



Kent County Tax Report

2023

**Prepared by the
Kent County Administrator's Office**



Kent County Mission

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

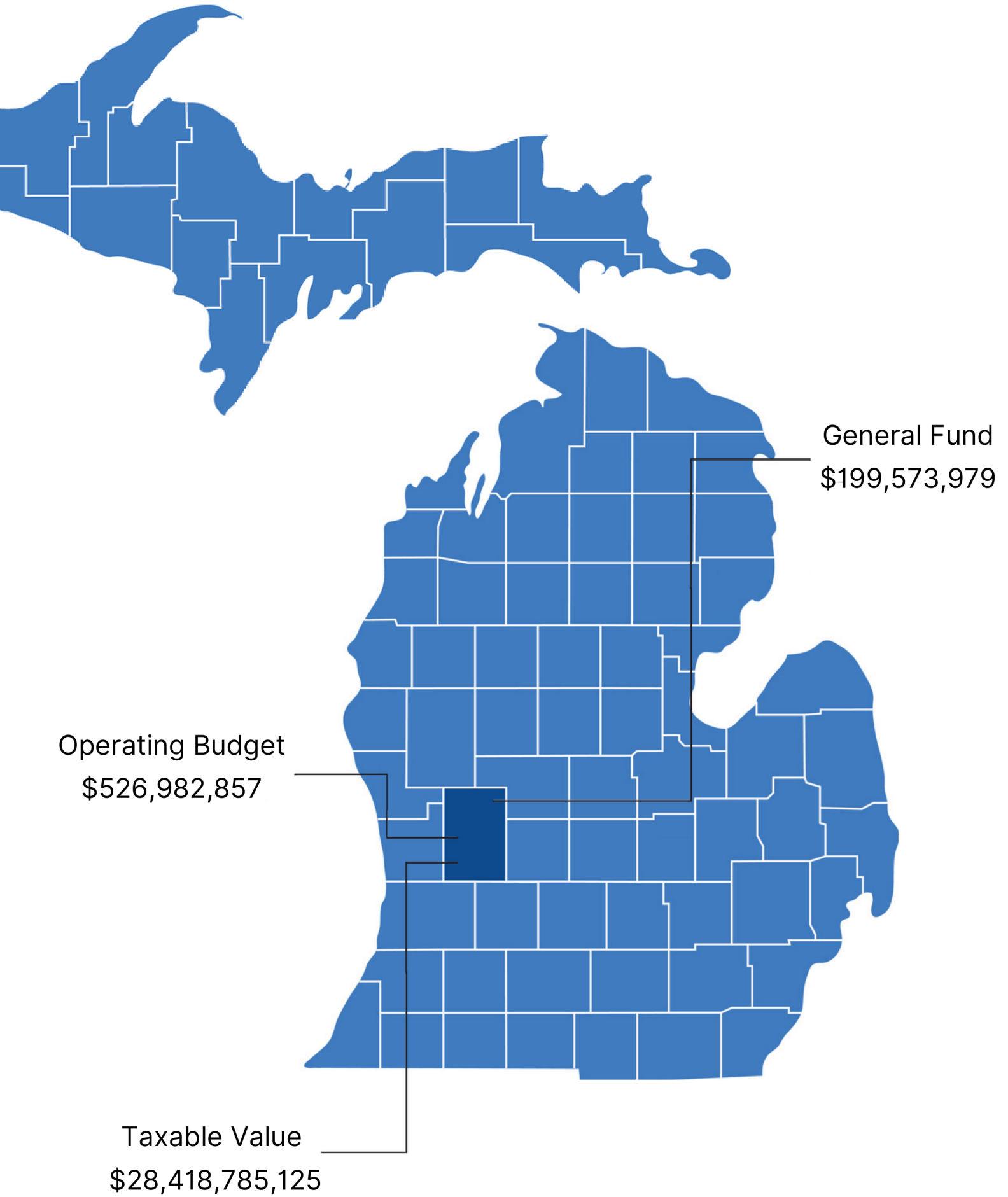


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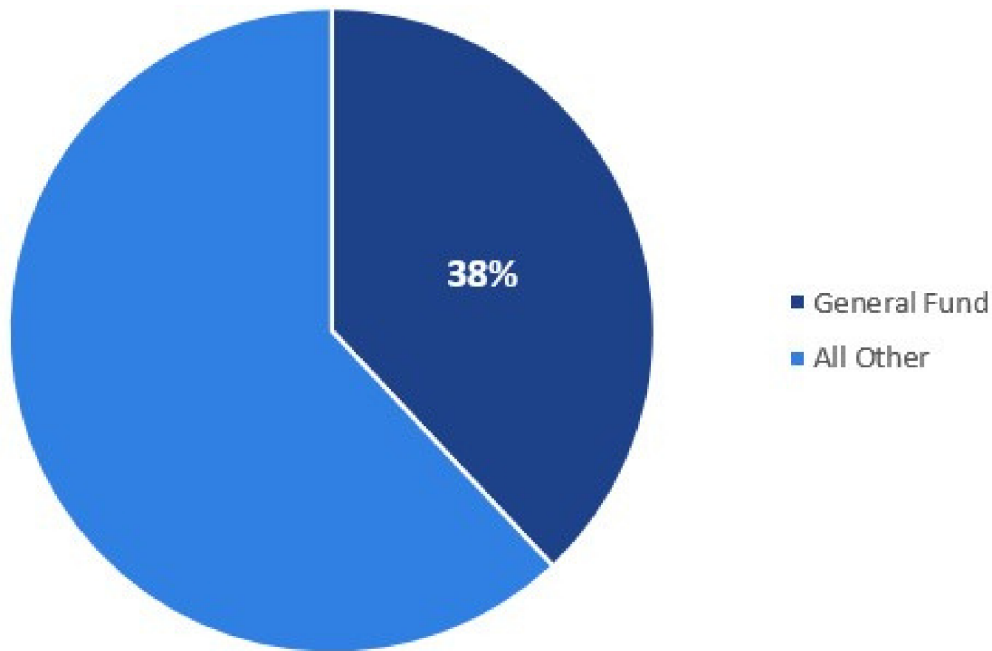
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Overview

County government is designed by the Michigan State Constitution to be an extension of state government and an agency for providing services that meet local needs. The services provided by Kent County are a result of state mandates, mutual agreements between governmental units, and policy decisions by the elected Board of Commissioners.

