



2016
*Kalamazoo
County
General
Operating
Budget*



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



OFFICE OF ADMINISTRATION

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To: Board of Commissioners

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

Date: August 21, 2015

Re: 2016 Budget Message

On August 25, 2015, the Board of Commissioners will begin its formal, public process regarding the 2016 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 safety and welfare.

Administration's budget highlights include the following:

- For the first time, with this budget process, we have asked Elected Officials, Court Administrators, and Executive Department Heads to outline their organizations top five priorities for 2016.
- We have also requested each organization submit what they believe are the top overall County Priorities for 2016. This list will start a framework for Board Discussion in 2016.
- The 2016 budget recognizes increased funding for employee development.
- The 2016 budget contains the ability to grant non-union salary steps and up to a 2.50% salary schedule increase.

The following policies contain substantive adjustments for 2016:

- Parks Improvement Fund: General fund support has been eliminated due to increased accommodation tax revenue.
- Salaries and Employee Benefits: Grant steps and up to a 2.50% salary schedule increase to non-union employees for 2016.

The following significant changes are recognized from the 2015 budget adoption to the 2016 presented budget:

- ✚ Property Tax Increase
 - 2015 actual increase 2.65% vs. 1.50% projection
 - 2016 projection of 1.75% due to potential impact on personal property tax
- ✚ Department of Human Services - Child Care Funding
 - 2015 adjusted operating budget, funding previously reflected in Other Funds budget
 - 2016 proposed operating budget recognizes \$4,000,000 reduction
- ✚ Alcohol Tax Reduction
 - 2016 estimated revenue amount reduced by \$1,100,000
 - 2016 estimated expenditure for substance abuse decreased by \$550,000
- ✚ Treasurer's Office
 - 2016 projected investment income increase of \$270,000
 - 2016 accommodations tax increase of \$37,500
- ✚ Sheriff Budget
 - 2016 revenues decreased \$301,200, primarily for care of prisoners
- ✚ Parks General Fund Support
 - Accommodations tax replaces general fund support
- ✚ Salary & Fringe Adjustment
 - 2016 increase up to \$1,347,400
- ✚ Carryover
 - 2016 reduced by \$2,000,000 due to facilities and technology prior year allocation

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



Priorities



Kalamazoo County

2016 Organizational Budget Priorities

Departmental Priorities

➤ **8th District Court**

1. Improve collection efficiencies
2. Reorganize Probation and focus more attention on therapeutic processes
3. Add additional specialty courts
4. Work with Circuit and Probate Courts to "re-engineer" court processes in order to improve service delivery
5. Implement MiCourt, updated "JIS" system for District Court case management

➤ **9th Circuit Court**

1. Long term planning for facilities
2. Improve efficiencies within the judicial system
3. Long term planning for technology needs (both new & replacement)
4. Increase staffing
5. Monitor the Child Care Fund

➤ **Administration**

1. Acclimate new County Administrator
2. Update Board packet development and communication process
3. Re-establish Department Head, Elected Officials, and Court Administrator executive meetings
4. Explore and develop citizen outreach, including Advisory Boards
5. Explore and develop local unit of government outreach

➤ **Airport**

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

➤ **Animal Services & Enforcement**

1. Develop a site plan for a new shelter and work on completing the design
2. Work with Information Systems to purchase software for online license renewal and email notice
3. Work to help the Law Enforcement Millage pass
4. Assist with Shelter fundraising
5. Promote more adoptions to decrease euthanasia

Departmental Priorities (cont'd)

➤ **Corporate Counsel**

1. Deliver the Gull Road Justice Complex construction project on time and on budget
2. Continue to provide quality legal services in a timely fashion
3. Assist in locating Health and Community Services in new offices
4. Attend more continuing education conferences and seminars in the Risk Management field

➤ **County Clerk & Register of Deeds**

1. Renovate Clerk/Register office space
2. Continue placing more records on-line and continue to index historical records
3. Plan and execute four county-wide elections
4. Continue to provide excellent customer service
5. Implement new laws as required

➤ **Drain Office**

1. County drain maintenance, engineering and legal processing, and assessments
2. New development stormwater permitting
3. Construction site soil erosion permitting
4. Federal Stormwater permit compliance (includes County- wide facilities and drains)
5. Work with Finance to develop enhanced drain accounting services

➤ **Equalization Office**

1. Contract a portion of the Commercial and Industrial appraisal study
2. Work with the Planning Department to expand the utilization of the Geographic Information Systems (GIS), Pictometry, & other technology
3. Continue to offer continuing education courses for required recertification
4. Expand training opportunities for employees to promote professional development
5. Adapt and conform to the changing demands of the Treasury Department and State Tax Commission

➤ **Finance**

1. Maintain County budgeting and financial activities for the Board of Commissioners and departments
2. Review and strengthen internal controls county wide
3. Prepare and implement requirements for 2016 Fair Labor Standards Act legislative changes
4. Develop, implement and maintain purchasing policies and procedures
5. Focus on employee professional development

Departmental Priorities (cont'd)

➤ **Health & Community Services**

1. Improve capacity for future planning and grant funding
2. Increase capacity to assure safe food facilities (restaurants, food stands etc)
3. Focus on workforce development
4. Improve management performance
5. Focus on re-location of programs

➤ **Human Resources**

1. Improve technology (Applicant Tracking system and electronic storage of personnel files)
2. Focus on employee development
3. Continue to enhance/promote Wellness Program
4. Explore employee onboarding program
5. Expand communication and engagement with employees

➤ **Information Systems**

1. Stay "current" with existing and new technology initiatives
2. Explore Mobility/Wireless/Cloud opportunities
3. Continue to implement "Best Practices" in security
4. Evaluate staffing challenges - recruiting and maintaining top talent
5. Focus on strategic, County-wide Information Technology Planning

➤ **Office of Prosecuting Attorney**

1. Maintain the quality of service provided to the community by this office
2. Maintain/Improve employee satisfaction and morale
3. Purchase and install an electronic document management and case flow system
4. Maintain current staffing levels
5. Meet changing expectations of the courts

➤ **Parks & Expo Center**

1. Submit a MDNR Trust Fund Grant Application – Develop new facilities and activities that meet the needs of our residents
2. Continue to focus on core county park services – financially self-sufficient
3. Focus on fund development of the Kalamazoo County Park Endowment Fund with support from the Parks Foundation of Kalamazoo County and the Kalamazoo Community Foundation
4. Maximize the positive economic impact of Park & Expo Center facilities
5. Complete planning and engineering for the final section of the KRV Trail

Departmental Priorities (cont'd)

➤ **Planning & Community Development**

1. Begin work on a Master Plan for the County with a focus on an inventory of existing local plans
2. Expand the use of Geographic Information Systems (GIS) and web technology by introducing tablets to help with data collection in the field in various departments such as Drains, Equalization, HCS, etc
3. Grow the County Brownfield Redevelopment Authority's efforts in supporting the development of brownfields in the County
4. Continue work on collaborative efforts with local and regional partners
5. Pursue grants to help fund projects

➤ **Probate Court**

1. Make permanent the .5 FTE increase in the Deputy Register position
2. Create a 1.0 FTE Probate Court Intake Specialist position
3. Implement MiCourts Case Management System Premier Court
4. Increase online services with digital documents
5. Finalize collaborative efforts between WMU Medical School and Probate Court

➤ **Sheriff's Office**

1. Reconcile and explore Jail Management System replacement
2. Create Jail FTE's
3. Create Crime Prevention position to work with local communities and schools
4. Replace all 800 Mhz Motorola Radios, due to upgrade needs
5. Jail Video Surveillance / Security camera system upgrade and replacement. Body Camera further research, development and purchase with possible implementation

➤ **Treasurer's Office**

1. Reduce tax foreclosures and promote tax foreclosure assistance
2. Maintain departmental revenue/paperless environment/remote capture of deposits
3. Support Land Bank activities and community development
4. Cross train and develop staff
5. Provide stellar customer service to the people we serve

County-Wide Priorities

- Have a shared Goal and Mission that is used throughout the county
- Good Governance/high functioning County Board of Commissioners
- Secure renewal of the Law Enforcement millage in May of 2017
- Hire qualified and experienced executive as County Administrator
- Form lasting partnerships with all of the local governments to operate more like one unit. Support co-operative efforts with local governments to improve efficiencies (i.e. 911 Central Dispatch, KABA). Continue to seek ways to collaborate with other agencies for greater efficiencies
- Provide additional funds for capital and support technology projects.
- Revitalize Downtown Kalamazoo
- Complete the construction of the Gull Road facilities and continue with the facilities master plan
- Secure permanent parking for employees
- Compensate adequately and engage employees to retain talent
- Balance demand for public services and budgetary constraints
- Long Term Financial Stability through balanced budget, fully funded pension, and increased bond rating
- Update County Personnel Policies
- Decrease health inequities, increasing affordable housing, increasing the economic status of low and middle income county residents, greater access of pre-school children to early childhood education/quality day care
- Strengthen emergency preparedness
- Protect and serve the citizens of Kalamazoo County. Provide the most efficient services to the citizens of Kalamazoo County
- Decrease violent crime rates
- Seek to improve the health and quality of life of the community through coordinated planning, resource development, and service delivery so all residents can participate in the opportunities, benefits, and responsibilities of society.
- Strive to be a trusted and active partner in creating and supporting a growing diverse regional economy
- Provide services as good uses of public funds through results-oriented service delivery that is responsive, responsible, user-friendly, and transparent
- Seek to be the safest, and most just and restorative community based on best practice



2016 BUDGET POLICIES

The Budget Policies reflect the decisions and general direction the Kalamazoo County Board of Commissioners has chosen to follow for 2016. The policies address specific areas, such as taxation, the philosophy of revenue predictions, upcoming financial requirements, and pending matters.

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Alcohol Tax

Preliminary State of Michigan estimates of the ~~2014~~2015-~~2015~~—2016 distribution for Kalamazoo County is \$~~2,408,998~~1,308,789. The Truth in Taxation amount for ~~2014~~—2015 is \$~~2,441,616~~2,609,940. This amount equates to ~~.3093~~—~~.3221~~ mills of the County General Operating and Law Enforcement Levy for rollback purposes. Projected payments will rollback property tax rates, and recapture of any of the rollback through Truth in Taxation hearings must divert 50% of the rollback to Substance Abuse prevention and treatment services.

The ~~2015~~—2016 budget proposes that revenues from Alcohol Tax not be used to reduce property taxes but be recaptured through the Truth in Taxation hearing; and that the Substance Abuse Coordinating Agency be directed to prepare a plan for the use of 50% of the funds received. It is acknowledged that the other 50% is used to reduce the levels of the overall deficit. Effective January 1, 2014, the Substance Abuse Coordinating Agency was transferred from Kalamazoo Community Mental Health Services to South West Michigan Behavioral Health.

At Large Drain Assessments

The ~~2015-2016~~ General Fund Budget includes \$~~16,900~~13,200 for the County share of At Large Drain Assessments for ~~2014~~2015.

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

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

Carryover

The ~~2015-2016~~ budget contains \$~~2,600,000~~300,000 in the General Fund and \$0 in the Law Enforcement fund as Carryover. ~~Of this carryover amount, \$2 million is a capital fund allocation from fund balance.~~

Cigarette Tax

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

The ~~2015~~-2016 Budget does not contain revenues from Cigarette Tax.

Compensation

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

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

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

Delinquent Tax Revolving Fund

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

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

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

Drug Court Reserve

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

Drug Court Reserve Funding

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

*one time

Drug Law Enforcement Fund

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

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

Employee Benefits Fund

Funding of employee benefits has a major impact on the operations of County Government, both general operations and grants. The budget for ~~2015-2016~~ continues four benefit rates, based on the level and costs of benefits, with the understanding that Employee Benefits Fund revenues and expenditures must be closely monitored.

The rate for temporary employees and others with no benefits will be ~~10~~8.75%, the rate for part-time employees with retirement only benefits will be ~~15.7~~11.75%, the rate for FOP and Sheriff Command union members will be 54% and the rate for all regular full-time and part-time employees with benefits will be 36.5%.

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

The ~~2015-2016~~ Healthcare reform changes shall be closely monitored and recommendations will be forthcoming.

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

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

The ~~2015-2016~~ Budget sets the charges as stated above, with the ability for staff to alter the percentages in conjunction with the level of fund balance when the situation dictates.

Employee Training & Memberships

The ~~2015~~–2016 General Operating Budget includes funding for employee training and memberships. In consideration of the importance of employee training and as acknowledgment of the significant funding limitations. The following guidelines for expenditure of Employee Training & Membership funds shall be adopted:

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

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

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

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

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

Fees For Services

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

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

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

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

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

Fund Balance

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

Property Tax is the County's largest revenue source. The collection of this stream for the General Fund does not begin until tax bills are distributed in July. The County is required to sustain an operational fund balance to support activities that occur prior to the collection process and beyond. Practice must support a \$18 million cash flow requirement for ~~2015~~2016.

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

Because the fund balance formula can fluctuate with revenue adjustments, a target range of uncommitted General Fund balance to General Operating Revenues will be at 20% to 25%. Any amounts over the 20% threshold shall be limited to non-operational expenditures. The projected unrestricted General Fund balance for year end ~~2015-2016~~ is ~~19.9~~21.4%.

General County Public Improvement Facilities and Capital Expense

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

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

With the return of State Shared Revenue, given the extensive capital needs within the County, this budget year it is the recommendation to designate \$3,838,800 of State Shared Revenue in ~~2015-2016~~ as resources for capital needs [consistent with the Board's Revenue Sharing County Incentive Program.](#) ~~Jail operations "match" for the expanded jail operations has been reduced from the total revenue projected in the amount of \$1,350,000.~~

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

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

The ~~2015-2016~~ recommendations for Tier I expenditures are:

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

Tier II expenditures are major building repairs, alterations and major renovations of space and/or building systems not fundable from normal Buildings and Grounds funds. In ~~2015~~**2016**, \$250,000 is allocated for these expenditures. The intent of these funds is to enable the County to properly care for such needs as may occur.

General County Public Improvement Facilities and Capital Expense (continued)

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

The allocation in Tier III totals ~~\$4,838,800~~\$3,338,800 for the General County reserve in ~~2014~~2016 to provide funding for the Facilities Master Plan projects. ~~Gull Road Court Facility currently being constructed. (The remaining \$2,500,000 funding for the Gull Road Court Facility will be from fund balance with the 2014 Allocated Fund Balance process.) There is also \$1,000,000 to provide funding for additional projects outlined in the Facilities Master Plan.~~

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

This Policy provides the following funding for capital:

TIER I	\$	963,100 <u>974,600</u>
TIER II		250,000
TIER III		4,838,800 <u>3,338,000</u>
TIER IV		1,000,000 <u>500,000</u>
TOTAL	\$	7,051,900 <u>5,062,600</u>

For 2016, Tier I expenditures are funded by the General Fund and Law Enforcement Fund. Tier II, Tier III and Tier IV expenditures are funded by the General Fund.

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

General Fund Law Enforcement Ratio

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

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

YEAR	MAINTENANCE OF EFFORT %
1980	63.6
1986	62.6
1992	60.7
1998	61.2
2004	64.3
2010	67.3
2011	65.7
2012	64.0
2013	63.8
2014	64.1
2015	64.0

This budget policy recognizes that the Law Enforcement areas make up ~~64.0~~64.6% of the General Operating Budget, which is within the five percent limitation imposed by the Board of Commissioners in the millage resolution.

The ~~2015-2016~~ Budget continues the process of maintaining an appropriate level of law enforcement funding in the General Fund. The calculation is derived as follows:

General Fund Percentage Allocated to Law Enforcement

General Operating Budget	\$ 86,750,200 87,258,600
Less Law Enforcement	(11,502,100 11,879,000)
Less Alcohol Tax	(2,409,000 1,308,800)
Less Cigarette Tax	<u>0</u>
	\$ 72,839,100 74,070,800

General Fund – Law Enforcement Ratio (continued)

Law Enforcement Departments:

Circuit Court: Administration	\$ 5,932,100 5,109,100	
Circuit Court: Trial Division	433,900 443,100	
Circuit Court: Family Division	821,500 851,900	
Friend of the Court	3,243,600 3,240,600	
Law Library	57,900 58,000	
Adult Probation	50,700	
Child Care Fund	7,173,600 <u>9,218,200</u>	\$ 17,713,300 18,971,600
District Court		\$ 4,983,700 4,792,800
Probate Court		\$ 915,100 926,100
Prosecuting Attorney		\$ 2,461,800 2,481,300
Sheriff		\$ 16,796,100 16,695,600
Animal Services & Enforcement		\$ 623,500 642,500
Capital and Debt	\$ 646,600 635,000	
Courthouse Security	573,100 573,200	
Restricted Reserve	522,600 833,600	
Utilities and Insurance	1,307,500 1,243,500	
Percent of Contingencies	<u>68,300</u>	\$ 3,118,100 <u>3,353,600</u>
Total Law Enforcement - General		\$46,611,600<u>47,863,500</u>
Percent of Law Enforcement to General Operating		<u>64.064.6%</u>

Grant Application & Award

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

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

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

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

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

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

Jail Reimbursement

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

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

In 2009 and 2010 this reimbursement was not funded by the State and was restored for 2011. This reimbursement ~~has remains-remained uncertain-for future years~~ stable over the past four years.

Law Enforcement Contracting

The ~~2015-2016~~ Budget includes the continuation of contracting with municipalities for Law Enforcement services. Current contracts are in effect through December 31, ~~2014~~2015.

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

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

Loans for Governmental Purposes

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

Local Corrections Officers Training Fund

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

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

Mileage, Meals & Incidental Expenses Reimbursement

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

Mileage

The ~~2014~~2015 Budget acknowledges that the per mile reimbursement to employees for business travel on behalf of the County is the published Internal Revenue Service (IRS) allowance as of January 1. This rate is now \$0.575 per mile~~56.0 cents per mile~~ for the remainder of ~~2014~~2015, but has not been published for ~~2015~~2016.

Meals & Incidental Expenses

The ~~2015~~2016 Budget acknowledges that the meals and incidental expenses reimbursement to employees for business travel on behalf of the County, as contained in the Business Expense Reimbursement Policy, will not exceed the Federal Meal & Incidental Expense rates per locality as published by the Internal Revenue Service.

Millage Levies – Truth In Taxation

The ~~2013-2014~~ property tax levies for Kalamazoo County were 4.6871 mills for the General Operating millage and 1.4491 mills for the Law Enforcement millage.

Due to inflationary growth in 2015 taxable valuation, a Base Tax Rollback (BTRF) is required in the General Operating and Law Enforcement levies totaling .0337 mills (.0258 and .0080).

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

Also, referring to the ~~policies-policy~~ on alcohol ~~and cigarette taxes~~, a rollback in property taxes of \$~~2,441,616~~~~2,609,940~~ or ~~.3093-3221~~ mills (~~.2363-2461~~ and ~~.07300761~~) ~~and \$8,411 or .0011 mills (.0008 and .0003) respectively~~ is necessary.

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

LEVYROLLBACK FACTORS/ MILLAGE ROLLBACK						
	BTRF	Alcohol	Cigarette	BTRF	Alcohol	Cigarette
G.O.M	0. 9976994 5	0. 949694 75	0. 99981.00 0	4. 675966 13	4. 45084 411	4. 6863687 1
L.E.M.	0. 9976994 5	0. 949694 75	0. 99981.00 0	1. 445644 11	1. 37613 730	1. 4488449 1
Total	0. 9976994 5	0. 949694 75	0. 99981.00 0	6. 121510 25	5. 82698 141	6. 1351136 2

Individual and total levy rollback is summarized as follows:

	General	Law Enforcement	Total
2013-2014 Actual Levy	4.6871	1.4491	6.1362
Truth in Taxation	0. 01120258	0. 00350080	0. 01470337
Alcohol Tax	0. 23632460	0. 07300761	0. 30933221
Cigarette Tax	0.00080.0	0.00030.0	0.00110.0
Total Rollbacks	<u>0.24832718</u>	<u>0.07680840</u>	<u>0.32513558</u>

Millage Levies – Truth In Taxation (continued)

	General	Law Enforcement	Total
2014 –2015 Legal Tax Rate	4. 4388 6871	1. 3723 4491	5.8111 6.1362
2014 –2015 Recaptures			
BTRF	0. 0112 0258	0. 0035 0080	0. 0147 0337
Alcohol Tax	0. 2363 2460	0. 0730 0761	0. 3093 3221
Cigarette Tax	<u>0.00080</u>	<u>0.00030</u>	<u>0.00110</u>
Total Recaptures	<u>0.24832718</u>	<u>0.07680840</u>	<u>0.32513558</u>
2014 Recaptured Levy	<u>4.6871</u>	<u>1.4491</u>	<u>6.1362</u>

The ~~2014~~–2015 Budget recognizes the recapture of the Base Tax rollback (.0147 mill), Alcohol Tax (~~.3093~~–3221 mill) and ~~Cigarette Tax (.0011 mill)~~ for a total levy of 6.1362 mills (4.6871 and 1.4491mills) respectively.

In terms of tax revenue growth, excluding effects of refunds, ~~2015~~–2016 tax revenues are budgeted 1.75% higher than ~~2014~~2015. Because the Headlee Rollbacks of 1993 and 2003 were not recaptured, there exists about \$1,~~702,000~~747,000 in unlevied property taxes.

Other Post Employment Benefits (OPEB)

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

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

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

This policy recognizes that health insurance costs have risen dramatically in the past ten years and that the Board of Commissioners has made changes in the benefit plan recently to reduce the growth in costs with the option of Retiree Health being closed for new hires after December 31, 2011. This will increase our required ARC for several years. The availability to new hires ceases and the plan structure accelerates. The ~~2015~~–2016 contribution will be 50% of the ARC plus \$300,000 based on pension changes and an additional amount of savings based on any post 65 savings in the Retiree Health Plans. This will be adjusted to meet pay as you go requirements.

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

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

Parks Improvement Fund

The ~~2015-2016~~ Budget does not contain an appropriation from the Parks Fund to the Parks Improvement Fund.

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

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.

The following policy replaced a 1985 policy in 2006 and remains in effect ~~for 2015~~ should an appropriation from the general fund become necessary.

Payment of Indirect Costs or Rent

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

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

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

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

Retirement System

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

Date	Actuarial Funding Level	Market Funding Level	County Actual Contribution Rate	County Normal Contribution Rate
1984	89.3%	89.9%	10.44%	10.28%
1985	93.6%	101.2%	9.26%	9.77 %
1986	100.4%	109.3%	8.81%	9.61%
1987	112.6%	114.6%	6.06%	7.93%
1988	110.5%	115.3%	6.16%	7.97%
1989	118.9%	134.0%	5.29%	7.69%
1990	110.0%	114.8%	6.89%	8.37%
1991	108.7%	124.4%	7.65%	9.10%
1992	107.1%	119.0%	7.25%	8.15%
1993	105.4%	119.5%	7.44%	8.78%
1994	102.6%	107.6%	8.01%	9.02%
1995	106.5%	127.9%	7.63%	9.19%
1996	111.5%	135.8%	7.36%	9.14%
1997	123.4%	154.2%	4.62%	9.06%
1998	138.9%	169.5%	4.27%	9.29%
1999	127.7%	147.5%	3.38%	9.25%
2000	132.4%	139.8%	1.15%	9.11%
2001	134.7%	131.6%	0.26%	9.13%
2002	107.6%	95.3%	8.29%	10.40%
2003	113.9%	135.5%	5.25%	9.28%
2004	116.8%	134.9%	6.04%	10.54%
2005	123.3%	136.5%	4.56%	10.57%
2006	129.0%	145.3%	2.90%	9.97%
2007	137.1%	143.0%	2.36%	10.04%
2008	128.4%	93.5%	3.02%	9.07%
2009	119.7%	105.9%	4.92%	8.67%
2010	115.8%	113.7%	5.61%	8.79%
2011	109.8%	103.3%	7.07%	8.79%
2012	105.6%	109.9%	7.67%	8.32%
2013	113.6%	126.0%	4.58%	8.38%
2014	118.3%	127.2%	2.91%	8.98%

Retirement System (continued)

County funding levels for ~~2013-2014~~ Actuarial are ~~111.0~~115.6%, and for Market are ~~123.0~~124.4%

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

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

Revenue Sharing and County Incentive Program

As part of the State's Fiscal Year ~~2015-2016~~ budget, the legislature and Governor continues the program for county revenue sharing payments whereby 80% of the projected county payment will be made to eligible counties. The remaining 20% of the payment will be made after each eligible county complies with the new County Incentive Program (CIP). Eligible counties are those counties that have exhausted their reserve accounts and have re-entered the revenue sharing program.

