

2011
ANNUAL BUDGET

Kent County, Michigan



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October 4, 2010

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

RE: 2011 Kent County Budget Recommendation

As the Chief Administrative and Financial Officer of the County, it is my responsibility to develop and submit the proposed annual budget for review and approval. The proposed 2011 Annual Budget represents the 13th budget that I have presented to the Kent County Board of Commissioners. As we have come to expect, the elected officers, department directors, and judiciary continue to rise to the challenge and have done an exceptional job of holding the line on requests in this very challenging environment, while minimizing the reduction in services to our citizens. Care has been taken to ensure provision of core services while attempting to limit the impact on our General Fund reserves, as directed by the Finance & Physical Resources Committee.

This document is one of many tools used by the Board in its decision-making process. And while the budget 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. Thus, the budget should be considered as a means to many ends, but not the end itself.

The 2011 proposed budget for both operating and capital needs has a gross expenditure requirement of \$353.7 million, which is a 4.9% decrease from the adopted 2010 budget. The proposed budget includes operating expenditures of \$351.6 million, and capital expenditures of \$2.1 million. Projected revenues and existing fund balances (reserves) will be adequate to cover the proposed expenditures.

This proposed budget:

- Plans for expenditures that can be supported by current revenues and existing reserves;
- 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.

This budget is one of balance: balancing many demands that have different constituencies; balancing 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 balancing new or newer initiatives with services that have traditionally been considered the core responsibility of the County. For the eighth time in as many years, department directors were requested to provide two variations

of their expenditure needs. Every department was very thoughtful in recommending the reductions proposed. Budget targets were provided and explanation was provided as to the service/program reductions required to meet the targets. I appreciate the responses to our current fiscal challenge that the department directors and their respective budget staffs offered.

Key Dates

A public hearing on the proposed 2011 Budget and millage rates is necessary. It is recommended that the hearing be held in conjunction with the Board meeting on Thursday, November 4, 2010, at 8:30 a.m. The Board should establish the public hearing date at its meeting on October 14, 2010. Formal action on the 2011 Budget is scheduled for the November 18, 2010.

Budget Summary

Category	2010	2011
Taxes	\$ 121,193,138	\$ 117,913,564
Intergovernmental	63,993,002	66,485,600
Charges for services	83,031,337	81,509,730
Reimbursements	41,771,751	41,121,246
Investment earnings	4,841,298	2,713,625
Other	32,130,363	30,956,742
Total Revenues	\$ 346,960,889	\$ 340,700,507
Personnel costs	\$ 140,837,509	\$ 142,290,638
Commodities	11,901,022	7,964,415
Contractual services	174,262,648	169,771,591
Capital outlay	3,131,366	3,476,391
Other/ Approp lapse	39,727,053	28,134,010
Operating Expenditures	369,859,598	351,637,045
Capital	2,099,086	2,110,926
Total Expenditures	\$ 371,958,684	\$ 353,747,971

Budget In Brief

Fund	2010	2011
All Funds		
Estimated revenues	\$346,960,889	\$340,700,507
Recommended budget	(371,958,684)	(353,747,971)
Other sources(uses)	(752,496)	1,504,559
Margin(deficit) *	<u>\$ (25,750,291)</u>	<u>\$ (11,542,905)</u>
General Fund		
Estimated revenues	\$165,049,910	\$165,179,456
Recommended budget	(167,783,203)	(165,192,942)
Margin(deficit)	<u>\$ (2,733,293)</u>	<u>\$ (13,486)</u>

**The \$11.5 million use of fund balances in the 2011 budget is primarily attributed to five factors: (1) \$4.5 million in the Revenue Sharing Reserve Fund reserves are being used to supplant State Revenue Sharing in the General Fund; (2) \$1.1 million in Delinquent Tax Revolving Fund reserves are being used to transfer surpluses to the General Fund; (3) \$0.2 million in CIP Fund reserves are being used to finance 2011 projects; (4) \$1.8 million in Risk Management Fund reserves are being used to support 2011 anticipated expenditures and spend down reserves; and (5) \$4.5 million in Aeronautics Fund reserves are being used to support 2011 anticipated depreciation expenditures.*

Summary of Issues

Visioning Sessions

Early in 2010, Chair Parrish led the Board of Commissioners through a series of sessions designed to develop 2020 vision statements related to the County and its various functions. Those sessions resulted in the following directives:

Stable Revenues:

- Kent County will support legislative changes that address unfunded mandates.
- Kent County will advocate for legislative solutions to address stable State revenue (Revenue Sharing; County Jail Reimbursement Program).

Efficient Use of Resources:

- Kent County will seek employment terms that preserve core services.
- Kent County will seek a retirement plan design that supports employees within the current economic climate.
- Kent County will maintain a performance management system that focuses performance on measurable outcomes.
- Kent County will thoughtfully determine what issues it will address, and will base its determination on its ability to deliver high quality programming that will have a measurable, positive impact on the community.

High Quality of Life:

- Kent County will partner and invest in initiatives that promote economic growth and demand.
- Kent County will partner and invest in programs/services to promote the long-term health and welfare of the community.

Proactive and Innovative Government:

- Kent County will advocate for solutions to make consolidation of services efficient and desirable.

Citizen Participation:

- Kent County will provide and improve access and information related to governmental functions.
- Kent County will provide total transparency in all of its financial transactions and policy discussions.

Safe Community:

- Kent County will invest in initiatives that promote the safety of our community.

These directives were kept in mind as this proposed 2011 Budget was developed. That being said, given the continued stresses being placed on revenues county wide, each department has been affected by reductions in appropriations.

Budget Parameters

Process guidelines and parameters for the 2011 General Fund were established by the Finance & Physical Resources Committee at its meeting on June 1, 2010. Guidelines included expenditure categories for personnel costs, commodities (or supplies), contract services, and aggregate capital expenditures (both operational capital outlay and the CIP).

Category	Parameter
General Fund Reserves	Not to exceed \$2 million in reserves used to balance the budget
New Hires	No new hires requiring a General Fund appropriation
Commodities	Not to exceed 2010 level, unless appropriately justified
Contractual Services	Not to exceed 2010 level, unless appropriately justified
CIP Appropriation	Property tax generated from 0.15 mills of the general operating levy

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. 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 20, 2010.

Millage Rates

Because no Headlee rollback is assumed, the proposed operating millage for the July 1, 2011 tax levy is 4.2803 mills. In addition to the operating millage, the Board of Commissioners, at its meeting held on October 14, 2010, will be adopting the millage rates for the debt service and operations for the correctional facility of 0.7893 mills and 0.3244 mills for senior services. Thus, the total proposed millage rate for 2011 is 5.3940 mills, which is the same as the millage levied in 2010. The proposed operating millage rate of 4.2803 mills will be formally confirmed by the Board of Commissioners in May 2011.

Revenues

Taxes: For the first time in its history, the County’s State Taxable Value (STV) decreased in 2010. The combination of the recession and its impact on jobs, coupled with the housing mortgage crisis and the resultant foreclosures, significantly impacted the County, not only in terms of STV, but also with deed recordings. In addition, the strains created by the financial crisis that began several years ago has affected

our pension costs and we have seen reductions in income from interest earnings. We also anticipate that there will be action taken by the State that will impact revenue sharing proceeds we are allowed to take from our Revenue Sharing Reserve Fund. It is estimated that the STV will decline 2.4% to \$20.513 billion in 2011, which is the basis for the 2011 general operating property tax revenue estimate. The STV will generate approximately \$84.6 million in general operating property tax revenue, which is a 2.2% decrease from the estimated 2010 general operating property tax revenue of \$86.5 million. Taxes represent about 61.0% of the County's total General Fund operating revenue stream. The projection for all tax revenue totals \$117.9 million, and includes the designated millages for the Correctional Facility and Senior Services, as well as Industrial Facilities Exemption Certificate taxes, and the Hotel/Motel Tax.

