

KALAMAZOO COUNTY GOVERNMENT



2018 GENERAL OPERATING BUDGET



KALAMAZOO COUNTY GOVERNMENT

In the Pursuit of Extraordinary Governance...

MEMORANDUM

TO: Board of Commissioners

FROM: Tracie Moored, Administrator / Controller
Amanda Morse, Deputy County Administrator – Internal Services

DATE: September 06, 2017

RE: 2018 Budget Message

On September 12, 2017, the Board of Commissioners will begin its formal, public process regarding the 2018 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.

✚ Administration's recommended budget highlights the following:

- The 2018 budget has been submitted without utilizing any carryover funding.
- The 2018 budget recognizes a one-time OPEB (Other Post-Employment Benefits) contribution of \$2,000,000. This amount comes from the Employee Benefits fund and does not impact operational funds. With our bonding process approaching soon, it is prudent to display a strong commitment towards funding the retiree health system when we are able.
- The 2018 budget contains the recommendation to grant non-union salary steps and a 1.75% salary schedule increase, which is consistent with property tax increases. We are also introducing a policy to begin a merit based pay component to our organization.
- This budget again recognizes the need for additional training dollars within the organization.

✚ The following policies contain substantive adjustments for 2018:

- Budget Guidelines: This is a new budget policy recommended by our independent auditors to recognize Special Revenue funds as adopted in the overall budget.
- Employee Benefits Fund: It is recommended in this policy that tuition reimbursement be increased from a maximum amount of \$1,000 to \$2,000.

OFFICE OF THE ADMINISTRATOR

201 West Kalamazoo Avenue | Kalamazoo, MI 49007

Phone: 269.384.8111 | www.kalcounty.com

- Grant Application and Award: This policy change allows additional departmental flexibility to process grants under a \$20,000 threshold. We are finding the granting agents are shortening turnaround expectations for grants. This policy will allow Administration to serve as approval in some cases versus the Board of Commissioners.
- Merit Pay: This policy creates a workgroup to develop a recommendation to introduce standards and expectations of a Merit Pay system for all non-union employees of Kalamazoo County Government.
- Mobile Stipend Device: This policy introduces a stipend based system for employees which are required to utilize a cellular mobile device. It has been consistently voiced by many employees that the current county policy is restrictive and does not allow convenience. This stipend option is common amongst many municipal organizations.
- Other Post-Employment Benefits (OPEB): This policy change recognizes the availability in the Employee Benefits Fund to make a significant contribution to the liabilities in the OPEB plan. With the upcoming bond issuance, it is beneficial to display the enhanced commitment to this liability.
- Salaries and Employee Benefits:
 - Grant steps and a 1.75% salary schedule increase to non-union employees for 2018.
 - Introduces a merit based pay component to Kalamazoo County Government.
 - Through legislative action, Judges have been granted a salary increase.
- Strategic Planning: This policy increased the training availability for the Board of Commissioners and/or Employees when other budgets are exhausted.

New Funding

Administration recommends four New Funding areas. Each of these areas will be addressed through a presentation at the September 13th budget meeting.

- Professional Training: As noted in the Strategic Planning policy, the additional increase in training dollars is being requested for both the employees and Commissioners. As we see training dollars in some areas are stretched, we are introducing this recommendation to align training with areas in the strategic plan. All requests must meet approval from Administration and Human Resources.
- Community Action Agency Funding: During multiple budget cycles the need to increase direct funding to the community has been discussed. By funding the Manager position from the health fund versus relying on grant administration funding, we allow an increase in program direct service delivery of \$79,000.
- Human Resources Employee Development Offerings: Two additional training programs are being recommended for the 2018 budget year, Customer Service Training and Respect in the Workplace. This new funding item is \$8,200.

- Sheriff's Office Nurse Funding: This recommendation outlines the need to hire nurses directly through Kalamazoo County Government. We have been utilizing an external third party agency to date. The use of internal nurses is the best option when considering service delivery, financial impact and liability exposure. This new funding area is \$167,200.

Future Funding Considerations

This is a new section in the budget workbook which outlines the many long term discussions and potential needs that have been addressed by Departments or the Commission. These serve as a reference to outline many areas of consideration for future budget years.

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.



2018 Organizational Budget Priorities

The Organizational Budget Priorities established by each Department help guide Administration and the Board of Commissioners to focus on priorities to align budgetary needs.



KALAMAZOO COUNTY GOVERNMENT

In the Pursuit of Extraordinary Governance...

2018 Organizational Budget Priorities

Kalamazoo County Board of Commissioners
2017 Strategic Plan



2018 Budgetary Departmental Identified Priorities

Ø 8th District Court

1. Improve collection efficiencies
2. Planning for the new courthouse facility
3. Increase employee engagement/retention
4. Continue strategic planning process to work with Circuit and Probate Courts to “re-engineer” court processes in order to improve service delivery
5. Technological enhancements/updates for improved efficiency

Ø 9th Circuit Court

1. Planning for Facilities
2. Improve efficiencies within the judicial system
3. Continue long term planning for technology needs (new and replacement)
4. Develop plan for increased staffing needs
5. Monitor the Child Care Fund

Departmental Priorities (cont'd)

Ø **Office of Administration**

1. Continue to focus on the Board of Commissioner's Strategic Plan
2. Lead design and construction of Kalamazoo County Government facilities
3. Design program implementation to engage feedback and improve service
4. Build on public communication strategy
5. Continue local unit of government outreach and collaboration

Ø **Airport**

1. Secure new air service: Direct Florida service, Direct Southern hub service, and an East Coast hub
2. Continue to develop newly acquired land to diversify revenue stream
3. Improve the airport's net position
4. Reduce operating costs by 5% by evaluating current service contracts
5. Increase revenues by 5% with new service

Ø **Animal Services & Enforcement Department**

1. Develop architectural and site plans for a new shelter, break ground, and begin construction phase of a new Animal Shelter
2. Work with Information Systems (IS) to purchase software for online license renewal and email notice
3. Increase Dog License sales by >3%
4. Lower the number of animals coming into the shelter through spay/neuter
5. Promote more adoptions to decrease euthanasia

Ø **Buildings and Grounds Department**

1. Develop staffing needs and strategies for both maintenance and custodian due to changes from Master Plan implementation
2. Assure Facility Standards are implemented into County projects
3. Update deferred maintenance/life cycle replacement plan for all buildings
4. Continue the system upgrades indicated by the deferred maintenance plan/report
5. Continue to develop skills, cross training, and equipment training for staff

Ø **Office of Corporate Counsel**

1. Assist Board of Commissioners and Administration in developing and implementing Indigent Defense Service Plans
2. Increase Cross-Cultural Competency by having the Corporate Counsel and Assistant Corporate Counsel participate in the 2.5 Day "Understanding and Analyzing Systemic Racism Workshop" presented by ERACCE
3. Assist Board of Commissioners and Administration with the construction of the new County Building where needed
4. Develop written policies and guidelines for Departments and Elected Officials describing the services provided by the Corporate Counsel's Office and when/how to contact the Office for assistance
5. Provide in-service trainings/continuing education sessions for Departments and Elected Officials on topics such as the Freedom of Information Act and the Open Meetings Act

Ø **County Clerk & Office of Register of Deeds**

1. Implement County Identification Program as approved by Board of Commissioners
2. Continue implementation of new voting system through the Primary and General Elections of 2018
3. Begin process of space design for new County facility
4. Continue placing more records online for public access and continue to index historical records
5. Provide regular communications with all candidates reminding them of campaign finance reporting deadlines and training opportunities

Ø **Office of Drain Commission**

1. Monitor county drain maintenance, engineering and legal processing, and assessments
2. Increase site development permits
3. Increase construction site soil erosion permits
4. Ensure county compliance with Federal Stormwater Permit (includes all county facilities and county drains)
5. Finish project revenue accounting with Finance

Ø **Equalization Department**

1. Ensure assessment equity throughout Kalamazoo County
2. Adapt and conform to the changing demands of the Treasury Department and State Tax Commission
3. Provide accurate assessment data to the public and taxing entities
4. Offer continuing education courses to staff and assessors for required recertification and professional development
5. Contract a portion of the Commercial and Industrial appraisal studies

Ø **Finance Department**

1. Maintain County budgeting and financial activities for the Board of Commissioners and departments
2. Review and strengthen internal controls county wide
3. Focus on employee professional development
4. Develop, implement, and maintain purchasing policies and procedures
5. Develop Finance internship program with area colleges and universities

Ø **Health & Community Services Department**

1. Provide continuity of services to the community during the transition of Health & Community Services (HCS) from Nazareth to Bryant St. without impacting the quality or quantity of those services
2. Strengthen program assistance to residents and resolve the State funding Corrective Action Plan through funding for the Community Action Agency (CAA)
3. Enhance services and reduce the number of seniors in need by strengthening the Area Agency on Aging evidence-base programs
4. Identify new insurance billing reimbursement streams to increase program revenue
5. Provide Spanish speaking translation services to assist clients in HCS programs

Departmental Priorities (cont'd)

Ø **Human Resources Department**

1. Explore standardization of screening/hiring of County employees
2. Continue to enhance employee development and cultural awareness
3. Showcase employee high performance
4. Explore improving technology in Human Resources (HR) (electronic storage of personnel files and other vital HR documentation)
5. Continue to enhance/promote Wellness Program

Ø **Information Systems Department**

1. Develop plan for staffing, recruitment and organizational challenges
2. Refine and develop technology initiatives and coordination to support several new facilities (HCS facility, AS&E facility, Downtown Services facility, etc.)
3. Continue to evaluate and implement required security requirements to meet evolving Federal, State, Criminal Justice Information Services (CJIS), Health Insurance Portability and Accountability (HIPAA), and credit card industry standards
4. Stay "current" with existing and new technology initiatives including virtualization, mobility, wireless, cloud opportunities
5. Develop strategic, county-wide information technology planning

Ø **Office of Prosecuting Attorney**

1. Maintain the quality of service provided to the community by this office
2. Purchase and install an electronic document management and case flow system
3. Maintain/improve employee satisfaction and morale
4. Meet changing expectations of the courts
5. Solidify plans for replacement of Michigan Avenue Courthouse

Ø **Parks Department & Expo Center**

1. Complete funding, planning, and engineering for the final sections of the Kalamazoo River Valley (KRV) Trail
2. Begin implementation of Expo Center infrastructure and facility master plan
3. Complete Markin Glen Master Plan Project Phase 2 – playgrounds, new restroom, mountain bike trails and support facilities (project is grant funded)
4. Work on long-term vision of the Kalamazoo County Park and Recreation Master Plan 2016-2020 Action Plan including exploring possibility of acquiring new park property in western half of Kalamazoo County
5. Begin implementation of Cold Brook County Park Master Plan

Ø **Planning & Community Development Department**

1. Work towards implementation of new public on-line County Geographic Information Systems (GIS) mapping website and create applications to support fieldwork work flows in various departments
2. Support users of Pictometry Connect-Explorer website through continued communication with departments
3. Continue working with Information Systems (IS) to migrate County Geographic Information Systems (GIS) data to Server environment
4. Manage the County Brownfield Redevelopment Authority's work, including the 3-year \$400,000 EPA grant (Oct 2016-Oct 2019)
5. Use the County Master Plan (to be completed by the end of 2017) as a resource and guide for communication, resource sharing and collaboration with all governmental units in the County

Ø **Office of the Sheriff**

1. Implement a long-term solution for the Nursing Staff within the Jail Support
2. Increase additional positions in the Jail division, Uniformed Services Section (USS), and the Kitchen division
3. Continue with the replacement of the additional 800 MHz radios and other non-800 MHz radios throughout the organization
4. Continue the work, research, and collaboration with other Law Enforcement agencies-working toward an improved Records Management System (RMS)
5. Finalize a fiscally wise plan for body cameras for the Road Patrol Division

Ø **Office of the Treasurer**

1. Reduce tax foreclosures with foreclosure assistance
2. Execute department remodel to increase security and comply with Americans with Disabilities Act
3. Support Land Bank activities and community development
4. Cross train/staff development
5. Serve the community by providing top level customer service, and connecting citizens with services and organizations to improve their quality of life



2018 BUDGET POLICIES

The Budget Policies reflect the decisions and direction of the Kalamazoo County Board of Commissioners. The policies address specific areas, such as taxation, the philosophy of revenue predictions, upcoming financial requirements, priorities, and pending matters.

Policies Index

Alcohol Tax.....	6
At Large Drain Assessments.....	7
Budget Guidelines	8
Carryover	9
Cigarette Tax.....	10
Compensation.....	11
Delinquent Tax Revolving Fund.....	12
Drug Court Reserve.....	13
Drug Law Enforcement Fund	14
Employee Benefits Fund	15
Employee Training & Memberships.....	16
Fees For Services	17
Fund Balance.....	18
General County Public Improvement	19-20
General Fund Law Enforcement Ratio.....	21-21
Grant Application & Award.....	23
Indirect Costs and Rent	24
Jail Reimbursement.....	25
Law Enforcement Contracting	26
Loans for Governmental Purposes	27
Local Corrections Officers Training Fund.....	28
Merit Pay	29
Mileage, Meals & Incidental Expenses Reimbursement	30

Policies Index (cont'd)

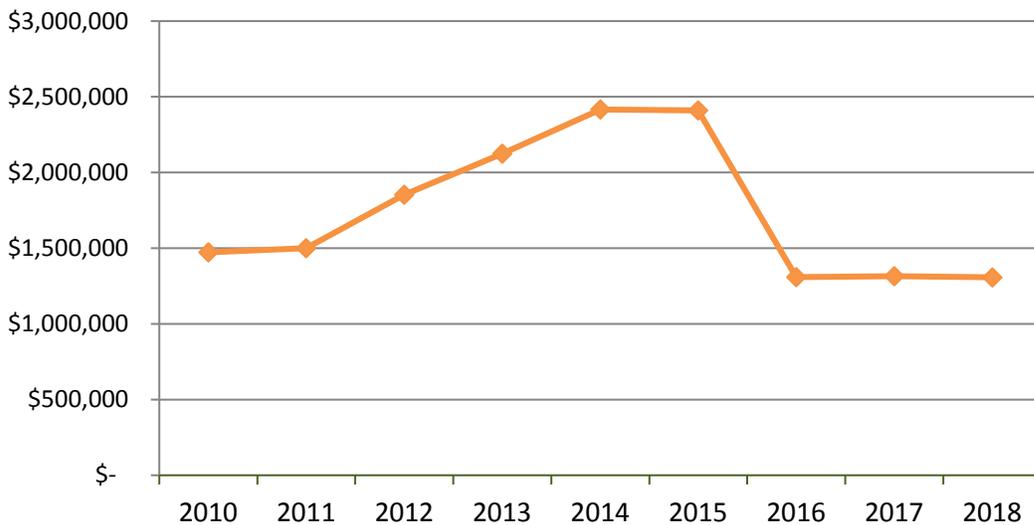
Millage Levies – Truth In Taxation	31-32
Mobile Device Stipend	33
Other Post Employment Benefits (OPEB)	34
Parks Improvement Fund	35
Retirement System.....	36-37
Revenue Sharing and County Incentive Program.....	38
Revolving Drain Fund	39
Salaries and Employee Benefits.....	40-41
State Court Funding	42
Strategic Planning	43
Sustainability	44
Tax Foreclosure Fund.....	45
Technology Planning	46
Use of Budget Stabilization Fund.....	47
Wireless Emergency Fund.....	48

Alcohol Tax

Preliminary State of Michigan estimates of the 2017-2018 distribution for Kalamazoo County is \$~~1,315,836~~1,307,554. The Truth in Taxation amount for 2017 is \$~~1,324,601~~1,304,603. This amount equates to ~~.4660~~1592 mills of the County General Operating and Law Enforcement Levy for rollback purposes. Projected payments will rollback property tax rates. The County may follow the truth-in-taxation hearing process to use the 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. ~~and recapture of any of the rollback through Truth in Taxation hearings must divert 50% of the rollback to Substance Abuse prevention and treatment services.~~

The 2018 Budget proposes that revenues from Alcohol Tax not be used to reduce property taxes but be recaptured through the Truth in Taxation hearing; and that the Substance Abuse Coordinating Agency be directed to prepare a plan for the use of 50% of the funds received. It is acknowledged that the other 50% is used to reduce the levels of the overall deficit. Effective January 1, 2014, the Substance Abuse Coordinating Agency was transferred from Kalamazoo Community Mental Health Services to South West Michigan Behavioral Health.

Alcohol Tax Revenue Analysis



At Large Drain Assessments

The 2018 General Fund Budget includes \$~~21,800~~49,000 for the County share of At Large Drain Assessments for 2017.

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

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

Budget Guidelines

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.

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.

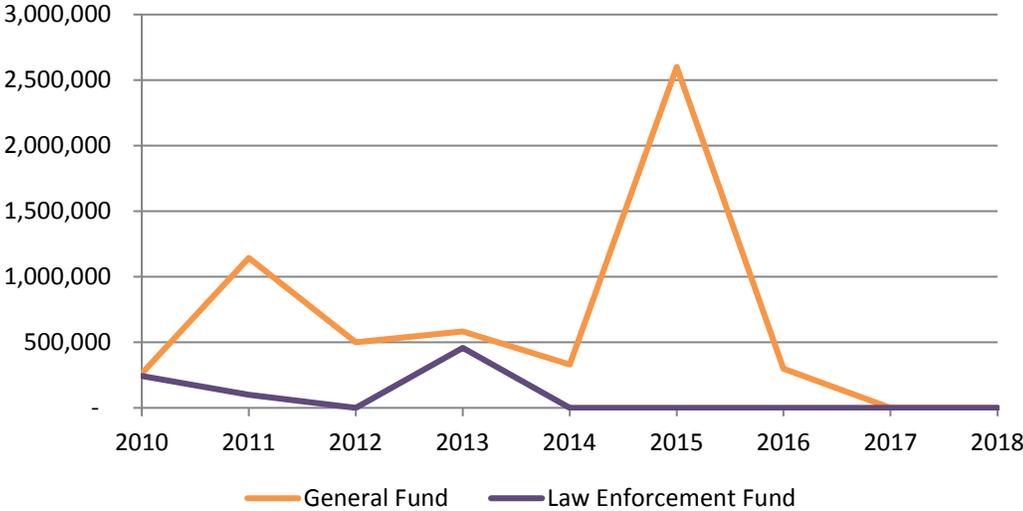
This policy recognizes that the special revenue grant funds are budgeted in advance of funding source notification and may fluctuate. The County Administrator and/or their designee is authorized to make adjustments in these budgets not to exceed 10% of a total program or \$100,000, whichever is less.

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.

Carryover

The 2018 Budget contains \$0 in the General Fund and \$0 in the Law Enforcement fund as Carryover.

Budgeted Carryover History



Cigarette Tax

The 2018 Budget does not contain revenues from Cigarette Tax.

Compensation

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

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

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

Delinquent Tax Revolving Fund

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

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

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

Drug Court Reserve

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. ~~Allocations have been made each year into the~~ The reserve ~~and will~~ 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 Court Reserve Funding

Year	Allocated	Used	Balance
2010	\$ 20,000	-	\$ 20,000
2011	\$ 40,000	-	\$ 60,000
2012	\$ 40,000	\$ 39,304	\$ 60,696
2013	\$ 40,000	\$100,000	\$ 696
2013	\$288,000*	-	\$288,696
2014	\$ 40,000	-	\$328,696
2015	\$ 32,000	-	\$360,696
2016	\$-	-	\$360,696
2017	\$-	-	\$360,696
	<u>\$500,000</u>		

*one time

Drug Law Enforcement Fund

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

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

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

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

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

Employee Benefits Fund

Funding of employee benefits has a major impact on the operations of County Government, both general operations and grants. The Budget for 2018 continues four benefit rates, based on the level and costs of benefits, with the understanding that Employee Benefits Fund revenues and expenditures must be closely monitored.

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

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

[The County offers tuition reimbursement to its employees in accordance with Personnel Policy. The maximum amount of reimbursement for the 2018 budget year is set at \\$2,000.](#)

The Healthcare reform changes shall be closely monitored and recommendations will be [forthcoming](#) [presented as necessary](#).

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

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

The 2018 Budget sets the charges as stated above, with the ability for staff to alter the percentages in conjunction with the level of fund balance when the situation dictates.

Employee Training & Memberships

The 2018 General Operating Budget includes funding for employee training and memberships. In consideration of the importance of employee training and as acknowledgment of the significant funding limitations. The following guidelines for expenditure of Employee Training & Membership funds shall be adopted:

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

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

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

The County Administrator [and/or their](#) designee is given express authority to grant exceptions to the above based upon a written request.

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

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

Fees For Services

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

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

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

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

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

Fund Balance

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

Property Tax is the County's largest revenue source. The collection of this stream for the General Fund does not begin until tax bills are distributed in July. The County is required to sustain an operational fund balance to support activities that occur prior to the collection process and beyond. Practice must support a \$18 million cash flow requirement for 2018.

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

Because the fund balance formula can fluctuate with revenue adjustments, a target range of uncommitted General Fund balance to General Operating Revenues will be at 20% to 25%. Any amounts over the 20% threshold shall be limited to non-operational expenditures. The projected unrestricted General Fund balance for year end ~~2017-2018~~ is ~~22.1~~23.9%.

General County Public Improvement Facilities and Capital Expense

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

With the return of State Shared Revenue, given the extensive capital needs within the County, this budget year it is the recommendation to designate \$~~3,889,500~~3,649,500 of State Shared Revenue in 2018 as resources for capital needs consistent with the Board's Revenue Sharing County Incentive Program.

Expenditures for capital matters fall into four tiers. Tier I expenditures exceed \$~~1,000~~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.

The 2018 recommendations for Tier I expenditures are:

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

Tier II expenditures are major building repairs, alterations and major renovations of space and/or building systems not fundable from normal Buildings and Grounds funds. In 2018, \$250,000 is allocated for these expenditures. The intent of these funds is to enable the County to properly care for such needs as may occur.

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.

General County Public Improvement Facilities and Capital Expense (continued)

The allocation in Tier III totals \$3,389,500 for the General County reserve in 2018 to provide funding for the Facilities Master Plan projects.

Tier IV expenditures are for Capital Technology needs. The funding for 2018 is ~~\$500,000~~260,000 and projects in this category will be outlined in the Technology Planning Policy.

This Policy provides the following funding for capital:

TIER I	\$	974,600
TIER II		250,000
TIER III		3,389,500
TIER IV		500,000 260,000
TOTAL	\$	<u>5,114,100</u> 4,874,100

For 2018, Tier I expenditures are funded by the General Fund and Law Enforcement Fund. Tier II, Tier III and Tier IV expenditures are funded by the General Fund.

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

General Fund Law Enforcement Ratio

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

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

YEAR	MAINTENANCE OF EFFORT %
1980	63.6
1986	62.6
1992	60.7
1998	61.2
2004	64.3
2010	67.3
2011	65.7
2012	64.0
2013	63.8
2014	64.1
2015	64.0
2016	64.4
2017	65.7

This budget policy recognizes that the Law Enforcement areas make up ~~65.7~~65.8% of the General Operating Budget, ~~which is within the five percent limitation imposed by the Board of Commissioners in the millage resolution.~~

The 2018 Budget continues the process of maintaining an appropriate level of law enforcement funding in the General Fund. The calculation is derived in the table on the following page:

General Fund Percentage Allocated to Law Enforcement

General Operating Budget	\$ 87,748,500 90,249,000
Less Law Enforcement	(12,429,000)(12,786,800)
Less Alcohol Tax	(1,315,900) (1,307,600)
Less Cigarette Tax	\$ _____ -
	\$ 74,003,600 76,154,600

Law Enforcement Departments:

Circuit Court	\$ 6,639,400 6,918,500
Probate Court	966,900 934,600
Law Library	58,600 62,100
Friend of the Court	3,347,300 3,436,800
Child Care Fund	9,539,500 9,609,900
	\$ 20,551,700 20,961,900
District Court	\$ 4,601,400 4,493,500
Adult Probation	\$ 50,700
Prosecuting Attorney	\$ 2,541,500 2,547,900
Sheriff	\$ 16,962,300 17,931,200
Animal Services & Enforcement	\$ 661,500 680,200
Capital	\$ 645,900 667,600
Courthouse Security	577,900 606,300
Restricted Reserve	595,100 438,200
Utilities and Insurance	1,344,000 1,675,700
Percent of Contingencies	64,700 66,000
	\$ 3,227,600 3,453,800

Total Law Enforcement - General \$ ~~48,596,700~~50,119,200

Percent of Law Enforcement to General Operating ~~65.7~~65.8%

Grant Application & Award

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

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

Grant applications 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. 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.

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

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

Indirect Costs and Rent

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

This policy acknowledges that the County incurs costs associated with the operation and oversight of all federal, state and other grants, therefore all grants shall be charged 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 Systems, Document Services and Finance. Space occupancy costs include support by Buildings & Grounds, security, insurance and utilities.

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

Jail Reimbursement

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

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

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

Law Enforcement Contracting

The 2018 Budget includes the continuation of contracting with municipalities for Law Enforcement services. Current contracts are in effect through 2017.

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

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

Loans for Governmental Purposes

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

Local Corrections Officers Training Fund

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

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

Merit Pay

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 2019 Budget process.

Mileage, Meals & Incidental Expenses Reimbursement

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

Mileage

The 2018 Budget acknowledges that the per mile reimbursement to employees for business travel on behalf of the County is the published Internal Revenue Service (IRS) allowance as of January 1. This rate is now \$0.~~54~~535 per mile for the remainder of 2017, but has not been published for 2018.

Meals & Incidental Expenses

The 2018 Budget acknowledges that the meals and incidental expenses reimbursement to employees for business travel on behalf of the County, as contained in the Business Expense Reimbursement Policy, will not exceed the Federal Meal & Incidental Expense rates per locality as published by the Internal Revenue Service.

Millage Levies – Truth In Taxation

The 2016 property tax levies for Kalamazoo County were 4.6871 mills for the General Operating millage and 1.4491 mills for the Law Enforcement millage.

Due to ~~declines~~changes in 2017 taxable valuation, a Base Tax Rollback (BTRF) is ~~not~~ required in the General Operating, Law Enforcement, and Housing levies.

Also, referring to the policy on alcohol, a rollback in property taxes of \$~~1,324,601~~1,304,603 or ~~.1660~~1592 mills (.1248 and .0027) is necessary.

The Budget recognizes the recapture of Alcohol Tax(~~.1660~~1592 mill) for a total levy of 6.2362 mills 4.6871, 1.4491, and 0.1000 mill) respectively.

In terms of tax revenue growth, excluding effects of refunds, 2018 tax revenues are budgeted ~~1.50~~2.00% higher than 2017. Because the Headlee Rollbacks of 1993 and 2003 were not recaptured, there exists about \$~~1,716,000~~1,760,000 in unlevied property taxes.