The ~~three~~-required area for the 20% incentive ~~are~~is Accountability and Transparency.

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

The Revenue Sharing and County Incentive revenue is budgeted in the amount of \$5,188,800 and is broken out for \$3,838,800 to the General County Public Improvement Fund for Facilities and Technology, and \$1,350,000 for operational cost for the Jail Expansion.

Revolving Drain Fund Policy

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

This policy establishes the level of the General Fund advance to the Revolving Drain Fund at ~~\$200,000~~185,000 for ~~2015~~2016 and the Revolving lake level fund for \$15,000.

Salaries and Employee Benefits

Non-Union Employees

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

~~The 2012 salary schedule recognized a 2% structural reduction.~~ A Fair Labor Standard Act audit was complete in 2013 for non-union employees and a new salary structure was introduced. The 2015-2016 Budget recognizes up to a 22.5% salary schedule increase and step recognition for eligible employees.

County-Wide Elected Officials

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

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

Salaries and Employee Benefits (continued)

The table below reflects salaries and recommended band placement for ~~2015~~-2016 for Elected Officials.

	2015 2016	Band
Drain Commissioner	\$ 82,992.00 86,424.00	K13- EF
Treasurer	\$ 99,028.80 103,001.60	K14- FG
Clerk/RoD	\$ 99,028.80 103,001.60	K14- FG
Sheriff	\$ 119,121.60 124,092.80	K16- EF
Prosecutor	\$ 109,200.00 114,171.20	K16- CD

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

Judges

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

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

Information has not been received from the State Officers Compensation Commission (SOCC) regarding ~~2015~~-2016 salaries for Judges.

County Commissioners

The following policy regarding County Commissioner compensation is as follows:

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

The compensation for ~~2015~~-2016 will be as follows:

Chairperson	\$ 15,376 15,607
Vice Chairperson	\$ 13,839 14,047
Other Commissioners	\$ 12,301 12,486

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.

Salaries and Employee Benefits (continued)

Consumers Price index – Urban Wage Earners and Clerical Workers – CPI-W Original Data Value

Series ID: CWUR0000SA0
 Not Seasonally Adjusted:
 Area: U.S. city average
 Item: All items
 Base Period: 1982-84=100
 Years: 2011 to 2015

Year	Jan	Feb	Mar	Apr	May	Jun	HALF1	Change
2011	216.400	217.535	220.024	221.743	222.954	222.522	220.196	
2012	223.216	224.317	226.304	227.012	226.600	226.036	225.581	5.385
2013	226.520	228.677	229.323	228.949	229.399	230.002	228.812	3.231
2014	230.040	230.871	232.560	233.443	234.216	234.702	232.639	3.827
2015	228.294	229.421	231.055	231.520	232.908	233.804	231.167	-1.472
Average Change								2.743

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

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

State Court Funding

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

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

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

The projections are for the County to receive \$~~1,254,000~~1,182,000 for the State's fiscal ~~2014/2015~~2015/2016.

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

Strategic Planning

The ~~2015-2016~~ Budget continues the Board of Commissioners' strategy established in 1996 to provide additional funding for a variety of areas that seek to improve the overall face of County Government and services to citizens.

In ~~2014~~2016, the strategic budget is focused on the following three major areas:

1. *Strategic Planning* – The ~~2015-2016~~ Budget contains \$~~5,000~~10,000 for ongoing work on the strategic planning process initiated by previous Boards and Administration.
2. *Management Audit* – \$~~5,000~~10,000 is budgeted in ~~2015-2016~~ to be used for reviewing alternatives for meeting service needs and streamlining procedures with the expectation that the long term returns from improved effectiveness and efficiency will outweigh the initial investment. Any proposal for use of these funds must be submitted to the County Administrator for review and approval. Consultant contracts would then be presented to the Board of Commissioners for final approval.
3. *Management Development* - \$~~5,000~~50,000 is budgeted to be used for county-wide managerial/supervisory training or coaching.

Sustainability

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

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

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

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

Tax Foreclosure Fund

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

On July 9, 2009, the County Board of Commissioners and the County Treasurer entered into an intergovernmental agreement with the Michigan Land Bank Fast Track Authority creating the Kalamazoo County Land Bank Authority. The ~~2015-2016~~ Budget for this fund includes an allocation to the Land Bank Authority in the amount of \$250,000. This transfer amount will be reviewed annually.

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

Technology Planning

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

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

A compilation of the needs is in progress and research is being completed to develop a sustainable funding strategy. ~~In the 2015-2016 budget~~ contains, a \$~~1-million~~500,000 commitment ~~from to Fund-Balance has been established.~~the Capital Fund.

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

Use of Budget Stabilization Fund

The ~~2015-2016~~ General Fund Budget does not include a revenue transfer from the Budget Stabilization Fund.

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

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

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

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

Wireless Emergency Fund

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

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

The 2016⁵ budget continues the policy that \$100,000 will be transferred from the Wireless Emergency Fund to the General Fund.

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

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

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

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



Operating Budget



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**2016 Budget
Preliminary**

	General Fund	Parks	F.O.C.
Revenue			
Property Tax	\$ 39,025,000	\$ -	\$ -
State Court Fund	1,182,000	-	-
Alcohol Tax	1,308,800	-	-
State Shared Revenue	5,188,800	-	-
Circuit Court, et al	1,643,800	-	-
District Court	4,244,000	-	-
Clerk/Register	2,181,100	-	-
Treasurer	3,313,900	-	-
Sheriff	2,728,800	-	-
Other Departmental Revenue	2,087,000	1,647,700	2,190,700
Wireless Emergency Fund Transfer	100,000	-	-
Carryover	300,000	-	-
Interfund Transfers	-	-	20,000
	<hr/>	<hr/>	<hr/>
Total	\$ 63,303,200	\$ 1,647,700	\$ 2,210,700
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Expenditures			
Salary	\$ 24,525,500	\$ 884,000	\$ 2,138,100
Fringe	10,453,600	245,300	780,400
Direct Operating	16,094,000	518,400	322,100
Contingency	100,500	-	-
Capital - Tier I	500,000	-	-
Capital - Tier I Sheriff Vehicle	201,000	-	-
Capital - Tier II	250,000	-	-
Capital - Tier III - General	3,338,800	-	-
Capital - Tier IV - Technology	500,000	-	-
Debt	-	-	-
Interfund Transfers	-	-	-
	<hr/>	<hr/>	<hr/>
Total	\$ 55,963,400	\$ 1,647,700	\$ 3,240,600
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Variance	\$ 7,339,800	\$ -	\$ (1,029,900)

2016 Budget Preliminary

Health	Child Care	General Funds	Law Enforcement	Grand Total
-	-	39,025,000	11,809,000	50,834,000
-	-	1,182,000	-	1,182,000
-	-	1,308,800	-	1,308,800
-	-	5,188,800	-	5,188,800
-	-	1,643,800	-	1,643,800
-	-	4,244,000	-	4,244,000
-	-	2,181,100	-	2,181,100
-	-	3,313,900	-	3,313,900
-	-	2,728,800	-	2,728,800
3,372,200	4,760,000	14,057,600	70,000	14,127,600
-	-	100,000	-	100,000
-	-	300,000	-	300,000
-	185,800	205,800	-	205,800
<hr/>				
3,372,200	4,945,800	75,479,600	11,879,000	87,358,600
<hr/>				
3,157,100	3,486,000	34,190,700	7,393,200	41,583,900
1,091,800	1,241,000	13,812,100	3,484,500	17,296,600
1,160,800	4,491,200	22,586,500	471,900	23,058,400
-	-	100,500	50,000	150,500
-	-	500,000	150,000	650,000
-	-	201,000	123,600	324,600
-	-	250,000	-	250,000
-	-	3,338,800	-	3,338,800
-	-	500,000	-	500,000
-	-	-	-	-
-	-	-	205,800	205,800
<hr/>				
5,409,700	9,218,200	75,479,600	11,879,000	87,358,600
<hr/>				
(2,037,500)	(4,272,400)	-	-	-

**County of Kalamazoo
General Fund (Fund 101)
Estimated Source of Funds and Estimated Expenditures
For the Year Ending December 31, 2016**

Estimated Source of Funds

Property Taxes	\$ 39,025,000	
State Shared Revenue	5,188,800	
State Court Fund	1,182,000	
Alcohol Tax	1,308,800	
Cigarette Tax	-	
Revenue Sharing Reserve	-	
Circuit Court, et al	1,643,800	
District Court	4,244,000	
Clerk/Register	2,181,100	
Treasurer	3,313,900	
Sheriff	2,728,800	
Other Departmental Revenue	2,087,000	
Wireless Emergency Fund Transfer	100,000	
Carryover	300,000	
Total Estimated Funds	300,000	<u>\$ 63,303,200</u>

Estimated Expenditures

Salaries	\$ 24,525,500	
Fringe	10,453,600	
Direct Operating	16,094,000	
Contingency	100,500	
Capital Tier I	500,000	
Capital Tier I Sheriff Vehicle	201,000	
Capital Tier II	250,000	
Capital Tier III - General	3,338,800	
Capital Tier IV - Capital Technology	500,000	
Debt	-	
Interfund Transfers	7,339,800	
Total Estimated Expenditures	7,339,800	<u>\$ 63,303,200</u>

Projected Unassigned Fund Balance 2016 \$18,622,047

**County of Kalamazoo
Law Enforcement (Fund 104)
Estimated Source of Funds and Estimated Expenditures
For the Year Ending December 31, 2016**

Estimated Source of Funds

Property Taxes	\$	11,809,000	
Departmental Revenue		70,000	
Previously Generated Funds		-	
Total Estimated Funds		-	\$ 11,879,000

Estimated Expenditures

Salaries	\$	7,393,200	
Fringe		3,484,500	
Direct Operating		471,900	
Contingency		50,000	
Capital Tier I		150,000	
Capital Tier I Sheriff Vehicle		123,600	
Sheriff Reduction		-	
Interfund Transfers		205,800	
Total Estimated Expenditures		205,800	\$ 11,879,000

Projected Restricted Fund Balance 2016		\$ 356,521
--	--	------------

**County of Kalamazoo
Parks (Fund 208)
Estimated Source of Funds and Estimated Expenditures
For the Year Ending December 31, 2016**

Estimated Source of Funds

Departmental Revenue	\$	1,334,000	
Accomodation Tax Appropriation		313,700	
Kellogg Grant		-	
General Fund Appropriation		-	
Total Estimated Funds		-	<u><u>\$ 1,647,700</u></u>

Estimated Expenditures

Salaries	\$	884,000	
Employee Benefits		245,300	
Direct Operating		518,400	
Transfer to Special Parks Fund		-	
Total Estimated Expenditures		-	<u><u>\$ 1,647,700</u></u>

Projected Fund Balance 2016		-	<u><u>\$</u></u>
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**County of Kalamazoo
 Friend of the Court (Fund 215)
 Estimated Source of Funds and Estimated Expenditures
 For the Year Ending December 31, 2016**

Estimated Source of Funds

Departmental Revenue	\$	2,190,700	
General Fund Appropriation		1,029,900	
Law Enforcement Fund Appropriation		20,000	
Total Estimated Funds		3,240,600	\$ <u><u>3,240,600</u></u>

Estimated Expenditures

Salaries	\$	2,138,100	
Employee Benefits		780,400	
Direct Operating		322,100	
Total Estimated Expenditures		3,240,600	\$ <u><u>3,240,600</u></u>

Projected Fund Balance 2016		-	\$ <u><u>-</u></u>
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County of Kalamazoo
Human Services - Health Division (Fund 221)
Estimated Source of Funds and Estimated Expenditures
For the Year Ending December 31, 2016

Estimated Source of Funds

Departmental Revenue	\$	3,372,200	
General Fund Appropriation		<u>2,037,500</u>	
Total Estimated Funds			<u>\$ 5,409,700</u>

Estimated Expenditures

Salaries	\$	3,157,100	
Employee Benefits		1,091,400	
Direct Operating		<u>1,161,200</u>	
Total Estimated Expenditures			<u>\$ 5,409,700</u>

Projected Fund Balance 2016	\$	<u>-</u>
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**County of Kalamazoo
Child Care (Fund 292)
Estimated Source of Funds and Estimated Expenditures
For the Year Ending December 31, 2016**

Estimated Source of Funds

Non-Tax Revenues	\$	4,760,000	
General Fund Appropriation		4,272,400	
Law Enforcement Fund Appropriation		185,800	
Total Estimated Funds		9,218,200	\$

Estimated Expenditures

Salaries	\$	3,486,000	
Employee Benefits		1,241,000	
Direct Operating		4,491,200	
Total Estimated Expenditures		9,218,200	\$

Projected Fund Balance 2016		-	\$
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**Fund Balances and Working Capital
(Operating Funds Only)***

Year	Beginning Fund Balance	Revenues	Expenses	Excess Revenues (Expenses)	Ending Fund Balance	Unrestricted Unassigned Balance	Balance as % of Revenues
2016	\$ 28,382,552	\$ 87,058,600	\$ 87,358,600	\$ (300,000)	\$ 28,082,552	\$ 18,622,047	21.4%
2015	30,982,552	84,150,200	86,750,200	(2,600,000)	28,382,552	18,922,078	22.5%
2014	26,528,576	93,908,708	89,454,733	4,453,976	30,982,552	23,371,325	24.9%
2013	26,229,376	86,816,862	86,517,662	299,200	26,528,576	21,838,815	25.2%
2012	30,651,926	88,238,867	92,661,416	(4,422,550)	26,229,376	20,320,881	23.0%
2011	28,236,028	92,042,248	89,626,350	2,415,898	30,651,926	24,327,571	26.4%
2010	29,019,852	88,988,567	89,772,390	(783,823)	28,236,028	23,147,791	26.0%
2009	26,434,275	92,822,757	90,237,180	2,585,577	29,019,852	22,867,133	24.6%
2008	22,940,475	93,091,705	89,597,905	3,493,800	26,434,275	18,705,734	21.3%
2007	18,233,191	90,636,244	85,928,960	4,707,284	22,940,475	15,078,874	17.9%
2006	11,473,699	89,256,832	82,497,340	6,759,492	18,233,191	11,017,692	13.3%
2005	9,376,286	84,496,909	82,399,496	2,097,413	11,473,699	6,448,111	7.4%

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



Five Year Budget Projections

Five Year Projections Operating Funds*

Revenues	Adjusted 2015	Budgeted 2016
Property Taxes	\$ 48,762,100	\$ 50,834,000
State Court Fund	1,254,000	1,182,000
Alcohol Tax	2,409,000	1,308,800
State Shared Revenue	5,188,800	5,188,800
Departmental Revenue	28,147,800	28,339,200
Carryover	2,600,000	300,000
Interfund Transfers	202,200	205,800
Total Estimated Funds	\$ 88,563,900	\$ 87,358,600
Expenditures		
Salaries	40,613,700	41,583,900
Fringe	16,973,500	17,296,600
Direct Operating	23,552,800	23,058,400
Contingency	150,500	150,500
Capital Tier I	982,400	974,600
Capital Tier II	250,000	250,000
Capital Tier III - General County	4,838,800	3,338,800
Capital Tier IV - Technology	1,000,000	500,000
Debt	-	-
Interfund Transfers	202,200	205,800
Total Estimated Expenditures	\$ 88,563,900	\$ 87,358,600
Excess Revenues and (Expenditures)	\$ -	\$ -

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

ASSUMPTIONS

- A- Property tax assumptions: 2016~1.75%, 2017~1.75% 2018 ~ 1.75% 2019~ 1.75%, 2020~2.00%
- B- Projections are flat
- C- Projections tied with transfer needs
- D- Projections reflect an increase up to 2.5% schedule adjustment and steps ~ Futre years, steps
- E- Projection includes blended fringe rates
- F- Increased projection of .50% each year

Five Year Projections Operating Funds*

	Projected 2017		Projected 2018		Projected 2019		Projected 2020	
\$	51,774,429	\$	52,732,256	\$	53,707,803	\$	54,781,959	A
	1,182,000		1,182,000		1,182,000		1,182,000	
	1,308,800		1,308,800		1,308,800		1,308,800	
	5,188,800		5,188,800		5,188,800		5,188,800	
	28,339,200		28,339,200		28,339,200		28,339,200	B
	-		-		-		-	
	205,800		205,800		205,800		205,800	C
\$	87,999,029	\$	88,956,856	\$	89,932,403	\$	91,006,559	
\$	41,999,739	\$	42,419,736	\$	42,843,934	\$	43,272,373	D
	17,639,890		17,816,289		17,994,452		18,174,397	E
	23,173,692		23,289,560		23,406,008		23,523,038	F
	150,500		150,500		150,500		150,500	
	974,600		974,600		974,600		974,600	
	250,000		250,000		250,000		250,000	
	3,838,800		3,838,800		3,838,800		3,838,800	
	500,000		500,000		500,000		500,000	
	-		-		-		-	
	205,800		205,800		205,800		205,800	
\$	88,733,021	\$	89,445,286	\$	90,164,094	\$	90,889,508	
\$	(733,992)	\$	(488,430)	\$	(231,692)	\$	117,051	



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Capital Improvement



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PARKS AND EXPO CENTER

2900 LAKE STREET • KALAMAZOO, MI 49048

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

www.kalcounty.com/parks

DATE: March 17, 2015

TO: Department Heads
Elected Officials
Court Administrators

FROM: Capital Improvement Program Committee
David Rachowicz, Chair

RE: 2016 – 2020 CAPITAL IMPROVEMENT PROGRAM
(CIP)/TIER I SUBMISSIONS

The capital improvement program (CIP) planning process for 2016 – 2020 is underway. The CIP Committee is comprised of the following department/court representatives:

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

There are minor changes to the 2016 CIP planning process. Please carefully review the information contained in this memo and utilize the Capital Improvement Program CIP 100 / 200 Excel Form that is attached.

KEY DATES:

May 1, 2015	Building remodeling/repairs, capital security, and technology requests due
June 1, 2015	Final Department CIP Requests Due

As identified by budget policy, Tier I capital submissions are to encompass routine equipment or minor renovation projects. Equipment is defined, by dollar threshold, as any single item costing \$1,000 or more. **Equipment or projects that fall below this dollar threshold should not be submitted via CIP. Departments/courts may pursue those requests in accordance with the annual operating budget submission process.** Most laptops and office furniture are purchased under the \$1,000 threshold. If laptop purchases are planned for 2016, please confirm pricing with Information Systems and request via CIP if \$1,000 or more (per single item) or via your operating budget submission if under \$1,000 (per single item).

The purchase of office furniture under the \$1,000 threshold is no longer purchased through the CIP Furniture Fund. This includes office chairs, work stations, filing cabinets, and other office furniture. Departments should plan for this accordingly and include these items in their 2016 operating budget submission process. The CIP Committee will continue to allocate a small portion of furniture funds to address emergency or unforeseen needs. New furniture needed as part of a larger office re-design or for a complete area such as a large meeting room or courtroom remain eligible for CIP funding. These types of projects will be evaluated through the standard CIP process.

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

We are requesting that each department/court submit a five-year projection of capital needs beginning with the year 2016. Materials submitted should be included in a single Excel file that includes CIP 100 Form(s) for each item requested in 2016 plus a CIP 200 Form for CIP items for the years 2017 through 2020. The excel forms are attached. Only items submitted on current CIP forms will be considered for funding in 2016. The following provides an explanation of how to complete the forms:

- (1) CIP 100 Form - This excel form needs to be completed for each capital request during the first year (2016) of the CIP. **Use the lettered tabs located at the bottom of the spreadsheet to enter all of your CIP 100 requests within one Excel file.** Departments should prioritize their 2016 requests and there should be no duplication of priorities (e.g. only one number one priority, one number two, etc.). Within the form, you will only fill the yellow cells (some have drop down choices while others you can type in).

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

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

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

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

Budget Breakdown – for each submission, please answer the questions and provide the budget breakdown. The estimated CIP Cost in the budget breakdown will automatically carry to the top of the form as the Estimated CIP Cost and this will be the amount considered by the committee as a 2016 CIP project.

The CIP Committee respectfully requests that Departments/Courts adhere to the CIP Form 100 instructions. Incomplete or inaccurate information results in delays to the CIP process which is time critical for purposes of inclusion in the annual budget. If you have any questions about the forms, please contact me at ext. 8787.

- (2) Form CIP 200 - This portion of the form should be used to list all proposed capital expenditures for each subsequent year of the five-year CIP. Include 2016 requests if the funding requirements are for multi-year projects that go beyond 2016. Please complete all requested information. Departments should prioritize their requests and there should be no duplication of priorities (e.g. only one number one priority, one number two, etc.).

Building remodeling/repairs

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

Capital security

For 2016, facility security needs should be evaluated and included as part of this CIP submission process. If capital security requests are associated with a particular facility rather than a department/court, please use the 'Security Capital' selection on the department drop down list on both the CIP 100 and CIP 200 Forms. Capital security requests that primarily impact one department must be submitted as a department request and priority. Security Capital requests must be reviewed by Randy Winterowd from Buildings and Grounds before being submitted. So that Buildings and Grounds is not inundated with requests at the last minute, please contact Randy Winterowd as soon as possible with such projects, so that the CIP process can proceed without delays. Please note that items not properly reviewed with Buildings and Grounds will likely not be considered.

Technology Requests

All technology related requests should be based on current or updated vendor responses and current pricing and must be reviewed by Lisa Thompson from Information Systems before being submitted. Please contact Lisa as soon as possible with such projects, so that the CIP process can proceed without delays. Please note that items not properly reviewed with Information Systems will likely not be considered and that technology items should be incorporated and prioritized along with all other departmental requests and not submitted separately. Technology Requests include but are not limited to requests that are over \$1,000 per item and under \$50,000 for the complete request. Projects over \$50,000 should be discussed directly with Information Systems for appropriate planning. Technology requests may comprise or contain hardware based technology systems (i.e. video systems, "Smart" display systems, multi-function printers, high-end scanners, network servers), any technology that requires use of the Enterprise Network or any software solution/system.

In an effort to allow more time for review and discussion between departments, Building and Grounds, and Information Systems, all building remodeling/repairs, capital security, and technology requests are due on **Wednesday, May 1, 2015** and should be submitted to me (dmrach@kalcounty.com) via attachments to e-mail. Please provide supporting documentation, vendor proposals, and/or quotes with your CIP Form 100 for these items. These items do not need to be prioritized at the time of this early submittal. If after review by Buildings and Grounds and Information Systems the department is still planning on proceeding with the request, the final CIP Form 100 should be submitted and prioritized with all other department CIP requests.

