

2020
ADOPTED BUDGET

Kent County, Michigan



Wayman P. Britt

County Administrator/Controller

Stephen W. Duarte

Fiscal Services Director

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September 12, 2019

The Honorable Board of Commissioners
Kent County Administration Building
300 Monroe Avenue NW
Grand Rapids, MI 49503-2221

RE: 2020 Kent County Annual Budget

State statute mandates that as the Chief Administrative and Financial Officer for the County of Kent, it is my responsibility to develop and submit the proposed annual budget to the Board of Commissioners for review and approval. The 2020 budget is being prepared in accordance with section 141.434 of the Uniform Budget and Accounting Act, which requires that the Board of Commissioners adopt a General Appropriation resolution designed to appropriate all County general government fund expenditures. We are grateful that we have such a dedicated and committed group of elected officers, department directors, and judiciary. Their commitment and discipline to holding the line on budget increases in this ever-challenging environment, while minimizing any reductions in services to our citizens, has been exceptional. As has been done historically, great care has been taken to ensure the provision of core services while maintaining General Fund reserves as directed by the Finance & Physical Resources Committee.

This budget reflects the County's organizational values by attempting to strike an appropriate balance between financial detail and discussion of the larger picture. It is intended to form a meaningful discussion about resource allocation decisions among the public and reflects the County's plan for programs and activities for the upcoming fiscal year. It is one of many tools used by the Board in its decision-making process. And while it is by nature a fluid document—one that can change as emergent needs and circumstances dictate—it is also the single most important comprehensive policy statement about County priorities and programs that the Board of Commissioners makes on an annual basis.

The annual budget is used for a variety of reasons. First, it provides for accountability; it legitimizes public expenditures and accounts for the use of public resources. Second, the budget is a planning tool, used to outline how public resources are received and used. Third, and probably most important, the budget is an information tool, designed to communicate the funding priorities of the organization to our many stakeholders and other interested parties.

The proposed budget:

- Plans for expenditures that can be supported by current revenues;
- Provides funding to ensure that County facilities and equipment are properly maintained;
- Maintains services and programs to support the quality of life enjoyed by County residents; and
- Maintains a competitive comprehensive compensation and benefits package for our workforce.

Like budgets previously submitted, the proposed 2020 budget balances many demands that have different constituencies; balances services the County is required to provide—along with adequate supporting infrastructure to help deliver those services—with programs and services that are discretionary; and balances new or newer initiatives with services that have traditionally been considered the core responsibility of the County. Department directors were requested to provide two variations of their expenditure needs. Budget elimination explanations were provided by departments regarding any service or program reductions that were proposed in order to meet

the targets. All departments continue to be very thoughtful in developing funding proposals. They are to be commended for their cooperation and responsiveness to the County's commitment to sound fiscal management.

Key Dates

Pursuant to state law, a public hearing on the proposed 2020 budget and millage rates is required. It is recommended that the public hearing be held in conjunction with the Board meeting on Thursday, November 7, 2019, at 8:30 a.m. The Board should establish the public hearing date at its meeting on October 10, 2019. Formal action on the 2020 General Appropriations resolution is scheduled for the November 21, 2019 meeting.

Strategic Planning

During this past year, the Board of Commissioners completed a comprehensive strategic planning process which culminated in the following Values, Vision, Mission, Priorities and related Goals for the County to achieve over the next three to five years:

Values:

- Act with integrity
- Serve as responsible stewards of County resources
- Provide high-quality service to internal and external customers
- Work collaboratively
- Embrace diversity, equity, and inclusion

Vision: Kent County is where individuals and families choose to live, work, and play because we are a forward-looking, intentional, and inclusive community that serves as the economic engine of West Michigan.

Mission: Through responsible budgeting and thoughtful planning, Kent County government is committed to providing resources and services that promote a high quality of life for the entire community.

Priorities

Priority One: Economic Prosperity: We will focus on sound fiscal management and policies to support the economic prosperity of the County as well as the West Michigan region.

Goal: Maintain the financial stability of Kent County

Goal: Improve the fiscal position of the County through increased state and federal advocacy

Goal: Position the County for multigenerational economic and population growth

Priority Two: High Quality of Life: We will foster a high quality of life that promotes safe and healthy communities, strategic growth, and world-class outdoor resources.

Goal: Ensure an appropriate public safety response to preserve safe communities

Goal: Address existing and emerging public health and environmental concerns

Goal: Support community efforts that improve the social determinants of health

Goal: Sustain and optimize alternatives to incarceration as well as inmate programming and services

Goal: Develop and enhance park and trail facilities to improve access for recreation and leisure opportunities

Priority Three: Excellence in Service Delivery: We will adopt innovative ways to deliver services that maximize efficiency and provide an exceptional experience to those we serve.

Goal: Ensure responsive services to areas with growing and/or changing demographics

Goal: Create an organizational culture that emphasizes excellence in customer service

Goal: Ensure that Kent County is an employer that attracts and retains diverse and top talent

Goal: Embrace innovation and continuous improvement to optimize County operations

Goal: Strengthen the use of technology to foster the efficient use of resources

Priority Four: Inclusive Participation: We will provide innovative and inclusive ways to engage residents and involve them in County government.

Goal: Provide our residents with equitable access to efficient, effective, and culturally responsive services

Goal: Intentionally incorporate diversity, equity, and inclusion practices in our service delivery

Goal: Recruit and retain a qualified, diverse workforce that reflects our continually changing community

Priority Five: Effective Communications: We will be transparent and clear in the communications and decisions of the County.

Goal: Develop a communication plan for the County

Goal: Ensure visible County leadership and staff participation in community initiatives

Goal: Elevate the County's significant initiatives through regular, ongoing communication

These directives were kept in mind as this proposed 2020 budget was developed. Therefore, given the continued challenges impacting revenues, most departments have been affected by limited financial resources. This year's budget recommendation includes increases in staffing for a few critical areas, with demonstrated need.

Budget Parameters

Process guidelines and parameters for the 2020 General Fund were established by the Finance & Physical Resources Committee at its meeting on May 21, 2019. Guidelines included expenditure categories for personnel costs, commodities (or supplies), contract services, aggregate capital expenditures (both operational capital outlay and the CIP), and direction that the General Fund operating budget be structurally balanced (where current revenues and current expenditure requirements are equal).

The budget parameters were emphasized to all department directors, elected officers, and the judiciary as part of the Budget Call Letters, which were issued in June 2019. The budget review teams conducted their work with the above parameters in mind. The Finance & Physical Resources Committee reviewed and approved a variety of recommendations related to the Capital Improvement Program on July 16, 2019, and those recommendations are included in this budget document.

Millage Rates

An operating millage of 4.2571 is being used as part of the revenue estimating process. It is the same operating millage rate that was levied in 2019. In addition to the operating millage, which is slated for formal approval by the Board of Commissioners in May 2020, the Board of Commissioners must adopt the millage rates for debt service and operations for the correctional facilities (0.7777 mills), zoo and museum (0.4335), senior services (0.4926 mills), veteran's services (0.0491 mills), and early childhood (0.2484). The latter five millage rates have to be adopted by the Board of Commissioners later this year to be placed on the December 1, 2019, tax bill. Thus, the total proposed millage rate for the 2020 budget is 6.2584 mills, which is 0.0363 mills less than the millage rate levied for the 2019 budget due to the Headlee Rollback.

Revenues

Taxable Value: The County's State Taxable Value (STV) for 2019 is \$24.22 billion, which is an increase of 5.8% from the 2018 STV of \$22.89 billion. At the back of the annual budget document is a chart noting the County's State Equalized Value (SEV) and STV history since 1994. As you can see, the County's SEV for 2019 grew faster than it has since 1999, while the STV is growing at a slower rate. This is primarily due to the fact that Proposal A limits the amount of increase in taxable value to 5.0% or the rate of inflation. Since the recession, the rate of inflation has been at historic lows and the gap between STV and SEV is larger than ever as a result.

Taxes: An estimated STV of \$25.26 billion is the basis for the 2020 general operating property tax revenue estimate. The estimated STV will generate approximately \$104.6 million in general operating property tax revenue, which is

a 4.3% increase from the estimated 2019 actual general operating property tax revenue. Taxes represent 55.1% of the County's total General Fund operating revenue stream.

Intergovernmental Revenues: In total, intergovernmental category of revenues, in the General Fund, is estimated to increase \$0.09 million, or 0.4% from the current year's budget. State revenue sharing is being held to the 2018-19 amount. The final amount is pending adoption of the State budget. It has been said previously, that the battle for statutory Revenue Sharing or EVIP/County Incentive Program funds is to be an annual one and it is an issue that we must continuously monitor.

Charges for Services: Charges for services provide approximately 15.3%, or \$29.09 million, of the County's General Fund revenue. This represents an increase of \$0.37 million, or 1.3%, over the prior year budget. This can be attributed to an increase of \$0.50 million, or 7.2% in internal support.

Investments, Rents & Royalties: Investments, rents & royalties provide approximately 2.6%, or \$5.03 million, of the County's General Fund revenue. This represents an increase of \$0.6 million, or 14.2%, over the prior year budget. Investment earnings account for the majority of that increase, bringing the revenue estimate in line with current and prior year actual earning.

Transfers In: Transfers In generally come from two primary sources, the Corrections/Detention Fund (\$15.4 million) and the Delinquent Tax Anticipation Notes Fund (\$4.1 million). It is projected that, in 2020, the amount will be \$20.5 million up from \$18.6 million in 2019. The increase is attributed to an additional \$2.0 million transfer in from the Corrections/Detention Fund to support operations for the correction and detention facilities. Also included in the \$20.5 million estimate for 2020, is a \$1.0 million transfer in from the Lodging Excise Tax Fund. This is an installment payment toward the reimbursement of the \$7.1 million advance made to the Lodging Excise Tax Fund from the General Fund.

Personnel

The Finance & Physical Resources Committee concurred with my recommendation to continue a moratorium on adding new positions that require a General Fund appropriation, unless: 1) it is demonstrated that the County would save money; 2) there are increases in revenues to accommodate the additional expenses associated with a new position; or 3) positions are needed as a result of implementing Board of Commissioner-established priorities. Personnel costs represent 51.1%, or \$95.9 million, of the General Fund budget for 2020. This represents an increase of \$4.0 million, or 4.3%, over the prior year budget. As of January 2019 Kent County has a net of 61 fewer positions prior to the Great Recession of 2009, taking into account the transfer of 34 employees to the John Ball Zoo and 95 employees to Gerald R. Ford International Airport. There are 16.0 new FTE positions included in the 2020 proposed budget to better meet Board priorities and approved initiatives. Nine of the new FTE positions are included in the General Fund. See table below for a complete listing of new positions. Also included in the personnel increase is a 14.5% increase in the OPEB contribution rate, from 2.92% to 3.34%; and a 23.8% increase in the Pension contribution rate, from 9.13% to 11.30%. These increases are a result of assumption changes in the respective plans.

Department	Fund	Pos Title	FTE
Administrator's Office	101	Social Media Content Specialist	1.0
Clerk's Office	101	Sr Administrative Specialist	1.0
Clerk's Office	101	Docket Clerk	1.0
Clerk's Office	101	Account Clerk II	1.0
Sheriff Department	101	Road Patrol Deputies	5.0
Friend of the Court	215	Account Clerk I	1.0
Health Department	221	Director of Population Health Consortium	1.0
Health Department	221	Animal Shelter Technician (convert PT to FT)	0.5
Administrator's Office	260	Indigent Defense Counsel	1.0
Administrator's Office	280	Agricultural Preservation Specialist	0.5
Sheriff Department	282	Emergency Management Coordinator	1.0
Public Works	517	N. Kent Transfer Operator	1.0
KCCA	535	Community Resource Specialist II	1.0
Total			16.0

Other Post-Employment Benefits (OPEB): The County provides a health care subsidy payment to retirees that meet eligibility requirements. In 2007, the County formed a Voluntary Employees' Beneficiary Association ("VEBA") Trust to actuarially fund this liability on an annual basis. County retirees and their beneficiaries are eligible for post-employment benefits if they are receiving a pension from the County. The VEBA is funded pursuant to IRS Code and consists of active participants (current employees) and retirees/beneficiaries currently receiving a pension plan, and participating in the County's health care plan.

Kent County has an Unfunded Actuarial Accrued Liability of approximately \$31.3 million, which is extremely modest compared to most governmental organizations of our size. As they did for pensions, the Governmental Accounting Standards Board (GASB) has issued Statements 73 & 74 that outline the requirements of the plan in related accounting statements. The implementation of GASB 73 was required for 2017 and the VEBA Board implemented GASB 74 early, as part of the 2017 audit.

Capital Improvement Program (CIP)

Continuing as an integral part of the budget is the Capital Improvement Program (CIP) budget for 2020 – 2024. The CIP consists mainly of one-time or non-recurring capital expenditures of \$25,000 or more. The process calls for the Board to adopt the budget for 2020 projects, using 2021 – 2024 as a barometer for future years' capital needs. Approximately \$14.0 million in CIP project requests were received from departments and agencies. As is the case historically, not every request was recommended for funding.

At its meeting held July 16, 2019, the Finance & Physical Resources Committee voted to recommend that \$8.8 million (\$7.7 million from the General Fund) be appropriated for CIP projects (as identified/ itemized in the budget document). In addition, it is being recommended that an additional \$3.125 million be set aside in the Strategic Capital CIP project for future capital needs increasing the General Fund support to \$10.83 million.

Hotel/Motel (Lodging Excise) Tax Fund

The Hotel/Motel Tax has historically been used for the following purposes: (1) debt service on the bonds for the DeVos Place Convention Center (\$7.7 million in 2020); (2) the County's contribution to Experience Grand Rapids (depending upon receipts, in the area of \$2.25 million); and (3) a \$10,000 contribution to the Arts Festival for marketing purposes. Because of the way the 2001 debt service was structured, the interest rates are "back-loaded" and will escalate each year remaining to pay the bonds.

After eight years of being subsidized by the General Fund, I am pleased to report that the Hotel/Motel (Lodging Excise) Tax Fund has not been subsidized by the General Fund since 2015 and will not be subsidized in 2020. Every dollar that has been transferred from the General Fund to the Hotel/Motel Tax Fund was treated as an advance. Through December 31, 2015, the amount of cash advances to the Hotel/Motel Tax Fund amount to approximately \$7.1 million. The original plan was for the General Fund to be reimbursed by the Hotel/Motel Tax Fund once the debt is retired, but based upon recent history and future projections, we were able to begin reimbursement to the General Fund in 2019. Significant and consistent growth in revenues over the past five years have enabled us to build a reasonably solid balance in this fund and current revenues are able to meet current obligations, along with a modest surplus to provide a cushion to soften or "smooth out" the higher debt retirement obligation that will take place in future years. Based on current projections, it is expected that the General Fund advance will be fully reimbursed by 2025.

Credit Rating

Kent County continues to remain fiscally sound, as evidenced in part by retaining the triple-A credit ratings, with a stable outlook, from both Standard & Poor's and Moody's Investor Services for long-term debt. This is the 21st consecutive year that the County has received triple-A credit rating from these two agencies. The proposed 2020 budget is structurally balanced, but this has not been accomplished without some sacrifice. While we have a healthy economy, with low unemployment and increased property values, the combination of the Headlee Amendment (1978) and Proposal A (1994) limit the County's ability to see its largest source of revenue (property taxes) increase enough to cover increased expenses. As a result, the County must continue to exercise a disciplined, prudent, and

long-term approach to managing our finances. Again, most department directors have risen to the challenge and have thoughtfully prepared and submitted their respective budget requests.

Debt

An important component of the County's financial sustainability is debt. A "forensic accounting" of local unit debt has been launched around the country. (Forensic accounting is the process of using data to determine if there is any fraud relating to financial dealings within an organization.) Michigan's Constitution states that "No county shall incur any indebtedness which shall increase its total debt beyond 10% of its assessed valuation." As of December 31, 2018, the County's outstanding debt was approximately \$341.1 million and the percentage of debt outstanding to SEV was 1.26%. The County's outstanding debt has been on the decline since 2009 and continues to be well below the constitutional limitation of 10.0%.

Fund Balances

Fund balances play an important role in the County's financial planning. While this document tends to emphasize the General Fund, all funds within the County have, or should carry, a fund balance for the uses allowed by law. County policy and bonded indebtedness resolutions require that fund balances be held in the General Fund and any other fund that is responsible for debt retirement. For instance, the policy for the General Fund requires a minimum balance of 40% of the subsequent year's General Fund Budget be maintained. To stay in compliance with this policy, the proposed General Fund budget contains a \$2.0 million deposit to fund balance.

Other

Compounding the above are the increased and often conflicting demands for limited resources. The recommendations contained herein do not—and cannot—include full funding of everything that was requested. The budget can best be described as one of balancing departmental needs and ambitions with available resources and Board-identified parameters and priorities. As requests continue to exceed resources, the Board must continue to determine the level of services it is required by law to provide and what additional services it is willing and able to provide. The Mandated Services Study, and continuous reference to it through Standing Committee Action Request forms, serves as one tool to assist the Board in this endeavor.

It is also important to remember that while we have experienced modest surpluses during the past several years, and anticipate the same for the 2020 Fiscal Year, we have not "grown" out of our financial constraints. We have been able to manage personnel costs by holding the line on additions to the workforce with careful analysis of needs, keeping an eye on health care and pension costs, and most recently we have been successful in negotiating agreements with two collective bargaining units and will work to settle the four remaining units before the end of the year. These decisions have affected every County department, and every County employee.

Challenges We Face

As has been mentioned previously, my expectation is that Revenue Sharing (the generic term for state shared revenues) will continue to be a vulnerable source of revenue from the State. We continue to monitor Revenue Sharing. Maintaining and increasing it continues to be one of the County's highest legislative priorities.

Because of Proposal A, there will be limitations on the growth of State Taxable Value, the base upon which the County's single source of revenue is set. We continue to manage how we are growing out of the toughest economic times we have faced. We are trying to control growth and are using any additional resources to improve our physical and technological infrastructure, and reduce legacy costs. The proposed 2020 budget provides resources for Capital Improvement Program (CIP) needs and maintenance requirements.

Summary of Major Operating Budget Changes

The proposed 2020 General Fund budget for both operating and capital needs has a gross expenditure requirement of \$187.9 million, which is a 4.6% increase over the 2019 budget. The proposed budget includes operating expenditures of \$140.2 million, including capital expenditures of \$2.3 million, and \$47.7 million to support the operations of other funds. Projected revenues are adequate to cover the proposed expenditures.

County Clerk: The General Fund budget, for the Clerk's Office is proposed to increase 17.9%, from \$3.5 million (2019) to \$4.1 million in 2020. In even-numbered years, the County Clerk's budget increases because of either statewide or national elections. Because 2020 is a presidential election year, there is an increase in the Clerk's Elections Division budget of approximately \$0.3 million. The proposed budget for the Clerk's Office also includes an additional 3.0 FTE positions as follows: a Senior Administrative Specialist to oversee file management and retention; a Docket Clerk and an Account Clerk II to establish adequate staffing levels for the courtside office. There is \$0.2 million in the proposed budget for these new positions.