The purpose of the 2023 Tax Report is to highlight the scope of services provided by Kent County and to present the revenue sources, specifically, the County Property Tax Levy. This report will outline how County General Fund dollars provide support to departments and elected offices (Figure 1). Additionally, the report includes Kent County population data, an examination of the County Property Tax Levy, the total taxes collected and a summary of how taxes contribute to the County General Fund.

Figure 1: 2022 General Fund as a Budget Percentage

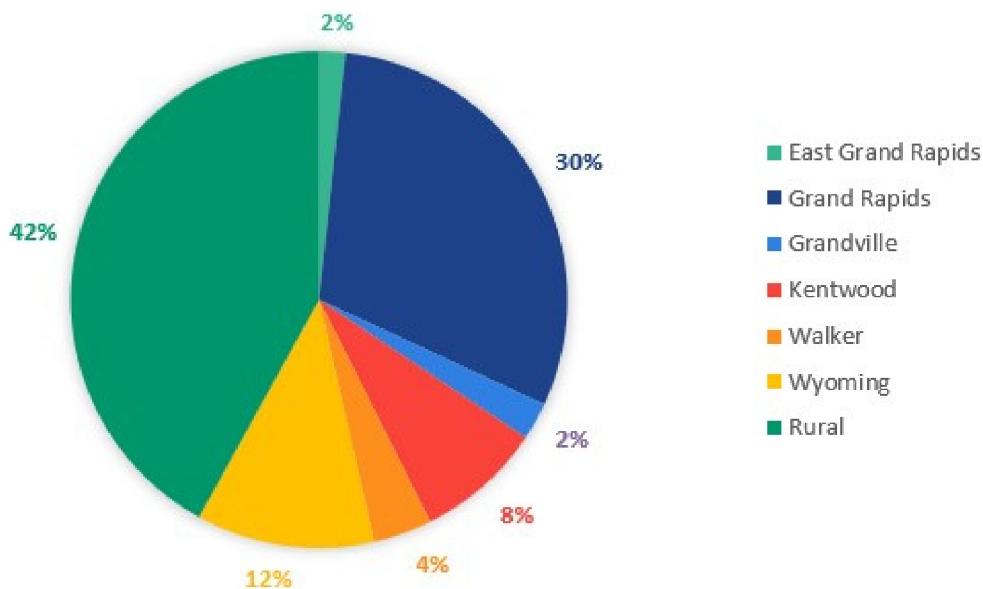


Kent County

Kent County is comprised of approximately 864 square miles and includes nine cities, five villages, and 21 townships. Kent County is home to a young, diverse, and educated population, with 28 percent of the population identifying as ethnic or racial minorities and 51 percent of residents are below the age of 35. Approximately 29 thousand residents in Kent County are Veterans. Ninety percent of residents have a high school diploma and college education rates are higher than state and national averages. The 2022 population of the County is estimated at 657,974. [1] Between 2017 and 2021, Kent County’s total population grew 3.39 percent. Fifty-eight percent of the population in Kent County reside in urban communities and the remaining 42 percent reside in rural cities, villages, and townships (Figure 2).

Kent County’s departments, offices, and agencies provide an array of services, including public health and wellness programs; evaluation of water quality; support for veterans, children, and vulnerable adults; public safety and courts: waste, recycling, and conservation; parks; oversight of elections; and vital records. Providing more than 80,000 clinic visits, creating innovative programming, repairing roads, and managing one of the nation’s largest urban parks and beaches for over 100,000 visitors a year, the County contributes to improving the quality of life for residents. Additionally, through public-private partnerships, the County plays an important role in the Gerald R. Ford International Airport, Network 180, and the John Ball Zoo. The Road Commission and Drain Commissioner’s offices also maintain hundreds of miles of critical water and road infrastructures.

Figure 2: Kent County Population

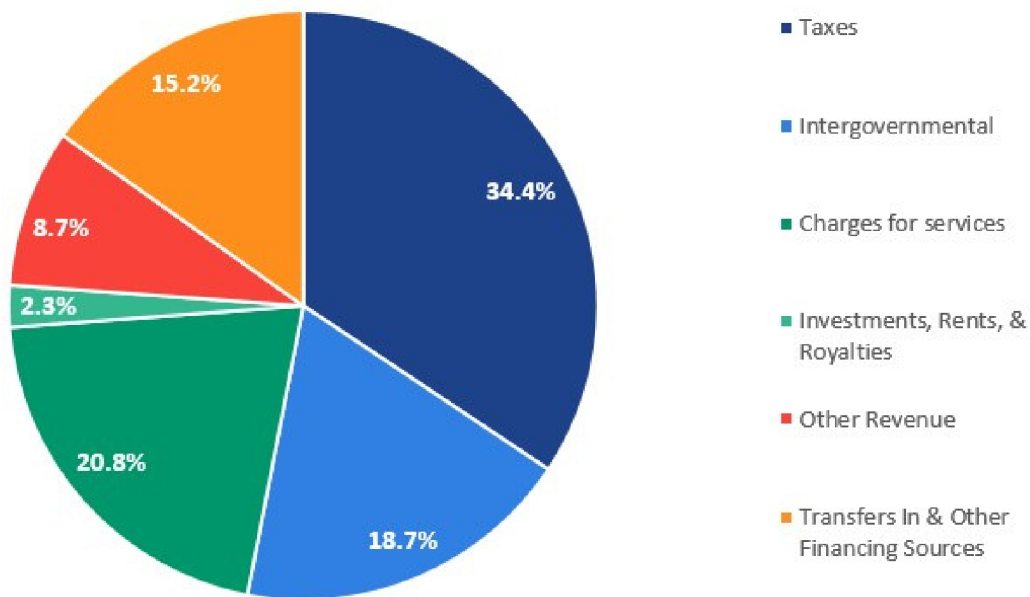


[1] Retrieved 12/27/2022 <https://data.census.gov/table?g=05000000US26081&y=2021&tid=DECENNIALPL2020.P1>