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

LEVYROLLBACK FACTORS/ MILLAGE ROLLBACK						
	BTRF	Alcohol	Cigarette	BTRF	Alcohol	Cigarette
G.O.M	1.0007 0.9898	0.9483 0.9744	1.0000	4.6904 4.6333	4.4450 4.5613	4.6871 4.6810
L.E.M.	1.0007 0.9898	0.9483 0.9744	1.0000	1.4501 1.4324	1.3743 1.4102	1.4491 1.4472
Housing Fund	1.0007 0.9898	0.9483 0.9744	1.0000	0.1001 0.0988	0.0025 0.0972	1.1126 0.0998
Total	1.0007 0.9898	0.9483 0.9744	1.0000	6.2406 6.1645	5.8217 6.0688	6.1388 6.2280

Millage Levies – Truth In Taxation (continued)

Individual and total levy rollback is summarized in the following table:

	General	Law Enforcement	Housing Fund	Total
2016 Actual Levy	4.6871	1.4491	0.1000	6.2362
2017 Rollbacks				
Truth in Taxation	(0.0033) 0.0538	(0.0010) 0.0167	(0.0001) 0.0012	(0.0044) 0.0717
Alcohol Tax	0.1248 0.1258	0.0386 0.0389	-0.0028	0.1660 0.1674
Cigarette Tax	0.0061	0.0019	0.1000 0.0002	-0.0082
Total Rollbacks	0.1215 0.1857	0.0376 0.0575	(0.0026) 0.0042	0.1616 0.2473
2017 Legal Tax Rate	4.5656 4.5014	1.4115 1.3916	0.0974 0.0958	6.0746 5.9889
2017 Recaptures				
BTRF	(0.0033) 0.0538	(0.0010) 0.0167	(0.0001) 0.0012	(0.0044) 0.0717
Alcohol Tax	0.1248 0.1258	0.0386 0.0389	0.0027 0.0028	0.1660 0.1674
Cigarette Tax	0.0061	0.0019	0.0002	0.0082
Total Recaptures	0.2388 0.1857	0.0376 0.0575	0.0026 0.0042	0.1616 0.2473
2017 Recaptured Levy	4.6871	1.4491	0.1000	6.2362

Mobile Device Stipend

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

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

Other Post Employment Benefits (OPEB)

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

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

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

This policy recognizes that health insurance costs have risen dramatically in the past ten years and that the Board of Commissioners has made changes in the benefit plan recently to reduce the growth in costs with the option of Retiree Health being closed for new hires after December 31, 2011. This will increase our required ARC for several years. The availability to new hires ceases and the plan structure accelerates. The 2018 contribution will be 50% of the ARC plus \$300,000 based on pension changes and an additional amount of savings based on any post 65 savings in the Retiree Health Plans. This will be adjusted to meet pay as you go requirements. **In 2018, a one-time contribution of \$2,000,000 will be added due to the fund balance level of the Employee Benefits Fund.**

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

Kalamazoo County Retiree Health						
Schedule of Funding Progress						
Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded Actuarial Accrued Liability	Funded Ratio	Annual Required Contribution	Actual Contribution
County of Kalamazoo						
12/31/2007	\$ -	\$ 68,274,028	\$ 68,274,028	0.0%	\$ 6,380,571	\$ 2,222,375
12/31/2008	1,514,332	77,583,594	76,069,262	2.0%	6,380,571	4,066,027
12/31/2009	3,071,475	64,557,503	61,486,028	4.8%	5,497,891	4,408,914
12/31/2010					4,267,777	3,200,836
12/31/2011	5,169,571	68,730,743	63,561,172	7.5%	4,459,827	3,334,872
12/31/2012					5,334,543	2,737,000
12/31/2013	5,560,607	86,776,528	81,215,921	6.4%	5,362,232	2,772,000
12/31/2014					5,127,397	2,863,700
12/31/2015	6,541,999	78,994,809	72,452,810	8.3%	5,068,227	2,834,114
12/31/2016					4,771,497	3,585,138
Total System						
12/31/2015	11,057,134	95,233,776	84,176,642	11.6%	5,476,023	3,244,541
12/31/2016					5,192,803	4,092,175
Actuarial valuations completed biennially.						

Parks Improvement Fund

The 2018 Budget does not contain an appropriation from the Parks Fund to the Parks Improvement Fund.

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

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.

County funding levels for ~~2015~~2016 Actuarial are ~~114.9~~116.7%, and for Market are ~~113.3~~117.5%.

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 since 1984.

Retirement System (continued)

Date	Total System		County	
	Actuarial Funding Level	Market Funding Level	Actual Contribution Rate	Normal Contribution Rate
1984	89.3%	89.9%	10.44%	10.28%
1985	93.6%	101.2%	9.26%	9.77%
1986	100.4%	109.3%	8.81%	9.61%
1987	112.6%	114.6%	6.06%	7.93%
1988	110.5%	115.3%	6.16%	7.97%
1989	118.9%	134.0%	5.29%	7.69%
1990	110.0%	114.8%	6.89%	8.37%
1991	108.7%	124.4%	7.65%	9.10%
1992	107.1%	119.0%	7.25%	8.15%
1993	105.4%	119.5%	7.44%	8.78%
1994	102.6%	107.6%	8.01%	9.02%
1995	106.5%	127.9%	7.63%	9.19%
1996	111.5%	135.8%	7.36%	9.14%
1997	123.4%	154.2%	4.62%	9.06%
1998	138.9%	169.5%	4.27%	9.29%
1999	127.7%	147.5%	3.38%	9.25%
2000	132.4%	139.8%	1.15%	9.11%
2001	134.7%	131.6%	0.26%	9.13%
2002	107.6%	95.3%	8.29%	10.40%
2003	113.9%	135.5%	5.25%	9.28%
2004	116.8%	134.9%	6.04%	10.54%
2005	123.3%	136.5%	4.56%	10.57%
2006	129.0%	145.3%	2.90%	9.97%
2007	137.1%	143.0%	2.36%	10.04%
2008	128.4%	93.5%	3.02%	9.07%
2009	119.7%	105.9%	4.92%	8.67%
2010	115.8%	113.7%	5.61%	8.79%
2011	109.8%	103.3%	7.07%	8.79%
2012	105.6%	109.9%	7.67%	8.32%
2013	113.6%	126.0%	4.58%	8.38%
2014	118.3%	127.2%	2.91%	8.98%
2015	118.0%	116.3%	3.15%	8.75%
2016	119.3	120.1	2.14%	8.59%

Revenue Sharing and County Incentive Program

As part of the State's Fiscal Year 2018 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.

The Revenue Sharing and County Incentive revenue is budgeted in the amount of ~~\$5,188,800~~5,239,500 and is ~~broken out for \$3,838,800~~ allocated to the General County Public Improvement Fund for Facilities and Technology, and ~~\$1,350,000~~ for operational cost for the Jail Expansion.

Revolving Drain Fund Policy

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

This policy establishes the level of the General Fund advance to the Revolving Drain Fund at \$185,000 for 2018 and the Revolving lake level fund for \$15,000.

Salaries and Employee Benefits

Non-Union Employees

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

The 2018 Budget recognizes a ~~4.5~~1.75% 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 2018 salary and recommended band placement for Elected Officials is as follows:

	Incumbent	
	Annual Salary	Band & Step
Drain Commissioner	\$93,288.00 98,612.80	K13- EF
Treasurer	\$111,030.40 112,964.80	K14-F
Clerk/Register of Deeds	\$111,030.40 112,964.80	K14-F
Sheriff	\$133,952.00 141,523.20	K16- EF
Prosecutor	\$123,635.20 131,040.00	K16- ED

Salaries and Employee Benefits (continued)

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

Judges

Effective January 1, 2018, the Judges salaries are:

	State Portion	County Portion	Total Salary
Circuit	\$95,594.19 99,833.74	\$45,724.00	\$141,318.19 145,557.74
Probate	\$95,594.19 99,833.74	\$45,724.00	\$141,318.19 145,557.74
District	\$93,930.72 98,120.36	\$45,724.00	\$139,654.72 143,844.36

County Commissioners

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

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

The 2018 budget reflects a ~~1.750~~% increase for Commissioners resulting in the following compensation:

Chairperson	\$16,219 15,940
Vice Chairperson	\$14,598 14,347
Other Commissioners	\$12,975 12,752

Overtime

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

State Court Funding

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

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

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

The projections are for the County to receive \$~~1,569,400~~1,200,000 for the State's fiscal year 2017/2018.

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

Strategic Planning

The 2018 Budget continues the Board of Commissioners' strategy established in 1996 to provide additional funding for a variety of areas that seek to improve the overall face of County Government and services to citizens.

In 2018, the strategic budget is focused on the following three major areas:

1. *Strategic Planning* - ~~\$20,000~~10,000 is budgeted for ongoing work on the strategic planning process initiated by previous Boards and Administration.
2. *Management Development* - ~~\$50,000~~52,000 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.

Sustainability

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

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

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

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

A facility standards committee shall be created and meet at least ~~quarterly~~ [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 Systems.

The *Facilities Standards Committee recommends* design standards and criteria for new buildings and major alterations of Kalamazoo County facilities. This committee ~~shall~~ [has recommended](#) criteria standards to be used in the programming, design, and documentation of County buildings to the Board of Commissioners. ~~for the 2018 Budget process.~~ [The Facilities Standards policies were adopted by the Board of Commissioners on July 18, 2017.](#)

Tax Foreclosure Fund

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

On July 9, 2009, the County Board of Commissioners and the County Treasurer entered into an intergovernmental agreement with the Michigan Land Bank Fast Track Authority creating the Kalamazoo County Land Bank Authority. The 2018 Budget for this fund includes an allocation to the Land Bank Authority in the amount of \$250,000. This transfer amount will be reviewed annually.

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

Technology Planning

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

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

A compilation of the needs is in progress and research is being completed to develop a sustainable funding strategy. The 2018 budget contains a ~~\$500,000~~260,000 commitment to the Capital Fund.

Use of Budget Stabilization Fund

The 2018 General Fund Budget does not include a revenue transfer from the Budget Stabilization Fund.

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

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

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

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

Wireless Emergency Fund

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.

The 2018 budget continues the policy that \$100,000 will be transferred from the Wireless Emergency Fund to the General Fund.

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

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

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

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



2018 Operating Budget



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Operating Budget Index

2018 Recommended Budget	49-50
General Fund	51
Law Enforcement Fund	52
Parks Fund	53
Friend of the Court Fund.....	54
Human Services-Health Division Fund	55
Child Care Fund	56
Fund Balances and Working Capital	57

2018 Budget Recommended

	General Fund	Parks	F.O.C.
Revenue			
Property Tax	\$ 41,138,400	\$ -	\$ -
State Court Fund	1,200,000	-	-
Alcohol Tax	1,307,600	-	-
State Shared Revenue	5,239,500	-	-
Circuit Court, et al	1,871,200	-	-
District Court	3,698,300	-	-
Clerk/Register	2,425,900	-	-
Treasurer	2,769,700	-	-
Sheriff	3,330,900	-	-
Other Departmental Revenue	2,437,500	1,740,300	2,284,600
Wireless Emergency Fund Transfer	143,000	-	-
Carryover	-	-	-
Interfund Transfers	-	-	20,000
	<hr/>		
Total	\$ 65,562,000	\$ 1,740,300	\$ 2,304,600
	<hr/>		
Expenditures			
Salary	\$ 25,177,700	\$ 932,300	\$ 2,231,500
Fringe	10,760,300	273,300	813,800
Direct Operating	17,059,900	534,700	391,500
Contingency	100,500	-	-
Capital - Tier I	500,000	-	-
Capital - Tier I Sheriff Vehicle	201,000	-	-
Capital - Tier II	250,000	-	-
Capital - Tier III - General	3,389,500	-	-
Capital - Tier IV - Technology	260,000	-	-
Debt	-	-	-
Interfund Transfers	-	-	-
	<hr/>		
Total	\$ 57,698,900	\$ 1,740,300	\$ 3,436,800
	<hr/>		
Variance	\$ 7,863,100	\$ -	\$ (1,132,200)

2018 Budget Recommended

Health	Child Care	Total General Funds	Law Enforcement	Grand Total
\$ -	\$ -	\$ 41,138,400	\$ 12,716,800	\$ 53,855,200
-	-	1,200,000	-	1,200,000
-	-	1,307,600	-	1,307,600
-	-	5,239,500	-	5,239,500
-	-	1,871,200	-	1,871,200
-	-	3,698,300	-	3,698,300
-	-	2,425,900	-	2,425,900
-	-	2,769,700	-	2,769,700
-	-	3,330,900	-	3,330,900
2,863,300	4,792,000	14,117,700	70,000	14,187,700
-	-	143,000	-	143,000
-	-	-	-	-
-	200,000	220,000	-	220,000
<hr/>				
\$ 2,863,300	\$ 4,992,000	\$ 77,462,200	\$ 12,786,800	\$ 90,249,000
<hr/>				
\$ 2,763,600	\$ 3,765,600	\$ 34,870,700	\$ 8,022,400	\$ 42,893,100
1,002,200	1,320,500	14,170,100	3,748,900	17,919,000
1,210,500	4,523,800	23,720,400	471,900	24,192,300
-	-	100,500	50,000	150,500
-	-	500,000	150,000	650,000
-	-	201,000	123,600	324,600
-	-	250,000	-	250,000
-	-	3,389,500	-	3,389,500
-	-	260,000	-	260,000
-	-	-	-	-
-	-	-	220,000	220,000
<hr/>				
\$ 4,976,300	\$ 9,609,900	\$ 77,462,200	\$ 12,786,800	\$ 90,249,000
<hr/>				
\$ (2,113,000)	\$ (4,617,900)	\$ -	\$ -	\$ -

**County of Kalamazoo
General Fund (Fund 101)
Estimated Source of Funds and Estimated Expenditures
For the Year Ending December 31, 2018**

Estimated Source of Funds

Property Taxes	\$ 41,138,400	
State Court Fund	1,200,000	
Alcohol Tax	1,307,600	
State Shared Revenue	5,239,500	
Circuit Court, et al	1,871,200	
District Court	3,698,300	
Clerk/Register	2,425,900	
Treasurer	2,769,700	
Sheriff	3,330,900	
Other Departmental Revenue	2,437,500	
Wireless Emergency Fund Transfer	143,000	
Carryover	-	
Total Estimated Funds	-	\$ 65,562,000

Estimated Expenditures

Salaries	\$ 25,177,700	
Fringe	10,760,300	
Direct Operating	17,059,900	
Contingency	100,500	
Capital Tier I	500,000	
Capital Tier I Sheriff Vehicle	201,000	
Capital Tier II	250,000	
Capital Tier III - General	3,389,500	
Capital Tier IV - Capital Technology	260,000	
Debt	-	
Interfund Transfers	7,863,100	
Total Estimated Expenditures	7,863,100	\$ 65,562,000

Projected Unassigned Fund Balance 2018	\$21,566,760
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**County of Kalamazoo
Law Enforcement (Fund 104)
Estimated Source of Funds and Estimated Expenditures
For the Year Ending December 31, 2018**

Estimated Source of Funds

Property Taxes	\$ 12,716,800	
Departmental Revenue	70,000	
Previously Generated Funds	-	
Total Estimated Funds	<u> </u>	<u><u>\$ 12,786,800</u></u>

Estimated Expenditures

Salaries	\$ 8,022,400	
Fringe	3,748,900	
Direct Operating	471,900	
Contingency	50,000	
Capital Tier I	150,000	
Capital Tier I Sheriff Vehicle	123,600	
Sheriff Reduction	-	
Interfund Transfers	220,000	
Total Estimated Expenditures	<u> </u>	<u><u>\$ 12,786,800</u></u>

Projected Restricted Fund Balance 2018	<u><u>\$ 613,528</u></u>
Restricted for Law Enforcement Activities	

**County of Kalamazoo
Parks (Fund 208)
Estimated Source of Funds and Estimated Expenditures
For the Year Ending December 31, 2018**

Estimated Source of Funds

Departmental Revenue	\$	1,377,800	
Accommodation Tax Appropriation		362,500	
General Fund Appropriation		-	
Total Estimated Funds		-	\$ 1,740,300

Estimated Expenditures

Salaries	\$	932,300	
Fringe		273,300	
Direct Operating		534,700	
Transfer to Special Parks Fund		-	
Total Estimated Expenditures		-	\$ 1,740,300

Projected Fund Balance 2018	\$	-
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**County of Kalamazoo
 Friend of the Court (Fund 215)
 Estimated Source of Funds and Estimated Expenditures
 For the Year Ending December 31, 2018**

Estimated Source of Funds

Departmental Revenue	\$	2,284,600	
General Fund Appropriation		1,132,200	
Law Enforcement Fund Appropriation		20,000	
Total Estimated Funds		2,436,800	\$ 3,436,800

Estimated Expenditures

Salaries	\$	2,231,500	
Fringe		813,800	
Direct Operating		391,500	
Total Estimated Expenditures		3,436,800	\$ 3,436,800

Projected Fund Balance 2018	\$	-
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County of Kalamazoo
Human Services - Health Division (Fund 221)
Estimated Source of Funds and Estimated Expenditures
For the Year Ending December 31, 2018

Estimated Source of Funds

Departmental Revenue	\$ 2,863,300	
General Fund Appropriation	2,113,000	
Total Estimated Funds	<u>4,976,300</u>	<u>\$ 4,976,300</u>

Estimated Expenditures

Salaries	\$ 2,763,600	
Fringe	1,002,200	
Direct Operating	1,210,500	
Total Estimated Expenditures	<u>4,976,300</u>	<u>\$ 4,976,300</u>

Projected Fund Balance 2018 \$ -

**County of Kalamazoo
Child Care (Fund 292)
Estimated Source of Funds and Estimated Expenditures
For the Year Ending December 31, 2018**

Estimated Source of Funds

Non-Tax Revenues	\$	4,792,000	
General Fund Appropriation		4,617,900	
Law Enforcement Fund Appropriation		200,000	
Total Estimated Funds		\$ 9,609,900	

Estimated Expenditures

Salaries	\$	3,765,600	
Fringe		1,320,500	
Direct Operating		4,523,800	
Total Estimated Expenditures		\$ 9,609,900	

Projected Fund Balance 2018	\$	-
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**Fund Balances and Working Capital
(Operating Funds Only)***

Year	Beginning Fund Balance	Revenues	Expenses	Excess Revenues (Expenses)	Ending Fund Balance	Unrestricted Unassigned Balance	Balance as % of Revenues
2018	\$ 31,722,767	\$ 90,249,000	\$ 90,249,000	\$ -	\$ 31,722,767	\$ 21,566,760	23.9%
2017	31,786,167	87,902,500	87,965,900	(63,400)	31,722,767	21,566,760	24.5%
2016	32,812,000	94,039,959	95,065,793	(1,025,833)	31,786,167	27,816,125	29.6%
2015	30,982,552	92,048,218	90,218,770	1,829,448	32,812,000	23,634,426	25.7%
2014	26,528,576	93,908,708	89,454,733	4,453,976	30,982,552	23,371,325	24.9%
2013	26,229,376	86,816,862	86,517,662	299,200	26,528,576	21,838,815	25.2%
2012	30,651,926	88,238,867	92,661,416	(4,422,550)	26,229,376	20,320,881	23.0%
2011	28,236,028	92,042,248	89,626,350	2,415,898	30,651,926	24,327,571	26.4%
2010	29,019,852	88,988,567	89,772,390	(783,823)	28,236,028	23,147,791	26.0%
2009	26,434,275	92,822,757	90,237,180	2,585,577	29,019,852	22,867,133	24.6%
2008	22,940,475	93,091,705	89,597,905	3,493,800	26,434,275	18,705,734	21.3%
2007	18,233,191	90,636,244	85,928,960	4,707,284	22,940,475	15,078,874	17.9%
2006	11,473,699	89,256,832	82,497,340	6,759,492	18,233,191	11,017,692	13.3%

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

Consistent with the Fund Balance policy, this schedule reflects the Boards approval of the commitment for \$5,000,000 to fund an Animal Services & Enforcement facility. This commitment reflects the fund balance.



2018 Five Year Budget Assumptions

Five Year Budget Assumptions Operating Funds*

Revenues	Adopted 2017	Budgeted 2018
Property Taxes	\$ 51,684,000	\$ 53,855,200
State Court Fund	1,569,400	1,200,000
Alcohol Tax	1,315,900	1,307,600
State Shared Revenue	5,239,500	5,239,500
Departmental Revenue	27,719,700	28,426,700
Carryover	-	-
Interfund Transfers	220,000	220,000
Total Estimated Funds	\$ 87,748,500	\$ 90,249,000

Expenditures

Salaries	\$ 41,855,800	\$ 42,893,100
Fringe	17,436,300	17,919,000
Direct Operating	22,971,800	24,192,300
Contingency	150,500	150,500
Capital Tier I	974,600	974,600
Capital Tier II	250,000	250,000
Capital Tier III - General County	3,389,500	3,389,500
Capital Tier IV - Technology	500,000	260,000
Debt	-	-
Interfund Transfers	220,000	220,000
Total Estimated Expenditures	\$ 87,748,500	\$ 90,249,000

Excess Revenues and (Expenditures) \$ - \$ -

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

ASSUMPTIONS

A- Property tax assumptions: 2018 ~ 2.0%, 2019~ 2.0%, 2020~2.0%, 2021~2.0%, 2022~2.0%

B- Projections are flat

C- Projections tied with transfer needs

D- Projections reflect a schedule increase up to 0.5% and steps

E- Projection includes blended fringe rates

F- Increased projection of 1.0% each year

Five Year Budget Assumptions Operating Funds*

	Projected 2019		Projected 2020		Projected 2021		Projected 2022	
\$	54,932,304	\$	56,030,950	\$	57,151,569	\$	58,294,600	A
	1,200,000		1,200,000		1,200,000		1,200,000	B
	1,307,600		1,307,600		1,307,600		1,307,600	B
	5,239,500		5,239,500		5,239,500		5,239,500	B
	28,426,700		28,426,700		28,426,700		28,426,700	B
	-		-		-		-	
	220,000		220,000		220,000		220,000	C
\$	91,326,104	\$	92,424,750	\$	93,545,369	\$	94,688,400	
\$	43,536,497	\$	44,189,544	\$	44,852,387	\$	45,525,173	D
	18,285,329		18,559,608		18,838,003		19,120,573	E
	24,434,223		24,678,565		24,925,351		25,174,604	F
	150,500		150,500		150,500		150,500	B
	974,600		974,600		974,600		974,600	B
	250,000		250,000		250,000		250,000	B
	3,389,500		3,389,500		3,389,500		3,389,500	B
	260,000		260,000		260,000		260,000	B
	-		-		-		-	B
	220,000		220,000		220,000		220,000	B
\$	91,500,648	\$	92,672,318	\$	93,860,341	\$	95,064,950	
\$	(174,544)	\$	(247,568)	\$	(314,971)	\$	(376,549)	



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2018 Capital Improvement

Capital Improvement Index

Capital Improvement Committee Message	60-63
All Departmental CIP Requests	64-65
Committee Memo – (CIP) Tier I Submissions	66
2018 Summary Recommendations by Department	67-68
General Fund Recommended Approval Detail.....	69-70
Law Enforcement Recommended Approval Detail.....	71
Capital Improvement Projections.....	72
General County Public Improvement - General Reserve	73
General County Public Improvement - Technology Reserve	74
Allocated Fund Balances	75



PARKS AND EXPO CENTER

2900 LAKE STREET • KALAMAZOO, MI 49048

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

www.kalcounty.com/parks

DATE: March 23, 2017

TO: Department Heads
Elected Officials
Court Administrators

FROM: Capital Improvement Program Committee
David Rachowicz, Chair

RE: 2018 – 2022 CAPITAL IMPROVEMENT PROGRAM
(CIP)/TIER I SUBMISSIONS

The capital improvement program (CIP) planning process for 2018 – 2022 is underway. The CIP Committee is comprised of the following department/court representatives:

David Rachowicz, Chair (non-voting)
Lisa Robert, Office of Finance
Ann Filkins, District Court
Eric McNamara, Buildings & Grounds
Paul Matyas, Sheriff's Office
Thomas O'Brien, Purchasing
Sue Sayles, Circuit Court
Kristen Tekiele, Health & Community Services
Lisa Thompson, Information Systems

Please carefully review the information contained in this memo and utilize the Capital Improvement Program CIP 100 / 200 Excel Form that is attached.

KEY DATES:

May 1, 2017	Building remodeling/repairs, capital security, and technology requests due
June 1, 2017	Final Department CIP Requests Due

As identified by budget policy, Tier I capital submissions are to encompass routine equipment or minor renovation projects. Equipment is defined, by dollar threshold, as any single item costing **\$2,000** or more. **Equipment or projects that fall below this dollar threshold should not be submitted via CIP. Departments/courts may pursue those requests in accordance with the annual operating budget submission process.** Most laptops and office furniture are purchased under the \$2,000 threshold. If laptop purchases are planned for 2018, please confirm pricing with Information Systems and request via CIP if \$2,000 or more (per single item) or via your operating budget submission if under \$2,000 (per single item).

The purchase of office furniture under the \$2,000 threshold is no longer purchased through the CIP Furniture Fund. This includes office chairs, work stations, filing cabinets, and other office furniture. Departments should plan for this accordingly and include these items in their 2018 operating budget submission process. The CIP Committee will continue to allocate a small portion of furniture funds to address emergency or unforeseen needs. New furniture needed as part of a larger office re-design or for a complete area such as a large meeting room or courtroom remain eligible for CIP funding. These types of projects will be evaluated through the standard CIP process.

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

We are requesting that each department/court submit a five-year projection of capital needs beginning with the year 2018. Materials submitted should be included in a single Excel file that includes CIP 100 Form(s) for each item requested in 2018 plus a CIP 200 Form for CIP items for the years 2019 through 2022. The excel forms are attached. Only items submitted on current CIP forms will be considered for funding in 2018. The following provides an explanation of how to complete the forms:

- (1) CIP 100 Form - This excel form needs to be completed for each capital request during the first year (2018) of the CIP. **Use the lettered tabs located at the bottom of the spreadsheet to enter all of your CIP 100 requests within one Excel file.** Departments should prioritize their 2018 requests and there should be no duplication of priorities (e.g. only one number one priority, one number two, etc.). Within the form, you will only fill the yellow cells (some have drop down choices while others you can type in).

CIP Categories – for each submission, please choose a CIP category that best describes the request. Categories in effect for 2018 are:

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

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

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

Budget Breakdown – for each submission, please answer the questions and provide the budget breakdown. The estimated CIP Cost in the budget breakdown will automatically carry to the top of the form as the Estimated CIP Cost and this will be the amount considered by the committee as a 2018 CIP project.

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

- (2) Form CIP 200 - This portion of the form should be used to list all proposed capital expenditures for each subsequent year of the five-year CIP. Include 2018 requests if the funding requirements are for multi-year projects that go beyond 2018. Please complete all requested information. Departments should prioritize their requests and there should be no duplication of priorities (e.g. only one number one priority, one number two, etc.).

Building remodeling/repairs

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

Capital security

For 2018, facility security needs should be evaluated and included as part of this CIP submission process. If capital security requests are associated with a particular facility rather than a department/court, please use the 'Security Capital' selection on the department drop down list on both the CIP 100 and CIP 200 Forms. Capital security requests that primarily impact one department must be submitted as a department request and priority. Security Capital requests must be reviewed by Eric McNamara from Buildings and Grounds before being submitted. So that Buildings and Grounds is not inundated with requests at the last minute, please contact Eric McNamara as soon as possible with such projects, so that the CIP process can proceed without delays. Please note that items not properly reviewed with Buildings and Grounds will likely not be considered.

Technology Requests

All technology related requests should be based on current or updated vendor responses and current pricing and must be reviewed by Lisa Thompson from Information Systems before being submitted. Please contact Lisa as soon as possible with such projects, so that the CIP process can proceed without delays. Please note that items not properly reviewed with Information Systems will likely not be considered and that technology items should be incorporated and prioritized along with all other departmental requests and not submitted separately. Technology Requests include but are not limited to requests that are over \$2,000 per item and under \$50,000 for the complete request. Projects over \$50,000 should be discussed directly with Information Systems for appropriate planning. Technology requests may comprise or contain hardware based technology systems (i.e. video systems, "Smart" display systems, multi-function printers, high-end scanners, network servers), any technology that requires use of the Enterprise Network or any software solution/system.

In an effort to allow more time for review and discussion between departments, Building and Grounds, and Information Systems, all building remodeling/repairs, capital security, and technology requests are due on **Monday, May 1, 2017** and should be submitted to me (dmrach@kalcounty.com) via attachments to e-mail. Please provide supporting documentation, vendor proposals, and/or quotes with your CIP Form 100 for these items. These items do not need to be prioritized at the time of this early submittal. If after review by Buildings and Grounds and Information Systems the department is still planning on proceeding with the request, the final CIP Form 100 should be submitted and prioritized with all other department CIP requests.

Departmental CIP requests are due on **Monday, June 1, 2017** and should be submitted to me (dmrach@kalcounty.com) via attachments to e-mail. I encourage you to begin your process as early as possible. Should you have any questions regarding the CIP process, completion of the forms, etc., please feel free to contact me at 8787 or via e-mail. Thank you.