Policy Administration

The Policy Administration General Fund budget will decrease 8.9%, from \$3.5 million in 2019 to \$3.2 million in 2020. This decrease is due to a contingency budget that was established for 2019 in the amount \$0.5 million to set aside funding for the MPP job study recommendation. After netting out the contingency, the proposed budget is up 6.4%, or \$0.2 million, over the prior year. The proposed budget includes \$0.07 million for a Communications Specialist position to meet board communication priorities and an additional \$0.1 million for other contractual services to evaluate and develop strategies to implement the Board's strategic plan and other initiatives.

Information Technology: The total appropriation request of \$7.2 million for 2020 represents a 4.3% increase over the 2019 budget of \$6.9 million. The increase is a result of a \$0.37 million, or 80.6%, increase in the Information Security budget for identity access management and cloud access security.

Sheriff: The Sheriff represents 36.0%, or \$67.7 million, of the proposed General Fund budget. That's a \$2.7 million, or 4.1%, increase over the prior year budget of \$65.0 million. The personnel costs in the Sheriff budget are up \$2.0 million, or 4.1%, over the prior year budget due to increases in pension, OPEB, and new positions included in the proposed budget. The 5.0 FTE Road Patrol Deputy positions were included in the proposed budget to decrease wait time for residents in rural, outlying areas.

Circuit Court: The total appropriation request of \$16.1 million for 2020 represents a \$0.5 million, or 3.2%, decrease from the 2019 budget of \$16.7 million. The Circuit Court decrease is a result of a \$0.7 million, or 17.7%, decrease in court appointed attorney fees that were shifted to the newly created Indigent Defense Fund per the State of Michigan. This decrease is offset by a \$0.3 million, or 2.7%, increase in personnel costs. Existing programs and services will be maintained.

Economic Development: The total appropriation request of \$0.2 million for 2020 represents a 66.7% increase over the 2019 budget of \$0.12 million for the contribution to The Right Place for economic development.

Transfers Out:

Health Fund: The total appropriation request of \$8.6 million represents a 15.7%, or \$1.2 million, increase over the 2019 budget of \$7.4 million. The increase in General Fund support for the Health Fund is attributed to increases in operating expenses, such as indirect costs and personnel costs. Included in the Health Department proposed budget is \$0.34 million planned for environmental health emerging issues; the addition of a Director of Population Health Consortium position and the conversion of a part-time Animal Shelter Technician position to full-time.

CIP Fund: The total appropriation request of \$10.8 million represents a 41.4%, or \$3.2 million, increase over the 2019 budget of \$7.6 million. The majority of the increase, or \$3.1 million, is a contribution to the Strategic Capital project to fund future major capital that is currently being considered by the Board.

Other: The total appropriation request of \$3.6 million represents a 10.5%, or \$0.3 million, increase over the 2019 budget of \$3.3 million. This increase is attributed to the establishment of a transfer out to KCCA to account for unfunded internal support costs.

Board Goals

Since 1995, the Board of Commissioners and key administrative staff have met in eight major priority and goal-setting sessions. The 1995, 1997, 1998, 1999, 2005, 2009, 2010 and—as mentioned above— 2019 sessions can be summarized in the following priority statements. Kent County will:

- Focus on sound fiscal management and policies to support the economic prosperity of the County as well as the West Michigan region;
- Foster a high quality of life that promotes safe and healthy communities, strategic growth, and world-class outdoor resources;
- Adopt innovative ways to deliver services that maximize efficiency and provide an exceptional experience to those we serve;
- Provide innovative and inclusive ways to engage residents and involve them in County government; and
- Be transparent and clear in the communications and decisions of the County.

This can be accomplished by taking measures to preserve a strong financial position as measured by:

- Maintaining the County’s favorable credit ratings;
- Maintaining adequate reserves;
- Maximizing revenues internally; and
- Recruiting, training, and developing a diverse and qualified work force.

This budget also continues to reflect the policy of the Board as identified in the County’s Fiscal Policies, which is to maintain 10% of the subsequent year’s adopted General Fund and subsidized governmental fund budget in reserve to support cash flow needs. This level of fund balance is necessary to maintain and protect the County’s outstanding bond ratings, which continues to be a high priority of the Board of Commissioners.

Performance Measurements

County departments, offices, agencies, and the judiciary continue to make significant progress in developing and utilizing performance measurements (PM). The bar continues to be raised as a result of annual departmental PM by the Legislative & Human Resources Committee and the Performance Measurement Review Team (PMRT). There continues to be an increased emphasis on measuring outcomes, as well as the engagement of all department employees in achieving performance excellence. In addition, departmental performance measures will be linked to the Board’s updated Strategic Plan, and departments will be requested to report on how their performance measures contribute to the Board’s vision, priorities and goals.

On the Horizon

Because of Proposal A, our largest source of General Fund revenue---property taxes, continues to lag the general rate of inflation. Being fiscally responsible, we have maintained structurally balanced budgets during this financially challenging period. To live within our currently available resources, we have had to make some difficult choices on what gets funded and what does not. In the course of those decisions, we have always funded mission critical needs and health and safety requests each year. However, over the past several years, we have deferred purchases that are reasonable and necessary, but do not get budgeted due to the lack of resources. The budget that I have proposed has been constructed to deal with some of the items that have been deferred for several years due to constrained resources. But that is just the first step. While economic conditions have been improving, the County still has finite resources, therefore the level of participation is predicated on available resources.

Conclusion

The budget is the primary policy statement on County programs and priorities from the Board of Commissioners to the citizens of Kent County. The budget provides information to the public on the funding priorities and programs that have been established. In this sense, the budget is also a plan. It provides a road map for departments, offices, and agencies to use in implementing the programs funded by the Board. And, like most plans, the budget can—and should—be a flexible document that is subject to change as needs emerge, more information becomes available, and priorities change.

The reductions that have taken place since 2010 have run the spectrum from significant to modest. We have seen a modest growth in property tax revenues, however not enough to maintain programs and services in the manner desired. As a result, we continue to manage, not grow out of, our financial challenges.

As mentioned above, the proposed 2020 budget can best be described as an effort to balance the major and conflicting needs of the organization and community, weighing priorities, emphasizing the mandated functions of the County, and attempting to appropriate limited resources in the most reasonable and responsible manner as possible. The budget represents the best efforts from all departments, offices, and agencies. The process of preparing the budget continues to run smoothly, primarily due to the fiscally responsible nature of our Elected Officials, Judiciary, Department Heads, and staff. There is an inherent understanding of the financial constraints we operate under and creative solutions are found to maintain current, and in some instances enhanced, level of services we provide. The task of solving problems is made easier by the professionalism, competence, and dedication displayed by all individuals involved in this process.

I would like to again thank the departments, elected officers, and judiciary for their cooperation and assistance in developing the proposed 2020 Annual Budget. Many people contributed to this effort and all should be proud of the results. In addition, I would like to express my appreciation to the CIP Review Committee, the Operating Budget Review Committee, the Performance Measurements Review Team, the Finance & Physical Resources Committee, and the Board of Commissioners for the extensive work required to develop this document. I would also like to recognize and commend the Fiscal Services Department, especially the Budget staff, for the tremendous amount of time and effort that was devoted to the preparation of this budget.

Respectfully submitted,



Wayman P. Britt
County Administrator/Controller

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ALL FUNDS SUMMARY

ALL FUNDS SUMMARY

County of Kent, Michigan

All Funds By Category

Statement of Revenues, Expenditures, and Changes in Fund Balances

	2018		2019		2020		
	Actual	Percent	Adopted	Percent	Requested	Adopted ⁽¹⁾	Percent
Revenues By Category							
Taxes	\$ 147,839,220	33.6%	\$ 152,799,515	34.7%	\$ 168,309,713	\$ 168,309,713	35.6%
Intergovernmental	72,391,597	16.5%	71,890,784	16.3%	74,904,366	74,904,366	15.8%
Charges for services	92,852,901	21.1%	96,292,932	21.9%	98,871,767	98,871,767	20.9%
Investments, Rents & Royalties	15,481,909	3.5%	13,381,757	3.0%	13,488,770	13,488,770	2.8%
Other Revenue	48,465,260	11.0%	40,221,656	9.1%	42,691,654	42,701,600	9.0%
Total Revenues	377,030,886	85.7%	374,586,644	85.0%	398,266,270	398,276,216	84.1%
Transfers In & Other Fin Sources	62,816,987	14.3%	66,070,192	15.0%	75,460,001	75,023,554	15.9%
Total Sources	439,847,873	100.0%	440,656,836	100.0%	473,726,271	473,299,770	100.0%
Expenditures By Category							
Personnel	143,993,959	32.9%	156,144,640	35.1%	165,756,219	165,076,856	34.7%
Supplies	5,506,752	1.3%	5,972,799	1.3%	6,237,102	6,098,727	1.3%
Other Services & Charges	180,761,010	41.3%	191,610,767	43.1%	207,262,044	206,248,077	43.4%
Capital	27,706,871	6.3%	14,534,900	3.3%	14,847,114	14,272,927	3.0%
Debt	16,563,202	3.8%	16,451,290	3.7%	15,582,673	15,582,673	3.3%
Appropriation lapse	-	0.0%	(6,500,000)	-1.5%	(6,500,000)	(6,500,000)	-1.4%
Total Expenditures	374,531,794	85.6%	378,214,396	85.1%	403,185,152	400,779,260	84.3%
Transfers Out & Other Fin Uses	62,796,769	14.4%	66,189,936	14.9%	75,046,520	74,610,073	15.7%
Total Uses	437,328,563	100.0%	444,404,332	100.0%	478,231,672	475,389,333	100.0%
Net Inc (Dec) in Fund Balance	\$ 2,519,310		\$ (3,747,496)		\$ (4,505,401)	\$ (2,089,563)	

(1) Includes memorandum budgets previously approved by the Kent County Board of Commissioners.

County of Kent, Michigan

All Funds By Function

Statement of Revenues, Expenditures, and Changes in Fund Balances

	2018		2019		2020		
	Actual	Percent	Adopted	Percent	Requested	Adopted ⁽¹⁾	Percent
Revenues By Category							
Taxes	\$ 147,839,220	33.6%	\$ 152,799,515	34.7%	\$ 168,309,713	\$ 168,309,713	35.6%
Intergovernmental	72,391,597	16.5%	71,890,784	16.3%	74,904,366	74,904,366	15.8%
Charges for services	92,852,901	21.1%	96,292,932	21.9%	98,871,767	98,871,767	20.9%
Investments, Rents & Royalties	15,481,909	3.5%	13,381,757	3.0%	13,488,770	13,488,770	2.8%
Other Revenue	48,465,260	11.0%	40,221,656	9.1%	42,691,654	42,701,600	9.0%
Total Revenues	377,030,886	85.7%	374,586,644	85.0%	398,266,270	398,276,216	84.1%
Transfers In & Other Fin Sources	62,816,987	14.3%	66,070,192	15.0%	75,460,001	75,023,554	15.9%
Total Sources	439,847,873	100.0%	440,656,836	100.0%	473,726,271	473,299,770	100.0%
Expenditures By Function							
General Government	73,372,104	16.8%	68,494,156	15.4%	76,071,671	75,687,801	15.9%
Public Safety	90,617,289	20.7%	90,531,444	20.4%	92,216,126	91,463,985	19.2%
Judicial	39,872,362	9.1%	46,045,534	10.4%	49,715,277	49,236,566	10.4%
Social Services	84,008,085	19.2%	84,583,901	19.0%	95,494,313	95,165,924	20.0%
Recreation & Culture	15,893,460	3.6%	20,926,554	4.7%	19,149,117	19,046,336	4.0%
Community & Econ Development (2)	10,828,244	2.5%	11,394,719	2.6%	12,445,694	12,085,694	2.5%
Public Works	44,014,762	10.1%	47,132,648	10.6%	49,838,531	49,838,531	10.5%
Debt Service	15,925,489	3.6%	15,605,440	3.5%	14,754,423	14,754,423	3.1%
Appropriation lapse	-	0.0%	(6,500,000)	-1.5%	(6,500,000)	(6,500,000)	-1.4%
Total Expenditures	374,531,794	85.6%	378,214,396	85.1%	403,185,152	400,779,260	84.3%
Transfers Out & Other Fin Uses	62,796,769	14.4%	66,189,936	14.9%	75,046,520	74,610,073	15.7%
Total Uses	437,328,563	100.0%	444,404,332	100.0%	478,231,672	475,389,333	100.0%
Net Inc (Dec) in Fund Balance	\$ 2,519,310		\$ (3,747,496)		\$ (4,505,401)	\$ (2,089,563)	

(1) Includes memorandum budgets previously approved by the Kent County Board of Commissioners.

(2) This activity does not reflect the property taxes captured/exempted by local units, within Kent County for economic development, effectively reducing the County's net property tax revenue.

ALL FUNDS SUMMARY

County of Kent, Michigan

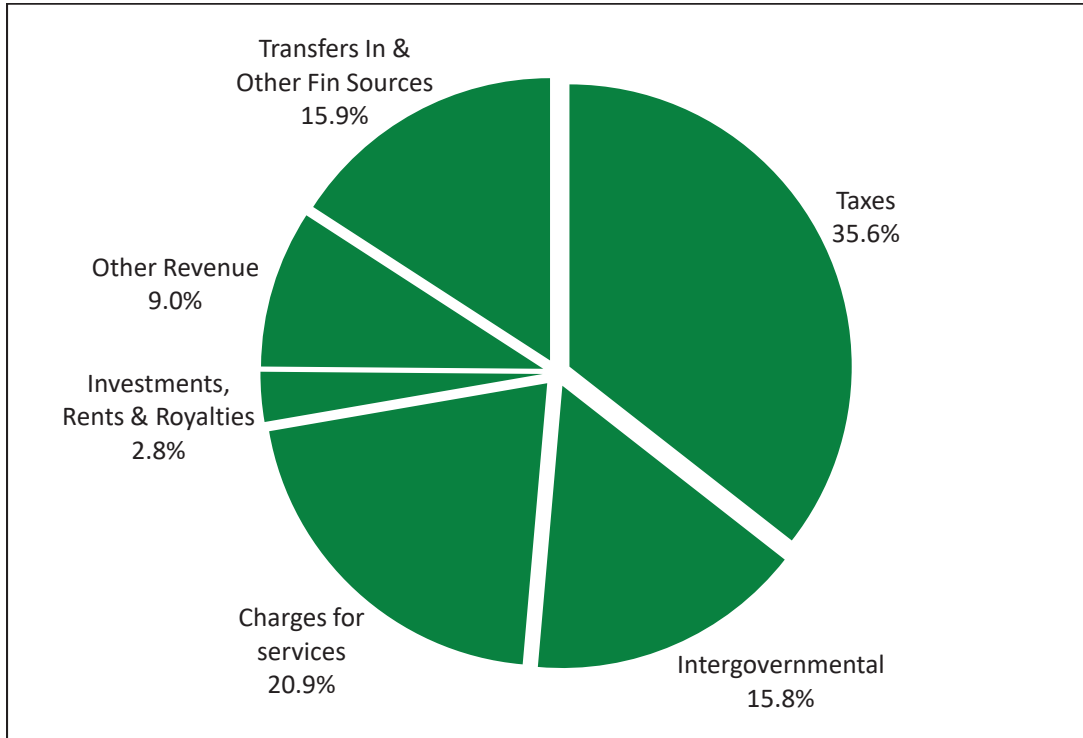
2020 Governmental Fund Type By Function

Statement of Revenues, Expenditures, and Changes in Fund Balances

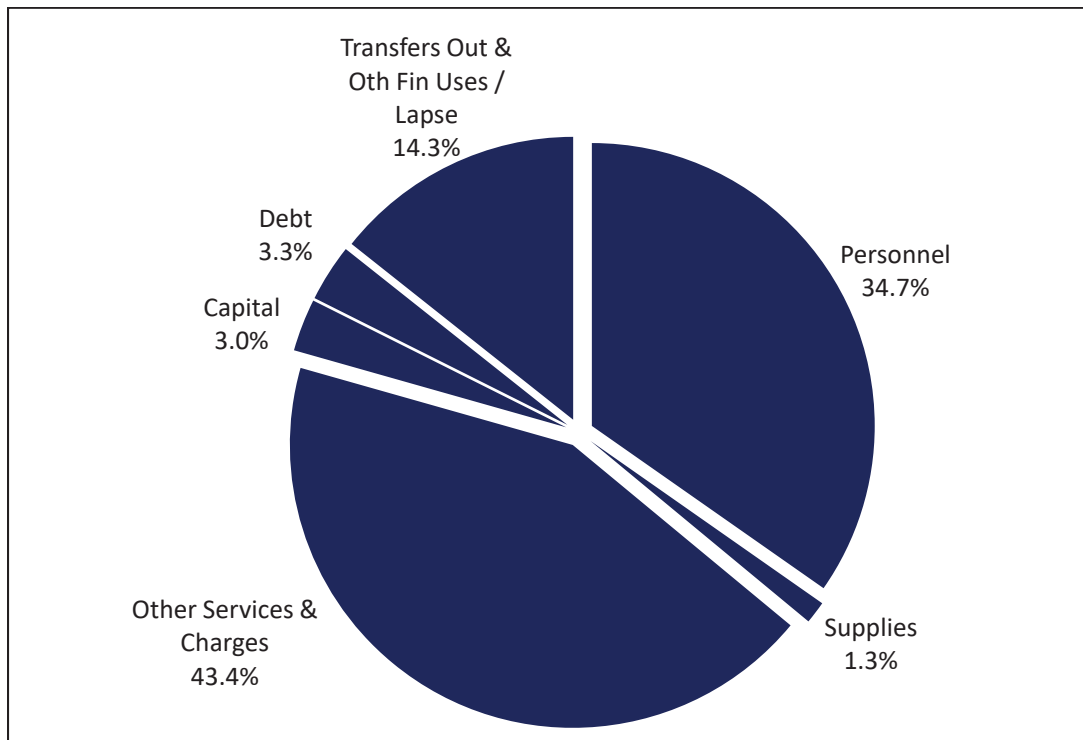
	General	Special Revenue ⁽¹⁾	Debt Service	Enterprise	Internal Service	Capital	Total
Revenues By Category							
Taxes	\$ 104,624,710	\$ 60,802,003	\$ -	\$ 2,883,000	\$ -	\$ -	\$ 168,309,713
Intergovernmental	23,533,577	51,315,789	-	-	-	55,000	74,904,366
Charges for services	29,093,822	23,748,750	-	43,473,370	2,555,825	-	98,871,767
Investments, Rents & Royalties	5,031,555	651,527	5,106,288	2,077,500	621,900	-	13,488,770
Other Revenue	7,071,350	7,799,164	-	4,654,648	22,559,189	617,249	42,701,600
Total Revenues	169,355,014	144,317,233	5,106,288	53,088,518	25,736,914	672,249	398,276,216
Transfers In & Other Fin Sources	20,534,338	33,322,202	9,648,135	-	266,900	11,251,979	75,023,554
Total Sources	189,889,352	177,639,435	14,754,423	53,088,518	26,003,814	11,924,228	473,299,770
Expenditures By Function							
General Government	36,702,486	823,923	-	1,734,422	28,430,947	7,996,023	75,687,801
Public Safety	67,730,797	22,485,688	-	-	-	1,247,500	91,463,985
Judicial	26,157,763	23,072,224	-	-	6,579	-	49,236,566
Social Services	7,815,479	87,350,445	-	-	-	-	95,165,924
Recreation & Culture	6,168,624	11,016,903	-	-	4,054	1,856,755	19,046,336
Community & Econ Development	1,319,094	10,766,600	-	-	-	-	12,085,694
Public Works	760,513	-	-	49,078,018	-	-	49,838,531
Debt Service	-	-	14,754,423	-	-	-	14,754,423
Appropriation lapse	(6,500,000)	-	-	-	-	-	(6,500,000)
Total Expenditures	140,154,756	155,515,783	14,754,423	50,812,440	28,441,580	11,100,278	400,779,260
Transfers Out & Other Fin Uses	47,727,860	21,958,263	-	4,100,000	-	823,950	74,610,073
Total Uses	187,882,616	177,474,046	14,754,423	54,912,440	28,441,580	11,924,228	475,389,333
Net Inc (Dec) in Fund Balance	\$ 2,006,736	\$ 165,389	\$ -	\$ (1,823,922)	\$ (2,437,766)	\$ -	\$ (2,089,563)

(1) Includes memorandum budgets previously approved by the Kent County Board of Commissioners.