Kent County Operating Budget

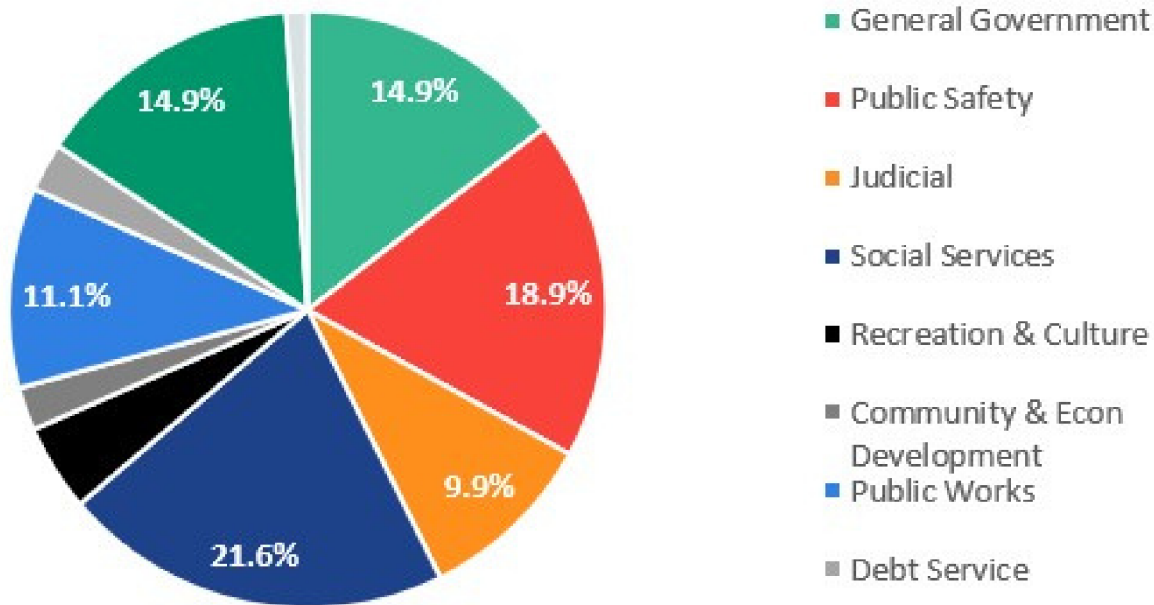
The 2022 operating budget for Kent County totaled \$526,982,857. County revenues were \$516,535,284. Approximately 34% or \$177.5 million of county revenue originated from property taxes (Figure 3). Remaining revenues included intergovernmental revenues, charges for services, investments, rents, & royalties and transfer in & other financing sources.

Figure 3: 2022 Revenues By Category



The 2022 expenditures for Kent County totaled \$526,982,857 including services, transfers Out and In Other Financial Uses, and an appropriation lapse (Figure 4).

Figure 4: 2022 Expenditures By Function



The General Property Tax Levy

The General Property Tax Levy is authorized through Public Act 206 of 1893 and is based on taxable value as limited by Proposal A of 1994. In the State of Michigan, real property and personal property are taxed uniformly at the same millage rates. There are legislative, economic, and social factors that create unique factors among communities.

At the county level, the State Equalized Value (SEV) is growing at a faster rate than the State Taxable Value due to Proposal A as it limits the amount of the 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. [2]

[2] Retrieved accesskent.com/Departments/FiscalServices/pdfs/2022/Budget_Summary.pdf p.8

The assessment of property value is determined by comparing similarly situated properties to current market value utilizing methods applied uniformly from the approved state tax commission assessor manual. The annual assessment process is a State of Michigan mandate. [3] By conducting an annual assessment, Kent County establishes accurate property values, which ensures equitable property tax contributions.

Taxable Value

In Michigan, taxable value is the basis of the General Property Tax Levy. Specifically, millage rates are applied to taxable value, which is separated by property class type: real and personal. Real property is a class of property that cannot be moved. It comprises land and buildings and consists of agricultural, commercial, industrial, developmental, and residential property classes. Personal property is a class of property that can be moved from one location to another and includes furniture, fixtures, tools, vehicles, machinery, and equipment. Personal property consists of commercial personal, industrial personal, and utility personal property.

Operating Levy

The Kent County operating levy is established each year by the Board of Commissioners. The 2022 operating rate for Kent County is 4.1850, which is the 13th lowest of the 83 counties in the State of Michigan. This levy has been in place since 2020. For reference, the County was authorized to levy 4.3000 mills as of December 2017. In addition to the operating levy, property taxes can include state education tax, extra voted millages, building & site, debt, college, intermediate schools, township/cities/village operating, and local authorities. For Kent County residents, the operating levy may equate to a small percentage of annual property taxes.

