



KALAMAZOO COUNTY GOVERNMENT
WWW.KALCOUNTY.COM



2019 BUDGET

IN THE PURSUIT OF
EXTRAORDINARY GOVERNANCE...

Table of Contents

County Profile	8
Board of Commissioners	9
Commission Districts	12
Elected Officials	13
Organizational Chart	14
About Kalamazoo County	15
Kalamazoo County Demographics	16
Strategic Plan	17
Departmental Priorities	18
Budget Development & Overview	28
Legal Requirements	28
Budget Timeline	28
Budget Process	28
Fund Structure	29
Departmental/Fund Relationship	35
Financial Condition Factors	35
Short Term Factors Affecting Budget	36
Long Term Financial Planning	36
Capital Improvement	37
Relevant Financial Policies	37
2019 Budget Message	38
Budget Policies	47
Purpose & Objective	47
Alcohol Tax	48
At Large Drain Assessments	49
Budget Guidelines	50
Budget Stabilization Fund	51
Capital Asset Planning & Maintenance	52
Capital Improvement Program	53
Compensation	54
Debt Management	55
Delinquent Tax Revolving Fund	56
Drug Court Reserve	57
Drug Law Enforcement Fund	58
Employee Benefits Fund	59
Employee Training & Memberships	60
Fees For Services	61
Fund Balance	62
General County Public Improvement-Facilities & Capital Expense	63
Grant Application & Award	64
Health & Community Services Reserve	65
Indirect Costs & Rent	66

Jail Reimbursement	67
Law Enforcement Contracting	68
Loans for Governmental Purposes	69
Local Corrections Officer Training Fund	70
Merit Pay	71
Mileage, Meals & Incidental Expenses Reimbursement	72
Mobile Device Stipend	73
Other Post-Employment Benefits (OPEB)	74
Parks Improvement Fund	75
Retirement System	76
Revenue Sharing & County Incentive Program	77
Revolving Drain Fund	78
Salaries & Employee Benefits	79
State Court Funding	81
Sustainability	82
Tax Reversion Fund	83
Technology Planning	84
Wireless Emergency Fund	85
Revenue Sources	86
2019 Revenues by Type	86
Charges for Services	87
Contributions & Donations	87
Federal Grants	88
Fines & Forfeitures	88
Interest & Rents	89
Licenses & Permits	89
Local Unit Contributions	90
Other Revenues	90
State Grants	90
Taxes & Assessments	91
Budget Summary - Operating Funds	94
2019 Budgeted Operating Funds Revenues by Type	94
2019 Budgeted Operating Funds Expenditures by Function	95
Operating Funds 2017 Actuals	96
Operating Funds 2017 Total Actual Revenues by Type	97
Operating Funds 2017 Total Actual Expenditures by Function	98
Operating Funds 2018 Adjusted Budget	99
Operating Funds 2018 Total Adjusted Budget Revenues by Type	100
Operating Funds 2018 Total Adjusted Budget Expenditures by Function	101
Operating Funds 2019 Adopted Budget	102
Operating Funds 2019 Total Adopted Budget Revenues by Type	103
Operating Funds 2019 Total Adopted Budget Expenditures by Function	104
Operating Funds Personnel History	105
Operating Funds 2019 Projected Fund Balance	107

Operating Funds Ten Year Unrestricted, Unassigned Fund Balance History	107
Operating Funds Five Year Budget Assumptions	108
Budget Summary - All Funds	109
2019 Revenues by Type	109
2019 Expenditures by Function	110
All Funds 2017 Actuals	111
All Funds 2017 Total Actual Revenues by Type	112
All Funds 2017 Total Actual Expenditures by Function	113
All Funds 2018 Adjusted Budget	114
All Funds 2018 Total Adjusted Budget Revenues by Type	115
All Funds 2018 Total Adjusted Budget Expenditures by Function	116
All Funds 2019 Adopted Budget	117
All Funds 2019 Total Adopted Budget Revenues by Type	118
All Funds 2019 Total Adopted Budget Expenditures by Function	119
All Funds Personnel History	120
All Funds 2019 Projected Fund Balance/Net Position	122
General Fund	125
General Fund Budget By Department	127
Board of Commissioners	127
Office of the Administrator	129
Communications	131
Office of the Corporation Counsel	132
Non-Departmental Revenue	134
Tax Revenue	135
Circuit Court - Administration	136
Circuit Court - Trial Division	138
Circuit Court - Family Division	140
District Court	142
Friend of the Court	144
Jury Board	145
Probate Court	146
Adult Probation	148
Family Counseling Services	150
Elections	151
County Identification Program	153
Office of the County Clerk/Register of Deeds Overview	154
Finance	156
Central Services Cost Recovery	158
Equalization	159
Human Resources	161
Information Technology	163
Office of the Prosecuting Attorney	165
Office of the Treasurer	167
Buildings & Grounds	169

Utilities	171
Security	172
Office of the Drain Commissioner	173
Soil Erosion & Sedimentation Control	175
Office of the Sheriff - Administration/Support	176
Office of the Sheriff - Jail	178
Office of the Sheriff - Field Operations	180
Animal Services & Enforcement	182
Emergency Management	184
Capital Improvements	186
At Large Drains	187
Health & Community Services - Administration	188
Veterans Affairs	190
Medical Examiner	192
Community Mental Health	194
Child Care Probate	195
Social Services	196
Services for Seniors	197
Veterans Burial	198
Soldiers & Sailors Relief	199
Parks Appropriation	200
Public Housing	201
MSU Extension	202
Law Library Appropriation	204
Planning	205
Economic Development	207
Strategic Issues	208
Contingencies	209
Reserves	210
Restricted Reserves	211
Insurance	212
Employee Benefits Fund	213
Law Enforcement Fund	215
Law Enforcement Fund Budget By Department	217
Revenues	217
Circuit Court - Trial Division	218
Circuit Court - Family Division	220
District Court	222
Friend of the Court	224
Office of the Prosecuting Attorney	225
Community Corrections	227
Office of the Sheriff - Administration/Support	229
Office of the Sheriff - Jail	231
Office of the Sheriff - Field Operations	233

Animal Services & Enforcement	235
Capital Improvements	237
Contingencies	238
Budget Stabilization Fund	239
Technology Fund	241
Health & Community Services Facility Fund	243
Parks Fund	245
Parks Fund Budget by Department	247
Parks - Administration/Support	247
Parks - Markin Glen	249
Parks - Scotts Mill	251
Parks - Cold Brook	252
Parks - Prairie View	253
Parks - River Oaks	254
Parks - Fairgrounds	255
Parks - Kalamazoo River Valley Trail	256
Parks - Kalamazoo River Valley Trail Programming	257
Parks - County Fair	258
Parks Special Purpose Fund	259
Friend of the Court Fund	261
Access & Visitation Grant Fund	263
Drain Commissioner Office Grants Fund	265
Health Fund	267
Health Fund Budget by Department	269
Health Services Administration	269
Oral Health Program	271
Laboratory Services	272
Vision & Hearing	273
Household Hazardous Waste	274
Clinical Services Administration	275
Maternal & Child Health Administration	277
Community Services Administration	279
Immunization Clinic	281
Communicable Disease Surveillance	282
Sexually Transmitted Disease	284
Health Care Access & Outreach	285
HIV Counseling & Testing	287
Environmental Health - Administration	288
Environmental Health - Food Safety & Facilities Division	290
Environmental Health - Land, Water & Wastewater Division	291
Local Housing Assistance Fund	292
Accommodation Tax Fund	294
Animal Services & Enforcement Grants Fund	296
District Court Grants Fund	298

Brownfield Redevelopment Authority Fund	300
Emergency Preparedness Fund	302
Circuit Court Grants Fund	304
State Homeland Security Grant Fund	306
Hazardous Material Team Fund	308
Register of Deeds Automation Fund	310
911 Service Fund	312
Concealed Pistol Licensing Fund	314
Local Corrections Officers Training Fund	316
Drug Law Enforcement Fund	318
Law Library Fund	320
Prosecutor’s Cooperative Reimbursement Grant Fund	322
Prosecuting Attorney Grants Fund	324
Senior Millage Fund	326
Area Agency on Aging Fund	328
Sheriff’s Department Grants Fund	330
Child Care Fund	332
Child Care Fund Budget by Department	334
Child Care - Juvenile Home	334
In Home Care	336
Foster Home	337
Intensive Learning	338
Kalamazoo Empowering Youth for Success	339
Juvenile Drug Court	340
Restitution/Community Service	341
Intake Assessment & Evaluation	342
Court Appointed Special Advocates	343
C-Waivers In Home Care	344
Family Dependency Treatment Court	345
Michigan Department of Health & Human Services	346
Healthy Start Grant Fund	347
AIDS Grant Fund	349
Maternal, Infant & Early Childhood Home Visiting Program Fund	351
Nurse Family Partnership Grant Fund	353
Michigan Care Improvement Registry (MCIR) Fund	355
Children’s Special Health Care Services Fund	357
Breast & Cervical Cancer Control Program Fund	359
Immunization Action Plan Fund	361
Clean Sweep Pesticide Collection Fund	363
Women, Infants & Children (WIC) Fund	365
Childhood Lead Poisoning Prevention Fund	367
Road Patrol Fund	369
Community Corrections Fund	371
Survey & Monumentation Program Fund	373

Juvenile Home 2007 Series Fund	375
Expo Center Improvements Fund	377
Local Government Public Works Financing Fund	379
Debt Retirement - Airport Facilities Fund	381
General County Public Improvement Fund	383
Tax Reversion Fund	385
Airport Fund	387
Insurance Fund	389
Delinquent Tax Revolving Fund	391
Central Stores Fund	393
Drain Equipment Revolving Fund	395
Local Site Remediation Revolving Fund	397
Health & Community Services Pooled Costs Fund	399
Retirement Fund	401
Public Employee Healthcare Fund	403
Special Assessment Drain Fund	405
Lake Level Fund	407
Debt	409
Capital Expenditures	410
Capital Improvement Program Summary by Department	411
Capital Improvement Program General Fund Summary	413
Capital Improvement Program Law Enforcement Fund Summary	417
2019-2022 Capital Improvement Program Project Requests	418

**2018
BOARD OF COMMISSIONERS**

John Gisler
Tracy Hall
Ron Kendall
Scott McGraw
Stephanie Moore
Mike Quinn
Julie Rogers
Michael Seals
Dale Shugars
Roger Tuinier
Kevin Wordelman

County Administrator/Controller:
Tracie L. Moored

Deputy County Administrator - Internal Services:
Amanda L. Morse

Prepared by:

The Kalamazoo County Finance Department
County Administration Building
201 W Kalamazoo Avenue, Suite 402
Kalamazoo MI 49007



Stephanie Moore
Chair
District 1



Dale Shugars
Vice Chairman
District 9

2018 KALAMAZOO COUNTY GOVERNMENT BOARD OF COMMISSIONERS



Kevin Wordelman
District 2
Term Ended 9/26/2018



Tracy Hall
District 3



Michael Seals
District 4



Julie Rogers
District 5



Ron Kendall
District 6



Roger Tuinier
District 7

2018 KALAMAZOO COUNTY GOVERNMENT BOARD OF COMMISSIONERS



John Gisler
District 8



Mike Quinn
District 10

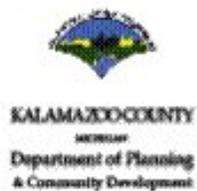
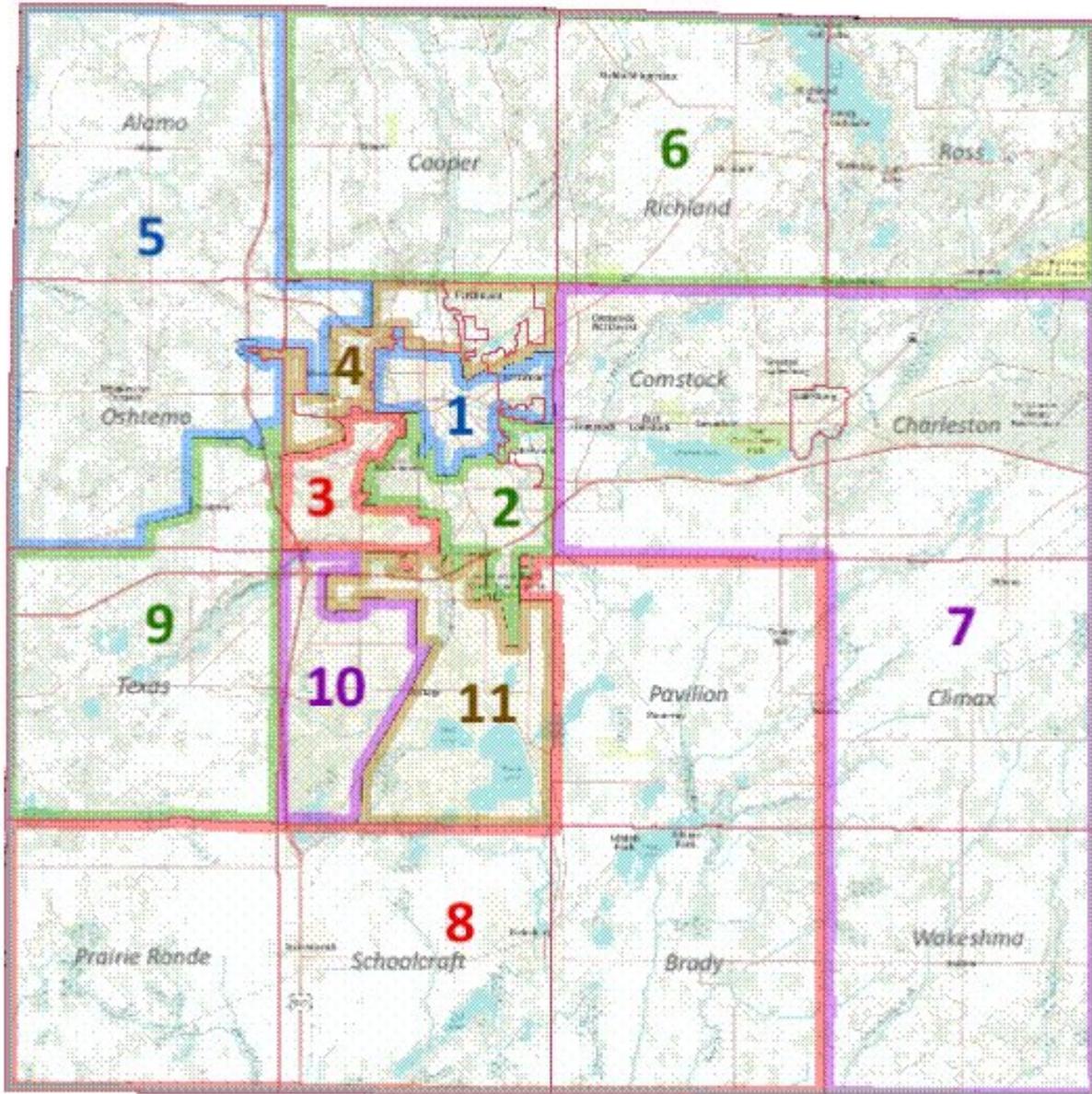


Scott McGraw
District 11

KALAMAZOO COUNTY

BOARD of COMMISSIONERS

Commission Districts, 2013 - 2022



Issue 64 Book
September 2011

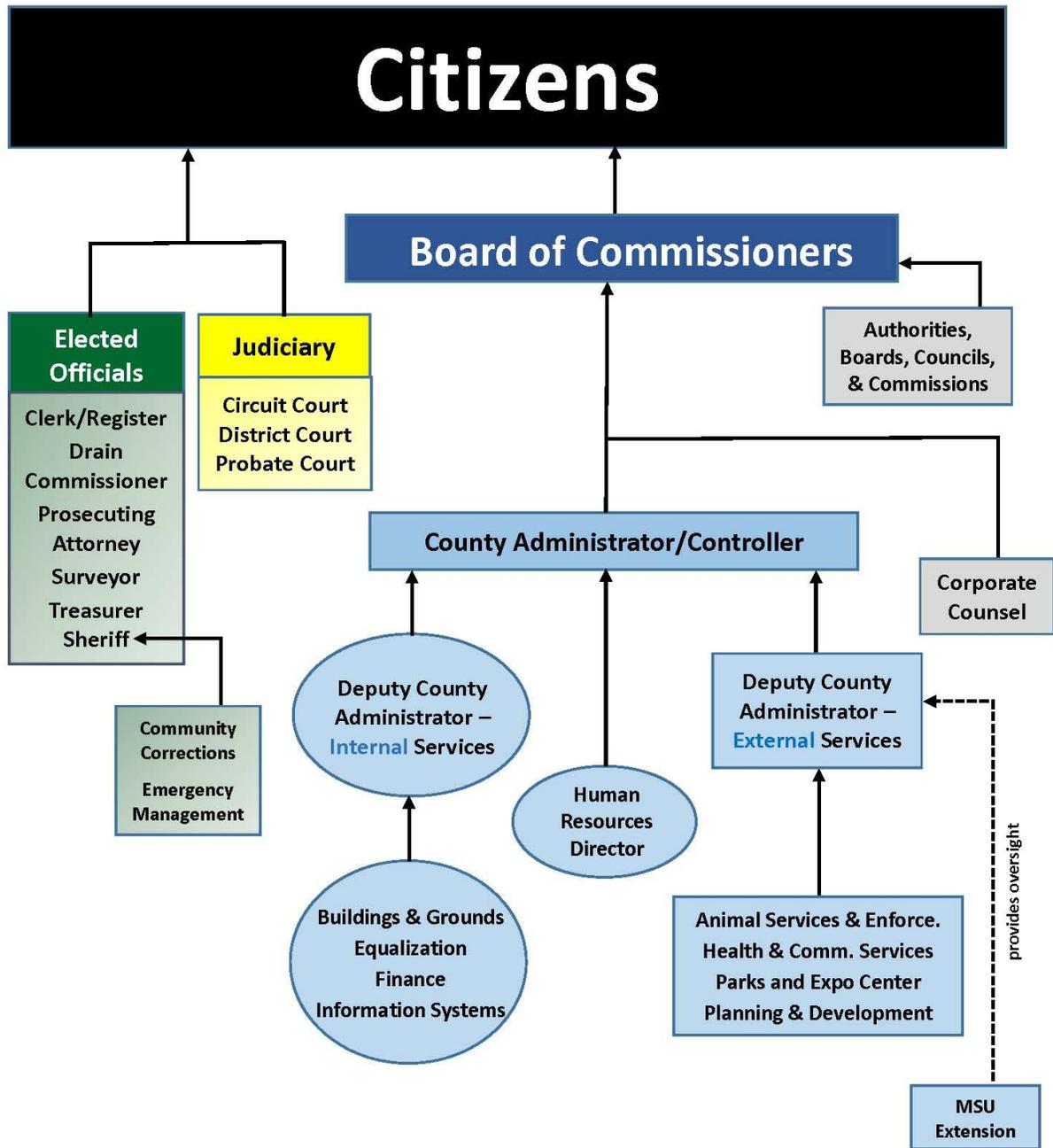
KALAMAZOO COUNTY GOVERNMENT 2018 ELECTED OFFICIALS



*Back row pictured left to right: Richard C. Fuller, Sheriff ; Gary D. Hahn, Surveyor; Jeffrey S. Getting, Prosecuting Attorney;
Timothy A. Snow, County Clerk/Register.*

Front row picture left to right: Mary Balkema, Treasurer; Patricia Crowley, Drain Commissioner.





About Kalamazoo County

The County of Kalamazoo, Michigan, the ninth most populous county in the state of Michigan, encompasses an area of approximately 576 square miles with the 2017 estimated census population of 262,985, and is located in the southwest portion of Michigan's Lower Peninsula. It is approximately 75 miles southwest of Lansing, the state capital. The County is empowered by the state to levy a property tax on real and personal properties located within the County.



The County is comprised of 15 townships, five villages, and four cities. The County seat is located in the City of Kalamazoo, which is the largest municipality in the County. The County was organized as a county by the territorial legislature on July 30, 1830.

The area has a diversified employment base adding to the strength of the local economy. Major employers in the area are found in the pharmaceutical, banking, health, and education sectors.

The County is governed by the County Board of Commissioners (the County Board) which, in 2018, consists of 11 members. The County Board is responsible for establishing policies, adopting the budget, appointing committee memberships, and hiring the County Administrator/Controller and Corporation Counsel. The Administrator/Controller is responsible for carrying out the policies set forth by the County Board and overseeing the day-to-day operations of the County. The County Board is elected on a partisan basis every two years from districts of approximately the same size. The other five elected officers of the County are elected on a partisan basis serving four-year terms.

The County provides a full range of municipal services. These services are either mandated by the state or authorized by the County Board. These include legislative, judicial, public works, public safety, health, welfare, cultural, recreation, transportation, public improvements, and general administrative services.

Kalamazoo County Demographics



Kalamazoo County: Founded May 7, 1830

Population	
Total Population	262,985
Growth Rate	5.1%
Average Household Size	2.45
Median Household Income	\$51,945
Veterans	14,196
Persons in Poverty	14.0%

Housing	
Number of Housing Units	112,045
Median Value of Home	\$146,100
Owner Occupied Housing Rate	63.7%
Building Permits	888

Employment	
Total Employed	107,303
Available Labor Force	167,000
Unemployment Rate	4.3%

Education	
High School Graduate	93.8%
Bachelors Degree or Higher	37.2%

Geography	
Land area in square miles	561.66
Population per square mile	445.70

Ref: <http://www.census.gov/quickfacts/table/PST045214/26077,26>
https://www.bls.gov/eag/eag.mi_kalamazoo_msa.htm#eag_mi_kalamazoo_msa.f.1

STRATEGIC VISION

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

Kalamazoo County Government

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

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

Deliver Consistent High Quality Programs and Services

Strengthen Engagement in Our Community

Build a Relationship Focused Culture

2019 DEPARTMENTAL BUDGET PRIORITIES

8TH District Court

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

Departmental Priority: Improve collection efficiencies.

Objective: Review, update and improve collection process.

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

Departmental Priority: Improve employee morale and retention rates.

Objective: Develop a culture that fosters communication and trust.

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

Departmental Priority: Continue to improve and enhance the probation department.

Objective: Focus more attention on therapeutic process for defendants.

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

Departmental Priority: Improve relationships with internal and external partners.

Objective: Increased communication and meetings with internal and external partners.

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

Departmental Priority: Improving efficiencies and service to the public.

Objective: Long term planning for technology needs.

9th Circuit Court

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

Departmental Priority: Uphold the law and provide justice for all.

Objective: Provide the public with a leading and innovative justice system.

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

Departmental Priority: Enhance public trust, respect, and safety.

Objective: Safety for our staff and our clients is very important.

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

Departmental Priority: Resolve legal matters in a fair and timely manner.

Objective: There are no unnecessary delays in processing cases.

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

Departmental Priority: Promote the success of individuals, families and youth.

Objective: Programs are created that help promote success.

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

Departmental Priority: Provide effective services and programs to the citizens of Kalamazoo County.

Objective: The Circuit Court develops services and programs that help the citizens of Kalamazoo County.

Office of the Administrator

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

Departmental Priority: Continue to focus on the Board of Commissioner's Strategic Plan.

Objective: Explore linking Board of Commissioner agenda requests to strategic plan.

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

Departmental Priority: Promote a culture of continuous improvement.

Objective: Encourage innovative ideas for service delivery.

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

Departmental Priority: Design program implementation to engage feedback and improve service.

Objective: Obtain and utilize citizen input.

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

Departmental Priority: Build on public communication strategy.

Objective: Expand communication methods to reach more residents.

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

Departmental Priority: Proactively help citizens navigate the system.

Objective: Explore expanded ability for citizens to locate and interact with County services.

Airport

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

Departmental Priority: Continue to develop available land.

Objective: To diversify revenues.

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

Departmental Priority: Maintain a strong net position.

Objective: To keep the airport financially able to respond to changing needs.

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

Departmental Priority: Continue to work with local leaders to secure new air service to key destinations & hubs.

Objective: To maintain the airport as a community asset.

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

Departmental Priority: Continue to engage the community through social media and events.

Objective: To maintain the airport as a community asset.

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

Departmental Priority: Maintain regular tenant meetings.

Objective: Foster positive working relationships.

Animal Services & Enforcement Department

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

Departmental Priority: Complete construction of a new Animal Services Shelter.

Objective: Lower euthanasia rates and provide a modern, healthy, inviting environment for the animals and people in the community.

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

Departmental Priority: Increase programs and partnerships with local animal welfare groups.

Objective: To improve animal care and community relationships.

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

Departmental Priority: Increase volunteer opportunities.

Objective: Provide a source of community involvement.

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

Departmental Priority: Increase shelter personnel.

Objective: Expand hours of operation to include weekend hours.

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

Departmental Priority: Increase adoptions and redemptions to owners.

Objective: Lower euthanasia numbers.

Buildings & Grounds Department

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

Departmental Priority: Assure Facility Standards and Sustainability Policies are implemented into County and Master Plan projects.

Objective: To bring consistency and quality to all County buildings and projects.

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

Departmental Priority: Actively support and participate in design of the County Services building and help to complete construction of the new Animal Services building.

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

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

Departmental Priority: Implement alternative energy project.

Objective: To follow County Sustainability Standards Policy and offset utility costs with a renewable energy source.

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

Departmental Priority: Implement cross training for both Maintenance and Custodial staff levels.

Objective: Create balanced work assignments to complete all required Maintenance and Custodial tasks.

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

Departmental Priority: Continue the equipment upgrades indicated by the life cycle replacement schedule developed in 2018.

Objective: To replace equipment before failure to have the most efficient and reliable facilities.

Office of the Clerk & Register of Deeds

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

Departmental Priority: Provide online capabilities to record warranty deeds.

Objective: By working with County Treasurer and Kalamazoo City Treasurer as well as a third party vendor, warranty deeds will be able to receive tax clearances electronically, and thereby be recorded more efficiently.

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

Departmental Priority: New design and workstations in existing office space.

Objective: By providing a better work environment, staff will be able to provide even better service to customers.

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

Departmental Priority: Continue promotion of County ID Program.

Objective: With the continued assistance of the ID Advisory Board and other volunteers, the County ID Program will be accessible to more residents of Kalamazoo County.

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

Departmental Priority: Continued regular communication with County candidates regarding campaign finance.

Objective: Fewer late campaign finance reports and more accurate records.

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

Departmental Priority: Continue to provide more access to records.

Objective: By placing more information online, we will become a more accessible office to the general public.

Office of the Corporation Counsel

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

Departmental Priority: Provide timely and efficient legal services to Board of Commissioners and County Administration.

Objective: To minimize legal exposure to the County.

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

Departmental Priority: Provide training opportunities to County officials, employees and citizen volunteers.

Objective: To minimize risk and legal exposure to the County.

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

Departmental Priority: Provide effective contract negotiation and review.

Objective: To ensure the County is properly represented in all contractual negotiations.

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

Departmental Priority: Respond to FOIA requests in a timely manner.

Objective: To ensure compliance with statute.

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

Departmental Priority: Support MMRMA and outside counsel in the representation of the County, its officers, officials and employees in both Michigan and Federal trial and appellate courts.

Objective: To minimize risk exposure to the County.

Office of the Drain Commissioner

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

Departmental Priority: Provide Drain services in a timely manner.

Objective: Respond to citizen concerns; provide reasonable turnaround time for site development permits; maintain drains; assure that all legal drain procedures are followed.

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

Departmental Priority: Provide Soil Erosion services in a timely manner.

Objective: Provide outstanding customer service; inspect sites and collect fees; train contractors how to manage their sites; maintain excellent relationship with the state program regulator.

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

Departmental Priority: Maintain fiscal responsibility for office operations.

Objective: Keep all assessments up to date; deliver estimates of assessments in a timely manner; and conduct monthly financial audits.

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

Departmental Priority: Comply with Federal Stormwater Permit for Drain Office and County Administration.

Objective: Submit MS4 applications and reports on time; meet public education requirements; seek demonstration project funding; keep county facility inspections up to date.

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

Departmental Priority: Support a nurturing staff work environment.

Objective: Provide an atmosphere where each person is encouraged to use their strengths and talents; provide opportunities for training for specific needs and development of leadership skills.

Equalization Department

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

Departmental Priority: Ensure assessment equity through Kalamazoo County.

Objective: Audit 100% of local unit assessment rolls to ensure accuracy.

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

Departmental Priority: Expand employee personal and professional development.

Objective: Encourage team members to participate in the personal and professional development classes offered by the County.

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

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

Objective: Expand the information available on the County website.

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

Departmental Priority: Work cooperatively with other County departments.

Objective: Eliminate duplication of work and achieve common goals.

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

Departmental Priority: Adapt and conform to the changing demands of the Treasury department and the State Tax Commission.

Objective: Keep informed of and respond to new legislation and reporting requirements.

Finance Department

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

Departmental Priority: Refinement of departmental structure, roles, responsibilities, position descriptions, and succession planning.

Objective: Position the newly integrated County Finance Team for success.

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

Departmental Priority: Create and publish a Finance Department procedural manual.

Objective: Communicate financial policies and procedures to not only the Finance team, but also the rest of the County. This will foster an overall awareness and promote consistency.

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

Departmental Priority: Establish an operational / internal control review program.

Objective: Improve County operational processes, mitigate internal control concerns, and further develop positive relationships with departments by trying to ensure helpful outcomes.

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

Departmental Priority: Create and launch regular Eden educational sessions.

Objective: Improve County process awareness, knowledge, and operations.

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

Departmental Priority: Make relevant County financial status reports available to the public.

Objective: Educate our community on the financial status of the County as well as services provided.

Health & Community Services Department

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

Departmental Priority: Continue to secure funding source for HCS to ensure emergency preparedness.

Objective: Create environment of financial stewardship, accountability and emergency preparedness.

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

Departmental Priority: Identify additional financial resources to transition the part-time STD Coordinator to full-time with a focus on Health Education.

Objective: Provide health education resources to the community residents and organizations.

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

Departmental Priority: Actively identify new insurance billing reimbursement streams to increase program revenue.

Objective: Ensures continuing provision of essential local public health services to County residents.

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

Departmental Priority: Assure that financial resources are available to address anticipated needs at new location.

Objective: Obtaining and maintaining the necessary equipment and resources needed to provide services.

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

Departmental Priority: Integrate HCS into our community through outreach and partnerships.

Objective: Meet with residents in our new neighborhood and develop new partnerships.

Human Resources Department

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

Departmental Priority: Continue to enhance employee development and cultural awareness.

Objective: To provide employees an opportunity to expand their personal growth and enhance their career development.

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

Departmental Priority: Continue to showcase employee high performance through the Outstanding Customer Service Award program.

Objective: To recognize our employees and their efforts to provide stellar customer service inside and outside our organization.

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

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

Objective: To provide education and resources through classes, workshops, and programs to inspire and support employees with their individual health interests, challenges and goals.

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

Departmental Priority: Continue to provide trauma-informed trainings for County employees.

Objective: Promote a workplace culture of caring and emotional and social support between co-employees and supervisors.

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

Departmental Priority: Continue to provide training and information specifically focused on our County supervisors.

Objective: To provide supervisors with the necessary knowledge, skills and techniques to increase their effectiveness in their current roles.

Information Technology Department

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

Departmental Priority: Enhance network security to minimize downtime.

Objective: Enhance network security using current IT industry standards and best practices.

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

Departmental Priority: Expand disaster recovery site capabilities.

Objective: Enhance offsite mirrored data center for failover to minimize server/application downtime.

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

Departmental Priority: Enhance network redundancy.

Objective: Provide alternate network paths to/from County buildings to prevent network outages to data center.

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

Departmental Priority: Make systems upgrades a priority.

Objective: Keep systems current and under support, while also enhancing performance.

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

Departmental Priority: County-wide IT Support and Services.

Objective: Support the County's technology needs effectively and efficiently.

Parks & Expo Center Department

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

Departmental Priority: Continue efforts towards funding, planning, and engineering for the final sections of the Kalamazoo River Valley (KRV) Trail.

Objective: Connect existing trail to eastern county line with the utilization of private funds and grants in partnership with the Parks Foundation of Kalamazoo County.

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

Departmental Priority: Work on long-term vision of the Kalamazoo County Park and Recreation Master Plan 2016-2020 - Capital Projects.

Objective: Work on identified capital projects and seek grant funding for park projects.

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

Departmental Priority: Explore possibility of acquiring new park property in the western half of Kalamazoo County.

Objective: Provide parks and recreation opportunities in locations that serve Kalamazoo County residents and visitors.

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

Departmental Priority: Infrastructure improvements at the Expo Center.

Objective: Parking lots, access roads, and mechanical systems are upgraded and in good condition.

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

Departmental Priority: Develop and implement survey system to engage feedback on park services and experiences.

Objective: Obtain feedback and improve services where needed.

Planning Department

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

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

Objective: Work on optimizing functionality of new GIS mapping website and updated software and support Pictometry/Eagleview Connect end users.

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

Departmental Priority: Explore ways to use GIS in County departments.

Objective: Use pilot GIS applications as examples for ways to implement GIS to improve workflows.

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

Departmental Priority: Support economic and community development.

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

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

Departmental Priority: Communicate with local Planning Commissions.

Objective: Build on connections made during the County Master Plan process to exchange planning related information with the local Planning Commissions.

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

Departmental Priority: Inspire and support staff to be productive and thrive.

Objective: Encourage staff's participation in internal and external training opportunities.

Office of the Prosecuting Attorney

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

Departmental Priority: Maintaining the quality of service provided to the community by this office.

Objective: Provide safe, secure and professional environment.

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

Departmental Priority: Increase staffing to meet demands of the Criminal Justice System and needs of the community.

Objective: Improve and enhance ability to handle cases efficiently.

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

Departmental Priority: Maintain/Improve employee satisfaction and morale.

Objective: Maximize available technology to reduce burden on staff.

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

Departmental Priority: Successful implementation/transition to Electronic Document Management System.

Objective: Obtain and respond to employee/law enforcement agencies during implementation.

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

Departmental Priority: Solidify plans for replacement of Michigan Avenue Courthouse.

Objective: Prepare staff for upcoming, major transitions.

Office of the Sheriff

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

Departmental Priority: Plan and implement staffing for organizational changes.

Objective: Increase the number of positions needed to provide additional visibility to those areas in need within our County/Community.

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

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

Objective: Increase accountability, transparency, and trust.

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

Departmental Priority: Continue with the phasing of the additional 800MHz radios and other non-800MHz radios throughout the organization.

Objective: Improve the communication path for our County for both internal/ external purposes.

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

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

Objective: Increase accountability, transparency, and trust.

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

Departmental Priority: Collaborate and obtain funding for a new JMS/RMS system for all of Kalamazoo County Law Enforcement.

Objective: Improve the communication and record retention for our County for both internal/external purposes.

Office of the Treasurer

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

Departmental Priority: Process Improvement.

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

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

Departmental Priority: Electronic record retention.

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

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

Departmental Priority: Increase staff cross training.

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

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

Departmental Priority: The Land Bank will serve to catalyze transformational project(s).

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

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

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

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

Budget Development

Legal Requirements

Section 9 of Act 62, Public Acts 1933, entitled Property Tax Limitation Act, as amended, requires that the County:

Prepare each year a budget containing an itemized statement of its proposed expenditures and estimated revenues, covering all of its departments and activities.

A Public Hearing is held prior to final adoption of the Budget. A notice of such hearing is published in a newspaper of general circulation within the County at least six days prior to the Public Hearing. (Sections 2 and 3, Public Act 1963, 2nd Ed. Sess. No. 43.)

Budget Timeline

Kalamazoo County Government 2019 Budget Calendar

March 23, 2018	Resident Budget Priorities Survey Opened
April 12, 2018	Capital Improvement Program Submission Kick-Off
April 17, 2018	Budget Submission Kick-Off
May 11, 2018	Capital Improvement Program - Building Remodeling/Repairs, Capital Security, and Technology Requests Due
May 30, 2018	Resident Budget Priorities Survey Closed
June 8, 2018	Capital Improvement Program – Final Department Requests Due
June 26, 2018	Departmental Budget Submissions Due Departmental Goals & Objectives Due New Funding Requests Due
July 10, 2018	Resident Budget Priorities Survey Results Posted on County Website
July 27, 2018	Finance Department Budget Review Completed
August 24, 2018	Office of the Administrator Budget Review Completed
September 18, 2018	Budget Presentation Meeting Approval of Annual Meeting & Public Hearing Resolution for Proposed 2019 Budget
September 19, 2018	Budget Presentation Meeting
October 2, 2018	Budget Public Hearing Notice Publication
October 16, 2018	Public Hearing for 2019 Budget Adoption of 2019 Budget Approval of Resolution to Levy

Budget Process

The Administrator/Controller, through the Deputy County Administrator - Internal Services, is charged with the responsibility to prepare a balanced budget (whereby estimated revenues equal proposed expenditures) including capital programs. Such budgets are to be submitted to the Board of Commissioners for consideration and deliberation in sufficient time for approval at its Annual Meeting.

All departments of the County are required to submit requests for appropriations to the Administrator/Controller. These requests form the basis for the development of a proposed budget. A separate budget is prepared for each department primarily focusing on the six (6) operating funds and appropriate capital project funds. The budget is appropriated at the departmental level and is prepared at the fund, department, and account level. Department Heads may request transfers within fund appropriations under their administrative control. Transfers of appropriations between departments or fund require approval of the Board of Commissioners. Appropriation increases also require approval by the County Board.

Upon adoption of the annual budget, it then becomes the financial plan to control and measure the County's activities effective at the beginning of the fiscal year.

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

In determining whether a request will exceed the budget, the cost of the required item must not exceed the unappropriated balance of the category of expenses entitled Operating Expenses. It does not matter that such expenditure may exceed the estimated total requirement for that type of item, so long as the expenditure remains within the total budget, excluding salaries and employee benefits. Financial statements are prepared showing expenditures by type of item, and Department Heads are required to have explanations for any request exceeding the total requirement by type of item.

When expenditures are identified which would exceed the category of expenses entitled Operating Expenses, the Department Head must request a transfer from the Contingency account prior to encumbrance. The request must indicate: 1) the need for the expenditure(s); and 2) the reason the department's expenditures have exceeded the budget.

All requests for Contingency transfers must be submitted to and are subject to the recommendations of the Administrator/Controller and Deputy County Administrator - Internal Services. If recommended, the request will then be reviewed and approved by the Board of Commissioners.

The budgets for salary accounts are determined based on the number of employees and the job classifications. Increases in salary for an employee are based on merit and are provided for in the adopted Budget. When an employee leaves the County, a replacement is made at a lower salary, thereby creating a surplus in the salary budget. Such surplus is eventually transferred from that budget to the salary pool accounts.

A list of invoices ready for payment will be submitted to the Board of Commissioners for review and approval at each commissioner meeting. The checks are then released to the vendors. It is recognized that certain emergency disbursements or court-ordered disbursements may, from time to time, arise which require approval subsequent to the disbursement. Approval is made by the Administrator/Controller or designee.

Requests for money which have been appropriated for funds other than the General Fund and for discretionary agencies not within the immediate jurisdiction of the Board of Commissioners are to be made to the Administrator/Controller or Deputy County Administrator - Internal Services.

Fund Structure

The current fund structure is as follows: 1 General Operation fund (General Fund), 41 Special Revenue funds, 5 Enterprise funds, 6 Internal Service funds, 2 Capital/Construction funds, 2 Debt Service funds, 2 Trust funds, and 5 Component Unit Operating funds.

Fund Structure

Fund	Type	Major Revenue Sources	Major Services Provided
General	101 General Operating	Property Taxes Departmental Revenues	Public Safety Judicial General Government
Law Enforcement	104 Special Revenue	Special Voter Millage	Law enforcement services including public safety, animal control, community corrections, prosecuting attorney services, and court services
Budget Stabilization	106 Special Revenue	General Fund	Provide stop-gap funding for general fund budget needs
Parks	208 Special Revenue	Charges For Services	Provide responsible stewardship and preservation of County green space and historic resources
Friend of the Court	215 Special Revenue	Federal Grants State Grants General Fund Support	Circuit Court domestic relations cases involving child and/or spousal support, child custody, and parenting time matters
Access & Visitation Grant	217 Special Revenue	Federal Grants State Grants	Access and visitation services for non-custodial parent
Drain Commission Office Grants	220 Special Revenue	Federal Grants State Grants	Various public works grant programs related to Drain Office activity
Health	221 Special Revenue	Charges For Services	Enforcement of mandated state and local health laws, Environmental Health, Disease Control and Surveillance, Health Promotion & Disease Prevention, Laboratory Services, and Emergency Preparedness services
Local Housing Assistance Fund	225 Special Revenue	Special Voter Millage	Provide housing support for homeless at-risk individuals and families

Fund Structure

Fund	Type	Major Revenue Sources	Major Services Provided
Accommodation Tax	229 Special Revenue	5% tax on overnight stays	Encourage Tourism and Convention service through the Convention & Visitors Bureau and support recreation in the parks operations
Animal Services & Enforcement Grants	236 Special Revenue	Forfeited Animal Deposits & Donations	Various Animal Services related programs and projects
District Court Grants	239 Special Revenue	Federal Grants State Grants Local Grants	District Court related programs and projects
Emergency Preparedness	248 Special Revenue	Federal Grants State Grants Local Grants	Provide programs and services to protect the community and residents in the event of a public health emergency
Circuit Court Grants	249 Special Revenue	Federal Grants State Grants Local Grants	Circuit Court related programs and projects
State Homeland Security Grant	252 Special Revenue	Federal Grants State Grants	Various public safety programs and projects related to homeland security
Hazardous Material Team	254 Special Revenue	Membership Fees	Services and training related to hazardous material events
Register of Deeds Automation	256 Special Revenue	Charges For Services	Improve technology related to the Register of Deeds
911 Service	261 Special Revenue	Surcharge on cell phone service	Emergency Dispatch Services
Concealed Pistol Licensing	262 Special Revenue	Charges For Services	Handling of Concealed Pistol Licenses
Local Corrections Officers Training	263 Special Revenue	Inmate Booking Fees	Inmate rehabilitation programs and correction officer training
Drug Law Enforcement	266 Special Revenue	Drug forfeiture related activity	Law Enforcement efforts for the Sheriff and Prosecuting Attorney
Law Library	269 Special Revenue	General Fund	Support for County Law Library

Fund Structure

Fund	Type	Major Revenue Sources	Major Services Provided
Prosecutors' Cooperative Reimbursement Grant	275 Special Revenue	Federal Grants State Grants	Enforce child support obligations and to establish paternity in those cases in which public assistance is received by the custodial parent or cases that are referred by the State of Michigan
Prosecuting Attorney Grants	277 Special Revenue	Federal Grants State Grants	Various judicial grants related to the Prosecuting Attorney's Office programs and projects
Senior Millage	279 Special Revenue	Special Voter Millage	Provide funding for services to seniors in Fund 280
Area Agency on Aging	280 Special Revenue	Federal Grants State Grants Special Voter Millage	Provide education, safety, dignity, independence, home services, and healthy living programs to Kalamazoo County residents age 60 and older
Sheriff's Department Grants	288 Special Revenue	Federal Grants State Grants	Various public safety programs and projects related to Sheriff Office activities and programs
Child Care	292 Special Revenue	Federal Grants State Grants General Fund Support	Juvenile Home operations, rehabilitation programs, and foster care programs and placements
Healthy Start Grant	297 Special Revenue	Federal Grants State Grants	Provide services and programs to decrease infant mortality rate and racial disparities in maternal infant health
AIDS Grant	302 Special Revenue	Federal Grants State Grants	Provide services and programs for HIV/AIDS counseling Testing, and education
Maternal, Infant & Early Childhood Home Visiting Program (MIECHV)	303 Special Revenue	Federal Grants State Grants	Provide services and programs for Maternal Infant Early Childhood Home Visiting Initiative
Nurse Family Partnership Grant	304 Special Revenue	Federal Grants State Grants	Provide services and programs to assist women having their first baby
Michigan Care Improvement Registry (MCIR)	305 Special Revenue	Federal Grants State Grants	Perform activities related to Michigan care improvement registry

Fund Structure

Fund	Type	Major Revenue Sources	Major Services Provided
Children’s Special Health Care Services	308 Special Revenue	Federal Grants State Grants	Provide services and programs for children with special health care needs
Breast & Cervical Cancer Control Program	317 Special Revenue	Federal Grants State Grants	Provide services and programs for breast and cervical cancer navigation
Immunization Action Plan	318 Special Revenue	Federal Grants State Grants	Provide services and programs for infant, children, and adult immunization education collaboration and coordination
Clean Sweep Pesticide Collection	322 Special Revenue	Federal Grants State Grants	Provide services and programs for the disposal of pesticides
Women, Infants & Children (WIC)	323 Special Revenue	Federal Grants State Grants	Provide assistance to women, infants and children
Childhood Lead Poisoning Prevention	324 Special Revenue	Federal Grants State Grants	Provide programs and services to prevent childhood lead poisoning
Road Patrol	329 Special Revenue	Federal Grants State Grants	Road Patrol and Accident Prevention
Community Corrections	331 Special Revenue	Federal Grants State Grants Charges For Services	Provide programs and services for alternatives such as tethers, bail screening, and additional probation to alleviate jail-overcrowding problems
Survey & Monumentation Program	342 Special Revenue	Federal Grants State Grants	Remonumentation of County property corners and markers
Local Government Public Works Financing	364 Enterprise	Contractual Revenues	Debt Service
Debt Retirement – Airport Facilities	415 Enterprise	Charges For Services	Debt Service
Tax Reversion	516 Enterprise	Charges For Services Sale Of Foreclosed Properties	Activity related to foreclosed property
Airport	581 Enterprise	Charges For Services	Airport related activities
Delinquent Tax Revolving	620 Enterprise	Late fees and interest on delinquent taxes	Collection of delinquent taxes
Employee Benefits	103 Internal Service	Charges For Services	Fringe benefits for employees as provided in policy and/or collective bargaining agreements

Fund Structure

Fund		Type	Major Revenue Sources	Major Services Provided
Technology	112	Internal Service	Charges For Services	County-wide phone and network services
Health & Community Services Facility	115	Internal Service	Charges For Services	Department-wide facility services
Insurance	603	Internal Service	General Fund	County -wide property and liability insurance
Central Stores	633	Internal Service	Charges For Services	Copy, mail and vehicle services
Health & Community Services Pooled Costs	690	Internal Service	Charges For Services	Pooling of costs to be allocated to various grant programs
Special Parks Purpose	209	Capital/Construction	Charges For Services	Provide responsible stewardship and preservation of County green space and historic resources
General County Public Improvement	466	Capital/Construction	General Fund	County major facility improvements and construction
Juvenile Home 2007 Series	350	Debt Service	Special Voter Millage	Debt Service
Expo Center Improvements	352	Debt Service	Accommodations Tax	Debt Service
Retirement	731	Trust	Investment Related Income	Pension benefits
Public Employee Healthcare	736	Trust	Investment Related Income	Retiree healthcare benefits
Brownfield Redevelopment Authority	247	Component Unit Operating	Tax Recaptures	Brownfield improvements
Drain Equipment Revolving	639	Component Unit Operating	N/A	Special needs for Drain Commissioner
Local Site Remediation Revolving	643	Component Unit Internal Service	Special Assessments	Brownfield improvements
Special Assessment Drains	801	Component Unit Operating	Special Assessments	Drain maintenance and improvements
Lake Level	841	Component Unit Operating	Special Assessments	Lake level maintenance and improvements

Departmental/Fund Relationship

	General Fund	Special Revenue	Enterprise	Component Unit Operating Fund
Office of the Administrator	X			
Airport			X	
Animal Services & Enforcement	X	X		
Board of Commissioners	X			
Buildings & Grounds	X			
Circuit Court	X	X		
Circuit Court – Friend of the Court		X		
Circuit Court – Juvenile Home	X	X		
Office of the Clerk/Register	X	X		
Community Corrections		X		
Office of the Corporation Counsel	X			
District Court	X	X		
Office of the Drain Commissioner	X			X
Emergency Management	X	X		
Equalization	X			
Finance	X			
Health & Community Services – Administration	X			
Health & Community Services – Areas Agency on Aging		X		
Health & Community Services – Clinical Services		X		
Health & Community Services – Community Action Agency		X		
Health & Community Services – Community Services		X		
Health & Community Services – Environmental Health		X		
Health & Community Services – Laboratory Services		X		
Health & Community Services – Maternal Child & Health		X		
Health & Community Services – Veterans Services	X	X		
Human Resources	X			
Information Systems	X	X		
MSU Extension	X			
Parks	X			
Planning & Community Development	X			X
Probate Court	X			
Office of the Prosecuting Attorney	X	X		
Office of the Sheriff	X	X		
Office of the Treasurer	X		X	

Financial Condition Factors
Short Term Factors Affecting Budget

As the entire state experienced declining shifts in the economy, the County has managed to collectively remain sustainable. The area has a diversified employment base adding to the strength of the local economy. Major employers in the area are found in the pharmaceutical, banking, health, and education sectors. As economic indicators change, the County will continue to monitor budgetary impacts.