2020 Revenues By Category - \$473,299,770



2020 Expenditures By Category - \$475,389,333



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GENERAL FUND

General Fund

The County's major operating fund used to account for resources traditionally associated with the government which are not required to be accounted for in another fund.

GENERAL FUND

County of Kent, Michigan

General Fund

Schedule of Uses of Financial Resources

Program Descriptions	2018	2019	2020		
	Actual	Adopted	Requested	Adopted	% Change
Administration	1,129,673	1,242,034	1,289,773	1,289,773	3.8%
Communications/Dispatch	4,965,202	5,348,669	5,634,781	5,634,781	5.3%
Corrections/Jail	35,813,377	39,115,693	40,011,577	39,911,577	2.0%
Emergency Management	120,754	20,447	-	-	-12.5%
Road Patrol	18,504,078	19,310,850	21,547,925	20,885,429	8.2%
SEO--61st DC Drug Lab	3,572	5,000	5,558	5,558	11.2%
SEO--61st DC Victim Impact Panel	748	1,800	1,831	1,831	1.7%
SEO--Holiday Arraignment	1,494	1,800	1,848	1,848	2.7%
Sheriff	60,538,898	65,046,293	68,493,293	67,730,797	4.1%
Circuit Court	12,973,806	13,617,864	12,924,741	12,758,603	-6.3%
Circuit Court Services	1,833,790	1,854,352	2,044,462	2,044,462	10.3%
Referees	1,176,511	1,162,953	1,294,822	1,294,822	11.3%
Law Library	20,994	21,500	22,000	22,000	2.3%
Circuit Court	16,005,101	16,656,669	16,286,025	16,119,887	-3.2%
63rd District Court	190,037	204,497	217,601	217,601	6.4%
82 Ionia	844,773	938,668	1,037,897	984,897	4.9%
Administration	406,899	463,588	526,839	526,839	13.6%
Administration Building	656,341	680,266	729,526	729,526	7.2%
Boiler Plant	896,590	1,075,829	986,932	986,932	-8.3%
Cooperative Extension	44,835	45,314	55,314	55,314	22.1%
Courthouse	8,105,895	8,676,931	8,844,605	8,794,605	1.4%
Energy Use Reduction Program	20,617	35,000	45,000	45,000	21.8%
Human Services Complex	839,198	983,058	1,005,526	986,526	0.4%
IT Building	125,779	153,623	160,052	160,052	4.2%
Northwest Center	9,271	18,751	17,513	17,513	-6.6%
Veterans Services Facility	23,598	45,000	31,100	31,100	-30.9%
Facilities Management	12,163,834	13,320,525	13,657,905	13,535,905	1.6%
Administration	822,285	960,210	956,569	836,569	-12.9%
Courthouse Technology	64,236	65,840	81,722	81,722	24.1%
FHRS	290,250	340,029	320,969	320,969	-5.6%
GIS	366,344	393,850	420,075	420,075	6.7%
Help Desk	815,624	886,551	905,067	905,067	2.1%
Information Security	386,100	459,849	830,260	830,260	80.6%
J-Net	400,687	444,052	446,034	446,034	0.4%
Networks	618,163	768,203	769,624	749,324	-2.5%

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County of Kent, Michigan

General Fund

Schedule of Uses of Financial Resources

Program Descriptions	2018	2019	2020		
	Actual	Adopted	Requested	Adopted	% Change
Servers	1,618,150	1,957,893	1,989,288	1,989,288	1.6%
Specialty Applications	545,274	659,319	672,134	658,134	-0.2%
Information Technology	5,927,113	6,935,796	7,391,742	7,237,442	4.3%
Administration	1,285,682	1,421,921	1,427,171	1,413,142	-0.6%
Caledonia Region	300,380	273,512	326,632	304,872	11.5%
Douglas Walker Region	263,293	321,180	400,095	394,095	22.7%
Dwight Lydell Region	235,978	268,252	322,561	278,940	4.0%
Fallasburg Region	327,027	303,115	336,706	336,706	11.1%
Inter-Departmental Svcs	20,017	29,058	25,207	25,207	-13.3%
Johnson Park	239,746	301,184	217,717	217,717	-27.8%
Kent Trails	31,622	24,731	15,540	15,540	-37.2%
LE Kaufman Clubhouse	322,980	311,678	327,299	327,299	5.0%
LE Kaufman Golf Course	617,759	759,026	692,857	685,486	-9.7%
Long Lake Region	154,820	211,085	183,364	173,364	-17.9%
Millennium Park	589,086	846,527	839,208	839,208	-0.9%
Palmer Park	161,185	150,115	178,085	178,085	18.5%
Townsend Region	234,352	209,499	315,135	315,135	50.4%
Wabasis Campground	289,592	219,088	292,309	292,309	33.3%
Wabasis Lake Park	390,974	345,825	350,071	350,071	1.2%
Parks Department	5,464,492	5,995,796	6,249,957	6,147,176	2.5%
ACSET	64,809	65,000	-	-	-100.0%
Administrator/Controller	1,293,878	1,577,888	1,653,169	1,644,169	4.2%
Agency on Aging	15,309	15,560	15,560	15,560	0.0%
Corporate Counsel	107,135	107,500	117,500	117,500	9.3%
Governing Body	978,053	1,080,369	1,194,643	1,189,643	10.1%
Management Studies	217,435	628,000	199,000	199,000	-68.3%
Policy/Administration	2,676,620	3,474,317	3,179,872	3,165,872	-8.9%
Clerk	817,335	847,712	953,230	953,230	12.4%
Clerk--Circuit Court	1,457,805	1,683,103	1,894,014	1,894,014	12.5%
Elections	411,815	309,272	651,107	651,107	110.5%
Register of Deeds	519,585	668,799	637,047	637,047	-4.7%
Clerk/Register of Deeds	3,206,540	3,508,886	4,135,398	4,135,398	17.9%
Central Services	782,483	890,260	898,704	888,704	-0.2%
Fiscal Services	1,737,251	2,078,892	2,186,346	2,186,346	5.2%
Fleet Services	487,796	633,828	646,060	621,060	-2.0%
Audit	100,700	130,000	130,000	130,000	0.0%
Purchasing	434,205	565,467	593,781	593,781	5.0%
Fiscal Services	3,542,435	4,298,447	4,454,891	4,419,891	2.8%

Continued on next page...

GENERAL FUND

County of Kent, Michigan

General Fund
Schedule of Uses of Financial Resources

Program Descriptions	2018	2019	2020		
	Actual	Adopted	Requested	Adopted	% Change
EE Relations & Diversity	48,557	47,799	47,799	37,799	-20.9%
Human Resources	1,748,190	1,912,961	1,960,544	1,911,974	-0.1%
Learning & Development	26,267	30,000	30,000	30,000	0.0%
Human Resources	1,823,014	1,990,760	2,038,343	1,979,773	-0.6%
Drain Commissioner	632,055	680,513	710,513	710,513	4.4%
Drains--Public Benefit	32,855	50,000	50,000	50,000	0.0%
Drain Commission	664,910	730,513	760,513	760,513	4.1%
Prosecuting Attorney	4,603,522	4,834,688	5,363,073	5,133,073	6.2%
Substance Abuse	1,689,405	1,735,812	1,750,000	1,750,000	0.8%
District Court	3,042,366	3,233,900	3,287,682	3,272,767	1.2%
Zoo	20,924	27,141	21,448	21,448	-21.0%
Mental Health	2,025,943	2,025,943	2,025,943	2,025,943	0.0%
Bureau of Equalization	1,396,878	1,547,776	1,601,894	1,601,894	3.5%
Other Social Services	1,452,500	1,525,000	1,525,000	1,455,000	-4.6%
Probate Court	1,393,526	1,535,452	1,653,177	1,594,436	3.8%
Medical Examiner	1,525,728	2,002,832	2,266,169	2,084,638	4.1%
Treasurer's Office	1,185,164	1,270,267	1,278,918	1,278,918	0.7%
Health & Human Services (DHHS)	452,343	484,338	484,338	484,338	0.0%
Cooperative Extension	461,799	482,047	482,047	482,047	0.0%
Economic Development	115,000	120,000	200,000	200,000	66.7%
Probation	37,658	41,951	46,517	37,600	-10.4%
Other	19,402,756	20,867,147	21,986,206	21,422,102	2.5%
Child Care Fund	13,992,511	15,531,891	15,635,127	15,635,127	0.7%
Health Fund	5,428,573	7,416,254	8,653,816	8,577,369	15.7%
CIP Fund	12,172,340	7,658,415	10,828,713	10,828,713	41.4%
Friend of the Court Fund	1,680,845	2,136,854	2,136,854	2,136,854	0.0%
Special Project Funds	3,175,974	4,009,460	4,008,207	3,648,207	-9.1%
Debt Service Fund	3,359,175	3,360,560	3,302,960	3,302,960	-1.7%
Other	1,373,874	3,256,377	3,598,630	3,598,630	10.5%
Transfers Out & Other Financing Uses	41,183,293	43,369,811	48,164,307	47,727,860	10.1%
Appropriation lapse	-	(6,500,000)	(6,500,000)	(6,500,000)	0.0%
Total Expenditures	\$ 172,599,005	\$ 179,694,960	\$ 190,298,452	\$ 187,882,616	4.5%

Transfers Out - Other: Fire Commission Fund; Veterans Millage Fund; Office Equipment Fund; Vehicle Fleet Pool Fund; Indigent Defense Fund; and KCCA Funds

County of Kent, Michigan

General Fund
Fund Statement

	2018	2019		2020	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues					
Taxes	\$ 95,594,567	\$ 98,158,010	\$ 99,999,000	\$ 104,624,710	4.6%
Intergovernmental	23,399,643	23,438,312	23,231,800	23,533,577	1.3%
Charges for services	28,285,035	28,719,080	28,516,400	29,093,822	2.0%
Investments, Rents & Royalties	4,943,334	4,407,458	5,025,000	5,031,555	0.1%
Other Revenue	10,757,758	7,299,100	6,950,000	7,071,350	1.7%
Total Revenues	162,980,336	162,021,960	163,722,200	169,355,014	3.4%
Expenditures					
Sheriff	60,538,898	65,046,293	63,386,900	67,730,797	6.9%
Circuit Court	16,005,101	16,656,669	14,920,000	16,119,887	8.0%
Facilities Management	12,163,834	13,320,525	12,616,500	13,535,905	7.3%
Information Technology	5,927,113	6,935,796	6,094,400	7,237,442	18.8%
Parks Department	5,464,492	5,995,796	5,548,300	6,147,176	10.8%
Prosecuting Attorney	4,603,522	4,834,688	4,711,300	5,133,073	9.0%
Fiscal Services	3,542,435	4,298,447	3,861,800	4,419,891	14.5%
Clerk/Register of Deeds	3,206,540	3,508,886	3,315,700	4,135,398	24.7%
Social Services	5,620,191	5,771,093	5,635,300	5,715,281	1.4%
District Court	3,042,366	3,233,900	3,053,900	3,272,767	7.2%
Policy/Administration	2,676,620	3,474,317	2,935,400	3,165,872	7.9%
Human Resources	1,823,014	1,990,760	1,879,900	1,979,773	5.3%
Bureau of Equalization	1,396,878	1,547,776	1,442,400	1,601,894	11.1%
Other	5,404,709	6,210,203	6,085,000	6,459,600	6.2%
Appropriation lapse	-	(6,500,000)	-	(6,500,000)	NA
Total Expenditures	131,415,712	136,325,149	135,486,800	140,154,756	3.4%
Revenues over (under) Expenditures	31,564,623	25,696,811	28,235,400	29,200,258	3.4%
Other Financing Sources					
Transfers In & Other Fin Sources	13,313,855	18,603,000	16,500,000	20,534,338	24.5%
Transfers Out & Other Fin Uses	(41,183,293)	(43,369,811)	(41,640,400)	(47,727,860)	14.6%
Total Uses	(27,869,438)	(24,766,811)	(25,140,400)	(27,193,522)	8.2%
Net Inc (Dec) in Fund Balance	3,695,186	930,000	3,095,000	2,006,736	-35.2%
Fund Balance, beginning of year	70,791,820	74,487,006	74,487,006	77,582,006	4.2%
Fund Balance, end of year	\$ 74,487,006	\$ 75,417,006	\$ 77,582,006	\$ 79,588,742	2.6%

GENERAL FUND

County of Kent, Michigan

General Fund By Category

Statement of Revenues, Expenditures, and Changes in Fund Balances

	2018		2019		2020		
	Actual	% of Tot	Adopted	% of Tot	Adopted	% of Tot	% of Chg
Revenues By Category							
Taxes	\$ 95,594,567	54.2%	\$ 98,158,010	54.3%	\$ 104,624,710	55.1%	6.6%
Intergovernmental	23,399,643	13.3%	23,438,312	13.0%	23,533,577	12.4%	0.4%
Charges for services	28,285,035	16.0%	28,719,080	15.9%	29,093,822	15.3%	1.3%
Investments, Rents & Royalties	4,943,334	2.8%	4,407,458	2.4%	5,031,555	2.6%	14.2%
Other Revenue	10,757,758	6.1%	7,299,100	4.0%	7,071,350	3.7%	-3.1%
Total Revenues	162,980,336	92.4%	162,021,960	89.7%	169,355,014	89.2%	4.5%
Transfers In & Other Fin Sources	13,313,855	7.6%	18,603,000	10.3%	20,534,338	10.8%	10.4%
Total Sources	176,294,191	100.0%	180,624,960	100.0%	189,889,352	100.0%	5.1%
Expenditures By Category							
Personnel	84,830,984	49.1%	91,981,754	51.2%	95,940,614	51.1%	4.3%
Supplies	2,462,115	1.4%	2,653,339	1.5%	2,647,990	1.4%	-0.2%
Other Services & Charges	41,971,914	24.3%	45,482,206	25.3%	45,731,056	24.3%	0.5%
Capital	2,150,699	1.2%	2,707,850	1.5%	2,335,096	1.2%	-13.8%
Appropriation lapse	-	0.0%	(6,500,000)	-3.6%	(6,500,000)	-3.5%	0.0%
Total Expenditures	131,415,712	76.1%	136,325,149	75.9%	140,154,756	74.6%	2.8%
Transfers Out & Other Fin Uses	41,183,293	23.9%	43,369,811	24.1%	47,727,860	25.4%	10.0%
Total Uses	172,599,005	100.0%	179,694,960	100.0%	187,882,616	100.0%	4.6%
Net Inc (Dec) in Fund Balance	\$ 3,695,186		\$ 930,000		\$ 2,006,736		

Other Revenues: Contributions; Fines Forfeitures & Penalties; Licenses & Permits; and Reimbursements

Other Services & Charges: Contributions (Network180, The Right Place, and substance abuse); Court Appointed Attorneys; Court/HSC Rent; Inmate Health; Prevention Services; Repairs & Maintenance; and Security.

	2018		2019		2020		
	Actual	% of Tot	Adopted	% of Tot	Adopted	% of Tot	% Change
Transfers Out & Other Fin Uses							
Child Care	13,992,511	34.0%	15,531,891	35.8%	15,635,127	32.8%	0.7%
Health Fund	5,428,573	13.2%	7,416,254	17.1%	8,577,369	18.0%	15.7%
CIP Fund	12,172,340	29.6%	7,658,415	17.7%	10,828,713	22.7%	41.4%
Friend of the Court	1,680,845	4.1%	2,136,854	4.9%	2,136,854	4.5%	0.0%
Special Projects	3,175,974	7.7%	4,009,460	9.2%	3,648,207	7.6%	-9.0%
Gen Debt Service Fund	3,359,175	8.2%	3,360,560	7.7%	3,302,960	6.9%	-1.7%
Other	1,373,874	3.3%	3,256,377	7.5%	3,598,630	7.5%	10.5%
Total Transfers Out & Other Fin Uses	41,183,293	100.0%	43,369,811	100.0%	47,727,860	115.9%	10.0%

Transfers Out - Other: Fire Commission Fund; Veterans Millage Fund; Office Equipment Fund; Vehicle Fleet Pool Fund; Indigent Defense Fund; and KCCA Funds

County of Kent, Michigan

General Fund By Function

Statement of Revenues, Expenditures, and Changes in Fund Balances

	2018		2019		2020		
	Actual	% of Tot	Adopted	% of Tot	Adopted	% of Tot	% of Chg
Revenues By Category							
Taxes	\$ 95,594,567	54.2%	\$ 98,158,010	54.3%	\$ 104,624,710	55.1%	6.6%
Intergovernmental	23,399,643	13.3%	23,438,312	13.0%	23,533,577	12.4%	0.4%
Charges for services	28,285,035	16.0%	28,719,080	15.9%	29,093,822	15.3%	1.3%
Investments, Rents & Royalties	4,943,334	2.8%	4,407,458	2.4%	5,031,555	2.6%	14.2%
Other Revenue	10,757,758	6.1%	7,299,100	4.0%	7,071,350	3.7%	-3.1%
Total Revenues	162,980,336	92.4%	162,021,960	89.7%	169,355,014	89.2%	4.5%
Transfers In & Other Fin Sources	13,313,855	7.6%	18,603,000	10.3%	20,534,338	10.8%	10.4%
Total Sources	176,294,191	100.0%	180,624,960	100.0%	189,889,352	100.0%	5.1%
Expenditures By Function							
General Government	31,321,895	18.1%	35,597,415	19.8%	36,702,486	19.5%	3.1%
Public Safety	60,538,898	35.1%	65,046,293	36.2%	67,730,797	36.0%	4.1%
Judicial	25,082,173	14.5%	26,302,660	14.6%	26,157,763	13.9%	-0.6%
Social Services	7,226,037	4.2%	7,854,485	4.4%	7,815,479	4.2%	-0.5%
Recreation & Culture	5,485,416	3.2%	6,022,937	3.4%	6,168,624	3.3%	2.4%
Community & Econ Development	1,096,384	0.6%	1,270,846	0.7%	1,319,094	0.7%	3.8%
Public Works	664,910	0.4%	730,513	0.4%	760,513	0.4%	4.1%
Appropriation lapse	-	0.0%	(6,500,000)	-3.6%	(6,500,000)	-3.5%	0.0%
Total Expenditures	131,415,712	76.1%	136,325,149	75.9%	140,154,756	74.6%	2.8%
Transfers Out & Other Fin Uses	41,183,293	23.9%	43,369,811	24.1%	47,727,860	25.4%	10.0%
Total Uses	172,599,005	100.0%	179,694,960	100.0%	187,882,616	100.0%	4.6%
Net Inc (Dec) in Fund Balance	\$ 3,695,186		\$ 930,000		\$ 2,006,736		

General Government: Policy/Admin; Bureau of Equalization; Clerk; Facilities Management; Fiscal Services; Human Resources; Information Technology; and Treasurer.