Kent County Tax Revenue

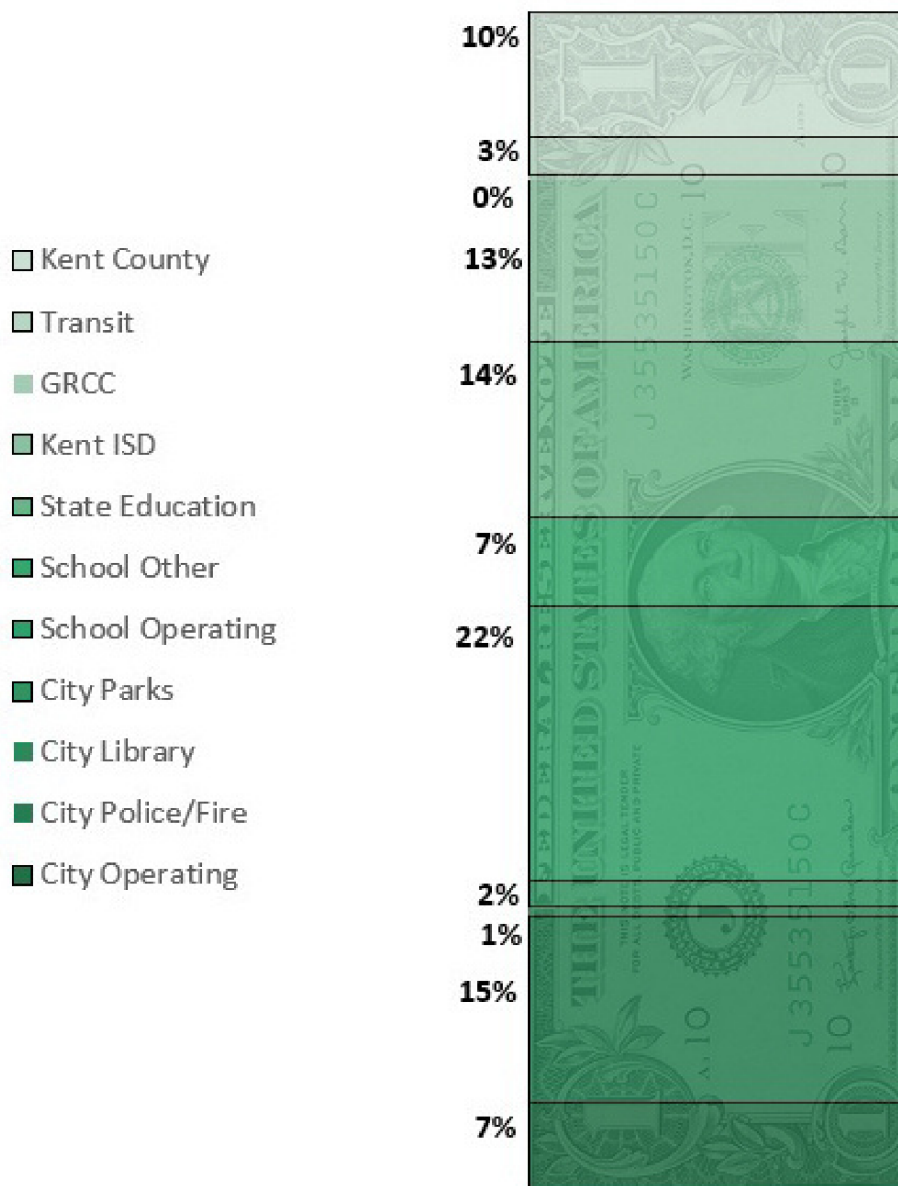
County services are funded, in part by, property taxes. There are many physical, environmental, governmental, social, and economic forces contributing to property value. Between 2017 and 2022, the State Taxable Value for Kent County increased from approximately \$21,838,346,564 to \$28,418,785,125.

Kent County residents access a variety of county services and service utilization rates vary as communities have differing needs, differing infrastructures, and differing access to alternative revenue sources (charter millage, local income tax, etc.). All communities in Kent County benefit from county services.

[3] MCL 211.10

The 2022 State Taxable Value of the real and personal property increased 7.01 percent over the 2021 State Taxable Value, which was \$26,557,114,520 [4]. The 2022 taxable values for Kent County equals \$28,418,785,125. [5] The tax levy for a county is required to reflect accurate values based on highest and best uses of vacant land and improved properties. When examining the tax system, it is important to note that the county’s tax levy is only one of many different taxing authorities that exist for residents of Kent County. The taxing authorities and rates vary from municipality to municipality in the County. However, the county tax levy is the same for all residents and often is a smaller percentage of the combined taxing authorities. (Figure 5).

Figure 5: Taxing Authority as a Percentage



[4] Retrieved 6/30/2023 [accesskent.com/Departments/Equalization/pdfs/EqualizationReports/2022.pdf](https://www.accesskent.com/Departments/Equalization/pdfs/EqualizationReports/2022.pdf)

[5] Source: 2022 Kent County Equalization Report p. 5

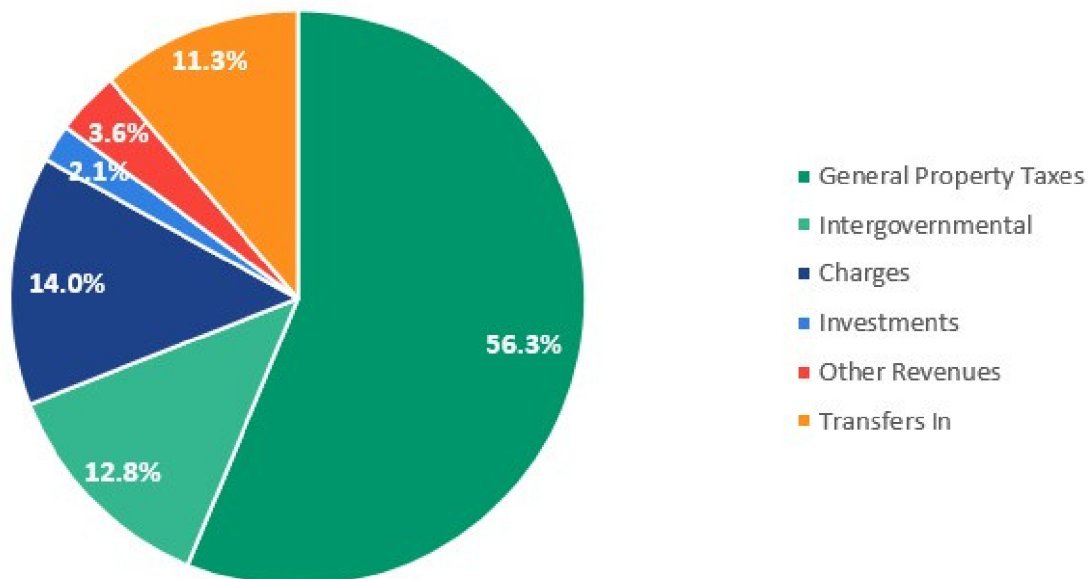
County General Fund

The 2022 General Fund budget totaled \$199,573,979 [6]. The General Property Tax Levy equaled approximately 56.3 percent or \$112,301,010. The remaining 43.7 percent or \$87,272,969 of the General Fund is comprised of multiple revenues, including charges for services, intergovernmental revenue, investments, fines & licenses, and other.