Intergovernmental Revenues: During the past eight years intergovernmental revenues (primarily due to loss of revenue sharing) have been significantly lower than pre-2001 appropriations. As you know, the State mandated that over three years, the County operating millage levy be moved from December to July. This transition started in July 2005 and was completed in July 2007. As of July 2007, the County's operating millage is billed in July of each year. Excess funds collected during the three year (2005-2007) period were placed in a special Revenue Sharing Reserve Fund, as directed by the State. These funds have been withdrawn according to the State's requirements, and it is anticipated that this fund will be depleted during the first quarter of the County's 2011 fiscal year. The originally submitted revenue forecast estimated that the County would receive approximately 50 cents on the dollar in Revenue Sharing after the RSRF is depleted. The revenue forecast included in the Recommended Budget estimates assumes Revenue Sharing from the State will be fully funded. Should revenue sharing be restored at a lower rate, then budget adjustments will be made. Thus, both this document and the budget process going forward can be viewed as fluid or evolving. This being said, my expectation is that the battle for Revenue Sharing will be an annual one and we will continue to monitor this issue.

Interest Income: While there were several years where revenue from interest income grew fairly well, the projected revenue from return on investments, as noted above, will be down in 2010 and we have estimated a further reduction in this revenue for 2011. It is anticipated that in 2011, the County will receive \$2.7 million in all funds investment earnings with \$0.9 million credited to the General Fund.

Charges for Services: Charges for services, especially those levied by enterprise departments such as the Airport and Public Works, provide approximately 23.9%, or \$81.5 million, of the County's revenue.

Personnel

For the eighth consecutive year, the Finance & Physical Resources Committee concurred with my recommendation to continue a moratorium on adding new positions that require a General Fund appropriation in the 2011 Budget, unless it is demonstrated that the County would save money or if there were increases in revenues to accommodate the additional expenses associated with a new position. Further, the Board adopted a "hiring freeze" policy on any vacant positions, and a Personnel Review Committee was established and meets on a regular basis to review departmental requests to replace employees who have left County employment. As a result of this policy and its implementation, the County has not filled approximately 20 positions. As a result the County has been able to not only hold the line on expenditures, but it has lessened the impact on workforce reductions for 2011. Personnel costs represent 40.2% of the all funds operating budget for 2011 and 66.4% of the General Fund operating budget.

The proposed budget includes a recommendation to eliminate 56 full-time and four part-time positions, and the conversion of two positions from full-time to part-time. Of this total, 28 full-time and two part-time positions are vacant. As a result, there are 32 full- or part-time filled positions scheduled for elimination (of which two were eliminated as part of the October 1, 2010 Budgets approved by the Board of Commissioners on September 23). Included in the proposed eliminations, 22 positions (21 full-time and one part-time) are in the Sheriff's Department. As

of this time, I am relatively certain that seven of the eliminated positions will be vacated due to retirement, and there will likely be more. The dilemma I am faced with is, that while it is important to share information related to what the impact of the proposed 2011 Budget will be on the County's workforce, information related to who will take advantage of the VRIP, and how that will impact departmental staffing is not yet available. Therefore, I cannot provide you with a final summary of workforce reductions until after the October 15, 2010 deadline to sign up for the program. A summary of personnel can be seen starting on page 77.

Capital Improvement Program (CIP)

Continuing as an integral part of the budget is the Capital Improvement Program (CIP) budget for 2011 - 2015. The CIP consists mainly of one-time or non-recurring capital expenditures. The process calls for the Board to adopt the budget for 2011 projects, using 2012 - 2015 as a barometer for future years' capital needs. Approximately \$6.4 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 20, the Finance & Physical Resources Committee voted to recommend that \$3.28 million be appropriated for CIP projects (as identified/itemized in the budget document), a slight increase over the \$3.28 million budgeted in 2010.

The table to the right highlights the funding sources for the 2011 recommended CIP projects:

CIP Funding Sources	2010	2011
General Operating	\$ 3,107,889	\$ 2,986,976
CIP Fund Reserves	45,000	200,000
Grants	125,000	-
Other	-	94,050
Total Sources	\$ 3,277,889	\$ 3,281,026

Hotel/Motel (Lodging Excise) Tax Fund

The Hotel/Motel Tax Fund is once again being highlighted because there are a number of issues that must continue to be addressed in the future. Revenues from hotel and motel taxes have historically been used for the following purposes: (1) debt service on the bonds for the DeVos Place Convention Center; (2) the County's contribution to the Grand Rapids-Kent County Convention & Visitors Bureau; and (3) a small contribution to the Arts Festival for marketing purposes. In 2007, a new commitment was added to contribute funds to the West Michigan Sports Commission through 2011, so the 2011 Budget includes funding that reflects the last year of this commitment.

Because funding commitments from the Hotel/Motel Tax continue to exceed revenues, for the 2011 budget it is proposed that General Fund dollars be used to augment some of these commitments, similar to what was done in both 2009 and 2010. The County's first obligation is to make debt payments on the two bond issues for the Convention Center (Series 2001 in the amount of \$5.25 million and Series 2003 in the amount of \$393,513). In addition, the County has a contractual obligation to the Convention & Visitors Bureau for funding at 13.5 % of the actual revenues received. The recommendation for 2011, is to provide that Hotel/Motel tax funds be used for debt retirement for the bond issues on the Convention Center (\$5.64 million), and estimated \$619,920 for the Convention & Visitors Bureau, \$200,000 for the Sports Commission, and \$10,000 for the Arts Festival. The amount of General Fund funding required to fulfill the commitments is \$2.09 million.

Credit Rating

Given the economic climate in the State of Michigan, Kent County continues to remain fiscally sound, as evidenced in part by retaining the triple-A credit ratings from both Standard & Poor's and Moody's Investor Services' for long-term debt. In fact, in 2010, the triple-A credit ratings were not only retained, but the County moved from a "negative" to a "stable" outlook. However, in eight out of the past nine fiscal years the County has used reserves to cover shortfalls in revenue required to support continuing operations. This is a trend that cannot be sustained; and in 2009, the County ended the year with a modest surplus, but only because some capital projects were indefinitely postponed (providing for one-

time resources). The proposed Budget is, at this point, a structurally balanced one, but this has not been accomplished without some sacrifices. Also, given our “guilt by association” with the State of Michigan, it is uncertain how long we will be able to maintain the highest credit ratings. Thus, it continues to be important for the County to exercise fiscally sound budgeting practices, which has been our historical practice. Again, most department directors have risen to the challenge and have thoughtfully prepared and submitted their respective budget requests.

Other

Compounding the above are the increased and often conflicting demands for limited resources as well as the “entrenched constituencies” that exist within some departments. As is the case with all budgets, the recommendations contained herein do not include full funding of everything that was requested by departments. The Budget can best be described as one of balancing departmental 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 wants and is 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.

On the Horizon

While State Revenue Sharing “dodged a bullet” in the State’s 2011 Budget, there is concern about what the new Governor and Legislature will face when they take office in terms of filling an up-to-\$1 billion gap. While the State’s 2011 Budget has been approved, like any other budget, it is subject to amendment throughout the year. Such amendments could affect revenues shared with local units of government.

Aside from Revenue Sharing, other challenges facing the County include the implementation of, and costs associated with, the Children’s Rights settlement entered into by the State. We are still not sure of the impact, but we know it could amount to as much as \$4.0 million annually. This cost has not been included in the proposed budget as we await further details on its implementation.

Second, the ongoing ramifications of mortgage foreclosures continue to affect the County. We are monitoring this as we forecast revenue projections.

Third, the Hotel/Motel Tax Fund continues to require an appropriation from the General Fund to meet its obligations. While some costs have been reduced or eliminated, expenditures significantly exceed revenues.