All Departmental CIP Requests

Department/Court	Priority	Item & Description	Requested Amount	Category
Animal Services	1	3/4 Ton 4x4 Pick Up Truck	31,000	8
Animal Services	2	Two (2) Mobile Data Terminals	11,000	8
Animal Services	3	Two (2) Wolverine Animal Transport Caps	12,000	8
Animal Services	4	Two (2) Light Bars	4,600	8
Building & Grounds	1	HVAC Work Van and Shelving	33,000	8
Building & Grounds	2	Pickup truck and snow plow	40,000	8
Building & Grounds	3	Replacement Metal Detectors @ Juvenile Home	10,000	8
Building & Grounds	4	Replacement snow plow for 1 ton Dump Truck	6,500	8
Building & Grounds	5	Replacement carpet extractor for HCS	2,900	8
Building & Grounds	6	15,000 LBS vehicle hoist	12,800	9
Building & Grounds	7	Replace Panic Button Communication system	38,000	9
Capital Security	1	GRJC Call Ups for Emergency Door Exits	13,400	9
Capital Security	2	Crosstown Security PC and cameras	7,600	9
Circuit Court	1	JAVS replacement at the Juvenile Home Hearing Room.	37,200	8
Circuit Court	2	Scanners (6)	13,000	8
Circuit Court	3	Vehicle	20,000	8
Circuit Court	4	Shelving and moving records from off-site facility to Gull Road.	29,200	6
Circuit Court	5	Vehicle	20,000	8
District Court	1	Upgrade JAVs to Bookshelf	12,800	5
Drain Commissioner	1	Safety Strategy for Drains/Planning Office	4,900	9
Finance	1	Pressure Sealer Replacement	7,000	8
Flooring Fund	1	Annual Funding	30,000	6
Health & Community Svcs	1	Laboratory-Replace Incubator (water testing)	4,200	8
Health & Community Svcs	2	Replace Biological Safety Cabinet (BSC) / Hood	18,000	8
Health & Community Svcs	3	Clinical Services - Replacement of equipment for exam rooms	12,500	8
Health & Community Svcs	4	Laboratory - Replace Walk-In Refrigerator	10,000	8
Health & Community Svcs	5	Clinical Services - Replacement of Biomedical Refrigerator	9,500	8
Health & Community Svcs	6	Vision Screener	3,100	8
Health & Community Svcs	7	Laboratory - Replace 2 Refrigerator/Freezer Units	7,000	8
Health & Community Svcs	8	HHW-Pour new concrete for dumpster and enclose w/privacy fencing	16,000	9
Health & Community Svcs	9	Laboratory - Replace -80 Freezer	14,000	8
Health & Community Svcs	10	Laboratory - Replace Microscope	8,000	8
Information Systems	1	Furniture (2 Desks)	6,000	5
Office Prosecuting Atty	1	GRJC Cubicle Modifications	2,300	5
Parks & Fairgrounds	1	800 MHz Radios	4,900	8
Parks & Fairgrounds	2	Pick-up Truck with Snow Plow	35,000	8
Parks & Fairgrounds	3	Irrigation	20,000	5
Parks & Fairgrounds	4	Asphalt Repairs	20,000	6
Parks & Fairgrounds	5	River Oaks Restroom Repairs	12,000	4
Parks & Fairgrounds	6	Utility Vehicle	9,000	5
Parks & Fairgrounds	7	Batwing Mower	-	8
Parks & Fairgrounds	8	Expo Furniture	-	8
Parks & Fairgrounds	9	Small Tractor/Loader Expo Center	-	5
Planning	1	Replacement of GIS mapping website and add mapping functionality	49,200	5
Sheriff's Office	1	MCT's	45,500	8
Sheriff's Office	2	AED Replacement	20,800	8
Sheriff's Office	3	Prisoner Transport Van	48,000	8

All Departmental CIP Requests

Department/Court	Priority	Item & Description	Requested Amount	Category
Sheriff's Office	4	Gas Chromatograph Instrumentation	42,500	8
Sheriff's Office	5	Jail Portable Radio Replacement	39,400	8
Sheriff's Office	6	Polycom	5,500	8
Sheriff's Office	7	Unmarked Police Vehicle	25,000	8
Sheriff's Office	8	Graven Conference Room Furniture Replacement	12,600	5
Sheriff's Office	9	Bomgar Remote Access Instrumentation	7,200	5
Sheriff's Office	11	Night Vision Scope	9,000	5
			<u>TOTAL: \$ 913,100</u>	

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



KALAMAZOO COUNTY GOVERNMENT

In the Pursuit of Extraordinary Governance...

TO: Tracie Moored
FROM: David Rachowicz
DATE: August 25, 2017
SUBJECT: 2018 Capital Improvement Program CIP/TIER I Submissions

The capital improvement program Committee (CIP) planning process for 2018 is complete. The CIP Committee was comprised of the following department/court representatives:

David Rachowicz, Chair (non-voting)
Lisa Robert, Office of Finance
Ann Filkins, District Court
Eric McNamara, Buildings & Grounds
Paul Matyas, Sheriff's Office
Georgia Bryant, Purchasing
Sue Sayles, Circuit Court
Kristen Tekiele, Health & Community Services
Lisa Thompson, Information Systems

Attached are the recommendations that were reviewed, prioritized, and recommended for funding by the committee. The 2018, CIP requests totaled \$883,100 and \$650,000 was funded. This includes \$150,000 from the Law Enforcement Fund and \$500,000 from the General Fund.

Recognizing that the need is greater than the funding available, the CIP Committee is also recommending continuation of a strategy to maximize the funding available. The committee approved the following three alternate projects:

Alternate 1: HCS Biomedical Refrigerator	\$9,500
Alternate 2: Circuit Court Storage Shelving	\$7,500
Alternate 3: Sheriff's Office Jail Portable Radio Replacement	\$23,000

If approved by the Board of Commissioners as alternate projects, these projects may be completed in order if other approved CIP projects are funded through alternative sources or can no longer be completed.

In the pursuit of extraordinary governance, the committee does a good job of representing the various departments and Kalamazoo County and works collaboratively to review projects to maximize the efficiency and return for Kalamazoo County Government. Please do not hesitate to contact me if you have any questions about the process or work of the committee.

2017 CIP Committee Recommendations by Department

Department/Description	Department Request	Recommended LE	Recommended GF	% Total of GF
Animal Services				
3/4 Ton 4x4 Pick Up Truck	\$ 31,000.00	\$ 31,000.00	\$ -	
Two (2) Mobile Data Terminals	11,000	5,300	-	
Two (2) Wolverine Animal Transport Caps	12,000	5,000	-	
Two (2) Light Bars	4,600	-	2,300	
Subtotal	58,600	41,300	2,300	0.5%
Building & Grounds				
15,000 LBS vehicle hoist	12,800	-	-	
HVAC Work Van and Shelving	33,000	-	33,000	
Pickup truck and snow plow	40,000	-	40,000	
Replacement snow plow for 1 ton Dump Truck	6,500	-	6,500	
Replacement carpet extractor for HCS	2,900	-	2,900	
Subtotal	95,200	-	82,400	16.5%
Capital Security				
GRJC Call Ups for Emergency Door Exits	13,400	-	13,400	
Crosstown Security PC and cameras	7,600	-	7,600	
Replace Panic Button Communication system	38,000	-	38,000	
Subtotal	59,000	-	59,000	11.8%
Circuit Court				
JAVS replacement at the Juvenile Home Hearing Room	37,200	-	31,500	
Scanners (6)	13,000	-	13,000	
Replacement Metal Detectors at Juvenile Home	10,000	5,000	-	
Vehicle	20,000	-	22,000	
Vehicle	20,000	-	-	
Shelving and moving records from off-site facility to Gull Rd	29,200	-	-	
Subtotal	129,400	5,000	66,500	13.3%
District Court				
Upgrade JAVs to Bookshelf	12,800	-	12,800	
Subtotal	12,800	-	12,800	2.6%
Drain Commissioner				
Safety Strategy for Drains/Planning Office	4,900	-	-	
Subtotal	4,900	-	-	
Finance				
Pressure Sealer Replacement	7,000	-	7,000	
Subtotal	7,000	-	7,000	1.4%
Flooring Fund				
Annual Funding	30,000	-	30,000	
Subtotal	30,000	-	30,000	6.0%
Health & Community Svcs				
Pour new concrete for dumpster and privacy fencing	16,000	-	-	
Laboratory-Replace Incubator (water testing)	4,200	-	4,200	
Replace Biological Safety Cabinet (BSC) / Hood	18,000	-	18,000	
Clinical Services - Replacement of equipment for exam rooms	12,500	-	12,500	

2017 CIP Committee Recommendations by Department

Department/Description	Department Request	Recommended LE	Recommended GF	% Total of GF
Laboratory - Replace Walk-In Refrigerator	10,000	-	10,000	
Clinical Services - Replacement of Biomedical Refrigerator	9,500	-	-	
Vision Screener	3,100	-	-	
Laboratory - Replace 2 Refrigerator/Freezer Units	7,000	-	-	
Laboratory - Replace -80 Freezer	14,000	-	-	
Laboratory - Replace Microscope	8,000	-	-	
Subtotal	102,300	-	44,700	8.9%
Information Systems				
Furniture (2 Desks)	6,000	-	-	
Subtotal	6,000	-	-	0.0%
Office Prosecuting Attorney				
GRJC Cubicle Modifications	2,300	-	2,300	
Subtotal	2,300	-	2,300	0.5%
Parks & Fairgrounds				
800 MHz Radios	4,900	-	4,900	
Pick-up Truck with Snow Plow	35,000	-	40,000	
Batwing Mower	-	-	-	
Expo Furniture	-	-	-	
Asphalt Repairs	20,000	-	20,000	
Irrigation	20,000	-	20,000	
Utility Vehicle	9,000	-	-	
Small Tractor/Loader Expo Center	-	-	-	
River Oaks Restroom Repairs	12,000	-	-	
Subtotal	100,900	-	84,900	17.0%
Planning				
Replacement of GIS mapping website & mapping functionality	49,200	-	49,200	
Subtotal	49,200	-	49,200	9.8%
Sheriff's Office				
MCT's	45,500	45,500	-	
AED Replacement	20,800	5,000	-	
Prisoner Transport Van	48,000	48,000	-	
Gas Chromatograph Instrumentation	42,500	-	42,500	
Jail Portable Radio Replacement	39,400	-	16,400	
Polycom	5,500	5,200	-	
Unmarked Police Vehicle	25,000	-	-	
Graven Conference Room Furniture Replacement	12,600	-	-	
Bomgar Remote Access Instrumentation	7,200	-	-	
Night Vision Scope	9,000	-	-	
Subtotal	255,500	103,700	58,900	11.8%
Grand Total	\$ 913,100	\$ 150,000	\$ 500,000	100%

2018 General Fund Recommended Approval Detail

Item	Amount	Department
1. One (1) Light Bars Replacement of older equipment that has become obsolete.	\$ 2,300	Animal Services
2. HVAC Work Van and Shelving Replacement of 2010 model.	\$ 33,000	Building & Grounds
3. Pickup truck and snow plow Replacement of 2001 model.	\$ 40,000	Building & Grounds
4. Replacement snow plow for 1 ton Dump Truck Replacement for older residential equipment in need of major repair.	\$ 6,500	Building & Grounds
5. Replacement carpet extractor for HCS Replacement of older equipment that will be utilized at the new HCS facility.	\$ 2,900	Building & Grounds
6. GRJC Call Ups for Emergency Door Exits Address a serious safety concern giving the security staff the ability to monitor the emergency exits.	\$ 13,400	Capital Security
7. Crosstown Security PC and cameras Address a serious safety concern that will give the Sheriff's Officers the ability to monitor more areas of the Courthouse.	\$ 7,600	Capital Security
8. Replace Panic Button Communication system Update old equipment. This will send a specific message to dispatch of exact location.	\$ 38,000	Capital Security
9. JAVS replacement at the Juvenile Home Hearing Room Upgrade of older equipment that is no longer repairable.	\$ 31,500	Circuit Court
10. Scanners (6) Replace older and non-working equipment to more efficient equipment.	\$ 13,000	Circuit Court
11. Vehicle Purchase larger vehicle to transport children and families to necessary court appointments.	\$ 22,000	Circuit Court
12. Upgrade JAVs to Bookshelf Transition to Bookshelf in JAVS that will allow court recordings to be saved on a server.	\$ 12,800	District Court
13. Pressure Sealer Replacement Replacement of older equipment.	\$ 7,000	Finance
14. Flooring Fund This fund is utilized to meet the replacement needs of flooring (i.e. carpeting, tile, linoleum, etc...) for all County Departments. This fund is administered by Buildings and Grounds.	\$ 30,000	Flooring Fund
15. Laboratory-Replace Incubator (water testing) Replacement of older equipment that could be potentially unreliable.	\$ 4,200	Health & Community Svcs
16. Replace Biological Safety Cabinet (BSC) / Hood Replacement of older failing equipment that can no longer be repaired.	\$ 18,000	Health & Community Svcs
17. Clinical Services - Replacement of equipment Replacement of five (5) older exam tables that will be utilized in the new HCS building.	\$ 12,500	Health & Community Svcs
18. Laboratory - Replace Walk-In Refrigerator Replacement of older equipment that is not capable of being moved to the new HCS facility.	\$ 10,000	Health & Community Svcs
19. GRJC Cubicle Modifications Modifications will allow staff to maintain required confidentiality while working with cases.	\$ 2,300	Office Prosecuting Attorney
20. 800 MHz Radios (2) Replacement of two radios for Park employees as part of the replacement schedule.	\$ 4,900	Parks & Fairgrounds

**2018 General Fund
Recommended Approval Detail**

Item	Amount	Department
21. Pick-up Truck with Snow Plow New 3/4 ton pick up needed for Parks snow plowing.	\$ 40,000	Parks & Fairgrounds
22. Asphalt Repairs Pavement repairs at Cold Brook, Markin Glen, and Prairie View Parks.	\$ 20,000	Parks & Fairgrounds
23. River Oaks Irrigation Installation of automated irrigation system to replace two Kitco irrigation reel systems.	\$ 20,000	Parks & Fairgrounds
24. Replacement of GIS mapping website/add mapping fu Improve speed and quality for the users of the GIS mapping website and expand the ways in which the website can be used for internal applications in the County.	\$ 49,200	Planning
25. Gas Chromatograph Instrumentation Replace the Consolidated Crime Lab Gas Chromatograph instrument with a new model capable of testing additional substances.	\$ 42,500	Sheriff's Office
26. Jail Portable Radio Replacement Replace Portable Jail Corrections Radios that are out of support.	\$ 16,400	Sheriff's Office

2018 Law Enforcement Recommended Approval Detail

Item	Amount	Department
1. 3/4 Ton 4x4 Pick Up Truck New 4x4 truck to replace 2014 truck. The 2014 truck will be transferred to B&G, Sheriff or Parks Department.	\$ 31,000	Animal Services
2. One (1) Mobile Data Terminals Replacement of older equipment that has become discontinued.	\$ 5,300	Animal Services
3. One (1) Wolverine Animal Transport Caps Replacement of older equipment that is beyond useful life.	\$ 5,000	Animal Services
4. Replacement Metal Detector at Juvenile Home Replacement of older equipment that has reached its expected life cycle.	\$ 5,000	Circuit Court
5. Eight (8) Mobile Computers (MCT) Replacement of older equipment that has become obsolete.	\$ 45,500	Sheriff's Office
6. AED Replacement Upgrade AED's to Cardiac Powerheart AED G5	\$ 5,000	Sheriff's Office
7. Prisoner Transport Van New Transport Van with technology insert as part of the fleet management.	\$ 48,000	Sheriff's Office
8. One (1) Polycom Replacement of failing equipment.	\$ 5,200	Sheriff's Office

Capital Improvement Projections

Department	CIP	CIP 200 ESTIMATED COST				5-Year Total
	2018	2019	2020	2021	2022	
Animal Services & Enforcement	\$ -	\$ 61,500	\$ 88,000	\$ 74,000	\$ 69,000	\$ 292,500
Building & Grounds	-	88,000	88,000	122,000	86,000	384,000
Capital Security	-	6,500	48,400	-	-	54,900
Circuit Court	49,200	129,000	84,000	38,000	73,000	324,000
District Court	-	-	-	-	-	-
Finance	-	-	-	-	-	-
Health & Community Sv	57,600	34,700	28,200	6,700	20,000	89,600
Office Prosecuting Attor	-	-	-	-	-	-
Parks & Fairgrounds	21,000	172,000	136,000	172,000	85,000	565,000
Planning	-	-	-	-	-	-
Sheriff's Office	53,800	196,500	180,000	147,000	153,000	676,500
TOTAL REQUESTED	<u>\$ 181,600</u>	<u>\$ 688,200</u>	<u>\$ 652,600</u>	<u>\$ 559,700</u>	<u>\$ 486,000</u>	<u>\$ 2,386,500</u>

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

The following items from 2018 were reviewed by the CIP committee and are recommended for approval if additional funding becomes available:

HCS - Biomedical Refrigerator	\$ 9,500
Circuit Court - Shelving/Moving Records	\$ 7,500
Sheriff's Office - Jail Portable Radio Replacements	\$ 23,000

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

Date	Deposit	Withdrawal	Balance	Comments
Actual				
12/31/15	\$ 4,829,758	\$ -	17,990,181	Transfer from General Fund
12/31/15	-	-	17,990,181	Allocated Fund Balance transfer
12/31/15	610,336	-	18,600,517	Interest, rebate credits, contingency
12/31/15	-	14,299,983	4,300,534	Gull Road Justice Facility
12/31/15	-	8,075	4,292,459	MAC FMP Deferred Maintenance
12/31/15	-	33,516	4,258,942	FMP A&E/Consulting Services
12/31/15	-	37,500	4,221,442	VFW Purchase
12/31/16	3,354,100	-	7,575,542	Transfer from General Fund
12/31/16	3,538,600	-	11,114,142	Allocated Fund Balance transfer
12/31/16	98,958	-	11,213,100	Interest Income, KCMHSAS, etc..
12/31/16	-	721,966	10,491,135	Gull Road Justice Facility
12/31/16	-	339,275	10,151,860	VFW Purchase
12/31/16	-	195,557	9,956,303	Alcott Property HCS Facility
Projected				
2017	8,389,500	-	18,345,803	Transfer from General Fund
	75,000	-	18,420,803	Interest Income, Refund
	-	5,000,000	13,420,803	Animal Services & Enforcement Facility
	-	974	13,419,829	Gull Road Justice Facility
	-	1,000,000	12,419,829	Consolidated County Service Facility
Projected				
2018	3,389,500	-	15,809,329	Transfer from General Fund
	60,000	-	15,869,329	Interest Income
	-	5,000,000	10,869,329	Consolidated County Service Facility
Projected				
2019	3,389,500	-	14,258,829	Transfer from General Fund
	60,000	-	14,318,829	Interest Income
	-	5,000,000	9,318,829	Consolidated County Service Facility
Projected				
2020	3,389,500	-	12,708,329	Transfer from General Fund
	60,000	-	12,768,329	Interest Income
	-	9,000,000	3,768,329	Consolidated County Service Facility

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

Date	Deposit	Withdrawal	Balance	Comments
2015				
12/31/15	\$ 1,000,000	\$ -	\$ 1,000,000	Established per Budget Policy
2016				
12/31/16	500,000	-	1,500,000	Budget Policy Appropriation
12/31/16	-	119,607	1,380,394	Timekeeping System
Projected				
2017	500,000	-	1,880,394	Budget Policy Appropriation
	-	126,850	1,753,544	Timekeeping System
	-	600,000	1,153,544	Juvenile Home Security System
	-	150,000	1,003,544	HCS Software
	-	1,000,000	3,544	OPA, District Court, Probate Court Image Software
Projected				
2018	260,000	-	263,544	Budget Policy Appropriation

**COUNTY OF KALAMAZOO
2016 ALLOCATED FUND BALANCES**

Title	2016 Allocations	CIP & Budget Additions	New Requests	Total Additions	Deletion	Expended	2017 Allocations
<u>GENERAL FUND</u>							
Drain Advance	\$ 185,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 185,000
Lake Level	15,000	-	-	-	-	-	15,000
<u>Automation: Mandated, Regulatory Required</u>							
Disaster Recovery Project	40,000	-	-	-	-	-	40,000
Finance/Payroll/Human Resources Systems	10,000	-	-	-	-	-	10,000
<u>Buildings and Grounds:</u>							
Elevator Maintenance	188,025	-	-	-	-	-	188,025
Flooring Fund	43,719	34,500	-	34,500	-	37,686	40,533
Major Repairs/Maintenance	731,747	250,000	-	250,000	-	93,466	888,281
Administration Building Maintenance	-	-	62,000	62,000	-	-	62,000
Parking Renovation & Maintenance	709,604	-	-	-	-	252,497	457,107
Parking Operating Costs	962,604	-	-	-	-	28,845	933,758
2015 CIP B&G Floor Buffer	2,000	-	-	-	985	1,015	-
<u>Circuit Court</u>							
Drug Court Reserve	328,696	-	-	-	-	-	328,696
Circuit Court Software/Projects	562,327	-	73,000	73,000	-	506,567	128,760
2015 CIP Circuit Court Docket Display	10,997	-	-	-	-	10,997	-
2016 CIP Security Camera Upgrade	-	48,000	-	48,000	-	-	48,000
<u>District Court</u>							
Word Merge Application	8,000	-	-	-	300	7,700	-
<u>Office of Prosecuting Attorney</u>							
2016 CIP MAC Office Improvements	-	3,300	-	3,300	-	-	3,300
<u>Parks</u>							
2011 CIP River Oaks Soccer Irrigation	3,285	-	-	-	-	3,285	-
2011 CIP Scotts Mill Dam - Repairs	10,000	-	-	-	-	-	10,000
2013 CIP River Oaks Irrigation	15,000	-	-	-	-	14,650	350
<u>Purchasing:</u>							
Furniture Fund	21,925	-	-	-	-	-	21,925
<u>Sheriff:</u>							
2015 CIP Livescan Plus	48,000	-	-	-	8,529	39,471	-
Contract Nursing Services	-	-	300,000	300,000	-	-	300,000
<u>General:</u>							
Social Welfare Funds - DHS	35,726	-	-	-	-	19,425	16,300
Animal Services Facility	-	-	5,000,000	5,000,000	-	-	5,000,000
General County Public Improvement Transfer	3,538,600	-	-	-	-	3,538,600	-
County Master Plan	-	30,000	-	30,000	-	18,771	11,229
Communications Training	-	10,000	-	10,000	-	6,900	3,100
Total General Fund	7,470,255	375,800	5,435,000	5,810,800	9,814	4,579,876	8,691,365
<u>LAW ENFORCEMENT FUND</u>							
2014 CIP Transport Vehicles	32,000	2,135	-	2,135	-	34,135	-
2015 CIP New Equipment-Circuit Ct Live Scan	24,000	-	-	-	-	24,000	-
2015 CIP New Equipment-Sheriff Live Scan	24,000	-	-	-	-	24,000	-
2016 CIP Transport Vehicles	-	33,000	-	33,000	-	-	33,000
Total Law Enforcement Fund	80,000	35,135	-	35,135	-	82,135	33,000
TOTAL OPERATING FUNDS	\$ 7,550,255	\$ 410,935	\$ 5,435,000	\$ 5,845,935	\$ 9,814	\$ 4,662,011	\$ 8,724,365



2018 New Funding Recommendations



IN THE PURSUIT OF EXTRAORDINARY GOVERNANCE...

2018 NEW FUNDING RECOMMENDATIONS

Board of Commissioners/Administration

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
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1. Funding for Professional Training					\$10,000
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Reason for Request:

Account: 101-939-956.24

The County of Kalamazoo recognizes that professional training is vital to the success of our employees and their ability to continually provide consistent high quality programs and services. Professional training increases the collective knowledge of our Commissioners and employees and ensures that the County is better able to adapt to changing regulations and the needs of our customers.

Administration would like to create a professional training fund that may be utilized by Departments who have exhausted their employee training funds. Departments will be required to submit a request for utilization of these funds which details how the requested professional training contributes to the County's pursuit of extraordinary governance and strategic vision.

Reason for Recommendation:

Aligns with the goals of delivering consistent high quality programs and services, strengthening engagement in our community and building a relationship focused culture by encouraging Departments to seek out professional training opportunities which will benefit the County in these areas.

Total Board of Commissioners/Administration					\$10,000
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Health & Community Services

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
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1. Change Funding of Community Action Agency Manager Position			\$57,800	\$21,100	
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Reason for Request:

Currently, the CAA Manager is funded from the Community Services Block Grant (CSBG), the largest source of funding the CAA receives. This position provides oversight of the day-to-day work and functions of the CAA as it carries out grant requirements designed to provide self-sufficiency programs and other services for low income and at-risk county residents. Federal guidelines have placed a cap of 16% of CSBG funds for administrative purposes. Over the past three years, on average, the CAA's administrative costs have been upwards of 22%. We have been informed that a potential corrective action from the State is being placed on the CAA to address concerns over local support and to lower administrative costs to ensure that more funding will be used for community/client needs.

The CAA Manager position is paid for from the CSBG administrative portion of the grant. The funding from this request will have CAA Manager personnel costs be allocated to the Community Services Administration (221-222) in an effort to reduce the CSBG Administrative costs. The \$78,900 in funding would then be



IN THE PURSUIT OF EXTRAORDINARY GOVERNANCE...

2018 NEW FUNDING RECOMMENDATIONS

Health & Community Services

appropriated to Community Services Administration. In doing so, it frees up approximately \$78,900 in the CSBG budget to be utilized for direct program services. This accomplishes three main goals:

1. To reduce the CSBG administrative expense as expressed by the State
2. To provide additional funding for program services to the Kalamazoo Community
3. It allows the CAA to maximize the CSBG funding from year to year while being in compliance with the administrative cap of 16%

Reason for Recommendation:

Aligns with the goal of delivering consistent high quality programs and services as well as strengthening our engagement in our community by freeing up funds for direct services to our low income and at-risk county residents.

Total Health & Community Services	\$78,900
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Human Resources

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
1. Increase Employee Development					\$8,200

Reason for Request:

Account#101-226-956.96

Currently, Human Resources has \$3,100 to fund employee training events for 900+ employees. Starting in 2018, we would like to expand the training events provided to our employees.

- Customer Service Training - \$2,000 (twice/year) = \$4,000
- Respect in the Workplace = \$4,200

Reason for Recommendation:

Aligns with the goal of building a relationship focused culture as well as contributes to the goal of delivering consistent high quality programs and services by expanding the training events available to all employees in key areas.

Total Human Resources	\$8,200
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Sheriff

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
1. Creation of a Nurse Supervisor Position 2018 New Funding	1.0	K10	\$57,800	\$21,100	



IN THE PURSUIT OF EXTRAORDINARY GOVERNANCE...

2018 NEW FUNDING RECOMMENDATIONS

Sheriff

Reason for Request:

Historically, the Sheriff's Office has maintained medical care for the inmates with Registered Nurses and contracting with a local physician and pharmacy. Over the years, the Sheriff's Office has increasingly met with Nurse vacancies and have been unable to fill the positions. The result has been the recent temporary contracting with an outside vendor who is providing nurses so the county jail can meet its mandatory obligations and also meet the numerous medical needs of the inmates. The County Jail is authorized five Registered Nurse positions. Currently there are no nurses employed by the Sheriff's Office so we staff with nurses employed by the outside vendor on staff.

To remedy this ongoing problem the Sheriff's Office sought input of several other Sheriff's Offices in Michigan and were directed to professional corrections medical care vendors who provide a complete program for medical services. The RFP process resulted in two national vendors who also are successful corrections medical providers in Michigan presenting RFP's at a cost of \$1,400,000.

At this time, the Sheriff's Office would like to continue to search for nurses to fill their current openings. The creation of a Nurse Supervisor will assist the Sheriff's Office in the supervision of the existing nursing positions.