General Fund Revenues

County general funds are generated from a variety of countywide sources, which may include court fines and fees, marriage license fees, pistol permits, penalties and interest on taxes, payments in lieu of taxes, bond forfeitures, state grants, cigarette taxes, and fees for other services. Intergovernmental Revenues provides \$25,525,143 million or 12.8% of the County's General Fund revenue. Transfers In generally come from two primary sources, the Corrections/Detention Fund, and the Delinquent Tax Anticipation Notes fund. (Figure 6)

Figure 6: 2022 General Fund Revenues By Categories



[6] Fiscal Services, 2024 Summary Budget pg. 24

General Fund Expenditures

Property taxes help pay for vital county services tied to property ownership such as local road law enforcement and emergency services, health department services as well as an extensive park network. In 2022, General Fund budgeted expenditures totaled \$199,573,979, which was a 3.8% increase compared to 2021 (Figure 7).

Health & Human Services
\$7.5 million



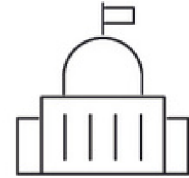
Judicial Services
\$27.4 million



Public Safety
\$71.8 million



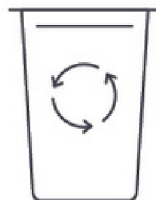
General Government
\$41 million



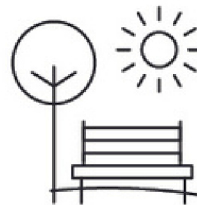
Transfer-Out
\$49.7 million



Public Works
\$763,224



Cultural & Recreational
\$6.4 million

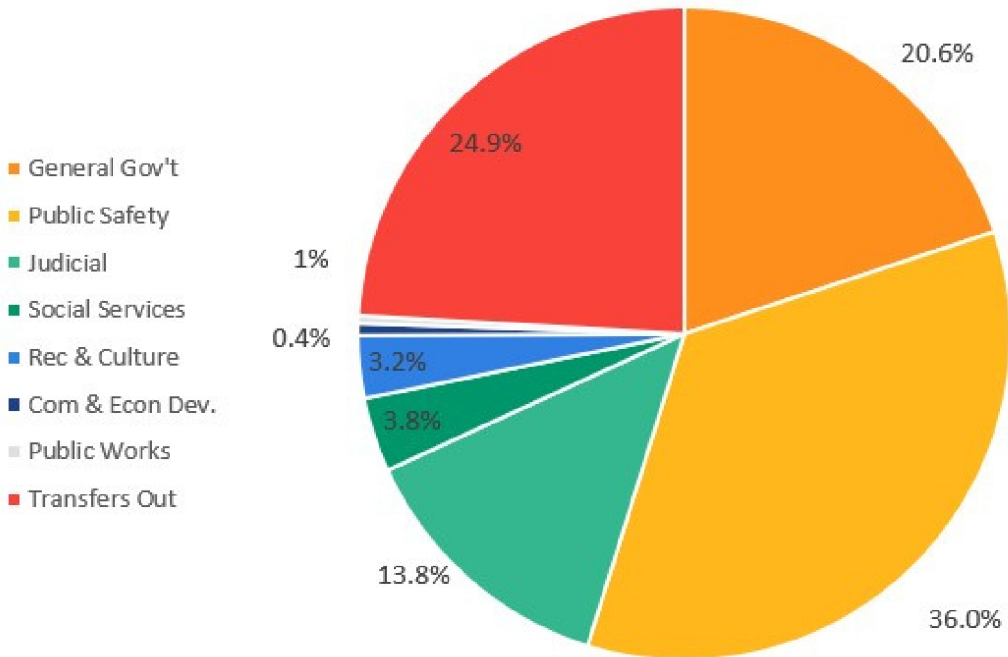


Community & Economic Development
\$1.2 million



- **General government** and administrative services include functions as the County Clerk, County Treasurer, Bureau of Equalization and Drain Commissioner, as well as the administrative infrastructure necessary to deliver countywide services.
- **Public safety** includes the Kent County Correctional Facility, Work Release, Road Patrol, E911 Dispatch and Emergency Management Services.
- **Judicial services** include the 17th Circuit Court Criminal and Family Division, Probate Court, 63rd District Court, and Prosecuting Attorney.
- **Health & Human services** General Fund allocation leverages additional funding from the state and federal governments.
- **Cultural and recreational services** include the County Parks, John Ball Zoological Garden.
- **Community and Economic Development** including Kent/MSU Extension.
- **Public Works** - Drain Commission
- **Transfers-out** include funds utilized to provide a “match” or supplement other funding sources such as the Fire Commission, Friend of the Court, Health Department, Circuit Court Child Care Fund, Debt Service, Special Projects, and the Michigan Department of Health and Human Services.

Figure 7: 2022 General Fund Expenditures By Function



General Fund Services

The County maintains Administrative Services to manage the day-to-day operations. The County Administrator's Office is responsible for assisting the Board of Commissioners in meeting identified goals; developing annual budget recommendations; developing procedures to accompany board policies, providing legal counsel in all legal county matters: conducting program, departmental, and management analyses; coordinating the pursuit of the board's legislative agenda, and providing general administrative support.

The Human Resources Department works to lower costs by developing policies, services, and practices that result in a healthier and more productive workforce. The County maintains the Information Technology Department, which provides efficient and effective infrastructure and delivery of technology-based services. The County's Facilities Management Department plans for, maintains and furnishes county buildings, including the jointly owned Courthouse, 82 Ionia (housing the Friend of the Court and Prosecutor), two District Court locations, Kent/MSU Cooperative Extension, Health Department Offices, the Animal Shelter and the Human Services Complex. Additionally, the County's Fiscal Services Department provides strong fiscal management that enables Kent County to stand out as one of few counties in the nation that maintains a AAA bond rating from major credit rating agencies. This bond rating saves taxpayer's dollars when capital investments are necessary. Fiscal Services also provides oversight to Fleet Services, Risk Management, Kent County Fire Commission and Purchasing divisions. In 2022, the Board of Commissioners allocated approximately \$34.5 million to support Administrative Services for the County.

The Bureau of Equalization (BOE) is statutorily required to report annually to the Board of Commissioners regarding the County assessed and taxable values, sources of income, and the millage rates levied throughout the county for all taxing authorities. In 2022, the Board of Commissioners allocated \$1.58 million to support Equalization and the Property Description and Mapping Division.