Fourth, while not an imminent issue, at some point in 2012-2013, the County will have to begin examining replacement of its financial, payroll, and human resources software applications (commonly referred to as PeopleSoft). This will be a significant undertaking and will require both financial and human resources.

Summary of Major Operating Budget Changes

As noted above, the proposed 2011 budget provides for \$353.7 million in expenditures and \$340.7 million in revenues. This is a 4.9% decrease compared to the 2010 adopted budget expenditure level of \$372.0 million. The following highlights major impacts as a result of the proposed budget recommendations.

Sheriff

The 2011 budget includes the elimination of 35.5 full time positions of which 14 are vacant. The Sheriff’s Department is realigning resources to focus on mandated services and to continue to ensure community safety.

Corrections: The 2011 budget includes the closure of the Honor Camp and the elimination of 10.5 full-time positions which support the operation of the Honor Camp, “moth balling” 62 beds at the Community Reentry Center, elimination of two full-time corrections officers at the Main Jail, two full-time Social Worker positions of which one is vacant, and a vacant nurse position from the corrections division. As a result, the number of available jail beds will be reduced by 8 percent or 122 jail beds. Of the ten corrections officer positions being eliminated, four are vacant.

Administrative/Records: The 2011 budget includes the elimination of eight full-time administrative/clerical positions of which one is vacant, including three book-in clerks that support the intake function. The workload will be managed by existing resources and through the implementation of office and record efficiencies. Additional intake duties will be taken on by deputies. The intake clerk reductions may reduce timeliness of prisoner acceptance at peak times.

Building Maintenance/Custodial Services: Three vacant full-time maintenance trade and custodial positions will be eliminated. These functions have been absorbed by existing staff.

Road Patrol/Investigations: The 2011 budget eliminates two full-time investigative positions and one vacant road patrol supervisor position. Duties of the investigative division will be reassigned. There is a potential impact for additional over-time costs, but these will be monitored. The loss of the supervisor position may impact timeliness of reports. As a result of a loss of outside funding, the Department will eliminate four positions. The 2011 budget includes the elimination of the DARE program and two full-time deputy positions associated with the program. The Sheriff Department will reassign a position that will cover school, business, volunteer, and community program safety. Of the nine Road Patrol/Investigations positions being eliminated, four are vacant.

Park Patrols and Courthouse Security: These services will be provided by the Sheriff’s Department through establishment of a service level agreement similar to enhanced township law enforcement.

Other budget reductions include reductions to the amount of non-mandated training, supplies, equipment, and a reduction in the cost of inmate health services.

Circuit Court

The 2011 budget includes the elimination of two full-time and one part-time vacant positions. The workload of these positions has been redistributed and is being managed amongst existing staff and resources. In addition, the Court’s 2011 budget includes a reduction in the amount of funding available to provide court appointments for criminal defendants. Court administration has indicated that criminal case filings are down and that the number of appointments has declined, but will need to monitor the trend to see if it continues.

Facilities Management

The 2011 budget reflects the reduction of two full-time vacant positions eliminated prior to the budget process. As a result, the manner in which certain contractual work is overseen will be adjusted, and there will be a reduction in the capacity available for project management and operations oversight. The budget reductions also require deferral of some maintenance and preventative maintenance services. Staff will continue to monitor facilities and infrastructure to ensure that safety and operational efficiency are not compromised.

Information Technology

The 2011 budget reflects the elimination of one vacant deputy director position and budget reductions which will defer maintenance to the County’s IT infrastructure. While none of the reductions are viewed as critical, there are increased risks of a system failure, and the length of time it may take IT to restore the interrupted service may increase.

Prosecutor

The 2011 budget for the Prosecutor's Office includes the elimination of four full-time positions, one of which is vacant, and the change of one full-time position to part-time. The change to the staffing structure of the Prosecutor's Office will change how the current caseload is managed; however, it is expected that service levels and timeliness will remain within appropriate standards.

Zoo

The 2011 budget calls for an increase in zoo admission fees of \$1 at each age level (children, adult, seniors). Reductions in days of operations (closed from Nov. 1 through February 28) will result in reduction in one full-time staff and delay some of the planned maintenance and physical improvements for the park and zoo. Due to a shorter season, education and marketing/advertising activities will also be reduced by as much as 17%. At the administrative level, the vacant Assistant Director position will also be eliminated spreading these responsibilities to other divisions and Zoo Director.

Parks

The 2011 budget maintains many of the budget reductions which occurred in the 2010 budget, including a reduction of 22,000 seasonal staff hours to operate and maintain the parks. The 2011 budget reductions include deferring maintenance at multiple parks and at multiple facilities within the parks, as well as some equipment replacement. The 2011 budget restores weekend hours to Pickerel Lake from January through April and an adjustment to the entry drive and parking area will allow Brewer Park to remain open January through April. The hours of staffing at these two parks in October, November and December 2011 are dependent on revenues generated by the Parks Department during the summer months. Snowplowing at all parks will be reduced to Monday through Friday. The Parks Budget also includes a market adjustment to fees for open shelters, picnic areas, ski trails, and the campground, and new fees associated with filming in County Parks and the opening of the Boathouse in 2011.

Policy/Administration

The 2011 Budget includes a reduction in the funds available for management studies and outside legal counsel. Evaluation activities associated with the County's Prevention Initiative will also be reduced, but is not expected to negatively impact the validity of the on-going study. The budget does not include funds for participation in the Grand Valley Metro Council after October 1, 2011. The County's contribution to ACSET for FY 2011 was waived as a result of the agency having received additional funding through the federal government's stimulus package; this was a one-time, one-year reduction which will need to be restored in the 2012 budget.

Bureau of Equalization

The 2011 budget includes the elimination of one full-time position. Through departmental efficiencies and the realignment and changing of workloads, existing staff will continue to maintain appropriate services.

Clerk/Register of Deeds

The 2011 budget includes the elimination of one vacant, full-time position. The duties of the vacant position have been absorbed by existing staff through the continued development and utilization of technology and through the implementation of office efficiencies.

Fiscal Services

The 2011 budget includes the reduction of one full-time position to part-time. It is expected that the workload of this position will be reallocated within existing staff and resources.

Human Resources

The 2011 budget reduces the amount of internal training opportunities offered to County employees. The Speakers Series will be eliminated and the LEAP curriculum will be reduced by approximately 25 percent. The coordination of training will be reassigned among other HR staff, and additional time will

be allocated to recruitment activities. The 2011 budget includes the elimination of one part-time, vacant Sr. Human Resources Specialist and increases one part-time Human Resources Specialist II to full-time.

Treasurer's Office

The 2011 budget eliminates one full-time staff assigned to processing tax payments. The increase in workload will be reassigned among remaining staff but will be monitored and is expected to remain within acceptable standards.

MSU Cooperative Extension

The 2011 budget reductions include reduced educational programming of approximately 35 sessions and reduced club support within the 4-H area due to the elimination of a vacant, part-time assistant educator position. The budget also includes \$275,000 for the Purchase of Development Rights Program.

Medical Examiner

The ME budget allows for 296 autopsies, which is a 3% reduction in the number of autopsies performed based on 2009 annual data. It also allows for three SIDS autopsies, which is two fewer than in 2009.

Board Goals

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

- Conduct County affairs in an open and accessible manner by communicating with the public and local units of government about the issues faced, services provided, and contributions to the quality of life made by the County by continuing to develop a communication and information infrastructure based upon sound technological innovation and investment;
- Actively pursue legislative changes needed to support decisions made by the Board of Commissioners not only to secure the County's fair share of state and federal funds but also to advance the County's priorities and initiatives to improve services to our citizens; and
- Be an effective steward of public funds using professional budgeting and fiscal management techniques and practices to: (1) provide mandated services and, within the limits of available resources, discretionary services; and (2) invest in the maintenance of the County's infrastructure. This will be accomplished by taking measures to preserve a strong financial position as measured by:
 - The County's favorable credit ratings;
 - Maintaining adequate reserves;
 - Maximizing revenues internally; and
 - Recruit, train, and develop 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 operating budget in reserve. 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 (PMs). The bar has been raised as a result of the biannual review of departmental PMs by the Legislative & Human Resources Committee and the enhanced database developed by the Performance Measurement Review Team (PMRT). There is an

increased emphasis on outputs and outcomes, as well as indicators related to both, and to efficiencies that departments are achieving and measuring.