Reason for Recommendation:

The Sheriff's Department is required to provide certain medical services to inmates and has explored several options available for doing so. This option has presented itself as the most cost effective method while ensuring an appropriate level of care for inmates.

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
2. Increase Nursing Positions Rate of Pay			\$57,300	\$31,000	

Reason for Request:

Historically, the Sheriff's Office has maintained medical care for the inmates with Registered Nurses and contracting with a local physician and pharmacy. Over the years, the Sheriff's Office has increasingly met with Nurse vacancies and have been unable to fill the positions. The result has been the recent temporary contracting with an outside vendor who is providing nurses so the county jail can meet its mandatory obligations and also meet the numerous medical needs of the inmates. The County Jail is authorized five Registered Nurse positions. Currently there are no nurses employed by the Sheriff's Office so we staff with nurses employed by the outside vendor on staff.

To remedy this ongoing problem the Sheriff's Office sought input of several other Sheriff's Offices in Michigan and were directed to professional corrections medical care vendors who provide a complete program for medical services. The RFP process resulted in two national vendors who also are successful corrections medical providers in Michigan presenting RFP's at a cost of \$1,400,000.

At this time, the Sheriff's Office would like to continue to search for nurses to fill their current openings. In order to attract the necessary candidates, the Sheriff's Office would like to increase the rate of pay



IN THE PURSUIT OF EXTRAORDINARY GOVERNANCE...

2018 NEW FUNDING RECOMMENDATIONS

Sheriff

offered to these positions to the F20 scale. A Memorandum of Understanding will need to be negotiated with the union to allow for the F20 scale as well as hiring at the F step.

Reason for Recommendation:

The Sheriff's Department is required to provide certain medical services to inmates and has explored several options available for doing so. This option has presented itself as the most cost effective method while ensuring an appropriate level of care for inmates.

Total Sheriff

\$167,200

Total 2018 New Funding Recommendation

\$264,300



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2018 Future Funding Considerations



IN THE PURSUIT OF EXTRAORDINARY GOVERNANCE...

FUTURE FUNDING CONSIDERATIONS

Board of Commissioners/Administration

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
1. Provide Health Insurance to Part-Time Employees				31,100	

Reason for Request:

The County currently has 29 positions which are regularly scheduled to work 20 (0.5 FTE) to 29 (0.74 FTE) hours per week with 13 of the employees within those positions grandfathered and eligible to receive health insurance. We wish to provide the remaining 16 positions with health insurance to assist with County recruitment and retention efforts.

Previously Requested:	2015	2016	2017
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Total Board of Commissioners/Administration	\$31,100
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Circuit Court

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
1. Creation of Judicial Aide Position	1.0	K06	\$37,700	\$13,800	\$1,500

Reason for Request:

With the completion of the new Gull Road Justice Complex which now has courtrooms for Circuit and Probate Court as well as the separate locations for the criminal and civil divisions of the Circuit Court, there becomes a need for an additional judicial aide position.

The position of judicial aide is an essential, functioning position assisting the judge in and out of the courtroom. The judicial aide provides primary support to the judge in order to enable the courtroom and office to run effectively and efficiently. The judicial aide also ensures that all court proceedings are video recorded and documented, and that the court's disposition of cases complies with caseflow management guidelines which are mandated by the Supreme Court. This judicial aide position will also be crucial in monitoring, modifying and coordinating the court schedule for all cases to be scheduled before the court and to serve as judicial advocate by monitoring and evaluating requests for communication with the judge.

Previously Requested:	2015	2016	ü	2017
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IN THE PURSUIT OF EXTRAORDINARY GOVERNANCE...

FUTURE FUNDING CONSIDERATIONS

Circuit Court

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
2. Creation of Court Services Specialist II Position	1.0	K05	\$34,600	\$12,600	\$1,500

Reason for Request:

The number of pro per litigants continues to increase, which requires more staff time to assist these individuals in accessing the system. This is especially true in the area of domestic relations and probate matters. New filings of divorce with children are trending upward which then generates an increase in post judgement activity in which the majority of litigants attempt to represent themselves. From 2010 to 2016 post judgment domestic activity has increased from 4,429 to 5,000. This results in more activity at the front counter, more telephone calls, and more scheduled court time resulting in the increase of staff time to process the court orders.

Probate court has experienced an increase of over 44% in filings and more than a 30% increase in dispositions over the last few years. Statistics show that over 10,000 Americans turn 60 years old every day – those baby boomers make up a huge portion of the probate docket. The addition would allow a greater ability to manage the probate docket increase and to serve the public more efficiently. Further probate court has increased their efforts at imaging and microfilming files as required by the Supreme Court. The probate court has the most stringent (and onerous) retention schedule of any of the courts.

Previously Requested:	2015	2016	ü	2017
Request:	FTE	Estimated Band	Salary Cost	Fringe Cost Operating Cost
3. Creation of Automation and Technology Analyst Position	1.0	K07	\$41,700	\$15,200 \$1,500

Reason for Request:

The Court continues to move forward toward a more electronically advanced business system to include electronic signatures and records; access to electronic records; e-filing initiatives; electronic internal and external forms; web access; public access video conferencing; audio/video court recordings; jury management system, and the development and reconfiguration of the court's case management system.

The court has seen a tremendous increase in requests for data and case information. To determine new project initiatives and project outcomes, the court must provide verification using data elements. Data is also required for grants submissions and justifications for continuation of funded projects. There are multiple Michigan Supreme Court state reporting requirements that are monitored and completed by the technology unit.

Previously Requested:	2015	2016	ü	2017
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IN THE PURSUIT OF EXTRAORDINARY GOVERNANCE...

FUTURE FUNDING CONSIDERATIONS

Circuit Court

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
4. Creation of Juvenile Probation Officer Position	1.0	J12	\$44,300	\$16,200	\$1,500

Reason for Request:

The Family Division of the Circuit Court launched the KEYS program (Kalamazoo Empowering Youth for Success) with the goal of treating juvenile delinquency in a different rehabilitative manner, consistent with recognized best practices rather than using juvenile detention. This program focuses on treating juveniles during the second shift, non-traditional work hours, so that the juveniles can focus on education during the day while focusing on rehabilitation in an intensive manner at our site daily after school hours. The Circuit Court is requesting an additional position for this program.

Juvenile Probation utilizes the KEYS program in cases where juveniles have multiple delinquency issues along with severe behavior issues and special needs requiring a lot of supervision and redirection. Where we would historically detain this level of juveniles in response to their offenses, we are focusing on changing their thinking through daily group cognitive behavior therapy. We provide daily transportation during after-school hours to bring clients on site in order to keep them in their community during treatment. Once they reach a level where they are on the path to rehabilitation, we work to provide vocational opportunities through community partners.

Previously Requested:	2015	2016	2017	2018	
Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
5. Creation of Probate Caseworker Position	1.0	K06	\$37,700	\$13,800	\$1,500

Reason for Request:

Kalamazoo County Probate Court is respectfully requesting the creation of one additional 1.0 FTE within the court. The position is tentatively called a Probate Caseworker. The primary function of the position will be to fulfill the statutory required reviews and assessments that fall within the jurisdiction of the Probate Court. The population we primarily serve is expanding at an unprecedented rate – some statistics show that over 10,000 Americans are turning 60 years old every day. Consistent with those numbers our caseload has increased more than 44% over the last decade.

Previously Requested:	2015	2016	2017	2018
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IN THE PURSUIT OF EXTRAORDINARY GOVERNANCE...

FUTURE FUNDING CONSIDERATIONS

Circuit Court

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
6. Reclassification of Existing Law Clerk Positions			\$15,100	\$5,500	

Reason for Request:

The Circuit Court is requesting that the four current Law Clerk positions be changed to three Staff Attorney positions and one Court Services Specialist II position.

Previously Requested:	2015	2016	2017
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Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
7. Funding for Increased Maintenance Costs for Courtroom Equipment					\$51,000

Reason for Request:

The JAVS courtroom video recording system and Infax electronic docketing system are instrumental to the 9th Circuit Court and Probate Court day-to-day operations. Courtroom recording is necessary for each and every court hearing, preserving the record for the public and to comply with state mandates on record retention. Infax provides electronic docket display in the courthouses to guide litigants to the places they need to be and help to keep operations running smoothly. When these systems go down, it is imperative that assistance from the vendor is able to be done quickly, so that court operations do not need to be adjourned, costing money and time on the docket.

Previously Requested:	2015	2016	2017
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Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
8. Increase in Medical & Guardian Ad Litem Fees					\$30,000

Reason for Request:

Account#101-148-802.00

Michigan statutes requires that when certain types of petitions are filed, the court must appoint counsel to represent the person subject to the petition. These cases are primarily petitions seeking treatment for a person alleged to be mentally ill, guardianships for those alleged to be developmentally disabled and those alleged to be incapacitated for a myriad of reasons (e.g. age, substance abuse, and injury). Over the last 5 years the court has experienced a 51% increase in the fees we pay for appointed counsel. We have been able to juggle different budget lines to keep the budget balanced but given the increasing trend we feel compelled to actually ask for an increase in the budget line.

Previously Requested:	2015	2016	2017
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IN THE PURSUIT OF EXTRAORDINARY GOVERNANCE...

FUTURE FUNDING CONSIDERATIONS

Circuit Court

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
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9. Funding for Problem Solving Courts					\$1,222,400
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Reason for Request:

In the past 25 years since the Women's Drug Treatment Court program started, 9th Circuit Court has successfully operated the Men's Drug Treatment Court program, Juvenile Drug Treatment Court program, Family Dependency Treatment Court program, a Juvenile Mental Health Treatment Court program, Swift and Sure Sanctions Program, and just this year launched the Veterans Treatment Court program.

According to the Michigan's Problem-Solving Courts *Solving Problems, Saving Lives 2016 Performance Measures and Outcomes* report, retaining participants in treatment plays a large role in the overall success of the participant. We believe the problem-solving courts in Kalamazoo have proved they are effective and are here to stay. It's for this reason that we are requesting the County of Kalamazoo provide financial support to the problem-solving courts. Below outlines the FY2018 costs associated with each program.

- Men's - \$371,800
- Juvenile Mental Health - \$104,700
- Women's - \$291,500
- Veterans - \$67,200
- Family Dependency - \$118,000
- Swift & Sure Sanctions - \$139,800
- Juvenile - \$129,400

Previously Requested:	2015	2016	2017
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Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
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10. Funding for Juvenile Home Psychiatric Services					\$6,000
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Reason for Request:

Kalamazoo Community Mental Health and Substance Abuse Services has been paying for psychiatric services for individuals detained in the Juvenile Home through their general fund. As their budget has tighten, the money is no longer available in their general fund. The amount for psychiatric services is estimated to be \$6,000.00 yearly.

Previously Requested:	2015	2016	2017
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IN THE PURSUIT OF EXTRAORDINARY GOVERNANCE...

FUTURE FUNDING CONSIDERATIONS

Circuit Court

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
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11. Increase in Expert Witness Fees					\$10,000
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Reason for Request:

Account#101-132-805.01

The Circuit Court is requesting a \$10,000 budget increase for expert witness fees. This is the expense by indigent defense attorneys providing expert witnesses for indigent defendants. Between 2013 and 2016 expenses have increase by \$14,304 or 145.12%. The rate these witnesses are paid has remained the same. Over that same time period, circuit court has been able to absorb this increase in the budget, but this cannot continue as more and more costs are being required to be absorbed by the circuit court budget.

Previously Requested:	2015	2016	ü	2017
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Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
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12. Creation of Part-Time Court Security Positions	0.0	NF12	\$139,900	\$12,200	
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Reason for Request:

This is a request for armed security deputies for the Gull Road Justice Complex and Healy Street. Recent events at other nearby courthouses reinforce the need for better security at these locations.

Healy Street: The office supervises over 1,600 offenders on felony probation and parole, some of the most serious offenders in the County. In addition Office of Community Correction participants, family/friends of the offenders and individuals for jail visitation are also coming to this building. All three offices deal with highly sensitive and potentially volatile situations and at times things get emotionally charged and out of control. The Department of Corrections does most of their arrests in the office which can lead to out of control situations with offenders and/or family members. It is routine for the jail visitation program to have young children in their lobby at any given time.

Gull Road Justice Complex: The matters that are handled at the Gull Road Justice Complex involve contentious, highly emotional domestic, child protective, and juvenile delinquency proceedings. In is not unusual to have between 800 and 1,000 public individuals enter the building on any given day. The Michigan Avenue and Crosstown Court locations both have deputies located at the front door while the Gull Road Justice Complex currently only has unarmed private security.

As we learned from the Berrien County tragedy last summer, security for our buildings is imperative. While we can't predict what someone can/will do, having the most secure setting with deputies at the front door lends itself to safer buildings for both the employees and the public who appear at these locations.

Previously Requested:	2015	2016	ü	2017
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IN THE PURSUIT OF EXTRAORDINARY GOVERNANCE...

FUTURE FUNDING CONSIDERATIONS

Circuit Court

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
13. Increased funding for Security System Maintenance Costs					\$65,000

Reason for Request:

Surveillance systems are an important tool used by law enforcement to monitor courthouse security. Recent courthouse shootings in Michigan have made safety a top concern for court administration. Over 160 cameras lay the groundwork for security systems at the Michigan Avenue Courthouse and the Gull Road Justice Complex. Each system is composed of many pieces that make the system operational. Maintenance agreements help ensure that these systems always stay up and running, and that the problems are fixed in a timely manner. The agreements help cover the cost of parts that may need to be replaced unexpectedly.

Previously Requested:	2015	ü	2016	2017
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Total Circuit Court	\$1,832,200
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Clerk/Register

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
1. Increase FTE of Elections Specialist Position	0.50	K04	\$15,400	\$5,600	

Reason for Request:

In 2006, the position of Elections Specialist was created to assist the Clerk/Register in aspects of administering elections for Kalamazoo County. The position has been at .5 FTE for the past 11 years. Since 2006, the workload in elections has increased dramatically and with the advent of a new election system in 2017, more responsibilities will be seen and expected by the public.

In order to create the position, revenue needed to be provided. It was determined that the County would begin programming all elections in house, which has saved both the County and all local units of government and school districts thousands of dollars annually. Starting in 2006, the County charged a fee of \$100 per precinct for programming. The fee has increased twice since then and is now \$150 per precinct. My suggestion would be to increase the fee to \$175 per precinct to assist in paying for the full time position. The original thought was that through a 2-year cycle, the fees generated would "pay for" the position.

Previously Requested:	2015		2016	2017
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Total Clerk/Register Request	\$21,000
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IN THE PURSUIT OF EXTRAORDINARY GOVERNANCE...

FUTURE FUNDING CONSIDERATIONS

Health & Community Services

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
2. Increase FTE of Administrative Assistant	0.5	K04	\$18,900	\$6,900	

Reason for Request:

The Community Action Agency (CAA) is requesting an additional .5 FTE for the administrative assistant position. Currently, this position is a 1.0 FTE split between the CAA and the Veterans Service Office (.5 FTE each). Along with other duties, this position is also responsible for policy requirements governing the Community Action Tripartite Advisory Board, in addition to inputting information and running data reports in the CAA's State-funded computer system. In the upcoming 2018 fiscal year, (beginning October 1), additional data reporting and new compliance standards mandated by the State of Michigan and the federal government will be required for all CAAs. The increase of .5 FTE funding for this position will assist the CAA Manager with ensuring that the CAA is able to comply with these extra requirements.

Previously Requested:	2015	2016	2017
	1.0	1.0	1.0

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
3. Creation of a Health Planner Position	1.0	K08	\$48,200	\$17,600	\$1,500

Reason for Request:

HCS is requesting an increase in General Fund dollars to support a 1.0 FTE Health Planner position within the HCS Administration. As public health functions are evolving and a greater emphasis being placed on Public Health Accreditation, evaluation efforts, continuing quality improvement and assurance of adequate health services for all members of our community, HCS would like to utilize the Health Planner position to meet the new standards that Federal, State and Local funding agencies are placing upon us. Currently, we do not have the available staffing resources to accommodate the increased demands placed on HCS. We would like to establish the Position of Health Planner to lead and coordinate accreditation and health planning efforts for the departments as well as provide communications between various programs and funding agencies to create a unified and collaborative environment.

Previously Requested:	2015	2016	2017
	1.0	1.0	1.0

Total Health & Community Services Request	\$93,100
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IN THE PURSUIT OF EXTRAORDINARY GOVERNANCE...

FUTURE FUNDING CONSIDERATIONS

Health & Human Services Board of Directors

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
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14. Funding for Social Welfare Account					\$30,000
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Reason for Request:

The Kalamazoo County Department of Health and Human Services Board of Directors is responsible for the oversight of local Department of Health and Human Services service delivery by and thru the Executive Director and all employees. Our defined responsibility is to advocate for children, families, the poor, seniors and disabled individuals in the County of Kalamazoo pursuant to Social Welfare Act 280,1939, as amended.

This act places the financial burden on the local Kalamazoo Department of Health and Human Services office to provide necessary funding, for all of our citizens when, catastrophe's and unknown situations may occur outside of normal budgeted programs, such as the displaced victims of an apartment fire earlier this year. As well, we have many children in foster homes that appreciate extra TLC by going to camp, having school supplies and receiving gifts from "Operation Good Cheer". Our primary focus is to serve unmet needs of children and families and to be fiscally responsible with these funds. This Board has not requested funds for this account in at least 4 years.

As stewards of Kalamazoo Department of Health and Human Services we sit in a unique position to be aware of dire human needs and not be able to respond to the need. It is our intent to work closely with the 9th Circuit Court on Child Care Fund oversight and the County Finance Office. The Kalamazoo Department of Health and Human Services office has made substantial positive gains over the last 3 years, both fiscally and administratively. We expect this will continue for many years.

Previously Requested:	2015	2016	2017
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Total Health & Human Services Board of Directors					\$30,000
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Information Systems

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
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1. Creation of IS Manager Position	1.0	K13	\$80,300	\$29,300	\$1,500
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Reason for Request:

New and updated security and privacy requirements have been established from a federal and state level and are being enforced from a variety of sources across the County including CJIS (Criminal Justice Information Systems) requirements on the Sheriff's Department and all Courts, OCSE (Office of Child Support Enforcement) requirements on Friend of the Court and the Prosecutor's Office, HIPAA (Health Insurance and Portability Act) requirements on Health and Community Services, PCI Compliance (Payment Card Industry) requirements on any department wishing to utilize credit card payment methods as well as the County's independent financial auditors.



IN THE PURSUIT OF EXTRAORDINARY GOVERNANCE...

FUTURE FUNDING CONSIDERATIONS

Information Systems

These security and privacy requirements have grown exponentially in the past year or two and will require considerable time and effort in determining where the County does not meet compliance requirements and for remediation of the identified gaps or weaknesses. In many cases an improper or untimely remedy to these requirements could result in loss of federal or state funding, the loss of access to critical sources of data as well as the imposition of fines. These strains are in addition to the increasing departmental technology and automation requests county-wide, facility projects with more and more technology requirements as well as the expanding and on-going support of existing technology systems, Information Systems is in need of an additional IS Manager to coordinate activities and projects as well as to better manage staff directly reporting to the manager. As we move forward with compliance requirements, increased technology enhancements and maintaining growing everyday support and business operations this position is critical.

Previously Requested:	2015	2016	2017
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Total Information Systems	\$111,100
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Prosecuting Attorney

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
1. Creation of Assistant Prosecuting Attorney Position	1.0	K10	\$57,800	\$21,100	\$1,500

Reason for Request:

The increased funding will support an additional 1.0 FTE Assistant Prosecuting Attorney I (K10-A), which will allow a current and more experienced APA to be transferred/assigned as the Specialty Courts APA and also serve as the OPA's Public Information Officer.

Previously Requested:	2015	2016	ü 2017
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Total Prosecuting Attorney Request	\$80,400
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IN THE PURSUIT OF EXTRAORDINARY GOVERNANCE...

FUTURE FUNDING CONSIDERATIONS

Sheriff

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
1. Creation of 3 Deputy/COII Positions – Field Operations	3.0	F19	\$202,700	\$109,500	

Reason for Request:

With the growth of the townships in the areas patrolled by the Sheriff’s Office, the population the department immediately serves is over 105,000. Growth in Kalamazoo County occurs in the outlying areas as it has been for the past decade or so. The patrol section of the Sheriff’s Office has experienced a proportional growth and most townships are not in a financial position to pay for extra patrols. The Sheriff’s Office patrol has not experience growth since the 1980’s. The Sheriff’s Office is requesting the addition of five (3) F-19 patrol deputies for general assignment throughout the County. This allows for the maintenance of one additional Deputy on duty for each shift.

Previously Requested:	2015	2016	ü	2017
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Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
2. Creation of 8 Correction Officer Positions – Jail	8.0	NF17	\$342,200	\$184,800	

Reason for Request:

The original plan for staffing of the jail addition and renovation called for the Sheriff to operate with the staff provided and then determine additional resource needs. The Sheriff Office has operated the jail since 2013 when the addition was completed. Inmates who were being housed in other county jails were all returned to the Kalamazoo County jail making the average daily population 392 inmates. New programs directed at rehabilitation and improved inmate services were implemented. In the four years since the opening of the addition, the Sheriff’s Office has identified operational efficiencies in areas that were previously estimated that additional resources would be necessary. Having identified those efficiencies and areas where additional resources are needed, the Sheriff is requesting the addition of eight (8) NF-17 Correction Officers.

Previously Requested:	2015	2016	ü	2017
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IN THE PURSUIT OF EXTRAORDINARY GOVERNANCE...

FUTURE FUNDING CONSIDERATIONS

Sheriff

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
3. Creation of Cook Position - Jail	1.0	NF10	\$29,900	\$16,100	

Reason for Request:

The original plan for staffing of the jail addition and renovation called for the Sheriff to operate with the staff provided and then determine additional resource needs. The Sheriff Office has operated the jail since 2013 when the addition was completed. Inmates who were being housed in other county jails were all returned to the Kalamazoo County jail making the average daily population 392 inmates. New programs directed at rehabilitation and improved inmate services were implemented. In the four years since the opening of the addition, the Sheriff's Office has identified operational efficiencies in areas that were previously estimated that additional resources would be necessary. Having identified those efficiencies and areas where additional resources are needed, the Sheriff is requesting the addition of one (1) NF-10 Cook.

Previously Requested:	2015	2016	2017
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Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
4. Creation of Clerk/Typist II Position – Support	1.0	NF13	\$31,200	\$16,800	

Reason for Request:

The original plan for staffing of the jail addition and renovation called for the Sheriff to operate with the staff provided and then determine additional resource needs. The Sheriff Office has operated the jail since 2013 when the addition was completed. Inmates who were being housed in other county jails were all returned to the Kalamazoo County jail making the average daily population 392 inmates. New programs directed at rehabilitation and improved inmate services were implemented. In the four years since the opening of the addition, the Sheriff's Office has identified operational efficiencies in areas that were previously estimated that additional resources would be necessary. Having identified those efficiencies and areas where additional resources are needed, the Sheriff is requesting the addition of one (1) NF-13 Clerk/Typist II.

Previously Requested:	2015	2016	2017
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IN THE PURSUIT OF EXTRAORDINARY GOVERNANCE...

FUTURE FUNDING CONSIDERATIONS

Sheriff

Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
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5. Reclassification of the Technology Deputy to a Sergeant			\$5,400	\$2,900	
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Reason for Request:

This position is for the promotion of the Technology Deputy to a sergeant's pay. The increase is necessary due to the level of expertise and responsibility.

Previously Requested:	2015	2016	2017
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Request:	FTE	Estimated Band	Salary Cost	Fringe Cost	Operating Cost
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6. Creation of 2 Programming Coordinator Positions	2.0	K06	\$75,500	\$27,600	\$3,000
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Reason for Request:

In 2014, with funding from the Michigan Department of Corrections (MDOC), the Kalamazoo County Office of Community Corrections (OCC) began offering courses designed to help offenders change the thinking errors which lead them to illegal behavior. By the spring of 2017, the office consistently runs with a 50+ person waiting list, resulting in more than a two month delay in getting an offender into a class. This request is to add two personnel to the training program.