Public Safety: Sheriff Admin; Road Patrol; Dispatch; and Corrections.

Judicial: Circuit Court; District Court; Probate Court; and Prosecutor.

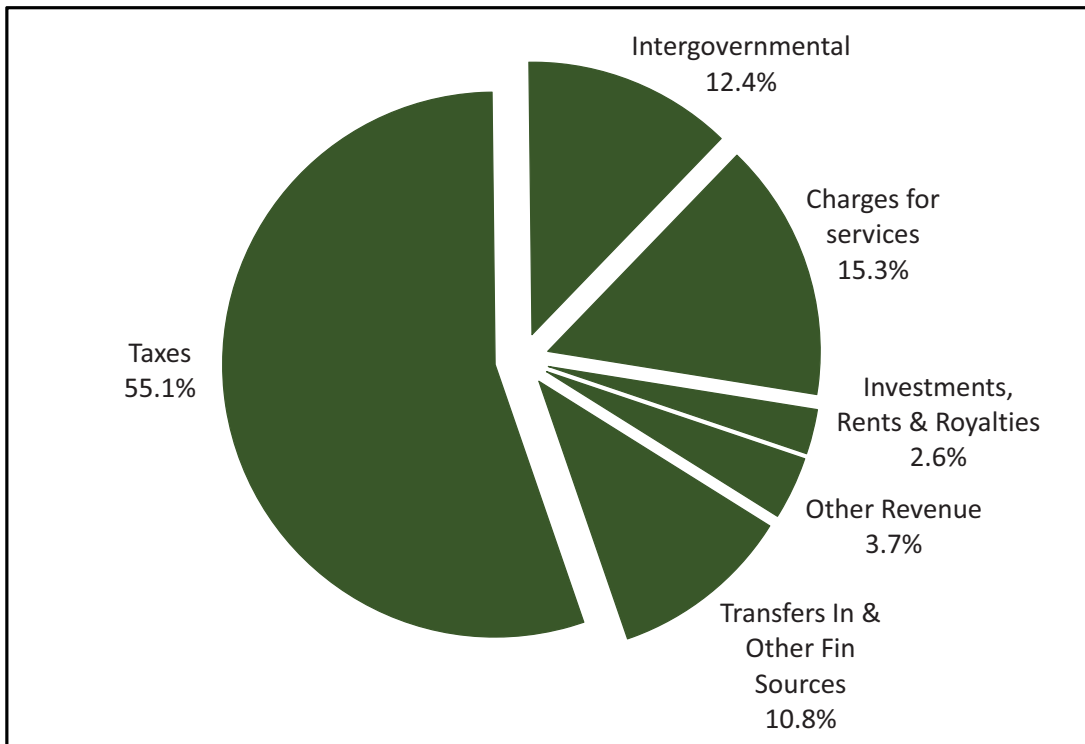
Social Services: Substance Abuse; Network 180 Contribution; DHHS Social Welfare; Medical Examiner; and Prevention Programming.

Recreation & Culture: Parks

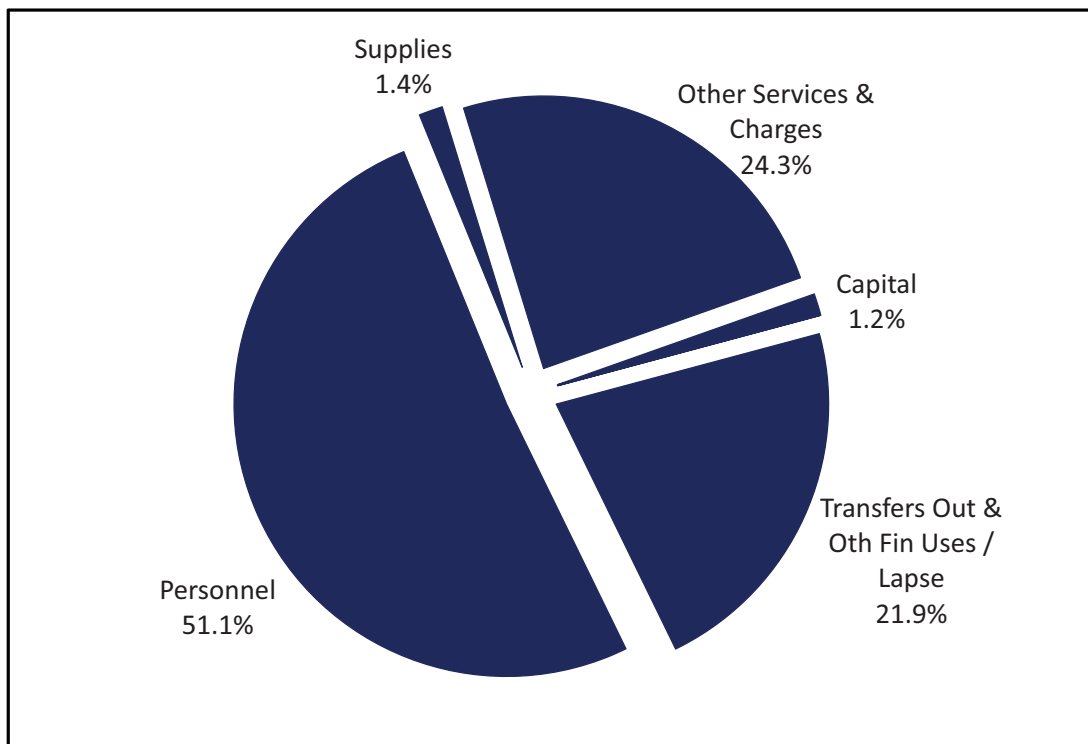
Community & Economic Development: Register of Deeds; Cooperative Extension; and Economic Development

Public Works: Drain Commission

2020 Sources By Category - \$189,889,352



2020 Uses By Category - \$187,882,616



SPECIAL REVENUE FUNDS

Fire Commission Fund

To account for the acquisition of fire trucks with standard equipment for participating local units of government. Financing is provided by participating units (50%) and General Fund (50%) appropriations.

Friend of the Court Fund

To account for revenue and expenditures of the Friend of the Court office as required in Public Acts 294, 295, 296, 297, and 298 of 1982. This fund also accounts for administration of the Title IV-D cooperative reimbursement program.

Health Fund

To account for special revenue set aside for the purpose of providing health protection for people within Kent County. Revenues are provided through state and federal grants and General Fund appropriations.

Ready by Five Millage Fund

To account for special revenue set aside to ensure that every child in the county under age 5 has access to “community-based programs, such as in-home support, visiting nurses, developmental screenings for all children, early learning, and programs that support parents.

Lodging Excise Tax Fund

To account for expenditures incurred in promoting Kent County and maintaining, acquiring or constructing its public convention and entertainment facilities. Revenues are provided by the excise tax on transient room rentals.

Register of Deeds Automation Fund

To account for funds set aside under provisions of Public Acts 698 of 2002 (MCL 600.2568) for upgrading technology in the Register of Deeds’ office.

Zoo and Museum Fund

To account for the proceeds of a dedicated millage levied to pay for operations and debt service related to the zoo and museum.

Senior Millage Fund

To account for the proceeds of a dedicated millage levied to plan, coordinate, evaluate and provide services to persons 60 years of age or older.

Correction & Detention Facilities Fund

To account for the proceeds of a dedicated millage levied to pay for operations and debt service related to the correction and detention facilities.

Central Dispatch Collection Fund

To account for the authorized levy of a surcharge on users of communication devices with billable addresses in Kent County at a rate of \$1.15 per device per month as provided by Public Act 164 of 2007, and appropriate receipts to update the county’s public safety dispatch system so that all police departments, emergency responders and state police personnel can use the same radio equipment and the same radio frequencies.

SPECIAL REVENUE FUNDS

Indigent Defense Fund

This fund is used to account for earmarked state grant revenue to provide indigent defendants in criminal cases with effective assistance of counsel. This fund is required by the Michigan Indigent Defense Commission (MIDC) Act, Public Act 93 of 2013, as amended.

Concealed Pistol Licensing Fund

To account for the deposit of fees collected for the County Clerk under the Firearms Act 372 of 1927 (MCL 28.425x) for the regulation and licensing of certain firearms.

Local Officer Correction Training Fund

To account for the deposit of booking fees charged to each inmate when first admitted into the County jail. The booking fee, when collected, is used as a source of revenue for local correctional officers training programs. The County retains \$10.00 of the \$12.00 booking fee, the act requires that the remaining \$2.00 go to the State.

Drug Law Enforcement Fund

To account for the receipt and expenditures of monies generated through application of various drug forfeiture laws.

Child Care Fund

To account for the care of neglected, abused and delinquent juveniles. Revenues are provided through State reimbursements and General Fund appropriations.

Veterans' Services Millage Fund

To account for the proceeds of a dedicated millage levied to support services provided to veterans.

Community Development Project Fund

To account for the improvement, rehabilitation and preservation of public facilities in target areas as well as the issuance and repayment of rehabilitation loans. Financing is provided by Community Development Block Grants and program income.

Community Action Funds

To account for the expenditure and revenues of the various activities of the Kent County Community Action (KCCA). KCCA is financed primarily by restricted grants, that are funded by local, state, and federal government. Grants are generally one year in length and renewable annually. KCCA receives additional financing for operational support from the General Fund and the City of Grand Rapids.

State Project Fund

To account for the expenditures and revenues of the various activities financed by restricted grants from the state. Project lengths vary from annually renewable to multiple years.

Project Fund

To account for the expenditures and revenues of the various activities financed primarily by restricted grants or special revenues from sources other than the state and federal government. Project are annually renewable.

LTD Project Fund

To account for the expenditures and revenues of the various activities financed primarily by restricted grants or special revenues from sources other than the state and federal government. Project lengths are multi year.

Federal Project Fund

To account for the expenditures and revenues of the various activities financed by restricted grants from the federal government. Project lengths vary from annually renewable to multiple years.

County of Kent, Michigan
Special Revenue Funds
 Schedule of Uses of Financial Resources

Program Descriptions	2018	2019	2020		% Change
	Actual	Adopted	Requested	Adopted	
Fire Commission Fund	519,839	680,143	916,560	916,560	34.8%
Friend of the Court Fund ⁽¹⁾	9,153,848	10,441,376	10,528,374	10,528,374	0.8%
Administration	2,094,462	1,740,399	1,765,842	1,680,157	-3.5%
Animal Shelter	1,874,343	2,300,237	2,311,621	2,321,976	0.9%
Contagious Disease	1,388,810	1,508,369	1,942,578	1,951,465	29.4%
Health Clinics	8,187,209	8,654,752	9,122,735	9,128,967	5.5%
Wellness	10,177,638	9,846,614	10,431,108	10,400,846	5.6%
Community Inspections	2,415,388	2,666,465	2,891,663	2,904,573	8.9%
Water Inspection	1,202,599	1,373,198	1,963,677	1,972,280	43.6%
Substance Abuse	384,926	612,672	525,407	527,864	-13.8%
Health Fund ⁽¹⁾	27,725,375	28,702,706	30,954,631	30,888,128	7.6%
Ready by Five Millage Fund	-	-	6,058,066	6,058,066	NA
Lodging Excise Tax Fund	10,991,386	10,626,898	11,089,164	11,089,164	4.3%
ROD Automation Fund	505,754	601,975	630,990	630,990	4.8%
Zoo/Museum Millage Fund	9,626,258	10,017,200	10,966,984	10,966,984	9.5%
Senior Millage Fund	11,388,815	11,558,100	12,600,000	12,600,000	9.0%
Correction & Detention Millage Fund	14,022,891	17,420,723	19,262,263	19,262,263	10.6%
Central Dispatch Fund	8,132,914	8,443,185	8,107,500	8,107,500	-4.0%
Indigent Defense Fund ⁽¹⁾	863,354	3,498,448	6,788,019	6,788,019	94.0%
Concealed Pistol Licensing Fund	96,536	128,734	114,359	114,359	-11.2%
Local Officer Correction Training Fund	190,353	264,481	267,475	267,475	1.1%
Drug Law Enforcement Fund	442,616	616,224	310,101	310,101	-49.7%
Childcare--Circuit Court	19,530,754	21,774,803	23,057,905	23,057,905	5.9%
Childcare--DHHS	6,482,684	7,154,216	6,612,432	6,612,432	-7.6%
Childcare Fund ⁽¹⁾	26,013,438	28,929,019	29,670,337	29,670,337	2.6%
Veterans' Services Millage Fund	868,793	1,542,800	1,523,660	1,523,660	-1.2%

Continued on next page...

SPECIAL REVENUE FUNDS

County of Kent, Michigan
Special Revenue Funds
 Schedule of Uses of Financial Resources

Program Descriptions	2018	2019	2020		% Change
	Actual	Adopted	Requested	Adopted	
Veterans' Trust Fund	9,508	-	-	-	NA
Continuum of Care	1,373,057	1,402,416	1,488,192	1,488,192	6.1%
Community Development Block Grant Home	1,909,085	1,804,497	1,856,819	1,856,819	2.9%
Emergency Solutions Grant	538,626	1,124,601	916,592	916,592	-18.5%
Community Development Fund ⁽¹⁾	3,820,768	4,467,942	4,410,900	4,410,900	-1.3%
Community Services Block Grant	913,870	1,155,730	1,336,366	1,336,366	15.6%
Michigan Energy Assistance Program	284,596	-	-	-	NA
MEAP LIHEAP	346,920	-	-	-	NA
Lead Hazard Control Community Developmt	2,090	-	7,333	7,333	NA
LIHEAP Weatherization Assistance Program	174,852	267,111	264,699	264,699	-0.9%
LIHEAP Crisis Assistance	14,737	-	-	-	NA
Older Americans Act	37,593	33,701	45,102	45,102	33.8%
Nutrition Service Incentive Program	14,200	12,721	13,525	13,525	6.3%
Consumers Energy Discretionary	18,400	-	-	-	NA
The Emergency Food Assistance Program	263,567	230,296	426,629	426,629	85.3%
Commodity Supplemental Food Program	113,300	107,083	112,864	112,864	5.4%
Emergency Food and Shelter Program	19,825	-	-	-	NA
Interurban Transport Program	18,185	20,850	27,408	27,408	31.5%
Community Action Fund - 9/30 ⁽¹⁾	2,222,136	1,827,492	2,233,926	2,233,926	22.2%
City of Grand Rapids Support	132,760	130,000	130,000	130,000	0.0%
Department of Energy Weatherization	456,111	610,275	737,399	737,399	20.8%
Michigan Enrolls	17,020	-	-	-	NA
Community Action Fund - 6/30 ⁽¹⁾	605,891	740,275	867,399	867,399	17.2%
Kent County Support	64,809	65,000	63,647	63,647	-2.1%
Grand Rapids Individual Circuitry Breaker	184,030	151,183	140,923	140,923	-6.8%
Sr. Millage Meals	83,092	83,395	102,771	102,771	23.2%
Sr. Millage Outreach	70,621	76,445	85,115	85,115	11.3%
Sr. Millage Transportation	208,299	207,969	254,452	254,452	22.4%
Sr. Millage Weatherization	53,480	48,586	56,886	56,886	17.1%
Community Action Fund - 12/31	664,331	632,578	703,794	703,794	11.3%

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County of Kent, Michigan

Special Revenue Funds
Schedule of Uses of Financial Resources

Program Descriptions	2018	2019	2020		% Change
	Actual	Adopted	Requested	Adopted	
CC Community Corrections Administration	1,008,475	1,030,393	1,059,439	1,059,439	2.8%
CC Michigan Mental Health Court Grant	94,242	243,510	164,736	164,736	-32.3%
Prosecutor Victim Rights	686,676	733,821	900,974	900,974	22.8%
Sheriff Secondary Road Patrol	380,616	438,745	411,985	411,985	-6.1%
Michigan Medical Marihuana Grant	118,314	-	-	-	NA
State Project Fund⁽¹⁾	2,288,323	2,446,469	2,537,134	2,537,134	3.7%
BoE Remonumentation	126,532	135,079	127,809	127,809	-5.4%
BoE Allegan County	4,119	-	-	-	NA
SD Courthouse Security	1,574,606	1,670,566	1,733,485	1,733,485	3.8%
SD 82 Ionia Security	227,140	235,954	249,062	249,062	5.6%
SD 63rd Dist Court Security	287,963	307,013	320,040	320,040	4.2%
SD Parks Security	96,184	122,029	212,000	212,000	73.7%
SD SRO Program	1,069,333	1,749,990	1,674,164	1,674,164	-4.3%
SD COP--Algoma Twp	99,625	109,486	115,137	115,137	5.2%
SD COP--Alpine Twp	106,131	105,830	111,995	111,995	5.8%
SD COP--Gaines Twp	92,458	100,377	130,413	130,413	29.9%
SD COP--Plainfield Twp	111,384	127,807	127,412	127,412	-0.3%
SD Township Law	3,822,454	4,262,805	4,431,150	4,431,150	3.9%
SD Twp Law--East Precinct	1,457,462	1,482,706	1,519,478	1,519,478	2.5%
SD Twp Law--Cedar Springs Policing	166,747	151,697	148,932	148,932	-1.8%
SD Michigan Justice Training	54,809	60,000	40,000	40,000	-33.3%
SD Michigan Dispatch Training	56,551	70,173	78,869	78,869	12.4%
SD Marine Law Enforcement	130,443	160,930	186,242	186,242	15.7%
SD MDOT Road Crew	88,289	154,847	154,314	154,314	-0.3%
SD Road Commission Road Crew	127,477	132,530	141,611	141,611	6.9%
SD - DPW Corrections Officers	179,275	263,648	263,217	263,217	-0.2%
Guardianship Program	435,434	454,214	572,900	572,900	26.1%
Project Fund	10,314,414	11,857,681	12,338,230	12,338,230	4.1%

Continued on next page...