Work Groups and Teams

There are many work groups and teams that have been established to provide recommendations on the many issues facing the County. Some of the work groups have been specific in nature with a limited function and timetable. Others have become “institutionalized” into the operations of the County. The employees listed, in the table to the right, participated in the FY 2011 budget review work groups.

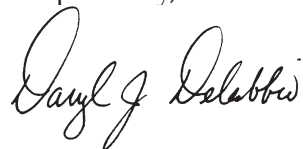
Conclusion

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.

As mentioned above, the 2011 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 process has been a difficult one, but it represents the best efforts from all departments, offices, and agencies.

Once again, I would like to thank all the departments, elected officers, and judiciary for their cooperation and assistance in developing the proposed 2011 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 commend the Fiscal Services staff for the tremendous amount of time and effort that was devoted to the preparation of this budget.

Respectfully,



Daryl J. Delabbio
County Administrator/Controller

Performance Measurement Review Team

Wayman Britt, Administrator's Office
Jennifer DeHaan, Administrator's Office
Craig Paull, Information Technology
Mary Swanson, Administrator's Office
Matt VanZetten, Administrator's Office

CIP Review Committee

Jon Denhof, Purchasing
Stephen Duarte, Fiscal Services
Al Jano, Facilities Management
Craig Paull, Information Technology
Lloyd Pitsch, Sheriff's Department
Roger Sabine, Parks
Marvin Van Nortwick, Fiscal Services
Bert Vescolani, Zoo

Operating Budget Review Committee

Wayman Britt, Administrator's Office
Donald Clack, Human Resources
Jim Day, Board of Commissioners Office
Daryl Delabbio, Administrator's Office
Stephen Duarte, Fiscal Services
Craig Paull, Information Technology
Mary Swanson, Administrator's Office
Marvin Van Nortwick, Fiscal Services
Matt Woolford, Bureau of Equalization

ALL FUNDS SUMMARY

ALL FUNDS SUMMARY

County of Kent, Michigan

All Funds By Category

Statement of Revenues, Expenditures, and Changes in Fund Balances

	FY 2009		FY 2010		FY 2011		
	Audited	Percent	Amended	Percent	Requested	Adopted	Percent
Revenues By Category							
Taxes	\$125,008,748	33.3%	\$121,193,138	32.0%	\$117,913,564	\$117,913,564	34.6%
Licenses & permits	1,568,865	0.4%	1,512,700	0.4%	1,723,853	1,723,853	0.5%
Intergovernmental	56,338,767	15.0%	84,350,337	22.3%	67,080,378	66,485,600	19.5%
Charges for services	83,193,966	22.1%	87,131,337	23.0%	81,509,730	81,509,730	23.9%
Fines & forfeitures	670,652	0.2%	860,422	0.2%	953,049	953,049	0.3%
Investment earnings	6,214,123	1.7%	4,871,298	1.3%	2,713,625	2,713,625	0.8%
Reimbursements	39,816,212	10.6%	43,359,360	11.5%	41,527,847	41,121,246	12.1%
Other	62,884,691	16.7%	35,323,409	9.3%	28,462,840	28,279,840	8.3%
Total Revenues	375,696,024	100.0%	378,602,001	100.0%	341,884,886	340,700,507	100.0%
Expenditures By Category							
Personnel	137,858,025	38.4%	142,822,053	32.4%	146,520,911	142,290,638	40.2%
Commodities	8,266,248	2.3%	11,840,414	2.7%	8,036,684	7,964,415	2.3%
Contractual services	158,092,211	44.1%	192,263,907	43.6%	172,105,686	169,771,591	48.0%
Capital outlay	3,132,068	0.9%	7,840,718	1.8%	4,005,415	3,476,391	1.0%
Other	28,780,864	8.0%	44,101,324	10.0%	33,984,008	33,984,008	9.6%
Appropriation lapse	-	0.0%	(5,993,502)	-1.4%	(5,849,998)	(5,849,998)	-1.7%
Operating Expenditures	336,129,415	93.7%	392,874,915	89.1%	358,802,706	351,637,045	99.4%
Capital projects	22,683,514	6.3%	48,183,669	10.9%	2,110,926	2,110,926	0.6%
Total Expenditures	358,812,930	100.0%	441,058,584	100.0%	360,913,632	353,747,971	100.0%
Other Fin Sources (Uses)							
Transfers in	70,877,336		66,748,274		61,557,117	60,892,063	
Transfers out	(71,294,579)		(69,087,777)		(60,052,558)	(59,387,504)	
Total Other Fin Sources (Uses)	(417,243)		(2,339,504)		1,504,559	1,504,559	
Net Inc (Dec) in Fund Balances	\$ 16,465,852		\$ (64,796,087)		\$ (17,524,187)	\$ (11,542,905)	

County of Kent, Michigan

All Funds By Function

Statement of Revenues, Expenditures, and Changes in Fund Balances

	FY 2009		FY 2010		FY 2011		
	Audited	Percent	Amended	Percent	Requested	Adopted	Percent
Revenues By Category							
Taxes	\$ 125,008,748	33.3%	\$ 121,193,138	32.0%	\$ 117,913,564	\$ 117,913,564	34.6%
Charges for services	83,193,966	22.1%	87,131,337	23.0%	81,509,730	81,509,730	23.9%
Intergovernmental	56,338,767	15.0%	84,350,337	22.3%	67,080,378	66,485,600	19.5%
Reimbursements	39,816,212	10.6%	43,359,360	11.5%	41,527,847	41,121,246	12.1%
Investment earnings	6,214,123	1.7%	4,871,298	1.3%	2,713,625	2,713,625	0.8%
Licenses and permits	1,568,865	0.4%	1,512,700	0.4%	1,723,853	1,723,853	0.5%
Fines and forfeitures	670,652	0.2%	860,422	0.2%	953,049	953,049	0.3%
Other	62,884,691	16.7%	35,323,409	9.3%	28,462,840	28,279,840	8.3%
Total Revenues	375,696,024	100.0%	378,602,001	100.0%	341,884,886	340,700,507	100.0%
Expenditures By Function							
Enterprise activities	64,184,414	17.9%	82,725,135	18.8%	81,103,628	81,103,628	22.9%
Health and welfare	75,867,502	21.1%	85,197,402	19.3%	78,102,109	77,061,568	21.8%
Public safety	68,008,176	19.0%	79,631,406	18.1%	73,209,905	70,038,054	19.8%
General government	42,484,443	11.8%	46,798,367	10.6%	42,698,599	41,307,472	11.7%
Judicial	32,482,479	9.1%	33,876,816	7.7%	33,987,482	33,167,135	9.4%
Community & economic dev	12,205,264	3.4%	23,233,258	5.3%	13,447,155	13,447,155	3.8%
Debt service	11,016,895	3.1%	13,610,569	3.1%	11,068,498	11,068,498	3.1%
Cultural and recreation	8,733,329	2.4%	7,707,586	1.7%	8,659,414	7,917,619	2.2%
Other	21,146,914	5.9%	26,087,878	5.9%	22,375,914	22,375,914	6.3%
Appropriation lapse	-	0.0%	(5,993,502)	-1.4%	(5,849,998)	(5,849,998)	-1.7%
Operating Expenditures	336,129,415	93.7%	392,874,915	89.1%	358,802,706	351,637,045	99.4%
Capital	22,683,514	6.3%	48,183,669	10.9%	2,110,926	2,110,926	0.6%
Total Expenditures	358,812,930	100.0%	441,058,584	100.0%	360,913,632	353,747,971	100.0%
Other Fin Sources (Uses)							
Transfers in	70,877,336		66,748,274		61,557,117	60,892,063	
Transfers out	(71,294,579)		(69,087,777)		(60,052,558)	(59,387,504)	
Total Other Fin Sources (Uses)	(417,243)		(2,339,504)		1,504,559	1,504,559	
Net Inc (Dec) in Fund Balances	\$ 16,465,852		\$ (64,796,087)		\$ (17,524,187)	\$ (11,542,905)	