Previously Requested:	2015	2016	2017
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Total Sheriff Request	\$1,047,600
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Total Future Funding Considerations	\$3,246,500
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Other Funds

**2018 Other Funds
Appropriations Act Revenue Schedule**

Fund	Fund Title	2016 Actual Revenues	2017 Estimated Revenues	2017 Estimated Expenditures	2018 Proposed Budget Revenues
	GENERAL FUND				
101	GENERAL FUND	\$ 63,292,509	\$ 63,711,100	\$ 73,164,639	\$ 65,562,000
	SPECIAL REVENUE FUNDS				
104	LAW ENFORCEMENT	11,847,575	12,429,000	12,462,000	12,786,800
106	BUDGET STABILIZATION	-	-	-	-
208	PARKS	1,523,644	1,695,200	1,698,012	1,740,300
215	FOC FUND	3,288,883	3,347,300	3,392,011	3,436,800
217	ACCESS & VISITATION GRANT	17,280	17,200	17,200	17,200
220	DRAIN COMMISSION OFFICE GRANTS	130,633	125,900	125,900	-
221	HEALTH	5,276,874	4,666,300	4,726,448	4,976,300
224	HOMELESS GRANT	-	-	-	-
225	LOCAL HOUSING ASSISTANCE FUND	805,316	787,825	1,068,141	817,100
229	ACCOMMODATION TAX	2,920,184	2,741,500	2,741,500	2,741,500
236	ANIMAL SERVICES & ENFORCEMENT GRANTS	49,941	15,000	5,000	15,000
239	DISTRICT COURT GRANTS	196,348	244,700	244,700	244,700
240	MALE DRUG COURT	495,769	387,000	387,000	387,000
242	WOMEN'S DRUG COURT	341,286	255,000	276,051	276,051
243	YOUTHFUL OFFENDER TRANSITIONS PROGRAM	439	-	-	-
245	SOBRIETY/OWI COURT	117,720	172,600	172,600	172,600
248	EMERGENCY PREPAREDNESS	146,309	139,700	139,700	139,700
249	CIRCUIT COURT GRANTS	259,762	237,000	237,000	237,000
252	STATE HOMELAND SECURITY GRANT PROGRAM	(3,093)	20,000	20,000	20,000
254	HAZARDOUS MATERIAL TEAM	11,189	54,200	54,200	54,200
256	REGISTER OF DEEDS AUTOMATION FUND	209,579	200,000	458,900	225,000
261	911 SERVICE FUND	1,881,299	1,640,300	1,659,300	1,640,300
262	CONCEALED PISTOL LICENSING	94,930	100,000	40,900	65,000
263	LOCAL CORRECTIONS OFFICERS TRAINING FUND	64,032	75,000	50,000	75,000
266	DRUG LAW ENFORCEMENT	92,269	14,300	66,600	-
269	LAW LIBRARY	65,095	65,100	65,100	68,600
275	PROSECUTORS COOPERATIVE REIMB. GRANT	624,676	831,700	831,700	831,700
277	VICTIM ADVOCACY-DOMS/SEX ASSAULT	103,527	183,100	183,100	183,100
278	CRIME VICTIMS RIGHTS	203,387	203,400	203,400	203,400
280	AREA AGENCY ON AGING	1,280,703	1,268,300	1,268,300	1,268,300
282	CHOICES FOR INDEPENDENCE PROGRAMS	1,054,858	1,155,000	1,155,000	1,155,000
286	SAFE COMMUNITIES GRANT	56,732	64,900	64,900	64,900
288	KCSD GRANTS	48,496	39,500	39,500	39,500
292	CHILD CARE	8,810,475	9,539,500	9,551,167	9,609,900
294	VETERANS TRUST	29,987	85,000	85,000	-
297	HEALTHY START GRANT	736,995	700,000	700,000	700,000
300	FAMILY PLANNING	-	-	-	-
301	HEALTHY KIDS & MI CHILD	-	-	-	-
302	AIDS GRANT	139,035	133,700	133,700	133,700
303	MIECHV	252,192	257,200	257,200	257,200
304	NURSE FAMILY PARTNERSHIP GRANT	537,006	635,700	635,700	635,700
305	MICHIGAN CARE IMPROVEMENT REGISTRY	298,466	325,000	325,000	325,000
307	MICHIGAN INFANT MORTALITY INITIATIVE	-	-	-	-
308	CHILDREN'S SPECIAL HEALTH CARE SERVICES	240,773	252,000	252,000	252,000
310	EDISON SCHOOL BASED HEALTH CLINIC	54,593	-	-	-
317	BCCCP	188,201	181,000	181,000	181,000
318	IMMUNIZATION ACTION PLAN	167,972	162,600	162,600	162,600
322	CLEAN SWEEP PESTICIDE COLLECTION	10,675	11,000	11,000	11,000
323	W.I.C.	459,902	528,300	528,300	528,300
324	CHILDHOOD LEAD POISONING PREVENTION	11,745	98,500	98,500	98,500
327	MARINE SAFETY	45,332	24,000	24,000	24,000
329	SHERIFF ROAD PATROL	206,726	212,700	212,700	212,700
331	COMMUNITY CORRECTIONS	1,022,755	983,200	983,200	983,200
342	SURVEY & MONUMENTATION PROGRAM	80,708	87,300	87,300	87,300

**2018 Other Funds
Appropriations Act Revenue Schedule**

Fund	Fund Title	2016 Actual Revenues	2017 Estimated Revenues	2017 Estimated Expenditures	2018 Proposed Budget Revenues
781	WALK FOR WARMTH	-	-	-	-
782	LOW INCOME HOME ENERGY ASST	118,064	139,600	139,600	139,600
791	EMERGENCY NEEDS	251,803	332,200	332,200	332,200
792	WEATHERIZATION	296,471	281,300	281,300	281,300
793	COMMUNITY SERVICES	655,890	642,400	642,400	642,400
	*ENTERPRISE FUNDS				
247	BROWNFIELD REDEVELOPMENT AUTHORITY	601,149	1,011,300	1,011,300	894,600
364	LOCAL GOVERNMENT PUBLIC WORKS FINANCING	201,665	116,758	181,400	164,000
415	DEBT RET 2003 BA AIRPORT FACILITIES	815,775	788,100	788,100	759,900
516	TAX REVERSION FUND	875,503	758,100	1,583,100	1,583,100
581	AIRPORT	6,220,618	4,785,900	7,665,200	5,135,500
620	DELINQUENT TAX REVOLVING FUND	1,787,235	1,645,000	6,500,000	1,787,000
	*INTERNAL SERVICE FUNDS				
103	EMPLOYEE BENEFITS FUND	21,365,330	20,412,000	20,412,000	20,932,200
112	TECHNOLOGY FUND	645,013	914,000	914,000	738,100
115	HCS FACILITY	819,023	666,000	763,933	1,140,700
603	INSURANCE	-	1,100,000	1,100,000	1,100,000
633	CENTRAL STORES	794,585	1,017,700	1,017,700	982,200
643	LOCAL SITE REMEDIATION REVOLVING FUND	12,794	13,000	13,000	15,000
690	HCS POOLED COSTS	856,547	850,000	850,000	850,000
	CAPITAL/CONSTRUCTION FUNDS				
466	GENERAL COUNTY PUBLIC IMPROVEMENT	7,491,658	8,964,500	7,877,824	3,709,500
	DEBT SERVICE FUNDS				
878	OSHTMO WATER PROJECT	-	-	28,811	-
350	DEBT SVC JUVENILE HOME 2007 SERIES	2,080,144	1,878,300	2,068,300	1,746,200
352	EXPO CENTER IMPROVEMENTS - SERIES 2010	251,957	254,800	254,800	254,800
	TRUST FUNDS				
731	RETIREMENT	24,216,950	15,500,000	580,000	15,500,000
736	PUBLIC EMPLOYEE HEALTHCARE FUND	5,925,548	4,692,300	4,692,300	6,692,300
711	CEMETERY TRUST	-	-	-	-
	DRAIN COMMISSIONER FUNDS	-	-	-	-
639	DRAIN EQUIPMENT REVOLVING				
801	SP ASSESS DRAINS	1,433,276	935,000	935,000	935,000
841	LAKE LEVEL FUND	19	500	500	500
859	DEBT RET AUSTIN LAKE BOND FUND	-	-	-	-

**2018 Other Funds
Appropriations Act Expenditure Schedule**

Fund	Fund Title	2016 Actual Expenditures	2017 Estimated Expenditures	2018 Proposed Budget Expenditures
GENERAL FUND				
101	GENERAL FUND	\$ 64,394,272	\$ 73,164,639	\$ 65,562,000
SPECIAL REVENUE FUNDS				
104	LAW ENFORCEMENT	11,890,983	12,462,000	12,786,800
106	BUDGET STABILIZATION	-	-	-
208	PARKS	1,520,832	1,698,012	1,740,300
215	FOC FUND	3,244,172	3,392,011	3,436,800
217	ACCESS & VISITATION GRANT	17,280	17,200	17,200
220	DRAIN COMMISSION OFFICE GRANTS	130,633	125,900	-
221	HEALTH	5,216,726	4,726,448	4,976,300
224	HOMELESS GRANT	1,304	-	-
225	LOCAL HOUSING ASSISTANCE FUND	525,000	1,068,141	817,100
229	ACCOMMODATION TAX	2,671,186	2,741,500	2,741,500
236	ANIMAL SERVICES & ENFORCEMENT GRANTS	3,190	5,000	5,000
239	DISTRICT COURT GRANTS	196,348	244,700	244,700
240	MALE DRUG COURT	495,769	387,000	387,000
242	WOMEN'S DRUG COURT	341,286	276,051	276,051
243	YOUTHFUL OFFENDER TRANSITIONS PROGRAM	439	-	-
245	SOBRIETY/OWI COURT	148,060	172,600	172,600
248	EMERGENCY PREPAREDNESS	163,812	139,700	198,989
249	CIRCUIT COURT GRANTS	259,762	237,000	237,000
252	STATE HOMELAND SECURITY GRANT PROGRAM	(3,093)	20,000	20,000
254	HAZARDOUS MATERIAL TEAM	11,189	54,200	54,200
256	REGISTER OF DEEDS AUTOMATION FUND	403,640	458,900	597,000
261	911 SERVICE FUND	2,245,523	1,659,300	1,572,900
262	CONCEALED PISTOL LICENSING	32,246	40,900	90,800
263	LOCAL CORRECTIONS OFFICERS TRAINING FUND	51,796	50,000	75,000
266	DRUG LAW ENFORCEMENT	13,157	66,600	24,800
269	LAW LIBRARY	65,095	65,100	68,600
275	PROSECUTORS COOPERATIVE REIMB. GRANT	624,676	831,700	831,700
277	VICTIM ADVOCACY-DOMS/SEX ASSAULT	103,527	183,100	183,100
278	CRIME VICTIMS RIGHTS	203,387	203,400	203,400
280	AREA AGENCY ON AGING	1,329,761	1,268,300	1,268,300
282	CHOICES FOR INDEPENDENCE PROGRAMS	1,128,259	1,155,000	1,155,000
286	SAFE COMMUNITIES GRANT	56,732	64,900	64,900
288	KCSD GRANTS	48,496	39,500	39,500
292	CHILD CARE	8,798,808	9,551,167	9,609,900
294	VETERANS TRUST	29,987	85,000	-
297	HEALTHY START GRANT	736,995	700,000	719,104
300	FAMILY PLANNING	32,338	-	-
301	HEALTHY KIDS & MI CHILD	14,262	-	-
302	AIDS GRANT	128,639	133,700	214,661
303	MIECHV	252,192	257,200	257,200
304	NURSE FAMILY PARTNERSHIP GRANT	493,757	635,700	788,709
305	MICHIGAN CARE IMPROVEMENT REGISTRY	292,399	325,000	475,615
307	MICHIGAN INFANT MORTALITY INITIATIVE	810	-	62,533
308	CHILDREN'S SPECIAL HEALTH CARE SERVICES	247,853	252,000	252,951
310	EDISON SCHOOL BASED HEALTH CLINIC	54,593	-	-
317	BCCCP	196,662	181,000	336,872
318	IMMUNIZATION ACTION PLAN	135,669	162,600	261,724
322	CLEAN SWEEP PESTICIDE COLLECTION	10,675	11,000	11,000
323	W.I.C.	445,996	528,300	795,076
324	CHILDHOOD LEAD POISONING PREVENTION	11,745	98,500	98,500

**2018 Other Funds
Appropriations Act Expenditure Schedule**

Fund	Fund Title	2016 Actual Expenditures	2017 Estimated Expenditures	2018 Proposed Budget Expenditures
327	MARINE SAFETY	45,332	24,000	24,000
329	SHERIFF ROAD PATROL	206,726	212,700	212,700
331	COMMUNITY CORRECTIONS	983,132	983,200	983,200
342	SURVEY & MONUMENTATION PROGRAM	80,708	87,300	87,300
781	WALK FOR WARMTH	-	-	205
782	LOW INCOME HOME ENERGY ASST	118,064	139,600	139,600
791	EMERGENCY NEEDS	251,803	332,200	332,200
792	WEATHERIZATION	323,350	281,300	281,300
793	COMMUNITY SERVICES	655,890	642,400	642,400
	*ENTERPRISE FUNDS			
247	BROWNFIELD REDEVELOPMENT AUTHORITY	656,103	1,011,300	894,600
364	LOCAL GOVERNMENT PUBLIC WORKS FINANCING	201,630	181,400	164,000
415	DEBT RET 2003 BA AIRPORT FACILITIES	815,775	788,100	759,900
516	TAX REVERSION FUND	1,930,020	1,583,100	1,583,100
581	AIRPORT	6,859,359	7,665,200	7,984,100
620	DELINQUENT TAX REVOLVING FUND	1,500,000	6,500,000	1,500,000
	*INTERNAL SERVICE FUNDS			
103	EMPLOYEE BENEFITS FUND	20,810,528	20,412,000	22,932,200
112	TECHNOLOGY FUND	740,249	914,000	943,200
115	HCS FACILITY	813,586	763,933	1,265,946
603	INSURANCE	-	1,100,000	1,100,000
633	CENTRAL STORES	767,929	1,017,700	982,200
643	LOCAL SITE REMEDIATION REVOLVING FUND	-	13,000	15,000
690	HCS POOLED COSTS	856,547	850,000	850,000
	CAPITAL/CONSTRUCTION FUNDS			
466	GENERAL COUNTY PUBLIC IMPROVEMENT	1,376,404	7,877,824	5,000,000
	DEBT SERVICE FUNDS			
878	OSHTEMO WATER PROJECT	-	28,811	-
350	DEBT SVC JUVENILE HOME 2007 SERIES	1,958,563	2,068,300	1,746,200
352	EXPO CENTER IMPROVEMENTS - SERIES 2010	251,957	254,800	254,800
	TRUST FUNDS			
731	RETIREMENT	1,072,322	580,000	580,000
736	PUBLIC EMPLOYEE HEALTHCARE FUND	4,069,644	4,692,300	4,392,300
711	CEMETERY TRUST	-	-	-
	DRAIN COMMISSIONER FUNDS			
639	DRAIN EQUIPMENT REVOLVING	40	-	-
801	SP ASSESS DRAINS	1,228,664	935,000	935,000
841	LAKE LEVEL FUND	1,919	500	500
859	DEBT RET AUSTIN LAKE BOND FUND	-	-	-

**2018 Other Funds
Appropriations Act Fund Balances Schedule**

Fund	Fund Title	2017 Beginning Fund Balance	2017 Fund Balance Addition(Use)	2018 Beginning Fund Balance	2018 Fund Balance Addition(Use)	2018 Ending Fund Balance
	GENERAL FUND					
101	GENERAL FUND	\$ 31,020,299	\$ (9,453,539)	\$ 21,566,760	\$ -	\$ 21,566,760
	SPECIAL REVENUE FUNDS					
104	LAW ENFORCEMENT	646,528	(33,000)	613,528	-	613,528
106	BUDGET STABILIZATION	2,500,000	-	2,500,000	-	2,500,000
208	PARKS	2,812	(2,812)	-	-	-
215	FOC FUND	44,711	(44,711)	-	-	-
217	ACCESS & VISITATION GRANT	-	-	-	-	-
220	DRAIN COMMISSION OFFICE GRANTS	-	-	-	-	-
221	HEALTH	60,148	(60,148)	-	-	-
224	HOMELESS GRANT	-	-	-	-	-
225	LOCAL HOUSING ASSISTANCE FUND	280,316	(280,316)	-	-	-
229	ACCOMMODATION TAX	482,102	-	482,102	-	482,102
236	ANIMAL SERVICES & ENFORCEMENT GRANTS	46,817	10,000	56,817	10,000	66,817
239	DISTRICT COURT GRANTS	-	-	-	-	-
240	MALE DRUG COURT	-	-	-	-	-
242	WOMEN'S DRUG COURT	21,051	(21,051)	-	-	-
243	YOUTHFUL OFFENDER TRANSITIONS	-	-	-	-	-
245	SOBRIETY/OWI COURT	20,246	-	20,246	-	20,246
248	EMERGENCY PREPAREDNESS	59,289	-	59,289	(59,289)	(0)
249	CIRCUIT COURT GRANTS	-	-	-	-	-
252	STATE HOMELAND SECURITY GRANT	-	-	-	-	-
254	HAZARDOUS MATERIAL TEAM	-	-	-	-	-
256	REGISTER OF DEEDS AUTOMATION FUND	919,825	(258,900)	660,925	(372,000)	288,925
261	911 SERVICE FUND	389,910	(19,000)	370,910	67,400	438,310
262	CONCEALED PISTOL LICENSING	108,356	59,100	167,456	(25,800)	141,656
263	LOCAL CORRECTIONS OFFICERS TRAINING	371,378	25,000	396,378	-	396,378
266	DRUG LAW ENFORCEMENT	88,734	(52,300)	36,434	(24,800)	11,634

**2018 Other Funds
Appropriations Act Fund Balances Schedule**

Fund	Fund Title	2017 Beginning Fund Balance	2017 Fund Balance Addition(Use)	2018 Beginning Fund Balance	2018 Fund Balance Addition(Use)	2018 Ending Fund Balance
269	LAW LIBRARY	-	-	-	-	-
275	PROSECUTORS COOPERATIVE REIMB. GRANT	-	-	-	-	-
277	VICTIM ADVOCACY-DOMS/SEX ASSAULT	-	-	-	-	-
278	CRIME VICTIMS RIGHTS	-	-	-	-	-
280	AREA AGENCY ON AGING	3,239	-	3,239	-	3,239
282	CHOICES FOR INDEPENDENCE PROGRAMS	-	-	-	-	-
286	SAFE COMMUNITIES GRANT	-	-	-	-	-
288	KCSD GRANTS	-	-	-	-	-
292	CHILD CARE	11,667	(11,667)	-	-	-
294	VETERANS TRUST	-	-	-	-	-
297	HEALTHY START GRANT	19,104	-	19,104	(19,104)	-
300	FAMILY PLANNING	-	-	-	-	-
301	HEALTHY KIDS & MI CHILD	-	-	-	-	-
302	AIDS GRANT	80,961	-	80,961	(80,961)	-
303	MIECHV	-	-	-	-	-
304	NURSE FAMILY PARTNERSHIP GRANT	153,009	-	153,009	(153,009)	-
305	MICHIGAN CARE IMPROVEMENT REGISTRY	150,615	-	150,615	(150,615)	-
307	MICHIGAN INFANT MORTALITY INITIATIVE	62,533	-	62,533	(62,533)	-
308	CHILDREN'S SPECIAL HEALTH CARE SERVICES	951	-	951	(951)	-
310	EDISON SCHOOL BASED HEALTH CLINIC	-	-	-	-	-
317	BCCCP	155,872	-	155,872	(155,872)	-
318	IMMUNIZATION ACTION PLAN	99,124	-	99,124	(99,124)	-
322	CLEAN SWEEP PESTICIDE COLLECTION	-	-	-	-	-
323	W.I.C.	266,776	-	266,776	(266,776)	-

**2018 Other Funds
Appropriations Act Fund Balances Schedule**

Fund	Fund Title	2017 Beginning Fund Balance	2017 Fund Balance Addition(Use)	2018 Beginning Fund Balance	2018 Fund Balance Addition(Use)	2018 Ending Fund Balance
324	CHILDHOOD LEAD POISONING PREVENTION	-	-	-	-	-
327	MARINE SAFETY	-	-	-	-	-
329	SHERIFF ROAD PATROL	-	-	-	-	-
331	COMMUNITY CORRECTIONS	292,337	-	292,337	-	292,337
342	SURVEY & MONUMENTATION PROGRAM	-	-	-	-	-
781	WALK FOR WARMTH	205	-	205	(205)	-
782	LOW INCOME HOME ENERGY ASST	-	-	-	-	-
791	EMERGENCY NEEDS	-	-	-	-	-
792	WEATHERIZATION	-	-	-	-	-
793	COMMUNITY SERVICES	-	-	-	-	-
	*ENTERPRISE FUNDS					
247	BROWNFIELD REDEVELOPMENT AUTHORITY	187,744	-	187,744	-	187,744
364	LOCAL GOVERNMENT PUBLIC WORKS	64,642	(64,642)	0	-	0
415	DEBT RET 2003 BA AIRPORT FACILITIES	-	-	-	-	-
516	TAX REVERSION FUND	1,493,906	(825,000)	668,906	-	668,906
581	AIRPORT	53,469,774	(2,879,300)	50,590,474	(2,848,600)	47,741,874
620	DELINQUENT TAX REVOLVING FUND	20,338,164	(4,855,000)	15,483,164	287,000	15,770,164
	*INTERNAL SERVICE FUNDS					
103	EMPLOYEE BENEFITS FUND	9,215,679	-	9,215,679	(2,000,000)	7,215,679
112	TECHNOLOGY FUND	1,226,423	-	1,226,423	(205,100)	1,021,323
115	HCS FACILITY	327,218	(97,933)	229,285	(125,246)	104,039
603	INSURANCE	-	-	-	-	-
633	CENTRAL STORES	166,941	-	166,941	-	166,941
643	LOCAL SITE REMEDIATION REVOLVING FUND	31,169	-	31,169	-	31,169
690	HCS POOLED COSTS	-	-	-	-	-
	CAPITAL/CONSTRUCTION FUNDS					

**2018 Other Funds
Appropriations Act Fund Balances Schedule**

Fund	Fund Title	2017 Beginning Fund Balance	2017 Fund Balance Addition(Use)	2018 Beginning Fund Balance	2018 Fund Balance Addition(Use)	2018 Ending Fund Balance
466	GENERAL COUNTY PUBLIC IMPROVEMENT	11,336,697	1,086,676	12,423,373	(1,290,500)	11,132,873
	DEBT SERVICE FUNDS					
878	OSHTEMO WATER PROJECT	28,811	(28,811)	-	-	-
350	DEBT SVC JUVENILE HOME 2007 SERIES	212,921	(190,000)	22,921	-	22,921
352	EXPO CENTER IMPROVEMENTS - SERIES 2010	-	-	-	-	-
	TRUST FUNDS					
731	RETIREMENT	207,257,695	14,920,000	222,177,695	14,920,000	237,097,695
736	PUBLIC EMPLOYEE HEALTHCARE FUND	12,882,688	-	12,882,688	2,300,000	15,182,688
711	CEMETERY TRUST	2,462	-	2,462	-	2,462
	DRAIN COMMISSIONER FUNDS					
639	DRAIN EQUIPMENT REVOLVING	397	-	397	-	397
801	SP ASSESS DRAINS	1,288,495	-	1,288,495	-	1,288,495
841	LAKE LEVEL FUND	36,589	-	36,589	-	36,589
860	DEBT SVC-SPECIAL ASSESSMENT	71,405	(71,405)	-	-	-

* The fund balance for Enterprise and Internal Service Funds represents investment in capital assets, restricted, and unrestricted net assets.



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2018 Supplemental Information



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Supplemental Information Index

Revenue Budgets and Revenue History

Historical Departmental Revenue Comparison	101-102
State Equalized & Taxable Value Growth.....	103
State of Michigan Funding.....	104

Expenditure Budgets and Expenditure History

2017 Expenditure Analysis	105-108
2017 Salary Base, General Operations	109-110
Historical Departmental Expenditure Comparison.....	111-114
Debt Schedule Summary, 2017 Requirements & 2016 Actual.....	115

Departmental Revenue and Expenditure Histories

Circuit Court Revenues & Expenditures	116
Annual Drug Court Budget	117
District Court Revenues & Expenditures	118
Court Appointed Attorneys	119

Positions & Compensation

Authorized Operating Fund Positions	120-122
Law Enforcement Positions	123-124
Position/Expenditure Summary	125
Non-Union Salary Schedule	126
Non-Union Compensation & Benefit History.....	127-132
Consumers Price Index – Urban Wage Earners & Clerical Workers	133
Fringe Rate Calculation	134
Employee Benefits Analysis	135-136
Longevity Analysis	137

Other

Delinquent Revolving Tax Fund 620-Working Capital	138
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Historical Departmental Revenue Summary Comparison

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
General Fund					
Non-Dept. Revenue	\$ 1,159	\$ 470,708	\$ 3,206	\$ 3,206	\$ 29,856
Tax Revenue	38,388,816	36,743,644	36,679,646	37,589,182	36,345,116
State Court Fund	1,301,184	1,268,712	1,226,513	1,233,092	1,253,579
Alcohol Tax	1,449,683	1,471,727	1,500,245	1,852,291	2,124,658
Cigarette Tax	59,412	39,393	16,146	13,243	9,963
State Shared Revenue	-	-	4,793,844	3,959,286	4,018,028
Revenue Sharing Reserve	5,176,936	5,161,405	3,735,646	-	-
Circuit Court Administration	-	741,774	707,313	710,945	674,458
Circuit Court Trial Division	800,906	182,896	182,476	182,916	183,361
Circuit Court Family Division	444,681	343,170	342,617	342,836	343,619
District Court	4,500,723	4,394,940	4,049,737	4,163,305	3,878,537
Friend of the Court	2,271,458	176,938	429,458	423,608	391,549
Probate Court	220,904	215,673	219,457	222,191	157,883
Family Counseling	24,835	25,215	25,155	25,215	26,055
Elections	183,865	54,059	192,768	150,734	173,418
County Identification Program	-	-	-	-	-
Clerk/Register	1,707,126	1,660,088	1,666,368	2,060,424	2,140,134
Resource Development	-	9,500	-	2,600	-
Finance	72,567	95,344	88,305	80,468	125,442
Central Service Cost Recovery	1,206,357	990,657	872,419	811,744	620,050
Equalization	1,500	1,500	1,000	3,200	2,134
Human Resources	-	94	-	-	-
Prosecuting Attorney	240,335	250,971	250,054	285,210	281,441
Treasurer	2,370,240	2,292,332	2,906,664	2,525,481	2,432,257
Drain Commissioner	(27,061)	1,819	1,044	5,826	4,495
Soil Erosion & Sedimentation Ctl	22,714	22,130	21,754	28,029	30,285
Sheriff	2,864,250	2,705,614	3,096,937	2,988,290	3,058,757
Animal Services & Enforcement	531,370	547,283	561,943	547,251	586,416
Emergency Management	50,085	98,432	55,038	57,917	64,124
GCPI	-	128,102	380,244	-	-
HCS Administration	21,004	3,567	79	175	(8)
Veterans Affairs	17,307	13,682	14,637	14,231	12,458
Medical Examiner	14,380	11,040	14,220	15,117	17,721
Child Care Probate	123,383	-	-	-	-
MSU Extension	16,000	16,000	16,000	23,693	14,200
Planning	865	6,549	7,625	9,166	5,056
Strategic Issues	-	14,500	-	-	20,000
General Fund	\$ 64,056,984	\$ 60,159,458	\$ 64,058,558	\$ 60,330,872	\$ 59,025,042
Law Enforcement Fund	\$ 12,029,019	\$ 12,019,936	\$ 11,719,320	\$ 11,514,116	\$ 11,214,895
Information Systems	\$ 59,986	\$ -	\$ -	\$ -	\$ -
Parks	\$ 1,017,753	\$ 1,182,088	\$ 1,184,459	\$ 1,319,367	\$ 1,577,900
Friend of the Court	\$ 371,805	\$ 2,267,119	\$ 2,016,126	\$ 2,165,088	\$ 2,181,749
Health	\$ 4,168,124	\$ 3,928,126	\$ 4,049,638	\$ 3,290,039	\$ 3,366,195
Child Care	\$ 3,684,429	\$ 3,506,278	\$ 3,494,973	\$ 3,682,396	\$ 3,722,760
Grand Total	\$ 85,388,100	\$ 83,063,005	\$ 86,523,074	\$ 82,301,878	\$ 81,088,541

Historical Departmental Revenue Summary Comparison

2014 Actual	2015 Actual	2016 Actual	2017 Adj Budget	2018 Budget	Increase (Decrease)
\$ 131,470	\$ (45,092)	\$ 21,756	\$ 63,400	\$ -	\$ (63,400)
36,845,507	37,737,816	39,566,629	39,325,000	41,138,400	1,813,400
1,201,457	1,444,256	1,200,017	1,569,400	1,200,000	(369,400)
2,415,533	2,522,476	1,348,253	1,315,900	1,307,600	(8,300)
-	-	-	-	-	-
4,472,082	5,179,740	5,204,061	5,239,500	5,239,500	-
-	-	-	-	-	-
655,413	693,288	697,409	711,900	713,800	1,900
175,561	178,119	182,896	183,000	183,000	-
343,618	325,675	325,759	343,000	328,000	(15,000)
3,402,179	3,364,340	3,020,460	4,244,000	3,698,300	(545,700)
417,845	403,020	429,786	418,000	434,000	16,000
234,023	221,565	215,420	206,500	212,400	5,900
24,675	28,635	27,150	25,400	26,600	1,200
216,862	241,841	302,843	137,100	152,100	15,000
-	-	-	-	10,000	10,000
2,051,462	2,168,690	2,407,473	2,300,000	2,425,900	125,900
-	-	-	-	-	-
122,766	132,802	93,015	95,600	98,500	2,900
845,375	871,183	1,050,849	705,000	864,400	159,400
1,000	1,500	1,500	-	-	-
-	3,000	510	-	100	100
251,049	310,801	378,728	269,200	498,400	229,200
9,050,330	2,473,071	2,555,008	2,834,000	2,769,700	(64,300)
1,250	1,000	1,050	1,600	1,600	-
24,107	34,158	32,340	31,300	35,500	4,200
2,907,512	3,105,895	3,535,002	3,084,500	3,473,900	389,400
575,881	631,580	617,673	587,200	608,500	21,300
51,659	32,658	27,009	37,000	33,500	(3,500)
-	46,082	-	-	-	-
600	12,687	2,420	2,700	2,700	-
10,383	9,050	9,449	9,800	4,100	(5,700)
18,128	18,183	19,833	18,000	85,000	67,000
-	-	-	-	-	-
14,200	14,500	14,500	14,500	14,500	-
14,197	1,848	2,515	2,000	2,000	-
-	-	-	-	-	-
\$ 66,476,124	\$ 62,164,366	\$ 63,291,313	\$ 63,774,500	\$ 65,562,000	\$ 1,787,500
\$ 11,437,809	\$ 11,353,653	\$ 11,847,575	\$ 12,429,000	\$ 12,786,800	\$ 357,800
\$ -					
\$ 1,358,225	\$ 1,513,026	\$ 1,523,644	\$ 1,695,200	\$ 1,740,300	\$ 45,100
\$ 2,181,434	\$ 2,387,530	\$ 2,431,495	\$ 2,265,500	\$ 2,304,600	\$ 39,100
\$ 3,511,643	\$ 3,462,721	\$ 3,449,669	\$ 2,760,100	\$ 2,863,300	\$ 103,200
\$ 3,614,564	\$ 4,940,905	\$ 5,003,470	\$ 5,041,600	\$ 4,992,000	\$ (49,600)
\$ 88,579,799	\$ 85,822,201	\$ 87,547,166	\$ 87,965,900	\$ 90,249,000	\$ 2,283,100