Forecasting and budgetary stewardship have allowed the County to proactively make budgetary decisions to minimize reactionary impacts to core services. A large percentage of County revenue comes from the state and local property taxes. With these realities in mind, budget recommendations focus on continuing the prudent, long-term fiscal policies of the Board of Commissioners, supporting mandated and essential services, and protecting the public safety and welfare.

Issues Affecting the Budget

Issue	Impact	Strategy
State Revenue Sharing	\$ 5,240,000	State Revenue sharing was discontinued from 2005 through 2011. Due to concern over how the elimination of this funding source would affect operating budgets, these dollars are directed primarily towards capital expenditures.
Kalamazoo County Consolidated Dispatch Authority	\$ 1,514,100	The Kalamazoo County Consolidated Dispatch Authority is expected to be operational October 31, 2018. Funding for the authority is shared by the public safety answering points at this time. A long-term funding strategy will be developed over the next 5 years.
Other-Post Employment Benefits	\$ 1,598,000	Passage of Public Act 202 has created a greater need for Kalamazoo County to continue to focus on reducing our OPEB liability. A long-term strategy was developed to allow for additional contributions in order to increase our funded status. In the 2019 budget, an additional \$1,598,000 is dedicated to addressing this issue.

Long Term Financial Planning

The County completes a five-year analysis during each budget cycle and updates them frequently to ensure that budgetary impacts are considered. Based on these projections and economic indicators, budget policies have been adopted to implement a base line spending hold. The Board of Commissioners is committed to ensuring the long-term fiscal stability of the County. The County has operated cautiously over the past several years making sound financial decisions.

The County monitors budgetary spending throughout the year. Quarterly projections are prepared and spending goals are reviewed based on analysis. Future forecasting projects expenditures to outpace revenues. The County will continue to align expenditure to these indicators. Cautious budgeting decisions and ongoing monitoring of revenues and expenditures must continue or the County will find it necessary to reduce services in order to balance the budget.

Capital Improvement

A Capital Improvement Committee has been designated to review annual funding requests. The committee ensures standard criteria are met before projects are considered. An analysis is completed on each qualifying item. Authorizations are granted based on committee recommendations.

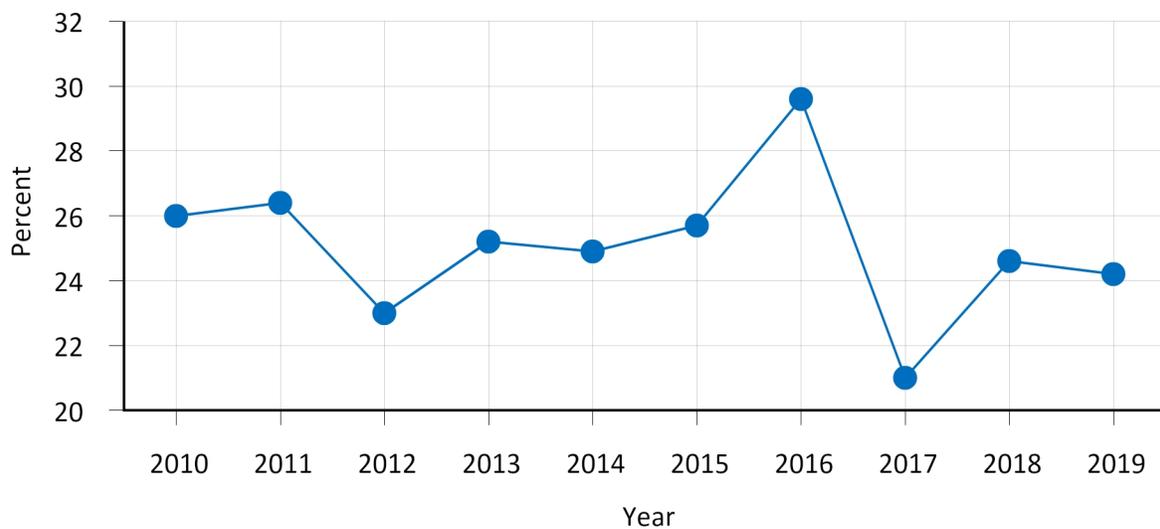
For major capital items, a Facilities Master plan has been established. The primary mission of this plan is to account for and develop a county-wide strategy for facilities. This completed project included a property manual update with physical descriptions of all buildings, a facilities audit with planned maintenance, and projected long-term capital improvement requirements. The plan is a working document that guides long-term asset construction and renovation projects.

Relevant Financial Policies

The Budget Stabilization Policy was adopted in 1980. Currently, this fund retains \$2.5 million. This reserve was established to ensure an amount was encumbered for an unforeseen situation, which could create an inability to balance revenues and expenditures in future budget adoptions. It is the intent of the policy that any amount utilized for these situations requires a plan of action for reimbursement to the fund.

To solidify the Board of Commissioner’s commitment to financial responsibility, a Fund Balance Policy was adopted. Recognizing Governmental Accounting Standards Board Statement No. 54, the target of unassigned General Fund balance to General Operating Revenues will be 20%. It is the intent that should the General Fund Balance fluctuate above or below this target by 5% or more, Administration will make recommendations to the County Board to adhere to the policy objective.

Fund Balance History



KALAMAZOO COUNTY GOVERNMENT

In the Pursuit of Extraordinary Governance...

OFFICE OF THE ADMINISTRATOR MEMORANDUM

TO: Board of Commissioners
FROM: Tracie Moored, Administrator / Controller
Amanda Morse, Deputy County Administrator – Internal Services
DATE: September 12, 2018
RE: 2019 Budget Message

On September 18, 2018, the Board of Commissioners will begin its formal, public process regarding the 2019 budget. Our budget presentation focuses on continuing the prudent, long-term fiscal policies of the Board of Commissioners, supporting mandates, providing essential services, and protecting public health, safety and welfare.

The FY2019 operating budget totals \$102,077,900. This represents an increase of \$1,925,600 or 1.9% from the FY2018 adjusted budget.

New this year, a Resident Budget Survey was distributed in the spring in order to assess budget priorities for 2019. The feedback received from this survey was utilized as a part of the new funding recommendations. Administration is also excited to announce, that with this budget cycle, the groundwork has begun to apply for the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award. GFOA established this award in 1984 to encourage and assist state and local governments to prepare budget documents that are of the very highest quality and are reflective of best practices. Many of the proposed budget policy changes reflect a portion of that groundwork.

Administration's recommended budget highlights the following:

- Alcohol Tax: Preliminary State of Michigan estimates of the 2018-2019 distribution for Kalamazoo County is \$1,321,457. The Truth in Taxation amount for 2018 is \$1,304,487. This amount equates to .1540 mills of the County General Operating and Law Enforcement Levy for rollback purposes.
- At Large Drains Assessments: The 2019 General Fund Budget includes \$61,900 for the County share of At Large Drain Assessments for 2019.
- Budget Stabilization Fund: The 2019 budget does not include a revenue transfer from the Budget Stabilization Fund.
- Carryover: The 2019 budget has been submitted without utilizing any carryover funding.

- Fund Balance: The projected unrestricted General Fund balance for year end 2019 is 24.2%. This percentage reflects the fund balance as a percent of budgeted revenues.
- Facilities & Capital Expense: With the return of State Shared Revenue, given the extensive capital needs within the County, this budget year it is the recommendation to designate \$3,701,900 of State Shared Revenue in 2019 as resources for capital needs consistent with the Board’s Revenue Sharing County Incentive Program.
- 2019 Capital Expenditure Recommendations:

Tier I	Routine Items	
	General Fund	\$ 500,000
	General Fund – Sheriff Vehicle	201,000
	Law Enforcement Fund	150,000
	Law Enforcement Fund – Sheriff Vehicle	123,600
Tier II	Major Building Repairs	250,000
Tier III	Major Building Construction/Renovation	3,441,900
Tier IV	Capital Technology	260,000
	Grand Total	\$ 4,926,500

- Housing Initiatives: The 2019 Budget supports the following County-wide housing initiatives:
 1. A contract for services with Local Initiatives Support Corporation (LISC) in the amount of \$100,000 to provide housing services in our community. LISC’s development of an Affordable Housing Fund to accomplish 30 new construction owner occupied units, preservation of 150 current affordable rental units, 30 units of housing retained through foreclosure prevention assistance over the next three years and 240 units of affordable rental housing over the next three years positions them to provide valuable housing services to our community.
 2. Dedication of the entire Tax Reversion Fund surplus to County-wide housing initiatives.
 3. \$15,000 increased funding for Soldiers & Sailors Relief Fund. In July of 2016, the Veterans Affairs Committee added the availability of Emergency Housing Assistance for veterans by providing for up to two months of rent or mortgage payment assistance. This funding will allow the Veterans Affairs Department to continue to provide this valuable benefit to County veterans.
 4. Continuation of the request of \$125,000 of general fund support for the Public Housing Commission to assist with rapid re-housing, eviction diversion and mortgage foreclosure programs for homeless at-risk low-income individuals and families. General Fund support of the Public Housing Commission began in 2011 and has resulted in over \$1,000,000 of support since that time.

5. The continued levy of the Kalamazoo County Local Housing Assistance Fund millage, approved by voters in 2015, to provide housing assistance to families with children of low income who are homeless or at risk of homelessness. Collections of this millage have contributed over \$3,000,000 towards combating homelessness for families within our community since 2016. The annual millage collection is approximately \$800,000.
6. Continuation of \$250,000 of support for the Kalamazoo County Lank Bank Authority. This support outlines the County's commitment to utilizing dollars for Land Bank activities. Total support since 2010 has resulted in over \$1,900,000.
7. Continuation of \$67,600 of general fund support for Kalamazoo Community Mental Health & Substance Abuse Services to support homeless shelter activities. General Fund support began in 2010 and has contributed over \$600,000 since that time.

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

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

- Ecumenical Senior Center
 - City of Kalamazoo
 - Family Health Center
 - Living Hope Church
 - Kiwanis Club
 - LISC Kalamazoo
- Law Enforcement Contracting: The 2019 Budget includes the continuation of contracting with municipalities for Law Enforcement services. Current contracts are in effect through 2018.
 - Millage Levies: The 2017 property tax levies for Kalamazoo County were 4.6810 mills for the General Operating millage and 1.4472 mills for the Law Enforcement millage.

Due to changes in 2018 taxable valuation, a Base Tax Rollback (BTRF) is required in the General Operating, Law Enforcement, and Housing levies.

Also, referring to the policy on alcohol, a rollback in property taxes of \$1,304,487 or .1540 mills is necessary. The Budget recognizes the recapture of Alcohol Tax for a total levy of 6.5780 mills (4.6810 general operating, 1.4472 law enforcement, 0.0998 public housing and 0.3500 senior millages).

In terms of tax revenue growth, excluding effects of refunds, 2019 tax revenues are budgeted 2.50% higher than 2018. Because the Headlee Rollbacks of 1993, 2003 and 2017 were not recaptured, there exists about \$1,888,000 in unlevied property taxes.

- Other Post-Employment Benefits (OPEB): The 2019 budget recognizes a one-time OPEB (Other Post-Employment Benefits) contribution of \$1,598,200. This amount comes from the Employee Benefits fund and is made up of the excess fund balance from 2017 as well as the expected excess from 2019.
- Retirement System: County funding levels for 2017 Actuarial is 121.6%, and for Market is 128.6%.
- Revenue Sharing: The Revenue Sharing and County Incentive revenue is budgeted in the amount of \$5,240,000 and is allocated to the General County Public Improvement Fund for Facilities and Technology, and for operational cost for the Jail Expansion.
- Salaries & Employee Benefits: The 2019 budget contains the recommendation to grant non-union salary steps and a 2.5% salary schedule increase, which is consistent with property tax increases. Through legislative action, Judges have been granted a salary increase.
- State Court Funding: The projections are for the County to receive \$1,200,000 for the State's fiscal year 2018/2019.
- Strategic Planning: The 2019 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 and increased the training availability for the Board of Commissioners and/or Employees when other budgets are exhausted.

In 2019, the strategic budget is focused on the following three major areas:

1. *Strategic Planning* - \$18,000 is budgeted for ongoing work on the strategic planning process initiated by previous Boards and Administration.
2. *Management Development* - \$44,000 is budgeted to be used for county-wide managerial/supervisory training or coaching.
3. *Professional Training* - \$10,000 is budgeted to create a fund that may be utilized by departments or commissioners who have exhausted their training funds.

The following policies contain substantive adjustments for 2019:

- Capital Asset Planning & Maintenance: This new policy provides support for capital asset planning and maintenance in order to ensure that the maximum useful life of each asset is achieved.
- Capital Improvement Program: This new policy outlines the existing Tier I Capital Improvement Program procedures.
- Debt Management: This new policy outlines debt issuance guidelines in order to ensure that any debt issued under the full, faith and credit of the County continues to ensure the long-term financial integrity of the County.
- Employee Training & Memberships: It is recommended in this policy that approval for employee attendance at conferences/training events be provided by the Department Head, Court Administrator or Elected Official.
- Grant Application and Award: Administration recognizes that the grant application process as it exists today can create barriers to grant applications and acceptance. This policy change allows additional departmental flexibility to apply for grants of any amount which do not have additional personnel or hard matching County funds, as well as flexibility to allow for grant acceptance under a \$20,000 threshold. This policy will allow Administration to serve as approval in some cases versus the Board of Commissioners.
- Health & Community Services Reserve: This policy allows for establishment of a Health & Community Services reserve similar to the Drug Court reserve and will create support should any differences in expenses and revenues occur that are not supported by a grant.
- Other Post-Employment Benefits (OPEB): This policy allows for a minimum contribution of 50% of the Actuarially Computed Employer Contribution plus \$300,000. The intent of this policy change is to allow for an annual review of the Employee Benefits fund balance. Any excess beyond three months of working capital required by policy may be transferred as an additional contribution to the County's OPEB liability.
- Tax Reversion Fund: This policy change details the allowable expenses per statute and indicates that any surplus be used for County-wide housing initiatives.

New Funding Recommendations

Increases in expected property tax revenue, a realignment of the general fund dollars used to fund Area Agency on Aging programming prior to passage of the senior millage, as well as additional revenue increases provided the required funding to support several new funding recommendations. Each of these recommendations will be addressed at budget meetings.

- Homeless Services Contract with Local Initiatives Support Corporation (LISC): A contract for services with LISC in the amount of \$100,000 to provide housing services in our community. LISC's development of an Affordable Housing Fund to accomplish 30 new construction owner occupied, preservation of 150 current affordable rental units, 30 units of housing retained through foreclosure prevention assistance and 240 units of affordable rental housing over the next three years positions them to provide valuable housing services to our community.
- Increased Funding for Soldiers & Sailors Relief Fund: In July 2016, the Veterans Affairs Committee added the availability of Emergency Housing Assistance for veterans. This new assistance is paid directly to the lender or landlord and allows for up to two months of rent or mortgage payment assistance. Ensuring that our veterans have resources available to assist with maintaining their housing is an important step in strengthening families and providing veterans with housing stability. With the expected transfer of the Veterans Service Office to KCMHSAS there will be greater outreach to veterans and should result in more requests for help.
- Creation of Custodian Position, Increased Maintenance & Utility Funding for new Animal Services Facility: With the anticipated opening of the new Animal Services facility in the spring/summer of 2019, which will include approximately 15,000 square feet to clean and maintain, additional dollars are required to ensure a sanitary and healthy public facility for our residents.
- Solar Installation at Healy Street Facility: Using existing project dollars, a solar installation is proposed for Healy Street. For the next 6 years, \$57,700 will be set aside from these funds to cover the cost of this installation. The proposed solar installation is expected to reduce the energy consumption at Healy Street by 70% and provide an annual savings of \$27,000. This cost savings will be realized in our budget after year 6. This recommendation aligns with the goal of delivering consistent high quality programs and services by leading in our commitment to a sustainable future and providing future cost savings.
- Increased General Fund Support of Child Care Fund - Kinship Placement: A Sixth Circuit Court of Appeals opinion requires that relatives who have a child placed with them but are not licensed have an enforceable right to foster care maintenance payments. This recommendation aligns with the goal of delivering consistent high quality programs and services by providing funding to support vulnerable youth in Kalamazoo County.
- Increased operating & FTE of Assistant Corporation Counsel Position: This recommendation is made to assist with managing the County's current workload needs while ensuring the delivery of high quality programs and services for all County residents.
- Creation of Environmental Health Supervisor Position: This recommendation will allow for assistance to the Environmental Health Manager with oversight of day to day public health

program including response efforts with public health emergencies. This request aligns with the goal of delivering consistent high quality programs and services by providing additional Environmental Health staff who will be poised to address the growing PFAS concerns of our community.

- Increase FTE of STD Coordinator Position: This request will increase the hours and availability of this position to assist with community providers/agencies regarding the community impact and awareness of STDs and county rates. Increased State reporting requirements have created a larger volume of work.
- Increase Matter of Balance Program Funding: The Matter of Balance program is designed to reduce the fear of falling, stop the fear of falling cycle, and improve activity levels among older adults. Matter of Balance is an evidence based program conducted over eight sessions and participants have found significant improvement in their level of fall management, fall control, level of exercise and social limitations. This program assists with extending independence for our seniors.
- Increase FTE of Public Health Nurse Specialist Position: This request will allow for increased hours and availability of this position to assist with out-clinics, home visits and educational trainings to increase the overall County immunization rates and provide education on the benefits of vaccinations.
- Increase FTE of Public Health Specialist Position: This request will allow for increased hours and availability of this position to meet the increased demands of the program and assist Immunization Action Plan nursing staff with educational opportunities, follow up correspondence to families and providers, and reporting requirements.
- Creation of Public Health Technician Position: This request will allow for assistance at the front desk. With the new building relocation, front desk services have changed to a centralized, single point of entry for multiple programs. Programs impacting the front desk include: Sexually Transmitted Disease, Immunizations, HIV, Hearing & Vision, TB, Travel, and Women, Infants & Children.
- Creation of Public Health Nurse Position - Nurse Family Partnership: This request will provide added services for high-risk families to be served through home visitation services over a 3-year period.
- Creation of Assistant Prosecuting Attorney Position: This request will support an additional Assistant Prosecuting Attorney I, which will allow a current and more experienced Assistant Prosecuting Attorney to be transferred/assigned as the Specialty Courts Assistant Prosecuting Attorney. This recommendation aligns with the goal of delivering consistent high quality programs and services by supporting restorative justice as well as Kalamazoo County's commitment to being trauma informed.
- Creation of Emergency Management Staff Position: This position will be utilized to assist the Emergency Management Director in the four phases of the emergency management process as needed to ensure compliance with State and Federal requirements, guidelines, and standards of

good practice. This recommendation aligns with the goal of delivering consistent high quality programs and services by enhancing emergency management operations to provide critical services to the community.

Contingent Funding Recommendations

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

- Creation of Public Information Officer Position: Currently the County does not have a central Public Information Officer position which can serve to provide residents and the media with critical County related information in a timely manner. This position would be established to assist each of our County departments with enhancing County communication efforts.
- Increase Technology Funding: With the increased need for funding of the Consolidated Dispatch Authority, the contribution to the Technology Reserve was reduced from \$500,000 to \$260,000 annually. This funding will allow restoration of the original funding level as well as additional funding to be utilized for network enhancements.
- Funding for Michigan Department of Human Services (MDHHS) Board Social Welfare Fund: Kalamazoo County MDHHS averages 206 monthly ongoing Children's Protective Services cases, 304 investigations and 625 children in care. These cases represent varying needs that are not covered by state or county funds. This recommendation aligns with the goal of strengthening engagement in our community by providing funding to support community needs not supported elsewhere.
- Creation of Deputy for Gull Road Justice Complex Security: The matters that are handled at the Gull Road Justice Complex involve contentious, highly emotional, domestic, child protective, and juvenile delinquency, proceedings. It is not unusual to have between 800 and 1,000 members of public entering the building on any given day. While there is one full Sheriff's Deputy assigned to the Gull Road Justice Complex, it is simply not enough to reasonably safeguard all of the people in the building. This recommendation aligns with the goal of strengthening engagement in our community and building a relationship focused culture by supporting enhanced security for our residents and employees.
- Increase of Indigent Attorney Fees - Family Division: While the Michigan Indigent Defense Commission statute provides for potential increases for attorneys representing indigent, adult, criminal defendants; the statute does not provide additional funding for attorneys appointed to represent juveniles under the jurisdiction of the Circuit Court-Family Division. Nor does the new statute provide any increased compensation for attorneys appointed to represent parents in child protective proceedings, or the children who are the subject of the proceeding. This recommendation aligns with the goal of delivering consistent high quality programs & services in our community by providing a funding increase in the Family Division and ensuring an adequate pool of legal representation for our indigent youth and their families.
- Increase FTE of Election Specialist Position: The workload in elections has increased dramatically over the past 12 years and additional responsibilities are anticipated. The current position is

responsible for a variety of election preparation tasks, as well as nearly all functions relating to the management of the Michigan Campaign Finance Act as required by statute. This recommendation aligns with the goal of delivering consistent high quality programs & services by providing more assistance with election functions.

- Creation of Information Technology Manager Position: With the increasing departmental technology and automation requests county-wide, facility projects with more and more technology requirements, network security mandates including expanding our on-going support of existing technology systems, Information Technology department is in need of an Information Technology Manager to coordinate activities and projects. This recommendation aligns with the goal of delivering consistent high quality programs and services by support Information Technology efforts to increase network security and ensure network stability.
- Creation of Cook & Clerk Typist II Positions - Jail Division: The original plan for staffing of the jail addition and renovation called for the Sheriff to operate with the staff provided and then determine additional resources needs. Inmates who were being housed in other county jails were all returned to the Kalamazoo County jail making the average daily population 392 inmates. New programs directed at rehabilitation and improved inmate services were implemented. In the four years since the opening of the addition, the Sheriff's Office has identified operational efficiencies in areas that were previously estimated that additional resources would be necessary. Having identified those efficiencies and areas where additional resources are needed, additional support staffing is now required. This recommendation aligns with the goal of delivering consistent high quality programs and services by providing increased staffing at the Jail to correspond with increased arrest rates.

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

Budget Policies

Purpose:

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

Objectives:

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

The subsequent pages contain policy guidance in the following areas

- Budget and Expenditures
- Reserves
- Debt Management

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

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

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

At Large Drains Assessments					
Approved by BOC on:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	1/1/2018

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Capital Improvement Program					
Approved by BOC on:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	N/A

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

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

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

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

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

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

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

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

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

Debt Management					
Approved by BOC on:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	N/A

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

Debt issuance shall adhere to the following guidelines:

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

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

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

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

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

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

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

A Drug Court Reserve activity will be established in the General Fund. This reserve would be carried forward, along with any future-year allocation, minus any utilized funds. The parameters established for utilization would mirror the grant spending tests that currently occur in the County.

The first allocation was the new funding approval of \$20,000 in the 2010 budget. A full year allocation of \$40,000 was established in the 2011 budget. The same annual amount was recommended in subsequent operational budgets. Due to the elimination of the Economic Development Fund, an additional, one time amount of \$288,000 was reserved in the Allocated Funds process in 2013. The reserve reached the Board’s maximum of \$500,000 in 2015.

The Circuit Court will continue to be committed to pursuing all grant funding opportunities. The Circuit Court will continue to request funding from the Drug Treatment Court Foundation as needed. Should funding be necessary to support any differences in expense and revenue not covered by grants or Foundation support, funds may be transferred by the Board of Commissioners from the Drug Court Reserve to the operating budget of the 9th Circuit Court to support the Drug Courts.

The Circuit Court agrees that funds allocated from the Drug Court Reserve account into the operating budget of the Court for the Drug Courts may not be used for future reductions in the Courts operational budgets, should they become necessary, without the concurrence of the Board of Commissioners.

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

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

Allowable expenditures include payments for expenses of seizure, forfeiture and sale. The County shall be reimbursed for these expenditures first. The net proceeds are to be used to enhance law enforcement efforts pertaining to controlled substances by the Sheriff and/or the Prosecuting Attorney. Budgets shall be approved by the County Board of Commissioners prior to the use of any funds.

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

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

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

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

In consideration of the importance of employee training and as acknowledgment of the significant funding limitations, the following guidelines for expenditure of Employee Training & Membership funds shall be adopted:

1. Travel or attendance at conferences shall be approved by the Department Head, Court Administrator or Elected Official.
2. Department Heads, Court Administrators and Elected Officials are encouraged to evaluate and compare the costs of County paid memberships and the benefits to the County, department and employee of the membership.

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

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

The Board of Commissioners are not eligible to receive a cash advance for travel related activities.

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

Fees For Services					
Approved by BOC on:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	1/1/2018

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

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

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

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

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

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

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

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

Property Tax is the County’s largest revenue source. The collection of this stream for the General Fund does not begin until tax bills are distributed in July. The County is required to sustain an operational fund balance to support activities that occur prior to the collection process and beyond. Practice must support an \$18 million cash flow requirement for 2019.

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

Because the fund balance formula can fluctuate with revenue adjustments, a target range of uncommitted General Fund balance to General Operating Revenues will be at 20% to 25%. Any amounts over the 20% threshold shall be limited to non-operational expenditures.

General County Public Improvement – Facilities & Capital Expense					
Approved by BOC on:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	1/1/2018

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

Expenditures for capital matters fall into four tiers. Tier I expenditures exceed \$2,000 and are for the replacement of routine items such as minor renovations, mowers, vehicles, and other direct support issues needed by employees to carry out their responsibilities. Early each year, in preparation of the next year's budget, the Capital Improvement Program (CIP) Committee prioritizes and reviews the requests and prepares a recommendation. Once reviewed by Administration, the CIP recommendation is incorporated into the Budget for approval by the Board.

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

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

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

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

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

Grant Application & Award					
Approved by BOC on:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	1/1/2018

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

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

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

Acceptance of grants which do not require additional personnel, hard matching funds and are under \$20,000 may be approved by the County Administrator and/or their designee. Unless such grants specifically require Board authorization and signature, the County Administrator is authorized to sign such grant award contracts under \$20,000. The acceptance of grants which do not meet these requirements must be approved by the Kalamazoo County Board of Commissioners and signed by the Chair of the Board.

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

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

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

Health & Community Services Reserve					
Approved by BOC on:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	N/A

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

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

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

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

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

Indirect Cost & Rent					
Approved by BOC on:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	1/1/2018

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

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

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

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

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

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

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

In 2009 and 2010 this reimbursement was not funded by the State and was restored for 2011.

Law Enforcement Contracting					
Approved by BOC on:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	1/1/2018

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

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

Loans for Governmental Purposes					
Approved by BOC on:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	1/1/2018

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

Local Corrections Officers Training Fund					
Approved by BOC on:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	1/1/2018

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

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

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

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

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

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

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

Mileage:

The County acknowledges that the per mile reimbursement to employees for business travel on behalf of the County is the published Internal Revenue Service (IRS) allowance as of January 1.

Meals & Incidental Expenses:

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

Mobile Device Stipend					
Approved by BOC on:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	1/1/2018

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

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

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

Government Accounting Standards Board (GASB) Statement No. 74 &75 require plan sponsors to record the entire unfunded other post-employment benefits liability on the annual financial statements and disclose the Actuarially Computed Employer Contribution. The unfunded liability must be determined by an actuarial valuation of the assets and liabilities for each benefit plan. The primary example of OPEB is retiree health insurance, but it may include other items such as life insurance, dental insurance or vision insurance.

This policy recognizes that health insurance costs have risen dramatically in the past ten years and that the Board of Commissioners has made changes in the benefit plan recently to reduce the growth in costs with the option of Retiree Health being closed for new hires after December 31, 2011 except those within the Kalamazoo Lodge No 98 of the Fraternal Order of Police, Kalamazoo County Sheriff’s Sergeants Association and Kalamazoo County Sheriffs’ Supervisors Association. . The minimum contribution will be 50% of the Actuarially Computed Employer Contribution plus \$300,000 based on pension changes and an additional amount of savings based on any post 65 savings in the Retiree Health Plans. This will be adjusted to meet pay as you go requirements. Annually, any excess Employee Benefits fund balance should be reviewed and may be transferred as an additional contribution.

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

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

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

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

However, at the end of each year, if the actual final appropriation is less than the budgeted appropriation, then the Parks Improvement Fund will receive one-half of the difference and the General Fund keeps one-half. If the actual final appropriation from the General Fund is more than the budget, then the Parks Improvement Fund will not receive a designation.

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

The growth in the pension system assets and liabilities has been discussed and reviewed with the Board of Commissioners on an ongoing basis. The funding level includes the **system as a whole** which includes Kalamazoo County Roads and Kalamazoo County Community Mental Health.

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

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

The table on the following page shows the funding level and employer contribution rate of the total Retirement System over time:

Date	Total System		County	
	Actuarial Funding Level	Market Funding Level	Actual Contribution Rate	Normal Contribution Rate
1996	111.5%	135.8%	7.36%	9.14%
1997	123.4%	154.2%	4.62%	9.06%
1998	138.9%	169.5%	4.27%	9.29%
1999	127.7%	147.5%	3.38%	9.25%
2000	132.4%	139.8%	1.15%	9.11%
2001	134.7%	131.6%	0.26%	9.13%
2002	107.6%	95.3%	8.29%	10.40%
2003	113.9%	135.5%	5.25%	9.28%
2004	116.8%	134.9%	6.04%	10.54%
2005	123.3%	136.5%	4.56%	10.57%
2006	129.0%	145.3%	2.90%	9.97%
2007	137.1%	143.0%	2.36%	10.04%
2008	128.4%	93.5%	3.02%	9.07%
2009	119.7%	105.9%	4.92%	8.67%
2010	115.8%	113.7%	5.61%	8.79%
2011	109.8%	103.3%	7.07%	8.79%
2012	105.6%	109.9%	7.67%	8.32%
2013	113.6%	126.0%	4.58%	8.38%
2014	118.3%	127.2%	2.91%	8.98%
2015	118.0%	116.3%	3.15%	8.75%
2016	119.3%	120.1%	2.14%	8.59%
2017	121.6%	128.6%	1.33%	8.36%

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

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

The required area for the 20% incentive is Accountability and Transparency.

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

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

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

This policy establishes the level of the General Fund advance to the Revolving Drain Fund at \$185,000 and the Revolving Lake Level Fund for \$15,000.

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

Non-Union Employees

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

The 2019 Budget recognizes a 2.5% salary schedule increase and step recognition for eligible non-union employees.

County-Wide Elected Officials

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

- The Board of Commissioners accepts the Hay Wage Classification Schedule for the county-wide elected officials;
- Whenever a person is newly elected to one of the county-wide elected offices, and the person had not previously held that office, the Board of Commissioners shall establish the first year’s annual salary for that office at the “A” step for the office under the then current Hay Wage Classification Schedule for that office; and
- Whenever a person is newly elected to one of the county-wide elected offices, and the person had been holding that office prior to the election, the Board of Commissioners shall establish the first year’s annual salary for that office at a step level under the then current Hay Wage Classification Schedule for that office.
- State law requires salaries for these elected officials to be set prior to their term of office, and allows the salaries to be raised, but not lowered, during their term of office.

The 2019 salary and recommended band placement for Elected Officials is as follows:

Incumbent	Annual Salary	Band & Step
Drain Commissioner	\$101,088.00	K13-F
Treasurer	\$115,793.60	K13-F
Clerk/Register of Deeds	\$115,793.60	K14-F
Sheriff	\$145,059.20	K16-F
Prosecutor	\$139,713.60	K16-E

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

Judges

Effective January 1, 2019, the Judges salaries are:

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

County Commissioners

Each year during the budget process, Commissioners can elect to increase their compensation using the following policy or may elect to increase their compensation using some other method:

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

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

Chairperson	\$16,199
Vice Chairperson	\$14,580
Other Commissioners	\$12,959

Overtime

Quarterly, an overtime evaluation will be conducted by the Finance Director with respective Department Heads to ensure that projections indicate this line item will remain in budget. Should actual exceed budget, this amount will need to be adjusted within a direct operating line item.

State Court Funding					
Approved by BOC on:	10/16/2018	Effective Date:	1/1/2019	Supersedes:	1/1/2018

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The remaining balance, as reported by the Treasurer in the Annual Report of Balance in Land Sale Proceeds provided in June of the second calendar year after foreclosure, shall be transferred to the general fund in the following County budget year for county-wide housing initiatives.

On July 9, 2009, the County Board of Commissioners and the County Treasurer entered into an intergovernmental agreement with the Michigan Land Bank Fast Track Authority creating the Kalamazoo County Land Bank Authority. The calculated surplus in this fund shall include an allocation to the Land Bank Authority in the amount of \$250,000. This transfer amount will be reviewed every three years.

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

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

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

A compilation of the needs is in progress and research is being completed to develop a sustainable funding strategy.

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

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

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

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

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

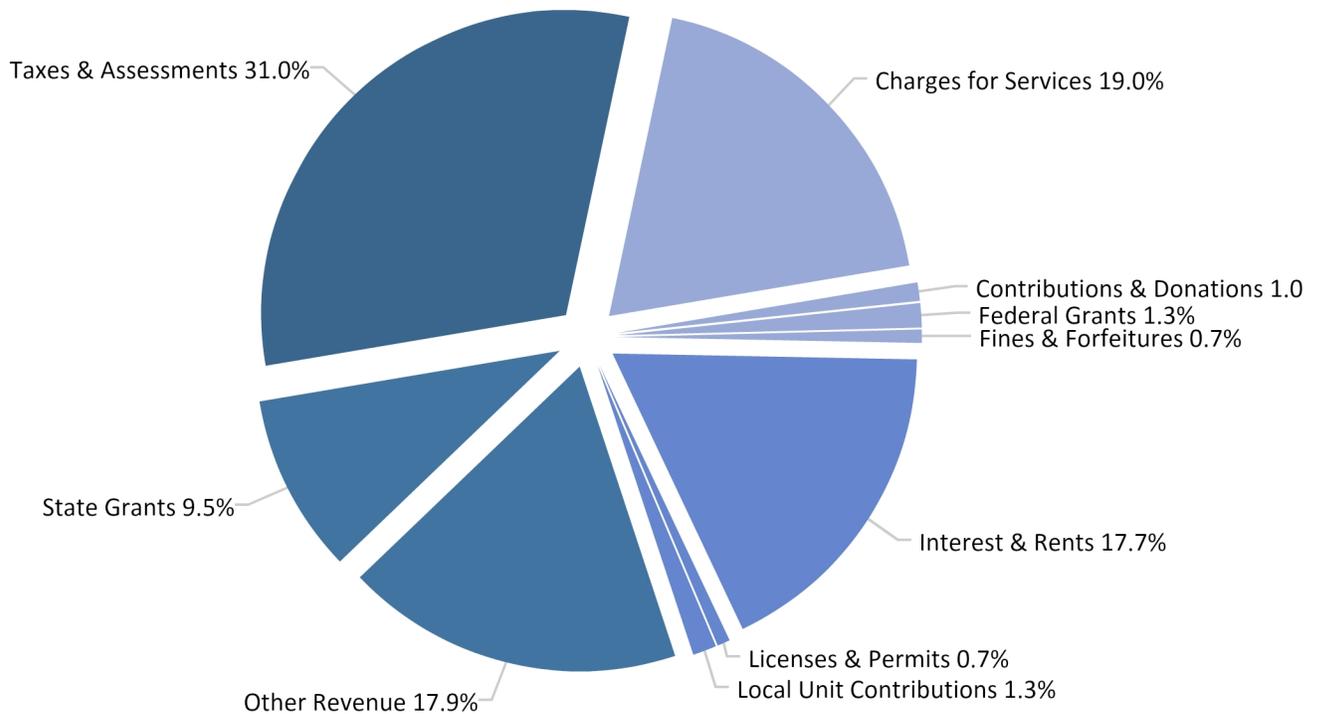
These Surcharge Revenues shall be distributed according to the Agreement for Distribution entered into by the Public Agencies that operate the Primary Public Safety Answering Points within the County and the remaining shall be distributed to the County of Kalamazoo Consolidated Dispatch Authority.

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

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

Revenue Sources

2019 Adopted Budget Revenues by Type



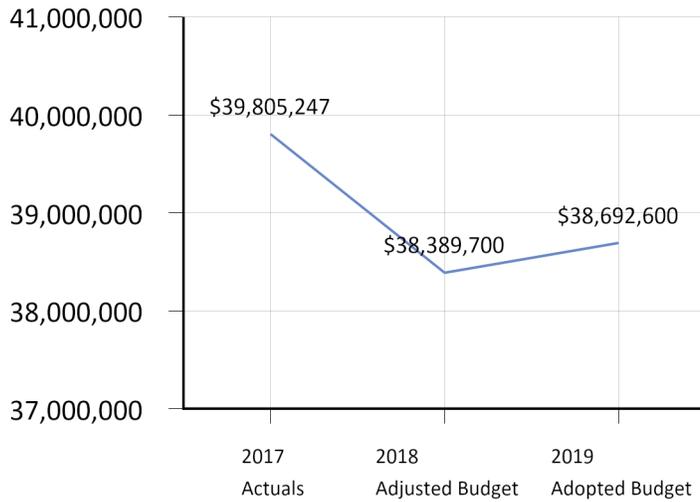
Revenue Source History

Sources	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget
Charges for Services	39,805,247	38,389,700	38,692,600
Contributions & Donations	2,524,099	2,049,759	1,983,300
Federal Grants	8,531,022	4,343,329	2,624,500
Fines & Forfeitures	1,364,365	1,523,700	1,426,500
Interest & Rents	37,007,344	17,876,000	35,958,900
Licenses & Permits	1,264,558	1,374,700	1,390,700
Local Unit Contributions	3,640,359	2,499,400	2,585,900
Other Revenues	32,425,846	31,618,282	36,489,138
State Grants	25,035,253	20,263,264	19,346,300
Taxes & Assessments	57,563,779	57,632,800	63,093,900
Total Revenue	209,161,873	177,570,934	203,591,738
Operating Transfers In	30,042,773	15,492,300	15,703,400
Total Sources	239,204,645	193,063,234	219,295,138

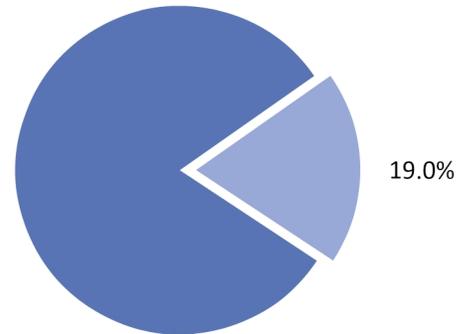
Charges for Services:

Charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function.

Charges for Services



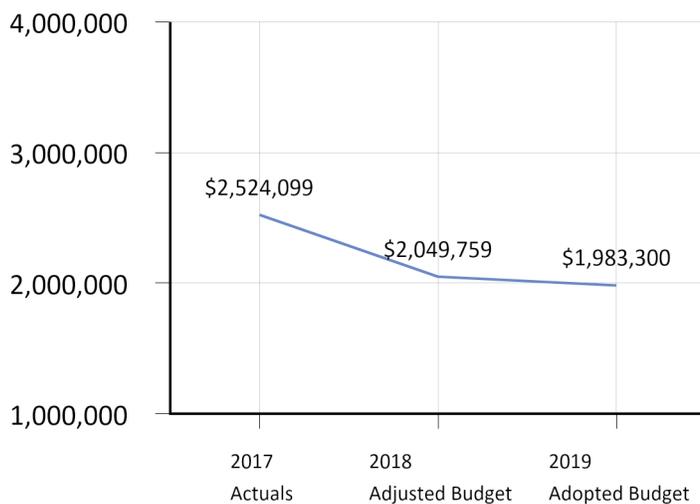
2019 Charges for Services



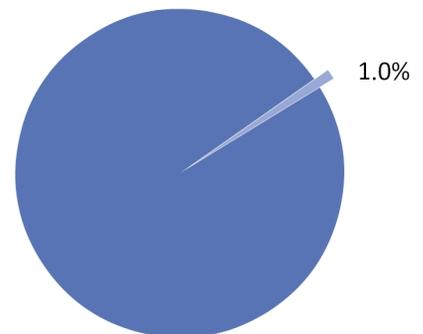
Contributions & Donations:

Contributions and donations that are restricted to meeting the operational or capital requirements of a particular function.

Contributions & Donations



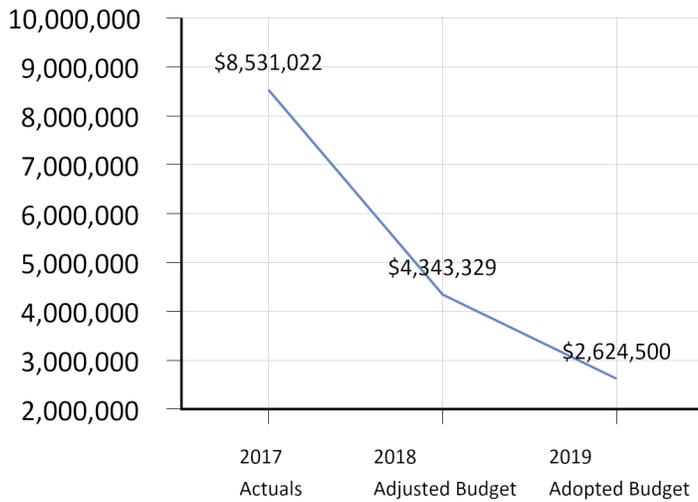
2019 Contributions & Donations



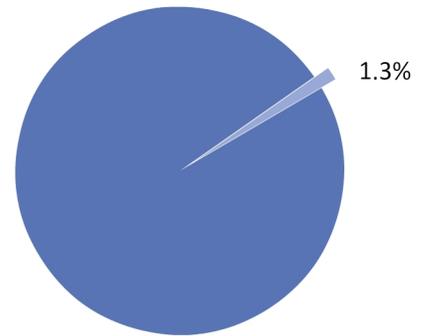
Federal Grants:

Federal grant revenue represents revenue received from federal grants.