ALL FUNDS SUMMARY

County of Kent, Michigan

2011 Governmental Fund Type By Function Statement of Revenues, Expenditures, and Changes in Fund Balances

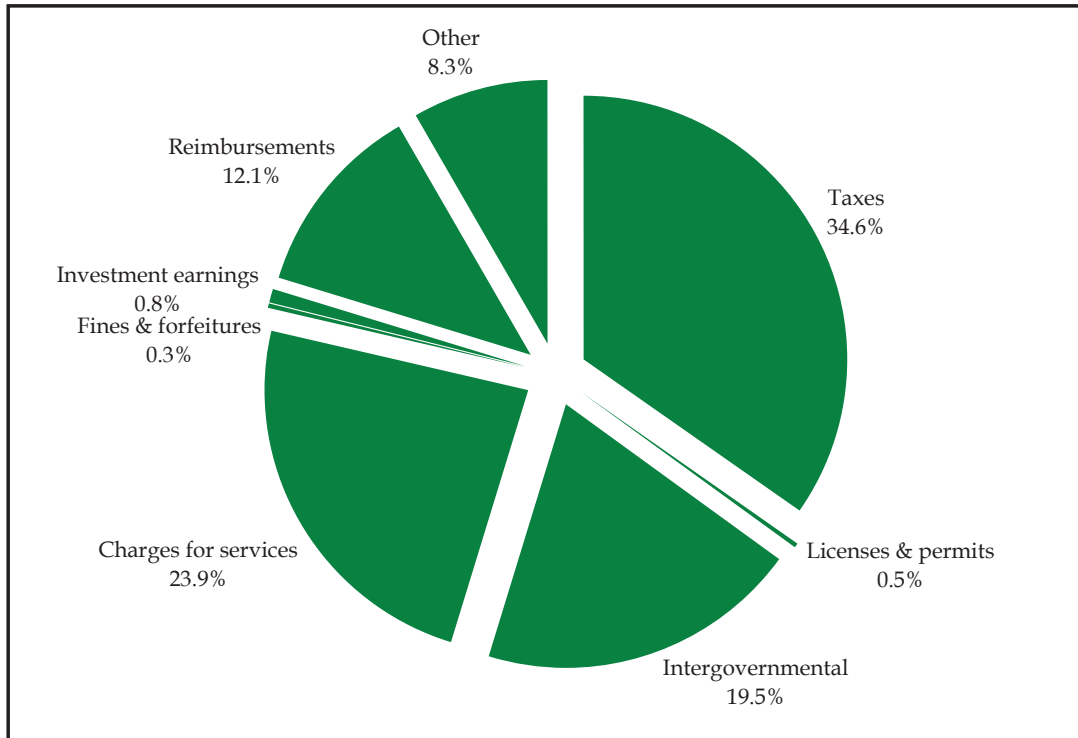
	General	Special Revenue	Debt Service	Capital Project	Internal Service	Component Unit	Proprietary	Total
Revenues By Category								
Taxes	\$ 85,924,850	\$ 27,385,714	\$ -	\$ -	\$ -	\$ -	\$ 4,603,000	\$117,913,564
Charges for services	18,388,919	7,159,605	-	-	900,000	33,266,824	21,794,382	81,509,730
Intergovernmental	16,675,748	41,462,511	770,006	-	-	3,577,335	4,000,000	66,485,600
Reimbursements	14,111,281	7,218,013	-	94,050	19,537,902	-	160,000	41,121,246
Investment earnings	887,500	133,800	-	-	109,000	946,275	637,050	2,713,625
Licenses and permits	110,800	1,613,053	-	-	-	-	-	1,723,853
Fines and forfeitures	166,500	781,549	-	-	-	-	5,000	953,049
Other	4,663,858	690,581	6,679,247	-	30,000	3,249,895	12,966,259	28,279,840
Total Revenues	140,929,456	86,444,826	7,449,253	94,050	20,576,902	41,040,329	44,165,691	340,700,507
Expenditures By Function								
Enterprise activities	-	-	-	-	-	38,105,799	42,997,829	81,103,628
Health and welfare	8,244,719	68,816,849	-	-	-	-	-	77,061,568
Public safety	61,035,790	9,002,264	-	-	-	-	-	70,038,054
General government	38,186,210	1,372,012	-	-	-	-	1,749,250	41,307,472
Judicial	20,756,200	12,410,935	-	-	-	-	-	33,167,135
Community & economic dev	85,000	10,427,625	-	-	-	2,934,530	-	13,447,155
Debt service	-	-	11,068,498	-	-	-	-	11,068,498
Cultural and recreation	7,917,619	-	-	-	-	-	-	7,917,619
Other	-	-	-	-	22,375,914	-	-	22,375,914
Appropriation lapse	(5,000,000)	(849,998)	-	-	-	-	-	(5,849,998)
Capital	-	-	-	2,110,926	-	-	-	2,110,926
Total Expenditures	131,225,538	101,179,687	11,068,498	2,110,926	22,375,914	41,040,329	44,747,079	353,747,971
Other Financing Sources (Uses)								
Transfers in	24,250,000	30,017,165	3,637,922	2,986,976	-	-	-	60,892,063
Transfers out	(33,967,404)	(19,250,000)	-	(1,170,100)	-	-	(5,000,000)	(59,387,504)
Total Other Fin Sources (Uses)	(9,717,404)	10,767,165	3,637,922	1,816,876	-	-	(5,000,000)	1,504,559
Net Inc (Dec) in Fund Balances	\$ (13,486)	\$ (3,967,696)	\$ 18,677	\$ (200,000)	\$ (1,799,012)	\$ -	\$ (5,581,388)	\$ (11,542,905)