**KALAMAZOO COUNTY
SEV & TAXABLE
VALUE GROWTH 1960 - 2017**

1960	\$326,765,245	Base Year	1996	\$4,605,798,743	8.19%
1961	\$437,692,835	33.95%		\$4,399,095,216	5.27% C
1962	\$587,235,465	34.17%	1997	\$5,046,814,588	9.58%
1963	\$594,956,357	1.31%		\$4,719,375,172	7.28% C
1964	\$605,105,700	1.71%	1998	\$5,405,457,238	7.11%
1965	\$611,955,176	1.13%		\$4,964,423,900	5.19% C
1966	\$688,951,176	12.58%	1999	\$5,820,431,591	7.68%
1967	\$754,254,462	9.48%		\$5,229,558,268	5.34% C
1968	\$784,879,886	4.06%			
1969	\$844,398,485	7.58%	2000	\$6,085,319,646	4.55%
				\$5,383,527,193	2.94% C
1970	\$920,612,529	9.03%	2001	\$6,514,825,076	7.06%
1971	\$953,080,440	3.53%		\$5,746,338,033	6.74% C
1972	\$1,039,708,351	9.09%	2002	\$7,041,241,892	8.08%
1973	\$1,103,466,283	6.13%		\$6,138,162,085	6.82% C
1974	\$1,180,469,861	6.98%	2003	\$7,534,009,202	7.00%
1975	\$1,261,688,605	6.88%		\$6,398,020,818	4.23% C
1976	\$1,219,122,803	-3.37% A	2004	\$8,022,206,352	6.48%
1977	\$1,309,380,035	7.40%		\$6,757,516,459	5.62% C
1978	\$1,432,160,322	9.38%	2005	\$8,480,400,646	5.71%
1979	\$1,623,309,255	13.35%		\$7,121,900,777	5.39% C
			2006	\$8,997,222,049	6.09%
1980	\$1,807,887,125	11.37%		\$7,546,721,917	5.96% C
1981	\$2,017,476,000	11.59%	2007	\$9,411,054,325	4.60%
1982	\$2,207,617,000	9.42%		\$7,950,674,219	5.35% C
1983	\$2,306,274,191	4.47%	2008	\$9,688,818,821	2.95%
1984	\$2,369,434,809	2.74%		\$8,265,432,248	3.96% C
1985	\$2,463,662,969	3.98%	2009	\$9,463,789,245	-2.32%
1986	\$2,495,721,561	1.30%		\$8,372,294,102	1.29% C
1987	\$2,584,939,417	3.57%			
1988	\$2,747,288,543	6.28%	2010	\$8,987,753,185	-5.03%
1989	\$2,965,998,169	7.96%		\$8,109,538,321	-3.14% C
			2011	\$8,829,083,907	-1.77%
1990	\$3,233,332,393	9.01%		\$8,056,645,291	-0.65% C
1991	\$3,446,158,573	6.58%	2012	\$8,487,575,311	-3.87%
1992	\$3,528,581,310	2.39% B		\$7,902,294,649	-1.92% C
1993	\$3,793,141,852	7.50%	2013	\$8,425,663,793	-0.73%
1994	\$3,980,287,211	4.93%		7,867,653,544	-0.44% C
1995	\$4,257,042,892	6.95%	2014	\$8,631,653,296	2.44%
	\$4,178,784,364	4.99% C		7,959,552,381	1.17% C
			2015	\$9,003,063,118	4.30%
				8,170,869,806	2.65% C
			2016	\$9,133,331,273	1.45%
				8,026,807,891	-1.76% C
			2017	\$9,649,990,823	5.66%
				8,243,738,172	2.70% C

A INVENTORY EXEMPT
B ASSESSMENT FREEZE
C TAXABLE VALUE

State of Michigan Funding

Year	State Shared Revenue*	Cigarette Tax	Alcohol Tax	Court Financing	IV-D Reimb.	Township Liquor Lic.	Sheriff Training	Health Cost Sharing	Child Care-Net	Total
2008	-	82,032	1,486,559	1,442,926	1,725,768	10,753	36,433	1,209,906	2,086,178	8,080,555
% change	0.0%	-28.8%	10.4%	-4.3%	-8.2%	-2.4%	-0.2%	0.0%	29.3%	4.7%
2009	-	59,412	1,449,683	1,301,184	2,072,263	11,573	31,908	1,160,332	2,745,922	8,832,277
% change	0.0%	-27.6%	-2.5%	-9.8%	20.1%	7.6%	-12.4%	-4.1%	31.6%	9.3%
2010	-	39,393	1,471,727	1,268,712	1,880,910	11,983	30,845	1,186,499	2,684,730	8,574,799
% change	0.0%	-33.7%	1.5%	-2.5%	-9.2%	3.5%	-3.3%	2.3%	-2.2%	-2.9%
2011	4,793,844	16,146	1,500,245	1,226,514	1,632,978	13,841	30,149	1,151,519	2,828,919	13,194,154
% change	0.0%	-59.0%	1.9%	-3.3%	-13.2%	15.5%	-2.3%	-2.9%	5.4%	53.9%
2012	3,959,286	13,243	1,852,291	1,233,092	1,764,210	12,582	29,762	1,120,306	2,858,164	12,842,938
% change	-17.4%	-18.0%	23.5%	0.5%	8.0%	-9.1%	-1.3%	-2.7%	1.0%	-2.7%
2013	4,018,028	9,963	2,124,658	1,253,579	1,788,141	13,933	29,321	1,130,069	3,352,044	13,719,737
% change	1.5%	0.0%	14.7%	1.7%	1.4%	10.7%	-1.5%	0.9%	17.3%	6.8%
2014	4,472,082	-	2,415,533	1,201,457	1,769,865	14,786	11,228	1,193,359	3,252,905	14,331,214
% change	11.3%	0.0%	13.7%	-4.2%	-1.0%	6.1%	-61.7%	5.6%	-3.0%	4.5%
2015	5,179,740	-	2,522,476	1,444,256	1,904,595	14,136	-	1,158,199	4,428,977	16,652,379
% change	28.9%	0.0%	18.7%	15.2%	6.5%	1.5%	-100.0%	2.5%	32.1%	21.4%
2016	5,204,061	-	1,348,253	1,200,017	1,857,075	14,392	-	1,239,470	4,425,545	15,288,813
% change	0.5%	0.0%	-48.6%	-20.3%	-2.7%	1.7%	0.0%	6.8%	-0.1%	-9.5%
2017**	5,239,500	-	1,315,900	1,569,400	1,802,400	12,000	-	1,244,900	4,548,000	15,732,100
% change	0.7%	0.0%	-2.4%	30.8%	-2.9%	-16.6%	0.0%	0.4%	2.8%	2.9%
2018**	5,239,500	-	1,307,600	1,200,000	1,820,000	14,000	-	1,261,100	4,500,000	15,342,200
% change	0.0%	0.0%	-0.6%	-23.5%	1.0%	16.7%	0.0%	1.3%	-1.1%	-2.5%

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

** Budget

2018 Expenditure Budget Analysis

	2016 Actual	2017 Adjusted Budget	2018				Proposed Budget
			Salary Adjustment	Fringe Adjustment	Direct Operating Adjustment	Other Adjustment	
General Fund							
Board of Commissioners	\$ 202,925	\$ 206,200	\$ 1,900	\$ 300	\$ -	\$ -	\$ 208,400
County Administration	518,685	588,200	67,000	24,500	13,700	-	693,400
Communications	-	-	50,100	18,300	3,700	-	72,100
Legal Services	213,800	279,300	5,800	2,300	-	-	287,400
Circuit Court Administration	5,107,621	5,425,600	97,800	35,600	2,300	-	5,561,300
Circuit Court Trial Division	442,010	458,100	200	(200)	-	-	458,100
Circuit Court Family Division	860,132	876,300	16,700	6,100	-	-	899,100
District Court	4,575,377	4,650,900	(115,200)	(42,200)	-	-	4,493,500
Jury Board	3,103	3,300	-	-	-	-	3,300
Probate Court	965,977	913,200	8,000	2,900	10,500	-	934,600
Adult Probation	35,165	50,700	-	-	-	-	50,700
Elections	616,312	454,300	300	300	(8,800)	-	446,100
County Identification Program	-	-	15,700	5,800	30,400	-	51,900
Clerk/Register	625,814	720,700	12,700	4,600	-	-	738,000
Finance	1,166,163	1,304,200	(210,900)	(77,000)	(10,500)	-	1,005,800
Equalization	438,308	480,400	12,200	4,500	-	-	497,100
Human Resources	670,182	765,100	144,800	52,700	61,200	-	1,023,800
Information Systems	1,006,493	1,082,700	(73,900)	(27,000)	-	-	981,800
Prosecuting Attorney	2,394,349	2,570,700	(19,300)	(3,500)	-	-	2,547,900
Treasurer	1,047,116	1,074,300	23,600	8,500	10,000	-	1,116,400
Buildings & Grounds	2,505,310	2,747,600	13,600	4,300	20,000	-	2,785,500
Utilities	1,097,976	1,375,800	-	-	-	-	1,375,800
Security	529,714	586,100	900	600	18,700	-	606,300
Drain Commissioner	272,923	316,700	3,400	1,300	-	-	321,400
Soil Erosion & Sedimentation Control	96,977	91,800	(3,800)	(1,300)	-	-	86,700
Sheriff - Administration/Support	2,354,332	2,784,400	153,600	80,600	43,500	-	3,062,100
Sheriff - Jail	7,080,962	7,424,500	255,000	125,800	(26,300)	-	7,779,000
Sheriff - Field Operations	6,888,480	6,860,600	9,500	4,500	(11,900)	-	6,862,700
Animal Services & Enforcement	629,111	669,600	7,900	2,700	-	-	680,200
Emergency Management	187,394	225,100	1,500	800	-	-	227,400
Capital Improvements	8,963,484	4,863,600	-	-	(263,100)	-	4,600,500
At Large Drains	12,070	25,800	-	-	27,200	-	53,000
HCS Administration	1,157,307	1,184,600	22,100	8,500	2,400	-	1,217,600
Veterans Affairs	142,155	175,000	3,100	1,100	9,000	-	188,200
Medical Examiner	518,800	530,500	-	-	38,100	-	568,600

2018 Expenditure Budget Analysis

	2016 Actual	2017 Adjusted Budget	2018				Proposed Budget
			Salary Adjustment	Fringe Adjustment	Direct Operating Adjustment	Other Adjustment	
General Fund (Continued)							
Community Mental Health	2,292,126	2,275,900	-	-	(4,100)	-	2,271,800
Social Services	19,425	*	-	-	-	-	-
*This activity was moved to Circuit Ct							
Services for Seniors	528,238	525,000	-	-	-	-	525,000
Veterans Burial	14,943	40,000	-	-	(25,000)	-	15,000
Soldiers & Sailors	27,934	35,000	-	-	-	-	35,000
Public Housing	125,000	125,000	-	-	-	-	125,000
MSU Extension	289,435	302,800	5,700	2,100	2,900	-	313,500
Law Library	58,595	58,600	-	-	3,500	-	62,100
Planning	207,763	239,700	5,300	1,900	6,000	-	252,900
Economic Development	75,000	75,000	-	-	-	-	75,000
Strategic Issues	42,160	70,000	-	-	-	2,000	72,000
Contingencies	30,000	1,500	-	-	99,000	-	100,500
Reserves	-	-	-	-	-	240,000	240,000
Restricted Reserve	-	291,400	(25,700)	(10,300)	-	-	255,400
Insurance	861,416	482,800	-	-	387,200	-	870,000
	\$ 57,898,562	\$ 56,288,600	\$ 489,600	\$ 239,100	\$ 439,600	\$ 242,000	\$ 57,698,900
Law Enforcement Fund							
Circuit Court Trial Division	\$ 518,760	\$ 550,200	\$ 12,100	\$ 4,400	\$ 5,600	\$ -	\$ 572,300
Circuit Court Family Division	708,729	762,900	(47,800)	(17,400)	(5,600)	-	692,100
District Court	895,685	1,169,800	184,100	66,800	-	-	1,420,700
Friend of the Court	20,000	20,000	-	-	-	-	20,000
Prosecuting Attorney	1,821,686	1,957,500	(20,200)	1,500	-	-	1,938,800
Community Corrections	11,000	11,000	-	-	-	-	11,000
Sheriff - Administration/Support	270,265	148,500	44,300	23,900	(6,400)	-	210,300
Sheriff - Jail	5,079,974	5,135,200	(57,100)	(31,500)	500	-	5,047,100
Sheriff - Field Operations	1,921,421	2,003,100	122,500	66,200	5,900	-	2,197,700
Animal Services & Enforcement	324,783	347,200	4,700	1,300	-	-	353,200
Capital Improvements	318,679	273,600	-	-	-	-	273,600
Contingency	-	50,000	-	-	-	-	50,000
Reserves	-	-	-	-	-	-	-
Restricted Reserve	-	-	-	-	-	-	-
	\$ 11,890,983	\$ 12,429,000	\$ 242,600	\$ 115,200	\$ -	\$ -	\$ 12,786,800

2018 Expenditure Budget Analysis

	2016 Actual	2017 Adjusted Budget	2018				Proposed Budget
			Salary Adjustment	Fringe Adjustment	Direct Operating Adjustment	Other Adjustment	
Parks Fund							
Administration/Support	\$ 511,262	\$ 557,100	\$ 6,100	\$ 6,900	\$ (100)	\$ -	\$ 570,000
Markin Glen Park	123,837	131,100	(2,600)	(1,000)	800	-	128,300
Scotts Mill Park	8,083	14,100	100	-	200	-	14,400
Cold Brook Park	112,651	118,000	300	100	(1,000)	-	117,400
Prairie View Park	90,262	98,000	1,800	700	(100)	-	100,400
River Oaks Park	130,958	147,600	300	100	4,000	-	152,000
Fairgrounds	303,461	305,300	7,900	2,800	16,500	-	332,500
KRV Trail	28,227	58,200	42,500	15,600	400	-	116,700
KRV Trailway Programming	61,605	85,100	(29,100)	(10,700)	-	-	45,300
County Fair	150,487	180,700	(8,700)	4,200	(12,900)	-	163,300
Restricted Reserve	-	-	-	-	-	-	-
	<u>\$ 1,520,832</u>	<u>\$ 1,695,200</u>	<u>\$ 18,600</u>	<u>\$ 18,700</u>	<u>\$ 7,800</u>	<u>\$ -</u>	<u>\$ 1,740,300</u>
Friend of the Court Fund							
	<u>\$ 3,244,172</u>	<u>\$ 3,347,300</u>	<u>\$ 29,000</u>	<u>\$ 9,900</u>	<u>\$ 50,600</u>	<u>\$ -</u>	<u>\$ 3,436,800</u>
Health Fund							
Administration	\$ 334,523	\$ 372,400	\$ 11,200	\$ 4,200	\$ (10,100)	\$ -	\$ 377,700
Health Education	-	-	-	-	-	-	-
Oral Health Program	942,659	-	-	-	-	-	-
Laboratory	352,598	382,800	10,600	3,800	29,500	-	426,700
Vision and Hearing	152,742	155,300	900	500	2,100	-	158,800
Household Hazardous Waste	444,966	455,100	5,200	11,000	16,500	-	487,800
Clinical Services Administration	368,333	377,400	(2,600)	(1,000)	(100)	-	373,700
Maternal & Child Health Administration	131,741	178,300	(4,000)	600	(4,900)	-	170,000
Community Services Administration	154,568	225,500	66,100	24,200	600	-	316,400
Immunization Clinic	283,921	336,200	1,100	300	16,800	-	354,400
Communicable Disease Surveillance	317,707	305,000	17,900	6,500	3,500	-	332,900
S.T.D.	428,668	531,400	(25,100)	(9,200)	11,500	-	508,600
HCAO	15,234	-	-	-	-	-	-
HIV Counseling & Testing	77,597	79,500	800	300	6,000	-	86,600
Environmental Administration	295,689	314,500	8,300	2,900	12,400	-	338,100
EH - Food Safety & Facilities Division	499,598	516,900	27,000	9,700	16,900	-	570,500
EH - Land, Water & Wastewater Division	416,183	436,000	15,800	5,700	16,600	-	474,100
	<u>\$ 5,216,726</u>	<u>\$ 4,666,300</u>	<u>\$ 133,200</u>	<u>\$ 59,500</u>	<u>\$ 117,300</u>	<u>\$ -</u>	<u>\$ 4,976,300</u>

2018 Expenditure Budget Analysis

	2016 Actual	2017 Adjusted Budget	2018				Proposed Budget
			Salary Adjustment	Fringe Adjustment	Direct Operating Adjustment	Other Adjustment	
Child Care Fund							
Juvenile Home	\$ 4,032,942	\$ 3,966,700	\$ 77,400	\$ 28,200	\$ 26,000	\$ -	\$ 4,098,300
In-Home Care	733,188	774,900	(18,200)	(6,900)	(800)	-	749,000
Foster Home	613,590	1,150,000	-	-	(31,600)	-	1,118,400
Intensive Learning	222,677	223,200	1,400	500	-	-	225,100
Kalamazoo Empowering Youth to Excel	277,854	324,700	15,000	5,500	(20,200)	-	325,000
Juvenile Drug Court	168,325	197,100	(10,000)	(3,700)	(14,400)	-	169,000
Restitution/Community Service	155,817	154,900	(5,000)	(1,800)	(200)	-	147,900
Intake Assessment & Evaluation	303,037	301,500	6,200	2,200	(3,200)	-	306,700
CASA	83,891	82,000	-	-	(200)	-	81,800
C-Waivers In Home Care	-	20,000	-	-	(20,000)	-	-
Family Dependency Treatment Court	101,787	91,500	21,400	7,800	-	-	120,700
MIDHS	2,105,701	2,253,000	-	-	15,000	-	2,268,000
	<u>\$ 8,798,808</u>	<u>\$ 9,539,500</u>	<u>\$ 88,200</u>	<u>\$ 31,800</u>	<u>\$ (49,600)</u>	<u>\$ -</u>	<u>\$ 9,609,900</u>
 Grand Total	 <u>\$ 88,570,083</u>	 <u>\$ 87,965,900</u>	 <u>\$ 1,001,200</u>	 <u>\$ 474,200</u>	 <u>\$ 565,700</u>	 <u>\$ 242,000</u>	 <u>\$ 90,249,000</u>

2018 Salary Base Only General Operations

	Positions	12/31/2017 Base	2017 Steps	% of Base	Estimated 2018 Cost
Unions					
Sheriff's Command	12.0000	\$ 1,095,744	\$ -	0.00%	\$ 1,095,744
F.O.P.	203.7500	11,955,290	100,298	0.84%	12,055,588
AFSCME - Juvenile Home - Maintenance, Parks, Animal Control	37.0000	1,278,722	14,248	1.11%	1,292,969
UAW - Juvenile Court/Home	50.8000	1,612,035	11,328	0.70%	1,623,363
	27.5000	1,437,592	12,184	0.85%	1,449,776
	<u>331.0500</u>	<u>17,379,383</u>	<u>138,058</u>	<u>0.79%</u>	<u>17,517,441</u>
Non Union	401.8250	20,824,622	244,237	1.17%	21,068,859
Elected					
Judicial	14.0000	926,919	12,779	-	939,697
Board of Commissioners	11.0000	145,055	-	-	145,055
Other Elected	5.0000	581,714	10,296	1.77%	592,010
	<u>30.0000</u>	<u>1,653,687</u>	<u>23,075</u>	<u>1.77%</u>	<u>1,676,762</u>
Total Elected	<u>30.0000</u>	<u>1,653,687</u>	<u>23,075</u>	<u>1.40%</u>	<u>1,676,762</u>
Total Non Union	<u>401.8250</u>	<u>20,824,622</u>	<u>244,237</u>	<u>1.17%</u>	<u>21,068,859</u>
Total Union	<u>331.0500</u>	<u>17,379,383</u>	<u>138,058</u>	<u>0.79%</u>	<u>17,517,441</u>
Total	<u>762.8750</u>	<u>\$ 39,857,692</u>	<u>\$ 405,370</u>	<u>1.02%</u>	<u>\$ 40,263,062</u>

2018 Salary Base Only
General Operations
(Continued)

Others

Election Workers	\$	7,500	
B&G - Temporary		17,000	
B&G - Overtime		74,700	
Security - Overtime		20,000	
Security - Temporary		153,900	
Sheriff, Overtime - General Fund		1,500	
Sheriff, Overtime - Command		8,500	
Sheriff, FOP Overtime - General Fund		713,000	
Sheriff - Temporary		13,500	
Animal Services - Overtime		3,000	
Sheriff, Command Overtime - Law Enforcement		2,000	
Sheriff, FOP Overtime - Law Enforcement		357,000	
Animal Control, Overtime - Law Enforcement		24,000	
Parks - Overtime		24,800	
Parks - Temporary		236,900	
Health Admin - Temporary		12,800	
Health HHW - Temporary		10,500	
Child Care - Overtime		153,300	
Child Care - Temporary		193,000	2,026,900
Salary Costs			42,289,962
Plus Salary Reserves			596,800
Plus (Minus) Rounding			6,338
Total Salaries			42,893,100
Fringe Benefits			17,699,800
Plus Fringe Reserves			219,200
Total Fringes			17,919,000
Grand Total			\$ 60,812,100

Historical Departmental Expenditure Summary Comparison

General Fund	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
Board of Commissioners	\$ 290,126	\$ 285,405	\$ 286,004	\$ 276,137	\$ 207,839
County Administration	473,052	489,839	498,914	503,906	511,399
Communications	-	-	-	-	-
Legal Services	175,404	179,754	186,535	193,643	195,797
Circuit Court Administration	4,944,693	5,227,159	5,075,507	5,205,855	5,143,021
Circuit Court Trial Division	450,323	455,505	448,926	445,633	450,218
Circuit Court Family Division	841,698	842,349	856,527	859,324	861,938
District Court	5,069,560	4,981,776	5,018,073	4,857,185	4,868,861
Jury Board	3,249	3,177	3,096	3,096	3,174
Probate Court	868,838	866,876	888,239	908,032	781,806
Adult Probation	41,913	49,140	43,245	43,664	42,658
Elections	191,726	465,078	205,285	407,549	180,808
County Identification Program	-	-	-	-	-
County Clerk/Register of Deeds	622,647	600,188	611,544	587,113	628,293
Resource Development	108,072	117,281	110,110	61,262	57,566
Finance	1,050,007	972,748	1,008,975	1,077,889	1,240,603
Equalization	404,255	415,117	410,132	411,114	425,545
Human Resources	844,810	688,278	588,083	618,306	596,918
Information Systems	-	921,539	931,831	882,146	809,479
Prosecuting Attorney	2,306,852	2,454,822	2,467,009	2,540,664	2,365,330
Purchasing	117,491	116,032	136,080	99,965	-
Treasurer	658,469	606,471	647,712	716,284	725,182
Buildings & Grounds	2,169,506	2,177,354	2,239,751	2,191,953	2,251,570
Utilities	1,059,193	1,042,839	948,314	825,905	1,007,186
Security	611,371	546,156	548,961	652,106	520,836
Drain Commissioner	211,972	222,170	234,760	233,776	242,283
Soil Erosion & Sedimentation	76,313	77,933	80,153	78,235	82,869
Sheriff - Administration/Support	15,751,967	15,671,269	2,348,133	2,478,663	2,274,951
Sheriff - Jail	-	-	6,629,104	6,672,304	7,263,019
Sheriff - Field Services	-	-	6,154,153	5,908,695	5,674,063
Animal Services & Enforcement	544,283	526,386	526,530	547,891	540,305
Emergency Management	233,846	226,566	240,112	228,278	203,676
Debt Service	376,408	-	-	-	-
At Large Drains	34,333	28,726	24,239	23,735	8,648
Capital	5,489,195	6,497,533	10,158,994	11,871,123	4,828,841
HCS Administration	1,154,471	1,165,980	1,048,044	961,130	1,002,541
Veterans Affairs	133,938	138,764	147,590	147,356	148,862
Medical Examiner	423,867	471,513	500,100	504,942	520,178
Community Mental Health	2,275,241	2,353,863	2,368,122	2,544,145	2,680,329
Social Services	631,100	631,100	631,100	631,100	631,100
Services for Seniors	94,900	100,000	169,927	200,000	200,000
Veterans Burial	96,000	104,400	107,248	117,600	114,242
Soldiers & Sailors	9,303	7,848	7,355	6,699	13,733
Public Housing	100,000	-	-	250,000	-
MSU Extension	323,498	307,100	292,854	300,457	297,682
Law Library	43,815	43,131	42,280	42,628	42,193
Planning	110,699	114,834	148,792	149,484	147,380
Economic Development	86,300	175,000	200,000	75,000	479,391
Strategic Issues	16,500	39,619	9,107	27,227	268,928

Historical Departmental Expenditure Summary Comparison

2014 Actual	2015 Actual	2016 Actual	2017 Adj Budget	2018 Budget	Increase (Decrease)
\$ 198,464	\$ 224,130	\$ 202,925	\$ 206,200	\$ 208,400	\$ 2,200
627,826	352,939	518,685	588,200	693,400	105,200
-	-	-	-	72,100	72,100
206,439	220,210	213,800	279,300	287,400	8,100
6,040,261	5,205,775	5,107,621	5,425,600	5,561,300	135,700
412,957	427,996	442,010	458,100	458,100	-
784,976	850,473	860,132	876,300	899,100	22,800
4,742,953	4,344,822	4,575,377	4,650,900	4,493,500	(157,400)
3,157	3,108	3,103	3,300	3,300	-
903,767	938,917	965,977	913,200	934,600	21,400
46,166	34,319	35,165	50,700	50,700	-
405,040	338,790	616,312	454,300	446,100	(8,200)
-	-	-	-	51,900	51,900
637,740	678,406	625,814	720,700	738,000	17,300
50,830	-	-	-	-	-
1,250,397	1,289,005	1,166,163	1,304,200	1,005,800	(298,400)
375,803	400,805	438,308	480,400	497,100	16,700
610,604	604,399	670,182	765,100	1,023,800	258,700
868,787	946,696	1,006,493	1,082,700	981,800	(100,900)
2,369,298	1,978,653	2,394,349	2,570,700	2,547,900	(22,800)
-	-	-	-	-	-
990,042	1,108,175	1,047,116	1,074,300	1,116,400	42,100
2,279,647	2,342,216	2,505,310	2,747,600	2,785,500	37,900
1,030,806	986,322	1,097,976	1,375,800	1,375,800	-
512,164	522,580	529,714	586,100	606,300	20,200
248,027	235,643	272,923	316,700	321,400	4,700
83,093	88,395	96,977	91,800	86,700	(5,100)
2,730,127	2,004,026	2,354,332	2,784,400	3,062,100	277,700
7,551,715	6,802,576	7,080,962	7,424,500	7,779,000	354,500
5,926,790	6,160,440	6,888,480	6,860,600	6,862,700	2,100
599,671	589,999	629,111	669,600	680,200	10,600
153,281	153,878	187,394	225,100	227,400	2,300
-	-	-	-	-	-
11,993	17,233	12,070	25,800	53,000	27,200
8,604,271	7,145,145	8,963,484	4,863,600	4,600,500	(263,100)
1,010,365	1,109,213	1,157,307	1,184,600	1,217,600	33,000
112,460	105,288	142,155	175,000	188,200	13,200
515,219	507,537	518,800	530,500	568,600	38,100
2,825,767	2,879,238	2,292,126	2,275,900	2,271,800	(4,100)
567,072	9,302	19,425	-	-	-
220,649	483,189	528,238	525,000	525,000	-
89,742	74,346	14,943	40,000	15,000	(25,000)
14,341	14,941	27,934	35,000	35,000	-
193,727	125,000	125,000	125,000	125,000	-
289,458	287,631	289,435	302,800	313,500	10,700
56,000	56,998	58,595	58,600	62,100	3,500
154,173	179,099	207,763	239,700	252,900	13,200
195,609	75,000	75,000	75,000	75,000	-
14,439	10,000	42,160	70,000	72,000	2,000