Departmental CIP requests are due on **Monday, June 1, 2015** and should be submitted to me (dmrach@kalcounty.com) via attachments to e-mail. I encourage you to begin your process as early as possible. Should you have any questions regarding the CIP process, completion of the forms, etc., please feel free to contact me at 8787 or via e-mail. Thank-you.

All Departmental CIP Requests

Department/Court	Priority	Item & Description	Requested Amount	Category
Animal Services	1	New 3/4 Ton 4x4 Pick Up Truck	33,500	8
Animal Services	2	3/4 Ton 4x4 Pick Up Truck	33,500	8
Animal Services	3	MW810 Mobile Workstation	6,100	8
Animal Services	4	MW810 Mobile Workstation	6,100	8
Building & Grounds	1	Pickup Truck with Plow	33,000	8
Building & Grounds	2	Pickup Truck with Plow	33,000	8
Building & Grounds	3	Utility Vehicle	30,000	8
Building & Grounds	4	Tire Balancer	4,000	8
Building & Grounds	5	Vehicle Garage Bearing Press	1,200	6
Capital Security	1	Instant Notification System (Duress) MAC	8,250	8
Circuit Court	2	Security System Server - Juvenile Home	48,069	8
Circuit Court	3	Vehicle - Mini Van	25,000	8
Circuit Court	4	Printer/Copy Machine Replacements (5)	8,000	8
Circuit Court	5	Scanners (6)	16,800	8
Circuit Court	6	Vehicle - Mini Van	25,000	8
Circuit Court	1	INFAX - Docket Display System	43,200	6
District Court	1	Movable Storage Filing System	7,800	5
District Court	2	60" Monitor and mounting equipment/wiring - Ct. J	1,360	5
District Court	3	60" Monitor and mounting equipment/wiring - MAC	1,500	5
Finance	1	Telephony Timekeeping	8,200	8
Health & Community Svcs	1	Vision Screeners	9,000	8
Health & Community Svcs	2	Digital Panoramic X-ray Machine	38,000	5
Office Prosecuting Attorne	2	OPA -MAC 3rd Floor Workspace Reconfiguration	10,900	5
Office Prosecuting Attorne	1	OPA MAC 5th Floor Area Improvements	4,500	4
Parks & Fairgrounds	3	Prairie View Playground Surfacing	15,000	9
Parks & Fairgrounds	2	800 MHz radios	3,000	8
Parks & Fairgrounds	8	Expo Furniture	-	8
Parks & Fairgrounds	1	Paving	25,000	6
Parks & Fairgrounds	4	River Oaks Irrigation	25,000	5
Parks & Fairgrounds	5	Park Utility Vehicle	9,000	5
Parks & Fairgrounds	6	Gatehouse Exterior Upgrades	10,000	4
Parks & Fairgrounds	7	River Oaks Restroom Exterior	12,000	4
Planning	1	County Master Plan	30,000	10
Planning	2	Resource Coordinator work station	3,500	4
Sheriff's Office	1	Electronic Jail Key Lock Box	13,000	9
Sheriff's Office	3	Ballistic Shields	11,000	9
Sheriff's Office	4	Handicap Door Installation	6,000	9
Sheriff's Office	2	MDT replacement	49,000	8
Sheriff's Office	5	Unmarked Vehicle #1	25,000	8
Sheriff's Office	7	Unmarked Vehicle #2	25,000	8
Sheriff's Office	8	Transport Vehicle Replacement	34,000	8
Sheriff's Office	10	Taser Replacement	18,000	8
Sheriff's Office	11	Police Records Conversion Project	28,000	8
Sheriff's Office	15	High Volume Shredder	4,000	8
Sheriff's Office	17	High Speed Scanner Replacement	5,500	8
Sheriff's Office	18	Dispatch UPS Replacement	6,500	8
Sheriff's Office	12	Jail Stairway	5,000	6

All Departmental CIP Requests

Department/Court	Priority	Item & Description	Requested Amount	Category
Sheriff's Office	14	Architect - Locker Room	2,500	6
Sheriff's Office	6	Detective Section Work Stations	13,000	5
Sheriff's Office	9	MILO Advanced Range Training Simulator	43,000	5
Sheriff's Office	13	Night Vision/Thermal Imager Fusion	11,800	5
Sheriff's Office	16	Aerial Surveillance Device	4,000	5
TOTAL:			<u>\$ 872,779</u>	

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

2016 CIP Committee Recommendations by Department

Department/Description	Department Request	Recommended LE	Recommended GF	% Total of GF
Animal Services				
3/4 Ton 4x4 Pick Up Truck	\$ 33,500	\$ 31,000	\$ -	
3/4 Ton 4x4 Pick Up Truck	33,500	-	31,000	
MW810 Mobile Workstation	6,100	6,000	-	
MW810 Mobile Workstation	6,100	6,000	-	
Subtotal	79,200	43,000	31,000	6.2%
Building & Grounds				
Pickup Truck with Plow	33,000	-	34,000	
Pickup Truck with Plow	33,000	-	34,000	
Utility Vehicle	30,000	-	30,000	
Subtotal	96,000	-	98,000	19.6%
Capital Security				
Instant Notification System (Duress)	8,250	-	8,300	
Subtotal	8,250	-	8,300	1.7%
Circuit Court				
Security Camera Upgrade-Juv. Home	48,069	-	48,000	
Vehicle - Mini Van	25,000	-	22,500	
Printer/Copy Machine Replacements	8,000	-	8,000	
Scanners (6)	16,800	-	16,800	
Vehicle - Mini Van	25,000	-	22,500	
INFAX - Docket Display System	43,200	-	43,200	
Subtotal	166,069	-	161,000	32.2%
District Court				
Movable Storage Filing System	7,800	-	7,800	
60" Monitor & Equipment - Ct. J	1,360	-	1,400	
60" Monitor & Equipment - MAC	1,500	-	1,500	
Subtotal	10,660	-	10,700	2.1%
Finance				
Telephony Timekeeping	8,200	-	8,200	
Subtotal	8,200	-	8,200	1.6%
Flooring Reserve				
Annual Funding	34,500	-	34,500	
Subtotal	34,500	-	34,500	6.9%
Health & Community Svcs				
Vision Screeners	9,000	-	9,000	
Subtotal	9,000	-	9,000	1.8%
Office Prosecuting Attorney				
OPA MAC 5th Floor Area	4,500	-	3,300	
Subtotal	4,500	-	3,300	0.7%
Parks & Fairgrounds				
Prairie View Playground Surfacing	15,000	-	15,000	
800 mhz radios	3,000	-	3,000	
Paving	25,000	-	25,000	
River Oaks Irrigation	25,000	-	25,000	
Park Utility Vehicle	9,000	-	9,000	
Gatehouse Exterior Upgrades	10,000	-	10,000	
Subtotal	87,000	-	87,000	17.4%
Sheriff's Office				
Electronic Jail Key Lock Box	13,000	-	13,000	
Ballistic Shields	11,000	-	11,000	
MDT replacement	49,000	49,000	-	
Detective Vehicle	25,000	25,000	-	
Detective Vehicle	25,000	-	25,000	
Transport Vehicle Replacement	34,000	33,000	-	
Subtotal	157,000	107,000	49,000	9.8%
Grand Total	\$ 660,379	\$ 150,000	\$ 500,000	100%

**2016 General Fund
Recommended Approval Detail (cont'd)**

**2016 General Fund
Recommended Approval Detail**

- 1. 4x4 Pickup Truck** **\$31,000 - Animal Services**
4X4 pickup truck to replace a 2011 pickup. The 2011 vehicle will be transferred to B&G or Sheriff.
- 2. Pickup Truck with Plow (2)** **\$68,000 - Buildings & Grounds**
Two new trucks with plows to replace the oldest in the fleet.
- 3. Utility Vehicle** **\$30,000 – Buildings & Grounds**
Replace the oldest bobcat which is at the end of its useful service life.
- 4. Instant Notification System (Duress) MAC** **\$8,300 - Capital Security**
To replace the current system at the Michigan Avenue Courthouse.
- 5. Security Camera Upgrade-Juvenile Home** **\$48,000 – Circuit Court**
Purchase new Security system server for Juvenile Home.
- 6. Vehicle – Mini Van** **\$22,500 – Circuit Court**
This vehicle would replace the 2006 Town & Country.
- 7. Printer/Copy Machine Replacements (5)** **\$8,000 – Circuit Court**
Replacement of existing equipment in Hearing Rooms. These machines have reached their useful lives.
- 8. Scanners (6)** **\$16,800 – Circuit Court**
Replacement of existing equipment.
- 9. Vehicle – Mini Van** **\$22,500 – Circuit Court**
This vehicle would replace the 2007 Dodge Caravan.
- 10. INFAX – Docket Display System** **\$43,200 – Circuit Court**
Electronic Docket Display System for Gull Road Courthouse.
- 11. Movable Storage Filing System** **\$7,800 – District Court**
Add additional file storage space for court files.
- 12. 60" Monitor & Equipment-CT J.** **\$1,400 – District Court**
Additional equipment for Electronic Docket Display (EDD).
- 13. 60" Monitor & Equipment-MAC** **\$1,500 – District Court**
Additional equipment for Electronic Docket Display (EDD).

**2016 General Fund
Recommended Approval Detail (cont'd)**

- | | |
|--|---|
| 14. Flooring Fund Reserve | \$34,500 – Flooring Reserve |
| This fund is utilized to meet the replacement needs of flooring (i.e. carpeting, tile, linoleum, etc.) for all County Departments. This fund is administered by Buildings and Grounds. | |
| 15. Telephony Timekeeping | \$8,200 – Finance |
| Replacement of GenPro Telephony server for timekeeping needs. | |
| 16. Vision Screeners | \$9,000 – HCS |
| Purchase of three (3) Titmus V3 General testing model vision screeners. | |
| 17. OPA MAC 5th Floor Remodel | \$3,300 – OPA |
| Remodel 5th floor corridor at the Michigan Avenue Courthouse. | |
| 18. Prairie View Playground Surfacing | \$15,000 – Parks & Fairgrounds |
| Install safety surfacing that meets ASTM, CSPC, and ADA standards. | |
| 19. 800 MHz radios (2) | \$3,000 – Parks & Fairgrounds |
| Replace two 800 MHz radios that are used in the field by park employees at the six County Park locations. | |
| 20. Paving | \$25,000 – Parks & Fairgrounds |
| Pavement repairs at Cold Brook and Prairie View Parks. | |
| 21. River Oaks Irrigation | \$25,000 – Parks & Fairgrounds |
| Installation of automated irrigation system to replace two Kifco irrigation reel systems. | |
| 22. Park Utility Vehicle | \$9,000 – Parks & Fairgrounds |
| Purchase of small utility vehicle to be used for park maintenance and service projects. | |
| 23. Gatehouse Exterior Upgrades | \$10,000 – Parks & Fairgrounds |
| Replace exteriors of gatehouses at Prairie View, River Oaks and Cold Brook Parks. | |
| 24. Electronic Jail Key Lock Box | \$13,000 – Sheriff's Office |
| Purchase electronic lock box for jail security keys. | |
| 25. Ballistics Shields | \$11,000 – Sheriff's Office |
| Ballistic Shields Level IIIA. Purchase two full body shields and five smaller shields. | |
| 26. Unmarked Detective Vehicle | \$25,000 – Sheriff's Office |
| Annual replacement of unmarked operations vehicle. | |

2016 Law Enforcement Recommended Approval Detail

1. New ¾ Ton 4x4 Pick Up Truck **\$31,000 - Animal Services**

New ¾ ton 4X4 pickup truck to replace a 2011 ½ ton pickup. The 2011 vehicle will be transferred to B&G, Parks or Sheriff.

2. MW810 Mobile Workstation (2) **\$12,000 - Animal Services**

Replace Toughbook Laptops used in the Officer's trucks with a MW810 Mobile Workstation.

3. MDT Replacement (7) **\$49,000 - Sheriff's Office**

Replace seven (7) Mobile Data Terminals for the Sheriff's Office patrol vehicles.

4. Unmarked Detectives Vehicle **\$25,000 – Sheriff's Office**

Annual replacement of unmarked operations vehicles.

5. Transport Vehicle **\$33,000 – Sheriff's Office**

Inmate Transport Vehicle Replacement.

Capital Improvement Projections

Department	<u>CIP</u>	<u>CIP Estimated Cost</u>				5-Year Total
	2016	2017	2018	2019	2020	
Animal Services & Enforcement	\$ -	\$ 56,100	\$ 78,400	\$ 37,000	\$ 78,000	\$ 249,500
Buildings & Grounds	-	71,000	76,000	71,000	66,000	284,000
Capital Security	-	-	7,000	7,000	50,000	64,000
Circuit Court	-	142,000	80,000	128,000	83,000	433,000
District Court	-	4,000	1,100	1,100	4,000	10,200
Finance	-	6,600	13,600	13,100	-	33,300
Health & Community Services	-	60,000	39,000	45,000	24,100	168,100
Office Prosecuting Attorney	-	15,000	-	-	-	15,000
Parks & Fairgrounds	12,000	173,000	83,000	83,000	73,000	424,000
Planning	-	3,500	-	-	-	3,500
Sheriff's Office	128,300	306,000	302,000	313,000	342,000	1,391,300
TOTAL REQUESTED	\$ 140,300	\$ 837,200	\$ 680,100	\$ 698,200	\$ 720,100	\$ 3,075,900

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

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

	Date	Deposit	Withdrawal	Ending Balance	Comments
2015	01/01/15	\$ 1,000,000	\$ -	\$ 1,000,000	Established per Budget Policy
Projected	01/01/16	500,000	-	1,500,000	Budget Policy Appropriation

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

Date	Deposit	Withdrawal	Balance	Comments
12/31/13	4,000,900	-	18,434,871	Transfer from General Fund
12/31/13	(156,807)	-	18,278,064	Interest Income
12/31/13	-	30,309	18,247,755	Nazareth Extended Maintenance
12/31/13	-	690,187	17,557,568	Gull Road Family Court Facility
12/31/13	-	69,429	17,488,139	Other FMP Deferred Maintenance
12/31/13	-	197,196	17,290,943	Deferred Maintenance A&E
12/31/13	-	254,595	17,036,349	Mi Ave Court Deferred Maintenance
12/31/13	189,222	2,038,486	15,187,085	Healy Street Property
12/31/13	-	45,792	15,141,293	Lamont Street
12/31/13	66,453	-	15,207,746	Energy Rebate
12/31/14	\$ 2,798,800	\$ -	18,006,546	Transfer from General Fund
12/31/14	5,000,000	-	23,006,546	DTRF Transfer
12/31/14	340,634	-	23,347,180	Interest Income
12/31/14	9,726	-	23,356,907	Energy Rebates
12/31/14	-	111,305	23,245,602	Deferred Maintenance A&E & FMP Update
12/31/14	-	473,262	22,772,340	Mi Ave Court Deferred Maintenance
12/31/14	-	2,809,745	19,962,595	Healy Street Property
12/31/14	-	6,802,172	13,160,423	Gull Road Family Court Facility
Projection				
2015	\$ 4,838,800	\$ -	17,999,223	Transfer from General Fund
	3,538,600	-	21,537,823	Allocated Fund Balance transfer
	384,003	-	21,921,826	Interest, rebate credits, contingency
	-	14,964,676	6,957,150	Gull Road Family Court Facility
	-	272,143	6,685,007	MAC FMP Deferred Maintenance
	-	27,500	6,657,507	FMP A&E/Consulting Services
	-	400,000	6,257,507	VFW Purchase
2016	3,338,800	-	9,596,307	Transfer from General Fund
	100,000	-	9,696,307	Interest Income
	-	1,200,000	8,496,307	Gull Road Family Court Facility
	-	13,000,000	(4,503,693)	Reserve for Administration Building & HCS
2017	3,338,800	-	(1,164,893)	Transfer from General Fund
	-	5,000,000.00	(6,164,893)	Animal Services & Enforcement

ALLOCATED FUND BALANCES

Title	2014	CIP & Budget Additions	New Requests	Total Additions	Deletion	Expended	2015 Budget Allocations
<u>GENERAL FUND</u>							
Drain Advance	\$ 185,000.00	-	-	-	-	-	185,000.00
Lake Level	15,000.00	-	-	-	-	-	15,000.00
Inland Lake Advance	4,068.83	-	-	-	4,068.83	-	-
<u>Automation: Mandated, Regulatory Required</u>							
Disaster Recovery Project	40,000.00	-	-	-	-	-	40,000.00
Finance/Payroll/Human Resources System	10,000.00	-	-	-	-	-	10,000.00
<u>Buildings and Grounds:</u>							
Elevator Maintenance	188,025.00	-	-	-	-	-	188,025.00
Flooring Fund	28,839.00	4,844.12	-	4,844.12	-	-	33,683.12
Major Repairs/Maintenance	418,872.83	250,027.17	-	250,027.17	-	148,988.60	519,911.40
Parking Ramp Renovation// Maintenance	2,200,000.00	-	-	-	-	3,972.22	2,196,027.78
<u>Circuit Court</u>							
Drug Court Reserve	288,696.19	40,000.00	-	40,000.00	-	-	328,696.19
Circuit Court Software/Projects	274,595.00	-	450,000.00	450,000.00	-	2,645.00	721,950.00
<u>District Court</u>							
Digital Imaging, aka Microfiche Project	5,945.00	-	-	-	-	2,056.15	3,888.85
<u>Health & Community Services</u>							
Technology Update/Software	5,188.62	34,600.00	-	34,600.00	-	2,686.39	37,102.23
Equipment Purchase - Copy Machine	-	1,300.00	-	1,300.00	-	-	1,300.00
Healthy Babies Healthy Start	50,000.00	-	-	-	50,000.00	-	-
<u>Office of Prosecuting Attorney</u>							
Prosecuting Attorney Office Furniture	8,000.00	-	-	-	2,887.55	5,112.45	-
<u>Parks</u>							
I-94 Business Loop	50,000.00	-	-	-	-	37,500.00	12,500.00
2011 CIP River Oaks- Soccer Irrigation	3,285.22	-	-	-	-	-	3,285.22
2011 CIP Scotts Mill Dam - Repairs	10,000.00	-	-	-	-	-	10,000.00
2012 CIP River Oaks Improvement Project	15,000.00	-	-	-	-	15,000.00	-
2013 CIP River Oaks Irrigation Project	15,000.00	-	-	-	-	-	15,000.00
2014 CIP Prarie View Paving Project	-	16,600.00	-	16,600.00	-	-	16,600.00
<u>Purchasing:</u>							
Furniture Fund	7,985.51	11,686.21	-	11,686.21	-	-	19,671.72
<u>Sheriff:</u>							
Act 302 Training	20,284.94	-	-	-	19,790.50	494.44	-
911 Public Safety Training	5,476.78	-	-	-	-	5,476.78	-
Sheriff New Road Patrol Vehicle	43,000.00	-	-	-	-	43,000.00	-
<u>General:</u>							
Consolidated Project Management	18,377.85	-	-	-	14,067.79	4,310.06	-
Airport	45,609.00	-	-	-	-	45,609.00	-
Social Welfare Funds - DHS	45,027.79	-	-	-	-	-	45,027.79
General County Public Improvement	-	-	3,538,600.00	3,538,600.00	-	-	3,538,600.00
Southwest Michigan First	75,000.00	-	-	-	-	75,000.00	-
Total General Fund	\$ 4,076,277.56	359,057.50	3,988,600.00	4,347,657.50	90,814.67	391,851.09	7,941,269.30
<u>LAW ENFORCEMENT FUND</u>							
2013 CIP VARDA Surveillance Alarm Syster	2,500.00	-	-	-	-	2,500.00	-
2014 CIP Transport Vehicles	-	32,000.00	-	32,000.00	-	-	32,000.00
Total Law Enforcement Fund	\$ 2,500.00	32,000.00	-	32,000.00	-	2,500.00	32,000.00
TOTAL OPERATING FUNDS	\$ 4,078,777.56	391,057.50	3,988,600.00	4,379,657.50	90,814.67	394,351.09	7,973,269.30



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New Funding Requests

2016 Funding Requests

➤ **Planning –\$30,000 County Master Plan**

The process of creating a County Master Plan involves many players, including the Kalamazoo Metropolitan County Planning Commission (KMPC), the municipalities and the public. A working group of the KMPC would be formed. The Planning Department staff would be involved, especially the GIS Coordinator for the creation of maps. In addition, a consultant would have to be hired to help organize and define the scope of the project. The final product would be a multi-page Master Plan that includes an overview of existing plans in the County, brownfield's, generalized Future Land Use map, land classification map, parks, Tax Increment Financing districts etc. In addition overviews of population, economics, transportation etc would be included, some leaning heavily on recent regional reports. The final format and scope will depend on the workgroup's direction and the available funds. It's estimated that \$30,000 would mainly go towards paying the Consultant.

The KMPC By-laws and Procedures last updated on January 18, 2008 state that the KMPC shall "make, approve and maintain a master plan as required by law." The County has not complied with this, for various reasons, since the last Comprehensive Plan for Kalamazoo County was done in 1970. In 2004, the KMPC and the Planning Director at the time proposed to have a new general Master Plan done for the County, but the proposal was not approved by the BOC. Many things have changed since that time, with more emphasis on inter-governmental co-operation resulting in a variety of efforts, such as the countywide GIS and aerial flights, County Brownfield Redevelopment Authority and the work on creating a 911 Central Dispatch. The climate for support of a County Master Plan should therefore currently be better, as long as the Plan is non-intrusive and respectful of the Master Plans in the local governmental units.

The lack of a County Master Plan has come up in the application of funds from EPA for Brownfield grants. After an initial grant in 2006, the County Brownfield Redevelopment Authority has been unsuccessful in securing a new assessment grant. A County Master Plan would show what role brownfield redevelopment has in the land use strategy in the County. Having a Master Plan may improve the County's chances to secure grants from the EPA, and potentially also from other sources. Other County departments may also benefit from being able to refer to a countywide plan when applying for grants.

➤ **Probate Court - \$87,200 Additional 1.50 FTE**

- 1) \$23,000 - 0.5 FTE - Deputy Register: Kalamazoo County Probate Court is respectfully requesting up to \$23,000 for the creation of an additional .5 FTE deputy register. This addition would be added to a current .5 position to make one full time position. The .5 position is currently placed in the K-5 band. The court's case load has been expanding over the last few years and we anticipate this to continue. In fact SCAO recently released the caseload number from 2014 and Probate Court was the only Kalamazoo County court that saw an increase in almost every case type. The addition would allow us a greater ability to manage the increase and serve the public more efficiently. Further we have increased our efforts at imaging and microfilming our files as required by the Supreme Court. We have the most stringent (and onerous) record retention schedule of any of the courts. Administration worked with us in the spring of 2015 to temporarily increase our .5 FTE to full time. The results were immediate and wonderful. We have been able to extend our hours to serve the public, make great inroads into our ability to manage our records in anticipation of the move to the new courthouse in 2016. Further just an overall greater flexibility in staffing which resulting in a direct positive impact on our ability to quickly and efficiently serve the citizens of Kalamazoo County.

- 2) \$64,200 – 1.0 FTE – Probate Court Intake Specialist: Probate Court is requesting up to \$64,200 for the creation of a 1.0 FTE Probate Court Intake Specialist to fulfill the statutorily required reviews and assessments that fall within the jurisdiction of the probate court. This function was previously provided by a Circuit Court employee who has now retired. The position would permit greater efficiency and customer service through intake and the possibility of case managing/reviewing existing guardianship and conservatorship files.