Federal Grants



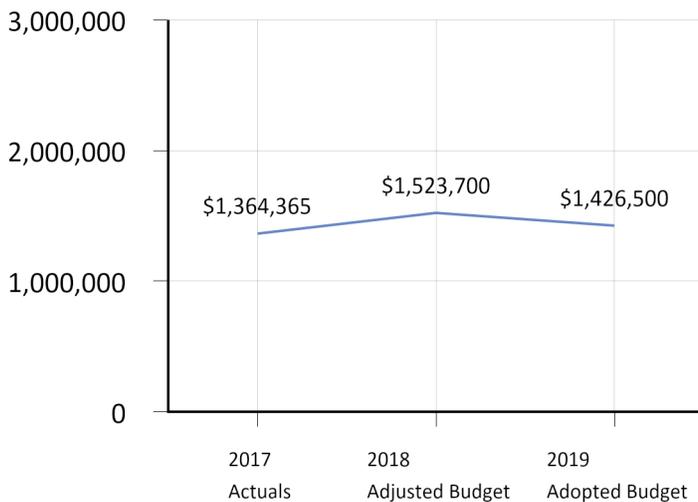
2019 Federal Grants



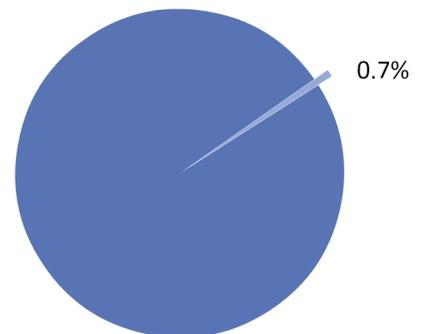
Fines & Forfeitures:

Fees assessed to individuals or businesses for violation of law or statute.

Fines & Forfeitures



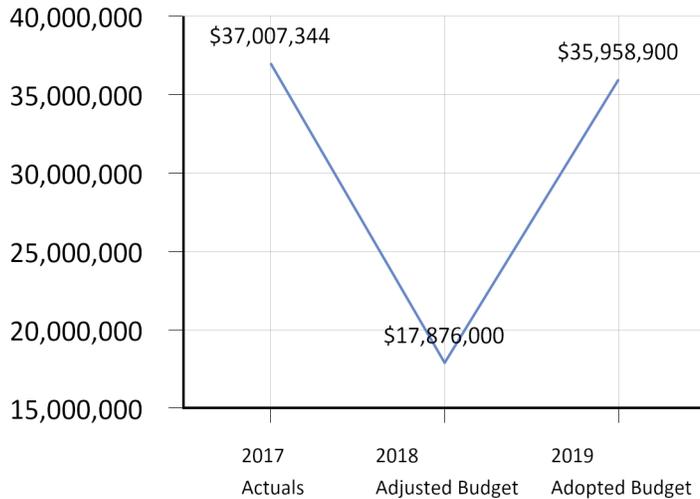
2019 Fines & Forfeitures



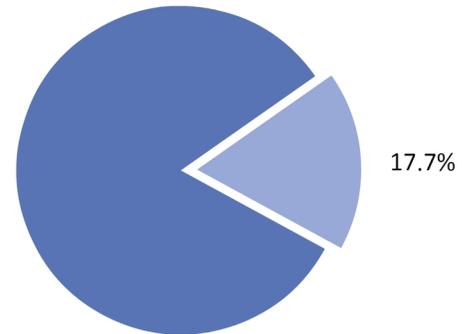
Interest & Rents:

Revenue from interest earned and rents received for County property.

Interest & Rents



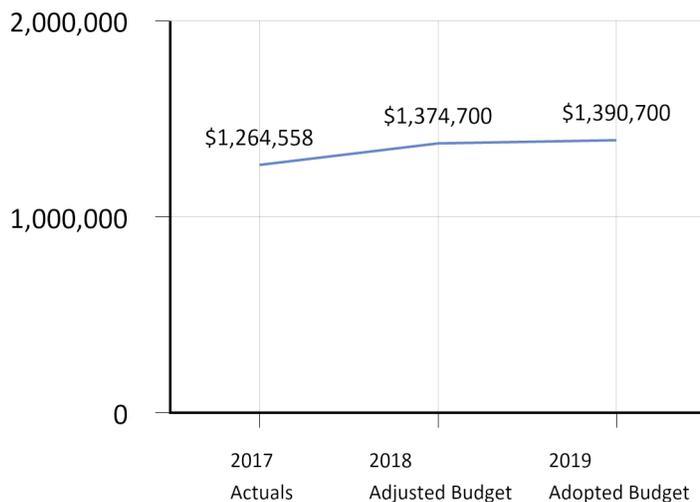
2019 Interest & Rents



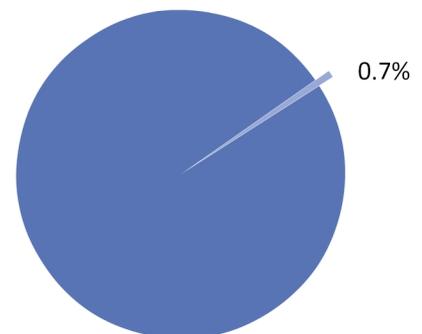
Licenses & Permits:

Licenses and permits represent fees charged by the County to individuals and businesses for items such as marriage licenses, pistol permits, dog licenses, water permits and food service licenses.

License and Permits



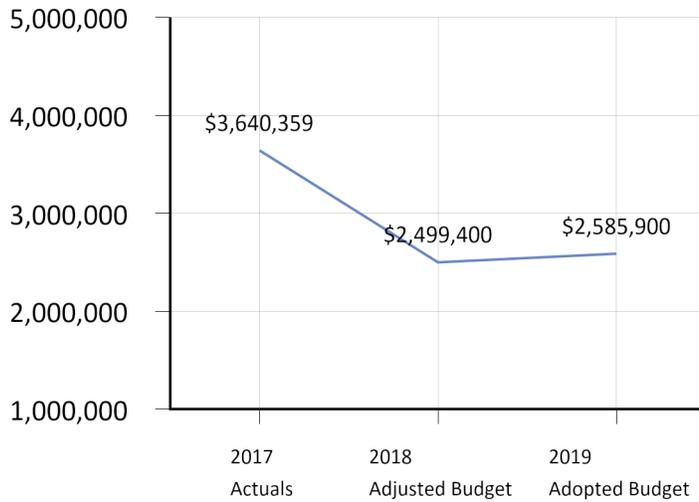
2019 Licenses and Permits



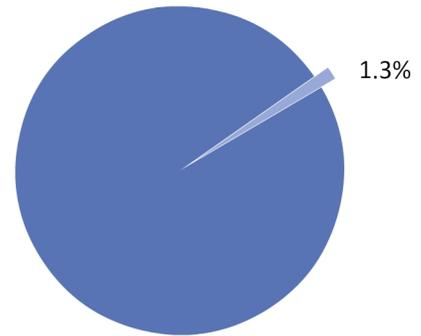
Local Unit Contributions:

Revenue received from sources other than state and federal organizations.

Local Unit Contributions



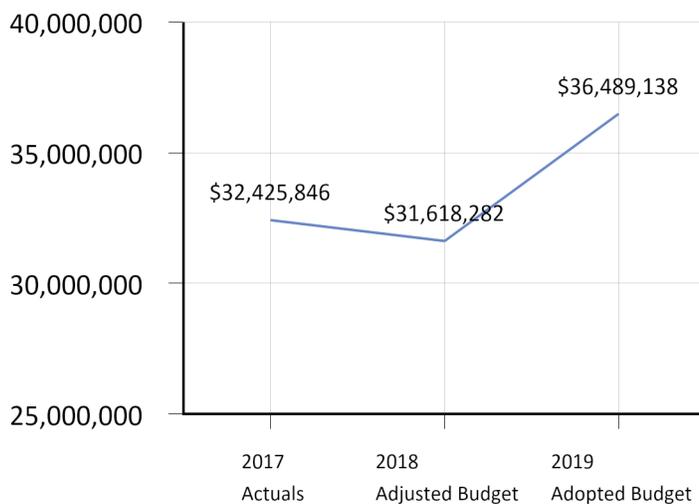
2019 Local Unit Contributions



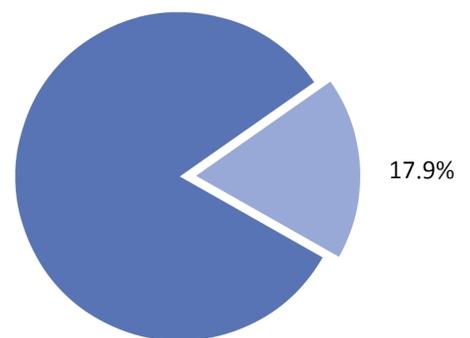
Other Revenues:

Other revenue is used for various accounts such as indirect costs associated with the operation and oversight of all federal, state and other grants. It is also used to budget anticipated grant awards prior to determination of funding source.

Other Revenues



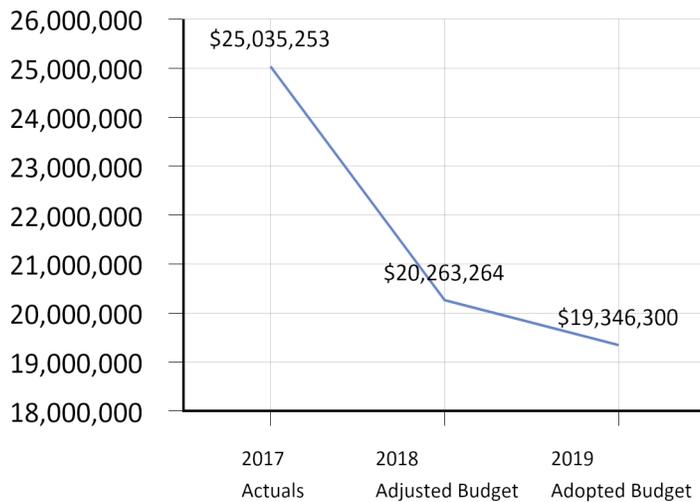
2019 Other Revenues



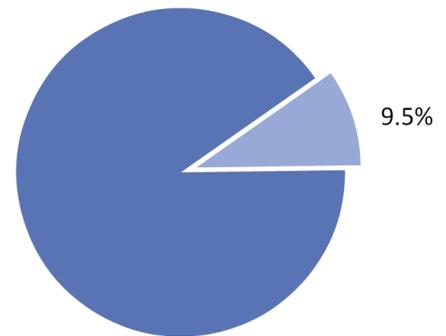
State Grants:

State grant revenue represents revenue received from state grants.

State Grants



2019 State Grants



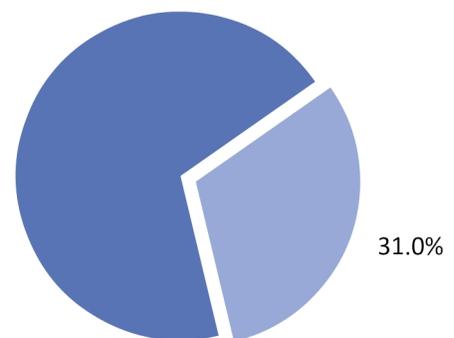
Taxes & Assessments:

The primary source of revenue for the County is property tax revenue, an annual tax based mostly on real estate property. Property taxes are calculated based on the estimated value of the various parcels of residential, commercial and agricultural property located within the County. The calculation of property tax depends on:

1. The assessed value of the property (50% of the market value of the property)
2. The taxable value of the home
3. The officially adopted millage rate.

The tax rates are expressed in "mills" per one dollar of the assessed taxable valuation of the property; one mill of taxation is equal to one dollar on each one thousand dollars of assessed valuation.

2019 Taxes & Assessments



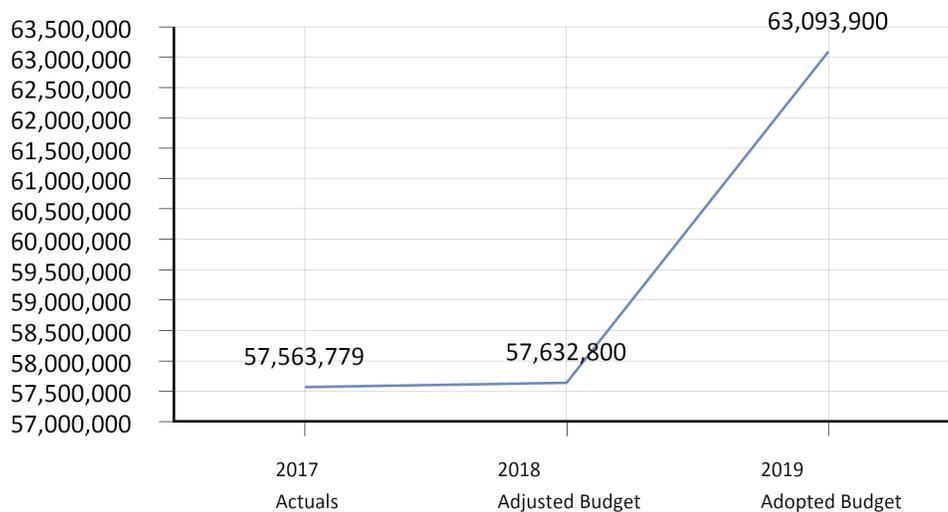
Kalamazoo County Government currently has the following millages:

Purpose of Millage	Date of Election	Authorized Levy	Expiration Date of Millage
General Operating	1966	4.8500	No expiration date
Law Enforcement	5/3/2016	1.4491	12/31/2021
Debt	8/8/2006	Unlimited	12/31/2031
Housing Fund	11/3/2015	0.1000	12/31/2020
Senior	8/7/2018	0.3500	12/31/2023

10 Year Millage History

Year	General Operating	Law Enforcement	Debt	Housing Fund	Senior	Total
2008	4.6871	1.4491	0.1950			6.3312
2009	4.6871	1.4491	0.1850			6.3212
2010	4.6871	1.4491	0.2050			6.3412
2011	4.6871	1.4491	0.2193			6.3555
2012	4.6871	1.4491	0.2234			6.3596
2013	4.6871	1.4491	0.2333			6.3695
2014	4.6871	1.4491	0.2239			6.3601
2015	4.6871	1.4491	0.2528	0.1000		6.4890
2016	4.6871	1.4491	0.2301	0.1000		6.4663
2017	4.6810	1.4472	0.2140	0.0998		6.4420
2018	4.6810	1.4472	0.1873	0.0998	0.3500	6.7653

Taxes & Assessments



Truth in Taxation

The 2017 property tax levies for Kalamazoo County were 4.681 mills for the General Operating millage, 1.4472 mills for the Law Enforcement millage and 0.0998 for the Housing millage.

Due to changes in 2018 taxable valuation, a Base Tax Rate Rollback is required. The Budget recognizes the recapture of Alcohol Tax for a total levy of 6.578 mills (4.681 general operating, 1.4472 law enforcement, 0.0998 public housing and 0.35 senior millages).

In terms of tax revenue growth, excluding effects of refunds, 2019 tax revenues are budgeted 2.5% higher than 2018. Because the Headlee Rollbacks of 1993, 2003 and 2017 were not recaptured, there exists about \$1,888,000 in unlevied property taxes.

Truth in Taxation Calculations

2018 Base Tax Rate Fraction	0.9829
2017 Operating Millage Rate (excludes Debt millage)	6.2280
2017 Unadjusted Base Tax Rate	6.1215
Minus Alcohol Tax	(0.1540)
2018 Base Tax Rate	5.9675
2018 Maximum Allowable Operating Rate (excludes Debt	6.5780
Minus 2018 Base Tax Rate	(5.9675)
2018 Millage Increase	0.6105

Operating Funds Summary

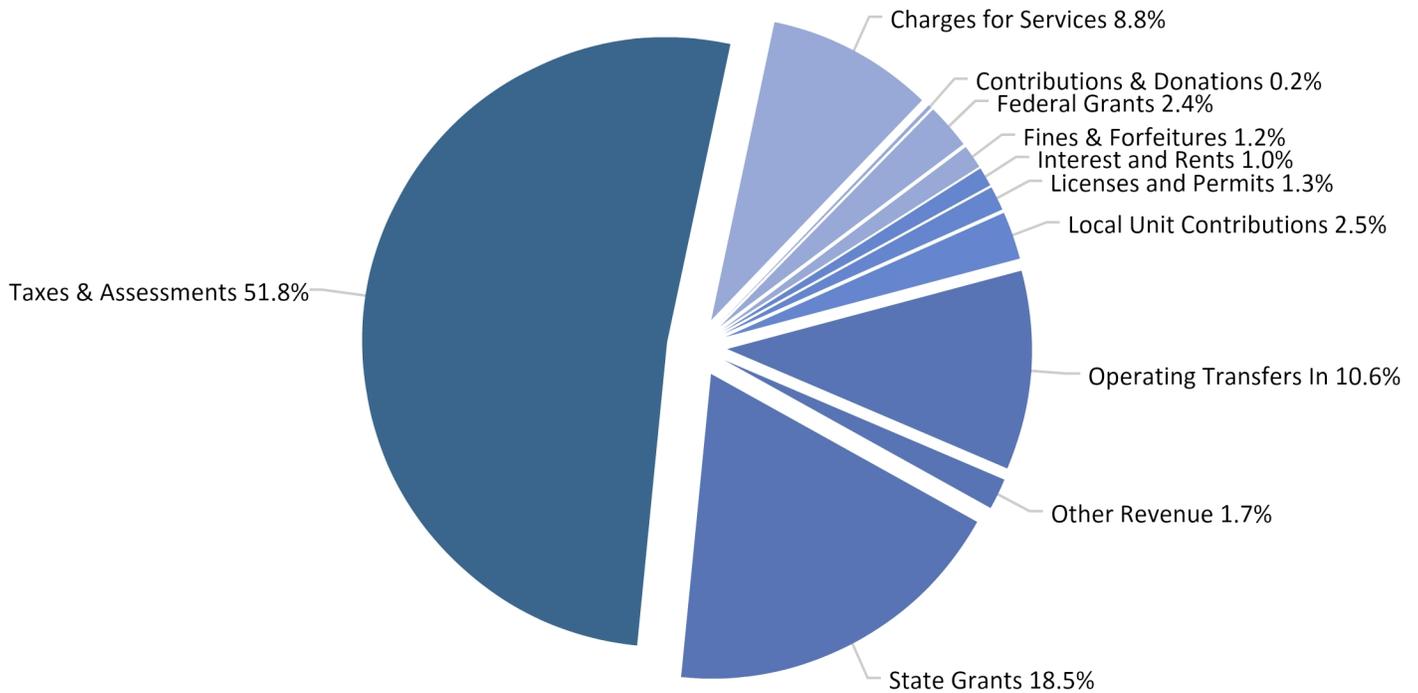
The annual budget process primarily focuses on the six operating funds:

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

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

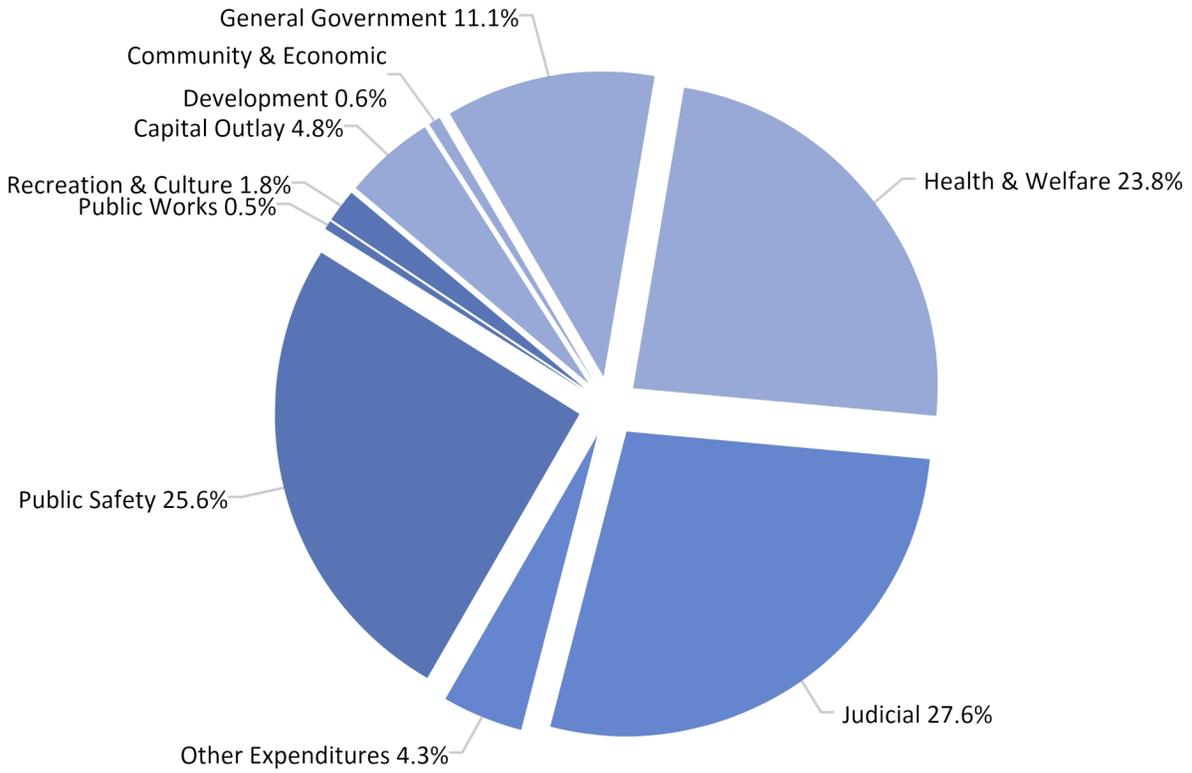
2019 Budgeted Operating Funds Revenues by Type

The 2019 operating funds revenue total is \$102,077,900. Revenue is identified in the following major categories:



2019 Budgeted Operating Funds Expenditures by Function

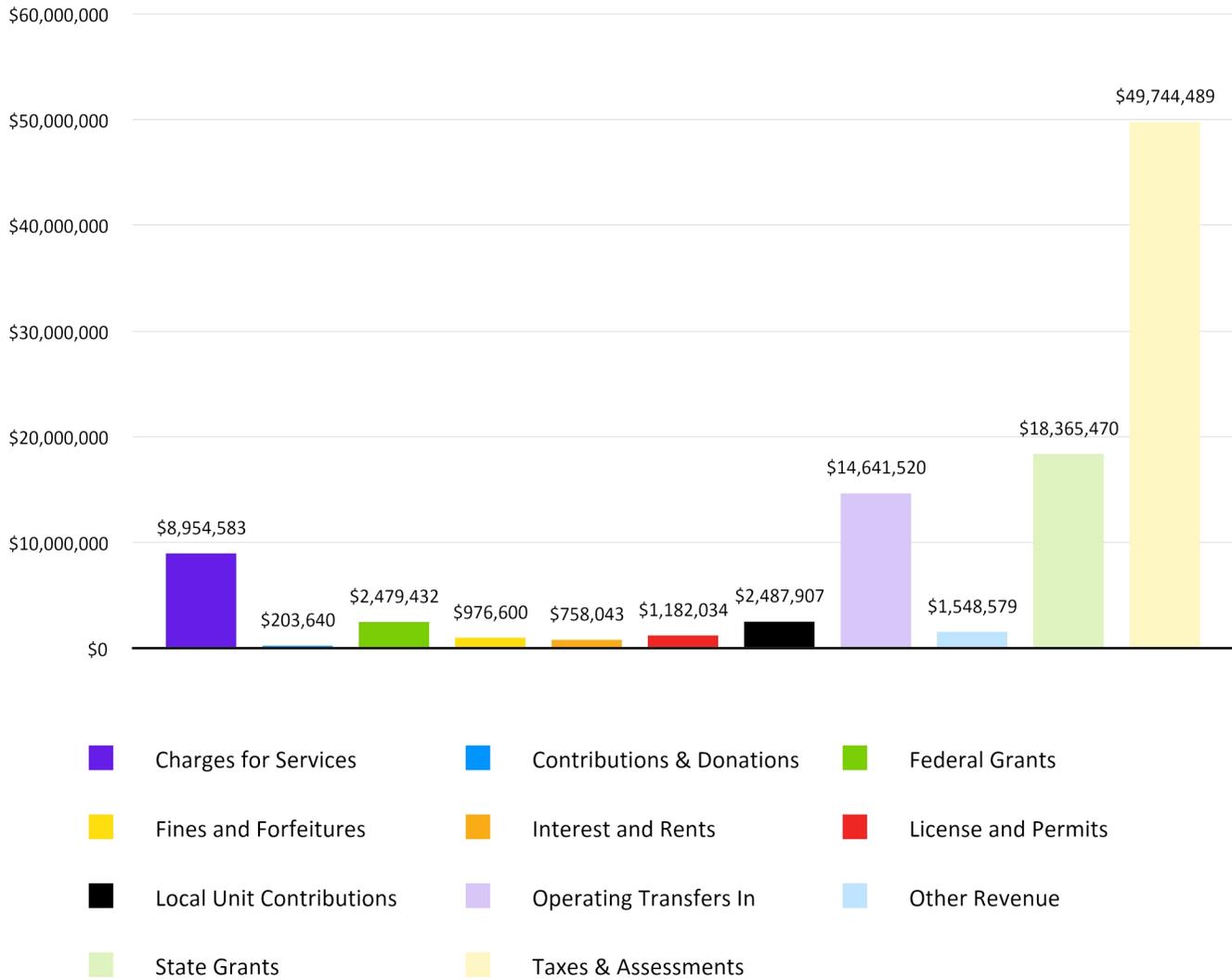
The 2019 operating funds appropriated expenditures total \$102,077,900. The expenditures are divided across the following functions:



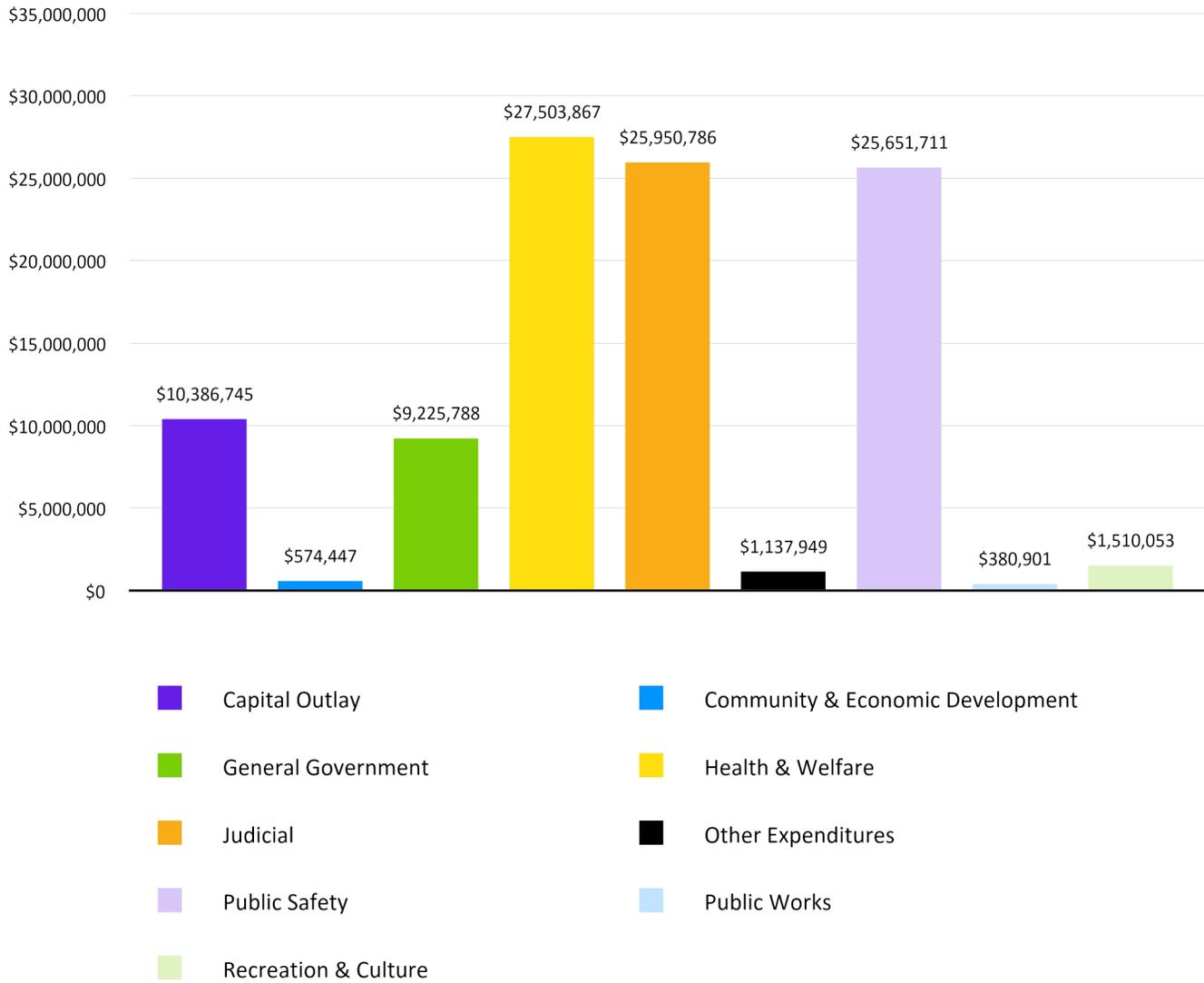
Operating Funds 2017 Actuals

	General 101	Law Enforcement 104	Parks 208	FOC 215	Health 221	Child Care 292
Revenues:						
Charges for Services	6,598,056	—	1,231,209	125,562	803,716	196,041
Contributions & Donations	16,110	—	109,035	—	75,255	3,240
Federal Grants	66,001	—	—	2,189,563	127,917	95,952
Fines & Forfeitures	976,600	—	—	—	—	—
Interest & Rents	880,106	(122,064)	—	—	—	—
Licenses & Permits	618,516	—	—	—	563,518	—
Local Unit Contributions	2,208,868	70,000	—	—	206,489	2,550
Other Revenues	1,538,250	—	11,626	(1,600)	35	268
State Grants	11,947,801	428,983	—	—	1,347,841	4,640,845
Taxes & Assessments	38,240,953	11,503,536	—	—	—	—
Total Revenues:	63,091,261	11,880,456	1,351,869	2,313,524	3,124,771	4,938,896
Expenditures:						
Capital Outlay	10,106,736	280,009	—	—	—	—
Community & Economic Development	574,447	—	—	—	—	—
General Government	9,225,788	—	—	—	—	—
Health & Welfare	12,426,376	658,105	—	—	4,885,128	9,534,258
Judicial	18,832,183	3,822,957	—	3,295,646	—	—
Other Expenditures	1,137,949	—	—	—	—	—
Public Safety	18,312,918	7,338,793	—	—	—	—
Public Works	380,901	—	—	—	—	—
Recreation & Culture	(2,812)	—	1,512,865	—	—	—
Total Expenditures:	70,994,486	12,099,865	1,512,865	3,295,646	4,885,128	9,534,258
Other Financing Sources (Uses):						
Transfers In	7,143,361	—	163,979	977,076	1,761,467	4,595,637
Total Other Financing Sources (Uses):	7,143,361	—	163,979	977,076	1,761,467	4,595,637
Net Change in Fund Balance						
	(759,864)	(219,409)	2,983	(5,045)	1,110	275

Total 2017 Operating Funds Actual Revenues - \$101,342,296



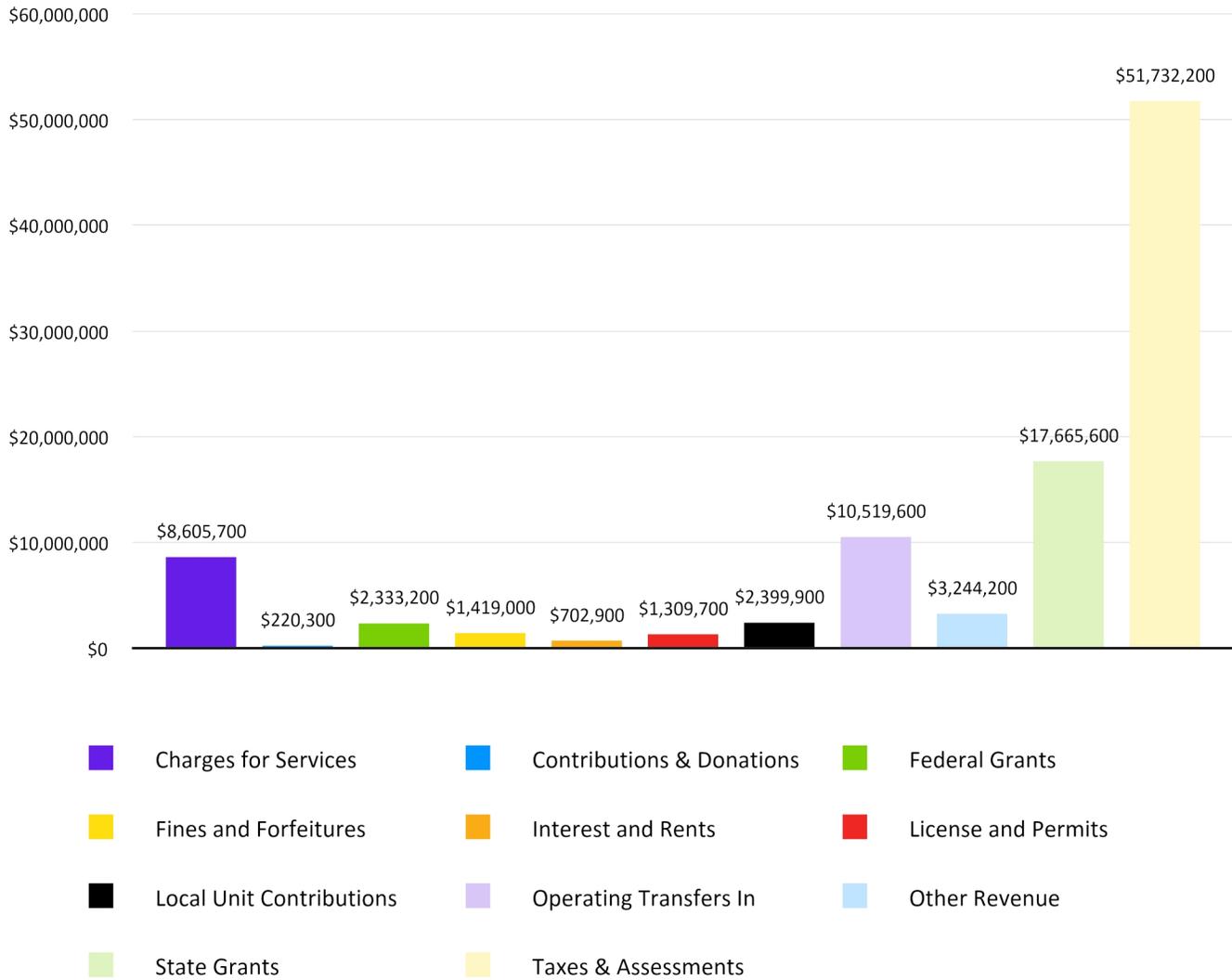
Total 2017 Operating Funds Actual Expenditures - \$102,322,247



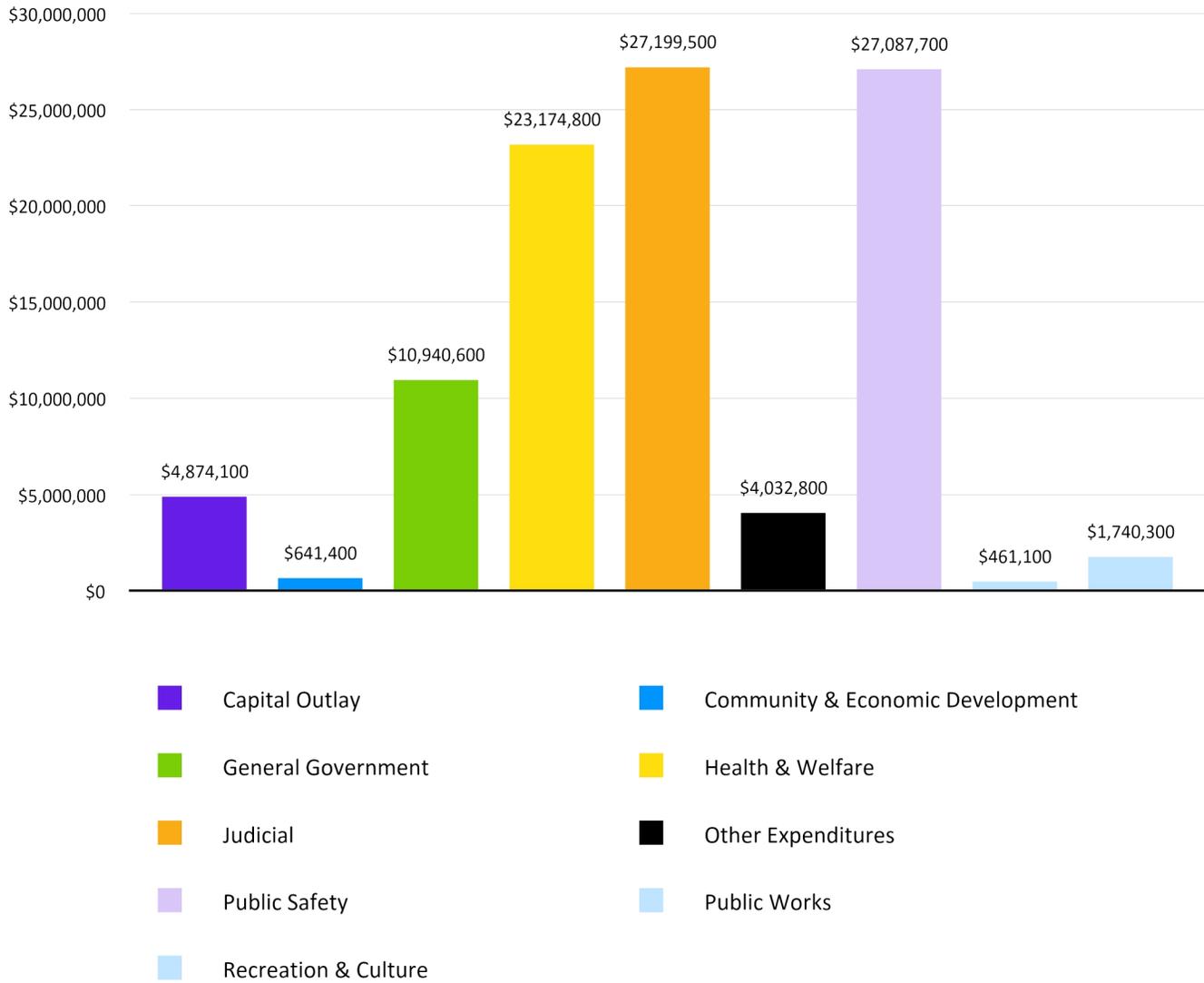
Operating Funds 2018 Adjusted Budget

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

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



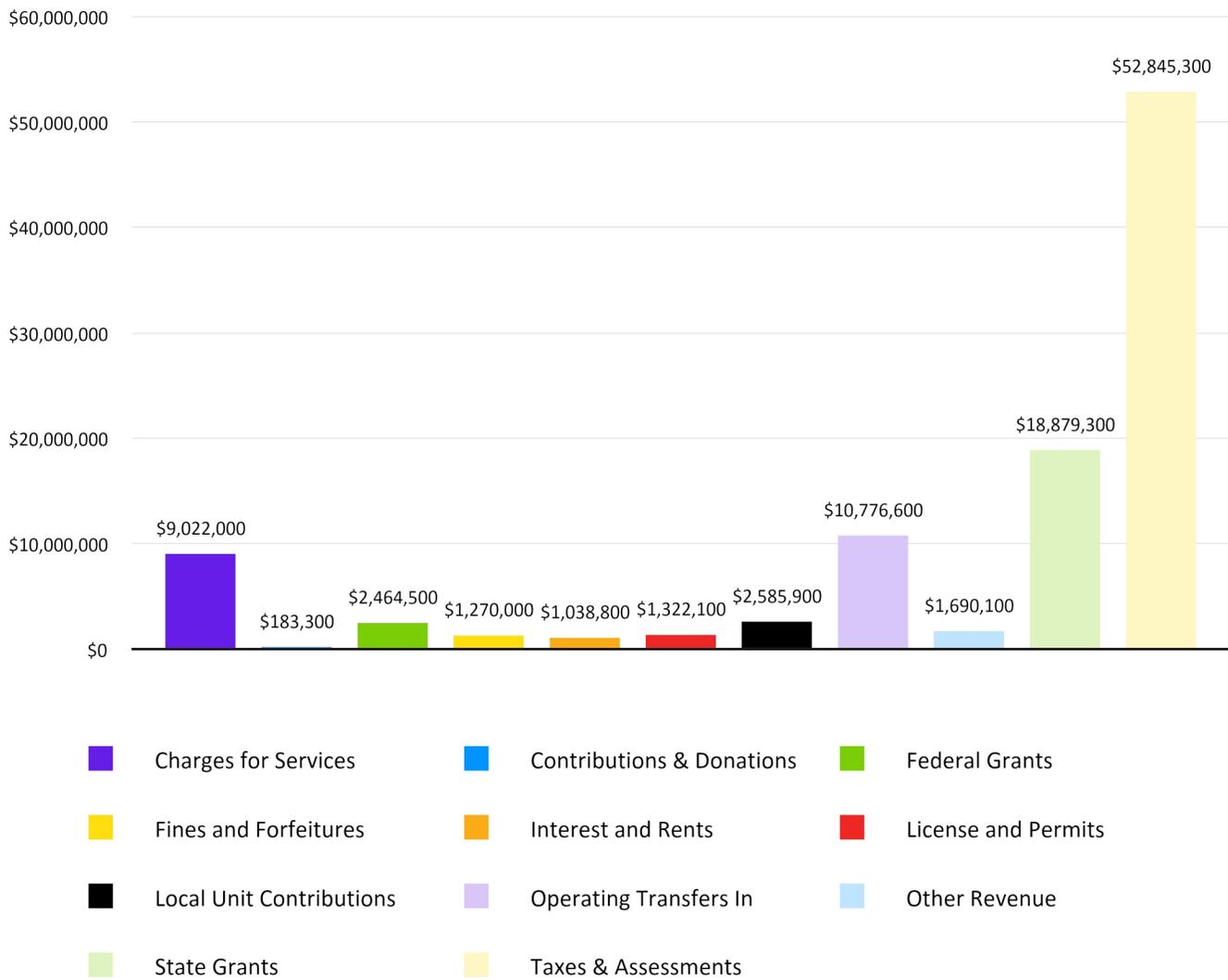
Total 2018 Operating Funds Adjusted Budget Expenditures - \$100,152,300