County of Kent, Michigan

All Funds By Government Fund Type
Statement of Fund Balances

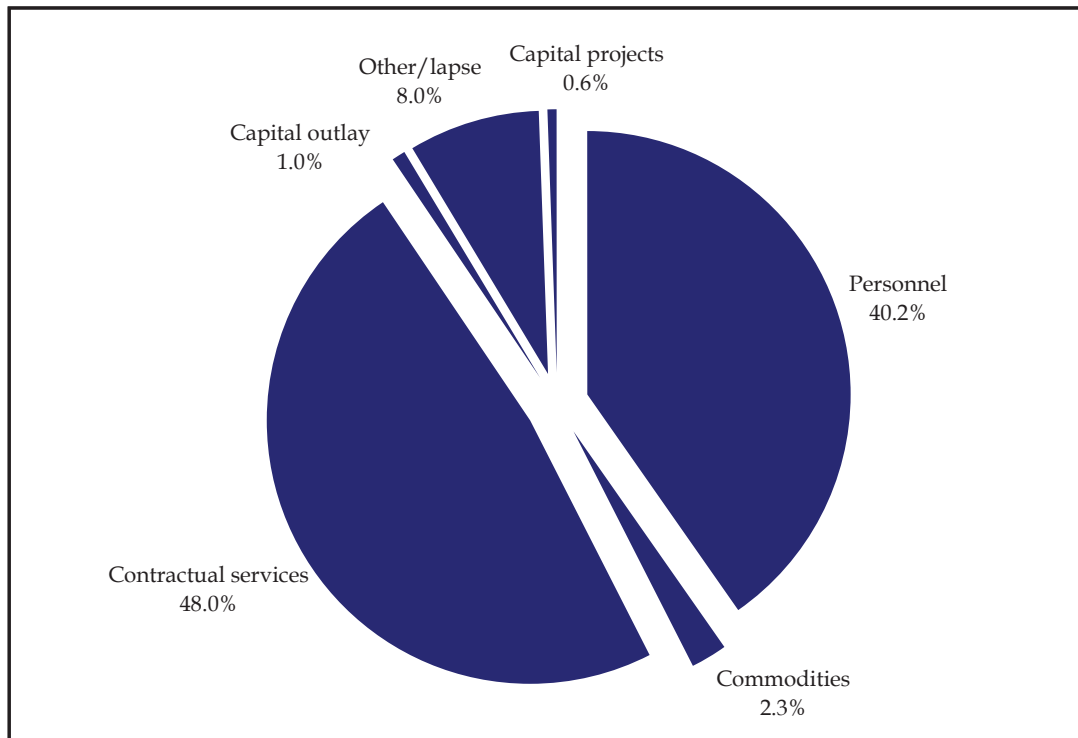
Government Fund Type	FY 2009	FY 2010	FY 2011 Adopted		
	Fund Bal	Est Fund Bal	Sources	Uses	Fund Bal
General Fund	\$ 68,500,720	\$ 68,499,520	\$ 165,179,456	\$ 165,192,942	\$ 68,486,034
Fire Prevention	217,786	176,086	493,004	572,241	96,849
Friend of the Court	49,999	49,999	9,076,070	9,076,070	49,999
Health	214,666	100,000	24,565,180	24,565,180	100,000
Lodging Excise Tax	411,962	355,262	6,693,000	6,665,537	382,725
Correction and Detention	1,061,699	453,499	16,233,596	15,691,618	995,477
Senior Millage	270,885	214,885	6,661,368	6,661,368	214,885
Register of Deeds Automation	1,394,561	1,394,561	575,000	595,284	1,374,277
Central Dispatch Collection	3	3	4,550,000	4,550,000	3
Drug Law Enforcement Fund	389,499	543,699	544,146	231,346	856,499
Community Development	132,036	132,036	2,419,228	2,419,228	132,036
Shelter Plus Care	-	-	1,342,860	1,342,860	-
DHS Social Welfare	18,654	68,654	1,620,000	1,620,000	68,654
Child Care	167,901	100,001	21,187,822	21,187,822	100,001
DHS Child Care	19,723	19,723	13,851,783	13,851,783	19,723
Veteran's Trust	3,442	1,842	75,000	75,000	1,842
Special Project Calendar Year	5,353,600	2,644,400	2,747,090	2,994,308	2,397,182
Special Project Fiscal Year	6,773	6,773	3,826,844	3,830,042	3,575
State Revenue Sharing Reserve	16,429,996	4,500,000	-	4,500,000	-
Special Revenue Funds	26,143,186	10,761,424	116,461,991	120,429,687	6,793,728
Debt Service	12,321	11,721	2,133,346	2,133,346	11,721
Building Auth Debt Service	379,218	396,118	8,953,829	8,935,152	414,795
Debt Service Fund	391,539	407,839	11,087,175	11,068,498	426,516
Capital Improvement Program	4,598,481	3,263,481	3,081,026	3,281,026	3,063,481
Bond Capital Improvement	22,229	13,629	-	-	13,629
Building Auth Construction	35,219,821	28,094,321	-	-	28,094,321
Capital Project Funds	39,840,531	31,371,431	3,081,026	3,281,026	31,171,431
Internal Service Fund	6,668,243	8,037,443	20,576,902	22,375,914	6,238,431
Public Works	77,505,998	85,119,198	38,105,799	38,105,799	85,119,198
Housing Commission	650,454	851,854	2,934,530	2,934,530	851,854
Component Unit Funds	78,156,452	85,971,052	41,040,329	41,040,329	85,971,052
Aeronautics	187,063,928	183,777,428	38,508,691	42,997,829	179,288,290
Delinquent Tax Revolving	16,784,946	15,039,946	5,657,000	6,749,250	13,947,696
Proprietary Funds	203,848,874	198,817,374	44,165,691	49,747,079	193,235,986

FY 2011 Revenues By Category - \$340,700,507



This chart is net of Transfers-In from other funds.

FY 2011 Expenditures By Category - \$353,747,971



This chart is net of Transfers-Out to other funds.

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	FY 2009	FY 2010		FY 2011		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
Enforcement	\$ 14,912,889	\$ 15,840,848	\$ 15,871,852	\$ 16,246,173	\$ 15,779,581	-0.6%
Enforcement - COPS	120,390	223,420	223,420	235,537	235,537	5.4%
Enforcement - Security Enf Officers	25,869	18,734	18,734	19,730	19,730	5.3%
Enforcement - 63rd District Court Security	-	50,558	50,558	-	-	-100.0%
Enforcement - 82 Ionia Security	-	118,162	298,956	-	-	-100.0%
Enforcement - Courthouse Security	-	186,900	1,201,198	-	-	-100.0%
Administration	730,582	779,471	779,471	790,799	729,235	-6.4%
Park Security	180,015	110,256	110,256	109,065	99,681	-9.6%
Law Enforcement Computer Net	135,239	148,300	148,300	161,935	161,935	9.2%
Marine Safety	194,141	221,596	221,596	220,542	220,542	-0.5%
Lake Bella Vista	5,149	11,207	11,207	11,087	11,087	-1.1%
Township Law Enforcement	2,245,427	2,441,243	2,441,243	2,489,538	2,489,538	2.0%
Township Law Enforcement - East Precinct	1,521,527	1,609,824	1,609,824	1,693,712	1,289,428	-19.9%
Dispatch Services	2,029,185	2,162,906	2,694,652	3,910,423	3,846,272	42.7%
Correctional Facility	35,420,755	36,684,479	36,684,479	38,063,154	35,923,154	-2.1%
Emergency Management	254,863	239,506	239,506	234,960	230,070	-3.9%
Sheriff	57,776,032	60,847,410	62,605,252	64,186,655	61,035,790	-2.5%
Circuit Court	14,371,874	15,101,268	15,097,397	15,121,502	14,502,001	-3.9%
Circuit Court Services	1,491,442	1,525,748	1,525,748	1,552,650	1,552,650	1.8%
Law Library	21,400	21,400	21,400	21,400	21,400	0.0%
Jury Commission	4	2,074	2,074	2,074	2,074	0.0%
Family Division Referees	667,938	610,747	610,747	595,655	595,655	-2.5%
Circuit Court	16,552,657	17,261,237	17,257,366	17,293,281	16,673,780	-3.4%
63rd District Court	-	45,861	272,550	206,338	206,338	-24.3%
Administration	363,689	460,998	460,998	345,553	345,553	-25.0%
Cooperative Extension	37,982	38,395	38,395	36,281	36,281	-5.5%
82 Ionia	1,019,030	881,174	700,380	1,005,274	1,005,274	43.5%
Admin Building	499,696	707,925	707,925	645,810	645,810	-8.8%
Courthouse	8,219,349	7,799,787	6,785,489	8,016,772	8,016,772	18.1%
Information Technology Building	145,637	136,114	136,114	136,060	136,060	0.0%
DHS Building	325,936	-	-	-	-	NA
Northwest Center	14,520	16,981	16,981	16,832	16,832	-0.9%
Paul I. Phillips Gymnasium	7,829	-	-	-	-	NA
Human Services Complex	1,022,836	2,880,679	2,880,679	1,211,397	1,211,397	-57.9%
Boiler Plant Operations	1,203,779	1,240,056	1,240,056	1,309,400	1,309,400	5.6%
Facilities Management	12,860,282	14,207,970	13,239,567	12,929,717	12,929,717	-2.3%
Administration	681,973	671,303	671,303	832,123	666,474	-0.7%
JNET	483,037	248,283	248,283	225,597	223,097	-10.1%
GIS	670,622	407,294	407,294	397,865	391,565	-3.9%
Help Desk	895,352	848,661	848,661	882,235	876,735	3.3%
FHRS	452,048	467,881	467,881	453,496	450,496	-3.7%
Specialty Applications	350,103	277,397	277,397	249,746	249,746	-10.0%
Networks	838,099	715,156	715,156	715,051	687,907	-3.8%
Servers	1,423,278	1,485,656	1,485,656	1,516,687	1,419,687	-4.4%
Courthouse Technology	-	61,495	61,495	66,989	63,392	3.1%
Information Technology	5,794,512	5,183,126	5,183,126	5,339,789	5,029,099	-3.0%

Continued on next page...