➤ **Health and Community Services (HCS) –\$125,000 Additional 2.0 FTE**

- 1) \$60,000 – 1.0 FTE - Environmental Health Specialist Position (K 07D): HCS is requesting up to \$60,000 increase in the general fund appropriation to the Health Fund to support an additional 1.0 FTE K7 Environmental Health Specialist position for the Food Safety and Facilities team (see Attachment A). This request is supported by the State of Michigan, Department of Agriculture and Rural Development (MDARD) and would also align the staffing levels with the FDA's (U.S. Food and Drug Administration) recommended minimum FTE's assigned to operate a Food Safety Program (see Figure 3). Current staff shortages have led to our Food Safety Program inspecting food establishments based on a Risk Based Inspection Schedule, resulting in less

frequent inspections of some of our licensed food establishments. With one additional FTE, staff will have the necessary time to fully evaluate each licensed food establishment twice each year as required in the Michigan Food Law (Section 289.3121), conduct follow up evaluations as needed, evaluate and license weekend temporary food vendors, conduct food borne illness investigations, respond to consumer complaints and consult with the general public and our restaurant owner operators regarding food processes and product recalls. This would also permit the Department to temporarily continue to operate our Food Safety Program in the absence of one staff member (due to illness, incapacity etc). Currently, we utilize the EH Supervisor and the EH Manager to provide field evaluations in order to maintain the minimum Food Program expectations.

- 2) \$65,000 - 1.0 FTE – Health Planner: HCS is requesting up to \$65,000 increase in the general fund appropriation to support a 1.0 FTE Health Planner position (to be factored) within HCS Administration. As the public health functions of the department change with the implementation of the Affordable Care Act, there is a greater requirement from state and federal agencies for health departments to take a more prominent lead in health planning, community health planning and assurance of adequate health services for all members of the community. In addition, there is an increased expectation from the state and federal governments that health departments meet national public health accreditation standards, including quality improvement and performance management systems. It is likely, according to state officials with the MDHHS, that both state and federal funding will depend upon health departments obtaining this national accreditation. Currently, we do not have the capacity to meet these national accreditation standards. So that we do not jeopardize future fund opportunities, (54% of our budget comes from state and federal funds) as well as assuring our Board of Commissioners and the community that the Kalamazoo County Health and Community Services is providing high quality programs, we should like to establish the position of Health Planner to lead and coordinate accreditation and health planning efforts for the departments well as provide interactions with the public and media during regular activities and during times of disaster/emergency as the Public Information Officer.

➤ **Circuit Court – \$20,000 Michigan Avenue Courthouse Security System Maintenance & Support**

Courts must have proper court security procedures, technology, personnel, and architectural features, to not only protect the safety of the people and property within and around the courts, but also the integrity of the judicial process.

**Kalamazoo County
Recommended Budget - General Operations
2016 Reconciliation**

	Increase (Decrease) Revenues	Increase (Decrease) Expenditures	Variance
Recommended Budget			
General Fund	\$ 63,389,000	\$ 55,863,400	\$ 7,525,600
Law Enforcement Fund	11,879,000	11,879,000	-
Parks Fund	1,647,700	1,647,700	-
Friend of the Court Fund	2,210,700	3,240,600	(1,029,900)
Health Fund	3,372,200	5,409,700	(2,037,500)
Child Care Fund	4,760,000	9,218,200	(4,458,200)
	87,258,600	87,258,600	-
	\$ 87,258,600	\$ 87,258,600	\$ -

Salary/Fringe Benefit Reserves Analysis

	<u>2.50%</u>	<u>2.25%</u>	<u>2.00%</u>	<u>1.75%</u>	<u>1.50%</u>
Fund 101	\$ 1,107,700	\$ 997,000	\$ 886,200	\$ 775,500	\$ 664,600
Fund 104	239,700	215,700	191,800	167,800	143,900
Total	\$ 1,347,400	\$ 1,212,700	\$ 1,078,000	\$ 943,300	\$ 808,500
Available	\$ -	\$ 134,700	\$ 269,400	\$ 404,100	\$ 538,900



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Other Funds



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County of Kalamazoo
Employee Benefits (Fund 103)
Estimated Source of Funds and Estimated Expenditures
For the Year Ending December 31, 2016

Estimated Source of Funds

General Operating Revenue	\$ 16,759,600	
Grant Revenue	1,418,000	
Employee Participation-Health	1,966,000	
Stop Loss Reimbursement	-	
Interest Income	108,000	
Carryover	747,400	
Total Estimated Funds	<u>747,400</u>	<u>\$ 20,999,000</u>

Estimated Expenditures

Health Care Expenditures	\$ 9,312,100	
OPEB Contribution	3,300,000	
Workers' Compensation	500,000	
Unemployment	110,000	
FICA	3,340,200	
Retirement	869,000	
F.O.P. & Command Retirement	2,300,000	
Disability and Life Insurance	493,000	
Longevity	500,000	
College Credits	54,000	
Tuition Reimbursement	25,000	
Wellness	118,200	
OSHA/MIOSHA	11,000	
Other Operating	66,500	
Total Estimated Expenditures	<u>66,500</u>	<u>\$ 20,999,000</u>

Projected Restricted Fund Balance 2016	<u>\$ 7,305,757</u>
Board Restricted for Employee Benefits	

**County of Kalamazoo
 Budget Stabilization (Fund 106)
 Estimated Source of Funds and Estimated Expenditures
 For the Year Ending December 31, 2016**

Estimated Source of Funds

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

Estimated Expenditures

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

Projected Restricted Fund Balance 2016	\$ 2,500,000
Restricted per PA30 of 1978	\$ 2,500,000

**County of Kalamazoo
Technology (Fund 112)
Estimated Source of Funds and Estimated Expenditures
For the Year Ending December 31, 2016**

Estimated Source of Funds

Carryover	\$	264,400	
Telephone Equipment Use Charges		228,700	
Network Use Charges		469,400	
Stock Equipment Revenue		20,000	
Local and Long Distance Charges		10,800	
Total Estimated Funds		993,300	\$ <u>993,300</u>

Estimated Expenditures

Telecommunications:			
Salaries	\$	34,000	
Fringe Benefits		12,400	
Direct Operating		130,500	
Depreciation Expense		53,300	
Enterprise Network:			
Salaries		110,400	
Fringe Benefits		40,300	
Direct Operating		521,400	
Depreciation Expense		91,000	
Total Estimated Expenditures		993,300	\$ <u>993,300</u>

Projected Restricted Fund Balance 2016		\$ 1,191,265	
Internal Service Fund Restricted for Information Systems Technology		1,191,265	

**County of Kalamazoo
Nazareth Facility (Fund 115)
Estimated Source of Funds and Estimated Expenditures
For the Year Ending December 31, 2016**

Estimated Source of Funds

Previously Generated Funds	\$	143,700	
Rent		675,700	
Central Stores Charges		19,000	
Total Estimated Funds		838,400	\$

Estimated Expenditures

Salaries	\$	247,400	
Fringe Benefits		90,300	
Direct Operating		483,700	
Depreciation Expense		17,000	
Total Estimated Expenditures		838,400	\$

Projected Restricted Fund Balance 2016		112,716	
Internal Service Fund Restricted for Nazareth Facilities Expenditures			

**County of Kalamazoo
Accommodation Tax (Fund 229)
Estimated Source of Funds and Estimated Expenditures
For the Year Ending December 31, 2016**

Estimated Source of Funds

Previously Generated Funds	\$	-	
Accommodation Tax		<u>2,618,500</u>	
Total Estimated Funds			<u>\$ 2,618,500</u>

Estimated Expenditures

Transfer to General Fund	\$	75,000	
Transfer to Parks		313,700	
Transfer to Expo Center - Debt Service		252,100	
Convention/Visitors Bureau		1,805,900	
Parks Promotion		-	
Fairgrounds Capital Improvements		<u>171,800</u>	
Total Estimated Expenditures			<u>\$ 2,618,500</u>

Projected Restricted Fund Balance 2016	\$	<u>309,428</u>
Restricted per County Ordinance for Fairgrounds Improvements and Parks Promotion		

**County of Kalamazoo
Brownfield Redevelopment Authority (Fund 247)
Estimated Source of Funds and Estimated Expenditures
For the Year Ending December 31, 2016**

Estimated Source of Funds

Previously Generated Funds	\$	44,000	
Service Fees		7,500	
Tax Incremental Revenue		179,700	
School Tax Incremental Revenue		145,700	
Total Estimated Funds		145,700	\$ 376,900

Estimated Expenditures

Direct Operating	\$	363,500	
Indirect		2,000	
Transfer to LSRRF		11,400	
Total Estimated Expenditures		11,400	\$ 376,900

Projected Restricted Fund Balance 2016	\$	17,463
Restricted per PA 381 of 1996 for Brownfield Activities		17,463

County of Kalamazoo
Register of Deeds Automation (Fund 256)
Estimated Source of Funds and Estimated Expenditures
For the Year Ending December 31, 2016

Estimated Source of Funds

Previously Generated Funds	\$	242,600	
Recording Fees		250,000	
Investment Income		3,000	
Total Estimated Funds		495,600	\$

Estimated Expenditures

Salaries	\$	36,100	
Fringe Benefits		9,500	
Direct Operating		450,000	
Contingency Appropriation		-	
Total Estimated Expenditures		495,600	\$

Projected Restricted Fund Balance 2016		621,671	\$
Restricted per PA 698 of 2002			

County of Kalamazoo
911 Service Fund (Fund 261)
Estimated Source of Funds and Estimated Expenditures
For the Year Ending December 31, 2016

Estimated Source of Funds

State Grand Revenue	\$ 475,000	
911 Surcharge	<u>1,173,300</u>	
Total Estimated Funds		<u>\$ 1,648,300</u>

Estimated Expenditures

City of Kalamazoo	\$ 167,000	
City of Portage	105,500	
Charter Township of Kalamazoo	56,800	
New Equipment 911	102,700	
Consolidated Dispatch Authority	1,073,300	
Transfer to General Fund	<u>143,000</u>	
Total Estimated Expenditures		<u>\$ 1,648,300</u>

Projected Restricted Fund Balance 2016	\$ -
Restricted per PA 698 of 2002	<u> </u>

County of Kalamazoo
Concealed Pistol Licensing (Fund 262)
Estimated Source of Funds and Estimated Expenditures
For the Year Ending December 31, 2016

Estimated Source of Funds

Previously Generated Funds	\$	-	
General Operating Revenue		27,700	
Investment Income		100	
Total Estimated Funds		27,800	\$ <u>27,800</u>

Estimated Expenditures

Salaries	\$	18,400	
Fringe Benefits		6,700	
Direct Operating		2,700	
Total Estimated Expenditures		27,800	\$ <u>27,800</u>

Projected Restricted Fund Balance 2016		-	
Restricted per PA 698 of 2002		-	\$ <u>-</u>

**County of Kalamazoo
Local Correction Officers Training (Fund 263)
Estimated Source of Funds and Estimated Expenditures
For the Year Ending December 31, 2016**

Estimated Source of Funds

PA 124 Booking Fees	\$	76,000	
Previously Generated Funds		-	
Total Estimated Funds		<u>76,000</u>	<u>\$ 76,000</u>

Estimated Expenditures

Correction Officers Training	\$	20,000	
Inmate Rehab Program		25,000	
Contingency Appropriation		<u>31,000</u>	
Total Estimated Expenditures		<u>76,000</u>	<u>\$ 76,000</u>

Projected Restricted Fund Balance 2016	\$	<u>319,684</u>
Restricted per PA 124 of 2003 for Inmate Programs and Correction Officer Training		

**County of Kalamazoo
Drug Law Enforcement (Fund 266)
Estimated Source of Funds and Estimated Expenditures
For the Year Ending December 31, 2016**

Estimated Source of Funds

Forfeitures	\$ -	
Previously Generated Funds	<u>32,000</u>	
Total Estimated Funds		<u><u>\$ 32,000</u></u>

Estimated Expenditures

New Equipment	\$ 32,000	
Contingency Appropriation	<u>-</u>	
Total Estimated Expenditures		<u><u>\$ 32,000</u></u>

Projected Restricted Fund Balance 2016	\$ -
Restricted per PA 135 of 1985 for Law Enforcement Pertaining to Controlled Substances	<u><u>-</u></u>

**County of Kalamazoo
Law Library (Fund 269)
Estimated Source of Funds and Estimated Expenditures
For the Year Ending December 31, 2016**

Estimated Source of Funds

Penal Fines	\$ 6,500	
Transfer from General Fund	<u>58,000</u>	
Total Estimated Funds		<u><u>\$ 64,500</u></u>

Estimated Expenditures

Kalamazoo Library Contract	<u>\$ 64,500</u>	
Total Estimated Expenditures		<u><u>\$ 64,500</u></u>

Projected Restricted Fund Balance 2016	<u><u>\$ -</u></u>
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**County of Kalamazoo
Veterans' Trust (Fund 294)
Estimated Source of Funds and Estimated Expenditures
For the Year Ending December 31, 2016**

Estimated Source of Funds

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

Estimated Expenditures

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

Projected Restricted Fund Balance 2016	<u><u>\$ -</u></u>
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**County of Kalamazoo
 General County Public Improvement (Fund 466)
 Estimated Source of Funds and Estimated Expenditures
 For the Year Ending December 31, 2016**

Estimated Source of Funds

Carryover	\$	6,257,500	
Transfer from General Fund		3,838,800	
Investment Income		100,000	
Total Estimated Funds		10,196,300	\$ <u>10,196,300</u>

Estimated Expenditures

Reserve for Admin/AS&E		7,496,300	
Reserve for Technology		1,500,000	
Master Facility Cost 2015		1,200,000	
Total Estimated Expenditures		10,196,300	\$ <u>10,196,300</u>

Projected Restricted Fund Balance 2016		-	\$ <u>-</u>
--	--	---	-------------

**County of Kalamazoo
Tax Foreclosure (Fund 516)
Estimated Source of Funds and Estimated Expenditures
For the Year Ending December 31, 2016**

Estimated Source of Funds

Foreclosure Fee Revenue	\$	640,000	
Interest Income		-	
Sales of Tax Property		160,000	
Total Estimated Funds		160,000	\$ 800,000

Estimated Expenditures

Foreclosure Expenditures	\$	440,000	
Reserved for Future Use		-	
Transfer to General Fund		360,000	
Transfer to Land Bank		-	
Total Estimated Expenditures		-	\$ 800,000

Projected Restricted Fund Balance 2016		\$ 2,353,588
Restricted per PA 206 of 1893 for the Management of Tax Foreclosed Properties		

**County of Kalamazoo
 Airport (Fund 581)
 Estimated Source of Funds and Estimated Expenditures
 For the Year Ending December 31, 2016**

Estimated Source of Funds

Operating Revenue	\$	3,908,100	
Non-Operating Revenue		533,800	
Carryover		<u>3,482,900</u>	
Total Estimated Funds			<u><u>\$ 7,924,800</u></u>

Estimated Expenditures

Salaries	\$	1,037,300	
Fringe Benefits		406,000	
Direct Operating		3,179,800	
Depreciation		3,113,000	
Debt Service		<u>188,700</u>	
Total Estimated Expenditures			<u><u>\$ 7,924,800</u></u>

Capital	\$	514,800	
Debt Service Principle		\$ 630,000	

Projected Airport Working Capital		<u>\$ 4,894,054</u>
Approved by the Aeronautics Board on 8/13/14		

**County of Kalamazoo
 Delinquent Tax Revolving (Fund 620)
 Estimated Source of Funds and Estimated Expenditures
 For the Year Ending December 31, 2016**

Estimated Source of Funds

Tax Collection Fees/Interest	\$ 1,900,000	
Interest Income	<u>5,600</u>	
Total Estimated Funds		<u><u>\$ 1,905,600</u></u>

Estimated Expenditures

Reserved for Future Use	\$ 405,600	
Transfer to General Fund	<u>1,500,000</u>	
Total Estimated Expenditures		<u><u>\$ 1,905,600</u></u>

Projected Restricted Fund Balance 2016	<u>\$ 20,810,827</u>
Restricted per PA 206 of 1893	

**County of Kalamazoo
Central Stores (Fund 633)
Estimated Source of Funds and Estimated Expenditures
For the Year Ending December 31, 2016**

Estimated Source of Funds

Previously Generated Funds	\$ -	
Document Services	96,300	
Miscellaneous Charges	60,300	
Vehicle Services	591,600	
Mail Services	308,000	
Total Estimated Funds	<u>308,000</u>	<u>\$ 1,056,200</u>

Estimated Expenditures

Salaries	\$ 75,600	
Fringe Benefits	27,600	
Direct Operating Document Services	96,300	
Direct Operating Misc. Charges	60,300	
Direct Operating Vehicle Services	514,500	
Direct Operating Mail Operations	281,900	
Total Estimated Expenditures	<u>281,900</u>	<u>\$ 1,056,200</u>

Projected Restricted Fund Balance 2016	<u>\$ 163,017</u>
Internal Service Fund Restricted for Vehicle Maintenance, Document and Mail Services	

**County of Kalamazoo
 Drain Equipment Revolving (Fund 639)
 Estimated Source of Funds and Estimated Expenditures
 For the Year Ending December 31, 2016**

Estimated Source of Funds

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

Estimated Expenditures

Contingency Appropriation	\$ 400	
Total Estimated Expenditures	\$ 400	\$ 400

Projected Restricted Fund Balance 2016	\$ -
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**County of Kalamazoo
Local Site Remediation Revolving Fund (Fund 643)
Estimated Source of Funds and Estimated Expenditures
For the Year Ending December 31, 2016**

Estimated Source of Funds

Transfer from BRA Fund	<u>\$ 11,400</u>	
Total Estimated Funds		<u><u>\$ 11,400</u></u>

Estimated Expenditures

Reserved for Future Use	<u>\$ 11,400</u>	
Total Estimated Expenditures		<u><u>\$ 11,400</u></u>

Projected Restricted Fund Balance 2016	<u><u>\$ 32,817</u></u>
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**County of Kalamazoo
Employees' Retirement System (Fund 731)
Estimated Source of Funds and Estimated Expenditures
For the Year Ending December 31, 2016**

Estimated Source of Funds

Contributions:		
County	\$ 835,448	
Road Commission	-	
Community Mental Health	481,554	
Employees	-	
Investment Income	<u>12,982,998</u>	
Total Estimated Funds		<u><u>\$ 14,300,000</u></u>

Estimated Expenditures

Reserved for Future Use	\$ 3,225,000	
Pension Payments	10,000,000	
Administration (1)	<u>1,075,000</u>	
Total Estimated Expenditures		<u><u>\$ 14,300,000</u></u>

(1) Administration		
County Administration	\$ 80,000	
Trustee Fees	175,000	
Manager Fees	640,000	
Insurance	15,000	
Actuary	70,000	
Audit	14,000	
Due Diligence Reviews	6,000	
Consulting Fees	65,000	
General Administration	<u>10,000</u>	
	<u><u>\$ 1,075,000</u></u>	

Projected Net Assets Held in Trust 2016	<u><u>\$ 221,923,894</u></u>
Restricted for Pension Costs	

County of Kalamazoo
Other Post-Employment Benefits (Fund 736)
Estimated Source of Funds and Estimated Expenditures
For the Year Ending December 31, 2016

Estimated Source of Funds

Employer Contributions:		
County	\$ 3,300,000	
Roads	159,300	
Mental Health	226,300	
Retiree Contributions:		
County	553,000	
Roads	107,000	
Mental Health	81,000	
Interest - Investment and Dividends	150,000	
Total Estimated Funds	<u>150,000</u>	<u>\$ 4,576,600</u>

Estimated Expenditures

Retiree Health Insurance - County	\$ 2,918,767	
Retiree Health Insurance - Roads	247,067	
Retiree Health Insurance - Mental Health	233,566	
Contingency Appropriation	1,177,200	
Total Estimated Expenditures	<u>1,177,200</u>	<u>\$ 4,576,600</u>

Projected Net Assets Held in Trust 2016	<u>\$ 13,034,724</u>
Restricted for Retiree Health	

**County of Kalamazoo
Special Assessment Drains (Fund 801)
Estimated Source of Funds and Estimated Expenditures
For the Year Ending December 31, 2016**

Estimated Source of Funds

Previously Generated Funds	<u>\$ 898,000</u>	
Total Estimated Funds		<u><u>\$ 898,000</u></u>

Estimated Expenditures

Contingency Appropriation	<u>\$ 898,000</u>	
Total Estimated Expenditures		<u><u>\$ 898,000</u></u>

Projected Restricted Fund Balance 2016	<u>\$ -</u>
Restricted for Drainage District Expenditures	

**County of Kalamazoo
Projected Fund Balance
All Funds
As of December 31, 2016**

Operating Funds

General Fund (Fund 101)	\$ 18,622,047	
Law Enforcement (Fund 104)	356,251	
Parks (Fund 208)	-	
Friend of the Court (Fund 215)	-	
Human Services - Health Division (Fund 221)	-	
Child Care (Fund 292)	-	
	<hr/>	<hr/>
		\$ 18,978,298

Other Funds

Employee Benefits (Fund 103)	7,305,757	
Budget Stabilization (Fund 106)	2,500,000	
Technology (Fund 112)	1,191,265	
Nazareth Facility (Fund 115)	112,716	
Special Parks (Fund 209)	-	
Accommodation Tax (Fund 229)	309,428	
Brownfield Redevelopment (Fund 247)	17,463	
Register of Deeds Automation (Fund 256)	621,671	
911 Servicefund (Fund 261)	-	
Concealed Pistol Licensing (Fund 262)	-	
Local Correction Officers Training (Fund 263)	319,684	
Drug Law Enforcement (Fund 266)	-	
Law Library (Fund 269)	-	
Veterans' Trust (Fund 294)	-	
General County Public Improvement (Fund 466)	-	
Tax Foreclosure (Fund 516)	2,353,588	
Airport (Fund 581)	4,894,054	
Delinquent Tax Revolving (Fund 620)	20,810,827	
Central Stores (Fund 633)	163,017	
Drain Equipment Revolving (Fund 639)	-	
Local Site Remediation Revolving (Fund 643)	32,817	
Special Assessment Drains (Fund 801)	-	
	<hr/>	<hr/>
		\$ 40,632,287

TOTAL \$ 59,610,585

Note: This list does not include grant or trust funds.