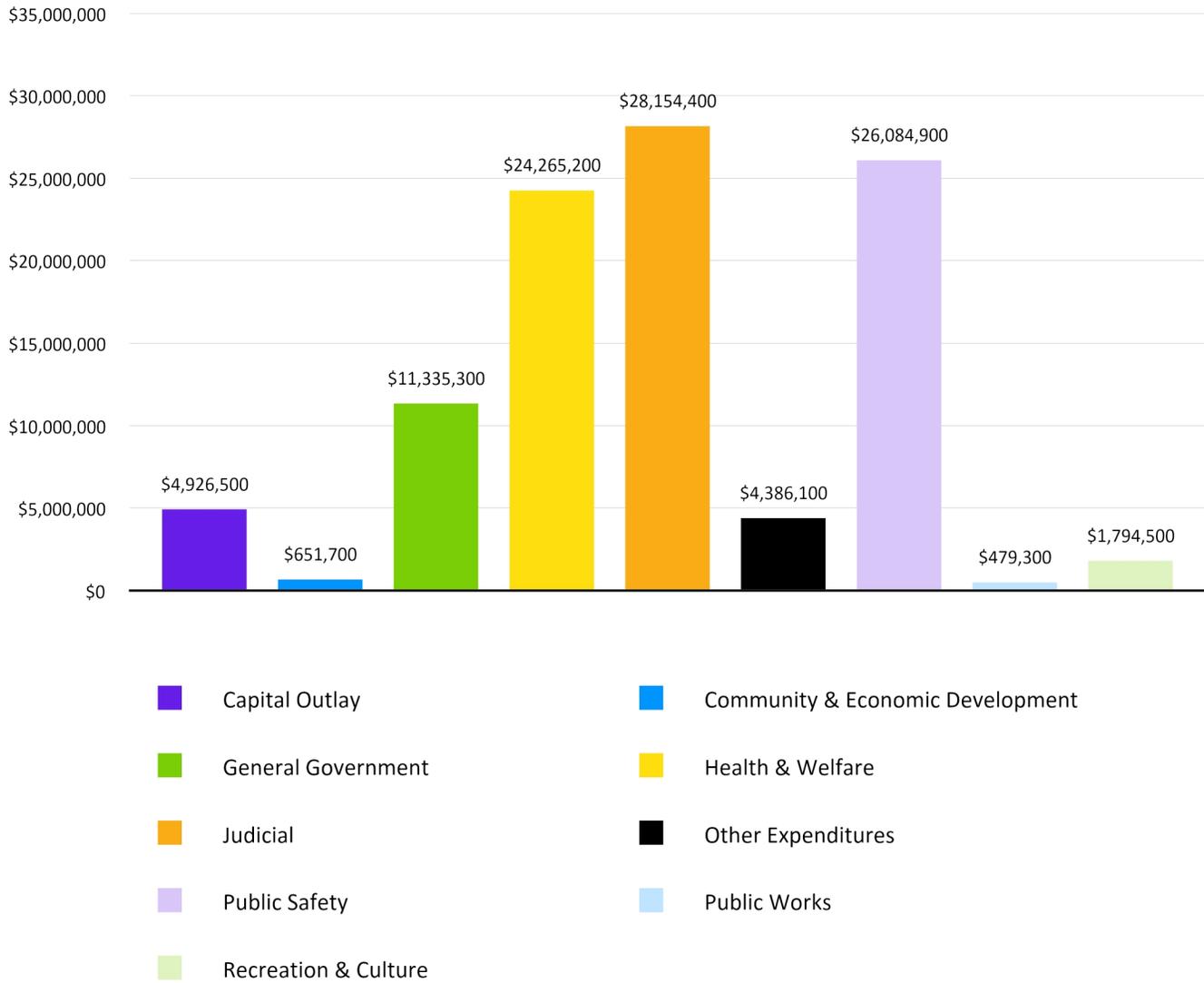
Operating Funds 2019 Adopted Budget

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

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



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



Operating Funds Personnel History

	2017 Budget	2018 Budget	2019 Budget
Community & Economic Development:			
MSU Extension	2.2	2.2	2.2
Planning & Community Development	2.5	2.5	2.5
Total Community & Economic Development:	4.7	4.7	4.7
General Government:			
Office of the Administrator	4.8	5.8	5.8
Board of Commissioners	11.0	11.0	11.0
Buildings & Grounds	36.3	36.3	37.3
Office of the Clerk/Register	11.5	12.0	12.0
Office of the Corporation Counsel	2.0	2.6	3.0
Equalization	5.0	5.0	5.0
Finance	11.9	15.8	15.8
Human Resources	5.0	9.0	9.0
Information Systems	10.1	10.1	10.1
Office of the Treasurer	10.0	10.0	10.0
Total General Government:	107.6	117.6	119.0
Health & Welfare:			
Buildings & Grounds	3.5	3.5	3.5
Circuit Court	87.8	87.9	87.9
Health & Community Services – Administration	12.4	5.4	5.4
Health & Community Services – Environmental Health	21.5	21.7	22.7
Health & Community Services – Laboratory Services	2.8	3.0	3.0
Health & Community Services – Clinical Services	20.4	20.0	21.3
Health & Community Services – Maternal Child & Health	5.0	5.0	5.0
Health & Community Services – Community Action Agency	—	1.0	1.0
Health & Community Services – Veterans Services	3.0	3.0	3.0
Health & Community Services – Community Services	2.0	1.2	1.2
Total Health & Welfare	158.5	151.6	154.0
Judicial:			
Circuit Court	104.7	105.2	105.2
District Court	74.0	74.0	74.0
Office of the Prosecuting Attorney	43.4	43.2	44.2
Probate Court	11.0	11.0	11.0
Total Judicial	233.1	233.4	234.4

Operating Funds Personnel History

	2017 Budget	2018 Budget	2019 Budget
Public Safety:			
Animal Services & Enforcement	15.0	15.0	15.0
Buildings & Grounds	1.0	1.0	1.0
Emergency Management	1.5	1.5	2.5
Security	2.0	3.0	3.0
Office of the Sheriff	211.3	218.1	218.1
Total Public Safety:	230.8	238.6	239.6
Public Works:			
Office of the Drain Commissioner	4.0	4.0	4.0
Total Public Works:	4.0	4.0	4.0
Recreation & Culture:			
Parks – Administration	5.6	5.6	6.0
Parks – Markin Glen	1.0	1.0	1.0
Parks – Cold Brook	1.0	1.0	1.0
Parks – Prairie View	0.9	0.9	0.9
Parks – River Oaks	1.0	1.0	1.0
Parks – Fairgrounds	4.0	4.0	4.0
Parks – KRV Trail	0.1	1.1	1.1
Parks – KRV Trailway Programming	1.0	0.5	0.5
Parks – County Fair	0.6	0.5	0.5
Total Recreation & Culture:	15.3	15.6	16.0
GRAND TOTAL:	753.9	765.5	771.6

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

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

General Government - 2.5
Public Safety - 3.0

Operating Funds 2019 Projected Fund Balance

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

Operating Funds Ten Year Unrestricted Unassigned Fund Balance History

Year	Beginning Fund Balance	Revenues	Expenditures	Excess Revenues (Expenditures)	Ending Fund Balance	Unrestricted Unassigned Balance	Balance as a % of Revenues
2019	30,806,217	102,077,900	102,077,900	—	30,806,217	24,794,093	24.3%
2018	30,806,217	100,152,300	100,152,300	—	30,806,217	24,676,126	24.6%
2017	31,786,167	101,342,297	102,322,247	(979,950)	30,806,217	21,312,014	21.0%
2016	32,812,001	94,039,959	95,065,793	(1,025,834)	31,786,167	27,816,125	29.6%
2015	30,982,553	92,048,218	90,218,770	1,829,448	32,812,001	23,634,426	25.7%
2014	26,528,578	93,908,708	89,454,733	4,453,975	30,982,553	23,371,325	24.9%
2013	26,229,378	86,816,862	86,517,662	299,200	26,528,578	21,838,815	25.2%
2012	30,651,927	88,238,867	92,661,416	(4,422,549)	26,229,378	20,320,881	23.0%
2011	28,236,029	92,042,248	89,626,350	2,415,898	30,651,927	24,327,571	26.4%
2010	29,019,852	88,988,567	89,772,390	(783,823)	28,236,029	23,147,791	26.0%

Operating Funds Five Year Budget Assumptions

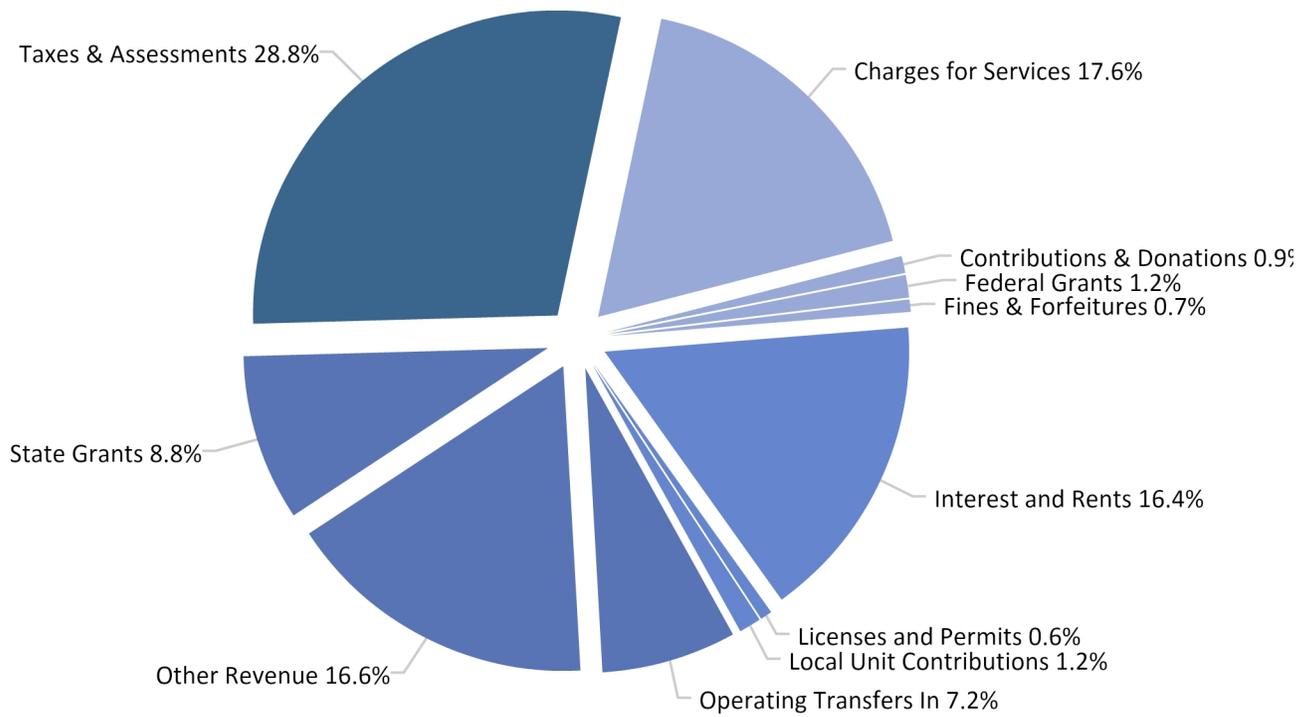
	2018 Adjusted	2019 Adopted	2020	2021	2022	2023
Revenues:						
Charges for Services	8,605,700	9,022,000	9,022,000	9,022,000	9,022,000	9,022,000
Contributions & Donations	220,300	183,300	183,300	183,300	183,300	183,300
Federal Grants	2,333,200	2,464,500	2,464,500	2,464,500	2,464,500	2,464,500
Fines &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

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

All Funds Summary

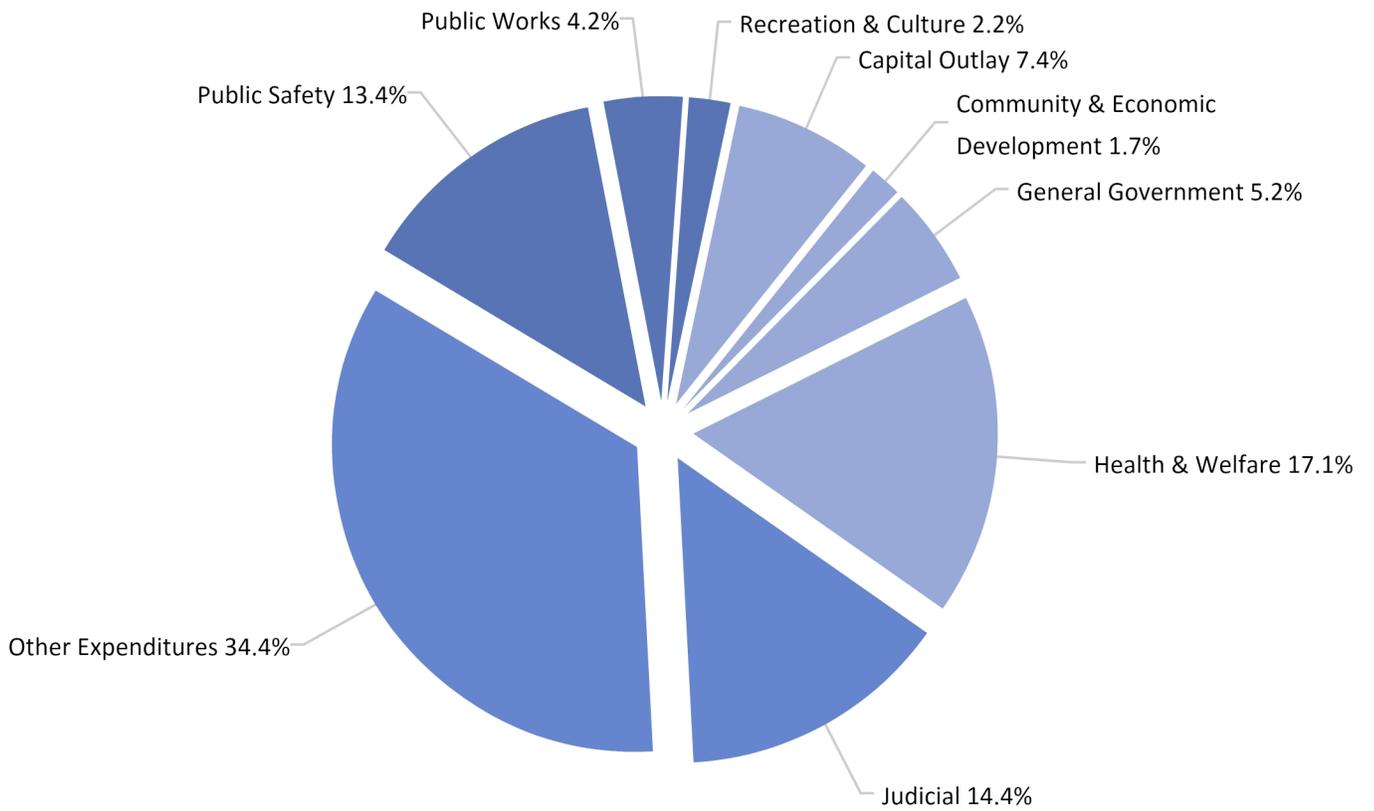
2019 Revenues by Type

Revenue is identified in the following major categories:



2019 Expenditures by Function

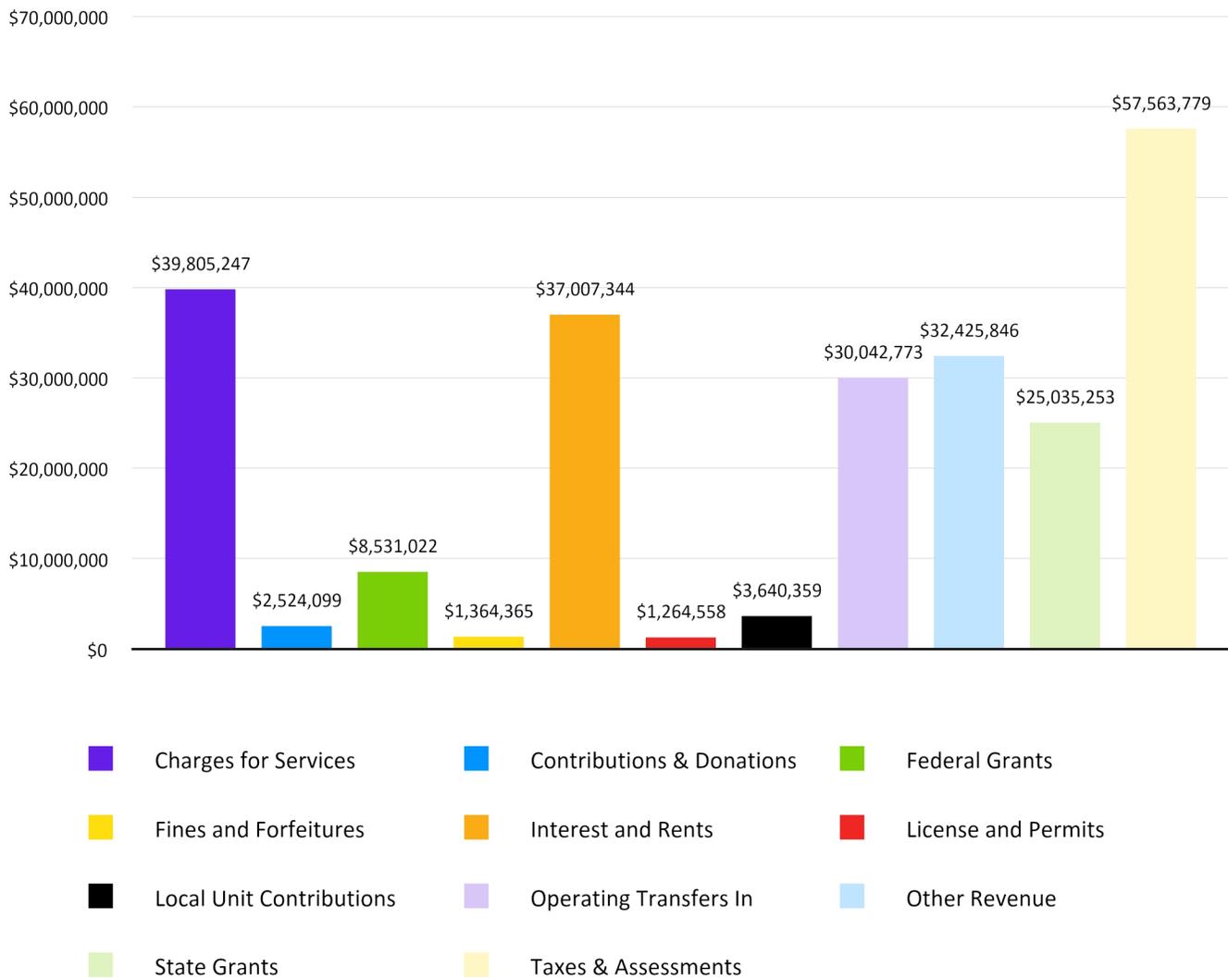
The expenditures are divided across the following functions:



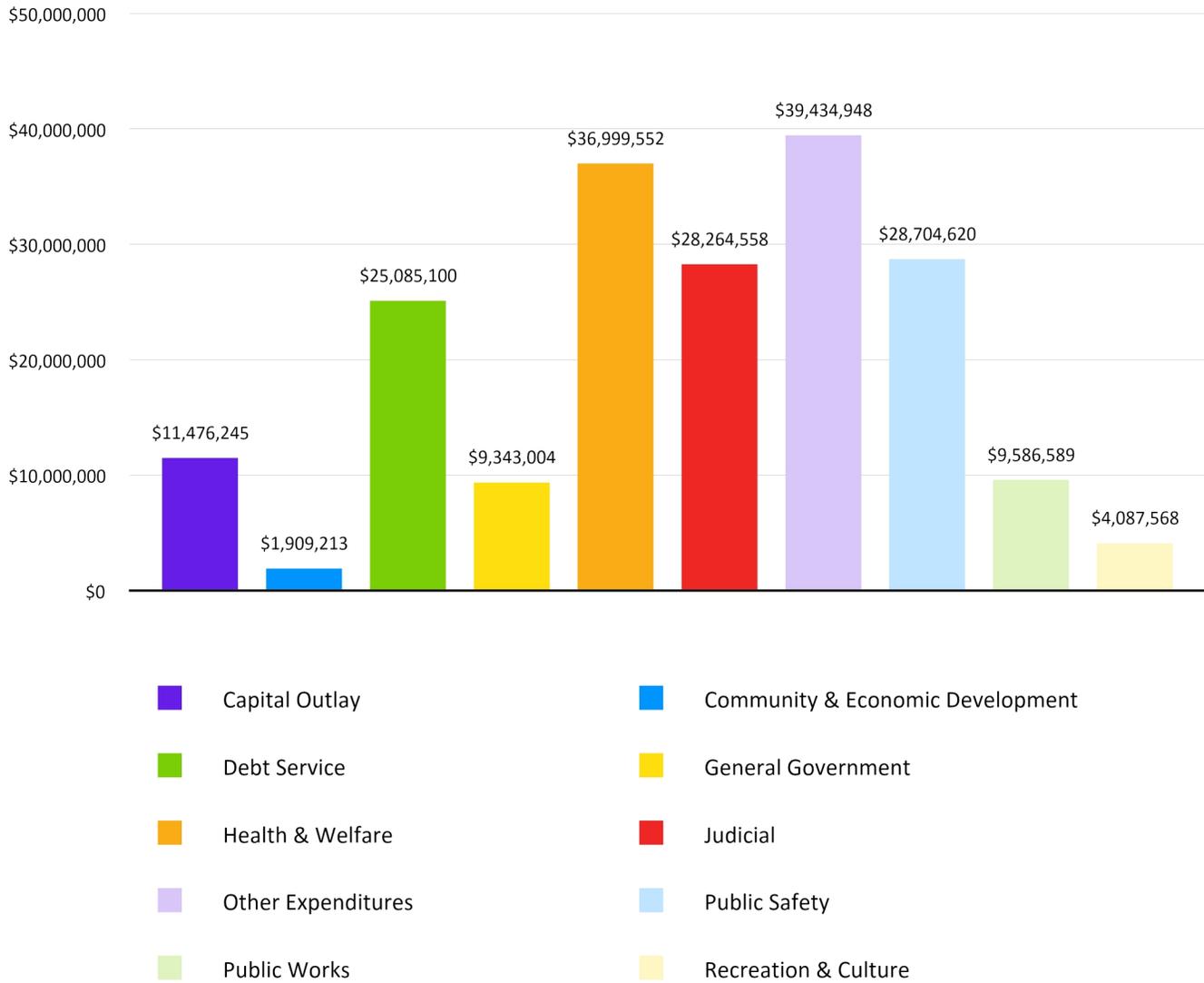
All Funds 2017 Actuals

	General	Special Revenue	Enterprise	Internal Service	Capital	Debt Service	Component Unit	Trust
Revenues:								
Charges for Services	6,598,056	4,476,907	6,046,259	22,060,750	—	—	9,900	613,375
Contributions & Donations	16,110	745,717	—	1,703,065	59,207	—	—	—
Federal Grants	66,001	5,882,303	2,444,732	—	—	—	137,986	—
Fines & Forfeitures	976,600	26,726	358,709	2,331	—	—	—	—
Interest & Rents	880,106	(119,879)	93,997	900,886	189,901	832	91	35,061,410
Licenses & Permits	618,516	646,042	—	—	—	—	—	—
Local Unit Contributions	2,208,868	525,899	905,592	—	—	—	—	—
Other Revenues	1,538,250	20,265	66,209	167,056	563,318	22,420,652	1,538,760	6,111,337
State Grants	11,947,801	12,522,866	372,450	28,127	—	160,430	3,579	—
Taxes & Assessments	38,240,953	15,147,227	1,539,493	—	—	1,852,056	784,050	—
Total Revenues:	63,091,261	39,874,074	11,827,441	24,862,215	812,426	24,433,970	2,474,366	41,786,121
Expenditures:								
Capital Outlay	10,106,736	280,009	—	—	1,089,500	—	—	—
Community & Economic Development	574,447	243,296	—	—	—	—	1,091,471	—
Debt Service	—	—	203,096	—	—	24,827,866	54,138	—
General Government	9,225,788	117,217	—	—	—	—	—	—
Health & Welfare	12,426,376	23,583,678	—	989,498	—	—	—	—
Judicial	18,832,183	9,432,375	—	—	—	—	—	—
Other Expenditures	1,137,949	—	8,027,415	25,217,791	—	—	—	5,051,793
Public Safety	18,312,918	10,391,702	—	—	—	—	—	—
Public Works	380,901	66,888	7,665,244	—	—	—	1,473,556	—
Recreation & Culture	(2,812)	4,031,173	—	—	59,207	—	—	—
Total Expenditures:	70,994,486	48,146,338	15,895,756	26,207,288	1,148,707	24,827,866	2,619,164	5,051,793
Other Financing Sources (Uses):								
Transfers In	7,143,361	8,512,768	—	5,218,545	8,905,200	255,914	6,985	—
Total Other Financing Sources (Uses):	7,143,361	8,512,768	—	5,218,545	8,905,200	255,914	6,985	—
Net Change in Fund Balance:								
	(759,864)	240,503	(4,068,315)	3,873,471	8,568,919	(137,983)	(137,813)	36,734,329

Total 2017 All Funds Actual Revenues - \$239,204,645



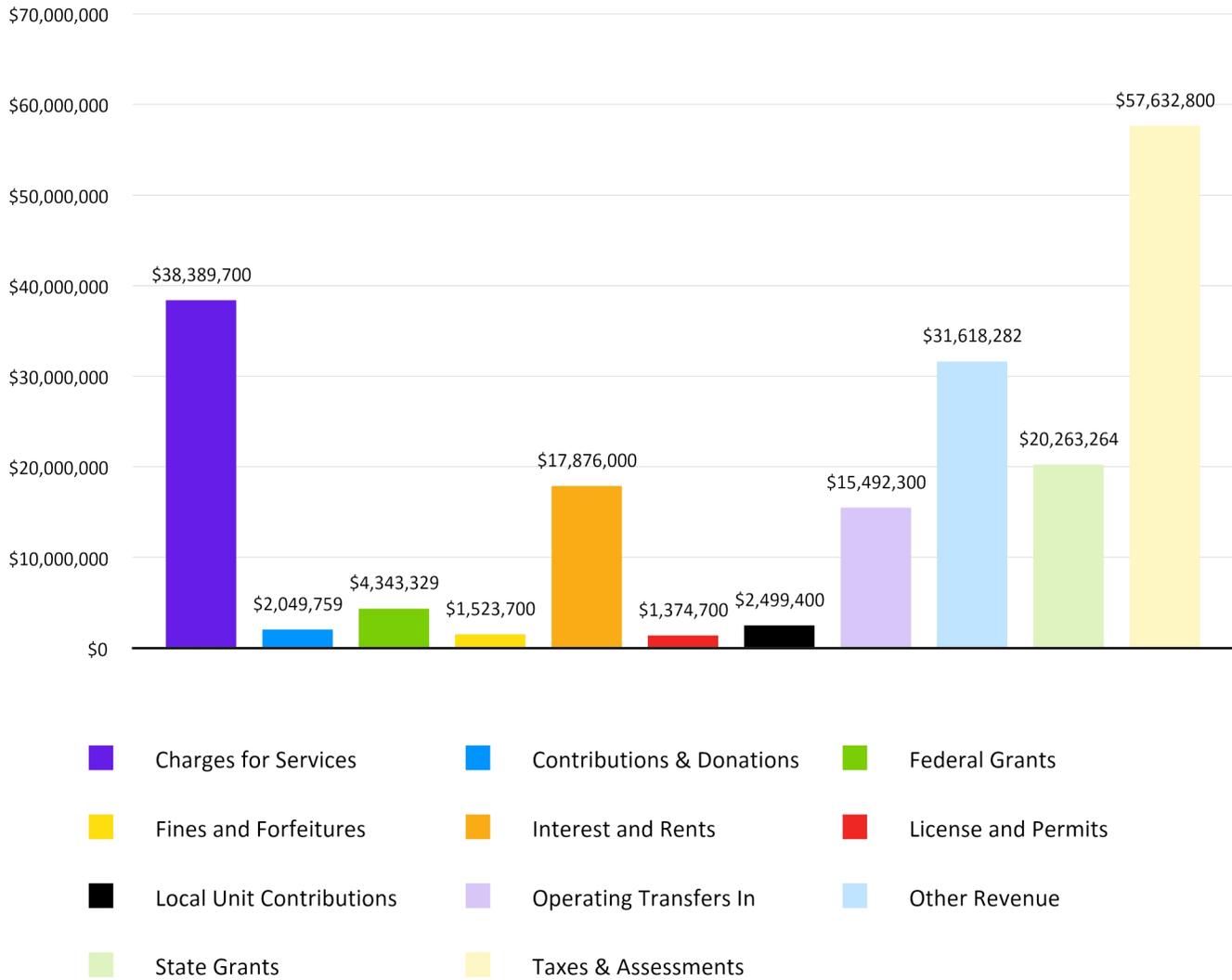
Total 2017 All Funds Actual Expenditures - \$194,891,398



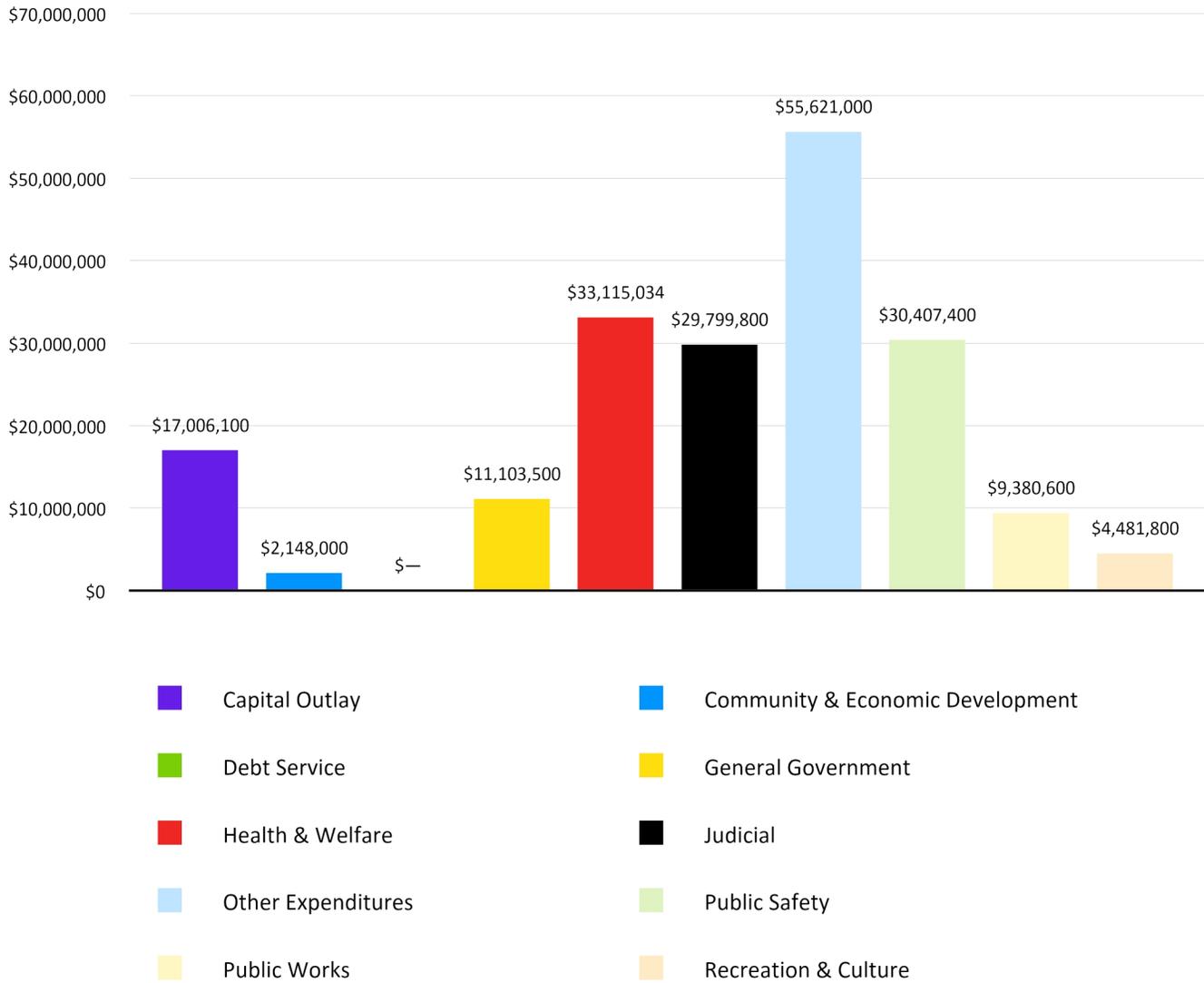
All Funds 2018 Adjusted Budget

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

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



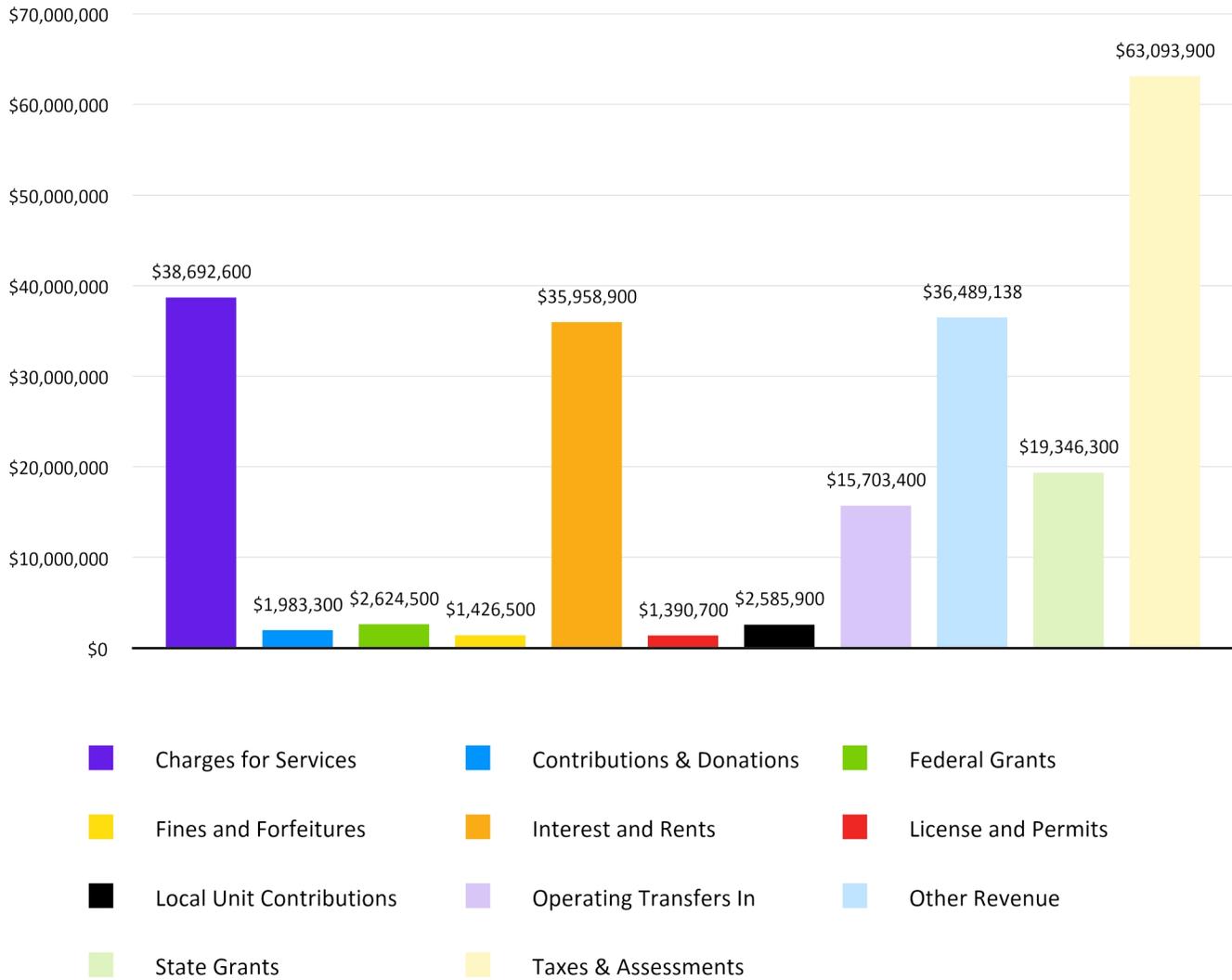
Total 2018 All Funds Adjusted Budget Expenditures - \$193,063,234



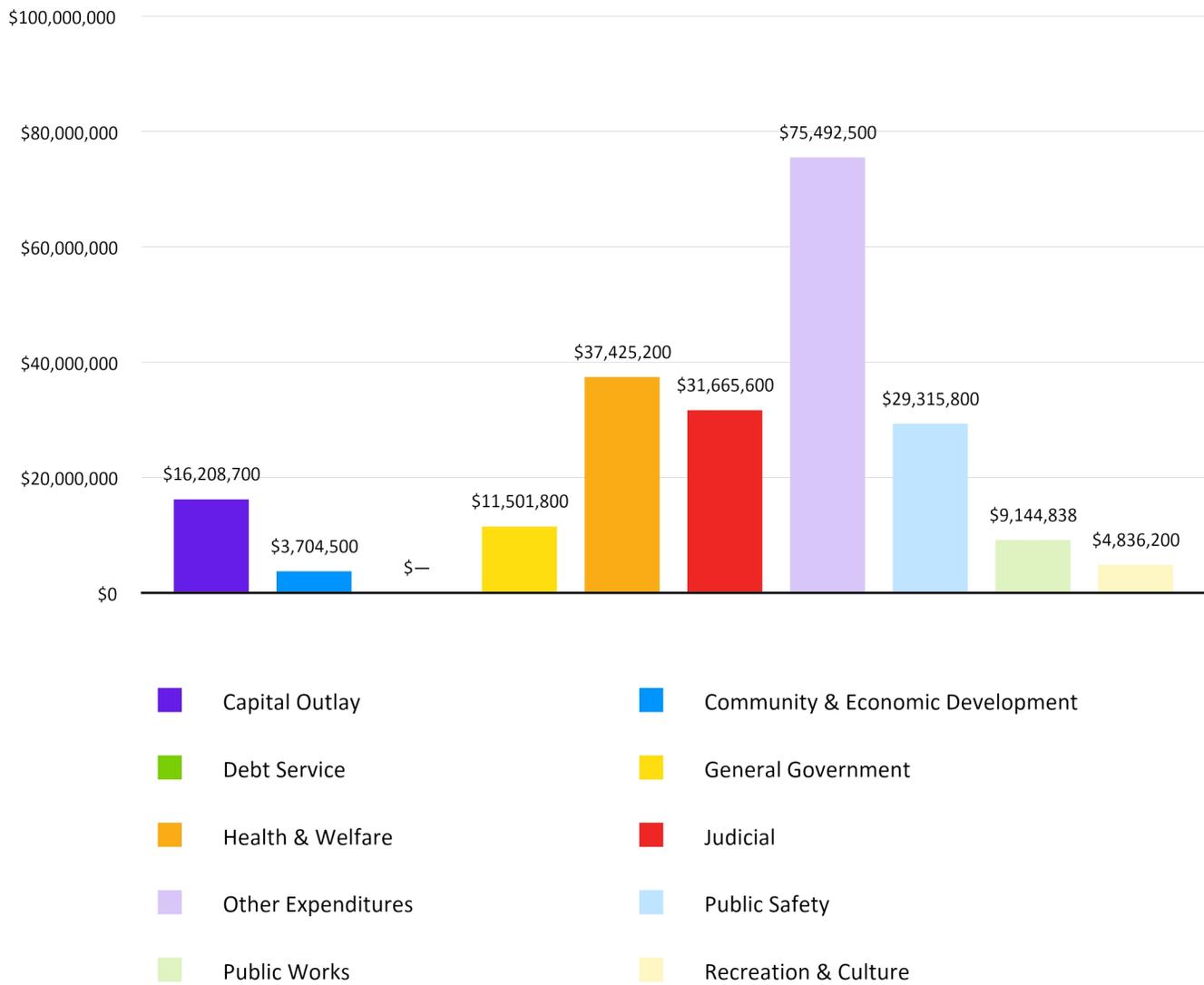
All Funds 2019 Adopted Budget

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

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



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



All Funds Personnel History

	2017 Budget	2018 Budget	2019 Budget
Community & Economic Development:			
Clerk/Register	1.0	1.0	1.0
MSU Extension	2.2	2.2	2.2
Planning & Community Development	3.0	3.0	3.0
Total Community & Economic Development:	6.2	6.2	6.2
General Government:			
Office of the Administrator	4.8	5.8	5.8
Board of Commissioners	11.0	11.0	11.0
Buildings & Grounds	36.3	36.3	37.3
Office of the Clerk/Register	12.0	12.5	12.5
Office of the Corporation Counsel	2.0	2.6	3.0
Equalization	5.0	5.0	5.0
Finance	11.9	15.8	15.8
Human Resources	6.0	10.0	10.0
Information Systems	10.1	10.1	10.1
Office of the Treasurer	10.0	10.0	10.0
Total General Government:	109.1	119.1	120.5
Health & Welfare:			
Buildings & Grounds	3.5	3.5	3.5
Circuit Court	88.8	88.9	88.9
Health & Community Services – Administration	14.9	7.8	7.8
Health & Community Services – Environmental Health	21.5	21.7	22.7
Health & Community Services – Laboratory Services	2.8	3.0	3.0
Health & Community Services – Area Agency on Aging	16.2	16.0	16.0
Health & Community Services – Clinical Services	27.9	27.5	29.8
Health & Community Services – Maternal Child & Health	42.4	50.5	50.5
Health & Community Services – Community Action Agency	8.8	8.8	1.0
Health & Community Services – Veterans Services	3.0	3.0	3.0
Health & Community Services – Community Services	3.0	2.0	2.0
Total Health & Welfare	232.8	232.7	228.2
Judicial:			
Circuit Court	110.6	112.1	112.1
District Court	74.0	74.0	74.0
Office of the Prosecuting Attorney	57.2	57.0	58.0
Probate Court	11.0	11.0	11.0
Total Judicial	252.8	254.1	255.1

All Funds Personnel History

	2017 Budget	2018 Budget	2019 Budget
Other:			
Buildings & Grounds	8.2	8.2	8.2
Information Systems	2.9	2.9	2.9
Total Other	11.1	11.1	11.1
Public Safety:			
Animal Services & Enforcement	15.0	15.0	15.0
Buildings & Grounds	1.0	1.0	1.0
Community Corrections	13.0	13.0	13.0
Emergency Management	1.5	1.5	2.5
Security	2.0	3.0	3.0
Office of the Sheriff	213.3	220.1	220.1
Total Public Safety:	245.8	253.6	254.6
Public Works:			
Airport	15.0	15.0	15.0
Buildings & Grounds	1.0	1.0	1.0
Office of the Drain Commissioner	4.0	4.0	4.0
Office of the Sheriff	5.5	5.5	5.5
Total Public Works:	25.5	25.5	25.5
Recreation & Culture:			
Parks – Administration	5.6	5.6	6.0
Parks – Markin Glen	1.0	1.0	1.0
Parks – Cold Brook	1.0	1.0	1.0
Parks – Prairie View	0.9	0.9	0.9
Parks – River Oaks	1.0	1.0	1.0
Parks – Fairgrounds	4.0	4.0	4.0
Parks – KRV Trail	0.1	1.1	1.1
Parks – KRV Trailway Programming	1.0	0.5	0.5
Parks – County Fair	0.6	0.5	0.5
Total Recreation & Culture:	15.3	15.6	16.0
GRAND TOTAL:	898.6	917.9	917.2

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

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

- General Government - 2.5
- Public Safety - 3.0

All Funds 2019 Projected Fund Balance/Net Position

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

All Funds 2019 Projected Fund Balance/Net Position

		Estimated Beginning Balance	Addition/ (Use)	Estimated Ending Balance	Unrestricted Unassigned Balance
Children's Special Health Care Services	308	—	—	—	—
BCCCP	317	—	—	—	—
Immunization Action Plan	318	—	—	—	—
Clean Sweep Pesticide Collection	322	—	—	—	—
Women, Infants & Children (WIC)	323	—	—	—	—
Childhood Lead Poisoning Prevention	324	—	—	—	—
Road Patrol	329	—	—	—	—
Community Corrections	331	396,362	—	396,362	—
Survey & Monumentation Program	342	—	—	—	—
Total Special Revenue Funds:		5,889,114	(316,700)	5,572,414	—
Enterprise Funds:					
Local Government Public Works Financing	364	23	—	23	—
Debt Retirement – Airport Facilities	415	—	—	—	—
Tax Reversion	516	975,594	—	975,594	—
Airport	581	51,267,304	(3,087,700)	48,179,604	—
Delinquent Tax Revolving	620	16,048,105	211,000	16,259,105	—
Total Enterprise Funds:		68,291,026	(2,876,700)	65,414,326	—
Internal Services Funds:					
Employee Benefits	103	6,122,122	(1,000,000)	5,122,122	—
Technology	112	880,769	(466,000)	414,769	—
HCS Facility	115	321,583	(250,000)	71,583	—
Insurance	603	—	—	—	—
Central Stores	633	68,796	—	68,796	—
HCS Pooled Costs	690	—	—	—	—
Total Internal Service Funds:		7,393,270	(1,716,000)	5,677,270	—
Capital/Construction Funds:					
Special Parks Purpose	209	—	—	—	—
General County Public Improvement	466	15,315,541	(7,520,300)	7,795,241	—
Total Capital/Construction Funds:		15,315,541	(7,520,300)	7,795,241	—
Debt Service Funds:					
Juvenile Home 2007 Series	350	74,939	—	74,939	—
Expo Center Improvements	352	—	—	—	—
Total Debt Service Funds:		74,939	—	74,939	—

All Funds 2019 Projected Fund Balance/Net Position

		Estimated Beginning Balance	Addition/ (Use)	Estimated Ending Balance	Unrestricted Unassigned Balance
Trust Funds:					
Retirement	731	242,639,441	32,001,400	274,640,841	—
Public Employee Healthcare	736	19,613,287	2,545,500	22,158,787	—
Total Trust Funds:		262,252,729	34,546,900	296,799,629	—
Component Unit Operating Funds:					
Brownfield Redevelopment Authority	247	5,488	—	5,488	—
Drain Equipment Revolving	639	238	(238)	—	—
Local Site Remediation Revolving	643	53,154	150,000	203,154	—
Special Assessment Drains	801	1,318,100	—	1,318,100	—
Lake Level	841	34,839	—	34,839	—
Townline Debt Service - Special Assessment	860	54,708	—	54,708	—
Total Component Unit Operating Funds:		1,466,527	149,762	1,616,289	—
GRAND TOTAL:		385,477,239	22,266,962	407,744,201	24,794,093

General Fund 101

Fund Description:

The General Fund is the principal operating fund of the County. Is it used to account for all revenues, expenditures, and activities not specifically accounted for in another fund. Revenues are derived primarily from property taxes, intergovernmental revenues and charges for services.