County of Kent, Michigan
General Fund
Schedule of Uses of Financial Resources

Program Descriptions	FY 2009	FY 2010		FY 2011		
	Audited	Adopted	Amended	Requested	Adopted	Amended % Change
Criminal/Juvenile Prosecutor	6,044,572 6,044,572	6,114,963 6,114,963	6,114,963 6,114,963	6,456,700 6,456,700	5,941,065 5,941,065	-2.8% -2.8%
John Ball Zoological Gardens	491,933	456,617	456,617	508,625	355,010	-22.3%
John Ball Zoo - Animal Programs	1,606,424	1,623,669	1,623,669	1,797,522	1,777,772	9.5%
John Ball Zoo - Education Programs	458,459	359,692	359,692	391,988	388,787	8.1%
John Ball Zoo - Facilities	1,433,868	1,266,079	1,266,079	1,489,895	1,389,384	9.7%
John Ball Zoo - Park	131,689	155,174	155,174	157,479	142,647	-8.1%
Zoo	4,122,373	3,861,231	3,861,231	4,345,509	4,053,600	5.0%
Long Lake Region	159,939	138,441	138,441	163,443	142,884	3.2%
Townsend Region	262,135	164,882	164,882	179,360	170,360	3.3%
Caledonia Region	335,441	215,128	215,128	326,734	212,234	-1.3%
Johnson	258,837	227,570	227,570	156,579	151,579	-33.4%
Fallasburg Region	211,233	233,338	233,338	280,872	224,372	-3.8%
Wabasis Lake Park	282,796	229,492	229,492	241,206	227,206	-1.0%
Palmer	127,151	125,777	125,777	153,874	143,874	14.4%
Douglas Walker Region	233,948	230,200	230,200	257,512	236,512	2.7%
Dwight Lydell Region	217,790	152,114	152,114	158,934	150,934	-0.8%
Kent Trails	17,452	19,750	19,750	23,700	16,700	-15.4%
Millennium	304,803	236,586	236,586	378,494	356,494	50.7%
LE Kaufman Golf Course	456,676	443,146	443,146	524,204	485,204	9.5%
LE Kaufman Clubhouse	210,072	199,322	199,322	205,592	205,592	3.1%
Wabasis Lake Campground	168,306	155,908	155,908	142,037	142,037	-8.9%
Administration	1,055,777	955,059	955,059	1,121,364	998,037	4.5%
Parks	4,302,352	3,726,713	3,726,713	4,313,905	3,864,019	3.7%
63rd District Court	2,404,437	2,341,806	2,115,117	2,201,720	2,201,720	4.1%
District Court - Probation	449,778	480,411	480,411	495,186	495,186	3.1%
District Court	2,854,216	2,822,217	2,595,528	2,696,906	2,696,906	3.9%
Administrator's Office	1,192,901	1,180,724	1,180,724	1,203,310	1,203,310	1.9%
Board of Commissioners	936,489	872,734	872,734	854,044	854,044	-2.1%
Corporate Counsel	31,470	54,500	54,500	45,000	45,000	-17.4%
Energy Use Reduction Program	11,446	5,000	5,000	2,800	2,800	-44.0%
Economic Development	472,013	85,000	85,000	85,000	85,000	0.0%
Management Studies	69,679	58,000	58,000	50,000	50,000	-13.8%
Prevention Program	1,755,357	1,765,623	1,765,623	1,690,107	1,690,107	-4.3%
Area Agency on Aging	14,546	14,546	14,546	14,546	14,546	0.0%
ACSET	65,000	65,000	65,000	-	-	-100.0%
Legal Assistance Center	60,000	50,000	50,000	47,500	47,500	-5.0%
Policy/Administration	4,608,901	4,151,127	4,151,127	3,992,307	3,992,307	-3.8%
Bureau of Equalization	1,594,384	1,498,566	1,498,566	1,594,766	1,504,260	0.4%
Bureau of Equalization	1,594,384	1,498,566	1,498,566	1,594,766	1,504,260	0.4%
Elections	269,961	429,379	429,379	300,330	300,330	-30.1%
Vital Records	889,667	929,138	929,138	937,912	885,435	-4.7%
Circuit Court Clerk	1,387,430	1,471,642	1,471,642	1,527,333	1,527,333	3.8%
Register of Deeds	666,357	575,066	575,066	577,711	548,803	-4.6%
Clerk/Register of Deeds	3,213,416	3,405,225	3,405,225	3,343,286	3,261,901	-4.2%

Continued on next page...

GENERAL FUND

County of Kent, Michigan

**General Fund
Schedule of Uses of Financial Resources**

Program Descriptions	FY 2009	FY 2010		FY 2011		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
Drain Commission	557,053	544,322	544,322	570,401	570,401	4.8%
Drains County At Large	8,967	15,000	15,000	15,000	15,000	0.0%
Drain Commission	566,021	559,322	559,322	585,401	585,401	4.7%
Fiscal Services	1,756,861	1,727,760	1,727,760	1,743,936	1,706,245	-1.2%
Audit	70,000	75,000	75,000	76,400	76,400	1.9%
Purchasing	498,308	462,096	462,096	448,078	448,078	-3.0%
Central Services	816,627	773,346	773,346	770,207	770,207	-0.4%
Fleet Services	490,729	415,620	415,620	428,596	428,596	3.1%
Fiscal Services	3,632,525	3,453,822	3,453,822	3,467,217	3,429,526	-0.7%
Human Resources	1,918,909	1,803,090	1,803,090	1,768,194	1,768,194	-1.9%
Human Resources	1,918,909	1,803,090	1,803,090	1,768,194	1,768,194	-1.9%
Treasurer's Office	1,139,926	1,068,750	1,068,750	1,087,762	1,022,662	-4.3%
Treasurer's Office	1,139,926	1,068,750	1,068,750	1,087,762	1,022,662	-4.3%
Probate Court - Mental & Estate Division	1,228,976	1,346,130	1,346,130	1,295,450	1,288,382	-4.3%
Probation	49,289	51,616	51,616	66,512	49,632	-3.8%
Intergovernmental	4,622,824	4,567,404	4,567,404	4,441,240	4,441,240	-2.8%
Cooperative Extension Service	640,384	583,233	583,233	586,351	559,231	-4.1%
Medical Examiner	1,215,117	1,234,334	1,234,334	1,287,827	1,238,554	0.3%
DHS - Social Welfare	729,456	700,000	700,000	700,083	690,763	-1.3%
Veterans' Affairs Department	192,163	176,285	176,285	169,509	169,509	-3.8%
Other	8,678,208	8,659,002	8,659,002	8,546,972	8,437,311	-2.6%
Operating Expenses before Transfers	135,659,286	138,623,771	139,182,650	141,948,367	136,225,538	-2.1%
Transfers Out - Lodging Excise Tax	505,662	1,787,821	1,787,821	2,094,500	2,094,500	17.2%
Transfers Out - Debt Service Fund	960,550	961,050	961,050	963,263	963,263	0.2%
Transfers Out - Fire Commission	196,000	172,247	172,247	165,627	165,627	-3.8%
Transfers Out - FOC	2,229,352	2,273,879	2,273,879	2,115,749	2,066,668	-9.1%
Transfers Out - Health	8,360,955	7,423,767	7,423,767	7,029,696	7,029,696	-5.3%
Transfers Out - Special Projects	622,485	682,193	961,064	1,056,142	981,142	2.1%
Transfers Out - Child Care	10,823,775	11,026,116	11,026,116	11,247,933	10,724,798	-2.7%
Transfers Out - DHS Child Care	6,664,464	6,972,689	6,972,689	6,972,572	6,954,734	-0.3%
Operating Transfers Out	30,363,243	31,299,762	31,578,633	31,645,482	30,980,428	-1.9%
Total Operating Expenses	166,022,529	169,923,533	170,761,283	173,593,849	167,205,966	-2.1%
Transfers Out - CIP	-	-	-	2,986,976	2,986,976	NA
Capital	-	-	-	2,986,976	2,986,976	NA
Total Uses before Appropriation Lapse	166,022,529	169,923,533	170,761,283	176,580,825	170,192,942	-0.3%
Estimated Appropriation Lapse	-	(2,140,330)	(5,140,330)	(5,000,000)	(5,000,000)	-2.7%
Total General Fund	\$ 166,022,529	\$ 167,783,203	\$ 165,620,953	\$ 171,580,825	\$ 165,192,942	-0.3%