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Supplemental Information



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Historical Departmental Revenue Summary Comparison

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual
GENERAL FUND					
Non-Dept. Revenue	\$ 20,395	\$ 12,545	\$ 1,159	\$ 470,708	\$ 3,206
Tax Revenue	36,130,712	38,744,024	38,388,816	36,743,644	36,679,646
State Court Fund	1,508,167	1,442,926	1,301,184	1,268,712	1,226,513
Alcohol Tax	1,346,451	1,486,559	1,449,683	1,471,727	1,500,245
Cigarette Tax	115,150	82,032	59,412	39,393	16,146
State Shared Revenue	-	-	-	-	4,793,844
Revenue Sharing Reserve	4,847,264	4,958,751	5,176,936	5,161,405	3,735,646
Circuit Court Administration	-	-	-	741,774	707,313
Circuit Court Trial Division	1,058,320	949,529	800,906	182,896	182,476
Circuit Court Family Division	458,712	454,589	444,681	343,170	342,617
District Court	5,056,564	4,924,655	4,500,723	4,394,940	4,049,737
Friend of the Court	2,472,698	2,124,591	2,271,458	176,938	429,458
Probate Court	224,239	227,007	220,904	215,673	219,457
Family Counseling	24,795	26,580	24,835	25,215	25,155
Elections	297,602	285,270	183,865	54,059	192,768
Clerk/Register	2,129,429	1,795,675	1,707,126	1,660,088	1,666,368
Resource Development	-	-	-	9,500	-
Finance	58,875	97,810	72,567	95,344	88,305
Central Service Cost Recovery	969,454	1,083,648	1,206,357	990,657	872,419
Equalization	1,000	2,100	1,500	1,500	1,000
Human Resources	7	26	-	94	-
Prosecuting Attorney	207,869	203,060	240,335	250,971	250,054
Treasurer	2,921,720	2,610,334	2,370,240	2,292,332	2,906,664
Drain Commissioner	34,150	4,513	(27,061)	1,819	1,044
Soil Erosion & Sedimentation Ctl	36,180	30,347	22,714	22,130	21,754
Sheriff	2,735,398	2,936,314	2,864,250	2,705,614	3,096,937
Animal Services & Enforcement	437,728	538,808	531,370	547,283	561,943
Emergency Management	52,734	47,404	50,085	98,432	55,038
GCPI	-	-	-	128,102	380,244
HCS Administration	19,970	29	21,004	3,567	79
Veterans Affairs	19,685	21,176	17,307	13,682	14,637
Medical Examiner	11,220	11,010	14,380	11,040	14,220
Child Care Probate	-	-	123,383	-	-
MSU Extension	10,000	16,000	16,000	16,000	16,000
Planning	12,117	11,489	865	6,549	7,625
Strategic Issues	-	-	-	14,500	-
General Fund	\$ 63,218,605	\$ 65,128,801	\$ 64,056,984	\$ 60,159,458	\$ 64,058,558

Historical Departmental Revenue Summary Comparison

2012 Actual	2013 Actual	2014 Actual	2015 Adj Budget	2016 Budget	Increase (Decrease)
\$ 3,206	\$ 29,856	\$ 131,470	\$ 2,600,000	\$ 300,000	\$ (2,300,000)
37,589,182	36,345,116	36,845,507	37,330,000	39,025,000	1,695,000
1,233,092	1,253,579	1,201,457	1,254,000	1,182,000	(72,000)
1,852,291	2,124,658	2,415,533	2,409,000	1,308,800	(1,100,200)
13,243	9,963	-	-	-	-
3,959,286	4,018,028	4,472,082	5,188,800	5,188,800	-
-	-	-	-	-	-
710,945	674,458	655,413	711,200	692,800	(18,400)
182,916	183,361	175,561	183,000	183,000	-
342,836	343,619	343,618	343,000	343,000	-
4,163,305	3,878,537	3,402,179	4,279,000	4,244,000	(35,000)
423,608	391,549	417,845	419,000	425,000	6,000
222,191	157,883	234,023	209,500	209,500	-
25,215	26,055	24,675	24,500	25,000	500
150,734	173,418	216,862	130,000	105,000	(25,000)
2,060,424	2,140,134	2,051,462	2,182,700	2,181,100	(1,600)
2,600	-	-	-	-	-
80,468	125,442	122,766	132,100	138,900	6,800
811,744	620,050	845,375	600,900	674,600	73,700
3,200	2,134	1,000	-	-	-
-	-	-	-	100	100
285,210	281,441	251,049	182,200	239,800	57,600
2,525,481	2,432,257	9,050,330	2,974,000	3,313,900	339,900
5,826	4,495	1,250	1,600	1,600	-
28,029	30,285	24,107	30,300	30,300	-
2,988,290	3,058,757	2,907,512	3,130,000	2,828,800	(301,200)
547,251	586,416	575,881	592,700	576,200	(16,500)
57,917	64,124	51,659	31,800	34,600	2,800
-	-	-	11,500	-	(11,500)
175	(8)	600	16,000	3,000	(13,000)
14,231	12,458	10,383	11,300	10,900	(400)
15,117	17,721	18,128	17,000	17,000	-
-	-	-	-	-	-
23,693	14,200	14,200	14,500	14,500	-
9,166	5,056	14,197	6,000	6,000	-
-	20,000	-	-	-	-
\$ 60,330,872	\$ 59,025,042	\$ 66,476,124	\$ 65,015,600	\$ 63,303,200	\$ (1,712,400)

Historical Departmental Revenue Summary Comparison

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual
Law Enforcement Fund	\$ 10,834,790	\$ 11,569,823	\$ 12,029,019	\$ 12,019,936	\$ 11,719,320
Information Systems	\$ 87,625	\$ 83,310	\$ 59,986	\$ -	\$ -
Parks	\$ 793,725	\$ 876,843	\$ 1,017,753	\$ 1,182,088	\$ 1,184,459
Friend of the Court	\$ 87,331	\$ 363,703	\$ 371,805	\$ 2,267,119	\$ 2,016,126
Health	\$ 3,644,648	\$ 3,815,981	\$ 4,168,124	\$ 3,928,126	\$ 4,049,638
Child Care	\$ 3,605,302	\$ 3,463,388	\$ 3,684,429	\$ 3,506,278	\$ 3,494,973
Grand Total	<u>\$ 82,272,026</u>	<u>\$ 85,301,849</u>	<u>\$ 85,388,100</u>	<u>\$ 83,063,005</u>	<u>\$ 86,523,074</u>

Historical Departmental Revenue Summary Comparison

2012 Actual	2013 Actual	2014 Actual	2015 Adj Budget	2016 Budget	Increase (Decrease)
\$ 11,514,116	\$ 11,214,895	\$ 11,437,809	\$ 11,502,100	\$ 11,879,000	\$ 376,900
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,319,367	\$ 1,577,900	\$ 1,358,225	\$ 1,408,200	\$ 1,647,700	\$ 239,500
\$ 2,165,088	\$ 2,181,749	\$ 2,181,434	\$ 2,191,600	\$ 2,210,700	\$ 19,100
\$ 3,290,039	\$ 3,366,195	\$ 3,511,643	\$ 3,484,400	\$ 3,372,200	\$ (112,200)
\$ 3,682,396	\$ 3,722,760	\$ 3,614,564	\$ 4,962,000	\$ 4,945,800	\$ (16,200)
<u>\$ 82,301,878</u>	<u>\$ 81,088,541</u>	<u>\$ 88,579,799</u>	<u>\$ 88,563,900</u>	<u>\$ 87,358,600</u>	<u>\$ (1,205,300)</u>

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

1960	\$326,765,245	Base Year	1996	\$4,605,798,743	8.19%
1961	\$437,692,835	33.95%		\$4,399,095,216	5.27% C
1962	\$587,235,465	34.17%	1997	\$5,046,814,588	9.58%
1963	\$594,956,357	1.31%		\$4,719,375,172	7.28% C
1964	\$605,105,700	1.71%	1998	\$5,405,457,238	7.11%
1965	\$611,955,176	1.13%		\$4,964,423,900	5.19% C
1966	\$688,951,176	12.58%	1999	\$5,820,431,591	7.68%
1967	\$754,254,462	9.48%		\$5,229,558,268	5.34% C
1968	\$784,879,886	4.06%			
1969	\$844,398,485	7.58%	2000	\$6,085,319,646	4.55%
				\$5,383,527,193	2.94% C
1970	\$920,612,529	9.03%	2001	\$6,514,825,076	7.06%
1971	\$953,080,440	3.53%		\$5,746,338,033	6.74% C
1972	\$1,039,708,351	9.09%	2002	\$7,041,241,892	8.08%
1973	\$1,103,466,283	6.13%		\$6,138,162,085	6.82% C
1974	\$1,180,469,861	6.98%	2003	\$7,534,009,202	7.00%
1975	\$1,261,688,605	6.88%		\$6,398,020,818	4.23% C
1976	\$1,219,122,803	-3.37% A	2004	\$8,022,206,352	6.48%
1977	\$1,309,380,035	7.40%		\$6,757,516,459	5.62% C
1978	\$1,432,160,322	9.38%	2005	\$8,480,400,646	5.71%
1979	\$1,623,309,255	13.35%		\$7,121,900,777	5.39% C
			2006	\$8,997,222,049	6.09%
1980	\$1,807,887,125	11.37%		\$7,546,721,917	5.96% C
1981	\$2,017,476,000	11.59%	2007	\$9,411,054,325	4.60%
1982	\$2,207,617,000	9.42%		\$7,950,674,219	5.35% C
1983	\$2,306,274,191	4.47%	2008	\$9,688,818,821	2.95%
1984	\$2,369,434,809	2.74%		\$8,265,432,248	3.96% C
1985	\$2,463,662,969	3.98%	2009	\$9,463,789,245	-2.32%
1986	\$2,495,721,561	1.30%		\$8,372,294,102	1.29% C
1987	\$2,584,939,417	3.57%			
1988	\$2,747,288,543	6.28%	2010	\$8,987,753,185	-5.03%
1989	\$2,965,998,169	7.96%		\$8,109,538,321	-3.14% C
			2011	\$8,829,083,907	-1.77%
1990	\$3,233,332,393	9.01%		\$8,056,645,291	-0.65% C
1991	\$3,446,158,573	6.58%	2012	\$8,487,575,311	-3.87%
1992	\$3,528,581,310	2.39% B		\$7,902,294,649	-1.92% C
1993	\$3,793,141,852	7.50%	2013	\$8,425,663,793	-0.73%
1994	\$3,980,287,211	4.93%		7,867,653,544	-0.44% C
1995	\$4,257,042,892	6.95%	2014	\$8,631,653,296	2.44%
	\$4,178,784,364	4.99% C		7,959,552,381	1.17% C
			2015	\$9,003,063,118	4.30%
				8,170,869,806	2.65% C

A INVENTORY EXEMPT
B ASSESSMENT FREEZE
C TAXABLE VALUE

State of Michigan Funding

Year	State Shared Revenue*	Cigarette Tax	Alcohol Tax	Court Financing	IV-D Reimb.	Township Liquor Lic.	Sheriff Training	Health Cost Sharing	Child Care-Net	Total
2006	-	140,919	1,260,915	1,519,536	1,908,147	10,619	38,506	1,157,975	1,166,160	7,202,777
% change	0.0%	-5.5%	7.5%	1.4%	0.4%	2.7%	11.2%	-0.6%	-8.0%	0.1%
2007	-	115,150	1,346,451	1,507,167	1,880,834	11,016	36,516	1,209,897	1,613,608	7,720,639
% change	0.0%	-18.3%	6.8%	-0.8%	-1.4%	3.7%	-5.2%	4.5%	38.4%	7.2%
2008	-	82,032	1,486,559	1,442,926	1,725,768	10,753	36,433	1,209,906	2,086,178	8,080,555
% change	0.0%	-28.8%	10.4%	-4.3%	-8.2%	-2.4%	-0.2%	0.0%	29.3%	4.7%
2009	-	59,412	1,449,683	1,301,184	2,072,263	11,573	31,908	1,160,332	2,745,922	8,832,277
% change	0.0%	-27.6%	-2.5%	-9.8%	20.1%	7.6%	-12.4%	-4.1%	31.6%	9.3%
2010	-	39,393	1,471,727	1,268,712	1,880,910	11,983	30,845	1,186,499	2,684,730	8,574,799
% change	0.0%	-33.7%	1.5%	-2.5%	-9.2%	3.5%	-3.3%	2.3%	-2.2%	-2.9%
2011	4,793,844	16,146	1,500,245	1,226,514	1,632,978	13,841	30,149	1,151,519	2,828,919	13,194,154
% change	0.0%	-59.0%	1.9%	-3.3%	-13.2%	15.5%	-2.3%	-2.9%	5.4%	53.9%
2012	3,959,286	13,243	1,852,291	1,233,092	1,764,210	12,582	29,762	1,120,306	2,858,164	12,842,938
% change	-17.4%	-18.0%	23.5%	0.5%	8.0%	-9.1%	-1.3%	-2.7%	1.0%	-2.7%
2013	4,018,028	9,963	2,124,658	1,253,579	1,788,141	13,933	29,321	1,130,069	3,352,044	13,719,737
% change	1.5%	0.0%	14.7%	1.7%	1.4%	10.7%	-1.5%	0.9%	17.3%	6.8%
2014	4,472,082	-	2,415,533	1,201,457	1,769,865	14,786	11,228	1,193,359	3,252,905	14,331,214
% change	11.3%	0.0%	13.7%	-4.2%	-1.0%	6.1%	-61.7%	5.6%	-3.0%	4.5%
2015**	5,188,800	-	2,409,000	1,254,000	1,789,900	10,000	30,000	1,213,100	4,619,000	16,513,800
% change	16.0%	0.0%	-0.3%	4.4%	1.1%	-32.4%	167.2%	1.7%	42.0%	15.2%
2016**	5,188,800	-	1,308,800	1,182,000	1,800,900	12,000	-	1,173,165	4,548,000	15,213,665
% change	0.0%	0.0%	-45.7%	-5.7%	0.6%	20.0%	-100.0%	-3.3%	-1.5%	-7.9%

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

** Budget

2016 Expenditure Budget Analysis

	2016						
	2014 Actual	2015 Adjusted Budget	Salary Adjustment	Fringe Adjustment	Direct Operating Adjustment	Other Adjustment	Proposed Budget
General Fund							
Board of Commissioners	\$ 198,464	\$ 209,000	\$ -	\$ (1,700)	\$ -	\$ -	\$ 207,300
County Administration	627,826	551,200	10,000	3,700	-	-	564,900
Legal Services	206,439	218,800	8,200	3,000	-	-	230,000
Circuit Court Administration	6,040,261	4,732,100	53,300	19,500	304,200	-	5,109,100
Circuit Court Trial Division	412,957	433,900	6,700	2,500	-	-	443,100
Circuit Court Family Division	784,976	821,500	22,200	8,200	-	-	851,900
District Court	4,742,953	4,983,700	(139,800)	(51,100)	-	-	4,792,800
Jury Board	3,157	3,300	-	-	-	-	3,300
Probate Court	903,767	915,100	8,800	2,200	-	-	926,100
Adult Probation	46,166	50,700	-	-	-	-	50,700
Elections	405,040	167,900	2,500	500	329,600	-	500,500
Clerk/Register	637,740	683,300	(3,900)	(1,500)	700	-	678,600
Resource Development	50,830	64,100	(44,100)	(16,100)	(3,900)	-	-
Finance	1,250,397	1,323,300	(300)	(200)	15,500	-	1,338,300
Equalization	375,803	406,900	12,700	4,600	-	-	424,200
Human Resources	610,604	548,100	9,200	3,400	61,000	-	621,700
Information Systems	868,787	1,005,800	17,600	6,400	-	-	1,029,800
Prosecuting Attorney	2,369,298	2,461,800	12,900	6,600	-	-	2,481,300
Treasurer	990,042	1,003,800	26,000	9,500	-	-	1,039,300
Buildings & Grounds	2,279,647	2,365,800	96,700	35,100	100,000	-	2,597,600
Utilities	1,030,806	1,321,100	-	-	100,000	-	1,421,100
Security	512,164	573,100	1,300	(1,200)	-	-	573,200
Drain Commissioner	248,027	297,300	6,200	2,200	-	-	305,700
Soil Erosion & Sedimentation Control	83,093	87,300	800	300	-	-	88,400
Sheriff - Administration/Support	2,730,127	2,746,500	(38,000)	(23,400)	(4,000)	-	2,681,100
Sheriff - Jail	7,551,715	7,866,700	(80,900)	(43,800)	(108,400)	-	7,633,600
Sheriff - Field Operations	5,926,790	6,182,900	141,600	76,400	(20,000)	-	6,380,900
Animal Services & Enforcement	599,671	630,500	13,900	5,100	(7,000)	-	642,500
Emergency Management	153,281	218,000	-	-	-	-	218,000
Capital Improvements	8,604,271	6,792,700	-	-	-	(2,002,900)	4,789,800
At Large Drains	11,993	16,900	-	-	-	(3,700)	13,200
HCS Administration	1,010,365	1,231,700	(2,400)	(900)	(114,900)	-	1,113,500
Veterans Affairs	112,460	132,300	600	200	800	-	133,900
Medical Examiner	515,219	507,600	-	-	11,200	-	518,800
Community Mental Health	2,825,767	2,822,500	-	-	(550,100)	-	2,272,400
Social Services	567,072	*	-	-	-	-	-

*This activity was moved to Circuit Court Supplemental Information

2016 Expenditure Budget Analysis

	2014 Actual	2015 Adjusted Budget	2016				Proposed Budget
			Salary Adjustment	Fringe Adjustment	Direct Operating Adjustment	Other Adjustment	
General Fund (Continued)							
Services for Seniors	220,649	525,000	-	-	-	-	525,000
Veterans Burial	89,742	115,000	-	-	(6,000)	-	109,000
Soldiers & Sailors	14,341	14,000	-	-	-	-	14,000
Public Housing	193,727	125,000	-	-	-	-	125,000
MSU Extension	289,458	300,600	(5,300)	(2,000)	-	-	293,300
Law Library	56,000	57,900	-	-	100	-	58,000
Planning	154,173	160,100	44,600	16,300	3,900	-	224,900
Economic Development	195,609	75,000	-	-	-	-	75,000
Strategic Issues	14,439	15,000	-	-	-	55,000	70,000
Contingencies	-	100,500	-	-	-	-	100,500
Reserves	-	32,000	-	-	-	(32,000)	-
Restricted Reserve	-	768,500	331,300	126,100	-	-	1,225,900
Insurance	224,905	707,400	-	-	(241,200)	-	466,200
	<u>\$ 57,741,018</u>	<u>\$ 57,373,200</u>	<u>\$ 512,400</u>	<u>\$ 189,900</u>	<u>\$ (128,500)</u>	<u>\$ (1,983,600)</u>	<u>\$ 55,963,400</u>
Law Enforcement Fund							
Circuit Court Trial Division	496,422	535,500	(5,800)	(2,100)	-	-	527,600
Circuit Court Family Division	827,566	688,500	(3,400)	(1,200)	3,600	-	687,500
District Court	395,499	535,500	224,100	81,900	-	-	841,500
Friend of the Court	20,000	20,000	-	-	-	-	20,000
Prosecuting Attorney	1,691,957	1,747,100	20,100	7,400	-	-	1,774,600
Community Corrections	6,256	11,000	-	-	-	-	11,000
Sheriff - Administration/Support	297,152	342,600	(78,700)	(42,500)	-	-	221,400
Sheriff - Jail	3,988,011	4,700,500	149,800	80,800	-	-	4,931,100
Sheriff - Field Operations	2,184,654	2,203,900	(151,300)	(81,700)	-	-	1,970,900
Animal Services & Enforcement	311,773	329,500	400	200	-	-	330,100
Capital Improvements	150,042	273,600	-	-	-	-	273,600
Contingency	-	50,000	-	-	-	-	50,000
Reserves	-	-	-	-	-	-	-
Restricted Reserve	-	64,400	128,400	46,900	-	-	239,700
	<u>\$ 10,369,332</u>	<u>\$ 11,502,100</u>	<u>\$ 283,600</u>	<u>\$ 89,700</u>	<u>\$ 3,600</u>	<u>\$ -</u>	<u>\$ 11,879,000</u>

2016 Expenditure Budget Analysis

	2014 Actual	2015 Adjusted Budget	2016				Proposed Budget
			Salary Adjustment	Fringe Adjustment	Direct Operating Adjustment	Other Adjustment	
Parks Fund							
Administration/Support	488,857	478,200	8,600	1,600	37,600	-	526,000
Markin Glen Park	109,395	115,800	4,500	500	5,500	-	126,300
Scotts Mill Park	13,481	13,600	500	(100)	-	-	14,000
Cold Brook Park	99,655	110,100	5,400	800	(2,000)	-	114,300
Prairie View Park	98,266	96,500	(800)	(1,100)	500	-	95,100
River Oaks Park	116,389	124,000	5,900	900	6,200	-	137,000
Fairgrounds	298,884	286,000	2,300	100	11,000	-	299,400
KRV Trail	34,659	41,300	9,000	500	7,000	-	57,800
KRV Trailway Programming	90,393	115,900	(6,500)	(700)	(16,400)	-	92,300
County Fair	144,295	184,600	1,700	(800)	-	-	185,500
	\$ 1,494,274	\$ 1,566,000	\$ 30,600	\$ 1,700	\$ 49,400	\$ -	\$ 1,647,700
Friend of the Court Fund							
	\$ 3,118,919	\$ 3,242,600	\$ (1,500)	\$ (600)	\$ 100	\$ -	\$ 3,240,600
Health Fund							
Administration	241,718	274,400	6,600	2,500	26,200	-	309,700
Health Education	74,153	10,100	-	-	(10,100)	-	-
Oral Health Program	1,095,525	1,186,900	19,400	2,100	(28,600)	-	1,179,800
Laboratory	330,500	349,800	1,900	700	1,600	-	354,000
Vision and Hearing	155,132	154,200	-	-	1,000	-	155,200
Household Hazardous Waste	389,327	372,000	27,900	9,800	3,500	-	413,200
Clinical Services Administration	445,322	319,600	34,300	12,500	(6,600)	-	359,800
Maternal & Child Health Administration	96,651	97,000	6,700	2,500	1,300	-	107,500
Community Services Administration	78,526	215,000	6,600	2,400	8,700	-	232,700
Immunization Clinic	315,929	315,800	2,200	800	(2,300)	-	316,500
Communicable Disease Surveillance	330,034	322,200	5,400	2,000	(2,300)	-	327,300
S.T.D.	395,767	416,200	8,500	(2,200)	(6,200)	-	416,300
HCAO	2,867	-	-	-	-	-	-
HIV Counseling & Testing	67,566	71,800	2,700	900	(400)	-	75,000
Environmental Administration	222,678	231,700	(16,300)	(6,000)	(900)	-	208,500
EH - Food Safety & Facilities Division	577,169	597,200	(35,100)	(12,800)	(8,100)	-	541,200
EH - Land, Water & Wastewater Division	353,863	372,500	29,300	10,700	500	-	413,000
	\$ 5,172,727	\$ 5,306,400	\$ 100,100	\$ 25,900	\$ (22,700)	\$ -	\$ 5,409,700

2016 Expenditure Budget Analysis

	2014 Actual	2015 Adjusted Budget	2016				Proposed Budget
			Salary Adjustment	Fringe Adjustment	Direct Operating Adjustment	Other Adjustment	
Child Care Fund							
Juvenile Home	3,624,208	3,662,400	79,800	27,700	28,500	-	3,798,400
In-Home Care	624,700	740,200	3,000	1,100	18,700	-	763,000
Foster Home	840,020	1,367,200	-	-	(95,600)	-	1,271,600
Intensive Learning	225,032	225,500	600	200	-	-	226,300
Kalamazoo Empowering Youth to Excel	203,300	403,600	(35,500)	(12,900)	1,100	-	356,300
Juvenile Drug Court	176,968	182,700	1,900	700	(2,100)	-	183,200
Restitution/Community Service	146,151	131,300	6,700	2,500	-	-	140,500
Intake Assessment & Evaluation	268,323	274,100	400	100	-	-	274,600
CASA	77,608	80,300	1,100	400	-	-	81,800
C-Waivers In Home Care	-	25,000	-	-	(5,000)	-	20,000
Family Dependency Treatment Court	43,243	81,300	(13,000)	(4,800)	-	-	63,500
MIDHS	-	2,400,000	-	-	(361,000)	-	2,039,000
	<u>\$ 6,229,553</u>	<u>\$ 9,573,600</u>	<u>\$ 45,000</u>	<u>\$ 15,000</u>	<u>\$ (415,400)</u>	<u>\$ -</u>	<u>\$ 9,218,200</u>
Grand Total	<u>\$ 84,125,823</u>	<u>\$ 88,563,900</u>	<u>\$ 970,200</u>	<u>\$ 321,600</u>	<u>\$ (513,500)</u>	<u>\$ (1,983,600)</u>	<u>\$ 87,358,600</u>