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Special Revenue Funds
 Schedule of Uses of Financial Resources

Program Descriptions	2018	2019	2020		% Change
	Actual	Adopted	Requested	Adopted	
Bureau of Equalization Orthophoto Project	-	-	430,600	430,600	NA
FM HHS Complex Maintenance Reserve	-	54,546	54,546	54,546	0.0%
FM Fallasburg Dam Maintenance	-	25,500	21,609	21,609	-15.3%
FM Maintenance Reserve	-	50,000	75,000	75,000	50.0%
CC Family Counseling	14,462	78,625	177,557	177,557	125.8%
SD Jail Gifts	34,315	37,500	5,595	5,595	-85.1%
CC Juvenile Accountability Donations	2,300	5,124	2,687	2,687	-47.6%
Walk for Warmth	7,377	-	15,417	15,417	NA
Hispanic Senior Activities	196	-	208	208	NA
Agricultural Preservations	42,870	40,000	406,446	46,446	16.1%
PD Millennium Park Maintenance	95,982	20,918	21,609	21,609	3.3%
PD Lamoreaux Park	-	575	1,103	1,103	91.8%
PD Paris Park Easement	-	176	193	193	9.7%
PD Kent Trains Maintence	-	28,911	27,014	27,014	-6.6%
LTD Project Fund	197,502	341,875	1,239,583	879,583	157.3%
FOC Access & Visitation Grant	15,500	14,000	15,000	15,000	7.1%
Prosecuting Attorney Title IV-D	1,916,274	2,138,768	2,193,712	2,193,712	2.6%
Prosecuting Attorney Title IV-E	1,001,276	1,244,413	1,244,413	1,244,413	0.0%
SD Crime Control and Investigation	97,658	-	-	-	NA
SD Traffic and Safety Programs	29,806	-	-	-	NA
SD Emergency Mangement Homeland Sec	163,567	80,000	202,975	202,975	153.7%
CC Juv Det Milk Meal	121,988	110,500	125,000	125,000	13.1%
Federal Project Fund⁽¹⁾	3,346,071	3,587,681	3,781,100	3,781,100	5.4%
Total Expenditures	\$ 144,011,112	\$ 159,374,005	\$ 177,900,549	\$ 177,474,046	11.4%

(1) 2019-20 Special Revenue Funds were previously approved by the Kent County Board of Commissioners via resolution and will not be included in the 2020 General Appropriation Act.

County of Kent, Michigan
Fire Commission Special Revenue Fund
Fund Statement

	2018	2019		2020	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	248,078	250,000	250,000	275,000	10.0%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	5,219	1,500	1,500	5,500	266.7%
Other Revenue	-	197,806	197,800	232,400	17.5%
Total Revenues	253,297	449,306	449,300	512,900	14.2%
Expenditures By Category					
Personnel	1,491	2,126	2,100	1,645	-21.7%
Supplies	540	1,000	1,000	500	-50.0%
Other Services & Charges	321,808	310,517	310,500	312,915	0.8%
Capital	196,000	366,500	366,500	601,500	64.1%
Total Expenditures	519,839	680,143	680,100	916,560	34.8%
Net Revenues (Expenditures)	(266,542)	(230,837)	(230,800)	(403,660)	74.9%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	31,905	260,000	350,000	260,000	-25.7%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	31,905	260,000	350,000	260,000	-25.7%
Net Inc (Dec) in Fund Balance	(234,637)	29,163	119,200	(143,660)	-220.5%
Fund Balance, beginning of year	458,734	224,097	224,097	343,297	53.2%
Fund Balance, end of year	\$ 224,097	\$ 253,260	\$ 343,297	\$ 199,637	-41.8%

SPECIAL REVENUE FUNDS

County of Kent, Michigan
Friend of the Court Special Revenue Fund
Fund Statement

	2018	2019		2020	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	6,405,138	7,249,522	7,249,500	7,320,520	1.0%
Charges for services	880,710	862,500	862,500	877,000	1.7%
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	187,155	192,500	192,500	194,000	0.8%
Total Revenues	7,473,003	8,304,522	8,304,500	8,391,520	1.0%
Expenditures By Category					
Personnel	7,694,145	8,618,731	8,618,700	8,786,909	2.0%
Supplies	42,434	60,436	60,400	48,100	-20.4%
Other Services & Charges	1,327,463	1,531,023	1,531,000	1,599,088	4.4%
Capital	89,805	231,186	231,100	94,277	-59.2%
Total Expenditures	9,153,848	10,441,376	10,441,200	10,528,374	0.8%
Net Revenues (Expenditures)	(1,680,845)	(2,136,854)	(2,136,700)	(2,136,854)	0.0%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	1,680,845	2,136,854	2,136,800	2,136,854	0.0%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	1,680,845	2,136,854	2,136,800	2,136,854	0.0%
Net Inc (Dec) in Fund Balance	(0)	-	100	-	-100.0%
Fund Balance, beginning of year	250,001	250,001	250,001	250,101	0.0%
Fund Balance, end of year	\$ 250,001	\$ 250,001	\$ 250,101	\$ 250,101	0.0%

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 09-08-16-65.

County of Kent, Michigan

Health Special Revenue Fund

Fund Statement

	2018	2019		2020	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	12,676,374	11,875,777	12,375,700	12,283,704	-0.7%
Charges for services	2,759,530	2,746,942	2,746,900	3,006,196	9.4%
Investments, Rents & Royalties	25,919	-	-	45,080	NA
Other Revenue	6,834,979	6,100,260	6,100,200	6,405,357	5.0%
Total Revenues	22,296,802	20,722,979	21,222,800	21,740,337	2.4%
Expenditures By Category					
Personnel	18,683,679	20,153,713	19,334,200	21,848,896	13.0%
Supplies	1,967,348	2,096,895	2,096,800	2,100,410	0.2%
Other Services & Charges	6,692,063	6,138,620	6,138,600	6,794,948	10.7%
Capital	382,284	313,478	313,400	143,874	-54.1%
Total Expenditures	27,725,375	28,702,706	27,883,000	30,888,128	10.8%
Net Revenues (Expenditures)	(5,428,573)	(7,979,727)	(6,660,200)	(9,147,791)	37.4%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	5,428,573	7,291,510	6,660,202	8,457,634	27.0%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	5,428,573	7,291,510	6,660,202	8,457,634	27.0%
Net Inc (Dec) in Fund Balance	(0)	(688,217)	2	(690,157)	NA
Fund Balance, beginning of year	699,998	699,998	699,998	700,000	0.0%
Fund Balance, end of year	\$ 699,998	\$ 11,781	\$ 700,000	\$ 9,843	-98.6%

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 9-26-19-91.

SPECIAL REVENUE FUNDS

County of Kent, Michigan
Ready by Five Millage Special Revenue Fund
Fund Statement

	2018		2019		2020	
	Actual		Adopted	Estimated	Adopted	% Chg
Revenues By Category						
Taxes	\$ 80	\$ -	\$ 5,622,400	\$ 5,907,966	5.1%	
Intergovernmental	-	-	25,000	150,000	500.0%	
Charges for services	-	-	-	-	NA	
Investments, Rents & Royalties	1,031	-	75,000	100	-99.9%	
Other Revenue	-	-	-	-	NA	
Total Revenues	1,111	-	5,722,400	6,058,066	5.9%	
Expenditures By Category						
Personnel	-	-	-	-	NA	
Supplies	-	-	-	-	NA	
Other Services & Charges	-	-	2,400,000	6,058,066	152.4%	
Capital	-	-	-	-	NA	
Total Expenditures	-	-	2,400,000	6,058,066	152.4%	
Net Revenues (Expenditures)	1,111	-	3,322,400	-	-100.0%	
Other Financing Sources (Uses)						
Transfers In & Other Fin Sources	-	-	-	-	NA	
Transfers Out & Other Fin Uses	-	-	-	-	NA	
Total Other Financing Sources (Uses)	-	-	-	-	NA	
Net Inc (Dec) in Fund Balance	1,111	-	3,322,400	-	-100.0%	
Fund Balance, beginning of year	-	1,111	1,111	3,323,511	299083.6%	
Fund Balance, end of year	\$ 1,111	\$ 1,111	\$ 3,323,511	\$ 3,323,511	0.0%	

County of Kent, Michigan

Lodging Excise Tax Special Revenue Fund
Fund Statement

	2018	2019		2020	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ 10,807,009	\$ 11,000,000	\$ 11,500,000	\$ 12,500,000	8.7%
Intergovernmental	-	-	-	-	NA
Charges for services	-	100	100	100	0.0%
Investments, Rents & Royalties	153,358	80,000	80,000	150,000	87.5%
Other Revenue	12,212	10,000	10,000	10,000	0.0%
Total Revenues	10,972,578	11,090,100	11,590,100	12,660,100	9.2%
Expenditures By Category					
Personnel	87,734	93,646	93,600	96,109	2.7%
Supplies	-	100	100	100	0.0%
Other Services & Charges	9,103,652	9,433,152	9,493,100	9,991,955	5.3%
Capital	-	-	-	1,000	NA
Total Expenditures	9,191,386	9,526,898	9,586,800	10,089,164	5.2%
Net Revenues (Expenditures)	1,781,193	1,563,202	2,003,300	2,570,936	28.3%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses ⁽¹⁾	(1,800,000)	(1,100,000)	(1,100,000)	(1,000,000)	-9.1%
Total Other Financing Sources (Uses)	(1,800,000)	(1,100,000)	(1,100,000)	(1,000,000)	-9.1%
Net Inc (Dec) in Fund Balance	(18,807)	463,202	903,300	1,570,936	73.9%
Fund Balance, beginning of year	6,473,475	6,454,668	6,454,668	7,357,968	14.0%
Fund Balance, end of year	\$ 6,454,668	\$ 6,917,870	\$ 7,357,968	\$ 8,928,904	21.4%

(1) Starting with \$1.1 million in 2019, a transfer out to the General Fund has been budgeted to reimburse the \$7.1 million advanced to the Lodging Excise Tax Fund from 2008 to 2015. Funding in the amount of \$1.0 million will be transferred each year going forward until the advance is reimbursed in full in 2025.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

**Register of Deeds Special Revenue Fund
Fund Statement**

	2018	2019		2020	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Charges for services	503,779	525,000	525,000	525,000	0.0%
Investments, Rents & Royalties	22,849	6,500	6,500	21,000	223.1%
Other Revenue	-	-	-	-	NA
Total Revenues	526,628	531,500	531,500	546,000	2.7%
Expenditures By Category					
Personnel	119,962	94,180	94,100	141,185	50.0%
Supplies	3,445	8,250	8,200	-	-100.0%
Other Services & Charges	366,161	452,045	452,000	484,805	7.3%
Capital	8,036	2,500	2,500	5,000	100.0%
Total Expenditures	497,604	556,975	556,800	630,990	13.3%
Net Revenues (Expenditures)	29,023	(25,475)	(25,300)	(84,990)	235.9%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	(8,150)	(45,000)	(45,000)	-	-100.0%
Total Other Financing Sources (Uses)	(8,150)	(45,000)	(45,000)	-	-100.0%
Net Inc (Dec) in Fund Balance	20,873	(70,475)	(70,300)	(84,990)	20.9%
Fund Balance, beginning of year	1,476,118	1,496,992	1,496,992	1,426,692	-4.7%
Fund Balance, end of year	\$ 1,496,992	\$ 1,426,517	\$ 1,426,692	\$ 1,341,702	-6.0%

County of Kent, Michigan

Zoo/Museum Millage Special Revenue Fund
Fund Statement

	2018	2019		2020	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ 9,458,845	\$ 10,017,000	\$ 9,787,000	\$ 10,801,984	10.4%
Intergovernmental	159,279	-	150,000	160,000	6.7%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	8,133	200	100	5,000	4900.0%
Other Revenue	-	-	-	-	NA
Total Revenues	9,626,258	10,017,200	9,937,100	10,966,984	10.4%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	9,626,258	10,017,200	9,937,100	10,966,984	10.4%
Capital	-	-	-	-	NA
Total Expenditures	9,626,258	10,017,200	9,937,100	10,966,984	10.4%
Net Revenues (Expenditures)	-	-	-	-	NA
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Fund Balance	-	-	-	-	NA
Fund Balance, beginning of year	-	-	-	-	NA
Fund Balance, end of year	\$ -	\$ -	\$ -	\$ -	NA

SPECIAL REVENUE FUNDS

County of Kent, Michigan
Senior Millage Special Revenue Fund
 Fund Statement

	2018	2019		2020	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ 10,919,853	\$ 11,358,100	\$ 11,376,500	\$ 11,789,000	3.6%
Intergovernmental	182,935	-	-	150,000	NA
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	89,310	50,000	85,000	80,000	-5.9%
Other Revenue	-	-	-	-	NA
Total Revenues	11,192,098	11,408,100	11,461,500	12,019,000	4.9%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	11,388,815	11,558,100	11,677,300	12,600,000	7.9%
Capital	-	-	-	-	NA
Total Expenditures	11,388,815	11,558,100	11,677,300	12,600,000	7.9%
Net Revenues (Expenditures)	(196,717)	(150,000)	(215,800)	(581,000)	169.2%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Fund Balance	(196,717)	(150,000)	(215,800)	(581,000)	169.2%
Fund Balance, beginning of year	1,093,658	896,941	896,941	681,141	-24.1%
Fund Balance, end of year	\$ 896,941	\$ 746,941	\$ 681,141	\$ 100,141	-85.3%

County of Kent, Michigan

Correction and Detention Special Revenue Fund
Fund Statement

	2018		2019		2020	
	Actual	Adopted	Estimated	Adopted	% Chg	
Revenues By Category						
Taxes	\$ 17,033,166	\$ 18,042,605	\$ 18,042,600	\$ 18,615,493	3.2%	
Intergovernmental	346,769	-	-	346,770	NA	
Charges for services	-	-	-	-	NA	
Investments, Rents & Royalties	276,770	180,000	180,000	300,000	66.7%	
Other Revenue	-	-	-	-	NA	
Total Revenues	17,656,704	18,222,605	18,222,600	19,262,263	5.7%	
Expenditures By Category						
Personnel	-	-	-	-	NA	
Supplies	-	-	-	-	NA	
Other Services & Charges	2,405,535	2,385,223	2,385,200	-	-100.0%	
Capital	-	-	-	-	NA	
Total Expenditures	2,405,535	2,385,223	2,385,200	-	-100.0%	
Net Revenues (Expenditures)	15,251,169	15,837,382	15,837,400	19,262,263	21.6%	
Other Financing Sources (Uses)						
Transfers In & Other Fin Sources	-	-	-	-	NA	
Transfers Out & Other Fin Uses	(11,617,356)	(15,035,500)	(15,035,500)	(19,262,263)	28.1%	
Total Other Financing Sources (Uses)	(11,617,356)	(15,035,500)	(15,035,500)	(19,262,263)	28.1%	
Net Inc (Dec) in Fund Balance	3,633,813	801,882	801,900	-	-100.0%	
Fund Balance, beginning of year	9,113,675	12,747,488	12,747,488	13,549,388	6.3%	
Fund Balance, end of year	\$ 12,747,488	\$ 13,549,370	\$ 13,549,388	\$ 13,549,388	0.0%	

	2018		2019		2020	
	Actual	% of Tot	Adopted	% of Tot	Adopted	% of Tot
Transfers Out & Other Fin Uses						
General Fund	9,209,736	79.3%	13,400,000	89.1%	15,434,338	80.1%
CIP Fund	770,370	6.6%	-	0.0%	-	0.0%
Gen Debt Service Fund	1,637,250	14.1%	1,635,500	10.9%	3,827,925	19.9%
Total Transfers Out & Other Fin Uses	11,617,356	100.0%	15,035,500	100.0%	19,262,263	100.0%

SPECIAL REVENUE FUNDS

County of Kent, Michigan

**Central Dispatch Collection Special Revenue Fund
Fund Statement**

	2018	2019		2020	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Charges for services	8,556,284	8,442,035	8,442,010	8,446,600	0.1%
Investments, Rents & Royalties	9,880	1,500	1,500	7,500	400.0%
Other Revenue	-	-	-	-	NA
Total Revenues	8,566,164	8,443,535	8,443,510	8,454,100	0.1%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	6,436,347	6,749,210	6,749,200	6,411,500	-5.0%
Capital	-	-	-	-	NA
Total Expenditures	6,436,347	6,749,210	6,749,200	6,411,500	-5.0%
Net Revenues (Expenditures)	2,129,817	1,694,325	1,694,310	2,042,600	20.6%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	(1,696,567)	(1,693,975)	(1,693,900)	(1,696,000)	0.1%
Total Other Financing Sources (Uses)	(1,696,567)	(1,693,975)	(1,693,900)	(1,696,000)	0.1%
Net Inc (Dec) in Fund Balance	433,250	350	410	346,600	84436.6%
Fund Balance, beginning of year	(0)	433,250	433,250	433,660	0.1%
Fund Balance, end of year	\$ 433,250	\$ 433,600	\$ 433,660	\$ 780,260	79.9%

County of Kent, Michigan
Indigent Defense Special Revenue Fund
Fund Statement

	2018	2019		2020	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	933,760	933,761	933,700	4,204,200	350.3%
Charges for services	-	168,310	168,300	134,720	-20.0%
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	-	-	-	-	NA
Total Revenues	933,760	1,102,071	1,102,000	4,338,920	293.7%
Expenditures By Category					
Personnel	-	572,192	572,100	588,498	2.9%
Supplies	-	4,000	4,000	-	-100.0%
Other Services & Charges	863,354	2,920,256	2,920,200	6,117,121	109.5%
Capital	-	2,000	2,000	82,400	4020.0%
Total Expenditures	863,354	3,498,448	3,498,300	6,788,019	94.0%
Net Revenues (Expenditures)	70,407	(2,396,377)	(2,396,300)	(2,449,099)	2.2%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	614,234	2,396,377	2,396,300	2,449,099	2.2%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	614,234	2,396,377	2,396,300	2,449,099	2.2%
Net Inc (Dec) in Fund Balance	684,641	-	-	-	NA
Fund Balance, beginning of year	-	684,641	684,641	684,641	0.0%
Fund Balance, end of year	\$ 684,641	\$ 684,641	\$ 684,641	\$ 684,641	0.0%

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 9-12-19-76.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Concealed Pistol Licensing Special Revenue Fund

Fund Statement

	2018	2019		2020	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	3,879	-	-	3,000	NA
Other Revenue	176,570	150,000	150,000	150,000	0.0%
Total Revenues	180,449	150,000	150,000	153,000	2.0%
Expenditures By Category					
Personnel	78,344	83,234	83,200	86,609	4.1%
Supplies	5,541	10,000	10,000	10,000	0.0%
Other Services & Charges	7,128	12,000	12,000	15,750	31.3%
Capital	5,523	6,000	6,000	2,000	-66.7%
Total Expenditures	96,536	111,234	111,200	114,359	2.8%
Net Revenues (Expenditures)	83,913	38,766	38,800	38,641	-0.4%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	(17,500)	(17,500)	-	-100.0%
Total Other Financing Sources (Uses)	-	(17,500)	(17,500)	-	-100.0%
Net Inc (Dec) in Fund Balance	83,913	21,266	21,300	38,641	81.4%
Fund Balance, beginning of year	203,164	287,077	287,077	308,377	7.4%
Fund Balance, end of year	\$ 287,077	\$ 308,343	\$ 308,377	\$ 347,018	12.5%