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

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

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

Use of Fund Balance:

Use of the General Fund balance is at the discretion of the Board of Commissioners.

General Fund 101 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	6,598,056	6,520,500	6,855,400	334,900
Contributions & Donations	16,110	45,000	5,000	(40,000)
Federal Grants	66,001	44,500	50,000	5,500
Fines & Forfeitures	976,600	1,419,000	1,270,000	(149,000)
Interest & Rents	880,106	702,900	988,800	285,900
Licenses & Permits	618,516	690,600	689,000	(1,600)
Local Unit Contributions	2,208,868	2,127,500	2,298,900	171,400
Other Revenues	1,538,250	3,169,400	1,667,500	(1,501,900)
State Grants	11,947,801	11,323,400	11,934,200	610,800
Taxes & Assessments	38,240,953	39,465,400	40,694,500	1,229,100
Total Revenues:	63,091,261	65,508,200	66,453,300	945,100
Expenditures:				
Capital Outlay	10,106,736	4,600,500	4,652,900	52,400
Community & Economic Development	574,447	641,400	651,700	10,300
General Government	9,225,788	10,940,600	11,335,300	394,700
Health & Welfare	12,426,376	7,927,400	7,896,100	(31,300)
Judicial	18,832,183	19,810,900	20,643,400	832,500
Other Expenditures	1,137,949	3,982,800	4,336,100	353,300
Public Safety	18,312,918	19,268,400	18,511,500	(756,900)
Public Works	380,901	461,100	479,300	18,200
Recreation & Culture	(2,812)	—	—	—
Total Expenditures:	70,994,486	67,633,100	68,506,300	873,200
Other Financing Sources (Uses):				
Transfers In	7,143,361	2,124,900	2,053,000	(71,900)
Total Other Financing Sources (Uses):	7,143,361	2,124,900	2,053,000	(71,900)
Net Change in Fund Balance:				
	(759,864)			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
General Fund	24,794,093	—	24,794,093	24,794,093

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

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

Board of Commissioners 101-101

Mission Statement:

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

Overview:

The Board of Commissioners is the legislative policy making branch of Kalamazoo County Government. The Board of Commissioners is responsible to the citizenry for the development and administration of policies and the annual budget.

The Board of Commissioners consists of eleven members elected to office for a term of two years from districts apportioned on the basis of population. The Chairperson and the Vice-Chairperson of the Board are elected by the membership of the Board.

In order to perform its legislative and administrative responsibilities in the most efficient manner possible, the Board works as a Committee of the Whole in recommending policy and administrative procedures in its area of jurisdiction.

The Board of Commissioners is assisted in the legislative area of responsibility by a number of citizen advisory boards and commissions. These boards and commissions have varying powers as outlined in their bylaws.

ⓘ <http://www.kalcounty.com/board/>

Board of Commissioners 101-101 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	12,692	12,700	12,600	(100)
Operating Expenses	47,920	48,500	78,500	30,000
Operating Transfers Out	—	—	—	—
Salaries	145,055	147,200	148,700	1,500
Total Expenditures:	205,667	208,400	239,800	31,400

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
11.0	11.0	11.0	—

Reason for Change, if applicable:
N/A

Office of the Administrator 101-102

Overview:

The Office of the Administrator assists the Board of Commissioners in the development, implementation, and management of policies, programs, and operations that will meet the needs of Kalamazoo County Government in the most efficient manner for taxpayers.

The Administrator/Controller is responsible for general administrative assistance to the Board of Commissioners; general supervision of County departments, as permitted by law and directed by the Board of Commissioners; management planning; serving as general liaison to County elected officials, news media, other local and state governments and other organizations; and developing annual budget recommendations.

The Administrator/Controller is also responsible for oversight of the direct administrative support to the Board of Commissioners, including assistance with Committee of the Whole and Board agendas and the recording of the minutes of the Committee of the Whole and Board meetings.

The Office of the Administrator reports directly to the Board of Commissioners and oversees the following departments:

- Animal Services & Enforcement
- Buildings & Grounds
- Equalization
- Finance
- Health & Community Services
- Human Resources
- Information Technology
- Michigan State University Extension (MSUE) – portions of this office report through the Office of the Administrator
- Parks & Expo Center
- Planning & Community Development

① <http://www.kalcounty.com/administrator>

Office of the Administrator 101-102 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	158,921	172,500	183,600	11,100
Operating Expenses	31,322	48,300	50,000	1,700
Operating Transfers Out	—	—	—	—
Salaries	434,669	472,600	502,500	29,900
Total Expenditures:	624,912	693,400	736,100	42,700

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
4.8	4.8	4.8	—

Reason for Change, if applicable:
N/A

Communications 101-103

Overview:

Under the supervision of the Deputy County Administrator – External Services, Communications is responsible for communication efforts to promote the County through traditional and digital media. The primary focus of this department is to develop communication strategies that disseminate information, educational and promotional materials concerning the activities of the County.

Communications 101-103 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—
Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	18,300	19,600	1,300
Operating Expenses	—	3,700	2,800	(900)
Operating Transfers Out	—	—	—	—
Salaries	—	50,100	53,500	3,400
Total Expenditures:	—	72,100	75,900	3,800

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
—	1.0	1.0	—

Reason for Change, if applicable:

N/A

Office of the Corporation Counsel 101-104

Overview:

The Office of Corporation Counsel operates in conjunction with the Office of Administrator and is directly accountable to the Board of Commissioners. This is listed as a general government function due the fact that services are provided to the benefit of all County departments, including elected officials and the Courts.

Effective in 1979, the Board of Commissioners established the Office of Corporation Counsel, which removed the "Civil Counsel" function from the Prosecuting Attorney's Office.

Under limited direction, the Office of Corporation Counsel's duties include representation of the County in civil lawsuits and acts as legal counsel for County Administrators, Elected Officials, and County Departments, involving the review of legal documents, legal research and writing, and trial work. Represents the County in real estate transactions as well as representing the County and its elected and appointed officials in civil law, property, and property taxation matters. Monitors and advises on Open Meetings Act and related issues. Defends the County and its Elected Officials, employees, and agents in disputed claims or civil suits. Develops and prosecutes complex cases initiated by the County and/or defends the County against civil suits brought against it. Coordinates and monitors the progress of litigation brought against the County that are represented by outside counsel.

Office of the Corporation Counsel 101-104 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	62,815	73,800	68,000	(5,800)
Operating Expenses	7,171	11,700	28,000	16,300
Operating Transfers Out	—	—	—	—
Salaries	172,095	201,900	186,000	(15,900)
Total Expenditures:	242,081	287,400	282,000	(5,400)

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
2.0	2.6	3.0	0.4

Reason for Change, if applicable:

Additional FTE approved as part of 2019 budget.

Non-Departmental Revenue 101-129

Overview:

This activity is utilized to capture immaterial miscellaneous revenues that are typically not budgeted for and do not necessarily have a related department to credit. Additionally, this activity may be utilized to balance the budget in years Fund Balance is utilized to fund spending for designated purposes.

Non-Departmental Revenue 101-129 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	10,500	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	3,665	—	—	—
Operating Transfers In	28,811	—	—	—
Other Revenue	—	2,031,100	—	(2,031,100)
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	42,976	2,031,100	—	(2,031,100)
Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	—	—	—	—
Operating Transfers Out	—	—	—	—
Salaries	—	—	—	—
Total Expenditures:	—	—	—	—

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

Tax Revenue 101-130

Overview:

A significant share of the County’s gross revenue is derived from the collection of various sources of taxes. Sources include property taxes, state shared sales taxes, local community stabilization taxes and alcohol taxes, among others.

Tax Revenue 101-130 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	10,296,163	9,525,100	10,291,400	766,300
Taxes & Assessments	38,124,238	39,360,400	40,579,500	1,219,100
Total Revenues:	48,420,401	48,885,500	50,870,900	1,985,400

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

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

Circuit Court - Administration 101-132

Overview:

The 9th Judicial Circuit Court has county-wide jurisdiction for:

- criminal felony cases with a potential sentence of one or more years of incarceration
- domestic relations matters
- juvenile matters pertaining to delinquency or criminal activity
- child protective proceedings
- adoptions
- name changes
- emancipations
- general civil actions involving claims of \$25,000 or more
- county-wide appeals from District Court and administrative agencies of state government and local government boards.

The Administrative Services Division contains seven service units, each consisting of employees performing pre and post adjudication functions and directly supporting the Family and Trial Divisions of the court. Each service unit is directed by a unit administrator. The Court Administrator manages the service unit administrators.

① <http://www.kalcounty.com/courts/circuit/>

Circuit Court - Administration 101-132 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	586,366	626,900	628,700	1,800
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	19,616	30,000	30,000	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	704	—	—	—
State Grants	31,061	56,900	57,200	300
Taxes & Assessments	—	—	—	—
Total Revenues:	637,748	713,800	715,900	2,100

Expenditures:				
Capital Expenditure	249	3,000	3,000	—
Contingency	—	—	—	—
Fringe Expenses	772,526	797,400	815,600	18,200
Operating Expenses	2,501,887	2,575,500	2,575,500	—
Operating Transfers Out	137,905	—	—	—
Salaries	2,116,511	2,185,400	2,232,500	47,100
Total Expenditures:	5,529,078	5,561,300	5,626,600	65,300

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
43.7	44.2	44.2	—

Reason for Change, if applicable:
N/A

Circuit Court – Trial Division 101-134

Overview:

The Circuit Court Trial Division is responsible for providing all services that support the trial division of the Court including, but not limited to, scheduling, jury services, and providing legal representation and due process support before, during and after hearings. Each Trial Division courtroom is comprised of a courtroom team including a judge, a judicial aide, and a law clerk. Four judges are assigned to the Trial Division. In cooperation with the Chief Court Clerk, monitor and maintain court records under a cooperative agreement with the County Clerk/Register of Deeds.

This division is also responsible for the court's plan for caseload management, personal protection orders, jury services, process/plan for assigned counsel, judicial availability, ADR and case evaluation.

The types of cases heard by the Trial Division include criminal felony cases with a potential sentence of one or more year's incarceration; civil actions with claims of \$25,000 or more; and appeals from District Court, Probate Court and administrative agencies of state government and local government boards.

① <http://www.kalcounty.com/courts/circuit/trial/>

Circuit Court – Trial Division 101-134 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	182,896	183,000	183,000	—
Taxes & Assessments	—	—	—	—
Total Revenues:	182,896	183,000	183,000	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	118,461	120,300	123,600	3,300
Operating Expenses	8,493	8,300	8,300	—
Operating Transfers Out	—	—	—	—
Salaries	324,549	329,500	338,800	9,300
Total Expenditures:	451,503	458,100	470,700	12,600

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
7.0	7.0	7.0	—

Reason for Change, if applicable:

N/A

Circuit Court – Family Division 101-135

Overview:

The Circuit Court Family Division provides services that support the family division of the Court including, but not limited to, scheduling, providing legal assistance and support before, during and after hearings. Each Family Division courtroom is comprised of a courtroom team including a judge, a referee, a court recorder/judicial aide, and a domestic courtroom clerk. Referees are cross-trained to hear both domestic and juvenile matters. Three judges are assigned to the Family Division. In cooperation with the Chief Court Clerk, monitor and maintain court records under a cooperative agreement with the County Clerk/Register of Deeds.

This unit also provides court entry screening programs – juvenile intake and domestic intake, pretrial services, field services (juvenile probation, foster care), alternative programs and coordinates CASA volunteers. The types of cases heard by the Family Division include domestic relations matters, juvenile matters pertaining to delinquency or criminal activity, child protective proceedings, adoptions, name changes, and emancipations.

① <http://www.kalcounty.com/courts/circuit/family/>

Circuit Court – Family Division 101-135 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	330,980	328,000	328,000	—
Taxes & Assessments	—	—	—	—
Total Revenues:	330,980	328,000	328,000	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	231,202	237,500	241,100	3,600
Operating Expenses	8,054	10,600	10,600	—
Operating Transfers Out	—	—	—	—
Salaries	633,431	651,000	661,000	10,000
Total Expenditures:	872,687	899,100	912,700	13,600

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
8.0	8.0	8.0	—

Reason for Change, if applicable:

N/A

District Court 101-136

Overview:

Public Act 154 of 1968 established the District Courts in the State of Michigan. On January 1, 1999, three separate District Courts in Kalamazoo County consolidated into one county-wide jurisdiction District Court, legislated as "Kalamazoo County Eighth Judicial District Court".

District Court operates with six judges and has original jurisdiction on criminal felony cases; general jurisdiction over criminal misdemeanors, traffic misdemeanors, traffic civil infractions, general civil cases where the contested amount is \$25,000 or less, small claim cases, and summary proceedings.

A magistrate assists the judiciary by presiding over arraignments, informal hearings and small claims cases. They issue arrest and search warrants, set bail, accept pleas, impose sentences and perform marriages.

Criminal Division

Felony preliminary exams are heard in this division and misdemeanor charges with a maximum penalty of one year in jail are adjudicated.

The Probation Department supervises a large number of offenders sentenced to a term of probation for misdemeanor crimes. They ensure that offenders are held accountable to the terms of the Court's Order. Many probation officers also participate in more specialized programs such as Mental Health Recovery Court, Sobriety Court, Domestic Violence Court Review (DVCR), OWI Court and Young Adult Diversion Court.

Civil Division

Civil law suits and marriages are a function of the civil division.

Traffic Division

Traffic and non-traffic civil infractions are processed in the traffic division.

① <http://www.kalcounty.com/courts/district/>

District Court 101-136 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	1,528,450	1,956,400	1,674,400	(282,000)
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	945,684	1,380,000	1,230,000	(150,000)
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	2,147	—	—	—
State Grants	338,196	361,900	361,900	—
Taxes & Assessments	—	—	—	—
Total Revenues:	2,814,477	3,698,300	3,266,300	(432,000)

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	884,783	873,200	910,100	36,900
Operating Expenses	1,088,880	1,226,400	1,426,400	200,000
Operating Transfers Out	—	—	—	—
Salaries	2,426,893	2,393,900	2,493,900	100,000
Total Expenditures:	4,400,555	4,493,500	4,830,400	336,900

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
54.5	51.0	51.0	—

Reason for Change, if applicable:
N/A

Friend of the Court 101-141

Overview:

This activity is used to record the general fund appropriation utilized to support the Friend of the Court fund.

① <http://www.kalcounty.com/courts/foc/>

Friend of the Court 101-141 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	181,286	190,000	185,000	(5,000)
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	1,951	—	—	—
State Grants	250,936	244,000	249,000	5,000
Taxes & Assessments	—	—	—	—
Total Revenues:	434,172	434,000	434,000	—
Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	—	—	—	—
Operating Transfers Out	957,076	1,132,200	1,131,600	(600)
Salaries	—	—	—	—
Total Expenditures:	957,076	1,132,200	1,131,600	(600)

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

Jury Board 101-145

Overview:

The Jury Board is a three-member committee that reviews all jury questionnaires and approves excuse requests. The Board of Commissioners, following a recommendation from the Chief Circuit Judge, appoints the Jury Board.

① <http://www.kalcounty.com/courts/jury/>

Jury Board 101-145 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	264	3,300	3,300	—
Operating Transfers Out	—	—	—	—
Salaries	—	—	—	—
Total Expenditures:	264	3,300	3,300	—

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

Probate Court 101-148

Overview:

Through the enactment of various statutes, the legislature has defined the work of the Probate Court. The jurisdiction of the Court includes, but is not limited to:

- Settlement of estates of deceased persons;
- Proceedings concerning trusts;
- Proceedings to determine heirs in separate proceedings;
- Concurrent jurisdiction regarding civil matters pertaining to estates;
- Proceedings to appoint guardians for adult individuals who are legally incapacitated;
- Proceedings to appoint partial and/or plenary guardians of the person and of the estate for individuals who are developmentally disabled;
- Proceedings to appoint conservators for protected individuals;
- Proceedings to issue protective orders;
- Proceedings to appoint full and/or limited guardians of minor children;
- Proceedings to appoint conservators for minor children;
- Proceedings to determine an adult person's need of treatment for mental illness;
- Establish death of an accident or disaster victim;
- Proceedings under the Uniform Gift to Minors Act;
- Proceedings under the Durable Power of Attorney for Health Care;
- Examination of safe deposit boxes;
- Proceedings to establish a delayed registration of foreign birth;
- Proceedings to issue non-identifying information from adoption files prior to January 1, 1998;
- Proceedings to appoint confidential intermediaries in adoption files prior to January 1, 1998;
- Proceedings to approve settlement of wrongful death claim;

① <http://www.kalcounty.com/courts/probate/>

Probate Court 101-148 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	87,339	69,400	77,400	8,000
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	32	3,000	—	(3,000)
State Grants	142,628	140,000	140,000	—
Taxes & Assessments	—	—	—	—
Total Revenues:	229,999	212,400	217,400	5,000

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	192,079	203,100	196,000	(7,100)
Operating Expenses	171,556	174,800	174,800	—
Operating Transfers Out	—	—	—	—
Salaries	532,224	556,700	536,700	(20,000)
Total Expenditures:	895,859	934,600	907,500	(27,100)

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
9.0	9.0	9.0	—

Reason for Change, if applicable:

N/A

Adult Probation 101-151

Overview:

The Kalamazoo Probation/Parole Office provides investigation and supervision services as ordered by Circuit Court. The law requires that, prior to sentencing, a comprehensive background investigation be completed on each felony offender. This pre-sentence investigation is completed by an Agent of the Kalamazoo Probation/Parole Office. The reports contain clear, concise and accurate data so the sentencing judge may select the most appropriate sentence.

An Agent of the Kalamazoo Probation/Parole Office supervises persons placed on probation by the Circuit Court. The Agent enforces the conditions of probation, monitors behavior, and provides referrals to other agencies as needed. As part of supervising and managing the probation caseload, Agents enforce payment of court ordered restitution, attorney fees, court costs, fines, State costs and supervision fees. Those payments help reimburse crime victims for financial loss, hold offenders responsible for their criminal acts, and repay the County for expenses incurred in operating the Circuit Court.

The Kalamazoo County Probation/Parole Office currently supervises offenders under a number of different specializations to help promote offender success. These include caseloads designated to supervise sex offenders, mentally ill, gender specific, drug court offenders and veterans.

① <https://www.kalcounty.com/courts/circuit/adultprobation.htm>

Adult Probation 101-151 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	32,950	50,700	50,700	—
Operating Transfers Out	—	—	—	—
Salaries	—	—	—	—
Total Expenditures:	32,950	50,700	50,700	—

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

Family Counseling Services 101-166

Overview:

This activity is used to record the revenues which are directed towards Family Counseling Services. Family Counseling Services coordinates counseling services for resolution of parenting issues. The service helps to identify custody and parenting time options for families and enforces the court's orders regarding custody and parenting time.

Family Counseling Services 101-166 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	25,860	26,600	24,500	(2,100)
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	25,860	26,600	24,500	(2,100)
Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	—	—	—	—
Operating Transfers Out	—	—	—	—
Salaries	—	—	—	—
Total Expenditures:	—	—	—	—

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

Elections 101-190

Overview:

The Board of Election Commissioners consists of the Chief Circuit/Probate Judge as Chairperson, the County Clerk and the County Treasurer.

State law requires this Board to supervise the preparation of ballots for National, State, and County elections. This includes the examination and preliminary verification of filing petitions of County candidates and the setting up of the ballot. The clerical work is done by the staff of the County Clerk.

The County Clerk and the Elections Specialist are responsible for all major election related activities in Kalamazoo County, including:

- Preparation of all ballots and computer programming of all elections held in Kalamazoo County
- Arranging for election related supplies for all municipalities
- Election Inspector Training for all municipalities with under 5,000 registered voters. Larger municipalities often use the Election Inspector Training offered by the County Clerk
- Preparation and negotiation of election agreements with all public school districts
- Arranging and coordinating the activities of the Board of County Canvassers
- Distribution of completed voter registration forms to all municipalities
- Preparation of all election public notices on behalf of all municipalities

① <http://www.kalcounty.com/clerk/>

Elections 101-190 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	125,576	151,100	176,100	25,000
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	1,000	1,000	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	125,576	152,100	177,100	25,000

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	2,264	6,700	2,900	(3,800)
Operating Expenses	227,961	415,500	250,000	(165,500)
Operating Transfers Out	—	—	—	—
Salaries	18,485	23,900	25,400	1,500
Total Expenditures:	248,710	446,100	278,300	(167,800)

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
0.5	0.5	0.5	—

Reason for Change, if applicable:

N/A

County Identification Program 101-216

Overview:

The Kalamazoo County ID is intended to recognize all Kalamazoo County residents and enable them to connect with public safety, civic, and community services. Without a form of identification, a person is not recognized as a member of the community and not afforded the same opportunities as other community members. Having a form of credible identification enables people to become fully participating members of the community.

① <http://www.kalcounty.com/clerk/id/>

County Identification Program 101-216 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	10,000	10,000	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	10,000	10,000	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	5,800	7,900	2,100
Operating Expenses	—	30,400	30,400	—
Operating Transfers Out	—	—	—	—
Salaries	—	15,700	21,600	5,900
Total Expenditures:	—	51,900	59,900	8,000

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
—	0.5	0.5	—

Reason for Change, if applicable:

N/A

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

Overview:

As County Clerk, the Kalamazoo County Clerk/Register of Deed's Office issues, maintains and preserves all County records. This office serves four main functions: manage County vital records; maintain and preserve all court cases and records thereof; record and index all legal documents concerning land records; and manage County elections.

The Clerk/Register of Deeds Office files, stores and retains original vital records (i.e. birth, death and marriage records) and makes copies of these records available to the public. This office also processes applications for concealed weapons licenses, notary public, business registrations and records military discharges.

In the capacity of Register of Deeds, the Clerk/Register is responsible for the recording and indexing of all legal documents concerning real property in Kalamazoo County including deeds, mortgages, land contracts, liens and other documents pertaining to real estate.

① <http://www.kalcounty.com/clerk/>

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

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	2,670,848	2,412,400	2,707,900	295,500
Contributions & Donations	500	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	9,415	10,000	10,000	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	343	1,000	1,000	—
State Grants	2,277	2,500	2,500	—
Taxes & Assessments	—	—	—	—
Total Revenues:	2,683,383	2,425,900	2,721,400	295,500

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	149,347	180,400	188,600	8,200
Operating Expenses	37,625	63,600	63,600	—
Operating Transfers Out	—	—	—	—
Salaries	409,081	494,000	515,500	21,500
Total Expenditures:	596,053	738,000	767,700	29,700

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
11.0	11.0	11.0	—

Reason for Change, if applicable:

N/A

Finance 101-223

Overview:

The Finance Department operates through the Office of the Administrator under the supervision of the Deputy County Administrator – Internal Services. In that capacity, the Office is responsible for coordinating and administering all financial operations of the County through the Board of Commissioners.

The Finance Department is responsible for budgeting and financial planning activities for the Board of Commissioners and departments; accounting requirements for all County operating funds, special purpose construction and operating grant funds, trust funds and any other funds deposited with the Kalamazoo County Treasurer; grant financial administration; and administration of the retirement system and retiree health trust. The Finance Director serves as insurance coordinator for the County's general liability insurance policies.

County purchasing functions are housed within the Finance Department. This includes seeking competitive bids and quotes from interested vendors for goods and services, maintaining a list of potential bidders, maintaining the fixed asset inventory system, disposing of County-owned property and tracking measurement data related to the County's Local Reinvestment and Regional Partnership Policy.

① <http://www.kalcounty.com/finance/>

Finance 101-223 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	74,079	77,300	80,500	3,200
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	27,524	21,200	21,000	(200)
State Grants	—	—	—	—
Taxes & Assessments	557	—	—	—
Total Revenues:	102,160	98,500	101,500	3,000

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	202,980	189,600	337,600	148,000
Operating Expenses	254,179	289,300	368,400	79,100
Operating Transfers Out	—	—	—	—
Salaries	556,110	526,900	921,900	395,000
Total Expenditures:	1,013,270	1,005,800	1,627,900	622,100

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
12.4	16.3	16.3	—

Reason for Change, if applicable:

N/A

Central Services Cost Recovery 101-224

Overview:

This activity is used to record the revenue received from various grant funds for indirect costs associated with operation and oversight. The indirect costs include primarily support services such as County Administration, Legal Services, Purchasing, Treasurer's Office, Human Resources, Information Technology, Document Services and Finance. Space occupancy costs include support by Buildings & Grounds, security, insurance and utilities.

Central Services Cost Recovery 101-224 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	1,276,107	864,400	1,399,900	535,500
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	1,276,107	864,400	1,399,900	535,500
Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	—	—	—	—
Operating Transfers Out	—	—	—	—
Salaries	—	—	—	—
Total Expenditures:	—	—	—	—

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

Equalization 101-225

Overview:

The Equalization Department operates through the Office of the Administrator under the supervision of the Deputy County Administrator – Internal Services. The primary function of this department is to examine the assessment rolls of the local townships and cities to ascertain if the real and personal property within the County has been equally and uniformly assessed and assist the Board of Commissioners in matters of County equalization.

As part of its review process, Equalization audits the work of the local units to ensure that properties changing ownership are uncapped and assessed at the revised value. This activity resulted from the passage of Proposal A in 1994 which limited, or capped, the increases in assessment which could be applied to a property in any one year, but allowed for the assessment to be increased to full market value when the property changed ownership. Although not mandated, this activity is considered a necessary component of the review activity function.

① <http://www.kalcounty.com/equalization/>

Equalization 101-225 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	1,500	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	1,500	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	111,192	115,800	118,300	2,500
Operating Expenses	45,474	64,000	64,000	—
Operating Transfers Out	—	—	—	—
Salaries	304,635	317,300	324,000	6,700
Total Expenditures:	461,301	497,100	506,300	9,200

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
5.0	5.0	5.0	—

Reason for Change, if applicable:
N/A

Human Resources 101-226

Overview:

The Human Resources Department operates through the Office of the Administrator under the supervision of the Administrator/Controller. This department is responsible for:

- Managing the job posting process for the County, including the recruitment of job applicants through weekly online job postings, job fair participation, and print advertising
- Providing employee relations as it relates to policy and contract interpretation
- Administration of the payroll and compensation system
- Administration and maintenance of records for unemployment claims and costs
- Administration of the safety, ergonomic and workers' compensation programs
- Development, application, and maintenance of personnel policies and procedures
- Administration and maintenance of Family Medical Leave (FML)
- Administration of collective bargaining agreements and coordination of County and contractual labor attorney firm(s)
- Coordinating and provide ongoing training opportunities for supervisors and employees
- Development and administration of employee benefit programs, employee wellness program and retiree benefit programs
- Administration and maintenance of employee personnel and medical files and retiree medical files
- Administration of employee onboarding program
- Administration of performance appraisal system

① <http://www.kalcounty.com/hrd/>

Human Resources 101-226 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	465	100	100	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	465	100	100	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	135,800	194,100	196,800	2,700
Operating Expenses	306,281	348,800	347,700	(1,100)
Operating Transfers Out	—	—	—	—
Salaries	372,056	531,800	538,800	7,000
Total Expenditures:	814,137	1,074,700	1,083,300	8,600

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
5.0	9.0	9.0	—

Reason for Change, if applicable:

N/A

Information Technology 101-228

Overview:

The Information Technology Department operates through the Office of the Administrator under the supervision of the Deputy County Administrator – Internal Services and is responsible for analyzing, planning, managing, implementing and maintaining information and technology based systems for all County departments. This includes hardware, software and infrastructure for networking and telecommunications systems as well as support services in these areas. Assistance is provided to departments in driving information technology innovation, aligning information technology strategies and supporting business change initiatives, improvements and efficiencies through technology.

Information Technology also assists departments with security policies and procedures for compliance with State and Federal security guidelines such as Criminal Justice Information Systems/Michigan State Police security requirements for justice data, HIPAA (Health Insurance Portability and Accountability Act) privacy and security regulations, Office of Child Support Technical Security Controls and Payment Card Industry Data Security Standards.

Information Technology 101-228 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	278,465	250,800	242,800	(8,000)
Operating Expenses	21,106	43,600	43,600	—
Operating Transfers Out	—	—	—	—
Salaries	762,919	687,400	664,700	(22,700)
Total Expenditures:	1,062,490	981,800	951,100	(30,700)

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
10.1	10.1	10.1	—

Reason for Change, if applicable:
N/A

Office of the Prosecuting Attorney 101-229

Overview:

The Prosecuting Attorney is the Chief Law Enforcement Officer for Kalamazoo County. The Office was created by the Michigan Constitution. The responsibilities and authority of the Prosecutor are established by common law, statute, court rule and appellate case law. In Kalamazoo County, criminal cases are investigated by fourteen different police agencies and the completed investigations are submitted to the Prosecutor's Office. Adult criminal matters represent a major portion of the prosecution effort. A growing list of additional responsibilities and the role of the Prosecutor are now defined in over 700 separate statutes and court rules in Michigan.

Circuit Court

The Prosecutor's jurisdiction over criminal matters encompasses all State statute felonies committed within the boundaries of Kalamazoo County. A felony is a criminal offense that is punishable by imprisonment in excess of one year and includes such charges as home invasion, car theft, drug trafficking, sexual assault, armed robbery and murder. The Circuit Court Division handles the prosecution of these felonies once the cases have been bound over to Circuit Court for trial. In addition, the Circuit Court Division handles all appeals that are filed following a conviction. This includes all post-conviction motions filed in the Circuit Court as well as all appeals filed in both the Michigan Court of Appeals and the Michigan Supreme Court.

Family Court

The Family Court Division of the Prosecutor's Office discharges additional duties aimed at protecting and assisting the children of Kalamazoo County. Prosecutors work closely with representatives of Children's Protective Services to address in court the behavior of parents who abuse or neglect the welfare of their children. In addition, some members of the Family Court Division work under a reimbursement program from the State to hold accountable non-custodial parents who are not meeting their legal obligation to financially support their children.

The Prosecutor's Office obtains court orders requiring this financial support from the parents and thus reduces the burden to taxpayers for the support of these children. This Division is also responsible for representing the community in all juvenile delinquency proceedings held within the County. Delinquency proceedings result when a person under the age of 17 violates the criminal law. Assistant Prosecutors review police investigations of these violations to determine whether the juveniles will be brought before the Family Court on delinquency charges and prosecute the cases at all subsequent hearings.

District Court

The District Court Division coordinates and oversees the work done in the office to review police investigations and bring formal criminal charges against adult offenders. The members of this Division also handle the prosecution of misdemeanor cases in the District Court in Kalamazoo County. A misdemeanor is a criminal offense that is punishable by a term of imprisonment of one year or less and includes such charges as drunk driving, driving with a suspended license, domestic violence, assault and battery, and larceny. The District Court Division also prosecutes the preliminary hearings on felony cases and represents petitioners at mental commitment hearings in the Probate Court.

 <http://www.kalcounty.com/opa/>

Office of the Prosecuting Attorney 101-229 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	26,554	31,400	28,700	(2,700)
Contributions & Donations	—	—	—	—
Federal Grants	14,544	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	372,663	467,000	321,200	(145,800)
Taxes & Assessments	—	—	—	—
Total Revenues:	413,761	498,400	349,900	(148,500)

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	461,516	562,000	576,000	14,000
Operating Expenses	212,366	232,700	315,200	82,500
Operating Transfers Out	186,408	213,400	213,400	—
Salaries	1,282,180	1,539,800	1,588,500	48,700
Total Expenditures:	2,142,469	2,547,900	2,693,100	145,200

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
22.2	22.0	23.0	1.0

Reason for Change, if applicable:

Additional position approved as part of 2019 budget.

Office of the Treasurer 101-253

Overview:

Elected to a four year term, the Treasurer is chief custodian of all funds received by the County. In relation to this responsibility, the Treasurer administers the provision of general property tax laws and is responsible for the collection and distribution of delinquent real tax levies. The Treasurer also has the added responsibility of:

- Custodianship and banking of funds
- Investment of monies
- Statutory supervision of all property taxes
- Act as agent for the Tax Revolving Fund Distribution to permit 100% payment of real property delinquencies to levying units that participate in the summer and winter tax
- Responsible for maintenance of all delinquent property records and assignment of fees leading up to foreclosure and public auction of property due to lack of tax payment
- Accounting for and distributing penal fines
- Administering the County's hotel/motel accommodation tax ordinance
- Providing a tax certification on all transfers of real property when the deed or other legal instrument contains a "Warrant and Defend" clause.
- Settling MTT appeals, which includes refunds to taxpayers
- Adjustments of tax dollars as ordered by local boards of review
- Adjustments of denials or granting of homestead status as ordered by Michigan State Treasury
- Under requirements of Proposal A, responsible for the collection of all state education taxes from taxing units and submitting them to the State
- Collecting dog license fees
- As the foreclosing governmental unit handle the sale of foreclosed properties
- Maintains debt service accounts for bonded indebtedness of the county

① <http://www.kalcounty.com/treasurer/>

Office of the Treasurer 101-253 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	45,359	41,300	47,700	6,400
Contributions & Donations	—	40,000	—	(40,000)
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	805,668	625,400	908,000	282,600
Licenses & Permits	14,584	14,000	14,500	500
Local Unit Contributions	—	—	—	—
Operating Transfers In	6,970,300	1,981,900	1,910,000	(71,900)
Other Revenue	3,737	2,100	2,000	(100)
State Grants	—	—	—	—
Taxes & Assessments	116,158	105,000	115,000	10,000
Total Revenues:	7,955,806	2,809,700	2,997,200	187,500

Expenditures:				
Capital Expenditure	—	40,000	—	(40,000)
Contingency	—	—	—	—
Fringe Expenses	192,909	197,900	206,100	8,200
Operating Expenses	381,801	376,200	401,700	25,500
Operating Transfers Out	—	—	—	—
Salaries	528,517	542,300	564,500	22,200
Total Expenditures:	1,103,227	1,156,400	1,172,300	15,900

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
10.0	10.0	10.0	—

Reason for Change, if applicable:
N/A

Buildings & Grounds 101-265

Overview:

The Buildings & Grounds Department operates through the Office of the Administrator under the supervision of the Deputy County Administrator – Internal Services and supervises the facility operations and maintenance for the County. It directly provides daily maintenance and custodial services and handles all major repairs and renovations. Many of these tasks are completed by the County staff, including skilled trade positions (HVAC technicians, electrician, plumber, carpenter and electronics technician).

Additionally, the department is responsible for providing garage operations that include the servicing and maintenance of approximately 140 County owned vehicles. Buildings & Grounds provides project development services and construction management for most major capital and renovation projects. Helping individual departments develop budget estimates, solicit quotes and assist in the bidding process is also within the departmental scope.

The functions of the Buildings & Grounds Department are necessary to provide a safe and clean work environment and to meet applicable code and licensure requirements that are needed for the performance of mandated County functions.

Buildings & Grounds 101-265 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	74	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	74	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	492,847	515,100	524,900	9,800
Operating Expenses	776,901	844,100	868,100	24,000
Operating Transfers Out	—	—	—	—
Salaries	1,352,983	1,426,300	1,449,700	23,400
Total Expenditures:	2,622,731	2,785,500	2,842,700	57,200

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
35.8	35.8	36.8	1.0

Reason for Change, if applicable:

Additional position approved as part of 2019 budget.

Utilities 101-266

Overview:

This activity is used to record the electric, natural gas, water and fuel oil charges for each County owned facility.

Utilities 101-266 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—
Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	1,137,949	1,375,800	1,422,700	46,900
Operating Transfers Out	—	—	—	—
Salaries	—	—	—	—
Total Expenditures:	1,137,949	1,375,800	1,422,700	46,900

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

Security 101-267

Overview:

This activity is used to record the security costs associated with the Administration building, Gull Road Justice Complex and Michigan Avenue Courthouse.

Security 101-267 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—
Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	93,670	100,300	138,600	38,300
Operating Expenses	175,772	188,900	150,900	(38,000)
Operating Transfers Out	—	—	—	—
Salaries	282,785	317,100	385,400	68,300
Total Expenditures:	552,228	606,300	674,900	68,600

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
2.0	3.0	3.0	—

Reason for Change, if applicable:

N/A

Office of the Drain Commissioner 101-275

Overview:

The Drain Commissioner's primary responsibilities are defined by the Drain Code of 1956 and other State statutes. The Commissioner's jurisdiction includes the legally described county drainage districts and storm water drainage districts in specific plats. Drainage districts, by statute, are corporate entities with powers to contract, hold, manage and sell real estate and be directly involved in litigation. The Drain Commissioner does not own the county drains, but acts as the steward or caretaker for each district.

The Kalamazoo County Drain Commissioner maintains approximately 225 traditional drainage districts consisting of county drains, streams and other watercourses, and approximately 140 drainage districts consisting of plats with Act 433 agreements with the Drain Office. Funding for the care and maintenance of each district is accomplished through assessments to the residents and local governments associated with the districts.

The Office of the Drain Commissioner is responsible for the implementation of the Municipal Separate Storm Sewer Systems (MS4) on behalf of both the Drain Office and the County as mandated by the Michigan Department of Environmental Quality; provides technical assistance to units of government and individuals with regard to storm water and drainage issues; sets lake levels (when petitioned); and serves on governmental lake boards, the Parks and Recreation Commission, and the Board of Public Works.

① <http://www.kalcounty.com/drain/>

Office of the Drain Commissioner 101-275 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	550	1,500	1,500	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	1,274	100	100	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	1,824	1,600	1,600	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	64,948	66,300	67,900	1,600
Operating Expenses	41,142	73,600	73,600	—
Operating Transfers Out	(17,237)	—	—	—
Salaries	177,940	181,500	185,700	4,200
Total Expenditures:	266,794	321,400	327,200	5,800

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
2.5	2.5	2.5	—

Reason for Change, if applicable:
N/A

Soil Erosion & Sedimentation Control 101-282

Overview:

The Soil Erosion Agent of the Office of the Drain Commissioner enforces part 91 of Public Act 451 1994, on behalf of the State of Michigan, as it pertains to soil erosion and its effect on the natural environment. This program is administered county-wide except in the cities of Kalamazoo and Portage, whom administer their own programs. The Agent must pass two certification tests, administered by the State of Michigan, every 5 years and is subject to Department of Environmental Quality audit.

① <http://www.kalcounty.com/drain/sesc/index.htm>

Soil Erosion & Sedimentation Control 101-282 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	500	500	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	49,995	35,000	35,000	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	49,995	35,500	35,500	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	19,785	20,700	21,200	500
Operating Expenses	5,344	9,400	11,100	1,700
Operating Transfers Out	—	—	—	—
Salaries	54,205	56,600	57,900	1,300
Total Expenditures:	79,334	86,700	90,200	3,500

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
1.5	1.5	1.5	—

Reason for Change, if applicable:

N/A

Office of the Sheriff – Administration/Support 101-301

Overview:

The Office of the Sheriff also coordinates the activities of County departments and other governmental and private organizations that play a role in the protection of life and property during disaster situations. The department is responsible for continuing disaster mitigation programs, training, exercising and complying with various State and Federal requirements.

The Sheriff's Office enforces Marine Laws, ORV and Snowmobile Laws; serves Civil Processes upon request; and serves subpoenas from the District and Circuit Courts. Concealed Weapons permits are investigated, while permits to purchase guns and gun registrations are recorded by the Support Division of the Sheriff's Office. Sex Offenders are registered at the Sheriff's Office and follow up checks are made on a regular basis.

① <http://www.kalcounty.com/sheriff/>

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

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	1,249,185	936,000	1,218,400	282,400
Contributions & Donations	40	—	—	—
Federal Grants	17,227	11,000	18,500	7,500
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	2,201,215	2,123,400	2,294,800	171,400
Operating Transfers In	143,000	143,000	143,000	—
Other Revenue	217,166	245,500	242,500	(3,000)
State Grants	—	15,000	—	(15,000)
Taxes & Assessments	—	—	—	—
Total Revenues:	3,827,832	3,473,900	3,917,200	443,300

Expenditures:				
Capital Expenditure	3,494	11,000	10,000	(1,000)
Contingency	—	—	—	—
Fringe Expenses	740,675	801,600	812,500	10,900
Operating Expenses	560,148	638,600	(463,800)	(1,102,400)
Operating Transfers Out	6,673	—	—	—
Salaries	1,494,873	1,610,900	1,629,000	18,100
Total Expenditures:	2,805,863	3,062,100	1,987,700	(1,074,400)

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
143.3	26.1	26.1	—

Reason for Change, if applicable:

N/A

Office of the Sheriff – Jail 101-302

Overview:

The Jail Division of the Sheriff's Office has the responsibility for the custody and control of a jail population rated to house 500 inmates. This includes transporting inmates to and from Court, other jail facilities within the State, and the State prisons.

① <http://www.kalcounty.com/sheriff/jail.htm>

Office of the Sheriff – Jail 101-302 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	1,900,017	2,225,800	2,259,700	33,900
Operating Expenses	1,896,284	1,400,800	1,378,300	(22,500)
Operating Transfers Out	—	—	—	—
Salaries	3,527,208	4,152,400	4,209,400	57,000
Total Expenditures:	7,323,509	7,779,000	7,847,400	68,400

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
1.0	72.0	72.0	—

Reason for Change, if applicable:
N/A

Office of the Sheriff – Field Operations

101-303

Overview:

The Office of the Sheriff has the responsibility for patrolling, responding to complaints and calls for service, criminal investigations, and traffic enforcement for approximately 260,000 citizens in a 580 square mile area with primary focus on the unincorporated areas of 14 townships in the County of Kalamazoo.

A Reserve Division and Mounted Deputy Division are maintained for support of the Office of the Sheriff Operations Division, and actively participates in Multi-Jurisdictional Crime Task Forces, Regional SWAT Team and Regional Drug Enforcement Task Forces.

① <http://www.kalcounty.com/sheriff/operations.htm>

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

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	2,179,446	2,174,900	2,228,200	53,300
Operating Expenses	494,150	567,900	593,800	25,900
Operating Transfers Out	70,003	89,800	—	(89,800)
Salaries	4,036,011	4,030,100	4,121,900	91,800
Total Expenditures:	6,779,610	6,862,700	6,943,900	81,200

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
—	53.0	53.0	—

Reason for Change, if applicable:

N/A

Animal Services & Enforcement 101-421

Overview:

The Animal Services & Enforcement Department operates through the Office of the Administrator under the supervision of the Deputy County Administrator – External Services. In accordance with MCLA 287.289a, the County Board of Commissioners established the animal control agency in the interest of protecting the public health and safety of Kalamazoo County residents. The agency is mandated through the regulations enacted by the State of Michigan, the Michigan Departments of Health, and Agriculture, and the Kalamazoo County Animal Control Ordinance, to regulate and control the conduct, keeping, and care of dogs and other animals.

Animal Services & Enforcement offers many animal welfare services such as; operating the County Animal Shelter and actively promoting pet adoptions while working closely with local rescue and humane organizations; reconnecting lost pets with their owners; offering inexpensive euthanasia services for owner's animals; and rescue of stray, sick or injured domestic and wild animals.

Animal Services & Enforcement offers the citizens of Kalamazoo County public health and safety services such as: responding to thousands of animal related citizen's complaints; picking up stray and lost animals; acting as an agent for the County Treasurer in the sale of dog licenses; 24 hour emergency response to 911 calls; investigating animal neglect and cruelty cases; and assisting other law enforcement agencies with warrant searches, evictions, and criminal cases, where animals are or may be involved.

① <http://www.kalcounty.com/ac/>

Animal Services & Enforcement 101-421 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	80,102	79,300	84,800	5,500
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	11,300	9,000	10,000	1,000
Interest & Rents	360	200	300	100
Licenses & Permits	498,533	520,000	520,000	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	(23)	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	590,272	608,500	615,100	6,600

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	134,146	137,000	141,000	4,000
Operating Expenses	153,128	167,600	167,600	—
Operating Transfers Out	—	—	—	—
Salaries	367,524	375,600	386,000	10,400
Total Expenditures:	654,798	680,200	694,600	14,400

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
9.0	9.0	9.0	—

Reason for Change, if applicable:
N/A

Emergency Management 101-426

Overview:

The Kalamazoo County Office of Emergency Management (OEM), a division within the Kalamazoo County Sheriff's Office, is responsible for planning, coordinating and managing a consolidated emergency management program for Kalamazoo County. The duties include preparing for, responding to, mitigating, and recovering from a wide range of natural and man-made disasters. To fulfill this mandate, OEM works closely with others having responsibilities related to homeland security, emergency response and hazardous materials use or transportation.

OEM provides comprehensive training for public officials and private citizens and maintains operational readiness of the County Emergency Operations Center for disaster management and all Homeland Security and Domestic Preparedness activities. The office maintains and deploys the mobile command post for use by local incident commanders during major events.