2016 Salary Base Only General Operations

	Positions	12/31/2015 Base	2016 Steps	% of Base	Estimated 2016 Cost
Unions					
Sheriff's Command	11.0000	\$ 964,517	\$ -	0.00%	\$ 964,517
F.O.P.	199.0000	11,338,875	70,821	0.62%	11,409,696
AFSCME - Juvenile Home - Maintenance, Parks, Animal Control	37.0000	1,174,867	19,121	1.63%	1,193,988
UAW - Juvenile Court/Home	48.8000	1,500,046	10,864	0.72%	1,510,910
	27.5000	1,374,266	14,686	1.07%	1,388,952
	<u>323.3000</u>	<u>16,352,571</u>	<u>115,492</u>	<u>0.71%</u>	<u>16,468,063</u>
Non Union	407.0875	20,078,452	227,916	1.14%	20,306,368
Elected					
Judicial	14.0000	922,722	-	-	922,722
Board of Commissioners	11.0000	139,230	-	-	139,230
Other Elected	5.0000	509,371	21,320	4.19%	530,691
	<u>30.0000</u>	<u>1,571,323</u>	<u>21,320</u>	<u>4.19%</u>	<u>1,592,643</u>
Total Elected	30.0000	1,571,323	21,320	1.36%	1,592,643
Total Non Union	407.0875	20,078,452	227,916	1.14%	20,306,368
Total Union	<u>323.3000</u>	<u>16,352,571</u>	<u>115,492</u>	<u>0.71%</u>	<u>16,468,063</u>
Total	<u>760.3875</u>	<u>\$ 38,002,346</u>	<u>\$ 364,728</u>	<u>0.96%</u>	<u>\$ 38,367,074</u>

2016 Salary Base Only
General Operations
(Continued)

Others

Election Workers	\$ 7,500	
B&G - Temporary	17,000	
B&G - Overtime	64,400	
Security - Overtime	20,000	
Security - Temporary	153,900	
Sheriff, Overtime - General Fund	1,500	
Sheriff, Overtime - Command	8,000	
Sheriff, FOP Overtime - General Fund	890,200	
Sheriff - Temporary	6,900	
Animal Control - Overtime	3,000	
Sheriff, Command Overtime - Law Enforcement	2,000	
Sheriff, FOP Overtime - Law Enforcement	332,500	
Animal Control, Overtime - Law Enforcement	24,000	
Parks - Overtime	24,300	
Parks - Temporary	236,900	
Health Dental - Temporary	165,900	
Health HHW - Temporary	5,800	
Child Care - Overtime	103,400	
Child Care - Temporary	<u>112,800</u>	<u>2,180,000</u>
 Total Salary Costs		 40,547,074
 Plus Salary Reserves		 1,037,100
 Plus (Minus) Rounding		 <u>(274)</u>
 Total Salaries		 41,583,900
 Fringe Benefits		 <u>17,296,600</u>
 Grand Total		 <u><u>\$ 58,880,500</u></u>

2016 Non-Union Salary Schedule

	A	B	C	D	E	F	G	H
K01	11.03	11.58	12.13	12.69	13.24	13.79	14.34	14.88
K02	11.59	12.18	12.75	13.35	13.92	14.50	15.08	15.66
K03	12.29	12.89	13.52	14.12	14.74	15.35	15.97	16.58
K04	13.07	13.71	14.38	15.03	15.68	16.33	16.99	17.65
K05	14.68	15.41	16.14	16.87	17.62	18.34	19.07	19.81
K06	16.00	16.80	17.61	18.39	19.20	20.00	20.81	21.60
K07	17.71	18.60	19.46	20.36	21.25	22.13	23.02	23.91
K08	20.46	21.47	22.50	23.52	24.55	25.57	26.60	27.62
K09	22.36	23.47	24.58	25.70	26.81	27.93	29.07	30.19
K10	24.52	25.74	26.98	28.20	29.42	30.65	31.87	33.09
K11	27.76	29.15	30.53	31.92	33.32	34.70	36.08	37.47
K12	30.69	32.24	33.76	35.29	36.83	38.36	39.89	41.43
K13	34.07	35.78	37.49	39.19	40.90	42.59	44.30	46.01
K14	39.05	40.99	42.95	44.91	46.85	48.80	50.76	52.72
K15	43.65	45.83	48.01	50.20	52.38	54.56	56.75	58.93
K16	48.92	51.36	53.81	56.26	58.70	61.15	63.60	66.04
K17	55.00	57.75	60.51	63.25	66.01	68.76	71.50	74.25

Debt Schedule Summary

Description	Funding Source	Interest Rate	Expiration	December 31, 2015			2016 Requirements		
				Principal Balance	Interest Balance	Total	Principal	Interest	Total
County Direct Debt									
Juvenile Home Construction 2007	Building Authority	4.000%	4/1/2032	24,150,000	10,631,219	34,781,219	900,000	1,057,813	1,957,813
Expo Center Improvements 2011	Building Authority	3.200%	4/1/2026	2,260,000	426,737	2,686,737	180,000	72,061	252,061
Airport 2012	Building Authority	2.433%	5/1/2028	5,780,000	997,875	6,777,875	630,000	185,525	815,525
	Sub-total County Direct Debt			32,190,000	12,055,831	44,245,831	1,710,000	1,315,399	3,025,399
Other County Debt									
Climax Water 1982	Climax Village	5.000%	5/1/2020	50,000	6,250	56,250	10,000	2,250	12,250
Comstock Township 1996	Comstock Township	4.750%	5/1/2016	125,000	2,969	127,969	125,000	2,969	127,969
Cooper 2012	Cooper Township	1.960%	5/1/2021	805,000	47,579	852,579	130,000	14,504	144,504
Village of Augusta 2005	Village of Augusta	2.125%	4/1/2025	425,000	46,488	471,488	40,000	8,607	48,607
Townline Drain 2008	Townline Drain District	4.250%	3/1/2018	145,000	9,981	154,981	45,000	5,456	50,456
Indian/Pickeral Lakes Refunding 2010	Brady/Pavilion Twps.	4.000%	12/31/2017	540,000	32,000	572,000	280,000	21,600	301,600
CMH Capital Improvements Bond 2015	CMH	3.000%	5/1/2034	5,000,000	1,782,813	6,782,813	0	151,000	151,000
	Sub-total Other County Debt			7,090,000	1,928,080	9,018,080	630,000	206,386	836,386
	Total County Debt			39,280,000	13,983,910	53,263,910	2,340,000	1,521,785	3,861,785

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

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

Historical Departmental Expenditure Summary Comparison

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual
General Fund					
Board of Commissioners	\$ 287,414	\$ 284,345	\$ 290,126	\$ 285,405	\$ 286,004
County Administration	486,097	414,025	473,052	489,839	498,914
Legal Services	124,122	164,026	175,404	179,754	186,535
Circuit Court Administration	4,527,324	4,538,616	4,944,693	5,227,159	5,075,507
Circuit Court Trial Division	409,802	454,668	450,323	455,505	448,926
Circuit Court Family Division	835,648	842,735	841,698	842,349	856,527
District Court	4,905,882	4,942,988	5,069,560	4,981,776	5,018,073
Jury Board	-	2,517	3,249	3,177	3,096
Probate Court	855,295	875,952	868,838	866,876	888,239
Adult Probation	53,574	52,241	41,913	49,140	43,245
Elections	308,465	477,370	191,726	465,078	205,285
County Clerk/Register of Deeds	611,173	583,955	622,647	600,188	611,544
Resource Development	105,386	106,626	108,072	117,281	110,110
Finance	874,835	935,129	1,050,007	972,748	1,008,975
Equalization	424,914	375,246	404,255	415,117	410,132
Human Resources	834,390	920,173	844,810	688,278	588,083
Information Systems	-	-	-	921,539	931,831
Prosecuting Attorney	2,366,000	2,333,056	2,306,852	2,454,822	2,467,009
Purchasing	109,951	115,876	117,491	116,032	136,080
Treasurer	560,955	623,952	658,469	606,471	647,712
Buildings & Grounds	2,094,266	2,181,276	2,169,506	2,177,354	2,239,751
Utilities	896,598	933,291	1,059,193	1,042,839	948,314
Security	546,689	552,088	611,371	546,156	548,961
Drain Commissioner	122,924	162,228	211,972	222,170	234,760
Soil Erosion & Sedimentation Control	70,010	73,509	76,313	77,933	80,153
Sheriff - Administration/Support	14,845,687	14,993,144	15,751,967	15,671,269	2,348,133
Sheriff - Jail	-	-	-	-	6,629,104
Sheriff - Field Services	-	-	-	-	6,154,153

Historical Departmental Expenditure Summary Comparison

	2012 Actual	2013 Actual	2014 Actual	2015 Adj Budget	2016 Budget	Increase (Decrease)
\$	276,137	\$ 207,839	\$ 198,464	\$ 209,000	\$ 207,300	\$ (1,700)
	503,906	511,399	627,826	551,200	564,900	13,700
	193,643	195,797	206,439	218,800	230,000	11,200
	5,205,855	5,143,021	6,040,261	4,732,100	5,109,100	377,000
	445,633	450,218	412,957	433,900	443,100	9,200
	859,324	861,938	784,976	821,500	851,900	30,400
	4,857,185	4,868,861	4,742,953	4,983,700	4,792,800	(190,900)
	3,096	3,174	3,157	3,300	3,300	-
	908,032	781,806	903,767	915,100	926,100	11,000
	43,664	42,658	46,166	50,700	50,700	-
	407,549	180,808	405,040	167,900	500,500	332,600
	587,113	628,293	637,740	683,300	678,600	(4,700)
	61,262	57,566	50,830	64,100	-	(64,100)
	1,077,889	1,240,603	1,250,397	1,323,300	1,338,300	15,000
	411,114	425,545	375,803	406,900	424,200	17,300
	618,306	596,918	610,604	548,100	621,700	73,600
	882,146	809,479	868,787	1,005,800	1,029,800	24,000
	2,540,664	2,365,330	2,369,298	2,461,800	2,481,300	19,500
	99,965	-	-	-	-	-
	716,284	725,182	990,042	1,003,800	1,039,300	35,500
	2,191,953	2,251,570	2,279,647	2,365,800	2,597,600	231,800
	825,905	1,007,186	1,030,806	1,321,100	1,421,100	100,000
	652,106	520,836	512,164	573,100	573,200	100
	233,776	242,283	248,027	297,300	305,700	8,400
	78,235	82,869	83,093	87,300	88,400	1,100
	2,478,663	2,274,951	2,730,127	2,746,500	2,681,100	(65,400)
	6,672,304	7,263,019	7,551,715	7,866,700	7,633,600	(233,100)
	5,908,695	5,674,063	5,926,790	6,182,900	6,380,900	198,000

Historical Departmental Expenditure Summary Comparison

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual
General Fund (Continued)					
Animal Services & Enforcement	\$ 483,091	\$ 517,221	\$ 544,283	\$ 526,386	\$ 526,530
Emergency Management	204,562	226,380	233,846	226,566	240,112
Debt Service	384,359	374,717	376,408	-	-
At Large Drains	27,776	48,180	34,333	28,726	24,239
Capital	3,091,264	4,822,381	5,489,195	6,497,533	10,158,994
Landfill	-	-	-	-	-
HCS Administration	1,006,137	1,055,371	1,154,471	1,165,980	1,048,044
Veterans Affairs	130,375	131,835	133,938	138,764	147,590
Medical Examiner	462,229	371,532	423,867	471,513	500,100
Community Mental Health	2,223,626	2,293,679	2,275,241	2,353,863	2,368,122
Social Services	631,100	631,100	631,100	631,100	631,100
Services for Seniors	53,900	100,000	94,900	100,000	169,927
Veterans Burial	49,058	67,500	96,000	104,400	107,248
Soldiers & Sailors	10,917	9,405	9,303	7,848	7,355
Public Housing	129,000	271,000	100,000	-	-
MSU Extension	285,283	304,514	323,498	307,100	292,854
Transportation Authority	-	-	-	-	-
Law Library	40,435	42,172	43,815	43,131	42,280
Planning	102,586	120,585	110,699	114,834	148,792
Recycling	-	-	-	-	-
Economic Development	75,000	425,000	86,300	175,000	200,000
Strategic Issues	17,188	113,567	16,500	39,619	9,107
Contingencies	25,000	-	-	125,000	3,500
Reserves	-	-	-	-	-
Restricted Reserve	2,222,375	2,575,000	-	-	-
Insurance	616,147	368,273	979,482	1,034,604	490,903
General Fund	\$ 49,528,809	\$ 52,808,444	\$ 52,500,686	\$ 54,568,222	\$ 56,721,953

Historical Departmental Expenditure Summary Comparison

	2012 Actual	2013 Actual	2014 Actual	2015 Adj Budget	2016 Budget	Increase (Decrease)
\$	547,891	\$ 540,305	\$ 599,671	\$ 630,500	\$ 642,500	\$ 12,000
	228,278	203,676	153,281	218,000	218,000	-
	-	-	-	-	-	-
	23,735	8,648	11,993	16,900	13,200	(3,700)
	11,871,123	4,828,841	8,604,271	6,792,700	4,789,800	(2,002,900)
	-	-	-	-	-	-
	961,130	1,002,541	1,010,365	1,231,700	1,113,500	(118,200)
	147,356	148,862	112,460	132,300	133,900	1,600
	504,942	520,178	515,219	507,600	518,800	11,200
	2,544,145	2,680,329	2,825,767	2,822,500	2,272,400	(550,100)
	631,100	631,100	567,072	-	-	-
	200,000	200,000	220,649	525,000	525,000	-
	117,600	114,242	89,742	115,000	109,000	(6,000)
	6,699	13,733	14,341	14,000	14,000	-
	250,000	-	193,727	125,000	125,000	-
	300,457	297,682	289,458	300,600	293,300	(7,300)
	-	-	-	-	-	-
	42,628	42,193	56,000	57,900	58,000	100
	149,484	147,380	154,173	160,100	224,900	64,800
	-	-	-	-	-	-
	75,000	479,391	195,609	75,000	75,000	-
	27,227	268,928	14,439	15,000	70,000	-
	-	-	-	100,500	100,500	-
	243,343	101,661	-	32,000	-	(32,000)
	-	-	-	768,500	1,225,900	457,400
	77,420	834,261	224,905	707,400	466,200	(241,200)
\$	58,689,962	\$ 52,477,163	\$ 57,741,018	\$ 57,373,200	\$ 55,963,400	\$ (1,409,800)

Historical Departmental Expenditure Summary Comparison

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual
Law Enforcement Fund	\$ 10,527,878	\$ 11,658,270	\$ 12,658,599	\$ 12,469,434	\$ 11,151,686
Information Systems	\$ 925,207	\$ 948,255	\$ 901,220	-	-
Parks	\$ 1,056,268	\$ 1,154,692	\$ 1,319,094	\$ 1,440,046	\$ 1,414,419
Friend of the Court	\$ 2,846,563	\$ 2,880,353	\$ 2,981,881	\$ 2,996,714	\$ 2,982,695
Health	\$ 5,465,463	\$ 5,672,538	\$ 5,497,315	\$ 5,774,119	\$ 5,665,266
Child Care	\$ 7,214,555	\$ 6,685,497	\$ 6,943,724	\$ 6,598,294	\$ 6,169,271
Grand Total	<u>\$ 77,564,743</u>	<u>\$ 81,808,049</u>	<u>\$ 82,802,519</u>	<u>\$ 83,846,829</u>	<u>\$ 84,105,290</u>

Historical Departmental Expenditure Summary Comparison

2012 Actual	2013 Actual	2014 Actual	2015 Adj Budget	2016 Budget	Increase (Decrease)
\$ 11,640,586	\$ 11,724,003	\$ 10,369,332	\$ 11,502,100	\$ 11,879,000	\$ 376,900
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,481,269	\$ 1,761,341	\$ 1,494,274	\$ 1,566,000	\$ 1,647,700	\$ 81,700
\$ 2,982,385	\$ 3,097,253	\$ 3,118,919	\$ 3,242,600	\$ 3,240,600	\$ (2,000)
\$ 5,251,283	\$ 5,110,682	\$ 5,172,727	\$ 5,306,400	\$ 5,409,700	\$ 103,300
\$ 6,678,942	\$ 6,618,904	\$ 6,229,553	\$ 9,573,600	\$ 9,218,200	\$ (355,400)
<hr/>					
<u>\$ 86,724,427</u>	<u>\$ 80,789,346</u>	<u>\$ 84,125,823</u>	<u>\$ 88,563,900</u>	<u>\$ 87,358,600</u>	<u>\$ (1,205,300)</u>

Circuit Court Revenues and Expenditures

Fund Activity			2013	2014	2015	2016	Change	
No.	No.	Fund Name	Actual	Actual	Adjusted Budget	Preliminary Budget	2016-2015	
		Activity Name						
Revenues								
101	132	General Fund	Circuit Court-Admin.	\$ 674,458	\$ 655,413	\$ 711,200	\$ 692,800	\$ (18,400)
101	134	General Fund	Circuit Court-Trial Div.	183,361	175,561	183,000	183,000	-
101	135	General Fund	Circuit Court-Family Div.	343,619	343,618	343,000	343,000	-
101	141	General Fund	Friend of the Court	391,549	417,845	419,000	425,000	6,000
101	166	General Fund	Family Counseling	26,055	24,675	24,500	25,000	500
215	000	F.O.C. Fund	F.O.C. Fund	2,161,699	2,231,353	2,171,600	2,190,700	19,100
292	662	Child Care	Juvenile Home	3,540,560	3,432,564	4,779,800	4,945,500	165,700
TOTAL				7,321,302	7,281,029	8,632,100	8,805,000	172,900
Expenditures								
101	132	General Fund	Circuit Court Admin.	\$ 5,143,021	\$ 6,040,261	\$ 4,732,100	\$ 5,109,100	\$ 377,000
101	134	General Fund	Circuit Court-Trial Div.	450,218	412,957	433,900	433,100	(800)
101	135	General Fund	Circuit Court-Family Div.	861,938	784,976	821,500	851,900	30,400
104	134	Law Enf. Fund	Circuit Court-Trial Div.	505,132	496,422	535,500	527,600	(7,900)
104	135	Law Enf. Fund	Circuit Court-Family Div.	705,604	827,566	688,500	687,500	(1,000)
104	141	Law Enf. Fund	Friend of the Court	20,000	20,000	20,000	20,000	-
215	141	F.O.C. Fund	F.O.C. Fund	3,097,253	3,118,919	3,242,600	3,240,600	(2,000)
292	662	Child Care	Juvenile Home	3,472,010	3,624,208	3,662,400	3,798,400	136,000
292	664	Child Care	In-Home Care	463,519	624,700	740,200	763,000	22,800
292	665	Child Care	Foster Home	1,028,060	840,020	1,367,200	1,271,600	(95,600)
292	667	Child Care	Intensive Learning	224,475	225,032	225,500	226,300	800
292	668	Child Care	Day Treatment Program	614,352	203,300	403,600	356,300	(47,300)
292	669	Child Care	Juvenile Drug Court	248,139	176,968	182,700	183,200	500
292	671	Child Care	Restitution/Comm.Serv.	139,395	146,151	131,300	140,500	9,200
292	672	Child Care	Intake Assess. & Eval.	282,100	268,232	274,100	274,600	500
292	673	Child Care	CASA	69,171	77,608	80,300	81,800	1,500
292	674	Child Care	C-Waivers In Home Care	9,932	-	25,000	20,000	(5,000)
292	676	Child Care	Family Dependency Treatment Ct	67,751	43,243	81,300	63,500	(17,800)
292	677	Child Care	MIDHS	-	-	2,400,000	2,039,000	(361,000)
TOTAL				17,402,070	17,930,563	20,047,700	20,088,000	40,300
Difference (General & Law Enforcement Support)				\$ (10,080,768)	\$ (10,649,534)	\$ (11,415,600)	\$ (11,283,000)	\$ 132,600
Percentage Increase (Decrease)								-1.16%

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

	Male (2)	Female (2)	Family (1)	Juvenile (1)	Sobriety (2)	Combined
Period: 1/1-12/31/16						
Expenditures						
Personnel	\$ 179,800	\$ 123,379	\$ 27,399	\$ 126,100	\$ -	\$ 456,678
Direct Operating	16,533	15,933	3,300	32,708	57,250	\$ 125,725
Client Services	25,378	46,378	8,741	32,600	57,750	\$ 170,847
Treatment	138,037	173,427	29,662	74,000	25,000	\$ 440,126
Grand Total	\$ 359,749	\$ 359,118	\$ 69,102	\$ 265,408	\$ 140,000	\$ 1,193,376

Revenues						
Client Contributions	\$ 8,200	\$ 7,000	\$ -	\$ -	\$ 50,000	\$ 65,200
SCAO Grant	242,300	239,979	69,102	59,375	55,000	\$ 665,756
Byrne Grant	-	-	-	-	-	\$ -
State CCF	-	-	-	83,850	-	\$ 83,850
General Fund	-	-	-	-	-	\$ -
PA 2 Funds	109,249	112,139	-	38,333	-	\$ 259,721
KCF	-	-	-	-	-	\$ -
In-Kind Match	-	-	-	-	-	\$ -
General Fund (CCF)	-	-	-	83,850	-	\$ 83,850
Grand Total	\$ 359,749	\$ 359,118	\$ 69,102	\$ 265,408	\$ 105,000	\$ 1,158,376

Period: 1/1-12/31/15						
Expenditures						
Personnel	\$ 145,000	\$ 106,808	\$ 25,447		\$ -	\$ 277,255
Direct Operating	22,899	34,191	4,350	20,433	67,520	\$ 149,394
Client Services	85,378	76,378	32,814	106,850	6,000	\$ 307,420
Treatment	123,821	111,013	50,157	120,750	76,480	\$ 482,221
Grand Total	\$ 377,098	\$ 328,390	\$ 112,768	\$ 248,033	\$ 150,000	\$ 1,216,290

Revenues						
Client Contributions	\$ 8,200	\$ 7,000	\$ -	\$ -	\$ 60,000	\$ 75,200
SCAO Grant	55,000	-	76,000	42,000	55,000	\$ 228,000
Byrne Grant	145,000	140,000	-	-	-	\$ 285,000
State CCF	-	-	12,695	83,850	-	\$ 96,545
General Fund	-	-	-	-	-	\$ -
PA 2 Funds SWMBH	60,000	60,000	-	-	35,000	\$ 155,000
KCF	108,898	121,390	11,378	38,333	-	\$ -
In-Kind Match	-	-	-	-	-	\$ -
General Fund (CCF)	-	-	12,695	83,850	-	\$ 96,545
Grand Total	\$ 377,098	\$ 328,390	\$ 112,768	\$ 248,033	\$ 150,000	\$ 936,290

General Fund Costs

2016	\$0.00
2015	\$0.00

- (1) Per 2015 budget application submitted to SCAO and KCF
 (2) Per 2015 budget applications submitted to SCAO, KCF and KCMHSAS for PA2 funds

District Court Revenues and Expenditures

	Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
Other Revenues	\$ 4,817,941	\$ 4,686,813	\$ 4,264,067	\$ 4,193,379	\$ 3,916,698
City Subsidies	0	0	0	0	0
City Share of Ord. Fines & Costs	238,623	237,842	236,656	201,561	133,039
Total Revenues	5,056,564	4,924,655	4,500,723	4,394,940	4,049,737
Less: Expenditures	5,302,094	5,301,645	5,451,235	5,433,579	5,491,797
Excess Revenues (Expenditures)	\$ (245,530)	\$ (376,990)	\$ (950,513)	\$ (1,038,639)	\$ (1,442,059)

Percent Change:					
Other Revenues	-2.25%	-2.72%	-9.02%	-1.66%	-6.60%
City Subsidies					
City Share of Ord. Fines & Costs	-2.43%	-0.33%	-0.50%	-14.83%	-34.00%
Total Revenues	-2.25%	-2.61%	-8.61%	-2.35%	-7.85%
Less: Expenditures	3.17%	-0.01%	2.82%	-0.32%	1.07%
Excess Revenues (Expenditures)	-820.22%	53.54%	152.13%	9.27%	38.84%