County of Kent, Michigan
Local Corrections Officer Training Fund
Fund Statement

	2018	2019		2020	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Charges for services	174,151	180,000	180,000	175,000	-2.8%
Investments, Rents & Royalties	4,794	2,000	2,000	2,000	0.0%
Other Revenue	-	-	-	-	NA
Total Revenues	178,945	182,000	182,000	177,000	-2.7%
Expenditures By Category					
Personnel	101,440	199,348	199,300	135,325	-32.1%
Supplies	-	-	-	-	NA
Other Services & Charges	88,912	65,133	65,100	120,150	84.6%
Capital	-	-	-	12,000	NA
Total Expenditures	190,353	264,481	264,400	267,475	1.2%
Net Revenues (Expenditures)	(11,408)	(82,481)	(82,400)	(90,475)	9.8%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Fund Balance	(11,408)	(82,481)	(82,400)	(90,475)	9.8%
Fund Balance, beginning of year	313,239	301,832	301,832	219,432	-27.3%
Fund Balance, end of year	\$ 301,832	\$ 219,351	\$ 219,432	\$ 128,957	-41.2%

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Drug Law Enforcement Special Revenue Fund
Fund Statement

	2018	2019		2020	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	12,215	1,200	1,200	500	-58.3%
Other Revenue	236,042	478,535	478,500	273,002	-42.9%
Total Revenues	248,257	479,735	479,700	273,502	-43.0%
Expenditures By Category					
Personnel	282,230	288,318	288,300	81,442	-71.8%
Supplies	19,645	32,000	32,000	75,000	134.4%
Other Services & Charges	139,055	295,906	295,900	153,659	-48.1%
Capital	1,686	-	-	-	NA
Total Expenditures	442,616	616,224	616,200	310,101	-49.7%
Net Revenues (Expenditures)	(194,358)	(136,489)	(136,500)	(36,599)	-73.2%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	1,664	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	1,664	-	-	-	NA
Net Inc (Dec) in Fund Balance	(192,694)	(136,489)	(136,500)	(36,599)	-73.2%
Fund Balance, beginning of year	392,282	199,588	199,588	63,088	-68.4%
Fund Balance, end of year	\$ 199,588	\$ 63,099	\$ 63,088	\$ 26,489	-58.0%

County of Kent, Michigan
Child Care Special Revenue Fund
Fund Statement

	2018	2019		2020	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	11,674,981	13,075,628	13,075,600	13,732,210	5.0%
Charges for services	271,524	201,500	201,500	203,000	0.7%
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	74,422	120,000	120,000	100,000	-16.7%
Total Revenues	12,020,927	13,397,128	13,397,100	14,035,210	4.8%
Expenditures By Category					
Personnel	11,256,829	11,955,729	11,955,700	13,650,060	14.2%
Supplies	191,741	233,500	233,500	219,500	-6.0%
Other Services & Charges	14,534,946	16,670,690	16,670,600	15,742,578	-5.6%
Capital	29,922	69,100	69,100	58,199	-15.8%
Total Expenditures	26,013,438	28,929,019	28,928,900	29,670,337	2.6%
Net Revenues (Expenditures)	(13,992,511)	(15,531,891)	(15,531,800)	(15,635,127)	0.7%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	13,992,511	15,531,891	15,531,800	15,635,127	0.7%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	13,992,511	15,531,891	15,531,800	15,635,127	0.7%
Net Inc (Dec) in Fund Balance	0	-	-	-	NA
Fund Balance, beginning of year	250,003	250,003	250,003	250,003	0.0%
Fund Balance, end of year	\$ 250,003	\$ 250,003	\$ 250,003	\$ 250,003	0.0%

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 9-26-19-86.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

**Veterans' Millage Special Revenue Fund
Fund Statement**

	2018	2019		2020	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ 1,055,544	\$ 1,237,800	\$ 1,049,000	\$ 1,187,560	13.2%
Intergovernmental	18,389	-	-	18,000	NA
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	18,735	5,000	5,000	18,000	260.0%
Other Revenue	75	-	-	100	NA
Total Revenues	1,092,742	1,242,800	1,054,000	1,223,660	16.1%
Expenditures By Category					
Personnel	340,975	519,076	519,000	637,064	22.7%
Supplies	3,441	3,000	3,000	4,000	33.3%
Other Services & Charges	523,427	1,017,724	1,017,700	879,596	-13.6%
Capital	950	3,000	3,000	3,000	0.0%
Total Expenditures	868,793	1,542,800	1,542,700	1,523,660	-1.2%
Net Revenues (Expenditures)	223,949	(300,000)	(488,700)	(300,000)	-38.6%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	300,000	56,270	300,000	433.1%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	300,000	56,270	300,000	433.1%
Net Inc (Dec) in Fund Balance	223,949	-	(432,430)	-	-100.0%
Fund Balance, beginning of year	601,959	825,908	825,908	393,478	-52.4%
Fund Balance, end of year	\$ 825,908	\$ 825,908	\$ 393,478	\$ 393,478	0.0%

County of Kent, Michigan
Veterans' Trust Special Revenue Fund
Fund Statement

	2018	2019		2020	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	-	-	-	-	NA
Total Revenues	-	-	-	-	NA
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	9,508	-	-	-	NA
Capital	-	-	-	-	NA
Total Expenditures	9,508	-	-	-	NA
Net Revenues (Expenditures)	(9,508)	-	-	-	NA
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Fund Balance	(9,508)	-	-	-	NA
Fund Balance, beginning of year	9,508	-	-	-	NA
Fund Balance, end of year	\$ 0	\$ -	\$ -	\$ -	NA

Effective July 1, 2016, the State initiated a Pilot program for the Michigan Veterans Trust Fund. Consequently, the County no longer administers these funds or acts as a pass-through agency for them.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

**Community Development Special Revenue Fund
Fund Statement**

	2018	2019		2020	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	3,703,212	4,278,263	4,278,200	4,310,900	0.8%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	117,556	189,679	189,700	100,000	-47.3%
Total Revenues	3,820,768	4,467,942	4,467,900	4,410,900	-1.3%
Expenditures By Category					
Personnel	202,980	334,118	334,100	250,796	-24.9%
Supplies	1,078	3,000	3,000	4,000	33.3%
Other Services & Charges	3,612,979	4,128,324	4,128,300	4,144,104	0.4%
Capital	3,730	2,500	2,500	12,000	380.0%
Total Expenditures	3,820,768	4,467,942	4,467,900	4,410,900	-1.3%
Net Revenues (Expenditures)	(0)	-	-	-	NA
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Fund Balance	(0)	-	-	-	NA
Fund Balance, beginning of year	-	(0)	-	-	NA
Fund Balance, end of year	\$ (0)	\$ (0)	\$ -	\$ -	NA

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolutions 4-25-19-37 and 5-23-19-44.

County of Kent, Michigan
Community Action Special Revenue Fund (9/30)
Fund Statement

	2018	2019		2020	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	2,225,070	1,826,898	1,826,800	2,050,715	12.3%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	79	-	-	-	NA
Other Revenue	1,054	594	500	1,075	115.0%
Total Revenues	2,226,202	1,827,492	1,827,300	2,051,790	12.3%
Expenditures By Category					
Personnel	848,110	1,024,262	1,024,200	1,324,962	29.4%
Supplies	69,168	62,241	62,200	59,283	-4.7%
Other Services & Charges	1,295,769	729,299	729,200	831,681	14.1%
Capital	9,089	11,690	11,600	18,000	55.2%
Total Expenditures	2,222,136	1,827,492	1,827,200	2,233,926	22.3%
Net Revenues (Expenditures)	4,066	-	100	(182,136)	-182236.0%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	420,034	-	-	182,136	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	420,034	-	-	182,136	NA
Net Inc (Dec) in Fund Balance	424,099	-	100	-	-100.0%
Fund Balance, beginning of year	-	424,099	424,099	424,199	0.0%
Fund Balance, end of year	\$ 424,099	\$ 424,099	\$ 424,199	\$ 424,199	0.0%

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 09-26-19-92.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Community Action Special Revenue Fund (6/30)

Fund Statement

	2018	2019		2020	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	605,810	740,275	694,475	867,399	24.9%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	-	-	-	-	NA
Total Revenues	605,810	740,275	694,475	867,399	24.9%
Expenditures By Category					
Personnel	274,030	336,094	372,000	361,558	-2.8%
Supplies	2,188	144	5,300	2,118	-60.0%
Other Services & Charges	320,468	397,788	316,000	493,435	56.2%
Capital	9,205	6,249	1,175	10,288	775.6%
Total Expenditures	605,891	740,275	694,475	867,399	24.9%
Net Revenues (Expenditures)	(81)	-	-	-	NA
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	81	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	81	-	-	-	NA
Net Inc (Dec) in Fund Balance	(0)	-	-	-	NA
Fund Balance, beginning of year	-	(0)	-	-	NA
Fund Balance, end of year	\$ (0)	\$ (0)	\$ -	\$ -	NA

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 05-23-19-45 and 6-13-19-51.

County of Kent, Michigan

Community Action Special Revenue Fund (12/31)

Fund Statement

	2018	2019		2020	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	679,143	628,359	629,475	553,099	-12.1%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	14	-	-	-	NA
Other Revenue	7,219	4,219	3,250	5,200	60.0%
Total Revenues	686,376	632,578	632,725	558,299	-11.8%
Expenditures By Category					
Personnel	374,275	358,125	361,600	365,834	1.2%
Supplies	23,556	23,450	33,100	22,000	-33.5%
Other Services & Charges	266,500	251,003	237,800	315,960	32.9%
Capital	-	-	225	-	-100.0%
Total Expenditures	664,331	632,578	632,725	703,794	11.2%
Net Revenues (Expenditures)	22,045	-	-	(145,495)	NA
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	955	-	-	145,495	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	955	-	-	145,495	NA
Net Inc (Dec) in Fund Balance	23,000	-	-	-	NA
Fund Balance, beginning of year	-	23,000	23,000	23,000	0.0%
Fund Balance, end of year	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	0.0%

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Special Projects - State Project Special Revenue Fund (272)

Fund Statement

	2018	2019		2020	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	1,786,739	1,705,855	1,705,700	2,291,755	34.4%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	400	-	-	-	NA
Total Revenues	1,787,139	1,705,855	1,705,700	2,291,755	34.4%
Expenditures By Category					
Personnel	1,114,804	1,137,386	1,137,300	1,226,810	7.9%
Supplies	17,265	23,650	23,600	27,750	17.6%
Other Services & Charges	1,034,316	1,238,933	1,238,900	1,223,619	-1.2%
Capital	121,938	46,500	46,500	58,955	26.8%
Total Expenditures	2,288,323	2,446,469	2,446,300	2,537,134	3.7%
Net Revenues (Expenditures)	(501,184)	(740,614)	(740,600)	(245,379)	-66.9%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	501,184	740,614	740,600	245,379	-66.9%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	501,184	740,614	740,600	245,379	-66.9%
Net Inc (Dec) in Fund Balance	(0)	-	-	-	NA
Fund Balance, beginning of year	(0)	(0)	-	-	NA
Fund Balance, end of year	\$ (0)	\$ (0)	\$ -	\$ -	NA

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolutions 9-12-19-79; 9-26-19-83; 9-26-19-87 and 9-26-19-88. For a complete listing of projects included in this fund, see the Special Revenue Funds Schedule of Uses of Financial Resources.

County of Kent, Michigan

Special Projects - Project Special Revenue Fund (279)

Fund Statement

	2018	2019		2020	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	495,933	488,831	488,800	588,942	20.5%
Charges for services	8,633,580	9,824,933	9,824,900	10,313,134	5.0%
Investments, Rents & Royalties	2,155	200	200	2,197	998.5%
Other Revenue	131,165	235,490	235,400	254,984	8.3%
Total Revenues	9,262,833	10,549,454	10,549,300	11,159,257	5.8%
Expenditures By Category					
Personnel	8,998,758	10,350,345	10,350,300	10,811,121	4.5%
Supplies	18,826	85,376	85,300	30,147	-64.7%
Other Services & Charges	1,284,332	1,403,360	1,100,000	1,478,362	34.4%
Capital	8,379	18,600	18,600	18,600	0.0%
Total Expenditures	10,310,295	11,857,681	11,554,200	12,338,230	6.8%
Net Revenues (Expenditures)	(1,047,462)	(1,308,227)	(1,004,900)	(1,178,973)	17.3%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	965,235	1,262,752	1,262,700	1,150,907	-8.9%
Transfers Out & Other Fin Uses	(4,119)	-	-	-	NA
Total Other Financing Sources (Uses)	961,116	1,262,752	1,262,700	1,150,907	-8.9%
Net Inc (Dec) in Fund Balance	(86,346)	(45,475)	257,800	(28,066)	-110.9%
Fund Balance, beginning of year	296,478	210,132	210,132	467,932	122.7%
Fund Balance, end of year	\$ 210,132	\$ 164,656	\$ 467,932	\$ 439,866	-6.0%

For a complete listing of projects included in this fund see the Special Revenue Funds Schedule of Uses of Financial Resources.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Special Projects - LTD Project Special Revenue Fund (280)

Fund Statement

	2018	2019		2020	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	12,700	10,000	10,000	225,300	2153.0%
Charges for services	68,335	68,000	68,000	68,000	0.0%
Investments, Rents & Royalties	36,115	10,150	10,100	11,650	15.3%
Other Revenue	237,402	57,046	57,000	72,046	26.4%
Total Revenues	354,552	145,196	145,100	376,996	159.8%
Expenditures By Category					
Personnel	-	-	-	146,470	NA
Supplies	196	-	-	208	NA
Other Services & Charges	97,699	311,895	311,800	273,996	-12.1%
Capital	3,625	29,980	29,900	458,910	1434.8%
Total Expenditures	101,520	341,875	341,700	879,583	157.4%
Net Revenues (Expenditures)	253,032	(196,679)	(196,600)	(502,587)	155.6%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	105,000	120,000	120,000	366,746	205.6%
Transfers Out & Other Fin Uses	(95,982)	-	-	-	NA
Total Other Financing Sources (Uses)	9,018	120,000	120,000	366,746	205.6%
Net Inc (Dec) in Fund Balance	262,050	(76,679)	(76,600)	(135,841)	77.3%
Fund Balance, beginning of year	1,619,967	1,882,017	1,882,017	1,805,417	-4.1%
Fund Balance, end of year	\$ 1,882,017	\$ 1,805,339	\$ 1,805,417	\$ 1,669,576	-7.5%

For a complete listing of projects included in this fund see the Special Revenue Funds Schedule of Uses of Financial Resources.

County of Kent, Michigan

Special Projects - Federal Project Special Revenue Fund (282)

Fund Statement

	2018	2019		2020	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	1,651,971	1,701,587	1,701,500	1,787,275	5.0%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	89,545	-	-	1,000	NA
Total Revenues	1,741,516	1,701,587	1,701,500	1,788,275	5.1%
Expenditures By Category					
Personnel	2,621,798	2,824,116	2,824,100	2,955,530	4.7%
Supplies	135,660	136,668	136,600	251,471	84.1%
Other Services & Charges	521,122	607,897	607,800	556,099	-8.5%
Capital	67,490	19,000	19,000	18,000	-5.3%
Total Expenditures	3,346,071	3,587,681	3,587,500	3,781,100	5.4%
Net Revenues (Expenditures)	(1,604,555)	(1,886,094)	(1,886,000)	(1,992,825)	5.7%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	1,604,555	1,886,094	1,886,000	1,992,825	5.7%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	1,604,555	1,886,094	1,886,000	1,992,825	5.7%
Net Inc (Dec) in Fund Balance	-	-	-	-	NA
Fund Balance, beginning of year	56,871	56,871	56,871	56,871	0.0%
Fund Balance, end of year	\$ 56,871	\$ 56,871	\$ 56,871	\$ 56,871	0.0%

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolutions 9-8-16-66; 9-12-19-73; 9-12-19-74; 9-12-19-75; 9-26-19-81; and 9-26-19-84. For a complete listing of projects included in this fund, see the Special Revenue Funds Schedule of Uses of Financial Resources.

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DEBT SERVICE FUNDS

Debt Service Fund

To account for the retirement of principal and related interest and fiscal charges on long-term debt issued to fund various building and land acquisitions within Kent County.

Building Authority Debt Service Fund

To account for the retirement of principal and related interest and fiscal charges on long-term debt of the Kent County Building Authority. Financing for the correctional facility is supported by a dedicated tax millage paid by County property owners. Financing for the Human Services Complex is supported by a lease with the State of Michigan and the City of Grand Rapids.

DEBT SERVICE FUNDS**County of Kent, Michigan****Debt Service Funds**

Schedule of Uses of Financial Resources

Program Descriptions	2018	2019	2020		
	Actual	Adopted	Requested	Adopted	% Change
Series 2008A--Fuller Complex/Dist Ct	596,152	-	-	-	NA
Series 2008B--Spectrum Facility	214,748	-	-	-	NA
Series 2014--Court Land/82 Ionia	541,450	545,500	548,300	548,300	0.5%
Series 2014S--Park Meadows at MP	60,600	60,600	-	-	-100.0%
Series 2016--Jail Kitchen/Juve Det	1,637,250	1,635,500	1,635,125	1,635,125	0.0%
Series 2017A--E-911	1,693,325	1,693,975	1,693,300	1,693,300	0.0%
Series 2017B--Fuller/Dist Ct/DHHS	2,111,300	2,634,800	2,633,800	2,633,800	0.0%
Capital Lease--CGI A360	944,810	944,810	944,810	944,810	0.0%
Series 2019--Correctional Facilities	-	-	2,192,800	2,192,800	NA
Debt Service Fund	7,799,635	7,515,185	9,648,135	9,648,135	28.4%
Series 2005--Courthouse	4,343,928	4,340,944	4,340,938	4,340,938	0.0%
Series 2009--Correctional Facilities	3,014,639	2,981,529	-	-	-100.0%
Series 2010--Sheriff Admin Building	767,288	767,782	765,350	765,350	-0.3%
Building Authority Debt Service	8,125,854	8,090,255	5,106,288	5,106,288	-36.9%
Total Expenditures	\$ 15,925,489	\$ 15,605,440	\$ 14,754,423	\$ 14,754,423	-5.5%

County of Kent, Michigan

Debt Service Fund
Fund Statement

	2018	2019		2020	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	NA
Investments, Rents & Royalties	2,121	-	-	-	NA
Total Revenues	2,121	-	-	-	NA
Expenditures By Category					
Principal	4,589,810	4,409,810	4,409,810	5,969,810	35.4%
Interest	3,208,325	3,098,375	3,282,356	3,671,325	11.9%
Paying Agent Fees	1,500	7,000	7,500	7,000	-6.7%
Bond Sale Expense	-	-	158,579	-	-100.0%
Discounts on Bonds/Notes	-	-	113,100	-	-100.0%
Total Expenditures	7,799,635	7,515,185	7,971,345	9,648,135	21.0%
Net Revenues (Expenditures)	(7,797,514)	(7,515,185)	(7,971,345)	(9,648,135)	21.0%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	7,809,404	7,515,185	29,334,141	9,648,135	-67.1%
Transfers Out & Other Fin Uses	-	-	(21,974,683)	-	-100.0%
Total Other Financing Sources (Uses)	7,809,404	7,515,185	7,359,458	9,648,135	31.1%
Net Inc (Dec) in Fund Balance	11,890	-	(611,887)	-	-100.0%
Fund Balance, beginning of year	599,997	611,887	611,887	0	-100.0%
Fund Balance, end of year	611,887	\$ 611,887	\$ 0	\$ 0	0.0%

This is a memorandum budget not included in the General Appropriation Act. The table below identifies the facilities being financed in the Debt Service Fund and the funding source, or transfer in, for each.