The Kent County Clerk and Register of Deeds offices are a combined elected office. The Clerk/Register serves as Clerk of the 17th Circuit Court and is also the Clerk of the Board of Commissioners. In 2022, the Board of Commissioners allocated \$4.05 million to support the services of the County Clerk.

The Drain Commissioner maintains 577 miles of drains and 388 storm water detention ponds to protect property from flooding and erosion. The Drain Commissioner supports cities and townships with storm water master plans, model storm water ordinances, floodplain mapping, reviewing development projects, and by sizing storm sewers. In 2022, the Board of Commissioners allocated \$763,224 to fund these services.

The County Treasurer is mandated by state statutes to administer a process to collect and disburse current year property taxes that are generated from the countywide the General Property Tax Levy. In 2022, the Board of Commissioners allocated \$1.5 million to the County Treasurer.

To promote and ensure public safety, the Fire Commission was created as a partnership between Kent County and participating rural municipalities. In 2022, the Board of Commissioners approved \$1,010,551 from the General Fund to support the Fire Commission.

Civil & Criminal Justice System

As required by Michigan State Constitution and various state statutes, Kent County provides the capital infrastructure, staffing and administration of the 17th Circuit Court, Prosecutor's Office, Probate Court, and the 63rd District Court to adjudicate civil and criminal matters and enforce court ordered sanctions. In 2022 the Board of Commissioners allocated \$27.4 million of the General Fund to operate the Judicial system.

In 2022, the County Board of Commissioners allocated \$17.1 million to support mandated Circuit Court – Civil, Criminal, and Family Division services. The Family Law Division is responsible for the establishment of paternity and the securing of child support payments.

The Prosecutor's Office performs statutorily mandated services on behalf of Kent County residents. These services include appearances in criminal proceedings and family law matters brought on behalf of the People of the State of Michigan as well as appearances in delinquency, neglect, mental competence, and guardianship cases. In 2022, the Board of Commissioners allocated \$5.5 million to support the Prosecutor's Office.

The Probate Court is a Court of statutory jurisdiction, primarily concerned with the protection of incapacitated individuals and their assets, and the proper transfer of assets at death. The Court exercises jurisdiction and supervision in the probating of wills and administration of estates and trusts of deceased persons by personal representatives and trustees. In 2022, the Board of Commissioners allocated \$1.6 million to operate the Probate Court.

Although not included in the percentage of the General Fund categorized as Judicial functions, the Friend of the Court (FOC) is the enforcement division of the Circuit Court that works to enforce court orders that are issued through the Family Division. To support the efforts of the FOC, in 2022 the Board of Commissioners "transferred-out" \$2.1 million to fund the operation of the Friend of the Court enabling the court to leverage state funds.

State statutes mandate the establishment of district courts and provide the classification and location of the courts. In Kent County, state statutes mandate that the County operate and maintain the 63rd District Court, which provides mandated services. Required by statute, the mandatory disbursements were transfers of monies to the Kent District Library and, depending on case type, to the Secretary of State and/or various state funds (Civil Filing Fee Fund, Judicial Electronic Filing Fund, State Court Fund, Juror Compensation Reimbursement Fund, Justice System Fund, Crime Victim Rights Fund, State Game and Fish). In 2022, the total distribution to Kent District Library from the 63rd District Court was \$472,275.

Kent County Sheriff's Office (KCSO)

In 2022, the Board of Commissioners allocated \$71.8 million of the General Fund to operate and maintain the Correctional Facility, Work Release Program, Road Patrol, E911 Dispatch, and other emergency services.

Of this amount, \$41.3 million was designated for the operation and maintenance of the Correctional Facility. The funds to support the provision of the correctional facility are generated from the General Property Tax Levy (4.1850 mills), the Corrections and Detention Millage (.7717 mills), and from fees and charges. Of the total budget for the Correctional Facility, \$17.8 million is contributed from the General Fund, \$18.8 million is generated from the Corrections and Detention Millage, \$730,000 from the jail per diem fee charged to municipalities, and \$4 million from other fees.

The next largest allocation of the \$71.8 million in General Fund dollars was \$23 million for Law Enforcement operations. These monies provide a base level service of road patrol service to 21 townships, community policing services, a detective bureau, crime scene specialists, training unit, records management, specialty teams, and clerical staff.

Providing emergency services to our Kent County residents generally begins with a phone call from the public followed by the appropriate resources being sent to resolve the issue. To accomplish this, the Sheriff's Office manages police and fire E911 answering services and dispatch for all municipalities in Kent County, except the City of Grand Rapids. The 2022 General Fund appropriation for Communications and Dispatch was \$6,048,599 million.

Lastly, \$1.4 million from the General Fund was allocated for Administration Services to assist with the management of Corrections, Road Patrol, Investigations, and Support Services. Animal Control operations were previously under the purview of the Health Department's Environmental Health Division. Following a 2020 report from Private Sector Consultants and a feasibility study conducted by the KCSO command staff, the decision was made to move Animal Control to the KCSO under the Road

Patrol Division. The Sheriff's Office offers Animal Control Officers relevant scenario training, oversight in rapidly unfolding legal and civil rights matters, and the preservation of due process through consistent enforcement efforts, and a robust communications strategy that responds regularly to crisis situations with concise and transparent messaging.

In addition to the above-mentioned General Fund operations, the Sheriff's Office provides non-general funded services including but not limited to collaborations with Friend of the Court, security for the 17th Circuit, 61st District, and 63rd District Courts, Parks security and patrols, School Resource Officers in partnership with several local school districts, Community Police Officers with some townships, and a Marine program during summer to patrol the area lakes, and contracted township patrols.

Human Services

Kent County supports human services by providing financial and administrative support for Community Action and the Health Department as well as financial support to the State of Michigan's Kent County Department of Health and Human Services, Network180, and other community-based organizations. In 2022, the Board of Commissioners authorized a "transfer-out" of \$24.5 million for human services, of which \$9.4 million was budgeted to the Health Department, \$15.1 million for 17th Circuit Court and the DHHS Child Care Funds.