	Actual 2012	Actual 2013	Actual 2014	Adj'd Budget 2015	Budget 2016
Other Revenues	\$ 4,029,829	\$ 3,803,386	\$ 3,402,844	\$ 4,199,000	\$ 4,164,000
City Subsidies	0	0	0	0	0
City Share of Ord. Fines & Costs	133,476	75,152	(666)	80,000	80,000
Total Revenues	4,163,305	3,878,537	3,402,179	4,279,000	4,244,000
Less: Expenditures	5,354,842	5,385,525	5,138,452	5,519,200	5,634,300
Excess Revenues (Expenditures)	\$ (1,191,538)	\$ (1,506,987)	\$ (1,736,273)	\$ (1,240,200)	\$ (1,390,300)

Percent Change:					
Other Revenues	2.89%	-5.62%	-10.53%	23.40%	-0.83%
City Subsidies					
City Share of Ord. Fines & Costs	0.33%	-43.70%	-100.89%	-12115.08%	0.00%
Total Revenues	2.80%	-6.84%	-12.28%	25.77%	-0.82%
Less: Expenditures	-2.49%	0.57%	-4.59%	7.41%	2.09%
Excess Revenues (Expenditures)	-17.37%	26.47%	15.21%	-28.57%	12.10%

Court Appointed Attorneys

	2012 Actual	2012 Budget	2013 Actual	2013 Budget	2014 Budget	2015 Budget	2016 Budget
Expenditures							
Circuit Court							
Appeals Attorney Appointed	\$ 72,075	\$ 72,000	\$ 57,751	\$ 72,000	\$ 70,000	\$ 69,000	\$ 64,000
Court Appointed Attorney Felony	979,490	1,055,000	957,448	950,700	980,000	1,000,000	980,000
Court Appointed Attorney Support	808,540	820,000	820,721	802,100	829,000	820,000	850,000
Court Appointed Attorney Domestic	14,362	18,000	14,526	17,000	16,200	16,200	15,000
Total	1,874,467	1,965,000	1,850,446	1,841,800	1,895,200	1,905,200	1,909,000
District Court							
Court Appointed Appeal	-	6,000	3,019	6,000	6,000	6,000	6,000
Court Appointed Attorney	331,725	400,000	370,810	400,000	400,000	400,000	400,000
Total	331,725	406,000	373,829	406,000	406,000	406,000	406,000
Probate Court							
Med. & Guardian At Litem	64,688	50,000	55,409	58,300	67,500	58,300	58,300
Grand Total Expenditures	\$ 2,270,880	\$ 2,421,000	\$ 2,279,683	\$ 2,306,100	\$ 2,368,700	\$ 2,369,500	\$ 2,373,300
Revenues							
Circuit Court							
Attorney Fees Reimb.	\$ 205,581	\$ 211,600	\$ 200,413	\$ 205,000	\$ 163,000	\$ 208,000	\$ 200,000
TD Atty Fees Reimb.	-	-	-	-	-	-	-
FD Atty Fees Reimb.	-	-	-	-	-	-	-
Total	205,581	211,600	200,413	205,000	163,000	208,000	200,000
District Court							
Atty Fees Reimb.	64,387	60,000	55,450	65,000	65,000	65,000	65,000
Grand Total Revenues	\$ 269,968	\$ 271,600	\$ 255,863	\$ 270,000	\$ 228,000	\$ 273,000	\$ 265,000
Net Expenditures							
Circuit Court	\$ 1,668,886	\$ 1,753,400	\$ 1,650,033	\$ 1,636,800	\$ 1,732,200	\$ 1,697,200	\$ 1,709,000
District Court	267,338	346,000	318,378	341,000	341,000	341,000	341,000
Probate Court	64,688	50,000	55,409	58,300	67,500	58,300	58,300
Total	\$ 2,000,912	\$ 2,149,400	\$ 2,023,820	\$ 2,036,100	\$ 2,140,700	\$ 2,096,500	\$ 2,108,300

**Authorized Positions Per Original Budget
Operating Funds**

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
General Fund											
Board of Commissioners	11.0000	11.0000	11.0000	11.0000	17.0000	17.0000	17.0000	17.0000	17.0000	17.000	17.000
County Administration	4.8000	4.8000	4.8000	4.8000	4.8000	4.8000	4.8000	4.8000	5.0000	4.800	4.800
Legal Services	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.0000	1.000	1.000
Circuit Court Administration	43.1750	42.1750	42.1750	41.1750	42.1750	41.1750	41.1750	41.1750	41.5000	41.500	43.500
Drug Court	-	-	-	-	-	-	-	-	-	-	-
Circuit Court Trial Division	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.000	7.000
Circuit Court Family Division	8.0000	8.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.000	7.000
District Court	60.0000	67.0000	65.4000	66.9000	68.6500	68.6500	69.0000	71.0000	71.0000	71.000	71.000
Probate Court	8.5000	8.5000	8.5000	8.5000	8.5000	8.5000	8.5000	8.5000	8.5000	8.500	8.500
Elections	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.500	-
Clerk/Register	11.0000	11.5000	11.5000	11.5000	11.5000	11.5000	11.5000	11.5000	11.5000	11.500	11.500
Resource Development	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.000	1.000
Finance	13.3000	13.3000	13.3000	10.8000	10.8000	10.7000	10.7000	10.7000	10.7000	9.700	9.700
Equalization	4.8750	4.8750	4.8750	4.8750	4.8750	5.9750	6.0000	6.0000	6.0000	6.000	6.000
Human Resources	4.5000	4.5000	4.5000	5.5000	5.5000	6.0000	6.0000	7.0000	7.0000	7.000	6.000
Information Systems	10.1000	10.1000	9.7000	9.7000	9.7000	9.7000	9.7000	-	-	-	-
Prosecuting Attorney	22.5000	24.0000	22.5000	22.5000	23.0000	23.0000	23.0000	22.5000	22.5000	22.500	23.500
Purchasing	0.0000	0.0000	0.0000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.500	1.500
Treasurer	10.0000	10.0000	10.0000	10.0000	10.0000	9.0000	9.0000	9.0000	9.0000	9.000	9.000
Buildings & Grounds	33.8000	31.8000	31.8000	31.8000	31.8000	31.4000	31.0000	31.5000	31.5000	31.625	30.625
Security	2.0000	2.0000	2.0000	2.0000	3.0000	3.0000	3.0000	3.0000	3.0000	3.000	-
Drain Commissioner	2.5000	2.5000	2.5000	2.5000	2.5000	2.5000	2.5000	2.5000	1.5000	1.500	3.000
Soil Erosion & Sedimentation Control	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.500	-
Sheriff	143.3000	148.3000	127.3000	122.3000	128.3000	128.3000	121.5000	123.5000	125.5000	122.500	123.500
Pretrial Services	-	-	-	-	-	-	-	-	-	-	-
KJIIMS	-	-	-	-	-	-	-	-	-	-	-
Animal Services & Enforcement	9.0000	9.0000	8.0000	8.0000	8.0000	7.7500	8.0000	8.0000	7.0000	7.000	7.000
Emergency Management	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.500	1.500
HCS Administration	12.3500	14.3500	12.1125	11.1625	12.1625	12.6750	12.6750	12.6750	12.2250	10.625	10.375
Veterans Affairs	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	1.8750	1.8750	1.750	1.750
Medical Examiner	-	-	-	-	-	1.5000	1.7500	1.5000	1.5000	1.500	1.500
MSU Extension	2.2000	2.2000	2.2000	2.2000	2.2000	4.0000	4.0000	4.0000	3.9000	3.900	3.400
Planning	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.0000	1.0000	1.000	1.000
Recycling	-	-	-	-	-	-	-	-	-	-	-
	433.4000	446.4000	417.6625	412.2125	429.4625	432.1250	425.8000	420.2250	419.7000	413.900	411.650

**Authorized Positions Per Original Budget
Operating Funds**

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Law Enforcement											
Circuit Court Trial Division	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.000	7.000
Circuit Court Family Division	6.5000	6.5000	6.5000	6.5000	6.5000	7.5000	7.5000	7.5000	7.5000	7.500	7.500
District Court	14.0000	7.0000	8.6000	8.6000	8.6000	8.6000	8.6000	6.6000	6.6000	6.600	6.600
Prosecuting Attorney	21.2250	19.5000	21.0000	21.0000	20.5000	21.5000	21.5000	21.5000	21.5000	22.500	22.500
Community Corrections	-	-	-	-	-	-	-	-	-	-	-
Criminal Justice Commission	-	-	-	-	-	-	-	-	-	-	-
Sheriff	68.0000	63.0000	63.0000	63.0000	63.0000	63.0000	70.0000	68.0000	66.0000	66.000	66.000
Animal Services & Enforcement	6.0000	6.0000	7.0000	7.0000	7.0000	7.2500	7.5000	7.5000	7.5000	7.500	7.500
	<u>122.7250</u>	<u>109.0000</u>	<u>113.1000</u>	<u>113.1000</u>	<u>112.6000</u>	<u>114.8500</u>	<u>122.1000</u>	<u>118.1000</u>	<u>116.1000</u>	<u>117.100</u>	<u>117.100</u>
Information Systems											
	-	-	-	-	-	-	-	9.7000	10.6000	10.600	10.600
Parks											
Parks	5.6250	5.6250	5.6250	5.6250	5.6250	5.6250	5.6250	5.6250	5.6250	5.625	5.625
Markin Glen	1.0000	1.0000	1.0000	1.0000	0.9000	0.9000	0.9000	1.0000	1.0000	1.000	1.000
Scotts Mill	-	-	-	-	-	-	-	-	-	-	-
Cold Brook	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.000	1.000
Prairie View	0.9000	0.9000	0.9000	0.9000	1.0000	1.0000	1.0000	1.0000	1.0000	1.000	1.000
River Oaks	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.000	1.000
Fairgrounds	4.0000	4.0000	4.0000	4.0000	4.0000	4.0000	4.0000	4.0000	4.0000	4.000	4.000
KRV Trail	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	-	-	-	-
KRV Trailway Programming	1.0000	1.0000	1.0000	2.0000	2.0000	2.0000	2.0000	1.0000	-	-	-
County Fair	0.6250	0.6250	0.5000	-	-	-	-	-	-	-	-
	<u>15.2500</u>	<u>15.2500</u>	<u>15.1250</u>	<u>15.6250</u>	<u>15.6250</u>	<u>15.6250</u>	<u>15.6250</u>	<u>14.6250</u>	<u>13.6250</u>	<u>13.625</u>	<u>13.625</u>
Friend of the Court											
	<u>49.0000</u>	<u>49.0000</u>	<u>49.0000</u>	<u>49.0000</u>	<u>49.0000</u>	<u>49.0000</u>	<u>50.0000</u>	<u>50.0000</u>	<u>50.0000</u>	<u>50.000</u>	<u>51.000</u>
Health											
Administration	3.7500	-	2.0000	2.0000	2.0000	3.0000	3.0000	3.0000	3.0000	3.600	2.600
Health Education	-	1.0000	1.0000	1.0000	1.0000	1.0000	0.7500	0.7500	-	-	-
Dental	11.1000	11.1000	11.1000	11.6000	11.6000	11.1000	9.9000	8.7000	10.2000	10.350	10.350
Laboratory	2.8000	2.8000	2.8000	2.8000	2.8000	6.8000	6.8000	6.8000	7.0000	8.650	8.650
Vision and Hearing	3.0000	3.0000	3.0000	3.0000	3.0000	3.0000	3.0000	3.0000	3.0000	2.700	3.500
Household Hazardous Waste	4.7000	3.7000	3.7000	2.9000	2.9000	2.9000	2.9000	2.9000	2.9000	2.300	2.300
Clinical Services Administration	4.9375	6.9375	6.9375	6.9375	6.9375	6.9375	6.9375	9.9375	9.9375	11.000	10.000

**Authorized Positions Per Original Budget
Operating Funds**

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Health (Continued)											
Maternal & Child Health Administration	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	-	-	-	-
Health Promotion & Disease Prev	3.0000	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	-	-	-	-
Child Health	-	-	-	-	-	-	-	1.0000	1.0000	1.000	1.500
Community Health - Administration	-	-	-	-	-	-	-	-	-	-	1.000
Immunization Clinic	2.0000	2.0000	2.0000	2.5000	2.5000	2.5000	2.5000	4.5000	4.4000	4.400	4.300
Communicable Disease Surveillance	4.3000	4.3000	3.9375	4.7000	4.7000	4.7000	4.7000	3.7000	3.8000	3.800	4.300
S.T.D.	4.5000	4.5000	5.3000	3.5000	3.5000	3.5000	3.5000	4.5000	3.0000	3.000	2.000
Health Care Access & Outreach	-	-	-	-	-	-	1.0000	1.0000	1.0000	1.000	-
HIV Counseling & Testing	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.000	1.000
Groundwater Protection	-	-	-	-	-	-	-	0.7500	0.7500	0.750	0.750
Environmental Administration	2.8000	2.8000	2.8000	4.0000	4.0000	4.0000	4.0000	4.0000	5.0000	5.000	5.000
EH - Food Safety & Facilities Division	7.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.000	8.000
EH - Land, Water & Wastewater Division	6.0000	5.0000	5.0000	6.0000	6.0000	6.0000	6.7500	5.0000	6.0000	7.000	7.000
Surface Water Monitoring	-	-	-	-	-	-	-	1.0000	1.0000	1.000	1.000
	61.8875	59.1375	61.5750	62.9375	62.9375	67.4375	67.7375	69.5375	70.9875	74.550	73.250
Child Care											
Juvenile Home	53.3000	52.5000	52.6500	50.6500	50.6500	50.6500	54.0000	37.7500	37.7500	37.7500	38.7500
In-Home Care	10.5000	10.5000	6.5000	6.5000	6.5000	5.5000	5.5000	5.5000	5.0000	5.0000	5.0000
In Home Detention	-	-	-	-	-	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Intensive Learning Center	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Kalamazoo Empowering Youth to Excel	4.0000	5.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000
Juvenile Drug Court	1.6625	1.6625	2.6625	2.6625	2.6625	2.6625	2.6625	2.6625	2.5000	2.5000	2.5000
Youth Diversion	-	-	-	-	-	-	-	-	-	-	-
Restitution/Community Service	1.9125	1.9125	1.9125	1.9125	1.9125	1.9125	1.9125	1.9125	1.2500	1.2500	1.2500
Intake Assessment & Evaluation	4.2500	4.2500	4.2500	4.2500	4.2500	4.2500	4.2500	4.2500	4.2500	4.2500	4.2500
CASA	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Family Dependency Treatment Court	0.5000	0.7500	0.7500	0.5000	-	-	-	-	-	-	-
	78.1250	78.5750	78.7250	76.4750	75.9750	75.9750	79.3250	63.0750	61.7500	61.7500	62.7500
Grand Total	760.3875	757.3625	735.1875	729.3500	745.6000	755.0125	760.5875	745.2625	742.7625	741.525	739.975

**Authorized Positions Per Original Budget
Operating Funds**

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	
Accumulative Change by Fund	Total											
General Fund	16.9250	(13.0000)	28.7375	5.4500	(17.2500)	(2.6625)	6.3250	5.5750	0.5250	5.8000	2.250	(4.825)
Law Enforcement Fund	(1.3750)	13.7250	(4.1000)	-	0.5000	(2.2500)	(7.2500)	4.0000	2.0000	(1.0000)	-	(7.000)
Information Systems Fund	(10.6000)	-	-	-	-	-	(9.7000)	(0.9000)	-	-	-	-
Parks Fund	(0.3750)	-	0.1250	(0.5000)	-	-	1.0000	1.0000	-	-	-	(2.000)
F.O.C. Fund	1.0000	-	-	-	-	(1.0000)	-	-	-	(1.000)	3.000	-
Health Fund	(9.7625)	2.7500	(2.4375)	(1.3625)	-	(4.5000)	(0.3000)	(1.8000)	(1.4500)	(3.5625)	1.300	1.600
Child Care Fund	15.3750	(0.4500)	(0.1500)	2.2500	0.5000	-	(3.3500)	16.2500	1.3250	-	(1.000)	-
	<u>11.1875</u>	<u>3.0250</u>	<u>22.1750</u>	<u>5.8375</u>	<u>(16.2500)</u>	<u>(9.4125)</u>	<u>(5.5750)</u>	<u>15.3250</u>	<u>2.5000</u>	<u>1.2375</u>	<u>1.550</u>	<u>(9.225)</u>

Law Enforcement Positions

	2016 Budget	2015 Budget	2014 Budget	2013 Budget	2012 Budget	2011 Budget	2010 Budget	2009 Budget	2008 Budget	2007 Budget	2006 Budget
Circuit Court:											
Administrative Division	43.1750	42.1750	42.1750	41.1750	42.1750	41.1750	41.1750	41.1750	41.500	41.500	43.500
GF - Trial Division	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.000	7.000	7.000
LE -Trial Division	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.000	7.000	7.000
GF - Family Division	8.0000	8.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.000	7.000	7.000
LE - Family Division	6.5000	6.5000	6.5000	6.5000	6.5000	7.5000	7.5000	7.5000	7.500	7.500	7.500
Child Care											
Juvenile Home	53.3000	52.5000	52.6500	50.6500	50.6500	50.6500	54.0000	37.7500	37.750	37.750	38.750
In Home Care	10.5000	10.5000	6.5000	6.5000	6.5000	5.5000	5.5000	5.5000	5.000	5.000	5.000
In Home Detention	-	-	-	-	-	1.0000	1.0000	1.0000	1.000	1.000	1.000
Intensive Learning	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.000	1.000	1.000
Kalamazoo Empowering Youth to Excel	4.0000	5.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.000	8.000	8.000
Juvenile Drug Court	1.6625	1.6625	2.6625	2.6625	2.6625	2.6625	2.6625	2.6625	2.500	2.500	2.500
Youth Diversion	-	-	-	-	-	-	-	-	-	-	-
Restitution/Comm. Service	1.9125	1.9125	1.9125	1.9125	1.9125	1.9125	1.9125	1.9125	1.250	1.250	1.250
Intake Assessment & Evaluation	4.2500	4.2500	4.2500	4.2500	4.2500	4.2500	4.2500	4.2500	4.250	4.250	4.250
CASA	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.000	1.000	1.000
Family Dependency Treatment Court	0.5000	0.7500	0.7500	0.5000	-	-	-	-	-	-	-
Friend of the Court	49.0000	49.0000	49.0000	49.0000	49.0000	49.0000	50.0000	50.0000	50.000	50.000	51.000
	<u>198.8000</u>	<u>198.2500</u>	<u>197.4000</u>	<u>194.1500</u>	<u>194.6500</u>	<u>194.6500</u>	<u>199.0000</u>	<u>182.7500</u>	<u>181.750</u>	<u>181.750</u>	<u>185.750</u>
District Court:											
General Fund	60.0000	67.0000	65.4000	66.9000	68.6500	68.6500	69.0000	71.0000	71.000	71.000	71.000
Law Enforcement Fund	14.0000	7.0000	8.6000	8.6000	8.6000	8.6000	8.6000	6.6000	6.600	6.600	6.600
	<u>74.0000</u>	<u>74.0000</u>	<u>74.0000</u>	<u>75.5000</u>	<u>77.2500</u>	<u>77.2500</u>	<u>77.6000</u>	<u>77.6000</u>	<u>77.600</u>	<u>77.600</u>	<u>77.600</u>
Prosecuting Attorney:											
General Fund	22.5000	24.0000	22.5000	22.5000	23.0000	23.0000	23.0000	22.5000	22.500	22.500	23.500
Law Enforcement Fund	21.2250	19.5000	21.0000	21.0000	20.5000	21.5000	21.5000	21.5000	21.500	22.500	22.500
	<u>43.7250</u>	<u>43.5000</u>	<u>43.5000</u>	<u>43.5000</u>	<u>43.5000</u>	<u>44.5000</u>	<u>44.5000</u>	<u>44.0000</u>	<u>44.000</u>	<u>45.000</u>	<u>46.000</u>
Probate Court											
	<u>8.5000</u>	<u>8.500</u>	<u>8.500</u>	<u>8.500</u>							

Law Enforcement Positions

	2016 Budget	2015 Budget	2014 Budget	2013 Budget	2012 Budget	2011 Budget	2010 Budget	2009 Budget	2008 Budget	2007 Budget	2006 Budget
Sheriff:											
General Fund	143.3000	148.3000	127.3000	122.3000	128.3000	128.3000	121.5000	123.5000	125.500	122.500	123.500
Security	2.0000	2.0000	2.0000	2.0000	3.0000	3.0000	3.0000	3.0000	3.000	3.000	-
Law Enforcement Fund	68.0000	63.0000	63.0000	63.0000	63.0000	63.0000	70.0000	68.0000	66.000	66.000	66.000
	<u>213.3000</u>	<u>213.3000</u>	<u>192.3000</u>	<u>187.3000</u>	<u>194.3000</u>	<u>194.3000</u>	<u>194.5000</u>	<u>194.5000</u>	<u>194.500</u>	<u>191.500</u>	<u>189.500</u>
Animal Services & Enforcement											
General Fund	9.0000	9.0000	8.0000	8.0000	8.0000	7.7500	8.0000	8.0000	7.000	7.000	7.000
Law Enforcement Fund	6.0000	6.0000	7.0000	7.0000	7.0000	7.2500	7.5000	7.5000	7.500	7.500	7.500
	<u>15.0000</u>	<u>15.0000</u>	<u>15.0000</u>	<u>15.0000</u>	<u>15.0000</u>	<u>15.0000</u>	<u>15.5000</u>	<u>15.5000</u>	<u>14.500</u>	<u>14.500</u>	<u>14.500</u>
Grand Total	<u>553.3250</u>	<u>552.5500</u>	<u>530.7000</u>	<u>523.9500</u>	<u>533.2000</u>	<u>534.2000</u>	<u>539.6000</u>	<u>522.8500</u>	<u>520.850</u>	<u>518.850</u>	<u>521.850</u>