Series / Facility	Transfers In from:				Total
	CIP Fund	Cor & Det Fund	General Fund	Special Project Fund	
Series 2014 -- Courthouse / 82 Ionia	\$ -	\$ -	\$ 548,300	\$ -	\$ 548,300
Series 2016 -- Jail Kitchen / Juvenile Det	-	1,635,125	-	-	1,635,125
Series 2017A -- E-911	-	-	-	1,693,300	1,693,300
Series 2017B -- Fuller Complex / Dist Ct / DHHS	823,950	-	1,809,850	-	2,633,800
Series 2019 -- Correctional Facilities	-	2,192,800	-	-	2,192,800
Capital Lease -- CGI A360	-	-	944,810	-	944,810
Total	\$ 823,950	\$ 3,827,925	\$ 3,302,960	\$ 1,693,300	\$ 9,648,135

DEBT SERVICE FUNDS

County of Kent, Michigan
Building Authority Debt Service Fund
 Fund Statement

	2018	2019		2020	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Intergovernmental	\$ 608,004	\$ 596,306	\$ 466,117	-	-100.0%
Investments, Rents & Royalties	7,516,750	7,493,949	6,976,400	5,106,288	-26.8%
Total Revenues	8,124,754	8,090,255	7,442,517	5,106,288	-31.4%
Expenditures By Category					
Principal	4,990,000	5,200,000	5,200,000	3,775,000	-27.4%
Interest	3,133,417	2,887,005	2,240,070	1,329,538	-40.6%
Paying Agent Fees	2,437	3,250	3,250	1,750	-46.2%
Bond Sale Expense	-	-	-	-	NA
Discounts on Bonds/Notes	-	-	-	-	NA
Total Expenditures	8,125,854	8,090,255	7,443,320	5,106,288	-31.4%
Net Revenues (Expenditures)	(1,100)	-	(803)	-	-100.0%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Fund Balance	(1,100)	-	(803)	-	-100.0%
Fund Balance, beginning of year	1,903	803	803	-	-100.0%
Fund Balance, end of year	\$ 803	\$ 803	\$ -	\$ -	NA

This is a memorandum budget not included in the General Appropriation Act. The table below identifies the facilities being financed in the Building Authority Debt Service Fund and the funding source for each.

<u>Series / Facility</u>	<u>Funding Source</u>	<u>Amount</u>
Series 2005 -- Courthouse	Funded 100% with rent receipts from the Courthouse General Fund Operating Budget. The City of Grand Rapids reimburses the County for 31.35% of court debt and maintenance costs.	\$ 4,340,938
Series 2010 -- Sheriff Administration Building	Funded 100% from the Sheriff General Fund Operating Budget.	765,350
Total		\$ 5,106,288

CAPITAL PROJECT FUNDS

Building Authority Construction Fund

To account for construction projects of the Building Authority.

Bond Capital Improvement Fund

To account for construction projects funded by bonds which currently includes various building and land acquisitions within Kent County.

Capital Improvement Fund

To account for revenue set aside for general public improvements.

CAPITAL PROJECT FUNDS**County of Kent, Michigan****Capital Project Funds**
Schedule of Uses of Financial Resources

	2018	2019	2020		% Change
	Actual	Adopted	Requested	Adopted	
Building Authority Construction Fund	-	-	-	-	NA
Juvenile Detention Replacement	11,761,263	-	-	-	NA
Public Safety Communications System	6,833,264	-	-	-	NA
Work Release Demolition	10,000	-	-	-	NA
Bonded Capital Project Fund	18,604,527	-	-	-	NA
Capital Improvement Program (CIP)	6,380,918	11,136,217	11,924,228	11,924,228	7.1%
Total Expenditures	\$ 24,985,444	\$ 11,136,217	\$ 11,924,228	\$ 11,924,228	7.1%

County of Kent, Michigan

Building Authority Construction Capital Project Fund
Fund Statement

	2018	2019		2020	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Investments, Rents & Royalties	2,170	-	2,231	-	-100.0%
Other Revenue	-	-	-	-	NA
Total Revenues	2,170	-	2,231	-	-100.0%
Expenditures By Category					
Personnel	-	-	-	-	NA
Other Services & Charges	-	-	-	-	NA
Capital	-	-	-	-	NA
Total Expenditures	-	-	-	-	NA
Net Revenues (Expenditures)	2,170	-	2,231	-	-100.0%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	(155,102)	-	-100.0%
Total Other Financing Sources (Uses)	-	-	(155,102)	-	-100.0%
Net Inc (Dec) in Fund Balance	2,170	-	(152,871)	-	-100.0%
Fund Balance, beginning of year	150,701	152,871	152,871	-	-100.0%
Fund Balance, end of year	\$ 152,871	\$ 152,871	\$ -	\$ -	NA

CAPITAL PROJECT FUNDS

County of Kent, Michigan

Bond Capital Improvement Project Capital Fund
Fund Statement

	2018	2019		2020	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	-	-	-	-	NA
Total Revenues	-	-	-	-	NA
Expenditures By Category					
Personnel	-	-	-	-	NA
Other Services & Charges	-	-	-	-	NA
Capital	18,594,527	-	4,197,040	-	-100.0%
Total Expenditures	18,594,527	-	4,197,040	-	-100.0%
Net Revenues (Expenditures)	(18,594,527)	-	(4,197,040)	-	-100.0%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	4,302	-	-	-	NA
Transfers Out & Other Fin Uses	(10,000)	-	-	-	NA
Total Other Financing Sources (Uses)	(5,698)	-	-	-	NA
Net Inc (Dec) in Fund Balance	(18,600,225)	-	(4,197,040)	-	-100.0%
Fund Balance, beginning of year	26,053,430	7,453,206	7,453,206	3,256,166	-56.3%
Fund Balance, end of year	\$ 7,453,206	\$ 7,453,206	\$ 3,256,166	\$ 3,256,166	0.0%

County of Kent, Michigan
Capital Improvement Program Capital Fund
Fund Statement

	2018	2019		2020	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	212,156	3,091,410	1,257,000	55,000	-98.2%
Investments, Rents & Royalties	91,000	-	-	-	NA
Other Revenue	2,272,020	323,892	30,000	617,249	90.6%
Total Revenues	2,575,176	3,415,302	1,287,000	672,249	-80.3%
Expenditures By Category					
Personnel	-	-	-	-	NA
Other Services & Charges	47,729	1,825,000	1,825,000	3,125,000	71.2%
Capital	4,051,887	8,486,067	6,957,500	7,975,278	-6.0%
Total Expenditures	4,099,616	10,311,067	8,782,500	11,100,278	7.7%
Net Revenues (Expenditures)	(1,524,440)	(6,895,765)	(7,495,500)	(10,428,029)	51.2%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	16,017,430	7,720,915	7,720,900	11,251,979	45.7%
Transfers Out & Other Fin Uses	(2,281,302)	(825,150)	(825,100)	(823,950) ⁽¹⁾	-0.1%
Total Other Financing Sources (Uses)	13,736,128	6,895,765	6,895,800	10,428,029	51.2%
Net Inc (Dec) in Fund Balance	12,211,688	-	(599,700)	-	NA
Fund Balance, beginning of year	13,179,660	25,391,348	25,391,348	24,791,648	-2.4%
Fund Balance, end of year	\$ 25,391,348	\$ 25,391,348	\$ 24,791,648	\$ 24,791,648	-2.4%

CIP project budget extension requests are reviewed by the County Administrator/Controller with available budget balances carried forward for those approved projects. The majority of the estimated fund balance is reserved for approved prior year projects that are expected to become part of the 2020 Amended Budget.

(1) The budgeted Transfer Out to the Debt Service Fund for 2020 of \$823,950, for the Series 2017B bonds, is summarized on page 61. The Transfer In line includes \$10,828,713 from the General Fund, and \$423,266 from the CIP Fund.

CAPITAL PROJECT FUNDS

County of Kent, Michigan

2020 Capital Improvement Program

Project Name	General Fund	Grants	Other	Total
X-ray Equip & Metal Detector Repl (Court/63rd/82 Ionia)	123,353	-	26,647	150,000
Courthouse Trane Centrifugal Chiller Upgrade	130,515	-	79,602	210,117
Fuller Complex Utility Equipment and Attachments	86,029	-	-	86,029
82 Ionia Parking Deck Repairs	200,000	-	-	200,000
Health Dept 700/740 Fuller Emergency Power Generators	200,000	-	-	200,000
320 Ottawa Parking Deck Repairs	60,000	-	-	60,000
Health Dept Main Entrance Renovation	37,575	-	-	37,575
City/County Work Plan	1,125,000	-	-	1,125,000
Human Services Lighting Control System Replacement	175,000	-	-	175,000
Human Services Porous Pavement Parking Lot	275,000	-	-	275,000
Health Fuller Complex Parking Lot C Lighting Upgrade	27,820	-	-	27,820
Strategic Capital	3,125,000	-	-	3,125,000
Facilities Management Total	5,565,292	-	106,249	5,671,541
Series 2017B - Fuller Complex/Dist Ct	823,950	-	-	823,950
Fiscal Services Total	823,950	-	-	823,950
Financial Management System Implementation	1,000,000	-	-	1,000,000
Telephone System Replacement	751,216	-	-	751,216
63rd District Court Redundant Fiber Connection	150,000	-	-	150,000
Move CourtView Database from Oracle to SQL Server	-	-	60,000	60,000
Switch Datacenter Connection	-	-	363,266	363,266
Information Technology Total	1,901,216	-	423,266	2,324,482
Pioneer Trail - West River Drive Connector	250,000	345,000	-	595,000
Two Rivers Park Public Access	45,000	-	15,000	60,000
Thornapple Riverbend Park Public Access	45,000	-	15,000	60,000
Trail Paving Maintenance Projects Various Locations	245,000	-	-	245,000
Restroom Luton Park	250,090	166,000	25,000	441,090
Walk-in Rental Cabins Wabasis Lake Campground	136,800	-	-	136,800
Wahlfield Park Dog Park & North Development - Phase 1	100,000	-	-	100,000
Parks Total	1,071,890	511,000	55,000	1,637,890
TruNarc Handheld Narcotics Analyzer	90,000	-	-	90,000
Jail Video Camera Project	95,000	-	-	95,000
Exterior Building Light and Camera Replacement	180,000	-	-	180,000
Replacement of 911 Operator Consoles	227,500	-	-	227,500
Replacement of Body Scanner	170,000	-	-	170,000
Glock 9mm duty weapon, holster, and ammo	200,000	-	-	200,000
Inmate Property Bag Conveyor Replacement	40,000	-	-	40,000
Carpet Replacement	75,000	-	-	75,000
Locker Room Air Handler Repl - Administration	80,000	-	-	80,000
Commander Control Stations Replacement	90,000	-	-	90,000
Sheriff Total	1,247,500	-	-	1,247,500
Electronic Access Control System	67,155	-	-	67,155
Aquarium Rockwork Renovation	45,000	-	-	45,000
Aquarium Re-Roof Project	56,710	-	-	56,710
Carnivore Holding Safety Upgrades	50,000	-	-	50,000
Zoo Total	218,865	-	-	218,865
Grand Total	10,828,713	511,000	584,515	11,924,228

INTERNAL SERVICE FUNDS

Risk Management and Benefits Fund

To account for claims related to public liability, workers' compensation, health, drug, dental benefits and other County insurance programs. The County is primarily self-insured and finances its insurance payments by billing other funds for their respective share.

Equipment Fund

To account for major office equipment purchases in a revolving fund. This fund will be reimbursed by benefiting departments over the useful life of the equipment. This allows departments to avoid periodic budget spikes when equipment needs to be replaced while avoiding interest payments to external financing companies.

Vehicle Pool Fund

To account for vehicles purchases in a revolving fund. This fund will be reimbursed by benefiting departments over the useful life of the vehicle. This allows departments to avoid periodic budget spikes when vehicles need to be replaced.

INTERNAL SERVICE FUNDS**County of Kent, Michigan****Internal Service Fund**
Schedule of Uses of Financial Resources

	2018	2019	2020		% Change
	Actual	Adopted	Requested	Adopted	
Health Insurance	16,470,722	16,000,000	16,500,000	16,500,000	3.1%
Prescription	5,622,091	6,000,000	6,000,000	6,000,000	0.0%
Liability Insurance	1,956,914	2,216,538	2,450,359	2,450,359	10.5%
Dental Insurance	1,631,457	1,720,000	1,720,000	1,720,000	0.0%
Unemployment Compensation	61,701	100,000	100,000	100,000	0.0%
Workers Compensation	657,929	282,300	757,375	757,375	168.3%
Sick and Accident Plan	541,486	-	745,000	745,000	NA
Risk Management Fund	26,942,300	26,318,838	28,272,734	28,272,734	7.4%
Office Equipment Fund	108,207	57,317	128,813	128,813	124.7%
Vehicle Pool Fund	9,398	60,920	40,033	40,033	-34.3%
Total Expenditures	\$ 27,059,905	\$ 26,437,075	\$ 28,441,580	\$ 28,441,580	7.6%

County of Kent, Michigan

Risk Management Internal Service Fund
Fund Statement

	2018	2019		2020	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Charges for services	1,889,171	2,092,528	2,092,000	2,293,816	9.6%
Investments, Rents & Royalties	590,941	314,300	314,000	619,500	97.3%
Other Revenue	23,342,376	20,630,800	20,630,000	22,559,189	9.4%
Total Revenues	25,822,488	23,037,628	23,036,000	25,472,505	11%
Expenditures By Category					
Personnel	171,191	213,670	213,000	223,405	4.9%
Supplies	-	150	-	150	NA
Other Services & Charges	26,769,769	25,905,018	25,905,000	27,849,179	7.5%
Capital	1,341	200,000	200,000	200,000	0.0%
Total Expenditures	26,942,300	26,318,838	26,318,000	28,272,734	7.4%
Net Revenues (Expenditures)	(1,119,812)	(3,281,210)	(3,282,000)	(2,800,229)	-14.7%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	31,219	5,000	5,000	5,000	0.0%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	31,219	5,000	5,000	5,000	0.0%
Net Inc (Dec) in Net Assets	(1,088,593)	(3,276,210)	(3,277,000)	(2,795,229)	-14.7%
Net Position, beginning of year	15,803,730	14,715,137	14,715,137	11,438,137	-22.3%
Net Position, end of year	\$ 14,715,137	\$ 11,438,927	\$ 11,438,137	\$ 8,642,908	-24.4%

This is a memorandum budget not included in the General Appropriation Act.

INTERNAL SERVICE FUNDS

County of Kent, Michigan
Office Equipment Internal Service Fund
Fund Statement

	2018	2019		2020	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Charges for services	150,993	94,285	94,000	183,792	95.5%
Investments, Rents & Royalties	9,597	-	-	-	NA
Other Revenue	11,418	-	-	-	NA
Total Revenues	172,007	94,285	94,000	183,792	96%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	71,517	57,317	57,000	128,813	126.0%
Capital	36,690	-	-	-	NA
Total Expenditures	108,207	57,317	57,000	128,813	126.0%
Net Revenues (Expenditures)	63,800	36,968	37,000	54,979	48.6%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Net Assets	63,800	36,968	37,000	54,979	48.6%
Net Position, beginning of year	764,045	827,846	827,846	864,846	4.5%
Net Position, end of year	\$ 827,846	\$ 864,814	\$ 864,846	\$ 919,825	6.4%

This is a memorandum budget not included in the General Appropriation Act.

County of Kent, Michigan

Vehicle Pool Internal Service Fund
Fund Statement

	2018	2019		2020	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Charges for services	20,849	67,319	67,000	78,217	16.7%
Investments, Rents & Royalties	2,549	500	2,000	2,400	20.0%
Other Revenue	-	-	-	-	NA
Total Revenues	23,398	67,819	69,000	80,617	17%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	9,398	60,920	60,000	40,033	-33.3%
Capital	-	-	-	-	NA
Total Expenditures	9,398	60,920	60,000	40,033	-33.3%
Net Revenues (Expenditures)	14,000	6,899	9,000	40,584	350.9%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	294,000	300,000	300,000	261,900	-12.7%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	294,000	300,000	300,000	261,900	-12.7%
Net Inc (Dec) in Net Assets	308,000	306,899	309,000	302,484	-2.1%
Net Position, beginning of year	-	308,000	308,000	617,000	100.3%
Net Position, end of year	\$ 308,000	\$ 614,899	\$ 617,000	\$ 919,484	49.0%

This is a memorandum budget not included in the General Appropriation Act.

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Delinquent Tax Revolving Fund

To account for and stabilize annual revenues for local taxing units. It does this by paying our local communities 100% of their share of delinquent real property taxes in anticipation of the collection of those taxes by the County Treasurer. The County funds the Delinquent Tax Revolving Fund by borrowing money and issuing revolving fund notes. Payment of the notes is made from the proceeds of delinquent tax collections. Once the notes are paid in full, any surplus in the fund may be transferred to the County General Fund by action of the Board of Commissioners.

Public Works

To account for the operation and maintenance of facilities managed by the Kent County Department of Public Works. Financing is provided primarily by charges for services.

Housing Commission

The Kent County Housing Commission is a policy-making body which oversees the distribution of rental assistance to low-income residents of the County.