ⓘ <http://www.kalcounty.com/em/default.htm>

Emergency Management 101-426 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	34,230	33,500	31,500	(2,000)
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	34,230	33,500	31,500	(2,000)

Expenditures:				
Capital Expenditure	1,903	2,500	2,500	—
Contingency	—	—	—	—
Fringe Expenses	18,311	60,500	83,500	23,000
Operating Expenses	46,516	52,300	52,300	—
Operating Transfers Out	—	—	—	—
Salaries	97,230	112,100	174,000	61,900
Total Expenditures:	163,960	227,400	312,300	84,900

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
1.5	1.5	2.5	1.0

Reason for Change, if applicable:

Additional position approved as part of 2019 budget.

Capital Improvements 101-444

Overview:

This activity is used to record capital purchases under the Capital Improvement Program annually.

Capital Improvements 101-444 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—
Expenditures:				
Capital Expenditure	1,181,781	951,000	951,000	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	—	—	—	—
Operating Transfers Out	8,924,955	3,649,500	3,701,900	52,400
Salaries	—	—	—	—
Total Expenditures:	10,106,736	4,600,500	4,652,900	52,400

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

At Large Drains 101-445

Overview:

This activity is used to record the County's share of costs associated with At Large Drain assessments.

At Large Drains 101-445 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—
Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	34,773	53,000	61,900	8,900
Operating Transfers Out	—	—	—	—
Salaries	—	—	—	—
Total Expenditures:	34,773	53,000	61,900	8,900

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

Health & Community Services - Administration

101-613

Overview:

An effective public health service system must be responsible to both the people it serves and the people who support it. The physical, mental, and social well-being of the people of this county is a matter of primary public concern. It is the vision of the department to plan for and assure delivery of a wide range of services based upon expressed community needs and that programs and services will be accessible to all, and provided in a coordinated and collaborative manner through a highly trained staff, utilizing all resources to best meet the needs of our diverse community.

The goals of the Health & Community Services Department are:

- To improve the overall health of the community by reducing preventable disabilities and deaths and promoting healthy lifestyles and choices.
- To strengthen the capacity of individuals and families at risk within the community to take control of their lives and work toward self-sufficiency.
- To protect the community from health threatening conditions by assessing and improving the physical environment

The Health & Community Service Departments' administration is responsible for the oversight of these program and services. More specifically, the administration is responsible for the planning, development, management and administration of these programs consistent with federal, state, and county policies, procedures, and regulations. The Health & Community Services Department Director is the County Health Officer, appointed as such by the State of Michigan. The department is composed of the Office of the Director, Public Health Services (Clinical Services, Environmental Health, Public Health Laboratory, & Emergency Preparedness) and Community Services (Area Agency on Aging, Breast & Cervical Cancer Control Navigation Program, Maternal & Child Health Programs & Veterans Service Office). The department has approximately 150 employees. Health & Community Service reports under the general supervision of the Deputy County Administrator-External Services and the County Administrator/Controller.

① <http://www.kalcounty.com/hcs/>

Health & Community Services - Administration 101-613 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	3,435	2,700	2,700	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	7,289	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	10,724	2,700	2,700	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	233,888	253,400	119,300	(134,100)
Operating Expenses	266,843	266,200	267,200	1,000
Operating Transfers Out	6,762,967	2,062,100	2,535,400	473,300
Salaries	640,789	693,000	323,800	(369,200)
Total Expenditures:	7,904,486	3,274,700	3,245,700	(29,000)

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
12.4	5.4	5.4	—

Reason for Change, if applicable:

N/A

Veterans Affairs 101-614

Overview:

The Veterans Service Office, housed at the Health & Community Services Department, hosts one veterans' service organization: the Marine Corps League. The Veterans Trust Fund is also administered through the Veterans Service Office. Services are provided to Kalamazoo County veterans and their families by the staff of the Veterans Service Office in addition to the representatives of the participating service organization.

Veterans and family members are assisted in filing claims, helping with disability and pension forms, providing information on legislation and other regulatory issues, referrals to other service organizations, as well as areas of general advocacy and advice.

The Health & Community Service Department reports under the general supervision of the Deputy County Administrator-External Services and the County Administrator/Controller.

① <http://www.kalcounty.com/hcs/veterans.htm>

Veterans Affairs 101-614 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	3,988	4,100	4,100	—
Operating Transfers In	1,250	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	5,238	4,100	4,100	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	30,815	39,600	35,900	(3,700)
Operating Expenses	23,407	40,000	40,000	—
Operating Transfers Out	—	—	—	—
Salaries	84,425	108,600	98,000	(10,600)
Total Expenditures:	138,647	188,200	173,900	(14,300)

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
2.5	2.5	2.5	—

Reason for Change, if applicable:
N/A

Medical Examiner 101-648

Overview:

The Medical Examiner is appointed by the Board of Commissioners and is a licensed physician. The Medical Examiner in turn appoints Deputy Medical Examiners and Medical Examiner Investigators.

The Medical Examiner program is required by Michigan Law to investigate deaths that are sudden, suspicious, unexpected, violent, accidental, occur in jails or prisons or happen without medical attention within a 48-hour period. The Medical Examiner has the authority to order an autopsy at any time it is deemed necessary to determine or confirm the cause and manner of death.

① <http://www.kalcounty.com/me/index.htm>

Medical Examiner 101-648 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	20,130	85,000	85,000	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	20,130	85,000	85,000	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	530,423	593,600	737,600	144,000
Operating Transfers Out	—	—	—	—
Salaries	—	—	—	—
Total Expenditures:	530,423	593,600	737,600	144,000

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

Community Mental Health 101-649

Overview:

This activity is used to record the general fund appropriation utilized to support Kalamazoo County Community Mental Health & Substance Abuse Services. On January 1, 1997, the Kalamazoo County Board of Commissioners passed a resolution creating the Kalamazoo Community Mental Health Services (KCMHS) Authority, which became a Mental Health Authority as provided under the Michigan Mental Health Code. The County's general fund appropriation is used to either match State and Federal funding or to fund community services.

Community Mental Health 101-649 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	2,270,302	2,271,800	2,278,700	6,900
Operating Transfers Out	—	—	—	—
Salaries	—	—	—	—
Total Expenditures:	2,270,302	2,271,800	2,278,700	6,900

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

Child Care Probate 101-662

Overview:

This activity is used to record the general fund appropriation utilized to support the Child Care fund. Costs in the Child Care fund are shared 50% with the State of Michigan and 50% with Kalamazoo County Government.

Child Care Probate 101-662 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—
Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	—	—	—	—
Operating Transfers Out	4,395,637	4,617,900	4,916,200	298,300
Salaries	—	—	—	—
Total Expenditures:	4,395,637	4,617,900	4,916,200	298,300

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

Social Services 101-670

Overview:

Under the Kalamazoo County Michigan Department of Human Services (DHS) Board, and the Michigan Department of Human Services, Kalamazoo County DHS provides community leadership, seeks to improve the quality of life by protecting children and vulnerable adults, delivers juvenile justice services, and provides support to strengthen families and individuals striving for independence. The Michigan Department of Human Services cases represent varying needs that are not covered by state or other county funds.

Social Services 101-670 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	9,514	—	—	—
Operating Transfers Out	—	—	—	—
Salaries	—	—	—	—
Total Expenditures:	9,514	—	—	—

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

Services for Seniors 101-672

Overview:

This activity is used to record the general fund appropriation utilized to support services for seniors beyond those supported by grant dollars.

Services for Seniors 101-672 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—
Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	—	—	—	—
Operating Transfers Out	519,333	525,000	257,500	(267,500)
Salaries	—	—	—	—
Total Expenditures:	519,333	525,000	257,500	(267,500)

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

Veterans Burial 101-681

Overview:

This appropriation is for payment of the \$300 burial allowance provided for deceased County war time veterans and/or their spouses by State Law. Eligibility is determined by and payment authorized through investigation made by staff of the Veterans Service Office.

① <http://www.kalcounty.com/hcs/veterans.htm>

Veterans Burial 101-681 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	14,343	15,000	15,000	—
Operating Transfers Out	—	—	—	—
Salaries	—	—	—	—
Total Expenditures:	14,343	15,000	15,000	—

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

Soldiers & Sailors Relief 101-689

Overview:

This appropriation is for emergency relief assistance to Military war time veterans residing in Kalamazoo County and having no other resources. Disbursements are authorized by the Veterans Service Office.

① <http://www.kalcounty.com/hcs/veterans.htm>

Soldiers & Sailors Relief 101-689 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	70	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	70	—	—	—
Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	41,642	35,000	50,000	15,000
Operating Transfers Out	—	—	—	—
Salaries	—	—	—	—
Total Expenditures:	41,642	35,000	50,000	15,000

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

Parks Appropriation 101-691

Overview:

This activity accounts for the General Fund appropriations to the County Parks. No future appropriations are expected.

Parks Appropriation 101-691 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—
Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	—	—	—	—
Operating Transfers Out	(2,812)	—	—	—
Salaries	—	—	—	—
Total Expenditures:	(2,812)	—	—	—

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

Public Housing 101-700

Overview:

This activity accounts for the General Fund appropriation to assist with housing initiatives. These funds are primarily directed to the Public Housing Commission who attempts to help area residents gain access to decent, affordable housing through Section 8, HARP, mental health and Local Housing Assistance Fund vouchers and referral services.

Public Housing 101-700 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—
Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	125,000	125,000	225,000	100,000
Operating Transfers Out	—	—	—	—
Salaries	—	—	—	—
Total Expenditures:	125,000	125,000	225,000	100,000

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

MSU Extension 101-731

Overview:

MSU Extension was built on the foundation of extending the university's knowledge to address real-world issues and opportunities facing Michigan residents. It continues with the same mission today: to help people in every community improve their lives through applied science-based, university-generated knowledge. MSU Extension staff members deliver educational programs centered on four broad topic areas:

Agriculture & Agribusiness

Supporting Michigan's second-largest industry is key to a brighter future. Activities in this area emphasize increasing agricultural producer success, supporting food safety, reaching new markets and advancing agriculture through applied research.

Greening Michigan

Moving toward a sustainable future for our state will require leveraging existing networks of community and economic development leaders, entrepreneurs, and visionaries. They'll engage new partnerships to focus on initiatives around responsibly managing Michigan's rich natural and human resources.

Health & Nutrition

Increasing Michigan's productivity and reducing health care costs will give Michigan residents the tools they need to embrace healthy living. A healthy population is also a sound financial investment for the future.

Children & Youth

Ensuring a productive workforce means preparing today's young people to be tomorrow's leaders, entrepreneurs, educators, mentors and skilled employees. Youth programs are empowering youngsters to expand their horizons and lay the foundation for lifetime success.

① <https://www.canr.msu.edu/kalamazoo/>

MSU Extension 101-731 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	9,500	9,500	9,500	—
Contributions & Donations	5,000	5,000	5,000	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	14,500	14,500	14,500	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	31,553	34,400	35,400	1,000
Operating Expenses	181,563	185,000	185,000	—
Operating Transfers Out	—	—	—	—
Salaries	86,447	94,100	96,600	2,500
Total Expenditures:	299,563	313,500	317,000	3,500

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
2.2	2.2	2.2	—

Reason for Change, if applicable:
N/A

Law Library Appropriation 101-740

Overview:

The Law Library, located within the central Kalamazoo Public Library receives partial funding from Kalamazoo County. The Law Library is open regular library hours and materials for both attorneys and laypersons is available. Local attorneys provide free monthly legal consultations and occasional seminars.

① <http://www.kpl.gov/law-library/>

Law Library Appropriation 101-740 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	—	—	—	—
Operating Transfers Out	59,742	62,100	64,000	1,900
Salaries	—	—	—	—
Total Expenditures:	59,742	62,100	64,000	1,900

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
—	—	—	—

Reason for Change, if applicable:
N/A

Planning 101-801

Overview:

The Planning & Community Development Department operates through the Office of the Administrator under the supervision of the Deputy County Administrator - External Services. The Planning Department was created in March of 1961. Its primary purpose was to provide staff assistance to the County Planning Commission, which was created on March 19, 1960 by the County Board of Supervisors under PA 282 of 1945, as amended. The Planning & Community Development Department provides the following services:

County GIS

The County Geographic Information Systems (GIS) program, as part of the Planning Department, provides certain fee-based data and mapping services. The Kalamazoo County GIS mapping website provides access to aerial photography, parcels, roads and other map information at no charge.

Resource Development

The Resource Development Coordinator supports the Planning & Community Development Department functions in the areas of County brownfield redevelopment, economic development, special projects and intercommunity relationships with other units of government.

Land Use Review & Recommendation

In accordance with appropriate statute or ordinance, the Kalamazoo Metropolitan County Planning Commission provides recommendations on farmland preservation agreements, preliminary plats, master plans, land use and future land use plans, and plan amendments.

Planning Information & Assistance

Planning magazines, statistical information including Census data and Census maps, County street directory, maps (zoning, topography, wetlands, floodplains, etc.), and aerial photography are available in the Planning & Community Development department. Limited planning assistance services are available from County planning staff to local units of government in Kalamazoo County for various projects. Projects may include land use plan amendments, training workshops, planning education etc.

Economic Development Service

County planning staff provides community and economic development assistance to public and quasi-public agencies. Services typically include grant application and management, financing conduit for infrastructure improvements, planning support, and intergovernmental coordination.

① <http://www.kalcounty.com/planning/>

Planning 101-801 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	1,467	2,000	2,000	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	1,467	2,000	2,000	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	44,048	60,300	62,100	1,800
Operating Expenses	35,155	27,500	27,500	—
Operating Transfers Out	—	—	—	—
Salaries	120,680	165,100	170,100	5,000
Total Expenditures:	199,883	252,900	259,700	6,800

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
2.5	2.5	2.5	—

Reason for Change, if applicable:
N/A

Economic Development 101-856

Overview:

This activity represents the County's General Fund appropriation towards economic development in Kalamazoo County.

① <http://www.kalcounty.com/planning/ecodev.htm>

Economic Development 101-856 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—
Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	75,000	75,000	75,000	—
Operating Transfers Out	—	—	—	—
Salaries	—	—	—	—
Total Expenditures:	75,000	75,000	75,000	—

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

Strategic Issues 101-939

Overview:

This activity supports the Board of Commissioners’ strategy of providing additional funding for a variety of areas that seek to improve the overall face of County Government and services to citizens. Previous initiatives pertained to continuation of grant funded innovative or creative programs that made a positive impact and/or mitigated social conditions that increase demands on County services. Recent focus has been ongoing work on the strategic planning process initiated by previous Boards and Administration as well as county-wide management training.

Strategic Issues 101-939 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	44,091	72,000	72,000	—
Operating Transfers Out	—	—	—	—
Salaries	—	—	—	—
Total Expenditures:	44,091	72,000	72,000	—

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
—	—	—	—

Reason for Change, if applicable:
N/A

Contingencies 101-941

Overview:

Contingencies represent unallocated monies in the General Fund which are available to meet unforeseen, emergency and/or nonrecurring expenditures.

Contingencies 101-941 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—
Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	80,000	100,000	20,000
Fringe Expenses	—	—	—	—
Operating Expenses	—	500	25,500	25,000
Operating Transfers Out	—	—	—	—
Salaries	—	—	—	—
Total Expenditures:	—	80,500	125,500	45,000

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

Reserves 101-943

Overview:

This activity represents funding that is set aside to allow the Board of Commissioners to address critical needs in the community which have been identified in the past 18 to 36 months, or which may be identified during the budget period. Funding to support the Consolidated Dispatch Authority is included here.

Reserves 101-943 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	—	2,271,100	2,514,100	243,000
Operating Transfers Out	—	—	—	—
Salaries	—	—	—	—
Total Expenditures:	—	2,271,100	2,514,100	243,000

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

Restricted Reserves 101-945

Overview:

The Restricted Reserve activity is used for budgeted personnel expenses for approved payroll adjustments and departments' use of temporary staff.

Restricted Reserves 101-945 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—
Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	40,400	63,000	22,600
Operating Expenses	—	50,000	50,000	—
Operating Transfers Out	—	—	—	—
Salaries	—	165,000	160,800	(4,200)
Total Expenditures:	—	255,400	273,800	18,400

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

Insurance 101-954

Overview:

This activity is used to record the General Fund appropriation for the County's general liability insurance expense.

Insurance 101-954 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—
Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	(11,672)	20,000	20,000	—
Operating Transfers Out	198,790	850,000	620,000	(230,000)
Salaries	—	—	—	—
Total Expenditures:	187,118	870,000	640,000	(230,000)

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
—	—	—	—

Reason for Change, if applicable:
N/A

Employee Benefits 103

Fund Description:

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

Fund Type: Internal Service
Fund Function: Internal Service
Major/Non-Major Fund: Non-Major Fund
Basis of Budgeting: Accrual Basis
Basis of Accounting: Accrual Basis

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

Revenue for the Employee Benefit Fund is derived from the fringe rate charged to County departments and programs based on a percentage of salary.

Use of Fund Balance:

Restricted to Employee Benefits related activities.

Employee Benefits Funds 103 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	19,560,886	19,276,700	20,190,000	913,300
Contributions & Donations	1,703,065	1,535,500	1,800,000	264,500
Federal Grants	—	—	—	—
Fines & Forfeitures	2,331	—	—	—
Interest & Rents	149,391	120,000	144,000	24,000
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	164,401	2,000,000	1,000,000	(1,000,000)
State Grants	28,127	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	21,608,200	22,932,200	23,134,000	201,800
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	—	—	—	—
Other Expenditures	22,701,758	22,932,200	23,134,000	201,800
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	22,701,758	22,932,200	23,134,000	201,800
Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—
Net Change in Fund Balance:				
	(1,093,558)			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Employee Benefits	6,122,122	(1,000,000)	5,122,122	—

Estimated % Change: (16.3)%

Causes and/or Consequences of Fund Balance Change:

Increases and decreases are a result of normal operations of this enterprise fund as revenues and expenses do not equal. Changes also occur with changes in capital assets and depreciation activity. County practice is to maintain 3-6 months of working capital for cash-flow needs. The Board of Commissioners can authorize fund balance use consistent with the purpose of the fund.

Law Enforcement 104

Fund Description:

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

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

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

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

Use of Fund Balance:

Restricted for Law Enforcement activities.

Law Enforcement 104 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	(122,064)	—	50,000	50,000
Licenses & Permits	—	—	—	—
Local Unit Contributions	70,000	70,000	70,000	—
Other Revenues	—	50,000	—	(50,000)
State Grants	428,983	400,000	428,000	28,000
Taxes & Assessments	11,503,536	12,266,800	12,150,800	(116,000)
Total Revenues:	11,880,456	12,786,800	12,698,800	(88,000)
Expenditures:				
Capital Outlay	280,009	273,600	273,600	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	658,105	692,100	748,000	55,900
Judicial	3,822,957	3,951,800	4,053,800	102,000
Other Expenditures	—	50,000	50,000	—
Public Safety	7,338,793	7,819,300	7,573,400	(245,900)
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	12,099,865	12,786,800	12,698,800	(88,000)
Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—
Net Change in Fund Balance:				
	(219,409)			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Law Enforcement	424,545	—	424,545	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

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

Revenues 104-130

Overview:

This activity is utilized to capture Law Enforcement fund revenues such as various sources of taxes, immaterial miscellaneous revenues that are typically not budgeted for and do not necessarily have a related department to credit. Additionally, this activity may be utilized to balance the budget in years Fund Balance is utilized to fund spending for designated purposes.

Revenues 104-130 Financial Summary

Revenues:	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	(122,064)	—	50,000	50,000
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	50,000	—	(50,000)
State Grants	428,983	400,000	428,000	28,000
Taxes & Assessments	11,503,536	12,266,800	12,150,800	(116,000)
Total Revenues:	11,810,456	12,716,800	12,628,800	(88,000)

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

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
—	—	—	—

Reason for Change, if applicable:
N/A

Circuit Court – Trial Division 104-134

Overview:

The Circuit Court Trial Division is responsible for providing all services that support the trial division of the Court including, but not limited to, scheduling, jury services, and providing legal representation and due process support before, during and after hearings. Each Trial Division courtroom is comprised of a courtroom team including a judge, a judicial aide, and a law clerk. Four judges are assigned to the Trial Division. In cooperation with the Chief Court Clerk, monitor and maintain court records under a cooperative agreement with the County Clerk/Register of Deeds.

This division is also responsible for the court's plan for caseload management, personal protection orders, jury services, process/plan for assigned counsel, judicial availability, ADR and case evaluation.

The types of cases heard by the Trial Division include criminal felony cases with a potential sentence of one or more year's incarceration; civil actions with claims of \$25,000 or more; and appeals from District Court, Probate Court and administrative agencies of state government and local government boards.

① <http://www.kalcounty.com/courts/circuit/trial/>

Circuit Court – Trial Division 104-134 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	107,853	118,400	117,900	(500)
Operating Expenses	133,175	129,300	129,300	—
Operating Transfers Out	—	—	—	—
Salaries	295,489	324,600	323,500	(1,100)
Total Expenditures:	536,518	572,300	570,700	(1,600)

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
7.0	7.0	7.0	—

Reason for Change, if applicable:
N/A

Circuit Court – Family Division 104-135

Overview:

The Circuit Court Family Division provides services that support the family division of the Court including, but not limited to, scheduling, providing legal assistance and support before, during and after hearings. Each Family Division courtroom is comprised of a courtroom team including a judge, a referee, a court recorder/judicial aide, and a domestic courtroom clerk. Referees are cross-trained to hear both domestic and juvenile matters. Three judges are assigned to the Family Division. In cooperation with the Chief Court Clerk, monitor and maintain court records under a cooperative agreement with the County Clerk/Register of Deeds.

This unit also provides court entry screening programs – juvenile intake and domestic intake, pretrial services, field services (juvenile probation, foster care), alternative programs and coordinates CASA volunteers. The types of cases heard by the Family Division include domestic relations matters, juvenile matters pertaining to delinquency or criminal activity, child protective proceedings, adoptions, name changes, and emancipations.

① <http://www.kalcounty.com/courts/circuit/family/>

Circuit Court – Family Division 104-135 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	122,240	130,400	145,500	15,100
Operating Expenses	961	4,400	4,400	—
Operating Transfers Out	200,000	200,000	200,000	—
Salaries	334,904	357,300	398,100	40,800
Total Expenditures:	658,105	692,100	748,000	55,900

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
6.5	6.5	6.5	—

Reason for Change, if applicable:
N/A

District Court 104-136

Overview:

Public Act 154 of 1968 established the District Courts in the State of Michigan. On January 1, 1999, three separate District Courts in Kalamazoo County consolidated into one county-wide jurisdiction District Court, legislated as "Kalamazoo County Eighth Judicial District Court".

District Court operates with six judges and has original jurisdiction on criminal felony cases; general jurisdiction over criminal misdemeanors, traffic misdemeanors, traffic civil infractions, general civil cases where the contested amount is \$25,000 or less, small claim cases, and summary proceedings.

A magistrate assists the judiciary by presiding over arraignments, informal hearings and small claims cases. They issue arrest and search warrants, set bail, accept pleas, impose sentences and perform marriages.

Criminal Division

Felony preliminary exams are heard in this division and misdemeanor charges with a maximum penalty of one year in jail are adjudicated.

The Probation Department supervises a large number of offenders sentenced to a term of probation for misdemeanor crimes. They ensure that offenders are held accountable to the terms of the Court's Order. Many probation officers also participate in more specialized programs such as Mental Health Recovery Court, Sobriety Court, Domestic Violence Court Review (DVCR), OWI Court and Young Adult Diversion Court.

Civil Division

Civil law suits and marriages are a function of the civil division.

Traffic Division

Traffic and non-traffic civil infractions are processed in the traffic division.

① <http://www.kalcounty.com/courts/district/>

District Court 104-136 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	296,886	371,300	368,300	(3,000)
Operating Expenses	30,998	31,000	31,000	—
Operating Transfers Out	—	—	—	—
Salaries	813,387	1,018,400	1,008,500	(9,900)
Total Expenditures:	1,141,271	1,420,700	1,407,800	(12,900)

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
19.5	23.0	23.0	—

Reason for Change, if applicable:
N/A

Friend of the Court 104-141

Overview:

This activity is used to record the law enforcement fund appropriation utilized to support the Friend of the Court fund.

① <http://www.kalcounty.com/courts/foc/>

Friend of the Court 104-141 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—
Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	—	—	—	—
Operating Transfers Out	20,000	20,000	20,000	—
Salaries	—	—	—	—
Total Expenditures:	20,000	20,000	20,000	—

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
—	—	—	—

Reason for Change, if applicable:
N/A

Office of the Prosecuting Attorney 104-229

Overview:

The Prosecuting Attorney is the Chief Law Enforcement Officer for Kalamazoo County. The Office was created by the Michigan Constitution. The responsibilities and authority of the Prosecutor are established by common law, statute, court rule and appellate case law. In Kalamazoo County, criminal cases are investigated by fourteen different police agencies and the completed investigations are submitted to the Prosecutor's Office. Adult criminal matters represent a major portion of the prosecution effort. A growing list of additional responsibilities and the role of the Prosecutor are now defined in over 700 separate statutes and court rules in Michigan.

Circuit Court

The Prosecutor's jurisdiction over criminal matters encompasses all State statute felonies committed within the boundaries of Kalamazoo County. A felony is a criminal offense that is punishable by imprisonment in excess of one year and includes such charges as home invasion, car theft, drug trafficking, sexual assault, armed robbery and murder. The Circuit Court Division handles the prosecution of these felonies once the cases have been bound over to Circuit Court for trial. In addition, the Circuit Court Division handles all appeals that are filed following a conviction. This includes all post-conviction motions filed in the Circuit Court as well as all appeals filed in both the Michigan Court of Appeals and the Michigan Supreme Court.

Family Court

The Family Court Division of the Prosecutor's Office discharges additional duties aimed at protecting and assisting the children of Kalamazoo County. Prosecutors work closely with representatives of Children's Protective Services to address in court the behavior of parents who abuse or neglect the welfare of their children. In addition, some members of the Family Court Division work under a reimbursement program from the State to hold accountable non-custodial parents who are not meeting their legal obligation to financially support their children.

The Prosecutor's Office obtains court orders requiring this financial support from the parents and thus reduces the burden to taxpayers for the support of these children. This Division is also responsible for representing the community in all juvenile delinquency proceedings held within the County. Delinquency proceedings result when a person under the age of 17 violates the criminal law. Assistant Prosecutors review police investigations of these violations to determine whether the juveniles will be brought before the Family Court on delinquency charges and prosecute the cases at all subsequent hearings.

District Court

The District Court Division coordinates and oversees the work done in the office to review police investigations and bring formal criminal charges against adult offenders. The members of this Division also handle the prosecution of misdemeanor cases in the District Court in Kalamazoo County. A misdemeanor is a criminal offense that is punishable by a term of imprisonment of one year or less and includes such charges as drunk driving, driving with a suspended license, domestic violence, assault and battery, and larceny. The District Court Division also prosecutes the preliminary hearings on felony cases and represents petitioners at mental commitment hearings in the Probate Court.

① <http://www.kalcounty.com/opa/>

Office of the Prosecuting Attorney 104-229 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	70,000	70,000	70,000	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	70,000	70,000	70,000	—

Expenditures:				
Capital Expenditure	40,225	41,300	39,600	(1,700)
Contingency	—	—	—	—
Fringe Expenses	542,562	498,000	529,300	31,300
Operating Expenses	31,121	34,100	35,800	1,700
Operating Transfers Out	—	—	—	—
Salaries	1,511,261	1,365,400	1,450,600	85,200
Total Expenditures:	2,125,168	1,938,800	2,055,300	116,500

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
21.2	21.2	21.2	—

Reason for Change, if applicable:

N/A

Community Corrections 104-276

Overview:

The Kalamazoo County Office of Community Corrections receives approximately 2 million dollars annually in community corrections funding from the State of Michigan, Office of Community Corrections. This funding is available through Public Act 511, the Community Corrections Act, for the purpose of establishing and maintaining programs that provide alternatives to incarceration. Programs and services are designed using a rehabilitative approach, with careful consideration for public safety. Community Corrections programming has been in place in Kalamazoo County since 1990. This activity represents the portion of the law enforcement millage that contributes to Community Corrections.

① <http://www.kalcounty.com/occ/>

Community Corrections 104-276 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	9,441	11,000	11,000	—
Operating Transfers Out	—	—	—	—
Salaries	—	—	—	—
Total Expenditures:	9,441	11,000	11,000	—

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

Office of the Sheriff – Administration/Support 104-301

Overview:

The Office of the Sheriff also coordinates the activities of County departments and other governmental and private organizations that play a role in the protection of life and property during disaster situations. The department is responsible for continuing disaster mitigation programs, training, exercising and complying with various State and Federal requirements.

The Sheriff's Office enforces Marine Laws, ORV and Snowmobile Laws; serves Civil Processes upon request; and serves subpoenas from the District and Circuit Courts. Concealed Weapons permits are investigated, while permits to purchase guns and gun registrations are recorded by the Support Division of the Sheriff's Office. Sex Offenders are registered at the Sheriff's Office and follow up checks are made on a regular basis.

① <http://www.kalcounty.com/sheriff/>

Office of the Sheriff – Administration/Support 104-301 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	925	1,000	1,000	—
Contingency	—	—	—	—
Fringe Expenses	60,078	69,800	67,800	(2,000)
Operating Expenses	14,488	10,300	10,400	100
Operating Transfers Out	—	—	—	—
Salaries	111,255	129,200	125,600	(3,600)
Total Expenditures:	186,746	210,300	204,800	(5,500)

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
68.0	2.0	2.0	—

Reason for Change, if applicable:

N/A

Office of the Sheriff – Jail 104-302

Overview:

The Jail Division of the Sheriff's Office has the responsibility for the custody and control of a jail population rated to house 500 inmates. This includes transporting inmates to and from Court, other jail facilities within the State, and the State prisons.

① <http://www.kalcounty.com/sheriff/jail.htm>

Office of the Sheriff – Jail 104-302 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>

Expenditures:				
Capital Expenditure	—	9,000	9,000	—
Contingency	—	—	—	—
Fringe Expenses	1,695,756	1,737,400	1,734,700	(2,700)
Operating Expenses	49,695	80,500	74,400	(6,100)
Operating Transfers Out	—	—	—	—
Salaries	3,140,288	3,220,200	3,210,400	(9,800)
Total Expenditures:	<u>4,885,738</u>	<u>5,047,100</u>	<u>5,028,500</u>	<u>(18,600)</u>

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
—	49.0	49.0	—

Reason for Change, if applicable:

N/A

Office of the Sheriff – Field Operations

104-303

Overview:

The Office of the Sheriff has the responsibility for patrolling, responding to complaints and calls for service, criminal investigations, and traffic enforcement for approximately 260,000 citizens in a 580 square mile area with primary focus on the unincorporated areas of 14 townships in the County of Kalamazoo.

A Reserve Division and Mounted Deputy Division are maintained for support of the Office of the Sheriff Operations Division, and actively participates in Multi-Jurisdictional Crime Task Forces, Regional SWAT Team and Regional Drug Enforcement Task Forces.

① <http://www.kalcounty.com/sheriff/operations.htm>

Office of the Sheriff – Field Operations 104-303 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	540	10,000	600	(9,400)
Contingency	—	—	—	—
Fringe Expenses	623,465	732,700	650,600	(82,100)
Operating Expenses	97,006	65,000	72,400	7,400
Operating Transfers Out	45,123	32,000	40,000	8,000
Salaries	1,154,565	1,358,000	1,203,400	(154,600)
Total Expenditures:	1,920,700	2,197,700	1,967,000	(230,700)

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
—	17.0	17.0	—

Reason for Change, if applicable:
N/A

Animal Services & Enforcement

104-421

Overview:

The Animal Services & Enforcement Department operates through the Office of the Administrator under the supervision of the Deputy County Administrator – External Services. In accordance with MCLA 287.289a, the County Board of Commissioners established the animal control agency in the interest of protecting the public health and safety of Kalamazoo County residents. The agency is mandated through the regulations enacted by the State of Michigan, the Michigan Departments of Health, and Agriculture, and the Kalamazoo County Animal Control Ordinance, to regulate and control the conduct, keeping, and care of dogs and other animals.

Animal Services & Enforcement offers many animal welfare services such as; operating the County Animal Shelter and actively promoting pet adoptions while working closely with local rescue and humane organizations; reconnecting lost pets with their owners; offering inexpensive euthanasia services for owner's animals; and rescue of stray, sick or injured domestic and wild animals.

Animal Services & Enforcement offers the citizens of Kalamazoo County public health and safety services such as: responding to thousands of animal related citizen's complaints; picking up stray and lost animals; acting as an agent for the County Treasurer in the sale of dog licenses; 24 hour emergency response to 911 calls; investigating animal neglect and cruelty cases; and assisting other law enforcement agencies with warrant searches, evictions, and criminal cases, where animals are or may be involved.

① <http://www.kalcounty.com/ac/>

Animal Services & Enforcement 104-421 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	87,088	90,900	93,400	2,500
Operating Expenses	10,484	13,000	13,000	—
Operating Transfers Out	—	—	—	—
Salaries	238,597	249,300	255,700	6,400
Total Expenditures:	336,169	353,200	362,100	8,900

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
6.0	6.0	6.0	—

Reason for Change, if applicable:
N/A

Capital Improvements 104-444

Overview:

This activity is used to record capital purchases under the Capital Improvement Program annually.

Capital Improvements 104-444 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—
Expenditures:				
Capital Expenditure	280,009	273,600	273,600	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	—	—	—	—
Operating Transfers Out	—	—	—	—
Salaries	—	—	—	—
Total Expenditures:	280,009	273,600	273,600	—

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

Contingencies 104-941

Overview:

Contingencies represent unallocated monies in the Law Enforcement Fund which are available to meet unforeseen, emergency and/or nonrecurring expenditures.

Contingencies 104-941 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	50,000	50,000	—
Fringe Expenses	—	—	—	—
Operating Expenses	—	—	—	—
Operating Transfers Out	—	—	—	—
Salaries	—	—	—	—
Total Expenditures:	—	50,000	50,000	—

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

Budget Stabilization 106

Fund Description:

The Budget Stabilization Fund may be used in counties, cities, villages, and townships to account for funds set aside pursuant to the provisions of PA 30 of 1978, MCL 141.441 to MCL 141.445. The Board of Commissioners passed an ordinance to create the Budget Stabilization Fund on October 21, 1980.

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

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

N/A

Use of Fund Balance:

Restricted to the purpose of the fund per PA 30 of 1978.

Budget Stabilization 106 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	—	—	—	—
Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—
Net Change in Fund Balance:				
	—			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Budget Stabilization	2,500,000	—	2,500,000	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

Required fund balance level is set by Board Ordinance. Use must be approved by ordinance or resolution and replenished.

Technology 112

Fund Description:

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

Fund Type: Internal Service
Fund Function: Internal Service
Major/Non-Major Fund: Non-Major Fund
Basis of Budgeting: Accrual Basis
Basis of Accounting: Accrual Basis

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

Revenue for this Fund is calculated based on historical and projected costs to provide services to County departments.

Use of Fund Balance:

Restricted to County-wide technology needs.

Technology 112 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	716,175	738,100	823,100	85,000
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	—	205,100	466,000	260,900
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	716,175	943,200	1,289,100	345,900
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	—	—	—	—
Other Expenditures	754,556	943,200	1,289,100	345,900
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	754,556	943,200	1,289,100	345,900
Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—
Net Change in Fund Balance:				
	<u>(38,381)</u>			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Technology	880,769	(466,000)	414,769	—

Estimated % Change: (52.9)%

Causes and/or Consequences of Fund Balance Change:

Increases and decreases are a result of normal operations of this enterprise fund as revenues and expenses do not equal. Changes also occur with changes in capital assets and depreciation activity. County practice is to maintain 3-6 months of working capital for cash-flow needs. The Board of Commissioners can authorize fund balance use consistent with the purpose of the fund.

Health & Community Services Facility 115

Fund Description:

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

Fund Type:	Internal Service
Fund Function:	Internal Service
Major/Non-Major Fund:	Non-Major Fund
Basis of Budgeting:	Accrual Basis
Basis of Accounting:	Accrual Basis

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

Revenue for this Fund is calculated based on historical and projected costs to provide services to County departments.

Use of Fund Balance:

Restricted to Health & Community Services facility expenditures.

Health & Community Services Facility 115 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	13,680	13,100	13,100	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	739,229	761,700	731,300	(30,400)
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	1,905	—	250,000	250,000
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	754,814	774,800	994,400	219,600
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	—	—	—	—
Other Expenditures	768,625	1,140,700	1,360,300	219,600
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	768,625	1,140,700	1,360,300	219,600
Other Financing Sources (Uses):				
Transfers In	5,019,755	365,900	365,900	—
Total Other Financing Sources (Uses):	5,019,755	365,900	365,900	—
Net Change in Fund Balance:				
	5,005,944			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
HCS Facility	321,583	(250,000)	71,583	—

Estimated % Change: (77.7)%

Causes and/or Consequences of Fund Balance Change:

Increases and decreases are a result of normal operations of this enterprise fund as revenues and expenses do not equal. Changes also occur with changes in capital assets and depreciation activity. County practice is to maintain 3-6 months of working capital for cash-flow needs. The Board of Commissioners can authorize fund balance use consistent with the purpose of the fund.

Parks 208

Fund Description:

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

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

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

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

Use of Fund Balance:

Restricted to the purpose of the fund.

ⓘ <http://www.kalcounty.com/parks/>

Parks 208 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	1,231,209	1,185,900	1,209,200	23,300
Contributions & Donations	109,035	167,600	171,100	3,500
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	15,000	15,000
Other Revenues	11,626	24,300	22,300	(2,000)
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	1,351,869	1,377,800	1,417,600	39,800
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	1,512,865	1,740,300	1,794,500	54,200
Total Expenditures:	1,512,865	1,740,300	1,794,500	54,200
Other Financing Sources (Uses):				
Transfers In	163,979	362,500	376,900	14,400
Total Other Financing Sources (Uses):	163,979	362,500	376,900	14,400
Net Change in Fund Balance:				
	2,983			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Parks	—	—	—	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

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

Parks – Administration/Support 208-000

Overview:

The Parks & Expo Center Department operates through the Office of the Administrator under the supervision of the Deputy County Administrator - External Services and is responsible for supplying the citizens of Kalamazoo County and Southwest Michigan with five regional parks and the Fairground. The five regional parks are Markin Glen, Scotts Mill, Cold Brook, Prairie View and River Oaks. In addition the Parks Department offers the community the Kalamazoo River Valley Trailway.

Additional activities provided by the Parks & Expo Center Department include the Kalamazoo County Youth Fair which is dedicated to providing an affordable family event full of fun and educational experiences for families; camping at Cold Brook and Markin Glenn parks and many events throughout the year at the Expo Center.

The Parks & Expo Center Department has a ten-member Parks Commission established in September 1968 per Public Act 261. The Commission consists of the County Drain Commissioner, a County Road Commissioner and a County Planning Commissioner and seven members appointed by the Board of County Commissioners. Of these seven one is a County Commissioner.

ⓘ <http://www.kalcounty.com/parks/>

Parks – Administration/Support 208-000 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	9,180	19,000	19,000	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	145,979	353,500	363,500	10,000
Other Revenue	81	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	155,240	372,500	382,500	10,000

Expenditures:				
Capital Expenditure	2,478	5,000	15,000	10,000
Contingency	—	—	—	—
Fringe Expenses	103,452	111,400	118,100	6,700
Operating Expenses	103,720	135,500	143,100	7,600
Operating Transfers Out	—	—	—	—
Salaries	302,007	318,100	337,000	18,900
Total Expenditures:	511,657	570,000	613,200	43,200

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
5.6	5.6	6.0	0.4

Reason for Change, if applicable:

Additional FTE approved as part of 2019 budget.

Parks – Markin Glen 208-001

Overview:

This activity supports the operation of the Markin Glen County Park. The Markin Glen County Park was originally the estate of Morris Markin, the founder of Checker Motors corporation of Kalamazoo. The Parks Foundation of Kalamazoo County was responsible for leading the fund raising drive that allowed the west side of Markin Glen to open as a County Park in 1994 after the County acquired the property from the City of Kalamazoo.

Markin Glen features unique and beautiful natural features. From the top of one of the highest points in Kalamazoo, hikers can experience a scenic view of downtown. The park is also home to a wide variety of spring flowers and has a mature beech maple forest. The state-of-the-art campground was opened in 2004 and offers 38 sites conveniently located just north of downtown Kalamazoo.

① <http://www.kalcounty.com/parks/markinglen/>

Parks – Markin Glen 208-001 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	221,063	168,000	182,800	14,800
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	221,063	168,000	182,800	14,800

Expenditures:				
Capital Expenditure	1,238	5,000	5,000	—
Contingency	—	—	—	—
Fringe Expenses	13,672	17,000	16,800	(200)
Operating Expenses	25,640	27,500	33,700	6,200
Operating Transfers Out	—	—	—	—
Salaries	63,781	78,800	77,700	(1,100)
Total Expenditures:	104,330	128,300	133,200	4,900

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
1.0	1.0	1.0	—

Reason for Change, if applicable:
N/A

Parks – Scotts Mill 208-002

Overview:

This activity supports the operation of the Scotts Mill County Park. Scotts Mill County Park was acquired by the County in 1973 and was opened to the public in 1976 as Kalamazoo County's official Bi-Centennial Project. Scotts Mill County Park offers visitors the opportunity to step back in time and experience a unique pieces of agricultural and natural history.

① <http://www.kalcounty.com/parks/scottsmill/>

Parks – Scotts Mill 208-002 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	7,454	18,300	16,300	(2,000)
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	7,454	18,300	16,300	(2,000)

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	1,079	800	800	—
Operating Expenses	3,936	4,400	4,400	—
Operating Transfers Out	—	—	—	—
Salaries	12,334	9,200	9,000	(200)
Total Expenditures:	17,350	14,400	14,200	(200)

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

Parks – Cold Brook 208-003

Overview:

This activity supports the operation of the Cold Brook County Park. Cold Brook County Park was acquired by Kalamazoo County in 1962. A popular campground and beach, Cold Brook has 276 acres consisting primarily of water in the form of three lakes and unique wetlands.

① <http://www.kalcounty.com/parks/coldbrook/>

Parks – Cold Brook 208-003 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	134,664	116,900	126,900	10,000
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	134,664	116,900	126,900	10,000

Expenditures:				
Capital Expenditure	—	400	400	—
Contingency	—	—	—	—
Fringe Expenses	17,440	18,300	18,600	300
Operating Expenses	15,986	16,500	17,500	1,000
Operating Transfers Out	—	—	—	—
Salaries	74,159	82,200	82,800	600
Total Expenditures:	107,585	117,400	119,300	1,900

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
1.0	1.0	1.0	—

Reason for Change, if applicable:
N/A

Parks – Prairie View 208-004

Overview:

This activity supports the operation of the Prairie View County Park. Located on the shores of Gourdneck and Hogsett Lakes the park offers a premier swimming beach and a pristine natural setting. Prairie View has 5 picnic shelters that are a perfect setting for any gathering.

① <http://www.kalcounty.com/parks/prairieview/>

Parks – Prairie View 208-004 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	87,913	90,000	90,000	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	87,913	90,000	90,000	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	14,742	15,100	15,400	300
Operating Expenses	17,474	20,900	19,400	(1,500)
Operating Transfers Out	—	—	—	—
Salaries	66,488	64,400	64,900	500
Total Expenditures:	98,703	100,400	99,700	(700)

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
0.9	0.9	0.9	—

Reason for Change, if applicable:

N/A

Parks – River Oaks 208-005

Overview:

This activity supports the operation of the River Oaks County Park. The park is named for the 100+ year old oak trees that stretch along the shore of Morrow Lake. River Oaks County Park features one of Southwest Michigan's premier soccer facilities with 20 fields that regularly host youth leagues, adult leagues, and regional tournaments.

① <http://www.kalcounty.com/parks/riveroaks/>

Parks – River Oaks 208-005 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	173,641	159,200	163,200	4,000
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	173,641	159,200	163,200	4,000

Expenditures:				
Capital Expenditure	11,137	15,000	15,000	—
Contingency	—	—	—	—
Fringe Expenses	18,658	18,700	17,200	(1,500)
Operating Expenses	31,445	31,700	38,500	6,800
Operating Transfers Out	—	—	—	—
Salaries	91,226	86,600	82,000	(4,600)
Total Expenditures:	152,467	152,000	152,700	700

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
1.0	1.0	1.0	—

Reason for Change, if applicable:

N/A

Parks – Fairgrounds 208-006

Overview:

This activity supports the operation of the Expo Center & Fairgrounds. The Kalamazoo County Expo Center is home to over 100 national, regional and local events drawing over 250,000 visitors each year. The flexible and spacious facilities with professional staff make these events a great experience. From four wheels to four legs, the Expo Center hosts a wide variety of events to entertain the whole family.