Law Enforcement Positions

	2005 Budget	2004 Budget	2003 Budget	2002 Budget	2001 Budget	2000 Budget	1999 Budget	1998 Budget	1997 Budget	1996 Budget	1995 Budget	1994 Budget
Circuit Court:												
Administrative Division	43.500	43.500	47.500	47.500	47.500	0.000	0.000	0.000	0.000	0.000	0.000	0.000
GF - Trial Division	7.000	6.000	7.000	8.000	8.000	31.500	31.500	34.500	0.000	0.000	0.000	0.000
LE -Trial Division	7.000	8.000	6.000	5.000	5.000	5.500	6.500	6.500	0.000	0.000	0.000	0.000
GF - Family Division	6.000	6.000	9.000	9.000	9.000	34.000	29.500	25.000	0.000	0.000	0.000	0.000
LE - Family Division	8.500	9.500	17.000	17.000	17.000	18.000	16.500	16.500	0.000	0.000	0.000	0.000
Child Care												
Juvenile Home	37.750	37.750	38.500	38.500	29.750	29.750	29.750	29.750	0.000	0.000	0.000	0.000
In Home Care	6.000	14.000	5.000	5.000	5.000	5.000	5.000	5.000	0.000	0.000	0.000	0.000
In Home Detention	1.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	0.000	0.000	0.000	0.000
Intensive Learning	1.000	1.000	1.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Kalamazoo Empowering Youth to Excel	8.000	9.000	10.000	10.000	10.000	10.000	10.000	9.750	0.000	0.000	0.000	0.000
Juvenile Drug Court	2.500	2.000	2.000	2.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Youth Diversion	0.250	-	-	-	-	-	-	-	-	-	-	-
Restitution/Comm. Service	1.250	-	-	-	-	-	-	-	-	-	-	-
Intake Assessment & Evaluation	4.000	-	-	-	-	-	-	-	-	-	-	-
CASA	1.000	-	-	-	-	-	-	-	-	-	-	-
Family Dependency Treatment Court	-	-	-	-	-	-	-	-	-	-	-	-
Friend of the Court	48.000	48.000	47.000	56.000	50.000	46.000	47.000	47.500	47.500	48.500	48.500	41.500
	<u>182.750</u>	<u>189.750</u>	<u>195.500</u>	<u>204.500</u>	<u>187.750</u>	<u>186.250</u>	<u>182.250</u>	<u>181.000</u>	<u>88.500</u>	<u>87.500</u>	<u>88.000</u>	<u>81.000</u>
District Court:												
General Fund	72.000	73.500	77.350	78.100	24.000	23.500	23.500	23.500	22.500	22.500	22.500	22.500
Law Enforcement Fund	5.600	6.600	4.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	2.000	2.000
	<u>77.600</u>	<u>80.100</u>	<u>81.350</u>	<u>81.100</u>	<u>80.400</u>	<u>77.600</u>	<u>77.800</u>	<u>26.500</u>	<u>25.500</u>	<u>25.500</u>	<u>24.500</u>	<u>24.500</u>
Prosecuting Attorney:												
General Fund	24.500	23.500	27.000	29.000	28.500	28.500	28.500	28.500	26.500	25.000	21.500	22.500
Law Enforcement Fund	21.500	24.500	21.000	18.500	18.500	18.500	18.000	15.000	15.000	15.000	14.000	13.000
	<u>46.000</u>	<u>48.000</u>	<u>48.000</u>	<u>47.500</u>	<u>47.000</u>	<u>47.000</u>	<u>46.500</u>	<u>43.500</u>	<u>41.500</u>	<u>40.000</u>	<u>35.500</u>	<u>35.500</u>
Probate Court	<u>8.500</u>	<u>8.500</u>	<u>9.500</u>	<u>9.500</u>	<u>9.500</u>	<u>9.500</u>	<u>11.000</u>	<u>12.000</u>	<u>101.750</u>	<u>101.500</u>	<u>106.500</u>	<u>102.000</u>

Law Enforcement Positions

	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994
	Budget											
Sheriff:												
General Fund	121.500	121.500	123.500	120.500	109.500	106.500	104.500	105.000	104.000	101.000	94.000	92.000
Security	-	-	-	-	-	-	-	0.000	0.000	0.000	0.000	0.000
Law Enforcement Fund	70.000	61.000	53.000	52.000	52.000	52.000	51.000	51.000	51.000	51.000	49.000	48.000
	<u>191.500</u>	<u>182.500</u>	<u>176.500</u>	<u>172.500</u>	<u>161.500</u>	<u>158.500</u>	<u>155.500</u>	<u>156.000</u>	<u>155.000</u>	<u>152.000</u>	<u>143.000</u>	<u>142.000</u>
Animal Services & Enforcement												
General Fund	7.000	7.000	9.500	9.500	9.500	9.250	9.250	9.250	8.750	8.750	8.750	0.000
Law Enforcement Fund	7.500	7.500	5.000	5.000	5.000	5.000	5.000	5.000	5.000	4.500	4.500	0.000
	<u>14.500</u>	<u>14.500</u>	<u>14.500</u>	<u>14.500</u>	<u>14.500</u>	<u>14.250</u>	<u>14.250</u>	<u>14.250</u>	<u>13.750</u>	<u>13.250</u>	<u>13.250</u>	<u>13.250</u>
Grand Total	<u>522.850</u>	<u>529.350</u>	<u>530.350</u>	<u>535.600</u>	<u>503.650</u>	<u>494.100</u>	<u>488.300</u>	<u>434.250</u>	<u>426.000</u>	<u>419.750</u>	<u>410.750</u>	<u>398.250</u>

Position/Expenditure Summary 2016 Budget

	General Operating Funds				Law Enforcement Fund				Combined			
	Positions	Percent of Total Dept.	Amount	Percent of Total Dept.	Positions	Percent of Total Dept.	Amount	Percent of Total Dept.	Positions	Percent of Total Dept.	Amount	Percent of Total Dept.
Circuit Court:												
Administrative Divison	43.1750	100.0%	\$ 5,109,100	100.0%	-	-	\$ -	-	43.1750	100.0%	\$ 5,109,100	100.0%
Trial Division	7.0000	50.0%	443,100	45.6%	7.0000	50.0%	527,600	54.4%	14.0000	100.0%	970,700	100.0%
Family Division	8.0000	55.2%	851,900	55.3%	6.5000	44.8%	687,500	44.7%	14.5000	100.0%	1,539,400	100.0%
Child Care	78.1250	100.0%	9,218,200	100.0%	-	-	-	-	78.1250	100.0%	9,218,200	100.0%
Friend of the Court	49.0000	100.0%	3,240,600	99.4%	-	-	20,000	0.6%	49.0000	100.0%	3,260,600	100.0%
	<u>185.3000</u>		<u>\$ 18,862,900</u>		<u>13.5000</u>		<u>\$ 1,235,100</u>		<u>198.8000</u>		<u>\$ 20,098,000</u>	
District Court	60.0000	81.1%	4,792,800	85.1%	14.0000	18.9%	841,500	14.9%	74.0000	100.0%	5,634,300	100.0%
Jury Board	-	-	3,300	100.0%	-	-	-	-	-	-	3,300	100.0%
Adult Probation	-	-	50,700	100.0%	-	-	-	-	-	-	50,700	100.0%
Probate Court	8.5000	100.0%	926,100	100.0%	-	-	-	-	8.5000	100.0%	926,100	100.0%
Prosecuting Attorney	22.5000	51.5%	2,481,300	58.3%	21.2250	48.5%	1,774,600	41.7%	43.7250	100.0%	4,255,900	100.0%
Sheriff	143.3000	67.8%	16,695,600	70.1%	68.0000	32.2%	7,123,400	29.9%	211.3000	100.0%	23,819,000	100.0%
Emergency Management	1.5000	100.0%	218,000	100.0%	-	-	-	-	1.5000	100.0%	218,000	100.0%
Medical Examiner	-	-	518,800	100.0%	-	-	-	-	-	-	518,800	100.0%
Law Library	-	-	58,000	100.0%	-	-	-	-	-	-	58,000	100.0%
Animal Services & Enforcement	9.0000	60.0%	642,500	66.1%	6.0000	40.0%	330,100	33.9%	15.0000	100.0%	972,600	100.0%
Community Corrections	-	-	-	-	-	-	11,000	100.0%	-	-	11,000	100.0%
Other	207.5625	100.0%	30,229,600	98.2%	-	-	563,300	1.8%	207.5625	100.0%	30,792,900	100.0%
Grand Totals	<u>637.6625</u>		<u>\$ 75,479,600</u>		<u>122.7250</u>		<u>\$ 11,879,000</u>		<u>760.3875</u>		<u>\$ 87,358,600</u>	

NOTE: The above totals do not include grant funds.

History – Non-Union Compensation 2005 – 2016

2005	Salary	0.00	0.00	0.00
	<ul style="list-style-type: none"> • KalFlex changes included: <ul style="list-style-type: none"> ○ KC High Plan-increased employee portion of the premium from \$20 to \$50 per month for single and from \$50 to \$110 per month for family, deductibles increased from \$100/\$300 to \$250/\$750 ○ Added Consumer Directed Health Plan – Employee premium \$23/month for single and \$80/month for family; \$2,000 single/\$4,000 family deductible; and added a Health Reimbursement Account, partially funded by the County. The County also from funds \$300 in preventive care. ○ Eliminated Gastric Bypass Surgery from KC Plans ○ Increased prescription copay from 10%, with \$5.00 minimum, to 25%, with minimum ○ Eliminated pre-certification of chemotherapy and radiation therapy and second surgical opinions requirement ○ Increased home health care visits from 50 to 100 visits per plan year ○ Increased organ transplant maximums from \$200,000 per lifetime to \$200,000 per transplant ○ Copays increased on both HMOs from \$10 to \$30, and increased emergency room visit copay from \$25 to \$50 and specialist copay from \$10 to \$30. There will also be changes to the prescription drug plans for the HMOs moving to a 25% coinsurance payment with a \$10 minimum and a \$100 maximum. 			
2006	Salary	1.80	1.80	1.80
	<ul style="list-style-type: none"> • Leave Policy Changes-Employees may now use sick leave for the illness of a family member and the 10 hours of “doctor time” was rolled into personal leave • Longevity eliminated for new employees 			

History – Non-Union Compensation 2005 – 2016

2006
(cont'd)

hired after January 1, 2006

- Insurance Plan Changes:
 - Life Insurance-Employees given a \$20,000 base life insurance plan, rather than one times salary, and life insurance will no longer include accidental death and dismemberment coverage
 - Disability Insurance-Waiting period for long-term disability reduced from 6 months to 90 days, and eliminated short-term disability
 - PHP HMO-Physician’s health Plan has been eliminated by the carrier

2007	Salary	2.00	2.00	2.00
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2008	Salary	1.50	1.50	1.50
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2009	Salary	2.00	2.00	2.00
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- Insurance Plan changes
 - Added \$500 preventive
 - Added colonoscopy
 - Changed provider to Blue Cross Blue Shield
 - Eliminated KalFlex allowance and incorporated the premium share (8%)
 - Added opt-out bonus
- Flexible Spending-Changed to Corporate Benefit Strategies for FSA & COBRA
- Flexible Spending-Increased the MRA max from \$2,000 to \$3,205/year

2010	Salary	0.00	0.00	0.00
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- Banding structure adopted. No step increases for 2010
- Insurance Plan Changes
 - Premium share changed from 8% to 10%
 - Changed to a 3-tiered pricing structure (single, dual, family)
 - Pharmacy benefit changed to \$10/\$40 plan
 - Added short term disability plan

History – Non-Union Compensation

2005 – 2016

2011	Salary	0.00	0.00	0.00
	<ul style="list-style-type: none"> • Step increases for 2011 • Insurance Plan Changes <ul style="list-style-type: none"> ○ Premium share changed from 10% to 12% ○ Health Reform changes made <ul style="list-style-type: none"> - Added dependent coverage to age 26 - Removed lifetime limits - Removed annual limits on preventive care - Eliminated reimbursement for OTC drugs from flexible spending accounts 			
2012	Salary	-2.00	-2.00	-2.00
	<ul style="list-style-type: none"> • Step increases for 2012 • Insurance Plan Changes <ul style="list-style-type: none"> ○ 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	Salary	K-BAND		
	<ul style="list-style-type: none"> • K-banding structure adopted • No step increases for 2013 • Insurance Plan Changes <ul style="list-style-type: none"> ○ Annual maximum for medical reimbursement decreased to \$2,500 as required by Health Reform ○ Expanded Women’s Preventive Care with no cost sharing as required by Health Reform 	0.00		
2014	Salary	1.00		
	<ul style="list-style-type: none"> • Step increases for 2014 • Insurance Plan Changes <ul style="list-style-type: none"> ○ Change in waiting period to 1st of month after 45 days 			

History – Non-Union Compensation 2005 – 2016

Year	Type of Adjustment	K-BAND
2015	Salary <ul style="list-style-type: none"> • Step Increases for 2015 • 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 LTD benefit to 66.67% of pre-disability income paid monthly • Change LTD compensation duration to 5 yrs • Change funding mechanism of Sheriff's office 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 	2.00
2016	Salary <ul style="list-style-type: none"> • Step increases for 2016 • Insurance Plan Changes <ul style="list-style-type: none"> ○ Increase mental health benefit on disability plan to 5 years (from 2 years). ○ Change vendors for Flexible Spending Accounts and COBRA to Arcadia Benefits Group. ○ Outsource Family Medical Leave Administration to Reliance Standard. ○ Increase FSA limit to \$2,550 (from \$2,500) per IRS guidelines. ○ Add additional mammogram screenings to preventive care. 	Up to 2.5

Fringe Rate Calculation
Actual Cost as of 12/31/2014

	Basic	% of payroll
FICA	\$ 3,195,000	7.35%
Workers Comp.	498,139	1.15%
Unemployment Expense	104,065	0.24%
OSHA/MIOSHA	10,294	0.02%
Miscellaneous	(16)	0.00%
Basic Fringe Rate	\$ 3,807,483	8.76%

	Benefit Base	% of Payroll
Tuition Reimbursement	\$ 12,396	0.03%
Legal Services	15,338	0.04%
Contractual Services	21,089	0.05%
Wellness Incentives	5,008	0.01%
Wellness Initiative	205,143	0.49%
MRA DCRA Administration	18,919	0.04%
Life Insurance	198,783	0.47%
Disability Insurance	314,082	0.74%
Employee Assistance	21,158	0.05%
Depreciation	(11,548)	-0.03%
Wellness Coordinator	6,443	0.02%
Benefit Base	\$ 806,810	1.91%

KALFLEX		
Longevity	\$ 33,877	0.12%
Retirement	1,302,099	4.48%
Retirement - Other	32,647	0.11%
Stop Loss Coverage	412,836	1.42%
Health Care Administrator	365,811	1.26%
Health Claims	3,830,944	13.19%
Health Claims Tax	45,477	0.16%
Prescriptions	1,191,414	4.10%
Dental Insurance	383,376	1.32%
Health Opt-out	102,094	0.35%
Federal Fees	99,010	0.34%
Retiree Health Insurance	1,632,309	5.62%
	\$ 9,431,896	32.48%

Total Fringe Rate KalFlex 42.15%

FOP/KCSSA		
Longevity	\$ 479,107	3.62%
College Credits	54,750	0.41%
Retirement-F.O.P.	2,111,672	15.94%
Retirement-Command	78,623	0.59%
Dental Insurance - FOP/KCSSA	190,608	1.44%
Stop Loss Coverage	136,192	1.03%
Health Care Administrator	119,340	0.90%
Health Claims - FOP/KCSSA	1,321,388	9.98%
Health Claims Tax- FOP/KCSSA	15,852	0.12%
Prescriptions - FOP/KCSSA	344,808	2.60%
Health Opt-Out - FOP/KCSSA	79,342	0.60%
Federal Fees	37,577	0.28%
State Insurance Premium Tax-FOP	2,710	0.02%
Retiree Health Ins - FOP/KCSSA	1,231,391	9.30%
	\$ 6,203,358	46.83%

Total Fringe Rate Non-KalFlex 57.50%

Employee Benefits Analysis

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Actual 2014
Gross Payroll:	\$44,610,374	\$47,008,287	\$47,658,395	\$46,816,651	\$46,408,366	\$45,049,632	\$43,466,063
Revenues:							
General Operating Revenues	\$16,387,673	\$17,279,677	\$17,395,451	\$16,889,811	\$16,804,378	\$16,716,102	\$16,626,169
Grant Revenues	2,249,130	2,410,514	2,488,604	\$2,443,877	\$2,394,522	2,023,573	1,347,598
Other Non Health revenues	355,209	87,282	198,481	\$97,188	\$148,695	7,509	152,126
Health revenues	1,154,391	1,060,509	1,206,722	\$1,207,064	\$1,976,842	1,891,714	1,914,918
Total	\$ 20,146,403	\$20,837,982	\$21,289,257	\$20,637,940	\$21,324,438	\$20,638,898	\$20,040,811
Expenditures:							
F.I.C.A.	\$3,373,831	\$3,505,222	\$ 3,564,130	\$ 3,477,128	\$ 3,409,481	\$ 3,302,909	\$ 3,195,000
Pension	2,904,124	3,134,188	4,017,800	3,987,071	4,432,649	4,536,266	3,525,041
Workers Comp.	-172,015	308,294	359,765	441,430	323,706	464,775	498,139
Unemployment	249,603	336,721	296,673	269,352	317,452	340,490	104,065
Longevity	691,464	738,338	784,576	704,876	595,589	567,852	512,984
College Credits	70,050	70,995	68,405	67,650	62,650	58,450	54,750
Tuition Reimb.	17,721	20,304	15,757	14,059	13,264	12,324	12,396
Wellness	294,892	298,076	261,263	274,927	251,439	230,926	216,594
Other	153,296	371,352	12,336	31,728	46,082	77,133	35,156
Subtotal	7,582,966	8,783,490	9,380,705	9,268,221	9,452,312	9,591,124	8,154,126
Health Insurance	7,976,311	6,706,866	7,739,663	6,928,433	7,542,739	7,431,599	8,144,872
OPEB Contribution	1,491,027	4,123,418	3,200,836	3,344,872	2,737,000	2,772,000	2,863,700
Life Insurance	122,306	163,162	153,131	180,456	193,799	189,237	198,783
Disability Insurance	230,702	231,182	355,203	355,255	339,318	310,518	314,082
Dental Insurance	419,564	577,395	603,210	653,239	600,176	620,392	573,983
Other	17	0	0	0	0	0	0
Subtotal	10,239,928	11,802,023	12,052,043	11,462,254	11,413,031	11,323,746	12,095,420
Total	\$17,822,894	\$20,585,513	\$21,432,748	\$20,730,476	\$20,865,343	\$20,914,870	\$20,249,546

Employee Benefits Analysis

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Actual 2014
% of Total Salaries:							
F.I.C.A.	7.56%	7.46%	7.48%	7.43%	7.35%	7.33%	7.35%
Pension	6.51%	6.67%	8.43%	8.52%	9.55%	10.07%	8.11%
Workers Comp.	-0.39%	0.66%	0.75%	0.94%	0.70%	1.03%	1.15%
Unemployment	0.56%	0.72%	0.62%	0.58%	0.68%	0.76%	0.24%
Longevity	1.55%	1.57%	1.65%	1.51%	1.28%	1.26%	1.18%
College Credits	0.16%	0.15%	0.14%	0.14%	0.13%	0.13%	0.13%
Tuition Reimb.	0.04%	0.04%	0.03%	0.03%	0.03%	0.03%	0.03%
Wellness	0.66%	0.63%	0.55%	0.59%	0.54%	0.51%	0.50%
Reserve for Future Years	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other	0.34%	0.79%	0.03%	0.07%	0.10%	0.17%	0.08%
Subtotal	16.99%	18.69%	19.68%	19.81%	20.36%	21.29%	18.77%
Health Insurance	17.88%	14.27%	16.24%	14.80%	16.25%	16.50%	18.74%
OPEB Contribution	3.34%	8.77%	6.72%	7.14%	5.90%	6.15%	6.59%
Life Insurance	0.27%	0.35%	0.32%	0.39%	0.42%	0.42%	0.46%
Disability Insurance	0.52%	0.49%	0.75%	0.76%	0.73%	0.69%	0.72%
Dental Insurance	0.94%	1.23%	1.27%	1.40%	1.29%	1.38%	1.32%
Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Subtotal	22.95%	25.11%	25.30%	24.49%	24.59%	25.14%	27.83%
Total	39.94%	43.80%	44.98%	44.30%	44.95%	46.43%	46.60%
Rate Actually Applied	57.00%	57.00%	57.00%	57.00%	57.00%	57.00%	57.00%
	36.50%	36.50%	36.50%	36.50%	36.50%	36.50%	36.50%
						15.70%	15.70%
	15.00%	15.00%	15.00%	10.00%	10.00%	10.00%	10.00%
EMPLOYEE BENEFITS FUND SUMMARY							
Working Capital:							
Balance as of January 1	\$5,156,032	\$7,479,541	\$7,723,616	\$7,580,126	\$7,487,590	\$7,946,685	\$7,670,712
Revenue	20,146,403	20,837,982	21,289,257	20,637,940	21,324,438	20,638,898	20,040,811
Expenditures	17,822,894	20,585,513	21,432,748	20,730,476	20,865,343	20,914,870	20,249,546
Surplus/(Deficit)	2,323,509	252,469	(143,490)	(92,535)	459,095	(275,973)	(208,734)
Balance as of December 31	\$7,479,541	\$7,732,010	\$7,580,126	\$7,487,590	\$7,946,685	\$7,670,712	\$7,461,978

Longevity Analysis

Year	Number of Employees			Amounts			Average Amounts		
	KCSD Unions	Other	Total	KCSD Unions	Other	Total	KCSD Unions	Other	Total
2014	214	83	297	\$480,720	\$32,368	\$513,088	\$2,246	\$390	\$1,728
2013	159	357	516	482,015	85,762	567,777	3,032	240	1,100
2012	160	478	638	493,112	102,448	595,560	3,082	214	933
2011	160	473	633	478,353	226,662	705,015	2,990	479	1,114
2010	177	464	641	605,753	224,393	830,146	3,422	484	1,295
2009	165	448	613	474,079	218,689	692,768	2,873	488	1,130
2008	168	440	608	479,879	211,585	691,464	2,856	481	1,137
2007	170	450	620	487,437	206,935	694,372	2,867	460	1,120
2006	164	449	613	471,083	217,415	688,498	2,872	484	1,123
2005	146	446	592	383,835	268,736	652,571	2,629	603	1,102
2004	137	445	582	345,876	272,080	617,956	2,525	611	1,062
2003	128	482	610	330,075	302,731	632,806	2,579	628	1,037
2002	136	472	605	371,339	230,613	601,952	2,730	489	995
2001	126	479	605	328,860	254,651	583,511	2,610	532	964
2000	116	484	600	291,847	260,291	552,139	2,516	538	920
1999	109	470	579	276,046	240,054	516,100	2,533	511	891
1998	111	407	518	272,118	200,292	472,410	2,452	492	912
1997	123	410	533	277,120	190,061	467,181	2,253	464	877
1996	123	463	586	250,996	188,116	439,112	2,041	406	749
1995	128	414	542	240,671	174,551	415,222	1,880	422	766
1994	128	410	538	244,328	141,375	385,703	1,909	345	717
1993	122	380	502	233,943	128,786	362,729	1,918	339	723
1992	120	354	474	214,574	132,488	347,062	1,788	374	732
1991	114	419	533	178,492	118,022	296,514	1,566	282	556

Delinquent Tax Revolving (Fund 620) Working Capital History

Year	Beginning Balance	Net Income(Loss)	Ending Balance	Maximum Receivable	Amount Available for Tax Purchase	General Fund Appropriation
2016	\$ 19,903,227	\$ 200,000	\$ 20,103,227	\$ 13,000,000	\$ 7,103,227	\$ 1,500,000
2015	19,703,227	200,000	19,903,227	13,000,000	6,903,227	1,500,000
2014	25,010,465	(5,307,239)	19,703,227	15,100,000	4,603,227	2,300,000
2013	24,212,330	798,136	25,010,465	17,790,000	7,220,465	1,800,000
2012	22,739,310	1,473,019	24,212,330	19,955,000	4,257,330	1,200,000
2011	19,997,669	2,741,641	22,739,310	22,255,000	484,310	1,200,000
2010	17,300,356	2,697,313	19,997,669	21,808,000	(1,810,331)	1,000,000
2009	15,446,037	1,854,319	17,300,356	16,493,000	807,356	1,000,000
2008	14,189,428	1,256,609	15,446,037	10,266,000	5,180,037	1,000,000
2007	12,792,124	1,397,303	14,189,428			
2006	12,024,082	768,042	12,792,124			
2005	11,234,089	789,994	12,024,082			
2004	10,762,254	471,835	11,234,089			
2003	10,110,513	651,741	10,762,254			
2002	9,560,471	550,042	10,110,513			
2001	9,021,404	539,067	9,560,471			
2000	8,348,699	672,705	9,021,404			
1999	7,777,733	570,966	8,348,699			
1998	6,940,550	837,183	7,777,733			



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