ENTERPRISE FUNDS**County of Kent, Michigan****Enterprise Funds**

Schedule of Uses of Financial Resources

Program Descriptions	2018	2019	2020		% Change
	Actual	Adopted	Requested	Adopted	
Delinquent Tax Anticipation Notes	4,979,357	5,754,500	5,834,422	5,834,422	1.4%
Public Works	43,294,104	46,402,135	49,078,018	49,078,018	5.8%
Housing Commission	4,474,146	-	-	-	NA
Total Expenditures	\$ 52,747,607	\$ 52,156,635	\$ 54,912,440	\$ 54,912,440	5.3%

County of Kent, Michigan
Delinquent Tax Enterprise Fund
 Fund Statement

	2018	2019		2020	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ 2,970,157	\$ 2,986,000	\$ 2,986,000	\$ 2,883,000	-3.4%
Intergovernmental	-	-	-	-	NA
Charges for services	467,488	645,000	645,000	645,000	0.0%
Investments, Rents & Royalties	317,196	312,300	312,000	482,500	54.6%
Other Revenue	45,204	-	-	-	NA
Total Revenues	3,800,045	3,943,300	3,943,000	4,010,500	1.7%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	508,871	1,071,000	1,071,000	1,186,122	10.7%
Capital	3,050	50,000	50,000	12,800	-74.4%
Debt	367,437	530,500	530,000	535,500	1.0%
Total Expenditures	879,357	1,651,500	1,651,000	1,734,422	5.1%
Net Revenues (Expenditures)	2,920,688	2,291,800	2,292,000	2,276,078	-0.7%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	(4,100,000)	(4,103,000)	(4,103,000)	(4,100,000)	-0.1%
Total Other Financing Sources (Uses)	(4,100,000)	(4,103,000)	(4,103,000)	(4,100,000)	-0.1%
Net Inc (Dec) in Net Assets	(1,179,312)	(1,811,200)	(1,811,000)	(1,823,922)	0.7%
Net Position, beginning of year	11,793,186	10,613,874	10,613,874	8,802,874	-17.1%
Net Position, end of year	\$ 10,613,874	\$ 8,802,674	\$ 8,802,874	\$ 6,978,952	-20.7%

This is a memorandum budget appropriated by the approval of the Kent County Treasurer.

ENTERPRISE FUNDS

County of Kent, Michigan

Public Works Enterprise Fund
Fund Statement

	2018	2019		2020	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Charges for services	40,191,472	41,655,400	41,655,000	42,828,370	2.8%
Investments, Rents & Royalties	1,335,297	515,000	515,000	1,595,000	209.7%
Other Revenue	3,926,125	4,231,735	4,231,000	4,654,648	10.0%
Total Revenues	45,452,894	46,402,135	46,401,000	49,078,018	5.8%
Expenditures By Category					
Personnel	5,585,085	5,004,477	5,004,000	5,416,014	8.2%
Supplies	540,637	535,600	535,000	596,000	11.4%
Other Services & Charges	34,967,093	38,584,008	38,584,000	40,621,504	5.3%
Capital	1,931,013	1,962,700	1,962,000	2,151,750	9.7%
Debt	270,276	315,350	315,000	292,750	-7.1%
Total Expenditures	43,294,104	46,402,135	46,400,000	49,078,018	5.8%
Net Revenues (Expenditures)	2,158,791	-	1,000	-	-100.0%
Other Financing Sources (Uses)					
Other Capital Contributions	319,946	-	-	-	NA
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	319,946	-	-	-	NA
Net Inc (Dec) in Net Assets	2,478,737	-	1,000	-	-100.0%
Net Position, beginning of year	91,697,217	94,175,953	94,175,953	94,176,953	0.0%
Net Position, end of year	\$ 94,175,953	\$ 94,175,953	\$ 94,176,953	\$ 94,176,953	0.0%

This is a memorandum budget appropriated by the Kent County Public Works Board.

County of Kent, Michigan
Housing Commission Enterprise Fund
 Fund Statement

	2018	2019		2020	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	4,365,516	-	4,281,300	-	-100.0%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	500	-	8,790	-	-100.0%
Other Revenue	4,563	-	-	-	NA
Total Revenues	4,370,579	-	4,290,090	-	-100.0%
Expenditures By Category					
Personnel	325,116	-	261,610	-	-100.0%
Supplies	1,927	-	1,890	-	-100.0%
Other Services & Charges	4,147,103	-	4,026,590	-	-100.0%
Capital	-	-	-	-	NA
Debt	-	-	-	-	NA
Total Expenditures	4,474,146	-	4,290,090	-	-100.0%
Net Revenues (Expenditures)	(103,568)	-	-	-	NA
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Net Assets	(103,568)	-	-	-	NA
Net Position, beginning of year	294,649	191,082	191,082	191,082	0.0%
Net Position, end of year	\$ 191,082	\$ 191,082	\$ 191,082	\$ 191,082	0.0%

This is a memorandum budget, the Kent County Housing Commission Board is scheduled to act on this budget at its meeting in December 2019.

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MILLAGE RATES & PROPERTY TAX REVENUE

Property Tax is the primary source of revenue for the County's General Fund. Property tax revenue is based on four variables: taxable valuation, the operating millage, delinquencies, and tax abatement/capture programs initiated by local governmental units. The taxable valuation is based on the assessed property valuation of agricultural, commercial, industrial, and residential parcels, both real and personal property. The County's maximum operating millage rate is fixed, subject only to rollback based on the "Headlee" provisions in the state constitution. Application of the authorized millage rate to current taxable valuation produces the total gross tax levy. After recognition of exemption for the taxable valuation of properties located in renaissance zones/ industrial facility tax districts, changes in delinquencies, and capture of tax increments by local governments, the County's net tax levy is determined.

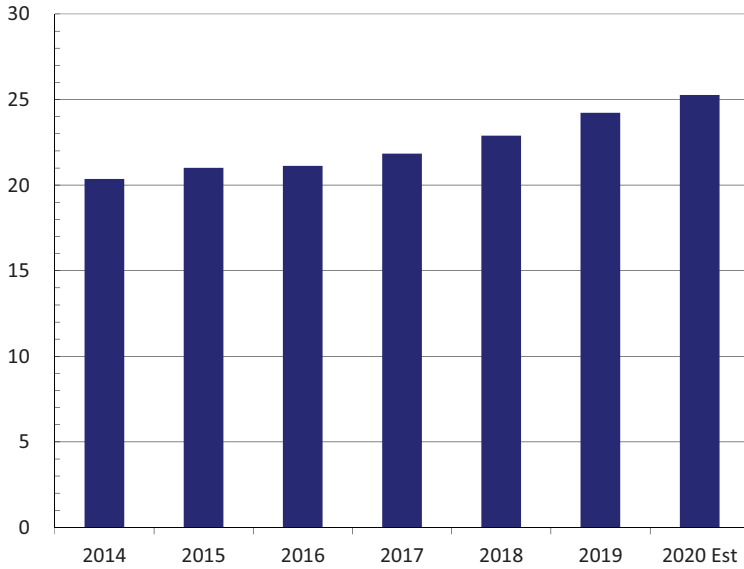
Michigan Public Act 357 of 2004 changed the collection schedule for the operating property tax levy. Beginning with the 2005 summer tax levy, one-third of the county operating property tax levy was billed on July 1, 2005. In 2006, two-thirds of the operating tax levy was billed in the summer. In 2007, the entire operating tax levy was billed in the summer. Winter tax bills were reduced each year by the same amount. Special millages are excluded and will continue to be billed in December each year. The excess cash flows derived from acceleration of the property tax levy were placed into a reserve account from which the County could draw to replace the suspended State Revenue Sharing program distributions. The reserve account was depleted in 2011, the County was 100% back on the State Revenue Sharing program as of 2012.

The estimated 2020 operating millage rate is 4.2571 mills per \$1,000 of taxable value, this is unchanged from the 2019 rate. The 2019 special millage rates used for the 2020 budget are as follows: correctional facility millage is 0.7777, the senior services millage is 0.4926, the zoo/museum millage is 0.4335, the veterans services millage is 0.0491 mills, and the early childhood millage is 0.2484 mills. The total estimated millage rate for the 2020 budget is 6.2584 per \$1,000 of taxable value. This rate represents a 0.0363 mill reduction from the millage rate levied in 2019 due to the impact of the Headlee Rollback on the special approved millages.

The Kent County State Taxable Value has increased from \$20.3532 billion in 2014 to \$24.2195 billion in 2019. This represents a 19.0% increase or an average annual increase of 3.8%. The increase from 2018 to 2019 is 5.8%. It is estimated that the taxable valuation will increase to \$25.2602 billion, or 4.3%, in 2020. The entire 2020 estimated operating levy, or 4.2571 mills, is applied to the 2020 estimated taxable value of \$25.2602 billion to generate \$104.6 million (after set-aside for tax capture and delinquencies) in property tax revenue.

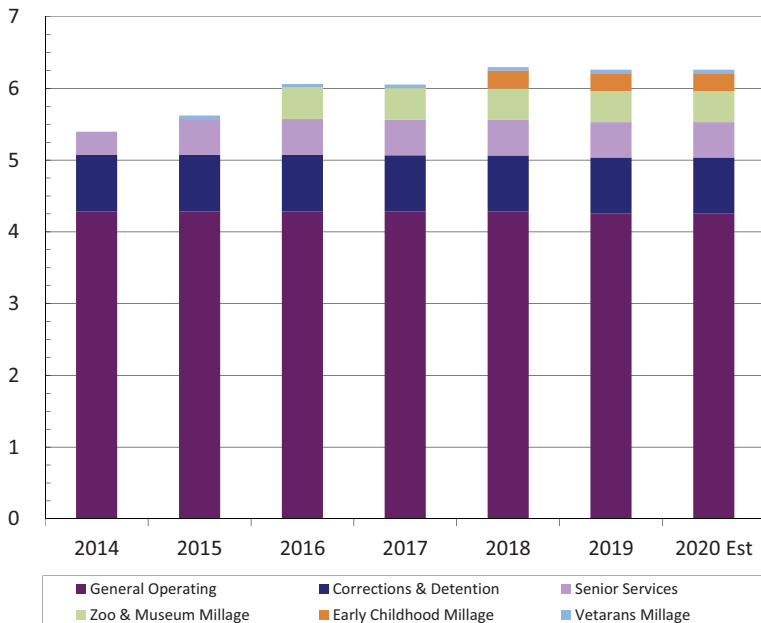
MILLAGE RATES & PROPERTY TAX REVENUE

State Taxable Value *(in billions)*



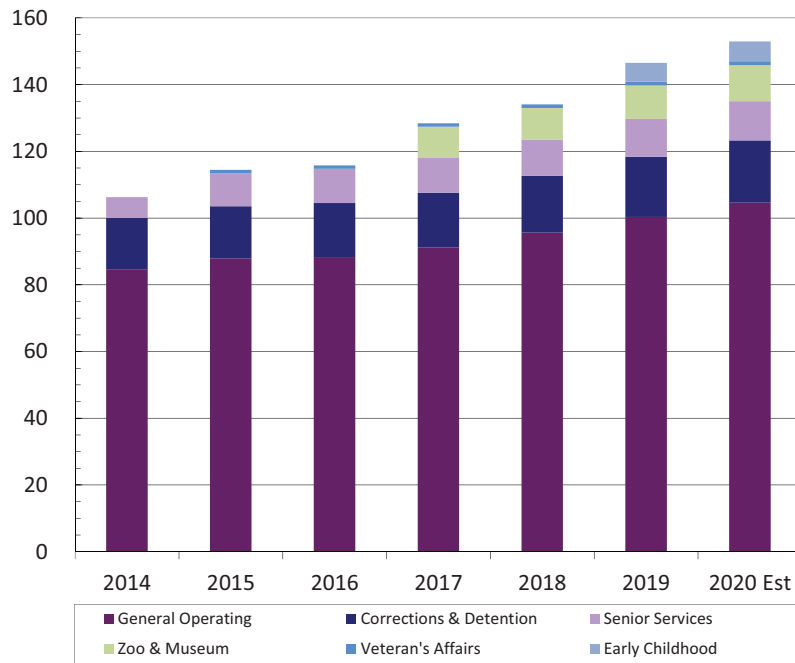
The Kent County State Taxable Value has increased from \$20.3532 billion in 2014 to \$24.2195 billion in 2019. This represents a 19.0% increase or an average annual increase of 3.8%. The increase from 2018 to 2019 is 5.8%. It is estimated that the taxable valuation will increase to \$25.2602 billion, or 4.3%, in 2020. From 2000 to 2008, the average annual increase was nearly 6.4%.

Millage Rates



The estimated operating millage rate to be levied for 2020 is 4.2571 mills, this is unchanged from 2019. The 2019 special millages, used for the 2020 budget, are as follows: the correctional facility millage is 0.7777, the senior services millage is 0.4926, zoo/museum millage is 0.4335, the early childhood millage is 0.2484, and the veteran's affairs millage is 0.0491. The total estimated millage rate used for the 2020 budget is 6.2584, this rate represents a 0.0363 mill reduction from the 2019 levied millage rate due to the impact of the Headlee Rollback.

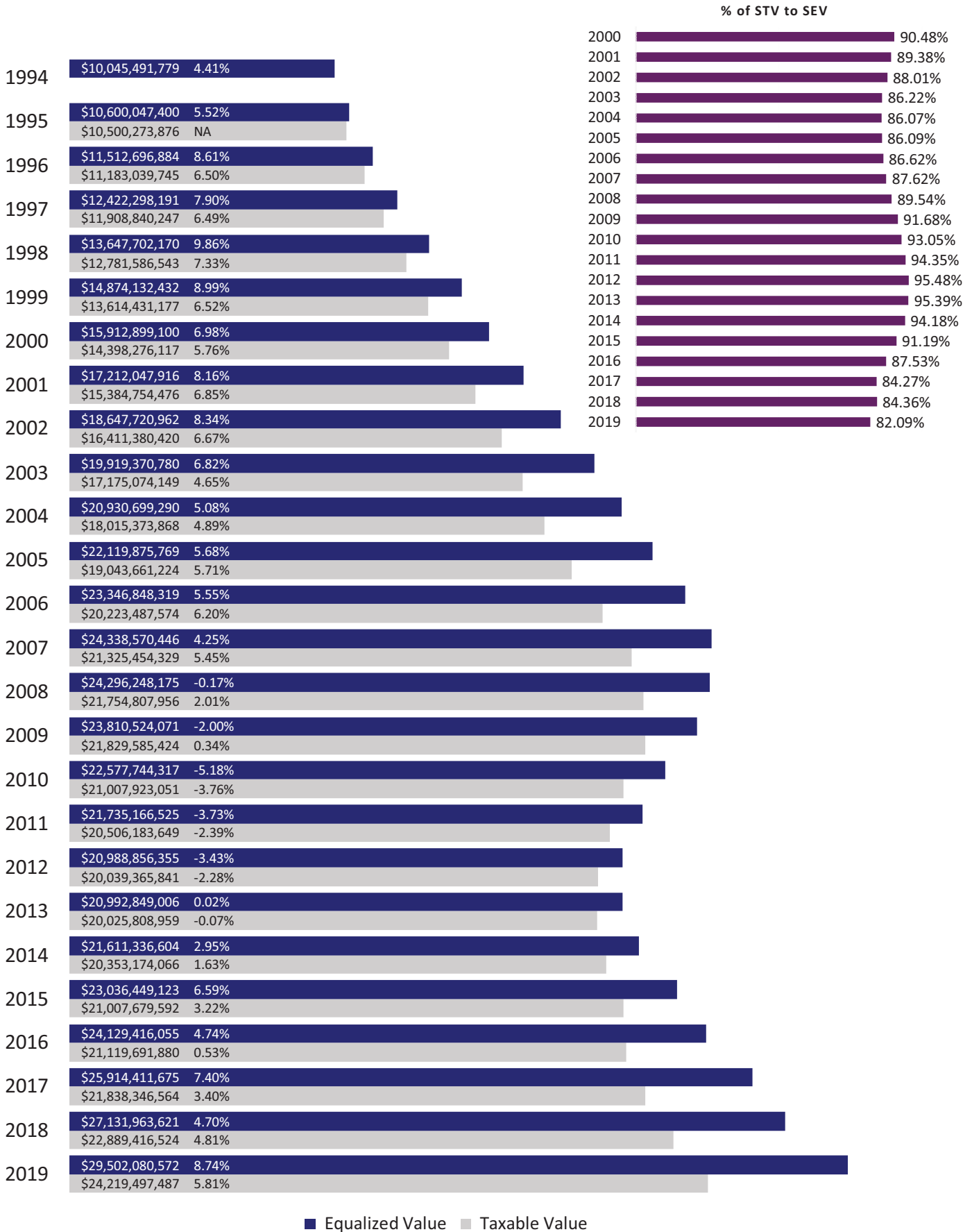
Property Tax Revenue *(in millions)*



Property tax revenue, based on the estimated increase in the STV, will increase 4.3%, from \$146.5 million estimated for 2019 to \$152.9 million estimated for 2020. The total General Operating levy is estimated to increase \$4.3 million, or 4.3%, from \$100.3 million estimated for 2019 to \$104.6 million estimated for 2020.

MILLAGE RATES & PROPERTY TAX REVENUE

County State Equalized and State Taxable Values by Year



PERSONNEL

**County of Kent, Michigan
Personnel by Fund**

Fund	Fund Description	Authorized
101	General Fund	1,010.78
215	Friend of the Court Fund	102.00
221	Health Fund	248.33
229	Lodging Excise Tax Fund	1.00
256	Register of Deeds Automation Fund	1.55
260	Indigent Defense Fund	4.00
263	Concealed Pistol Licensing Fund	1.00
265	Drug Law Enforcement Fund	2.00
272	State Special Project Fund	14.00
279	Special Project Fund	107.96
280	LTD Special Project Fund	1.50
282	Federal Special Project Fund	28.00
283	Community Development (CDBG) Fund	5.00
284	Community Action (KCCA) Funds	26.00
292	Childcare Fund	161.47
293	Veteran's Services Fund	8.00
517	Public Works Fund	60.13
535	Housing Commission Fund	5.00
677	Insurance Fund	1.00
Total		1,788.72

Includes Elected Officials, Judges, and Board of Commissioners.

**County of Kent, Michigan
Personnel by Department**

Department	Fund	Authorized
Bureau of Equalization	101	14.00
	101	128.00
	215	99.00
	272	2.00
	280	1.00
	292	156.47
Circuit Court		386.47
	101	44.45
	256	1.55
	263	1.00
Clerk/Register of Deeds		47.00
Cooperative Extension	101	2.00
District Court	101	33.00
Drain Commission	101	5.50
	101	20.95
	221	4.00
	292	5.00
Facilities Management		29.95
	101	36.05
	677	1.00
Fiscal Services		37.05
Health Department	221	244.33
Human Resources	101	14.40
Information Technology	101	36.00
	283	5.00
	284	14.00
	285	3.50
	286	8.50
	535	5.00
KCCA/Housing Com		36.00
Medical Examiner	101	5.00
Parks Department	101	64.51
	101	33.70
	260	1.00
	280	0.50
Policy Administration		35.20
Probate Court	101	15.40
	101	41.50
	272	10.00
	282	27.00
Prosecutor's Office		78.50
Public Works	517	60.13
	101	504.33
	215	3.00
	260	3.00
	265	2.00
	272	2.00
	279	107.96
	282	1.00
Sheriff Department		623.29
	101	12.00
	229	1.00
Treasurer's Office		13.00
Veterans Affairs	293	8.00
Grand Total		1,788.72

Includes Elected Officials, Judges, and Board of Commissioners.

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