Parks – Fairgrounds 208-006 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	520,556	489,000	499,000	10,000
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	520,556	489,000	499,000	10,000

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	51,447	57,400	53,400	(4,000)
Operating Expenses	97,784	96,700	99,000	2,300
Operating Transfers Out	—	—	—	—
Salaries	156,397	178,400	176,000	(2,400)
Total Expenditures:	305,628	332,500	328,400	(4,100)

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
4.0	4.0	4.0	—

Reason for Change, if applicable:

N/A

Parks – Kalamazoo River Valley Trail 208-007

Overview:

The Kalamazoo River Valley Trail is a 22 mile non-motorized, paved-asphalt trail perfect for walking, running, biking and rollerblading. The trail is free to use. The KRV Trail connects the Kal-Haven Trail, Downtown Kalamazoo, Parchment, Markin Glen, Comstock, River Oaks and Galesburg. The KRV Trail is a project made possible through a partnership with the Parks Foundation of Kalamazoo County.

ⓘ <http://www.kalcounty.com/parks/krvt/>

Parks – Kalamazoo River Valley Trail 208-007 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	73,452	117,200	117,200	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	15,000	15,000
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	73,452	117,200	132,200	15,000

Expenditures:				
Capital Expenditure	—	1,000	500	(500)
Contingency	—	—	—	—
Fringe Expenses	9,745	19,000	19,900	900
Operating Expenses	26,214	25,100	34,100	9,000
Operating Transfers Out	—	—	—	—
Salaries	37,494	71,600	77,700	6,100
Total Expenditures:	73,452	116,700	132,200	15,500

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
0.1	1.1	1.1	—

Reason for Change, if applicable:
N/A

Parks – Kalamazoo River Valley Trail Programming 208-008

Overview:

This activity is used to record costs associated with programming on the Kalamazoo River Valley Trail.

① <http://www.kalcounty.com/parks/krvt/>

Parks – Kalamazoo River Valley Trail Programming 208-008 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	5,695	20,000	20,000	—
Contributions & Donations	18,402	25,400	26,900	1,500
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	24,097	45,400	46,900	1,500

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	5,541	7,800	8,400	600
Operating Expenses	3,376	16,000	15,300	(700)
Operating Transfers Out	—	—	—	—
Salaries	15,180	21,500	23,200	1,700
Total Expenditures:	24,097	45,300	46,900	1,600

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
1.0	0.5	0.5	—

Reason for Change, if applicable:

N/A

Parks – County Fair 208-009

Overview:

This activity is used to support the Kalamazoo County Youth Fair, an affordable family event full of fun and educational experiences.

① <http://www.kalcounty.com/parks/fair/>

Parks – County Fair 208-009 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	80,224	124,500	111,000	(13,500)
Contributions & Donations	8,000	6,000	8,000	2,000
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	18,000	9,000	13,400	4,400
Other Revenue	11,545	24,300	22,300	(2,000)
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	117,768	163,800	154,700	(9,100)
Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	6,048	7,800	8,400	600
Operating Expenses	94,977	134,000	123,100	(10,900)
Operating Transfers Out	—	—	—	—
Salaries	16,570	21,500	23,200	1,700
Total Expenditures:	117,595	163,300	154,700	(8,600)

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
0.6	0.5	0.5	—

Reason for Change, if applicable:

N/A

Parks Special Purpose 209

Fund Description:

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

- Fund Type:** Capital/Construction
- Fund Function:** Culture & Recreation
- Major/Non-Major Fund:** Non-Major Fund
- Basis of Budgeting:** Modified Accrual
- Basis of Accounting:** Modified Accrual

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

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

Use of Fund Balance:

Restricted to the purpose of the fund.

ⓘ <http://www.kalcounty.com/parks/>

Parks Special Purpose 209 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	59,207	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	59,207	—	—	—
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	59,207	—	—	—
Total Expenditures:	59,207	—	—	—
Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—
Net Change in Fund Balance:				
	—	—	—	—

	2019 Estimated Beginning Balance	2019 Addition/ (Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Parks Special Purpose	—	—	—	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

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

Friend of the Court 215

Fund Description:

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

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

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

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

Use of Fund Balance:

Restricted to the purpose of the fund.

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

Friend of the Court 215 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	125,562	134,600	119,600	(15,000)
Contributions & Donations	—	—	—	—
Federal Grants	2,189,563	2,150,000	2,186,000	36,000
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	(1,600)	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	2,313,524	2,284,600	2,305,600	21,000
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	3,295,646	3,436,800	3,457,200	20,400
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	3,295,646	3,436,800	3,457,200	20,400
Other Financing Sources (Uses):				
Transfers In	977,076	1,152,200	1,151,600	(600)
Total Other Financing Sources (Uses):	977,076	1,152,200	1,151,600	(600)
Net Change in Fund Balance:				
	(5,045)			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Friend of the Court	—	—	—	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

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

Access & Visitation Grant 217

Fund Description:

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

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

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

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

Use of Fund Balance:

Restricted to the purpose of the fund.

① <http://www.kalcounty.com/courts/foc/>

Access & Visitation Grant 217 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	10,790	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	925	—	—	—
Other Revenues	—	17,200	17,000	(200)
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	11,715	17,200	17,000	(200)

Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	16,875	17,200	17,000	(200)
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	16,875	17,200	17,000	(200)

Other Financing Sources (Uses):				
Transfers In	5,160	—	—	—
Total Other Financing Sources (Uses):	5,160	—	—	—

Net Change in Fund Balance:
—

	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Access & Visitation Grant	—	—	—	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

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

Drain Commissioner Office Grants 220

Fund Description:

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

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

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

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

Use of Fund Balance:

Restricted to the purpose of the fund.

ⓘ <http://www.kalcounty.com/drain/>

Drain Commissioner Office Grants 220 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	25,411	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	(5)	—	—	—
State Grants	58,718	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	84,124	—	—	—
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	66,888	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	66,888	—	—	—
Other Financing Sources (Uses):				
Transfers In	(17,237)	—	—	—
Total Other Financing Sources (Uses):	(17,237)	—	—	—
Net Change in Fund Balance:				
	—			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Drain Commissioner Office Grants	—	—	—	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

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

Health 221

Fund Description:

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

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

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

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

Use of Fund Balance:

Restricted to the purpose of the fund.

① <http://www.kalcounty.com/hcs/>

Health 221 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	803,716	634,200	660,300	26,100
Contributions & Donations	75,255	5,700	4,200	(1,500)
Federal Grants	127,917	38,700	122,500	83,800
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	563,518	619,100	633,100	14,000
Local Unit Contributions	206,489	194,400	200,000	5,600
Other Revenues	35	—	—	—
State Grants	1,347,841	1,391,200	1,338,100	(53,100)
Taxes & Assessments	—	—	—	—
Total Revenues:	3,124,771	2,883,300	2,958,200	74,900
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	4,885,128	4,945,400	5,037,100	91,700
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	4,885,128	4,945,400	5,037,100	91,700
Other Financing Sources (Uses):				
Transfers In	1,761,467	2,062,100	2,078,900	16,800
Total Other Financing Sources (Uses):	1,761,467	2,062,100	2,078,900	16,800
Net Change in Fund Balance:				
	1,110			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Health	—	—	—	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

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

Health Services Administration 221-201

Overview:

An effective public health service system must be responsible to both the people it serves and the people who support it. The physical, mental, and social well-being of the people of this county is a matter of primary public concern. It is the vision of the department to plan for and assure delivery of a wide range of services based upon expressed community needs and that programs and services will be accessible to all, and provided in a coordinated and collaborative manner through a highly trained staff, utilizing all resources to best meet the needs of our diverse community.

The goals of the Health & Community Services Department are:

- To improve the overall health of the community by reducing preventable disabilities and deaths and promoting healthy lifestyles and choices.
- To strengthen the capacity of individuals and families at risk within the community to take control of their lives and work toward self-sufficiency.
- To protect the community from health threatening conditions by assessing and improving the physical environment.

The Health & Community Service Departments' administration is responsible for the oversight of these program and services. More specifically, the administration is responsible for the planning, development, management and administration of these programs consistent with federal, state, and county policies, procedures, and regulations. The Health & Community Services Department Director is the County Health Officer, appointed as such by the State of Michigan. The department is composed of the Office of the Director, Public Health Services (Clinical Services, Environmental Health, Public Health Laboratory, & Emergency Preparedness) and Community Services (Area Agency on Aging, Breast & Cervical Cancer Control Navigation Program, Maternal & Child Health Programs & Veterans Service Office). The department has approximately 150 employees. Health & Community Service reports under the general supervision of the Deputy County Administrator-External Services and the County Administrator/Controller.

① <http://www.kalcounty.com/hcs/>

Health Services Administration 2017-2019 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	67,842	1,500	—	(1,500)
Federal Grants	50,240	—	50,200	50,200
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	1,761,467	2,062,100	2,078,900	16,800
Other Revenue	—	—	—	—
State Grants	—	50,200	—	(50,200)
Taxes & Assessments	—	—	—	—
Total Revenues:	1,879,548	2,113,800	2,129,100	15,300

Expenditures:				
Capital Expenditure	1,272	—	—	—
Contingency	—	—	—	—
Fringe Expenses	87,135	90,100	74,200	(15,900)
Operating Expenses	42,240	31,200	31,800	600
Operating Transfers Out	—	—	—	—
Salaries	258,832	256,400	203,100	(53,300)
Total Expenditures:	389,478	377,700	309,100	(68,600)

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
4.0	3.8	4.0	0.3

Reason for Change, if applicable:

Additional FTE approved as part of 2019 budget.

Oral Health Program 221-204

Overview:

This activity was used to track the costs associated with the Kalamazoo County Health & Community Services Dental Clinic. The Dental Clinic was transferred to the Family Health Center in December of 2016.

Oral Health Program 221-204 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	63,725	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	63,725	—	—	—
Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	13,788	—	—	—
Operating Transfers Out	—	—	—	—
Salaries	—	—	—	—
Total Expenditures:	13,788	—	—	—

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
11.1	—	—	—

Reason for Change, if applicable:

N/A

Laboratory Services 221-206

Overview:

The Health & Community Services Laboratory provides testing services for Health & Community Services programs including, drinking water, well water, and surface water testing as well as clinical testing. The Laboratory serves as the Emergency Preparedness Region 5 (SWMI) lab.

① <http://www.kalcounty.com/hcs/lab.htm>

Laboratory Services 221-206 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	269,962	214,700	225,100	10,400
Contributions & Donations	—	—	—	—
Federal Grants	18,752	—	20,000	20,000
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	15,000	—	(15,000)
Taxes & Assessments	—	—	—	—
Total Revenues:	288,714	229,700	245,100	15,400

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	59,464	59,200	57,600	(1,600)
Operating Expenses	174,423	205,200	199,200	(6,000)
Operating Transfers Out	—	—	—	—
Salaries	162,917	162,300	158,000	(4,300)
Total Expenditures:	396,804	426,700	414,800	(11,900)

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
2.8	3.0	3.0	—

Reason for Change, if applicable:

N/A

Vision & Hearing 221-208

Overview:

The Health & Community Services Hearing and Vision Program maximizes the quality of life for children ages 3– 18 years through early detection and intervention. This is accomplished through screenings to identify hearing and/or visual impairments. Michigan law requires that children entering school be tested for vision problems prior to enrollment. Preschool screening is recommended beginning at age three. Once they are in school, children are tested every other year.

① <http://www.kalcounty.com/hcs/hv/index.html>

Vision & Hearing 221-208 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	37,205	68,100	37,100	(31,000)
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	108,090	124,300	124,300	—
Taxes & Assessments	—	—	—	—
Total Revenues:	145,295	192,400	161,400	(31,000)

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	37,973	36,300	36,900	600
Operating Expenses	23,308	23,500	23,900	400
Operating Transfers Out	—	—	—	—
Salaries	104,035	99,000	100,800	1,800
Total Expenditures:	165,316	158,800	161,600	2,800

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
3.0	3.0	3.0	—

Reason for Change, if applicable:

N/A

Household Hazardous Waste 221-217

Overview:

The Household Hazardous Waste (HHW) Center provides free disposal and recycling services for a wide variety of household chemicals and electronics. The service is free for Kalamazoo County residents, with some exceptions.

① <http://www.kalcounty.com/hhw/index.htm>

Household Hazardous Waste 221-217 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	30,305	25,000	28,400	3,400
Contributions & Donations	3,535	4,000	4,000	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	2,400	2,400	2,400	—
Local Unit Contributions	206,489	194,400	200,000	5,600
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	242,729	225,800	234,800	9,000

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	64,561	76,000	61,000	(15,000)
Operating Expenses	179,290	195,600	198,900	3,300
Operating Transfers Out	—	—	—	—
Salaries	205,879	216,200	218,300	2,100
Total Expenditures:	449,730	487,800	478,200	(9,600)

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
4.7	4.7	4.7	—

Reason for Change, if applicable:

N/A

Clinical Services Administration 221-218

Overview:

Clinical Services Administration manages and assists the various county clinics, including but not limited to:

- Breast & Cervical Cancer Control Navigation Program
- Communicable Disease Surveillance Program
- HIV/Aids Counseling, Testing, Educational Services
- Immunization Clinic
- Laboratory
- Sexually Transmitted Disease (STD) Clinic
- Tuberculosis Clinic
- Hearing & Vision Screening Program

① <http://www.kalcounty.com/hcs/>

Clinical Services Administration 221-218 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	88,102	87,900	101,200	13,300
Operating Expenses	50,447	44,900	54,600	9,700
Operating Transfers Out	—	—	—	—
Salaries	241,376	240,900	277,000	36,100
Total Expenditures:	<u>379,924</u>	<u>373,700</u>	<u>432,800</u>	<u>59,100</u>

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
4.9	5.0	5.8	0.8

Reason for Change, if applicable:

Additional FTE approved as part of 2019 budget.

Maternal & Child Health Administration 221-221

Overview:

The Maternal & Child Health Administration oversees many of the programs related to children's health and well-being, including:

- Children's Special Health Care Services is a program that offers medical care and treatment assistance for children with chronic, severe, disabling health problems; and provides service coordination to meet the child and family needs. Families of all income levels are eligible to enroll in the CSHCS program.
- Healthy Babies/Healthy Start Program is a community collaboration reducing fetal and infant mortality in Kalamazoo County, specifically focused on the 49007, 49001, and 49048 zip codes. The program offers case management services, community education, and support to pregnant women and mothers with children up to two years of age.
- Fetal Infant Mortality Review provides medical research project examines incidents of infant deaths in Kalamazoo County. Identifies trends, reviews findings, and makes recommendations to reduce infant mortality.
- Nurse Family Partnership Program is an evidence-based, nurse home visiting program that improves the health, well-being, and self-sufficiency of low-income, first time parents and their children. Registered nurses begin services early in pregnancy and continue visitation through the child's second year. Nurses provide support, education, and counseling on health, behavioral, self-sufficiency, and parenting issues.
- Women, Infant and Children is a special nutrition program for Women, Infants, and Children. It is funded by the United States Department of Agriculture (USDA). The program provides nutrition education, monthly food benefits, support with breastfeeding and referrals to healthcare, immunizations, and other programs.

① <http://www.kalcounty.com/hcs/>

Maternal & Child Health Administration 221-221 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	6	—	—	—
Federal Grants	16,500	—	8,600	8,600
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	4,320	4,000	—	(4,000)
Taxes & Assessments	—	—	—	—
Total Revenues:	20,826	4,000	8,600	4,600

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	40,678	40,600	63,700	23,100
Operating Expenses	24,031	18,300	27,000	8,700
Operating Transfers Out	—	—	—	—
Salaries	119,066	111,100	174,500	63,400
Total Expenditures:	183,775	170,000	265,200	95,200

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
2.0	3.0	3.0	—

Reason for Change, if applicable:

N/A

Community Services Administration 221-222

Overview:

Kalamazoo County through its Health and Community Services Department is committed to health promotion by strengthening the skills of individuals to encourage healthy behaviors and building the desirable social and physical environments to support these behaviors. Another contributing factor to enhanced community health is disease prevention to protect public health and safety. The control and prevention of infectious disease, food borne pathogens, environmental health hazards, occupational safety and health hazards all provide a healthier and more stable environment. Educational information on non-infectious diseases such as obesity, diabetes, smoking cessation and other controllable behaviors is available to assist disease prevention.

① <http://www.kalcounty.com/hcs/>

Community Services Administration 221-222 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	10,000	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	10,000	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	51,638	65,800	32,900	(32,900)
Operating Expenses	24,818	19,300	20,400	1,100
Operating Transfers Out	—	—	—	—
Salaries	141,475	180,400	90,000	(90,400)
Total Expenditures:	217,930	265,500	143,300	(122,200)

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
2.5	1.5	1.5	—

Reason for Change, if applicable:
N/A

Immunization Clinic 221-225

Overview:

The Immunization Clinic provides infant, children and adult immunizations.

① <http://www.kalcounty.com/hcs/immunizationclinic.htm>

Immunization Clinic 221-225 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	235,962	189,200	209,800	20,600
Contributions & Donations	22	—	—	—
Federal Grants	37,709	37,700	37,700	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	34,600	54,600	34,600	(20,000)
Taxes & Assessments	—	—	—	—
Total Revenues:	308,293	281,500	282,100	600

Expenditures:				
Capital Expenditure	—	14,500	—	(14,500)
Contingency	—	—	—	—
Fringe Expenses	41,062	43,300	45,400	2,100
Operating Expenses	264,057	197,900	234,400	36,500
Operating Transfers Out	—	—	—	—
Salaries	112,498	118,700	124,500	5,800
Total Expenditures:	417,617	374,400	404,300	29,900

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
2.0	2.2	2.4	0.2

Reason for Change, if applicable:

Additional FTE approved as part of 2019 budget.

Communicable Disease Surveillance 221-226

Overview:

The Communicable Disease Surveillance program provides the following services:

- Investigates cases of Michigan Department of Community Health reportable communicable diseases, including tuberculosis, and food-borne illness;
- Collects communicable disease data and conducts ongoing disease surveillance;
- Provides follow-up to communicable disease cases, clusters, and outbreaks; including contact and control measures-education, testing, prophylaxis, and immunization; provides active tuberculosis case management;
- Conducts OSHA blood-borne pathogen training for County employees;
- Provides consultation and education related to health care providers and the public concerning communicable diseases;
- Provides community education

① <http://www.kalcounty.com/hcs/>

Communicable Disease Surveillance 221-226 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	22,789	21,500	22,400	900
Contributions & Donations	—	100	100	—
Federal Grants	100	100	100	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	221,665	221,700	221,800	100
Taxes & Assessments	—	—	—	—
Total Revenues:	244,554	243,400	244,400	1,000

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	76,796	76,800	80,400	3,600
Operating Expenses	47,449	45,600	52,800	7,200
Operating Transfers Out	—	—	—	—
Salaries	210,400	210,500	220,300	9,800
Total Expenditures:	334,646	332,900	353,500	20,600

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
3.5	3.7	3.8	0.1

Reason for Change, if applicable:

Additional FTE approved as part of 2019 budget.

Sexually Transmitted Disease 221-227

Overview:

The Sexually Transmitted Disease Clinic within the Health & Community Services Department provides confidential testing for anyone ages 12 years and older. Complete screening for sexually transmitted diseases and counseling for risk reduction as well as pre- and post-counseling for HIV testing.

① <http://www.kalcounty.com/hcs/stdclinic.htm>

Sexually Transmitted Disease 221-227 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	58,354	32,900	48,000	15,100
Contributions & Donations	110	100	100	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	382,182	353,200	389,200	36,000
Taxes & Assessments	—	—	—	—
Total Revenues:	440,646	386,200	437,300	51,100

Expenditures:				
Capital Expenditure	19,008	—	20,000	20,000
Contingency	—	—	—	—
Fringe Expenses	88,047	84,100	88,300	4,200
Operating Expenses	229,942	194,000	228,100	34,100
Operating Transfers Out	—	—	—	—
Salaries	241,226	230,500	241,600	11,100
Total Expenditures:	578,223	508,600	578,000	69,400

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
5.0	5.5	5.5	—

Reason for Change, if applicable:
N/A

Health Care Access & Outreach 221-229

Overview:

Community Healthcare Access Program (CHAP) is a population-based approach to improving health outcomes, raising the quality of care and reducing the healthcare costs for eligible Kalamazoo County residents. Eligible Medicaid outreach activities that are consistent with the scope of the CHAP, and as approved by the Centers for Medicare and Medicaid Services, are eligible for reimbursement. CHAP funding is only available to local health departments, so HCS partnered with Kalamazoo County Community Mental Health to perform services. This partnership ensured that Kalamazoo County Community Mental Health continued to provide needed Medicaid outreach activities to the Kalamazoo community.

Health Care Access & Outreach 221-229 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	3,741	—	—	—
Federal Grants	3,741	—	5,000	5,000
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	7,481	—	5,000	5,000

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	7,481	—	5,000	5,000
Operating Transfers Out	—	—	—	—
Salaries	—	—	—	—
Total Expenditures:	7,481	—	5,000	5,000

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

HIV Counseling & Testing 221-301

Overview:

The Health & Community Services Department HIV Counseling & Testing program provides free, anonymous HIV counseling and testing, educational programs, and outreach services.

① <http://www.kalcounty.com/hcs/hivaid.htm>

HIV Counseling & Testing 221-301 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—
Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	12,614	18,400	—	(18,400)
Operating Expenses	9,487	17,800	—	(17,800)
Operating Transfers Out	—	—	—	—
Salaries	34,559	50,400	—	(50,400)
Total Expenditures:	56,659	86,600	—	(86,600)

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
1.0	—	—	—

Reason for Change, if applicable:
N/A

Environmental Health - Administration 221-501

Overview:

The Environmental Health Administration is committed to protecting public health and enforcing public health standards. The Environmental Administration's focus is on prevention, consultation, investigation, and education of the community regarding health risks, and maintaining a safe environment. Some of the services provided include:

- Licensing and Applications
- Food Service
- Drinking Water
- Sewage Treatment
- Home Environment
- Public Swimming Pools
- Recreational Water and Campgrounds
- Household Hazardous Waste
- Body Art

① <http://www.kalcounty.com/eh/default.asp>

Environmental Health - Administration 221-501 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	200	200	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	200	200	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	73,294	74,900	96,700	21,800
Operating Expenses	39,148	57,800	69,300	11,500
Operating Transfers Out	—	—	—	—
Salaries	200,805	205,400	264,700	59,300
Total Expenditures:	313,246	338,100	430,700	92,600

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
3.8	4.0	5.0	1.0

Reason for Change, if applicable:

Additional position approved as part of 2019 budget.

Environmental Health – Food Safety & Facilities Division 221-502

Overview:

The food safety and facilities division of Environmental Health oversees the requirement that eating and drinking establishments must meet safeguards to public health. These regulations are designed to help ensure food is unadulterated and honestly presented when offered to the consumer.

① <http://www.kalcounty.com/eh/default.asp>

Environmental Health – Food Safety & Facilities Division 221-502 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	57,858	59,400	60,000	600
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	390,732	438,500	448,200	9,700
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	35	—	—	—
State Grants	303,574	303,800	303,800	—
Taxes & Assessments	—	—	—	—
Total Revenues:	752,199	801,700	812,000	10,300

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	127,652	131,800	131,300	(500)
Operating Expenses	61,883	77,300	79,100	1,800
Operating Transfers Out	—	—	—	—
Salaries	349,732	361,400	359,600	(1,800)
Total Expenditures:	539,267	570,500	570,000	(500)

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
7.0	7.0	7.0	—

Reason for Change, if applicable:

N/A

Environmental Health – Land, Water & Wastewater Division 221-503

Overview:

The Land Water and Wastewater Program is responsible for issuing construction permits and performing inspections of on-site residential and commercial water wells and septic systems. May also perform an evaluation of the water supply and/or septic system for homes when required by a lending institution for a mortgage.

① <http://www.kalcounty.com/eh/default.asp>

Environmental Health – Land, Water & Wastewater Division 221-503 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	27,555	23,200	29,300	6,100
Contributions & Donations	—	—	—	—
Federal Grants	875	900	900	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	170,386	178,200	182,500	4,300
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	283,410	264,400	264,400	—
Taxes & Assessments	—	—	—	—
Total Revenues:	482,227	466,700	477,100	10,400

Expenditures:				
Capital Expenditure	7,988	—	—	—
Contingency	—	—	—	—
Fringe Expenses	96,129	105,100	107,600	2,500
Operating Expenses	67,515	81,000	88,200	7,200
Operating Transfers Out	—	—	—	—
Salaries	269,612	288,000	294,800	6,800
Total Expenditures:	441,244	474,100	490,600	16,500

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
6.0	6.0	6.0	—

Reason for Change, if applicable:

N/A

Local Housing Assistance 225

Fund Description:

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

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

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

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

Use of Fund Balance:

Restricted to local housing assistance expenditures.

Local Housing Assistance 225 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	792,147	817,100	839,600	22,500
Total Revenues:	792,147	817,100	839,600	22,500
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	864,231	817,100	839,600	22,500
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	864,231	817,100	839,600	22,500
Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—
Net Change in Fund Balance:				
	(72,084)			

	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Local Housing Assistance	—	—	—	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

Increases and decreases are a result of timing in the use of funds. Funds not used are carried forward for program budgeting in next year.

Accommodation Tax 229

Fund Description:

The Accommodation Tax Fund is established to account for the excise tax collected by the County of Kalamazoo. Pursuant to Act 263 of the Public Acts of 1974, the Kalamazoo County Board of Commissioners adopted an Accommodation Ordinance on October 15, 1974 to impose and collect an excise tax on persons engaged in the business of providing rooms for dwelling, lodging and sleeping purposes to transient guests. The purpose of the excise tax is to finance the promotion and encouragement of tourist and convention business within the County of Kalamazoo. The current excise is 5%.

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

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

Revenue for this Fund is estimated based on tax collection trend analysis. Actual revenue is reviewed for the last 5 years to determine if revenue is flat, experiencing growth or decline.

Use of Fund Balance:

Restricted for fairgrounds improvement and parks promotion per County ordinance.

Accommodation Tax 229 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	2,851,544	2,741,500	3,041,700	300,200
Total Revenues:	2,851,544	2,741,500	3,041,700	300,200
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	2,518,308	2,741,500	3,041,700	300,200
Total Expenditures:	2,518,308	2,741,500	3,041,700	300,200
Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—
Net Change in Fund Balance:				
	333,235			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Accommodation Tax	815,338	—	815,338	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

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

Animal Services & Enforcement Grants 236

Fund Description:

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

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

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

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

Use of Fund Balance:

Restricted to the purpose of the fund.

① <http://www.kalcounty.com/ac/>

Animal Services & Enforcement Grants 236 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	16,809	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	595	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	—	15,000	15,000	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	17,404	15,000	15,000	—
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	4,714	15,000	15,000	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	4,714	15,000	15,000	—
Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—
Net Change in Fund Balance:				
	12,690			

	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Animal Services & Enforcement Grants	59,506	—	59,506	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

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

District Court Grants 239

Fund Description:

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

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

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

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

Use of Fund Balance:

Restricted to the purpose of the fund.

① <http://www.kalcounty.com/courts/district/>

District Court Grants 239 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	20,087	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	70,111	—	—	—
Other Revenues	—	244,700	420,000	175,300
State Grants	88,326	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	178,524	244,700	420,000	175,300
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	178,524	244,700	420,000	175,300
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	178,524	244,700	420,000	175,300
Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—
Net Change in Fund Balance:				
	—			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
District Court Grants	6,023	—	6,023	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

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

Brownfield Redevelopment Authority 247

Fund Description:

The Brownfield Redevelopment Authority Fund is used in counties, cities, villages, and townships. The local unit may establish an authority under the Brownfield Redevelopment Financing Act, 1996 PA 381, MCL 125.2651 to MCL 125.2672, to administer the activities authorized under the Act. The authority is administered by a board appointed pursuant to the requirements of the Act, MCL 125.2655.

Fund Type:	Component Unit Operating
Fund Function:	Community & Economic Development
Major/Non-Major Fund:	Major Fund
Basis of Budgeting:	Modified Accrual
Basis of Accounting:	Modified Accrual

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

Revenue for this Fund is estimated based on trend analysis, plan recaptures and future projects in the planning stages.

Use of Fund Balance:

Restricted to brownfield activities per PA 381 of 1996.

① <http://www.kalcounty.com/directory/boards/board.php?board=9>

Brownfield Redevelopment Authority 247 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	9,900	10,000	10,000	—
Contributions & Donations	—	—	—	—
Federal Grants	137,986	—	160,000	160,000
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	—	26,300	—	(26,300)
State Grants	3,579	—	—	—
Taxes & Assessments	784,050	858,300	2,099,000	1,240,700
Total Revenues:	935,515	894,600	2,269,000	1,374,400
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	1,091,471	894,600	2,269,000	1,374,400
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	1,091,471	894,600	2,269,000	1,374,400
Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—
Net Change in Fund Balance:				
	<u>(155,956)</u>			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Brownfield Redevelopment Authority	5,488	—	5,488	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

Increases and decreases are a result of normal operations of this fund as revenues and expenses do not equal. The Brownfield Redevelopment Authority Board can authorize fund balance use as allowed in statute.

Emergency Preparedness 248

Fund Description:

The Emergency Preparedness Fund was established to account for the activity related to Health & Welfare grants to provide programs and services to protect the community and residents in the event of a public health emergency

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

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

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

Use of Fund Balance:

Restricted to the purpose of the fund.

① <http://www.kalcounty.com/php/index.htm>

Emergency Preparedness 248 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	93,600	—	(93,600)
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	—	46,100	152,500	106,400
State Grants	172,724	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	172,724	139,700	152,500	12,800

Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	172,724	139,700	152,500	12,800
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	172,724	139,700	152,500	12,800

Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—

Net Change in Fund Balance:

—

	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Emergency Preparedness	—	—	—	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:
 Normal fund balance is zero. Increase and decrease is due to timing of restricted funds received.

Circuit Court Grants 249

Fund Description:

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

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

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

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

Use of Fund Balance:

Restricted to the purpose of the fund.

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

Circuit Court Grants 249 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	1,210	—	—	—
Contributions & Donations	(558)	11,100	—	(11,100)
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	—	77,100	1,100,000	1,022,900
State Grants	167,802	148,800	—	(148,800)
Taxes & Assessments	—	—	—	—
Total Revenues:	168,454	237,000	1,100,000	863,000
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	171,594	237,000	1,100,000	863,000
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	171,594	237,000	1,100,000	863,000
Other Financing Sources (Uses):				
Transfers In	3,141	—	—	—
Total Other Financing Sources (Uses):	3,141	—	—	—
Net Change in Fund Balance:				
	—			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Circuit Court Grants	21,051	—	21,051	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

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

State Homeland Security Grant 252

Fund Description:

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

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

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

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

Use of Fund Balance:

Restricted to the purpose of the fund.

① <http://www.kalcounty.com/em/default.htm>

State Homeland Security Grant 252 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	16,923	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	—	32,700	20,000	(12,700)
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	16,923	32,700	20,000	(12,700)
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	16,923	32,700	20,000	(12,700)
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	16,923	32,700	20,000	(12,700)
Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—
Net Change in Fund Balance:				
	—			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
State Homeland Security Grant	—	—	—	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

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

Hazardous Material Team 254

Fund Description:

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

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

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

Revenue for this fund is based on a set membership fee paid annually.

Use of Fund Balance:

Restricted to the purpose of the fund.

Hazardous Material Team 254 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	656	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	—	54,200	62,000	7,800
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	656	54,200	62,000	7,800

Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	656	54,200	62,000	7,800
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	656	54,200	62,000	7,800

Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—

Net Change in Fund Balance:

—

	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Hazardous Material Team	—	—	—	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

Determined by the Hazardous Materials Board.

Register of Deeds Automation 256

Fund Description:

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

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

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

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

Use of Fund Balance:

Restricted to the purpose of the fund per PA 698 of 2002.

① <http://www.kalcounty.com/clerk/>

Register of Deeds Automation 256 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	219,110	225,000	230,000	5,000
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	2,184	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	—	372,000	378,800	6,800
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	221,294	597,000	608,800	11,800
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	243,296	597,000	608,800	11,800
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	243,296	597,000	608,800	11,800
Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—
Net Change in Fund Balance:				
	<u>(22,002)</u>			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Register of Deeds Automation	525,824	(378,800)	147,024	—

Estimated % Change: (72.0)%

Causes and/or Consequences of Fund Balance Change:

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

911 Service 261

Fund Description:

The 911 Service Fund may be found in any county or local unit having budgetary authority over an agency that provides 911 services. This fund is used to account for earmarked revenue for 911 service under the provisions of 1994 PA 29, MCL 484.1101 to MCL 484.1707. The 911 Service Fund may be established by resolution of the governing body of the county. It accounts for the assets, liabilities, revenues, and expenditures authorized by the 911 service plan.

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

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

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

Use of Fund Balance:

Restricted to the purpose of the fund per PA 379 of 2008.

① <http://www.kccda911.org/>

911 Service 261 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	1,082,027	1,173,300	1,173,300	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	—	—	—	—
State Grants	474,626	467,000	467,000	—
Taxes & Assessments	—	—	—	—
Total Revenues:	1,556,653	1,640,300	1,640,300	—
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	1,483,889	1,640,300	1,640,300	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	1,483,889	1,640,300	1,640,300	—
Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—
Net Change in Fund Balance:				
	72,763			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
911 Service	528,073	65,400	593,473	—

Estimated % Change: 12.4%

Causes and/or Consequences of Fund Balance Change:

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

Concealed Pistol Licensing 262

Fund Description:

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

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

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

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

Use of Fund Balance:

Restricted to the purpose of the fund per PA 3 of 2015.

Concealed Pistol Licensing 262 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	82,524	65,000	68,600	3,600
Local Unit Contributions	—	—	—	—
Other Revenues	930	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	83,454	65,000	68,600	3,600
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	30,334	65,000	68,600	3,600
Health & Welfare	—	—	—	—
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	30,334	65,000	68,600	3,600
Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—
Net Change in Fund Balance:				
	53,120			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Concealed Pistol Licensing	183,176	21,700	204,876	—

Estimated % Change: 11.8%

Causes and/or Consequences of Fund Balance Change:

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

Local Corrections Officers Training 263

Fund Description:

The Local Corrections Officers Training Fund may be found in any county. The fund is authorized by 2003 PA 124, which became effective October 1, 2003, which amended chapter 171 of the Revised Statutes of 1846 related to county jails and regulations thereof, by adding a new section, MCL 801.4b, to the Act. The amendment to the Act regulates county jails by imposing a \$12.00 booking fee on each inmate when first admitted into a county jail. The booking fee, when collected, is used as a source of revenue for local correctional officers training programs.

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

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

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

Use of Fund Balance:

Restricted to inmate programs and Correction Officer training per PA 124 of 2003.

① <http://www.kalcounty.com/sheriff/jail.htm>

Local Corrections Officers Training 263 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	94,103	75,000	80,000	5,000
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	94,103	75,000	80,000	5,000
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	61,293	75,000	80,000	5,000
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	61,293	75,000	80,000	5,000
Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—
Net Change in Fund Balance:				
	32,811			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Local Corrections Officers Training	404,189	—	404,189	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

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

Drug Law Enforcement 266

Fund Description:

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

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

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

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

Use of Fund Balance:

Restricted to law enforcement pertaining to controlled substances per PA 135 of 1985.

Drug Law Enforcement 266 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	19,631	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	—	24,800	25,000	200
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	19,631	24,800	25,000	200
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	61,838	24,800	25,000	200
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	61,838	24,800	25,000	200
Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—
Net Change in Fund Balance:				
	(42,207)			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Drug Law Enforcement	25,027	(25,000)	27	—

Estimated % Change: (99.9)%

Causes and/or Consequences of Fund Balance Change:

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

Law Library 269

Fund Description:

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

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

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

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

Use of Fund Balance:

Restricted to the purpose of the fund per PA 236 of 1961.

 <http://www.kpl.gov/law-library/>

Law Library 269 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	6,500	6,500	6,500	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	6,500	6,500	6,500	—
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	66,242	68,600	70,500	1,900
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	66,242	68,600	70,500	1,900
Other Financing Sources (Uses):				
Transfers In	59,742	62,100	64,000	1,900
Total Other Financing Sources (Uses):	59,742	62,100	64,000	1,900
Net Change in Fund Balance:				
	—			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Law Library	—	—	—	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

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

Prosecutors' Cooperative Reimbursement Grant 275

Fund Description:

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

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

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

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

Use of Fund Balance:

Restricted to the purpose of the fund.

① <http://www.kalcounty.com/opa/>

Prosecutors' Cooperative Reimbursement Grant 275 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	474,748	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	—	831,700	1,233,700	402,000
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	474,748	831,700	1,233,700	402,000
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	630,684	831,700	1,233,700	402,000
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	630,684	831,700	1,233,700	402,000
Other Financing Sources (Uses):				
Transfers In	155,937	—	—	—
Total Other Financing Sources (Uses):	155,937	—	—	—
Net Change in Fund Balance:				
	—			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Prosecutors Cooperative Reimbursement Grant	—	—	—	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

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

Prosecuting Attorney Grants 277

Fund Description:

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

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

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

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

Use of Fund Balance:

Restricted to the purpose of the fund.

① <http://www.kalcounty.com/opa/>

Prosecuting Attorney Grants 277 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	114,183	132,000	—	(132,000)
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	—	20,900	670,000	649,100
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	114,183	152,900	670,000	517,100
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	144,654	183,100	670,000	486,900
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	144,654	183,100	670,000	486,900
Other Financing Sources (Uses):				
Transfers In	30,471	30,200	—	(30,200)
Total Other Financing Sources (Uses):	30,471	30,200	—	(30,200)
Net Change in Fund Balance:				
	—			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Prosecuting Attorney Grants	—	—	—	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

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

Senior Millage 279

Fund Description:

The Senior Millage fund was established to account for activity related to the collection of the special levy to support the programs for Kalamazoo County residents age 60 and older. This is authorized by a vote of the electors at up to 0.35 mils.

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

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

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

Use of Fund Balance:

Restricted to the purpose of the fund.

Senior Millage 279 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	2,900,000	2,900,000
Total Revenues:	—	—	2,900,000	2,900,000

Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	—	—	2,900,000	2,900,000
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	—	—	2,900,000	2,900,000

Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—

Net Change in Fund Balance:

—

	2019 Estimated Beginning Balance	2019 Addition/ (Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Senior Millage	—	—	—	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

Increases and decreases are a result of timing in the use of funds. Funds not used are carried forward for program budgeting in the next year.

Area Agency on Aging 280

Fund Description:

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

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

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

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

Use of Fund Balance:

Restricted to the purpose of the fund.

 <http://www.kalcounty.com/aaa/index.asp>

Area Agency on Aging 280 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	43,204	—	—	—
Contributions & Donations	32,388	—	—	—
Federal Grants	834,460	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	—	1,268,300	4,975,200	3,706,900
State Grants	388,234	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	1,298,286	1,268,300	4,975,200	3,706,900
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	1,430,223	1,268,300	4,975,200	3,706,900
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	1,430,223	1,268,300	4,975,200	3,706,900
Other Financing Sources (Uses):				
Transfers In	132,898	—	—	—
Total Other Financing Sources (Uses):	132,898	—	—	—
Net Change in Fund Balance:				
	961			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Area Agency on Aging	—	—	—	—
Estimated % Change:	0.0%			

Causes and/or Consequences of Fund Balance Change:

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

Sheriff's Department Grants 288

Fund Description:

The Sheriff's Department Grants Fund was established to account for the activity related to Public Safety grants to provide services and programs in the Sheriff's Office.

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

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

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

Use of Fund Balance:

Restricted to the purpose of the fund.

① <http://www.kalcounty.com/sheriff/>

Sheriff's Department Grants 288 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	40,005	—	—	—
Federal Grants	6,936	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	—	39,500	88,500	49,000
State Grants	30,232	60,600	—	(60,600)
Taxes & Assessments	—	—	—	—
Total Revenues:	77,173	100,100	88,500	(11,600)
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	83,846	100,100	88,500	(11,600)
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	83,846	100,100	88,500	(11,600)
Other Financing Sources (Uses):				
Transfers In	6,673	—	—	—
Total Other Financing Sources (Uses):	6,673	—	—	—
Net Change in Fund Balance:				
	—			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Sheriff's Department Grants	—	—	—	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

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

Child Care 292

Fund Description:

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

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

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

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

Use of Fund Balance:

Restricted to the purpose of the fund.

Child Care 292 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	196,041	130,500	177,500	47,000
Contributions & Donations	3,240	2,000	3,000	1,000
Federal Grants	95,952	100,000	106,000	6,000
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	2,550	8,000	2,000	(6,000)
Other Revenues	268	500	300	(200)
State Grants	4,640,845	4,551,000	5,179,000	628,000
Taxes & Assessments	—	—	—	—
Total Revenues:	4,938,896	4,792,000	5,467,800	675,800
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	9,534,258	9,609,900	10,584,000	974,100
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	9,534,258	9,609,900	10,584,000	974,100
Other Financing Sources (Uses):				
Transfers In	4,595,637	4,817,900	5,116,200	298,300
Total Other Financing Sources (Uses):	4,595,637	4,817,900	5,116,200	298,300
Net Change in Fund Balance:				
	275			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Child Care	—	—	—	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

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

Child Care Juvenile Home 292-662

Overview:

The Kalamazoo County Juvenile Home is the only secure facility in Kalamazoo County for housing young persons who have violated the law. Rehabilitative programs in the Juvenile Home include skill building, educational/vocational training and conflict resolution. The Intensive Learning Center, K.E.Y.S. (Kalamazoo Empowering Youth for Success) Program, and the ON-TRAC Treatment Program are also located in the Juvenile Home.

① <http://www.kalcounty.com/courts/circuit/kcjh/>

Child Care Juvenile Home 292-662 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	196,041	130,500	177,500	47,000
Contributions & Donations	3,240	2,000	3,000	1,000
Federal Grants	95,952	100,000	106,000	6,000
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	2,550	8,000	2,000	(6,000)
Operating Transfers In	4,595,637	4,817,900	5,116,200	298,300
Other Revenue	268	500	300	(200)
State Grants	4,640,845	4,551,000	5,179,000	628,000
Taxes & Assessments	—	—	—	—
Total Revenues:	9,534,533	9,609,900	10,584,000	974,100

Expenditures:				
Capital Expenditure	8,963	9,100	13,900	4,800
Contingency	—	—	—	—
Fringe Expenses	856,466	860,000	818,400	(41,600)
Operating Expenses	833,069	726,400	765,100	38,700
Operating Transfers Out	—	—	—	—
Salaries	2,522,301	2,502,800	2,503,800	1,000
Total Expenditures:	4,220,799	4,098,300	4,101,200	2,900

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
52.5	52.5	52.5	—

Reason for Change, if applicable:

N/A

In Home Care 292-664

Overview:

The In-Home Care program is designed to serve adjudicated youth who have committed serious offenses and who are identified as being at high risk for out-of-home placement. The program is also intended to facilitate the successful return of juveniles from institutional or foster care settings.

In Home Care 292-664 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—
Expenditures:				
Capital Expenditure	3,372	3,500	3,500	—
Contingency	—	—	—	—
Fringe Expenses	189,647	191,400	165,300	(26,100)
Operating Expenses	98,056	28,900	29,100	200
Operating Transfers Out	—	—	—	—
Salaries	519,580	525,200	453,000	(72,200)
Total Expenditures:	810,655	749,000	650,900	(98,100)

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
10.5	9.0	9.0	—

Reason for Change, if applicable:

N/A

Foster Home 292-665

Overview:

The Foster Care program maintains a child placing agency license. This program is responsible for delinquent youth in out-of-home placements. Placements include licensed foster homes, private foster agencies, residential facilities, and State of Michigan placement for youth that are permanent wards of the State due to Court ordered parental rights terminations.

Foster Home 292-665 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—
Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	579,959	1,118,400	628,400	(490,000)
Operating Transfers Out	—	—	—	—
Salaries	—	—	—	—
Total Expenditures:	579,959	1,118,400	628,400	(490,000)

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

Intensive Learning 292-667

Overview:

The Intensive Learning Center (ILC) provides education for youth who reside in the community but are court ordered to attend school at the Kalamazoo County Juvenile Home. The ILC is a highly structured, behavior based program where students earn the privilege of going home at night by displaying appropriate school behaviors. The ILC provides instruction in the core academic subjects as well as specialized personal and social growth oriented courses.

Intensive Learning 292-667 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	10,872	9,400	8,800	(600)
Operating Expenses	210,672	190,000	230,000	40,000
Operating Transfers Out	—	—	—	—
Salaries	29,786	25,700	24,000	(1,700)
Total Expenditures:	251,329	225,100	262,800	37,700

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
1.0	1.0	1.0	—

Reason for Change, if applicable:

N/A

Kalamazoo Empowering Youth For Success 292-668

Overview:

The Kalamazoo Empowering Youth for Success (KEYS) program aims to provide the least restrictive, cost-effective, and community based alternatives to detention, to expand court resources, and to offer more opportunities to address the individualized needs of the youth as well as to offer innovative gender specific programming for young female offenders.