Historical Departmental Expenditure Summary Comparison

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
General Fund (cont'd)					
Contingencies	-	125,000	3,500	-	-
Reserves	-	-	-	243,343	101,661
Restricted Reserve	-	-	-	-	-
Insurance	979,482	1,034,604	490,903	77,420	834,261
General Fund	\$ 52,500,686	\$ 54,568,222	\$ 56,721,953	\$ 58,689,962	\$ 52,477,163
Law Enforcement Fund	\$ 12,658,599	\$ 12,469,434	\$ 11,151,686	\$ 11,640,586	\$ 11,724,003
Information Systems	\$ 901,220	\$ -	\$ -	\$ -	\$ -
Parks	\$ 1,319,094	\$ 1,440,046	\$ 1,414,419	\$ 1,481,269	\$ 1,761,341
Friend of the Court	\$ 2,981,881	\$ 2,996,714	\$ 2,982,695	\$ 2,982,385	\$ 3,097,253
Health	\$ 5,497,315	\$ 5,774,119	\$ 5,665,266	\$ 5,251,283	\$ 5,110,682
Child Care	\$ 6,943,724	\$ 6,598,294	\$ 6,169,271	\$ 6,678,942	\$ 6,618,904
Grand Total	\$ 82,802,519	\$ 83,846,829	\$ 84,105,290	\$ 86,724,427	\$ 80,789,346

Historical Departmental Expenditure Summary Comparison

2014 Actual	2015 Actual	2016 Actual	2017 Adj Budget	2018 Budget	Increase (Decrease)
-	-	30,000	1,500	100,500	99,000
-	-	-	-	240,000	240,000
-	-	-	291,400	255,400	(36,000)
224,905	450,162	861,416	482,800	870,000	387,200
\$ 57,741,018	\$ 53,363,016	\$ 57,898,562	\$ 56,288,600	\$ 57,698,900	\$ 1,410,300
\$ 10,369,332	\$ 12,052,238	\$ 11,890,983	\$ 12,429,000	\$ 12,786,800	\$ 357,800
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,494,274	\$ 1,513,026	\$ 1,520,832	\$ 1,695,200	\$ 1,740,300	\$ 45,100
\$ 3,118,919	\$ 3,245,163	\$ 3,244,172	\$ 3,347,300	\$ 3,436,800	\$ 89,500
\$ 5,172,727	\$ 5,092,980	\$ 5,216,726	\$ 4,666,300	\$ 4,976,300	\$ 310,000
\$ 6,229,553	\$ 8,680,808	\$ 8,798,808	\$ 9,539,500	\$ 9,609,900	\$ 70,400
\$ 84,125,823	\$ 83,947,231	\$ 88,570,083	\$ 87,965,900	\$ 90,249,000	\$ 2,283,100

County of Kalamazoo Debt Service Report Summary

Description	Issue Date	Funding Source	Type	Interest Rate	December 31, 2017			2018 Requirements		
					Principal Balance	Interest Balance	Total	Principal	Interest	Total
County Direct Debt										
Juvenile Home Facilities Refunding Bond 2017	May 2017	Building Authority	Refunding Bond	4.000%	19,390,000	7,928,700	27,318,700	850,000	896,200	1,746,200
Expo Center Improvements 2011	June 2011	Building Authority	Bond	3.200%	1,890,000	288,736	2,178,736	195,000	59,775	254,775
Airport 2012	July 2012	Building Authority	Refunding Bond	4.000%	4,535,000	639,275	5,174,275	605,000	154,825	759,825
					25,815,000	8,856,711	34,671,711	1,650,000	1,110,800	2,760,800
Other County Debt										
Climax Water 1982	April 1982	Climax Village	Bond	5.000%	30,000	2,250	32,250	10,000	1,250	135,000
Cooper 2012	March 2012	Cooper Township	Bond	1.960%	540,000	21,168	561,168	135,000	9,261	40,000
Village of Augusta 2005	June 2005	Village of Augusta	Bond	2.125%	345,000	30,124	375,124	40,000	6,907	100,000
CMH Capital Improvements Bond 2015	March 2015	CMH	Bond	3.000%	4,900,000	1,482,313	6,382,313	100,000	146,500	285,000
					5,815,000	1,535,855	7,350,855	285,000	163,918	560,000
					31,630,000	10,392,566	42,022,566	1,935,000	1,274,718	3,320,800

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

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

Circuit Court Revenues and Expenditures

Fund No.	Activity No.	Fund Name	Activity Name	2015 Actual	2016 Actual	2017 Adjusted Budget	2018 Preliminary Budget	Change 2018-2017
Revenues								
101	132	General Fund	Circuit Court-Admin.	\$ 693,288	\$ 697,409	\$ 711,900	\$ 713,800	\$ 1,900
101	134	General Fund	Circuit Court-Trial Div.	178,119	182,896	183,000	183,000	-
101	135	General Fund	Circuit Court-Family Div.	325,675	325,759	343,000	328,000	(15,000)
101	141	General Fund	Friend of the Court	403,020	429,786	418,000	434,000	16,000
101	166	General Fund	Family Counseling	28,635	27,150	25,400	26,600	1,200
215	000	F.O.C. Fund	F.O.C. Fund	2,367,530	2,411,140	2,245,500	2,284,600	39,100
292	662	Child Care	Juvenile Home	4,758,705	4,817,670	4,841,600	4,792,000	(49,600)
TOTAL				8,754,971	8,891,811	8,768,400	8,762,000	(6,400)
Expenditures								
101	132	General Fund	Circuit Court Admin.	\$ 5,205,775	\$ 5,107,621	\$ 5,425,600	\$ 5,561,300	\$ 135,700
101	134	General Fund	Circuit Court-Trial Div.	427,996	442,010	458,100	458,100	-
101	135	General Fund	Circuit Court-Family Div.	850,473	860,132	876,300	899,100	22,800
104	134	Law Enf. Fund	Circuit Court-Trial Div.	507,956	518,760	550,200	572,300	22,100
104	135	Law Enf. Fund	Circuit Court-Family Div.	681,382	708,729	762,900	692,100	(70,800)
104	141	Law Enf. Fund	Friend of the Court	20,000	20,000	20,000	20,000	-
215	141	F.O.C. Fund	F.O.C. Fund	3,245,163	3,244,172	3,347,300	3,436,800	89,500
292	662	Child Care	Juvenile Home	3,664,025	4,032,942	3,966,700	4,098,300	131,600
292	664	Child Care	In-Home Care	818,974	733,188	774,900	749,000	(25,900)
292	665	Child Care	Foster Home	932,446	613,590	1,150,000	1,118,400	(31,600)
292	667	Child Care	Intensive Learning	225,003	222,677	223,200	225,100	1,900
292	668	Child Care	Day Treatment Program	72,736	277,854	324,700	325,000	300
292	669	Child Care	Juvenile Drug Court	160,222	168,325	197,100	169,000	(28,100)
292	671	Child Care	Restitution/Comm.Serv.	144,474	155,817	154,900	147,900	(7,000)
292	672	Child Care	Intake Assess. & Eval.	265,554	303,037	301,500	306,700	5,200
292	673	Child Care	CASA	79,931	83,891	82,000	81,800	(200)
292	674	Child Care	C-Waivers In Home Care	-	-	20,000	-	(20,000)
292	676	Child Care	Family Dependency Treatment (60,396	101,787	91,500	120,700	29,200
292	677	Child Care	MIDHS	2,257,046	2,105,701	2,253,000	2,268,000	15,000
TOTAL				19,619,554	19,700,232	20,979,900	21,249,600	269,700
Difference (General & Law Enforcement Support)				\$ (10,864,583)	\$ (10,808,421)	\$ (12,211,500)	\$ (12,487,600)	\$ (276,100)
Percentage Increase (Decrease)								<u>2.26%</u>

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

	Male (2)	Female (2)	Family (1)	Juvenile (1)	Sobriety (2)	Combined
Period: 1/1-12/31/18						
Expenditures						
Personnel	\$ 191,111	\$ 135,909	\$ 28,073		\$ 28,287	\$ 383,380
Direct Operating	\$ 89,106	\$ 48,619	\$ 9,054	5,448	\$ 15,202	\$ 167,429
Client Services/Treatment	\$ 294,885	\$ 165,376	\$ 82,900	47,944	\$ 126,513	\$ 717,618
Grand Total	<u>\$ 575,101</u>	<u>\$ 349,904</u>	<u>\$ 120,028</u>	<u>\$ 53,392</u>	<u>\$ 170,002</u>	<u>\$ 1,268,427</u>

Revenues						
Client Contributions	\$ 34,201	\$ 18,904			\$ 65,002	\$ 118,107
SCAO Grant	\$ 115,500	\$ 45,000	\$ 65,000	\$ 30,000	\$ 73,000	\$ 328,500
Byrne Grant	\$ 225,000	\$ 166,000				\$ 391,000
State CCF			\$ 22,514	\$ 11,696		\$ 34,210
General Fund						\$ -
PA 2 Funds	\$ 30,000	\$ 30,000			\$ 32,000	\$ 92,000
KCF	\$ 170,400	\$ 90,000	\$ 10,000			\$ 270,400
In-Kind Match						\$ -
General Fund (CCF)			\$ 22,514	\$ 11,696		\$ 34,210
Grand Total	<u>\$ 575,101</u>	<u>\$ 349,904</u>	<u>\$ 120,028</u>	<u>\$ 53,392</u>	<u>\$ 170,002</u>	<u>\$ 1,268,427</u>

Period: 1/1-12/31/17						
Expenditures						
Personnel	\$ 178,877	\$ 128,031	\$ 25,509	\$ -	\$ 26,731	\$ 359,148
Direct Operating	\$ 42,444	\$ 33,417	\$ 8,234	\$ 4,953	13,820	\$ 102,869
Client Services/Treatment	\$ 251,756	\$ 150,342	\$ 75,364	\$ 43,585	115,012	\$ 636,059
Grand Total	<u>\$ 473,077</u>	<u>\$ 311,790</u>	<u>\$ 109,108</u>	<u>\$ 48,539</u>	<u>\$ 155,563</u>	<u>\$ 1,098,076</u>

Revenues						
Client Contributions	\$ 27,600	\$ 15,990	\$ -	\$ -	\$ 72,563	\$ 116,153
SCAO Grant	\$ 45,000		\$ 56,000	\$ 30,000	\$ 55,000	\$ 186,000
Byrne Grant	\$ 155,000	\$ 140,000	\$ -	\$ -	\$ -	\$ 295,000
State CCF	\$ -	\$ -	\$ 22,000	\$ 17,339	\$ -	\$ 39,339
General Fund	\$ -	\$ -		\$ -	\$ -	\$ -
PA 2 Funds SWMBH	\$ 30,000	\$ 30,000		\$ -	\$ 28,000	\$ 88,000
KCF	\$ 215,477	\$ 125,800	\$ 10,000		\$ -	\$ 351,277
In-Kind Match	\$ -	\$ -		\$ -	\$ -	\$ -
General Fund (CCF)	\$ -	\$ -	\$ 21,108	\$ 1,200	\$ -	\$ 22,308
Grand Total	<u>\$ 473,077</u>	<u>\$ 311,790</u>	<u>\$ 109,108</u>	<u>\$ 48,539</u>	<u>\$ 155,563</u>	<u>\$ 1,098,077</u>

General Fund Costs

2018	\$34,210.00
2017	\$22,308.00

(1) Per 2017 budget application submitted to SCAO, BYRNE, PA2 and KCF

(2) Per 2018 Estimated budget applications for SCAO, BYRNE, and Estimated budgets for KCF and for PA2 funds

District Court Revenues and Expenditures

	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013
Other Revenues	\$ 4,264,067	\$ 4,193,379	\$ 3,916,698	\$ 4,029,829	\$ 3,803,386
City Subsidies	0	0	0	0	0
City Share of Ord. Fines & Costs	236,656	201,561	133,039	133,476	75,152
Total Revenues	4,500,723	4,394,940	4,049,737	4,163,305	3,878,537
Less: Expenditures	5,451,235	5,433,579	5,491,797	5,354,842	5,385,525
Excess Revenues (Expenditures)	\$ (950,513)	\$ (1,038,639)	\$ (1,442,059)	\$ (1,191,538)	\$ (1,506,987)

Percent Change:

Other Revenues	-9.02%	-1.66%	-6.60%	2.89%	-5.62%
City Subsidies					
City Share of Ord. Fines & Costs	-0.50%	-14.83%	-34.00%	0.33%	-43.70%
Total Revenues	-8.61%	-2.35%	-7.85%	2.80%	-6.84%
Less: Expenditures	2.82%	-0.32%	1.07%	-2.49%	0.57%
Excess Revenues (Expenditures)	152.13%	9.27%	38.84%	-17.37%	26.47%

	Actual 2014	Actual 2015	Actual 2016	Adj'd Budget 2017	Budget 2018
Other Revenues	\$ 3,402,844	\$ 3,373,865	\$ 3,059,424	\$ 4,164,000	\$ 3,698,300
City Subsidies	0	0	0	0	0
City Share of Ord. Fines & Costs	(666)	(9,524)	(38,963)	80,000	0
Total Revenues	3,402,179	3,364,340	3,020,460	4,244,000	3,698,300
Less: Expenditures	5,138,452	5,237,786	5,471,062	5,823,000	4,493,500
Excess Revenues (Expenditures)	\$ (1,736,273)	\$ (1,873,445)	\$ (2,450,602)	\$ (1,579,000)	\$ (795,200)

Percent Change:

Other Revenues	-10.53%	-0.85%	-9.32%	36.10%	-11.18%
City Subsidies					
City Share of Ord. Fines & Costs	-100.89%	1330.42%	309.10%	-305.32%	-100.00%
Total Revenues	-12.28%	-1.11%	-10.22%	40.51%	-12.86%
Less: Expenditures	-4.59%	1.93%	4.45%	6.43%	-22.83%
Excess Revenues (Expenditures)	15.21%	7.90%	30.81%	-35.57%	-49.64%

Court Appointed Attorneys

	2013 Actual	2013 Budget	2014 Actual	2014 Budget	2015 Actual	2015 Budget	2016 Actual	2016 Budget	2017 Budget	2018 Budget
Expenditures										
Circuit Court										
Appeals Attorney Appointed	\$ 57,751	\$ 72,000	\$ 48,572	\$ 70,000	\$ 73,736	\$ 76,200	\$ 73,904	\$ 64,000	\$ 62,300	\$ 62,300
Court Appointed Attorney Felony	957,448	950,700	902,613	980,000	906,905	925,000	840,944	980,000	950,000	950,000
Court Appointed Attorney Support	820,721	802,100	848,693	829,000	908,455	895,000	846,773	850,000	910,000	910,000
Court Appointed Attorney Domestic	14,526	17,000	13,650	16,200	13,279	16,200	11,205	15,000	15,000	14,000
Total	1,850,446	1,841,800	1,813,528	1,895,200	1,902,374	1,912,400	1,772,827	1,909,000	1,937,300	1,936,300
District Court										
Court Appointed Appeal	3,019	6,000	2,100	6,000	78	6,000	-	6,000	6,000	6,000
Court Appointed Attorney	370,810	400,000	323,973	400,000	383,665	400,000	437,835	400,000	400,000	420,000
Total	373,829	406,000	326,073	406,000	383,743	406,000	437,835	406,000	406,000	426,000
Probate Court										
Med. & Guardian At Litem	55,409	58,300	70,669	67,500	81,558	78,000	91,372	61,300	61,300	71,900
Grand Total Expenditures	\$2,279,683	\$2,306,100	\$2,210,269	\$2,368,700	\$2,367,675	\$2,396,400	\$2,302,033	\$2,376,300	\$2,404,600	\$2,434,200
Revenues										
Circuit Court										
Attorney Fees Reimb.	\$ 200,413	\$ 205,000	\$ 161,194	\$ 163,000	\$ 156,231	\$ 154,200	\$ 156,446	\$ 200,000	\$ 190,000	\$ 170,000
TD Atty Fees Reimb.	-	-	-	-	-	-	-	-	-	-
FD Atty Fees Reimb.	-	-	-	-	-	-	-	-	-	-
Total	200,413	205,000	161,194	163,000	156,231	154,200	156,446	200,000	190,000	170,000
District Court										
Atty Fees Reimb.	55,450	65,000	57,087	65,000	52,755	65,000	53,124	65,000	65,000	65,000
Grand Total Revenues	\$ 255,863	\$ 270,000	\$ 218,281	\$ 228,000	\$ 208,986	\$ 219,200	\$ 209,570	\$ 265,000	\$ 255,000	\$ 235,000
Net Expenditures										
Circuit Court	\$ 1,650,033	\$ 1,636,800	\$ 1,652,333	\$ 1,732,200	\$ 1,746,143	\$ 1,758,200	\$ 1,616,381	\$ 1,709,000	\$ 1,747,300	\$ 1,766,300
District Court	318,378	341,000	268,986	341,000	330,988	341,000	384,711	341,000	341,000	361,000
Probate Court	55,409	58,300	70,669	67,500	81,558	78,000	91,372	61,300	61,300	71,900
Total	\$2,023,820	\$2,036,100	\$1,991,988	\$2,140,700	\$2,158,689	\$2,177,200	\$2,092,463	\$2,111,300	\$2,149,600	\$2,199,200

**Authorized Positions Per Original Budget
Operating Funds**

	2008 Budget	2009 Budget	2010 Budget	2011 Budget	2012 Budget	2013 Budget	2014 Budget	2015 Budget	2016 Budget	2017 Budget	2018 Budget
General Fund											
Board of Commissioners	17.0000	17.0000	17.0000	17.0000	17.0000	11.0000	11.0000	11.0000	11.0000	11.0000	11.0000
County Administration	5.0000	4.8000	4.8000	4.8000	4.8000	4.8000	4.8000	4.8000	4.8000	4.8000	4.8000
Communications	-	-	-	-	-	-	-	-	-	-	1.0000
Legal Services	1.0000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	2.0000	2.0000
Circuit Court Administration	41.5000	41.1750	41.1750	41.1750	42.1750	41.1750	42.1750	42.1750	43.1750	43.6750	44.1750
Circuit Court Trial Division	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000
Circuit Court Family Division	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	8.0000	8.0000	8.0000	8.0000
District Court	71.0000	71.0000	69.0000	68.6500	68.6500	66.9000	65.4000	67.0000	59.5000	54.5000	50.3000
Probate Court	8.5000	8.5000	8.5000	8.5000	8.5000	8.5000	8.5000	8.5000	9.0000	9.0000	9.0000
Elections	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
County Identification Program	-	-	-	-	-	-	-	-	-	-	0.5000
Clerk/Register	11.5000	11.5000	11.5000	11.5000	11.5000	11.5000	11.5000	11.5000	11.0000	11.0000	11.0000
Resource Development	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	-	-
Finance	10.7000	10.7000	10.7000	10.7000	10.8000	10.8000	13.3000	13.3000	13.3000	12.3250	9.3250
Equalization	6.0000	6.0000	6.0000	5.9750	4.8750	4.8750	4.8750	4.8750	4.8750	5.0000	5.0000
Human Resources	7.0000	7.0000	6.0000	6.0000	5.5000	5.5000	4.5000	4.5000	4.5000	5.0000	8.0000
Information Systems	-	-	9.7000	9.7000	9.7000	9.7000	9.7000	10.1000	10.1000	10.1000	10.1000
Prosecuting Attorney	22.5000	22.5000	23.0000	23.0000	23.0000	22.5000	22.5000	24.0000	22.5000	22.2250	22.0000
Purchasing	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	-	-	-	-	-
Treasurer	9.0000	9.0000	9.0000	9.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000
Buildings & Grounds	31.5000	31.5000	31.0000	31.4000	31.8000	31.8000	31.8000	31.8000	33.8000	35.8000	35.8000
Security	3.0000	3.0000	3.0000	3.0000	3.0000	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000
Drain Commissioner	1.5000	2.5000	2.5000	2.5000	2.5000	2.5000	2.5000	2.5000	2.5000	2.5000	2.5000
Soil Erosion & Sedimentation Control	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000
Sheriff	125.5000	123.5000	121.5000	128.3000	128.3000	122.3000	127.3000	148.3000	143.3000	144.3000	150.0500
Animal Services & Enforcement	7.0000	8.0000	8.0000	7.7500	8.0000	8.0000	8.0000	9.0000	9.0000	9.0000	9.0000
Emergency Management	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000
HCS Administration	12.2250	12.6750	12.6750	12.6750	12.1625	11.1625	12.1125	14.3500	12.3500	12.3500	12.3500
Veterans Affairs	1.8750	1.8750	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	2.5000	2.5000	2.5000
Medical Examiner	1.5000	1.5000	1.7500	1.5000	-	-	-	-	-	-	-
MSU Extension	3.9000	4.0000	4.0000	4.0000	2.2000	2.2000	2.2000	2.2000	2.2000	2.2000	2.2000
Planning	1.0000	1.0000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	2.5000	2.5000
	419.7000	420.2250	425.8000	432.1250	429.4625	412.2125	417.6625	446.4000	433.9000	432.2750	435.6000
Law Enforcement											
Circuit Court Trial Division	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000
Circuit Court Family Division	7.5000	7.5000	7.5000	7.5000	6.5000	6.5000	6.5000	6.5000	6.5000	6.5000	6.5000
District Court	6.6000	6.6000	8.6000	8.6000	8.6000	8.6000	8.6000	7.0000	14.5000	19.5000	23.7000
Prosecuting Attorney	21.5000	21.5000	21.5000	21.5000	20.5000	21.0000	21.0000	19.5000	21.2250	21.2250	21.2250
Sheriff	66.0000	68.0000	70.0000	63.0000	63.0000	63.0000	63.0000	63.0000	68.0000	68.0000	68.0000
Animal Services & Enforcement	7.5000	7.5000	7.5000	7.2500	7.0000	7.0000	7.0000	6.0000	6.0000	6.0000	6.0000
	116.1000	118.1000	122.1000	114.8500	112.6000	113.1000	113.1000	109.0000	123.2250	128.2250	132.4250
Information Systems	10.6000	9.7000	-								

**Authorized Positions Per Original Budget
Operating Funds**

	2008 Budget	2009 Budget	2010 Budget	2011 Budget	2012 Budget	2013 Budget	2014 Budget	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Parks											
Parks	5.6250	5.6250	5.6250	5.6250	5.6250	5.6250	5.6250	5.6250	5.6250	5.6250	5.6250
Markin Glen	1.0000	1.0000	0.9000	0.9000	0.9000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Cold Brook	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Prairie View	1.0000	1.0000	1.0000	1.0000	1.0000	0.9000	0.9000	0.9000	0.9000	0.9000	0.9000
River Oaks	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Fairgrounds	4.0000	4.0000	4.0000	4.0000	4.0000	4.0000	4.0000	4.0000	4.0000	4.0000	4.0000
KRV Trail	-	-	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	1.1000
KRV Trailway Programming	-	1.0000	2.0000	2.0000	2.0000	2.0000	1.0000	1.0000	1.0000	1.0000	0.5000
County Fair	-	-	-	-	-	-	0.5000	0.6250	0.6250	0.6250	0.5000
	13.6250	14.6250	15.6250	15.6250	15.6250	15.6250	15.1250	15.2500	15.2500	15.2500	15.6250
Friend of the Court											
	50.0000	50.0000	50.0000	49.0000							
Health											
Administration	3.0000	3.0000	3.0000	3.0000	2.0000	2.0000	2.0000	-	3.7500	4.0000	4.0000
Health Education	-	0.7500	0.7500	1.0000	1.0000	1.0000	1.0000	1.0000	-	-	-
Dental	10.2000	8.7000	9.9000	11.1000	11.6000	11.6000	11.1000	11.1000	11.1000	-	-
Laboratory	7.0000	6.8000	6.8000	6.8000	2.8000	2.8000	2.8000	2.8000	2.8000	2.8000	3.0000
Vision and Hearing	3.0000	3.0000	3.0000	3.0000	3.0000	3.0000	3.0000	3.0000	3.0000	3.0000	3.0000
Household Hazardous Waste	2.9000	2.9000	2.9000	2.9000	2.9000	2.9000	3.7000	3.7000	4.7000	4.7000	4.7000
Clinical Services Administration	9.9375	9.9375	6.9375	6.9375	6.9375	6.9375	6.9375	6.9375	4.9375	4.9375	5.0000
Maternal & Child Health Administration	-	-	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	2.0000	2.0000
Health Promotion & Disease Prev	-	-	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	3.5000	2.5000	2.5000
Child Health	1.0000	1.0000	-	-	-	-	-	-	-	-	-
Community Health - Administration	-	-	-	-	-	-	-	-	-	-	1.0000
Immunization Clinic	4.4000	4.5000	2.5000	2.5000	2.5000	2.5000	2.0000	2.0000	2.0000	2.0000	2.0000
Communicable Disease Surveillance	3.8000	3.7000	4.7000	4.7000	4.7000	4.7000	3.9375	4.3000	4.3000	3.5000	3.7000
S.T.D.	3.0000	4.5000	3.5000	3.5000	3.5000	3.5000	5.3000	4.5000	4.5000	5.0000	4.5000
Health Care Access & Outreach	1.0000	1.0000	1.0000	-	-	-	-	-	-	-	-
HIV Counseling & Testing	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Groundwater Protection	0.7500	0.7500	-	-	-	-	-	-	-	-	-
Environmental Administration	5.0000	4.0000	4.0000	4.0000	4.0000	4.0000	2.8000	2.8000	2.8000	3.8000	4.0000
EH - Food Safety & Facilities Division	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	7.0000	7.0000
EH - Land, Water & Wastewater Division	6.0000	5.0000	6.7500	6.0000	6.0000	6.0000	5.0000	5.0000	6.0000	6.0000	6.0000
Surface Water Monitoring	1.0000	1.0000	-	-	-	-	-	-	-	-	-
	70.9875	69.5375	67.7375	67.4375	62.9375	62.9375	61.5750	59.1375	63.3875	52.2375	53.4000

**Authorized Positions Per Original Budget
Operating Funds**

	2008 Budget	2009 Budget	2010 Budget	2011 Budget	2012 Budget	2013 Budget	2014 Budget	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Child Care											
Juvenile Home	37.7500	37.7500	54.0000	50.6500	50.6500	50.6500	52.6500	52.5000	53.3000	52.5000	52.5000
In-Home Care	5.0000	5.5000	5.5000	5.5000	6.5000	6.5000	6.5000	10.5000	10.5000	10.5000	10.0000
In Home Detention	1.0000	1.0000	1.0000	1.0000	-	-	-	-	-	-	-
Intensive Learning Center	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Kalamazoo Empowering Youth to Exce	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	5.0000	4.0000	4.0000	4.0000
Juvenile Drug Court	2.5000	2.6625	2.6625	2.6625	2.6625	2.6625	2.6625	1.6625	1.6625	1.6625	1.6625
Restitution/Community Service	1.2500	1.9125	1.9125	1.9125	1.9125	1.9125	1.9125	1.9125	1.9125	1.9125	1.9125
Intake Assessment & Evaluation	4.2500	4.2500	4.2500	4.2500	4.2500	4.2500	4.2500	4.2500	4.2500	4.2500	4.2500
CASA	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Family Dependency Treatment Court	-	-	-	-	-	0.5000	0.7500	0.7500	0.5000	-	0.5000
	61.7500	63.0750	79.3250	75.9750	75.9750	76.4750	78.7250	78.5750	78.1250	76.8250	76.8250
Grand Total	742.7625	745.2625	760.5875	755.0125	745.6000	729.3500	735.1875	757.3625	762.8875	753.8125	762.8750