The Health Department provides essential services for county residents, including services mandated by the State of Michigan. The funding provided by the County enables the Health Department to leverage additional funds from the state and federal governments and other private sources to support programs and services that assist in maintaining the welfare of the entire community. In 2022, 57.5 percent of the Health Department's budget was supported by state, federal and private funding, 23.7 percent from the County, 8.8 percent from user fees, and 10.0 percent from Medicaid and private insurance reimbursements for services. Of the \$9.4 million in "transfer-out" monies provided to the Health Department, \$5.7 million was utilized to leverage outside grant funds from state, federal, and private sources, and the remaining \$3.7 million was utilized to support ongoing operation of programs and services to meet community needs. The Health Department operates four public health clinics and provides a significant number of services in the areas of routine and travel immunizations, oral health, nutrition services for pre & post-natal women, infants and children, as well as testing and treatment of sexually transmitted infections, HIV and tuberculosis. Additionally, public health nurses, social workers, dieticians and community health workers make thousands of home visits each year to improve maternal and child health. Health Department staff also conduct hearing and vision screens, teach school students skills needed to avoid substance use, perform health screens for refugees, deliver education and case management services for children with elevated blood lead

levels, provide support to families with children who have complex health needs, and many other public health services in the community. Other areas of responsibility for the Health Department are to promote a healthy environment and protect people from environmental hazards. Through the Division of Environmental Health, the Health Department protects residents from consuming contaminated water by ensuring drinking water wells and septic systems are properly constructed and installed. Another area of focus is lead poisoning response and prevention. Sanitarian staff were trained and certified to investigate homes for the root causes of childhood lead poisoning and find lead before a child has been exposed. Additionally, KCHD and the City of Grand Rapids co-created a joint awareness campaign focused on the hazards of childhood lead exposure.

The Environmental Health Division works with business owners to promote and ensure a culture of food safety within restaurants and mobile units licensed throughout Kent County. Annually, every restaurant is inspected at least twice. The Division also investigates consumer and foodborne illness outbreak complaints. Through these countywide services to maintain health and safety standards, residents can enjoy food prepared and served throughout the county, building a stronger economy to attract employers and residents. Fees paid by food establishments offset a portion of the costs to provide inspection services. The County's General Fund contributes to the cost of the program as well.

The Kent County Animal Shelter (KCAS) provides temporary care and shelter for lost, abandoned, and surrendered animals while seeking placement of animals into responsible homes. KCAS educators and volunteers provide information through humane education programs and community outreach events. KCAS strives to reduce pet overpopulation through targeted community spay/neuter and education, often partnering with non-profit organizations to maximize impact. KCAS maintains community outreach and support programs to help keep families and pets together by providing pet training resources, pet food, and pet supplies, as well as resources for low-cost veterinary care and access to pet-friendly housing. KCAS' fundamental philosophy is "Saving lives. Connecting families. Serving the community."

Also, the County General Fund transfers funds to provide Medical Examiner services that are mandated by the state. The Office of the Medical Examiner is mandated by law under Act 181, P.A. 1953, as amended, to investigate certain types of death. These deaths include sudden and unexpected deaths, accidental deaths, violent deaths, and deaths of children 18 and under without significant medical history. The Medical Examiner has the authority under state law to order an autopsy to determine or confirm the cause and manner of death. In 2022, the Board of Commissioners allocated \$1.9 million to the Medical Examiner's Office.

The Department of Health and Human Services (DHHS) is a state agency to which the County is mandated to, “within its discretion,” appropriate funds for certain activities. Kent County provides local funding to support DHHS. In 2022, Kent County provided \$484,825 to fund programs for community-based organizations that offer solutions to unmet needs of county families, when other funding sources are limited or not available. The County also pays 50 percent of the costs to provide care for children who are delinquent or at risk of abuse and neglect as determined by the Court. In 2022, these Child Care Funds provided by the County totaled \$15.1 million. Youth are served through “In Home Care” and “Out of Home” programs, such as the Child Sexual Abuse Intervention Program, Parenting Education Classes, Family Life Skills, and Substance Use Disorder Treatment Programs.

Veterans' Services

The Kent County Veterans Services Department provides information, referrals, and support services to honorably discharged wartime veterans and their families. With funding from the Veterans millage and state grants, the Department provides federal claims assistance through Certified Veteran Services Officers. Veterans also benefit from wellness programs and supportive services through county staff and community organizations, such as housecleaning for disabled veterans, dental care, and individual and family therapy. In 2022, the operating budget for Veterans Services equaled \$1,363,270. Additionally, the County General Fund provides approximately \$300,000 annually to Veteran’s Services, which includes mandated services.

Cultural and Recreation Services; Community Development

In 2022, the Board of Commissioners allocated approximately three percent of the General Fund for culture and recreation services to enhance and maintain a higher quality of life in Kent County.

Kent/MSU Cooperative Extension is a partnership between Michigan State University Extension and Kent County. The Cooperative Extension helps Kent County residents improve their quality of life by bringing the vast knowledge and resources of MSU directly to individuals, communities, and businesses. With General Fund support of \$483,031 Kent/MSU Extension provides programs across four main services areas: Agriculture and Agribusiness, Children and Youth Development, Community Food and Environment, and Health and Nutrition.

Specific programs are implemented based on identified needs of county residents. For example, MSU Extension provides education to Kent County farmers to increase farmers' success while protecting the environment, ensuring food safety, reaching new markets, and advancing agriculture through applied research. MSU Extension's robust health education delivery model reaches both urban and rural areas with topics in nutrition education, social and emotional health, food safety and preservation and chronic disease prevention. Additionally, MSU Extension promotes youth development programs ranging from science and technology to clothing and textiles in locations across farms, townships, cities, and suburbs.

The Kent County Parks Department provides residents with traditional park amenities as well as recreational opportunities not typically found in local city and township parks. The Board of Commissioners approved an allocation of \$6.4 million from the General Fund to the Parks Department in 2022.

The Parks Department emphasizes large regional parks offering diverse natural areas to explore and manages over 7,463 acres of land on 43 properties and trails, offering a wide range of recreational opportunities. Family and corporate reservations, swimming, hiking, cross-country skiing, and golf at a four-start golf course. Also, the Department operates a campground with 90 campsites and eight rental cabins at Wabasis Lake Park.