Kalamazoo Empowering Youth For Success 292-668 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—
Expenditures:				
Capital Expenditure	1,285	1,300	1,300	—
Contingency	—	—	—	—
Fringe Expenses	59,039	76,600	88,700	12,100
Operating Expenses	3,607	37,300	29,800	(7,500)
Operating Transfers Out	—	—	—	—
Salaries	161,752	209,800	243,100	33,300
Total Expenditures:	225,683	325,000	362,900	37,900

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
4.0	5.0	5.0	—

Reason for Change, if applicable:

N/A

Juvenile Drug Court 292-669

Overview:

The Juvenile Drug Treatment Court Program is a post-adjudication program for non-violent juvenile offenders who have been assessed with substance abuse problems contributing to delinquent behavior. Program components include frequent drug testing, substance abuse and mental health treatment, intense court supervision, attendance at bi-weekly status review hearings and support groups, payment of restitution, community service and education/employment requirements.

① <http://www.kalcounty.com/courts/circuit/problem-solving-courts.htm>

Juvenile Drug Court 292-669 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—
Expenditures:				
Capital Expenditure	534	600	600	—
Contingency	—	—	—	—
Fringe Expenses	36,365	34,900	39,200	4,300
Operating Expenses	41,753	37,800	38,000	200
Operating Transfers Out	—	—	—	—
Salaries	99,630	95,700	107,200	11,500
Total Expenditures:	178,282	169,000	185,000	16,000

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
1.7	1.7	1.7	—

Reason for Change, if applicable:

N/A

Restitution/Community Service 292-671

Overview:

The Restitution/Community Service Program holds the juvenile offender responsible for his/her actions through procedures in which the offender is made aware of the personal consequences of the crime for the victim. It adheres to an accountability model facilitated through a service agreement and supervises both monetary restitution and community service. Offenses referred generally involve property loss or damage.

Restitution/Community Service 292-671 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—
Expenditures:				
Capital Expenditure	614	700	700	—
Contingency	—	—	—	—
Fringe Expenses	44,015	39,200	42,200	3,000
Operating Expenses	11,985	600	600	—
Operating Transfers Out	—	—	—	—
Salaries	120,590	107,400	115,500	8,100
Total Expenditures:	177,204	147,900	159,000	11,100

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
1.9	1.9	1.9	—

Reason for Change, if applicable:

N/A

Intake Assessment & Evaluation 292-672

Overview:

The Assessment/Evaluation unit of the Intake Department provides comprehensive evaluation and assessment of juveniles, adjudicated youth pending the disposition hearing. The purpose of this comprehensive evaluation is to ensure all possible disposition alternatives are considered based upon the individual needs of the juvenile, the juvenile’s family, and the community.

Intake Assessment & Evaluation 292-672 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—
Expenditures:				
Capital Expenditure	1,365	1,400	1,400	—
Contingency	—	—	—	—
Fringe Expenses	77,951	80,200	85,600	5,400
Operating Expenses	25,217	5,100	8,200	3,100
Operating Transfers Out	—	—	—	—
Salaries	213,565	220,000	234,300	14,300
Total Expenditures:	318,098	306,700	329,500	22,800

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
4.3	4.3	4.3	—

Reason for Change, if applicable:

N/A

Court Appointed Special Advocates 292-673

Overview:

Court Appointed Special Advocates (CASAs) are community volunteers who are sworn officers of the Family Division of Kalamazoo County Circuit Court. These highly-trained volunteers assist the court by providing advocacy for neglected and abused children in both the courtroom and the community. The information and support provided by CASAs are instrumental in the court's receiving complete, independent information.

① <http://www.kalcounty.com/courts/circuit/admin/casa.htm>

Court Appointed Special Advocates 292-673 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	321	400	400	—
Contingency	—	—	—	—
Fringe Expenses	21,615	21,000	21,400	400
Operating Expenses	7,856	2,800	2,900	100
Operating Transfers Out	—	—	—	—
Salaries	59,218	57,600	58,600	1,000
Total Expenditures:	89,010	81,800	83,300	1,500

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
0.0	1.0	1.0	—

Reason for Change, if applicable:

N/A

C-Waivers In Home Care 292-674

Overview:

Nursing homes used to be the only choice for older or disabled persons who needed help caring for themselves. Today there may be the choice to stay in your home or a community setting, but you or a family member may need assistance in doing so. Residents eligible for the Adult Benefits Waiver (ABW) program through the State of Michigan are enrolled in Kalamazoo County Health Plan, Plan A. This program is NOT insurance. It provides basic medical care to low income childless adults who do not qualify for Medicaid. Enrollment in Kalamazoo County Health Plan, Plan A is done by the local Department of Human Services.

C-Waivers In Home Care 292-674 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	5,400	5,400
Operating Expenses	—	—	—	—
Operating Transfers Out	—	—	—	—
Salaries	—	—	14,800	14,800
Total Expenditures:	—	—	20,200	20,200

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

Family Dependency Treatment Court 292-676

Overview:

The Family Dependency Treatment Court is a court devoted to cases of child abuse and neglect that involve substance abuse by the child's parents or other caregivers. Its purpose is to protect the safety and welfare of children while giving parents the tools they need to become sober, responsible caregivers.

① <http://www.kalcounty.com/courts/circuit/problem-solving-courts.htm>

Family Dependency Treatment Court 292-676 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	200	200	—
Contingency	—	—	—	—
Fringe Expenses	7,472	7,800	10,500	2,700
Operating Expenses	84,063	91,300	91,400	100
Operating Transfers Out	—	—	—	—
Salaries	20,470	21,400	28,900	7,500
Total Expenditures:	112,005	120,700	131,000	10,300

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
1.0	0.6	0.6	—

Reason for Change, if applicable:

N/A

Michigan Department of Health & Human Services 292-677

Overview:

The Michigan Department of Health & Human Services (MIDHHS) program is responsible for Child Protective Cases that are in Foster Homes, Private Agency Placements or Residential Placements. These youth are wards of the court and state and are placed by the local Department of Health and Human Services.

Michigan Department of Health & Human Services 292-677 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Operating Transfers In	—	—	—	—
Other Revenue	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—

Expenditures:				
Capital Expenditure	—	—	—	—
Contingency	—	—	—	—
Fringe Expenses	—	—	—	—
Operating Expenses	2,571,233	2,268,000	3,669,800	1,401,800
Operating Transfers Out	—	—	—	—
Salaries	—	—	—	—
Total Expenditures:	2,571,233	2,268,000	3,669,800	1,401,800

Personnel FTE (Full-Time Equivalency):

2017 Adopted Budget	2018 Adopted Budget	2019 Adopted Budget	Change
—	—	—	—

Reason for Change, if applicable:

N/A

Healthy Start Grant 297

Fund Description:

The Healthy Start Grant Fund was established to account for the activity related to Health & Welfare grants to provide for operations aimed at reducing infant mortality.

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

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

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

Use of Fund Balance:

Restricted to the purpose of the fund.

① <http://www.kalcounty.com/hcs/hbhs/index.htm>

Healthy Start Grant 297 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	108,416	163,559	—	(163,559)
Federal Grants	757,894	461,309	—	(461,309)
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	76,735	61,400	—	(61,400)
Other Revenues	—	(181,218)	867,300	1,048,518
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	943,045	505,050	867,300	362,250
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	943,045	505,050	867,300	362,250
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	943,045	505,050	867,300	362,250
Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—
Net Change in Fund Balance:				
	—			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Healthy Start Grant	—	—	—	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

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

AIDS Grant 302

Fund Description:

The AIDS Grant Fund was established to account for the activity related to Health & Welfare grants to provide services and programs for HIV/AIDS counseling testing, and education.

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

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

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

Use of Fund Balance:

Restricted to the purpose of the fund.

 <http://www.kalcounty.com/hcs/hiv aids.htm>

AIDS Grant 302 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	1,000	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	10,800	8,100	—	(8,100)
Other Revenues	—	55,600	117,600	62,000
State Grants	120,972	92,800	—	(92,800)
Taxes & Assessments	—	—	—	—
Total Revenues:	132,772	156,500	117,600	(38,900)
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	132,772	156,500	117,600	(38,900)
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	132,772	156,500	117,600	(38,900)
Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—
Net Change in Fund Balance:				
	—	—	—	—

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
AIDS Grant	—	—	—	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

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

Maternal, Infant & Early Childhood Home Visiting Program 303

Fund Description:

The MIECHV Fund was established to account for the activity related to Health & Welfare grants to provide services and programs for Maternal Infant Early Childhood Home Visiting Initiative.

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

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

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

Use of Fund Balance:

Restricted to the purpose of the fund.

ⓘ <http://www.kalcounty.com/hcs/hfa.htm>

Maternal, Infant & Early Childhood Home Visiting Program 303 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	191,300	—	(191,300)
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	—	45,100	278,800	233,700
State Grants	246,198	20,800	—	(20,800)
Taxes & Assessments	—	—	—	—
Total Revenues:	246,198	257,200	278,800	21,600

Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	246,198	257,200	278,800	21,600
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	246,198	257,200	278,800	21,600

Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—

Net Change in Fund Balance:	—
------------------------------------	----------

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
MIECHV Program	—	—	—	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

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

Nurse Family Partnership Grant 304

Fund Description:

The Nurse Family Partnership Grant Fund was established to account for the activity related to Health & Welfare grants to provide services and programs to assist women having their first baby.

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

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

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

Use of Fund Balance:

Restricted to the purpose of the fund.

ⓘ <http://www.kalcounty.com/hcs/nfp.htm>

Nurse Family Partnership Grant 304 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	58,029	49,800	—	(49,800)
Federal Grants	301,897	88,100	—	(88,100)
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	—	139,000	784,200	645,200
State Grants	243,063	358,800	—	(358,800)
Taxes & Assessments	—	—	—	—
Total Revenues:	602,990	635,700	784,200	148,500

Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	602,990	635,700	784,200	148,500
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	602,990	635,700	784,200	148,500

Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—

Net Change in Fund Balance:
—

	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Nurse Family Partnership	—	—	—	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:
 Normal fund balance is zero. Increase and decrease is due to timing of restricted funds received.

Michigan Care Improvement Registry (MCIR) 305

Fund Description:

The Michigan Care Improvement Registry (MCIR) Fund was established to account for the activity related to Health & Welfare grants to perform activities related to Michigan Care Improvement Registry.

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

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

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

Use of Fund Balance:

Restricted to the purpose of the fund.

 <https://www.mcir.org/>

Michigan Care Improvement Registry (MCIR) 305 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	7,650	247,700	—	(247,700)
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	—	77,300	325,000	247,700
State Grants	318,378	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	326,029	325,000	325,000	—
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	326,029	325,000	325,000	—
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	326,029	325,000	325,000	—
Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—
Net Change in Fund Balance:				
	—			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Michigan Care Improvement Registry	—	—	—	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

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

Children's Special Health Care Services 308

Fund Description:

The Children's Special Health Care Services Fund was established to account for the activity related to Health & Welfare grants to provide services and programs for children with special health care needs.

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

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

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

Use of Fund Balance:

Restricted to the purpose of the fund.

① <http://www.kalcounty.com/hcs/cshcs.htm>

Children's Special Health Care Services 308 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	30,574	19,000	—	(19,000)
Contributions & Donations	—	—	—	—
Federal Grants	170,077	46,200	—	(46,200)
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	—	56,400	275,600	219,200
State Grants	64,304	130,400	—	(130,400)
Taxes & Assessments	—	—	—	—
Total Revenues:	264,955	252,000	275,600	23,600

Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	264,955	252,000	275,600	23,600
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	264,955	252,000	275,600	23,600

Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—

Net Change in Fund Balance:

—

	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Children's Special Health Care Services	—	—	—	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

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

Breast & Cervical Cancer Control Program 317

Fund Description:

The Breast & Cervical Cancer Control Program Fund was established to account for the activity related to Health & Welfare grants to provide services and programs for breast and cervical cancer navigation.

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

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

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

Use of Fund Balance:

Restricted to the purpose of the fund.

ⓘ <http://www.kalcounty.com/hcs/bccnp/index.asp>

Breast & Cervical Cancer Control Program 317 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	6,000	—	—	—
Contributions & Donations	17,019	5,300	—	(5,300)
Federal Grants	—	121,500	—	(121,500)
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	847	54,200	185,000	130,800
State Grants	162,666	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	186,532	181,000	185,000	4,000
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	186,532	181,000	185,000	4,000
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	186,532	181,000	185,000	4,000
Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—
Net Change in Fund Balance:				
	—			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Breast & Cervical Cancer Control Program	—	—	—	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

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

Immunization Action Plan 318

Fund Description:

The Immunization Action Plan Fund was established to account for the activity related to Health & Welfare grants to provide services and programs for infant, children, and adult immunization education collaboration and coordination.

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

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

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

Use of Fund Balance:

Restricted to the purpose of the fund.

① <http://www.kalcounty.com/hcs/immunizationclinic.htm>

Immunization Action Plan 318 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	23,950	108,300	—	(108,300)
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	—	36,300	162,800	126,500
State Grants	141,745	18,000	—	(18,000)
Taxes & Assessments	—	—	—	—
Total Revenues:	165,695	162,600	162,800	200

Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	165,695	162,600	162,800	200
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	165,695	162,600	162,800	200

Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—

Net Change in Fund Balance:

—

	2018 Estimated Beginning Balance	2018 Addition/(Use)	2018 Estimated Ending Balance	Unrestricted Unassigned Balance
Immunization Action Plan	—	—	—	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

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

Clean Sweep Pesticide Collection 322

Fund Description:

The Clean Sweep Pesticide Collection Fund was established to account for the activity related to Health & Welfare grants to provide services and programs for the disposal of pesticides.

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

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

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

Use of Fund Balance:

Restricted to the purpose of the fund.

① <http://www.kalcounty.com/hhw/index.htm>

Clean Sweep Pesticide Collection 322 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	—	9,000	13,000	4,000
State Grants	14,333	9,000	—	(9,000)
Taxes & Assessments	—	—	—	—
Total Revenues:	14,333	18,000	13,000	(5,000)
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	14,333	18,000	13,000	(5,000)
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	14,333	18,000	13,000	(5,000)
Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—
Net Change in Fund Balance:				
	—			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Clean Sweep Pesticide Collection	—	—	—	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

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

Women, Infants & Children (WIC) 323

Fund Description:

The Women, Infants & Children (WIC) Fund was established to account for the activity related to Health & Welfare grants to provide assistance to women, infants and children.

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

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

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

Use of Fund Balance:

Restricted to the purpose of the fund.

① <http://www.kalcounty.com/hcs/wic/wicworks.html>

Women, Infants & Children (WIC) 323 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	53,751	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	—	528,300	1,183,400	655,100
State Grants	614,437	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	668,188	528,300	1,183,400	655,100
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	668,188	528,300	1,183,400	655,100
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	668,188	528,300	1,183,400	655,100
Other Financing Sources (Uses):				
Transfers In	1,500	—	—	—
Total Other Financing Sources (Uses):	1,500	—	—	—
Net Change in Fund Balance:				
	1,500			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Women, Infants & Children	—	—	—	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

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

Childhood Lead Poisoning Prevention 324

Fund Description:

The Childhood Lead Poisoning Prevention Fund was established to account for the activity related to Health & Welfare grants to provide programs and services to prevent childhood lead poisoning.

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

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

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

Use of Fund Balance:

Restricted to the purpose of the fund.

① <http://www.kalcounty.com/eh/lead-poison.htm>

Childhood Lead Poisoning Prevention 324 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	6,222	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	63,736	78,100	—	(78,100)
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	—	20,400	100,000	79,600
State Grants	37,093	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	107,050	98,500	100,000	1,500
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	107,050	98,500	100,000	1,500
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	107,050	98,500	100,000	1,500
Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—
Net Change in Fund Balance:				
	—			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Childhood Lead Poisoning Prevention	—	—	—	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

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

Road Patrol 329

Fund Description:

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

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

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

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

Use of Fund Balance:

Restricted to the purpose of the fund.

① <http://www.kalcounty.com/sheriff/operations.htm>

Road Patrol 329 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	—	212,700	218,100	5,400
State Grants	137,792	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	137,792	212,700	218,100	5,400
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	182,915	212,700	218,100	5,400
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	182,915	212,700	218,100	5,400
Other Financing Sources (Uses):				
Transfers In	45,123	—	—	—
Total Other Financing Sources (Uses):	45,123	—	—	—
Net Change in Fund Balance:				
	—			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Road Patrol	—	—	—	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

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

Community Corrections 331

Fund Description:

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

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

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

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

Use of Fund Balance:

Restricted to the purpose of the fund.

① <http://www.kalcounty.com/occ/>

Community Corrections 331 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	521,461	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	5,385	983,200	1,082,000	98,800
State Grants	571,100	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	1,097,946	983,200	1,082,000	98,800
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	993,920	983,200	1,082,000	98,800
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	993,920	983,200	1,082,000	98,800
Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—
Net Change in Fund Balance:				
	104,025			

	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Community Corrections	396,362	—	396,362	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

Increases and decreases are from excess program fees and due to timing of restricted funds received and not yet used.

Survey & Monumentation Program 342

Fund Description:

The Survey & Monumentation Program Fund was established to account for the activity related to a State funded program to remonument the property corners and markers in Kalamazoo County under PA 345 and 346 of 1990.

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

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

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

Use of Fund Balance:

Restricted to the purpose of the fund.

Survey & Monumentation Program 342 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	—	97,900	97,900	—
State Grants	86,883	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	86,883	97,900	97,900	—
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	86,883	97,900	97,900	—
Health & Welfare	—	—	—	—
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	86,883	97,900	97,900	—
Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—
Net Change in Fund Balance:				
	—			

	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Survey & Monumentation Program	—	—	—	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

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

Juvenile Home 2007 Series 350

Fund Description:

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

Fund Type:	Debt Service
Fund Function:	Debt Service
Major/Non-Major Fund:	Non-Major Fund
Basis of Budgeting:	Modified Accrual
Basis of Accounting:	Modified Accrual

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

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

Use of Fund Balance:

Restricted to the purpose of the fund.

Juvenile Home 2007 Series 350 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	832	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	22,420,652	—	—	—
State Grants	160,430	—	—	—
Taxes & Assessments	1,852,056	—	—	—
Total Revenues:	24,433,970	—	—	—
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
Debt Service	24,571,952	—	—	—
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	—	—	—	—
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	24,571,952	—	—	—
Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—
Net Change in Fund Balance:				
	(137,983)			

Fund Balance:				
	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Juvenile Home 2007 Series	74,939	—	74,939	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

Increase is from tax receipts in excess of debt requirements and used when calculating future millage rate.

Expo Center Improvements 352

Fund Description:

The 2011 Expo Center Improvements Fund accounts for the transfer of the Accommodation Tax revenue and the payment of the limited tax general obligation debt service. This debt is secured by Accommodation Tax revenue and the limited taxing power of the County, issued in connection with the improvements to the Expo Center.

Fund Type:	Debt Service
Fund Function:	Debt Service
Major/Non-Major Fund:	Non-Major Fund
Basis of Budgeting:	Modified Accrual
Basis of Accounting:	Modified Accrual

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

Revenue for this Funds is based on expected amounts received from Accommodations Tax Fund.

Use of Fund Balance:

Restricted to the purpose of the fund.

Expo Center Improvements 352 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
Debt Service	255,914	—	—	—
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	—	—	—	—
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	255,914	—	—	—
Other Financing Sources (Uses):				
Transfers In	255,914	—	—	—
Total Other Financing Sources (Uses):	255,914	—	—	—
Net Change in Fund Balance:				
	—			

	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Expo Center Improvements	—	—	—	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

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

Local Government Public Works Financing 364

Fund Description:

The Local Government Public Works Financing Fund accounts for revenues received from local municipalities for the payment of the limited obligation long-term debt (principal, interest and fees) of the County. The proceeds of such debt are used to construction projects, which the local governments agree to operate and lease over the life of the bonds. The lease agreement constitutes a capital lease and the lease payments to the County are generally equal to the debt service requirements of the County's bonds.

Fund Type:	Enterprise
Fund Function:	Enterprise Debt
Major/Non-Major Fund:	Non-Major Fund
Basis of Budgeting:	Accrual Basis
Basis of Accounting:	Accrual Basis

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

Revenue for this Fund is set based on individual agreements to pay for the applicable debt.

Use of Fund Balance:

Restricted to the purpose of the fund.

Local Government Public Works Financing 364 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	135	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	85,246	—	—	—
Other Revenues	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	85,381	—	—	—
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
Debt Service	150,000	—	—	—
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	—	—	—	—
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	150,000	—	—	—
Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—
Net Change in Fund Balance:				
	(64,619)			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Local Government Public Works Financing	23	—	23	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

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

Debt Retirement-Airport Facilities 415

Fund Description:

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

- Fund Type:** Enterprise
- Fund Function:** Enterprise Debt
- Major/Non-Major Fund:** Non-Major Fund
- Basis of Budgeting:** Accrual Basis
- Basis of Accounting:** Accrual Basis

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

Revenue for this Funds is based on expected amounts received from Airport Fund.

Use of Fund Balance:

Restricted to the purpose of the fund.

Debt Retirement – Airport Facilities 415 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	788,325	—	—	—
Other Revenues	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	788,325	—	—	—
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	788,325	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	788,325	—	—	—
Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—
Net Change in Fund Balance:				
	—			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Debt Retirement – Airport Facilities	—	—	—	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

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

General County Public Improvement 466

Fund Description:

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

Fund Type: Capital/Construction

Fund Function: Varies by Activity

Major/Non-Major Fund: Major Fund

Basis of Budgeting: Modified Accrual

Basis of Accounting: Modified Accrual

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

Revenue for this Fund is estimated based on the transfer from the General Fund.

Use of Fund Balance:

Restricted to the purpose of the fund.

General County Public Improvement 466 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	189,901	60,000	60,000	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	563,318	8,422,500	7,520,300	(902,200)
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	753,219	8,482,500	7,580,300	(902,200)
Expenditures:				
Capital Outlay	1,089,500	12,132,000	11,282,200	(849,800)
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	1,089,500	12,132,000	11,282,200	(849,800)
Other Financing Sources (Uses):				
Transfers In	8,905,200	3,649,500	3,701,900	52,400
Total Other Financing Sources (Uses):	8,905,200	3,649,500	3,701,900	52,400
Net Change in Fund Balance:				
	8,568,919			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
General County Public Improvement	15,315,541	(7,520,300)	7,795,241	—

Estimated % Change: (49.1)%

Causes and/or Consequences of Fund Balance Change:

Increases and decreases are a result of normal operations of this capital projects fund through the project cycle. The Board of Commissioners can authorize fund balance additions, use, and re-direct for other purposes.

Tax Reversion 516

Fund Description:

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

Fund Type: Enterprise
Fund Function: Enterprise Tax
Major/Non-Major Fund: Non-Major Fund
Basis of Budgeting: Accrual Basis
Basis of Accounting: Accrual Basis

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

Revenue for this Fund is estimated based on foreclosure activity trend analysis.

Use of Fund Balance:

Restricted to the management of tax foreclosed properties per PA 206 of 1893. No limits on purpose after transfer to General Fund.

Tax Reversion 516 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	596,724	409,000	558,200	149,200
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	358,709	98,200	150,000	51,800
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	—	90,900	—	(90,900)
State Grants	—	—	—	—
Taxes & Assessments	144,570	160,000	44,600	(115,400)
Total Revenues:	1,100,003	758,100	752,800	(5,300)
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	—	—	—	—
Other Expenditures	1,527,415	758,100	752,800	(5,300)
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	1,527,415	758,100	752,800	(5,300)
Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—
Net Change in Fund Balance:				
	<u>(427,412)</u>			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Tax Reversion	975,594	—	975,594	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

Increases are the result of charges for services in excess of expenses. Use is based on budget policy.

Airport 581

Fund Description:

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

Fund Type:	Enterprise
Fund Function:	Enterprise Airport
Major/Non-Major Fund:	Major Fund
Basis of Budgeting:	Accrual Basis
Basis of Accounting:	Accrual Basis

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

Revenue for this Fund is based on trend analysis, projections of future activity, and rates & charges.

Use of Fund Balance:

Restricted to airport use per FAA regulation.

 <https://flyazo.com/>

Airport 581 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	4,977,822	4,959,200	4,565,700	(393,500)
Contributions & Donations	—	—	—	—
Federal Grants	2,444,732	100,000	—	(100,000)
Fines & Forfeitures	—	—	—	—
Interest & Rents	37,557	10,100	10,700	600
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	66,209	2,914,800	3,153,900	239,100
State Grants	372,450	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	7,898,769	7,984,100	7,730,300	(253,800)
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	6,869,184	7,984,100	7,730,300	(253,800)
Recreation & Culture	—	—	—	—
Total Expenditures:	6,869,184	7,984,100	7,730,300	(253,800)
Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—
Net Change in Fund Balance:				
	1,029,586			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Airport	51,267,304	(3,087,700)	48,179,604	—

Estimated % Change: (6.0)%

Causes and/or Consequences of Fund Balance Change:

May be used for airport-related purposes only. This is generally planned for in the budget process, if needed.

Insurance 603

Fund Description:

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

Fund Type:	Internal Service
Fund Function:	Internal Service
Major/Non-Major Fund:	Non-Major Fund
Basis of Budgeting:	Accrual Basis
Basis of Accounting:	Accrual Basis

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

Revenue is estimated based on the transfer from the General Fund for the projected cost of insurance.

Use of Fund Balance:

Restricted to the purpose of the fund.

Insurance 603 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	12,266	2,500	5,000	2,500
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	750	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	13,016	2,500	5,000	2,500
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	—	—	—	—
Other Expenditures	211,806	852,500	625,000	(227,500)
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	211,806	852,500	625,000	(227,500)
Other Financing Sources (Uses):				
Transfers In	198,790	850,000	620,000	(230,000)
Total Other Financing Sources (Uses):	198,790	850,000	620,000	(230,000)
Net Change in Fund Balance:				
	—			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Insurance	—	—	—	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

Normal fund balance is zero. Fund balance should not be accumulated as revenues are the result of transfers from the General Fund.

Delinquent Tax Revolving 620

Fund Description:

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

- Fund Type:** Enterprise
- Fund Function:** Enterprise Tax
- Major/Non-Major Fund:** Major Fund
- Basis of Budgeting:** Accrual Basis
- Basis of Accounting:** Accrual Basis

Reason for Basis Difference, if applicable:
N/A

Method for Estimating Revenue:

Revenue for this Fund is estimated based on tax collection trend analysis. Actual revenue is reviewed for the last 5 years to determine if revenue is flat, experiencing growth or decline.

Use of Fund Balance:

Restricted to the purpose of the fund per PA 206 of 1893. No limits on purpose after transfer to General Fund.

Delinquent Tax Revolving 620 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	471,714	448,500	448,500	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	56,305	14,800	14,800	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	1,394,923	1,323,700	1,323,700	—
Total Revenues:	1,922,941	1,787,000	1,787,000	—
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	—	—	—	—
Other Expenditures	6,500,000	1,787,000	1,787,000	—
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	6,500,000	1,787,000	1,787,000	—
Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—
Net Change in Fund Balance:				
	(4,577,059)			

	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Delinquent Tax Revolving Fund	16,048,105	211,000	16,259,105	—

Estimated % Change: 1.3%

Causes and/or Consequences of Fund Balance Change:

Increases are the result of charges for services in excess of expenses. Use is based on budget policy.

Central Stores 633

Fund Description:

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

- Fund Type:** Internal Service
- Fund Function:** Internal Service
- Major/Non-Major Fund:** Non-Major Fund
- Basis of Budgeting:** Accrual Basis
- Basis of Accounting:** Accrual Basis

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

Revenue for this Fund is calculated based on historical and projected costs to provide and services to County departments.

Use of Fund Balance:

Restricted to the purpose of the fund.

Central Stores 633 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	780,512	982,200	948,700	(33,500)
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	780,512	982,200	948,700	(33,500)
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	—	—	—	—
Other Expenditures	781,046	982,200	948,700	(33,500)
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	781,046	982,200	948,700	(33,500)
Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—
Net Change in Fund Balance:				
	(534)			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Central Stores	68,796	—	68,796	—

Estimated % Changes: 0.0%

Causes and/or Consequences of Fund Balance Change:

Increases and decreases are a result of normal operations of this enterprise fund as revenues and expenses do not equal. Changes also occur with changes in capital assets and depreciation activity. County practice is to maintain 3-6 months of working capital for cash-flow needs. The Board of Commissioners can authorize fund balance use consistent with the purpose of the fund.

Drain Equipment Revolving 639

Fund Description:

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

Fund Type:	Component Unit Operating
Fund Function:	Public Works
Major/Non-Major Fund:	Non-Major Fund
Basis of Budgeting:	Modified Accrual
Basis of Accounting:	Modified Accrual

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

N/A

Use of Fund Balance:

Restricted to the purpose of the fund per PA 40 of 1956.

Drain Equipment Revolving Fund 639 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	—	400	238	(162)
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	400	238	(162)
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	—	400	238	(162)
Recreation & Culture	—	—	—	—
Total Expenditures:	—	400	238	(162)
Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—
Net Change in Fund Balance:				
	—	—	—	—

	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Central Stores	238	(238)	—	—

Estimated % Changes: (100.0)%

Causes and/or Consequences of Fund Balance Change:

Fund to be eliminated when balance is depleted.

Local Site Remediation Revolving 643

Fund Description:

The Brownfield Redevelopment Authority established a Local Site Remediation Revolving Fund as permitted in statute. The Local Site Remediation Revolving Fund consists of money available under section 13(5) of 1996 PA 381, MCL 125.2663, and may also consist of money appropriated or otherwise made available from public or private sources. The Brownfield Redevelopment Authority is required to separately account for money deposited to the fund that is directly derived from tax increment revenues levied for school operating purposes.

Fund Type:	Component Unit Internal Service
Fund Function:	Community & Economic Development
Major/Non-Major Fund:	Non-Major Fund
Basis of Budgeting:	Accrual Basis
Basis of Accounting:	Accrual Basis

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

Revenue for this Fund is estimated based on what is expected to be received from the Brownfield Redevelopment Authority Fund.

Use of Fund Balance:

Restricted to the purpose of the fund per PA 381 of 1996.

① <http://www.kalcounty.com/directory/boards/board.php?board=9>

Local Site Remediation Revolving 643 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	—	—	—	—
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	15,000	175,000	160,000
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	—	15,000	175,000	160,000
Other Financing Sources (Uses):				
Transfers In	6,985	15,000	175,000	160,000
Total Other Financing Sources (Uses):	6,985	15,000	175,000	160,000
Net Change in Fund Balance:				
	6,985			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Local Site Remediation Revolving	53,154	150,000	203,154	—

Estimated % Change: 282.2%

Causes and/or Consequences of Fund Balance Change:

Increases and decreases are a result of normal operations of this fund as revenues and expenses do not equal. County practice is to maintain 3-6 months of working capital for cash-flow needs. The Brownfield Redevelopment Authority Board can authorize fund balance as allowed in statute.

Health & Community Services Pooled Costs 690

Fund Description:

The Health & Community Services Personnel Pool Fund was established to accumulate and allocate the costs of a personnel pool utilized by many of the health and welfare departments of the primary government. Funding is provided through charges for services to benefited departments.

Fund Type: Internal Service
Fund Function: Internal Service
Major/Non-Major Fund: Non-Major Fund
Basis of Budgeting: Accrual Basis
Basis of Accounting: Accrual Basis

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

Revenue for this Fund is based on the estimated expenditures for the individual programs.

Use of Fund Balance:

Restricted to the purpose of the fund.

Health & Community Services Pooled Costs 690 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	989,498	850,000	—	(850,000)
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	—	—	850,000	850,000
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	989,498	850,000	850,000	—

Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	989,498	850,000	—	(850,000)
Judicial	—	—	—	—
Other Expenditures	—	—	850,000	850,000
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	989,498	850,000	850,000	—

Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—

Net Change in Fund Balance:

—

	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Health & Community Services Pooled Costs	—	—	—	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

Normal fund balance is zero. Fund balance should not be accumulated.

Retirement 731

Fund Description:

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

Fund Type:	Trust
Fund Function:	Trust
Major/Non-Major Fund:	Non-Major Fund
Basis of Budgeting:	Accrual Basis
Basis of Accounting:	Accrual Basis

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

Revenue for this Fund is based on employer contributions and projected investment income.

Use of Fund Balance:

Restricted to the purpose of the fund.

Retirement 731 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	33,144,338	15,500,000	33,144,700	17,644,700
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	—	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	33,144,338	15,500,000	33,144,700	17,644,700
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	—	—	—	—
Other Expenditures	1,140,608	15,500,000	33,144,700	17,644,700
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	1,140,608	15,500,000	33,144,700	17,644,700
Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—
Net Change in Fund Balance:				
	32,003,729			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Retirement	242,639,441	32,001,400	274,640,841	—

Estimated % Change: 13.2%

Causes and/or Consequences of Fund Balance Change:

A fund balance level sufficient to ensure an adequate funding level based on calculated liabilities should be maintained.

Public Employee Healthcare 736

Fund Description:

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

Fund Type:	Trust
Fund Function:	Trust
Major/Non-Major Fund:	Non-Major Fund
Basis of Budgeting:	Accrual Basis
Basis of Accounting:	Accrual Basis

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

Revenue for this Fund is based on employer contributions and projected investment income.

Use of Fund Balance:

Restricted to the purpose of the fund.

Public Employee Healthcare 736 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	613,375	594,000	630,000	36,000
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	1,917,073	704,000	809,600	105,600
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	6,111,337	5,394,300	5,775,200	380,900
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	8,641,784	6,692,300	7,214,800	522,500
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	—	—	—	—
Other Expenditures	3,911,185	6,692,300	7,214,800	522,500
Public Safety	—	—	—	—
Public Works	—	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	3,911,185	6,692,300	7,214,800	522,500
Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—
Net Change in Fund Balance:				
	4,730,599			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Public Employee Healthcare	19,613,287	2,545,500	22,158,787	—

Estimated % Change: 13.0%

Causes and/or Consequences of Fund Balance Change:

A fund balance level sufficient to ensure an adequate funding level based on calculated liabilities should be maintained.

Special Assessment Drains 801

Fund Description:

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

Fund Type:	Component Unit Operating
Fund Function:	Public Works
Major/Non-Major Fund:	Major Fund
Basis of Budgeting:	Modified Accrual
Basis of Accounting:	Modified Accrual

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

Revenue for this Fund is set based on the amount needed to assess applicable property owners to support the applicable maintenance and other costs for individual drains.

Use of Fund Balance:

Restricted to drainage district expenses.

① <http://www.kalcounty.com/drain/>

Special Assessment Drains 801 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	1,501,323	935,000	935,000	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	1,501,323	935,000	935,000	—
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	1,471,719	935,000	935,000	—
Recreation & Culture	—	—	—	—
Total Expenditures:	1,471,719	935,000	935,000	—
Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—
Net Change in Fund Balance:				
	29,604			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Special Assessment Drains	1,318,100	—	1,318,100	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

Increases and decreases are a result of normal operations of this fund as revenues and expenses do not equal. County practice is to maintain 3-6 months of working capital for cash-flow needs. The Drain Commissioner can authorize fund balance as allowed in statute.

Lake Level 841

Fund Description:

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

Fund Type:	Component Unit Operating
Fund Function:	Public Works
Major/Non-Major Fund:	Non-Major Fund
Basis of Budgeting:	Modified Accrual
Basis of Accounting:	Modified Accrual

Reason for Basis Difference, if applicable:

N/A

Method for Estimating Revenue:

Revenue for this Fund is set based on the amount needed to assess applicable property owners to support the applicable debt service payments.

Use of Fund Balance:

Restricted to the purpose of the fund.

 <http://www.kalcounty.com/drain/>

Lake Level 841 Financial Summary

	2017 Actuals	2018 Adjusted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues:				
Charges for Services	—	—	—	—
Contributions & Donations	—	—	—	—
Federal Grants	—	—	—	—
Fines & Forfeitures	—	—	—	—
Interest & Rents	—	—	—	—
Licenses & Permits	—	—	—	—
Local Unit Contributions	—	—	—	—
Other Revenues	88	—	—	—
State Grants	—	—	—	—
Taxes & Assessments	—	—	—	—
Total Revenues:	88	—	—	—
Expenditures:				
Capital Outlay	—	—	—	—
Community & Economic Development	—	—	—	—
General Government	—	—	—	—
Health & Welfare	—	—	—	—
Judicial	—	—	—	—
Other Expenditures	—	—	—	—
Public Safety	—	—	—	—
Public Works	1,837	—	—	—
Recreation & Culture	—	—	—	—
Total Expenditures:	1,837	—	—	—
Other Financing Sources (Uses):				
Transfers In	—	—	—	—
Total Other Financing Sources (Uses):	—	—	—	—
Net Change in Fund Balance:				
	(1,749)			

Fund Balance:	2019 Estimated Beginning Balance	2019 Addition/(Use)	2019 Estimated Ending Balance	Unrestricted Unassigned Balance
Lake Level	34,839	—	34,839	—

Estimated % Change: 0.0%

Causes and/or Consequences of Fund Balance Change:

Increases and decreases are a result of normal operations of this fund as revenues and expenses do not equal. County practice is to maintain 3-6 months of working capital for cash-flow needs. The Drain Commissioner can authorize fund balance as allowed in statute.

Debt

Debt Limitation:

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

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

County Direct Debt				
	Issue Date	Funding Source	Type	Interest Rate
Juvenile Home Facilities	May 2017	Building Authority	Refunding Bond	4.00%
Expo Center Improvements	June 2011	Building Authority	Bond	3.20%
Airport	July 2012	Building Authority	Refunding Bond	4.00%

Other County Debt				
Climax Water	April 1982	Climax Township	Bond	5.00%
Cooper	March 2012	Cooper Township	Bond	1.96%
Village of Augusta	June 2005	Village of Augusta	Bond	2.13%
CMH Capital Improvement	March 2015	Community Mental Health	Bond	3.00%

	December 31, 2018			2019 Requirements		
	Principal Balance	Interest Balance	Total	Principal	Interest	Total
County Direct Debt (County solely responsible for payment obligation)						
Juvenile Home Facilities	18,540,000	7,032,500	25,572,500	945,000	860,300	1,805,300
Expo Center Improvements	1,695,000	228,962	1,923,962	200,000	53,367	253,367
Airport	3,930,000	484,450	4,414,450	605,000	130,625	735,625
Total County Direct Debt:	24,165,000	7,745,912	31,910,912	1,750,000	1,044,292	2,794,292

Other County Debt (Others responsible for the payment obligation)						
Climax Water	20,000	1,000	21,000	10,000	750	10,750
Cooper	405,000	11,907	416,907	135,000	6,615	141,615
Village of Augusta	305,000	23,217	328,217	40,000	6,057	46,057
CMH Capital Improvement	4,800,000	1,335,813	6,135,813	150,000	142,750	292,750
Total Other County Debt:	5,530,000	1,371,937	6,901,937	335,000	156,172	491,172

Grand Total:	29,695,000	9,117,849	38,812,849	2,085,000	1,200,464	3,285,464
---------------------	-------------------	------------------	-------------------	------------------	------------------	------------------

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

Capital Expenditures

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

Tier I

- Tier I expenditures exceed \$2,000 and are for the replacement of routine items such as minor renovations, mowers, vehicles, and other direct support issues needed by employees to carry out their responsibilities. Tier I expenditure requests are prioritized, reviewed and recommended for inclusion in the annual budget by the Capital Improvement Program (CIP) committee.

Tier II

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

Tier III

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

Tier IV

- Tier IV expenditures are for Capital Technology needs.

Tier I

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

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

- Project Name
- Departmental Priority
- Category:
 - Legal Mandate
 - To remedy a serious health/safety issue
 - To replace essential existing equipment
 - Project in progress
 - To remedy a critical service or facility deficiency
 - To improve services/operations
 - Aesthetic improvement
- Alignment with strategic plan
- Estimated Cost
- Estimated Start and End Date
- New/Replacement Request
- If replacement, what was the original source of funding
- Item/Project Description
- Item/Project Justification
- Budget Breakdown
- Cost Analysis
 - Will item/project result in operational savings?
 - Will item/project result in increased annual expense?
 - Will item/project generate new/additional revenue?
 - Will item/project leverage additional resources?

2018 Capital Improvement Program Summary By Department

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

2018 Capital Improvement Program Summary By Department

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

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

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

2018 Capital Improvement Program General Fund Summary

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

2018 Capital Improvement Program General Fund Summary

Project Name/Dept	Description	Operating Budget Impact	Cost
8' Western Snow Plow for existing ¾ Ton Truck			
Buildings & Grounds Start Date: 1/1/2019 End Date: 6/1/2019	Replacement of older equipment beyond repair.	Reduced repair costs.	5,400
Articulated Towable Lift			
Buildings & Grounds Start Date: 1/1/2019 End Date: 6/1/2019	Improve service and operational efficiencies with maintenance throughout County Facilities.	Eliminate the need to rent equipment for maintenance and service.	30,000
Metal Detector at Michigan Avenue Courthouse			
Capital Security Start Date: 1/1/2019 End Date: 6/1/2019	Replacement of older equipment beyond its useful life.	Reduced repair costs.	2,800
Metal Detector at Juvenile Facility			
Capital Security Start Date: 1/1/2019 End Date: 6/1/2019	Replacement of older equipment beyond its useful life.	Reduced repair costs.	3,800
JAVS - Michigan Avenue Court Rooms			
Circuit Court Start Date: 1/1/2019 End Date: 5/31/2019	Replacement of older equipment that is outdated and discontinued.	Reduced repair costs.	31,800
JSI Upgrade – Circuit Court & District Court			
Circuit Court Start Date: 2/1/2019 End Date: 5/31/2019	Upgrade of older equipment to allow system to remain functional.	N/A	45,900
Security Camera's at Healy Street			
Community Corrections Start Date: 1/1/2019 End Date: 1/31/2019	Additional equipment to remedy a serious safety issue.	No known impact.	10,700
JIS Case Notes Application			
District Court Start Date: 1/1/2019 End Date: 5/31/2019	Enhancement of existing equipment to allow Courts required privacy.	N/A	3,300

2018 Capital Improvement Program General Fund Summary

Project Name/Dept	Description	Operating Budget Impact	Cost
Flooring Fund Reserves			
Flooring Fund	Allocations for flooring needs throughout the County Facilities. Administered by Building & Grounds.	No known impact.	30,000
Start Date: 1/1/2019			
End Date: 12/31/2019			
Three (3) Vision Screeners			
Health & Community Svcs	Replacement of older equipment.	Reduced repair costs.	11,000
Start Date: 1/1/2019			
End Date: 4/30/2019			
Two (2) Audiometers			
Health & Community Svcs	Replacement of older equipment.	Reduced repair costs.	5,300
Start Date: 1/1/2019			
End Date: 4/30/2019			
Three (3) Laboratory Refrigerator/Freezers			
Health & Community Svcs	Replacement of 2005 equipment beyond the estimated useful life.	Reduced repair costs.	24,000
Start Date: 1/1/2019			
End Date: 6/30/2019			
Biologic Refrigerator			
Health & Community Svcs	Replacement of 2009 equipment at the end of its useful life.	Reduced repair costs.	6,300
Start Date: 1/1/2019			
End Date: 4/30/2019			
Laboratory Circulating Water Bath			
Health & Community Svcs	Replacement of older equipment at the end of its expected lifespan.	Reduced repair costs.	5,500
Start Date: 1/1/2019			
End Date: 3/31/2019			
Commercial Lawn Mower			
Parks & Fairgrounds	Replacement of one of six mowers used at County Parks. Part of replacement schedule.	Reduced repair costs.	18,000
Start Date: 1/1/2019			
End Date: 5/1/2019			
Two (2) MHz Radios			
Parks & Fairgrounds	Replacement of older equipment. Part of replacement schedule.	Reduced repair costs.	4,600
Start Date: 2/1/2019			
End Date: 5/1/2019			

2018 Capital Improvement Program General Fund Summary

Project Name/Dept	Description	Operating Budget Impact	Cost
River Oaks Irrigation Project			
Parks & Fairgrounds Start Date: 2/1/2019 End Date: 10/1/2019	Multi-phase project to eliminate the use of city water.	Estimated savings \$30,000 per year.	20,000
New Roof at Prairie View Beach House			
Parks & Fairgrounds Start Date: 5/1/2019 End Date: 6/1/2019	Replacement of 1991 roof with failing shingles and leaks.	Reduced repair costs.	20,000
Core Secure Document Electronic Records Distribution System			
Sheriff's Office Start Date: 1/1/2019 End Date: 4/1/2019	New Equipment that will ensure private information is protected. Legal Mandate.	Estimated annual savings of \$6,700 at dispatch operating, additional savings expected within other departments.	11,000
Digital Vehicular Repeater System (DVRS)			
Sheriff's Office Start Date: 1/1/2019 End Date: 6/1/2019	New equipment that will allow deputies to receive communications where previously was not possible.	N/A	46,600
Portable Jail Radios			
Sheriff's Office Start Date: 2/1/2019 End Date: 5/1/2019	Replacement of equipment at the end of its useful life.	Reduced repair costs.	16,300
Substation 800 MHz Radio Coverage			
Sheriff's Office Start Date: 1/1/2019 End Date: 3/1/2019	New equipment that will provide communication where there is limited radio coverage.	N/A	22,100

2018 Capital Improvement Program Law Enforcement Fund Summary

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

2019 – 2022 Capital Improvement Program Project Requests

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

2019 – 2022 Capital Improvement Program Project Requests

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