Accumulative Change by Fund

General Fund	5.8000	0.5250	5.5750	6.3250	(2.6625)	(17.2500)	5.4500	28.7375	(12.5000)	(1.6250)	3.3250
Law Enforcement Fund	(1.0000)	2.0000	4.0000	(7.2500)	(2.2500)	0.5000	-	(4.1000)	14.2250	5.0000	4.20
Information Systems Fund	-	(0.9000)	(9.7000)	-	-	-	-	-	-	-	-
Parks Fund	-	1.0000	1.0000	-	-	-	(0.5000)	0.1250	-	-	0.3750
F.O.C. Fund	-	-	-	(1.0000)	-	-	-	-	-	-	-
Health Fund	(3.5625)	(1.4500)	(1.8000)	(0.3000)	(4.5000)	-	(1.3625)	(2.4375)	4.2500	(11.1500)	1.1625
Child Care Fund	-	1.3250	16.2500	(3.3500)	-	0.5000	2.2500	(0.1500)	(0.4500)	(1.3000)	-
	1.2375	2.5000	15.3250	(5.5750)	(9.4125)	(16.2500)	5.8375	22.1750	5.5250	(9.0750)	9.0625

Law Enforcement Positions

	2008 Budget	2009 Budget	2010 Budget	2011 Budget	2012 Budget	2013 Budget	2014 Budget	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Circuit Court:											
Administrative Division	41.5000	41.1750	41.1750	41.1750	42.1750	41.1750	42.1750	42.1750	43.1750	43.6750	44.1750
General Fund - Trial Division	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000
Law Enforcement - Trial Division	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000
General Fund - Family Division	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	8.0000	8.0000	8.0000	8.0000
Law Enforcement - Family Division	7.5000	7.5000	7.5000	7.5000	6.5000	6.5000	6.5000	6.5000	6.5000	6.5000	6.5000
Child Care											
Juvenile Home	37.7500	37.7500	54.0000	50.6500	50.6500	50.6500	52.6500	52.5000	53.3000	52.5000	52.5000
In Home Care	5.0000	5.5000	5.5000	5.5000	6.5000	6.5000	6.5000	10.5000	10.5000	10.5000	10.0000
In Home Detention	1.0000	1.0000	1.0000	1.0000	-	-	-	-	-	-	-
Intensive Learning	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Kalamazoo Empowering Youth to Excel	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	5.0000	4.0000	4.0000	4.0000
Juvenile Drug Court	2.5000	2.6625	2.6625	2.6625	2.6625	2.6625	2.6625	1.6625	1.6625	1.6625	1.6625
Restitution/Comm. Service	1.2500	1.9125	1.9125	1.9125	1.9125	1.9125	1.9125	1.9125	1.9125	1.9125	1.9125
Intake Assessment & Evaluation	4.2500	4.2500	4.2500	4.2500	4.2500	4.2500	4.2500	4.2500	4.2500	4.2500	4.2500
CASA	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Family Dependency Treatment Court	-	-	-	-	-	0.5000	0.7500	0.7500	0.5000	-	0.5000
Friend of the Court	50.0000	50.0000	50.0000	49.0000	49.0000	49.0000	49.0000	49.0000	49.0000	49.0000	49.0000
	181.7500	182.7500	199.0000	194.6500	194.6500	194.1500	197.4000	198.2500	198.8000	198.0000	198.5000
District Court:											
General Fund	71.0000	71.0000	69.0000	68.6500	68.6500	66.9000	65.4000	67.0000	59.5000	54.5000	50.3000
Law Enforcement Fund	6.6000	6.6000	8.6000	8.6000	8.6000	8.6000	8.6000	7.0000	14.5000	19.5000	23.7000
	77.6000	77.6000	77.6000	77.2500	77.2500	75.5000	74.0000	74.0000	74.0000	74.0000	74.0000
Prosecuting Attorney:											
General Fund	22.5000	22.5000	23.0000	23.0000	23.0000	22.5000	22.5000	24.0000	22.5000	22.2250	22.0000
Law Enforcement Fund	21.5000	21.5000	21.5000	21.5000	20.5000	21.0000	21.0000	19.5000	21.2250	21.2250	21.2250
	44.0000	44.0000	44.5000	44.5000	43.5000	43.5000	43.5000	43.5000	43.7250	43.4500	43.2250
Probate Court											
	8.5000	8.5000	8.5000	8.5000	8.5000	8.5000	8.5000	8.5000	9.0000	9.0000	9.0000
	8.5000	9.0000	9.0000	9.0000							

Law Enforcement Positions

	2008 Budget	2009 Budget	2010 Budget	2011 Budget	2012 Budget	2013 Budget	2014 Budget	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Sheriff:											
General Fund	125.5000	123.5000	121.5000	128.3000	128.3000	122.3000	127.3000	148.3000	143.3000	144.3000	150.0500
Security	3.0000	3.0000	3.0000	3.0000	3.0000	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000
Emergency Management	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000
Law Enforcement Fund	66.0000	68.0000	70.0000	63.0000	63.0000	63.0000	63.0000	63.0000	68.0000	68.0000	68.0000
	196.0000	196.0000	196.0000	195.8000	195.8000	188.8000	193.8000	214.8000	214.8000	215.8000	221.5500
Animal Services & Enforcement											
General Fund	7.0000	8.0000	8.0000	7.7500	8.0000	8.0000	8.0000	9.0000	9.0000	9.0000	9.0000
Law Enforcement Fund	7.5000	7.5000	7.5000	7.2500	7.0000	7.0000	7.0000	6.0000	6.0000	6.0000	6.0000
	14.5000	15.5000	15.5000	15.0000							
Grand Total	522.3500	524.3500	541.1000	535.7000	534.7000	525.4500	532.2000	554.0500	555.3250	555.2500	561.2750

Position/Expenditure Summary 2018 Budget

	General Operating Funds				Law Enforcement Fund				Combined			
	Positions	Percent of Total Dept.	Budgeted Expenditures	Percent of Total Dept.	Positions	Percent of Total Dept.	Budgeted Expenditures	Percent of Total Dept.	Positions	Percent of Total Dept.	Budgeted Expenditures	Percent of Total Dept.
Circuit Court:												
Administrative Divison	44.1750	100.0%	\$ 5,561,300	100.0%	-	-	\$ -	-	44.1750	100.0%	\$ 5,561,300	100.0%
Trial Division	7.0000	50.0%	458,100	44.5%	7.0000	50.0%	572,300	55.5%	14.0000	100.0%	1,030,400	100.0%
Family Division	8.0000	55.2%	899,100	56.5%	6.5000	44.8%	692,100	43.5%	14.5000	100.0%	1,591,200	100.0%
Child Care	76.8250	100.0%	9,609,900	100.0%	-	-	-	-	76.8250	100.0%	9,609,900	100.0%
Friend of the Court	49.0000	100.0%	3,436,800	99.4%	-	-	20,000	0.6%	49.0000	100.0%	3,456,800	100.0%
	<u>185.0000</u>		<u>\$ 19,965,200</u>		<u>13.5000</u>		<u>\$ 1,284,400</u>		<u>198.5000</u>		<u>\$ 21,249,600</u>	
District Court	50.3000	68.0%	4,493,500	76.0%	23.7000	32.0%	1,420,700	24.0%	74.0000	100.0%	5,914,200	100.0%
Probate Court	9.0000	100.0%	934,600	100.0%	-	-	-	-	9.0000	100.0%	934,600	100.0%
Prosecuting Attorney	22.0000	50.9%	2,547,900	56.8%	21.2250	49.1%	1,938,800	43.2%	43.2250	100.0%	4,486,700	100.0%
Sheriff	150.0500	68.8%	17,703,800	70.4%	68.0000	31.2%	7,455,100	29.6%	218.0500	100.0%	25,158,900	100.0%
Emergency Management	1.5000	100.0%	227,400	100.0%	-	-	-	-	1.5000	100.0%	227,400	100.0%
Animal Services & Enf	9.0000	60.0%	680,200	65.8%	6.0000	40.0%	353,200	34.2%	15.0000	100.0%	1,033,400	100.0%
Other	203.6000	100.0%	30,909,600	98.9%	-	-	334,600	1.1%	203.6000	100.0%	31,244,200	100.0%
	<u>630.4500</u>		<u>\$ 77,462,200</u>		<u>132.4250</u>		<u>\$ 12,786,800</u>		<u>762.8750</u>		<u>\$ 90,249,000</u>	
Grand Totals	<u>630.4500</u>		<u>\$ 77,462,200</u>		<u>132.4250</u>		<u>\$ 12,786,800</u>		<u>762.8750</u>		<u>\$ 90,249,000</u>	

NOTE: The above totals do not include grant funds.

KALAMAZOO COUNTY GOVERNMENT
K Band Salary Schedule
Effective : 1/1/2018

	A	B	C	D	E	F
K01	\$ 12.49	\$ 13.07	\$ 13.64	\$ 14.20	\$ 14.76	\$ 15.33
K02	\$ 13.14	\$ 13.75	\$ 14.35	\$ 14.95	\$ 15.54	\$ 16.13
K03	\$ 13.93	\$ 14.55	\$ 15.18	\$ 15.82	\$ 16.45	\$ 17.08
K04	\$ 14.82	\$ 15.48	\$ 16.15	\$ 16.82	\$ 17.50	\$ 18.18
K05	\$ 16.63	\$ 17.38	\$ 18.15	\$ 18.88	\$ 19.65	\$ 20.41
K06	\$ 18.14	\$ 18.95	\$ 19.78	\$ 20.60	\$ 21.44	\$ 22.24
K07	\$ 20.05	\$ 20.97	\$ 21.90	\$ 22.80	\$ 23.72	\$ 24.63
K08	\$ 23.18	\$ 24.24	\$ 25.30	\$ 26.34	\$ 27.40	\$ 28.46
K09	\$ 25.33	\$ 26.47	\$ 27.63	\$ 28.77	\$ 29.96	\$ 31.09
K10	\$ 27.79	\$ 29.05	\$ 30.31	\$ 31.57	\$ 32.83	\$ 34.10
K11	\$ 31.46	\$ 32.89	\$ 34.33	\$ 35.74	\$ 37.17	\$ 38.60
K12	\$ 34.79	\$ 36.36	\$ 37.94	\$ 39.51	\$ 41.11	\$ 42.68
K13	\$ 38.62	\$ 40.37	\$ 42.13	\$ 43.87	\$ 45.63	\$ 47.41
K14	\$ 44.24	\$ 46.27	\$ 48.27	\$ 50.27	\$ 52.29	\$ 54.31
K15	\$ 49.46	\$ 51.72	\$ 53.96	\$ 56.22	\$ 58.48	\$ 60.70
K16	\$ 55.44	\$ 57.97	\$ 60.48	\$ 63.00	\$ 65.53	\$ 68.04
K17	\$ 62.34	\$ 65.17	\$ 68.01	\$ 70.84	\$ 73.67	\$ 76.50



IN THE PURSUIT OF EXTRAORDINARY GOVERNANCE...

NON-UNION COMPENSATION & BENEFIT HISTORY 2008 – 2018

2008

Compensation

- 1.5% schedule increase

Step Increases

- Step increases granted for 2008

Leave Time

- No changes

Flexible Spending Accounts

- No changes

Insurance

- No changes

2009

Compensation

- 2.0% schedule increase

Step Increases

- Step increases granted for 2009

Leave Time

- No changes

Flexible Spending Accounts

- Change vendors for Flexible Spending Accounts and COBRA to Corporate Benefit Strategies
- Increased the medical reimbursement account maximum from \$2,000 to \$3,205/year

Insurance

- Added \$500 preventive
- Added colonoscopy
- Changed provider to Blue Cross Blue Shield
- Eliminated KalFlex allowance and incorporated the premium share (8%)
- Added opt-out bonus (\$20 single; \$35 dual; \$50 family)



IN THE PURSUIT OF EXTRAORDINARY GOVERNANCE...

NON-UNION COMPENSATION & BENEFIT HISTORY 2008 – 2018

2010

Compensation

- Banding structure adopted
- No salary schedule adjustment given in 2010

Step Increases

- No step increases granted in 2010

Leave Time

- No changes

Flexible Spending Accounts

- No changes

Insurance

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

2011

Compensation

- No salary schedule adjustment given in 2011

Step Increases

- Step increases granted for 2011

Leave Time

- No changes

Flexible Spending Accounts

- No changes

Insurance

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



IN THE PURSUIT OF EXTRAORDINARY GOVERNANCE...

NON-UNION COMPENSATION & BENEFIT HISTORY 2008 – 2018

2012

Compensation

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

Step Increases

- Step increases granted for 2012

Leave Time

- No changes

Flexible Spending Accounts

- No changes

Insurance

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

2013

Compensation

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

Step Increases

- No step increases granted in 2013

Leave Time

- No changes

Flexible Spending Accounts

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

Insurance

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



IN THE PURSUIT OF EXTRAORDINARY GOVERNANCE...

NON-UNION COMPENSATION & BENEFIT HISTORY 2008 – 2018

2014

Compensation

- 1.0% schedule increase

Step Increases

- Step increases granted for 2014

Leave Time

- No changes

Flexible Spending Accounts

- No changes

Insurance

- Change in waiting period to 1st of month after 45 days

2015

Compensation

- 2.0% schedule increase

Step Increases

- Step increases granted for 2015

Leave Time

- No changes

Flexible Spending Accounts

- No changes

Insurance

- Discontinue offering the Standard Health Plan
- Increase network deductible on Enhanced plan to \$300/\$600/\$900
- Incorporate emergency room co-pay of \$75, waived if admitted
- Change pharmacy co-pays to \$8 generics/\$40 brand/\$80 non-formulary
- Increase long-term disability benefit to 66.67% of pre-disability income paid monthly
- Change long-term disability compensation duration to 5 years
- Change funding mechanism of FOP's dental/vision plan to self-insured
- Increase specific stop loss from \$150k to \$200k
- Move all Medicare eligible retirees to BCBS Medicare Advantage Plan
- Move pre-Medicare retirees to a plan that mirrors the active employee Enhanced plan



IN THE PURSUIT OF EXTRAORDINARY GOVERNANCE...

NON-UNION COMPENSATION & BENEFIT HISTORY 2008 – 2018

2016

Compensation

- 2.25% schedule increase

Step Increases

- Step increases granted for 2016

Leave Time

- No changes

Flexible Spending Accounts

- Change vendors for Flexible Spending Accounts and COBRA to Arcadia Benefits Group.
- Increase MRA limit to \$2,550 (from \$2,500) per IRS guidelines.

Insurance

- Increase mental health benefit on disability plan to 5 years (from 2 years).
- Add additional mammogram screenings to preventive care.

2017

Compensation

- 1.5% schedule increase

Step Increases

- Step increases granted for 2017

Leave Time

- No changes.

Flexible Spending Accounts

- No changes

Insurance

- Increase KalFlex employees' dental plan to 75% coverage for class 2 services.
- Increase KalFlex employees' vision plan to \$130 hardware allowance and hardware purchase every 12 months.
- Add hearing coverage to KalFlex employees plan.
- Increase emergency room co-pay to KalFlex employees to \$100.
- Expand Blue Cross Blue Shield Preferred Therapy program for all groups on self-insured plan.
- Change pre-Medicare general retiree pharmacy co-pays to \$8/\$40/\$80.
- BCBS becomes primary for all auto-related medical expenses.



IN THE PURSUIT OF EXTRAORDINARY GOVERNANCE...

NON-UNION COMPENSATION & BENEFIT HISTORY 2008 – 2018

Proposed 2018 Changes

Compensation

- 1.75% schedule increase

Step Increases

- Step increases granted for 2018

Leave Time

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

Flexible Spending Accounts

- No changes

Insurance

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

Consumer Price Index - Urban Wage Earners and Clerical Workers Original Data Value

Series Id: CWUR0000SA0
Not Seasonally Adjusted
Area: U.S. city average
Item: All items
Base Period: 1982-84=100
Years: 2012 to 2017

Year	Jan	Feb	Mar	Apr	May	Jun	HALF1	Change
2012	223.216	224.317	226.304	227.012	226.600	226.036	225.581	
2013	226.520	228.677	229.323	228.949	229.399	230.002	228.812	3.231
2014	230.040	230.871	232.560	233.443	234.216	234.702	232.639	3.827
2015	228.294	229.421	231.055	231.520	232.908	233.804	231.167	-1.472
2016	231.061	230.972	232.209	233.438	234.444	235.308	232.905	1.738
2017	236.854	237.477	237.656	238.432	238.609	238.813	237.974	5.069
							Average Change	2.479

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

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

Source: Bureau of Labor Statistics

Fringe Rate Calculation
Actual Cost (no revenue offset) as of 12/31/2016

		<u>% of payroll</u>
FICA	3,341,485	7.25%
Worker'S Comp.	644,508	1.40%
Unemployment Expense	39,001	0.08%
OSHA/MiOSHA	10,811	0.02%
Miscellaneous	-297	0.00%
Base Fringe Rate	4,035,508	8.76%
Part-Time (more than 1,000 hours)		
Base		8.76%
Retirement		3.01%
Less than .8FTE No Benefits		11.77%
Benefits Base		
Tuition Reimbursement	21,987	0.05%
Legal Services	3,218	0.01%
Contractual Services	63,546	0.14%
MRA/DCRA Administration	15,726	0.03%
Life Insurance	193,705	0.43%
Disability Insurance	196,774	0.44%
Employee Assistance	21,158	0.05%
Employee Training	1,900	0.00%
Depreciation	24,952	0.06%
Wellness	65,993	0.15%
Benefit Base \$	608,958	1.35%
KALFLEX		
Longevity	6,863	0.02%
Retirement	949,476	3.01%
Retirement - Other	16,224	0.05%
Stop Loss Coverage	376,517	1.19%
Health Care Administrative Exp	390,411	1.24%
Health Claims	4,271,721	13.55%
Health Claims Tax	38,927	0.12%
Prescriptions	1,188,524	3.77%
Dental Insurance	376,066	1.19%
Health Opt-Out	106,617	0.34%
Reinsurance Fee	39,668	0.13%
PCORI Fees	2,943	0.01%
Retiree Health Insurance	2,043,529	6.48%
	9,807,485	31.12%
Total Fringe Rate KALFLEX		41.23%
Non-KALFLEX		
Longevity	459,386	3.40%
College Credits	50,475	0.37%
Retirement-F.O.P.	2,116,360	15.68%
Retirement-Command	83,091	0.62%
Dental Insurance - FOP	144,853	1.07%
Stop Loss Coverage	123,325	0.91%
Health Care Administrative Exp	125,481	0.93%
Health Claims - FOP	1,264,559	9.37%
Health Claims Tax - FOP	12,034	0.09%
Prescriptions - FOP	336,278	2.49%
Health Opt-Out - FOP	85,135	0.63%
Reinsurance Fee-FOP & KCSDSA	14,973	0.11%
PCORI Fees	1,018	0.01%
Retiree Health Insurance - FOP	1,541,609	11.42%
	6,358,577	47.10%
Total Fringe Rate Non-Kalflex		57.21%

Employee Benefits Analysis

	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016
Gross Payroll:	\$46,816,651	\$46,408,366	\$45,049,632	\$43,466,063	\$44,402,373	\$46,130,702
Revenues:						
General Operating Revenues	\$16,889,811	\$16,804,378	\$16,716,102	\$16,626,169	\$16,727,920	\$17,350,689
Grant Revenues	\$2,443,877	\$2,394,522	\$2,023,573	\$1,347,598	\$1,482,024	\$1,535,415
Other Non Health revenues	\$97,188	\$148,695	\$7,509	\$152,126	\$190,237	\$88,940
Health revenues	\$1,207,064	\$1,976,842	\$1,891,714	\$1,914,918	\$2,024,499	\$2,390,285
Total	\$20,637,940	\$21,324,438	\$20,638,898	\$20,040,811	\$20,424,680	\$21,365,330
Expenditures:						
F.I.C.A.	\$ 3,477,128	\$ 3,409,481	\$ 3,302,909	\$ 3,195,000	\$ 3,239,768	\$ 3,341,485
Pension	3,987,071	4,432,649	4,536,266	3,525,041	3,017,947	3,165,150
Workers Comp.	441,430	323,706	464,775	498,139	433,406	644,508
Unemployment	269,352	317,452	340,490	104,065	65,159	39,001
Longevity	704,876	595,589	567,852	512,984	478,213	466,250
College Credits	67,650	62,650	58,450	54,750	54,050	50,475
Tuition Reimb.	14,059	13,264	12,324	12,396	20,001	21,987
Wellness	274,927	251,439	230,926	216,594	79,274	65,993
Other	31,728	46,082	77,133	35,156	144,751	104,130
Subtotal	9,268,221	9,452,312	9,591,124	8,154,126	7,532,568	7,898,978
Health Insurance	6,928,433	7,542,739	7,431,599	8,144,872	7,906,456	8,415,014
OPEB Contribution	3,344,872	2,737,000	2,772,000	2,863,700	2,834,114	3,585,138
Life Insurance	180,456	193,799	189,237	198,783	167,549	193,705
Disability Insurance	355,255	339,318	310,518	314,082	212,237	196,774
Dental Insurance	653,239	600,176	620,392	573,983	572,857	520,919
Other	-	-	-	-	-	-
Subtotal	11,462,254	11,413,031	11,323,746	12,095,420	11,693,212	12,911,550
Total	\$20,730,476	\$20,865,343	\$20,914,870	\$20,249,546	\$19,225,780	\$20,810,528

Employee Benefits Analysis

	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016
% of Total Salaries:			\$ -			
F.I.C.A.	7.43%	7.35%	7.33%	7.35%	7.30%	7.24%
Pension	8.52%	9.55%	10.07%	8.11%	6.80%	6.86%
Workers Comp.	0.94%	0.70%	1.03%	1.15%	0.98%	1.40%
Unemployment	0.58%	0.68%	0.76%	0.24%	0.15%	0.08%
Longevity	1.51%	1.28%	1.26%	1.18%	1.08%	1.01%
College Credits	0.14%	0.13%	0.13%	0.13%	0.12%	0.11%
Tuition Reimb.	0.03%	0.03%	0.03%	0.03%	0.05%	0.05%
Wellness	0.59%	0.54%	0.51%	0.50%	0.18%	0.14%
Reserve for Future Years	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other	0.07%	0.10%	0.17%	0.08%	0.33%	0.23%
Subtotal	19.81%	20.36%	21.29%	18.77%	16.99%	17.12%
Health Insurance	14.80%	16.25%	16.50%	18.74%	17.81%	18.24%
OPEB Contribution	7.14%	5.90%	6.15%	6.59%	6.38%	7.77%
Life Insurance	0.39%	0.42%	0.42%	0.46%	0.38%	0.42%
Disability Insurance	0.76%	0.73%	0.69%	0.72%	0.48%	0.43%
Dental Insurance	1.40%	1.29%	1.38%	1.32%	1.29%	1.13%
Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Subtotal	24.49%	24.59%	25.14%	27.83%	26.34%	27.99%
Total (average for all salary groups)	44.30%	44.95%	46.43%	46.60%	43.33%	45.11%

EMPLOYEE BENEFITS FUND SUMMARY

Working Capital:

Balance as of January 1	\$7,580,127	\$7,487,591	\$7,946,686	\$7,670,713	\$7,461,979	\$8,660,879
Revenue	20,637,940	21,324,438	20,638,898	20,040,811	20,424,680	21,365,330
Expenditures	20,730,476	20,865,343	20,914,870	20,249,546	19,225,780	20,810,528
Surplus/(Deficit)	(92,535)	459,095	(275,973)	(208,734)	1,198,900	554,801
Balance as of December 31	\$7,487,591	\$7,946,686	\$7,670,713	\$7,461,979	\$8,660,879	\$9,215,680

Longevity Analysis

Year	Number of Employees			Amounts			Average Amounts		
	KCSD Unions	Other	Total	KCSD Unions	Other	Total	KCSD Unions	Other	Total
1993	122	380	502	\$ 233,943	\$ 128,786	\$ 362,729	\$ 1,918	\$ 339	\$ 723
1994	128	410	538	\$ 244,328	\$ 141,375	\$ 385,703	\$ 1,909	\$ 345	\$ 717
1995	128	414	542	\$ 240,671	\$ 174,551	\$ 415,222	\$ 1,880	\$ 422	\$ 766
1996	123	463	586	\$ 250,996	\$ 188,116	\$ 439,112	\$ 2,041	\$ 406	\$ 749
1997	123	410	533	\$ 277,120	\$ 190,061	\$ 467,181	\$ 2,253	\$ 464	\$ 877
1998	111	407	518	\$ 272,118	\$ 200,292	\$ 472,410	\$ 2,452	\$ 492	\$ 912
1999	109	470	579	\$ 276,046	\$ 240,054	\$ 516,100	\$ 2,533	\$ 511	\$ 891
2000	116	484	600	\$ 291,847	\$ 260,291	\$ 552,138	\$ 2,516	\$ 538	\$ 920
2001	126	479	605	\$ 328,860	\$ 254,651	\$ 583,511	\$ 2,610	\$ 532	\$ 964
2002	136	472	605	\$ 371,339	\$ 230,613	\$ 601,952	\$ 2,730	\$ 489	\$ 995
2003	128	482	610	\$ 330,075	\$ 302,731	\$ 632,806	\$ 2,579	\$ 628	\$ 1,037
2004	137	445	582	\$ 345,876	\$ 272,080	\$ 617,956	\$ 2,525	\$ 611	\$ 1,062
2005	146	446	592	\$ 383,835	\$ 268,736	\$ 652,571	\$ 2,629	\$ 603	\$ 1,102
2006	164	449	613	\$ 471,083	\$ 217,415	\$ 688,498	\$ 2,872	\$ 484	\$ 1,123
2007	170	450	620	\$ 487,437	\$ 206,935	\$ 694,372	\$ 2,867	\$ 460	\$ 1,120
2008	168	440	608	\$ 479,879	\$ 211,585	\$ 691,464	\$ 2,856	\$ 481	\$ 1,137
2009	165	448	613	\$ 474,079	\$ 218,689	\$ 692,768	\$ 2,873	\$ 488	\$ 1,130
2010	177	464	641	\$ 605,753	\$ 224,393	\$ 830,146	\$ 3,422	\$ 484	\$ 1,295
2011	160	473	633	\$ 478,353	\$ 226,662	\$ 705,015	\$ 2,990	\$ 479	\$ 1,114
2012	160	478	638	\$ 493,112	\$ 102,448	\$ 595,560	\$ 3,082	\$ 214	\$ 933
2013	159	357	516	\$ 482,015	\$ 85,762	\$ 567,777	\$ 3,032	\$ 240	\$ 1,100
2014	214	83	297	\$ 480,720	\$ 32,368	\$ 513,088	\$ 2,246	\$ 390	\$ 1,728
2015	217	-	217	\$ 478,100	\$ -	\$ 478,100	\$ 2,203	\$ -	\$ 2,203
2016	217	-	217	\$ 465,820	\$ -	\$ 465,820	\$ 2,147	\$ -	\$ 2,147

**County of Kalamazoo
Delinquent Tax Revolving (Fund 620)
Working Capital History**

Year	Beginning Fund Balance	Net Income(Loss)	Ending Fund Balance	Delinquent Taxes Purchased by Treasurer	Additional Outstanding Taxes	Working Capital as Receivables	Cash Flow Available for Tax Purchase	General Fund Appropriation
2010	\$ 17,300,356	\$ 2,697,313	\$ 19,997,669	\$ 20,451,764	\$ 3,052,675	\$ 23,504,439	\$ (3,506,770)	\$ 1,000,000
2011	19,997,669	2,741,641	22,739,310	19,312,609	2,942,236	22,254,845	484,466	1,200,000
2012	22,739,310	1,473,019	24,212,330	16,416,950	5,958,488	22,375,438	1,836,891	1,200,000
2013	24,212,330	798,136	25,010,465	13,497,905	4,976,743	18,474,648	6,535,817	1,800,000
2014	25,010,465	(5,307,239)	19,703,227	13,317,940	4,409,954	17,727,894	1,975,333	2,300,000
2015	19,703,227	347,702	20,050,928	12,516,018	3,982,522	16,498,540	3,552,388	1,500,000
2016	20,050,928	287,235	20,338,164	11,774,351	3,439,698	15,214,048	5,124,116	1,500,000
2017	20,338,164	(4,855,000)	15,483,164	12,277,179	6,497,251	18,774,430	(3,291,266)	1,500,000



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