Additionally, as funding permits, the Parks Department also seeks to strategically acquire and protect greenspace to ensure the park system will continue to meet the recreational needs of a growing population. The current emphasis in land acquisition is on expanding the existing parks, particularly where population growth is expected to lead to increased demands for recreational opportunities. The department also holds undeveloped greenspace for a few new parks planned for eventual development in underserved areas of the County.

Conclusion

Just over half of the General Fund is supported through the County Property Tax Levy. Some of the General Fund dollars go directly into services for residents, while other funds go toward leveraging state and federal funds, which ultimately increase services provided to Kent County residents. As a result, all areas of the county benefit from the services and funding leveraged, which Kent County provides. Additionally, Kent County's operating mill is set below 85 percent of 83 counties in Michigan. Despite being set lower than others, Kent County efficiently implements successful initiatives and supports over 250 underfunded mandated services.

In summary, this report provides important insights into the financial and programmatic aspects of a collaborative Kent County community. The provision of taxpayer funded services countywide enriches the social welfare and quality of life in each individual community as well as the economic health and stability of the entire region. The County also provides facilities and functions such as the jail and health department that, without the countywide provision of these services, each township, city and village in Kent County would have to offer the necessary resources to build the infrastructure, administer the programs, and deliver the services. This additional fiscal responsibility would take valuable resources away from other community needs were each municipality to provide these services separately.

Appendix A

ALL FUNDS SUMMARY

County of Kent, Michigan

All Funds By Function

Statement of Revenues, Expenditures, and Changes in Fund Balances

	2020		2021		2022	
	Actual	Percent	Adopted	Percent	Adopted ⁽¹⁾	Percent
Revenues By Category						
Taxes	\$ 159,272,417	26.6%	\$ 169,060,500	34.8%	\$ 177,474,824	34.4%
Intergovernmental	187,729,144	31.3%	78,480,818	16.2%	96,760,490	18.7%
Charges for services	95,780,733	16.0%	100,929,145	20.8%	107,279,470	20.8%
Investments, Rents & Royalties	13,244,112	2.2%	13,312,780	2.7%	11,706,285	2.3%
Other Revenue	43,406,909	7.2%	46,165,775	9.5%	44,783,905	8.7%
Total Revenues	499,433,316	83.4%	407,949,018	84.0%	438,004,974	84.8%
Transfers In & Other Fin Sources	99,554,106	16.6%	77,498,012	16.0%	78,530,310	15.2%
Total Sources	598,987,422	100.0%	485,447,030	100.0%	516,535,284	100.0%
Expenditures By Function						
General Government	88,408,783	15.3%	75,300,516	15.2%	78,517,712	14.9%
Public Safety	97,642,768	16.9%	96,809,043	19.5%	99,778,498	18.9%
Judicial	44,486,611	7.7%	52,234,180	10.5%	52,312,503	9.9%
Social Services	117,862,969	20.4%	101,315,113	20.4%	113,704,937	21.6%
Recreation & Culture	19,745,682	3.4%	19,924,067	4.0%	25,252,319	4.8%
Community & Econ Development ⁽²⁾	52,486,538	9.1%	11,565,430	2.3%	12,541,538	2.4%
Public Works	42,238,049	7.3%	53,152,755	10.7%	58,604,754	11.1%
Debt Service	14,842,997	2.6%	14,768,854	3.0%	14,126,392	2.7%
Total Expenditures	477,714,398	82.8%	425,069,959	85.7%	454,838,653	86.3%
Transfers Out & Other Fin Uses	99,560,479	17.2%	77,495,512	15.6%	78,644,204	14.9%
Appropriation lapse	-	0.0%	(6,500,000)	-1.3%	(6,500,000)	-1.2%
Total Uses	577,274,877	100.0%	496,065,471	100.0%	526,982,857	100.0%
Net Inc (Dec) in Fund Balance	\$ 21,712,545		\$ (10,618,441)		\$ (10,447,573)	

(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.

Appendix B

GENERAL FUND

County of Kent, Michigan

General Fund By Category Statement of Revenues, Expenditures, and Changes in Fund Balances

	2020		2021		2022		
	Actual	% of Tot	Adopted	% of Tot	Adopted	% of Tot	% of Chg
Revenues By Category							
Taxes	\$ 104,217,071	56.4%	\$ 106,782,565	55.5%	\$ 112,301,010	56.3%	5.2%
Intergovernmental	21,979,434	11.9%	21,860,266	11.4%	25,525,143	12.8%	16.8%
Charges for services	27,841,181	15.1%	29,529,546	15.4%	27,966,281	14.0%	-5.3%
Investments, Rents & Royalties	4,718,854	2.6%	4,359,765	2.3%	4,153,380	2.1%	-4.7%
Other Revenue	6,896,514	3.7%	7,169,475	3.7%	7,140,865	3.6%	-0.4%
Total Revenues	165,653,054	89.6%	169,701,617	88.3%	177,086,679	88.7%	4.4%
Transfers In & Other Fin Sources	19,134,338	10.4%	22,550,000	11.7%	22,487,300	11.3%	-0.3%
Total Sources	184,787,392	100.0%	192,251,617	100.0%	199,573,979	100.0%	3.8%
Expenditures By Category							
Personnel	82,453,262	45.0%	98,784,070	51.4%	102,213,882	51.2%	3.5%
Supplies	2,287,988	1.3%	2,760,915	1.4%	2,952,312	1.5%	6.9%
Other Services & Charges	41,515,925	22.7%	46,391,127	24.1%	48,203,968	24.2%	3.9%
Capital	3,004,879	1.6%	2,477,793	1.3%	2,985,298	1.5%	20.5%
Total Expenditures	129,262,054	70.6%	150,413,905	78.2%	156,355,460	78.3%	4.0%
Transfers Out & Other Fin Uses	53,771,477	29.4%	48,337,712	25.1%	49,718,519	24.9%	2.9%
Appropriation lapse	-	0.0%	(6,500,000)	-3.4%	(6,500,000)	-3.3%	0.0%
Total Uses	183,033,531	100.0%	192,251,617	100.0%	199,573,979	100.0%	3.8%
Net Inc (Dec) in Fund Balance	\$ 1,753,861		\$ -		\$ -		

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.



Office of the Administrator
County Administration Bldg.
300 Monroe Ave N.W.
Grand Rapids, MI 49503-2206

accesskent.com