County of Kent, Michigan

General Fund
Fund Statement

Year ended December 31,

	2008 Audited	2009 Audited	2010 Amended	2010 Estimated	2011 Adopted
Revenues:					
Taxes	\$ 85,793,376	\$ 86,601,152	\$ 85,694,728	\$ 84,000,000	\$ 85,924,850
Licenses and permits	89,506	129,450	93,800	93,800	110,800
Intergovernmental	9,180,523	8,956,496	9,342,031	9,090,000	16,675,748
Charges for services	18,712,800	17,228,038	18,403,902	16,740,000	18,388,919
Fines & Forfeitures	159,644	176,319	167,000	100,000	166,500
Investment earnings	3,056,918	1,966,576	1,891,450	525,000	887,500
Reimbursements	12,554,956	12,346,696	13,244,504	12,380,000	14,111,281
Other	2,913,068	4,171,137	4,616,868	4,600,000	4,663,858
Total Revenues	132,460,790	131,575,864	133,454,283	127,528,800	140,929,456
Expenditures:					
Sheriff	59,400,651	57,776,032	62,605,252	59,180,000	61,035,790
Circuit Court	17,027,180	16,552,657	17,257,366	15,720,000	16,673,780
Facilities Management	12,335,014	12,860,282	13,239,567	12,700,000	12,929,717
Information Technology	5,456,809	5,794,512	5,183,126	5,130,000	5,029,099
Prosecutor	6,102,702	6,044,572	6,114,963	5,900,000	5,941,065
Zoo	4,328,635	4,122,373	3,861,231	3,650,000	4,053,600
Parks	4,196,455	4,302,352	3,726,713	3,450,000	3,864,019
District Court	2,844,579	2,854,216	2,595,528	2,530,000	2,696,906
Policy/ Administration	4,664,124	4,608,901	4,151,127	4,050,000	3,992,307
Bureau of Equalization	1,659,464	1,594,384	1,498,566	1,430,000	1,504,260
Clerk / Register of Deeds	3,471,674	3,213,416	3,405,225	3,310,000	3,261,901
Drain Commission	555,645	566,021	559,322	540,000	585,401
Fiscal Services	3,654,062	3,632,525	3,453,822	3,200,000	3,429,526
Human Resources	1,912,372	1,918,909	1,803,090	1,570,000	1,768,194
Treasurer's Office	1,153,067	1,139,926	1,068,750	1,020,000	1,022,662
Other	8,846,556	8,678,208	8,659,002	8,630,000	8,437,311
Appropriation lapse	-	-	(5,140,330)	-	(5,000,000)
Total Expenditures	137,608,988	135,659,286	134,042,320	132,010,000	131,225,538
Excess (deficiency) of revenues over (under) expenditures	(5,148,198)	(4,083,422)	(588,037)	(4,481,200)	9,703,918
Other Financing Sources (Uses):					
Transfers in	30,503,001	35,241,105	32,158,377	31,870,000	24,250,000
Transfers out _Operating	(27,671,651)	(30,363,243)	(31,578,633)	(27,390,000)	(30,980,428)
Transfers out _Capital	(186,278)	-	-	-	(2,986,976)
Total Other Financing Sources (Uses)	2,645,073	4,877,862	579,744	4,480,000	(9,717,404)
Net Inc (Dec) in Fund Balance	(2,503,126)	794,440	(8,293)	(1,200)	(13,486)
Fund Balance, beginning of year	70,209,406	67,706,280	68,500,720	68,500,720	68,499,520
Fund Balance, end of year	\$ 67,706,280	\$ 68,500,720	\$ 68,492,427	\$ 68,499,520	\$ 68,486,034

GENERAL FUND

County of Kent, Michigan

General Fund By Category

Statement of Revenues, Expenditures, and Changes in Fund Balances

	FY 2009		FY 2010		FY 2011		
	Audited	Percent	Amended	Percent	Requested	Adopted	Percent
Revenues By Category							
Taxes	\$ 86,601,152	65.8%	\$ 85,694,728	64.2%	\$ 85,924,850	\$ 85,924,850	61.0%
Licenses & permits	129,450	0.1%	93,800	0.1%	110,800	110,800	0.1%
Intergovernmental	8,956,496	6.8%	9,342,031	7.0%	16,675,748	16,675,748	11.8%
Charges for services	17,228,038	13.1%	18,403,902	13.8%	18,388,919	18,388,919	13.0%
Fines & forfeitures	176,319	0.1%	167,000	0.1%	166,500	166,500	0.1%
Investment earnings	1,966,576	1.5%	1,891,450	1.4%	887,500	887,500	0.6%
Reimbursements	12,346,696	9.4%	13,244,504	9.9%	14,517,882	14,111,281	10.0%
Other	4,171,137	3.2%	4,616,868	3.5%	4,663,858	4,663,858	3.3%
Total Revenues	131,575,864	100.0%	133,454,283	100.0%	141,336,057	140,929,456	100.0%
Expenditures By Category							
Personnel	87,591,500	64.6%	89,036,993	66.4%	91,020,933	87,074,423	66.4%
Commodities	3,882,453	2.9%	3,103,995	2.3%	3,025,121	2,952,852	2.3%
Contractual services	42,274,537	31.2%	45,714,535	34.1%	46,378,665	44,916,727	34.2%
Capital outlay	1,821,352	1.3%	1,312,127	1.0%	1,491,092	1,248,980	1.0%
Other	89,444	0.1%	15,000	0.0%	32,556	32,556	0.0%
Appropriation lapse	-	0.0%	(5,140,330)	-3.8%	(5,000,000)	(5,000,000)	-3.8%
Total Expenditures	135,659,286	100.0%	134,042,320	100.0%	136,948,367	131,225,538	100.0%
Excess (deficiency) of revenues over (under) expenditures	(4,083,422)		(588,037)		4,387,690	9,703,918	
Other Fin Sources (Uses)							
Transfers in	35,241,105		32,158,377		24,250,000	24,250,000	
Transfers out	(30,363,243)		(31,578,633)		(34,632,458)	(33,967,404)	
Total Other Fin Sources (Uses)	4,877,862		579,744		(10,382,458)	(9,717,404)	
Net Inc (Dec) in Fund Balance	\$ 794,440		\$ (8,293)		\$ (5,994,768)	\$ (13,486)	

Other Revenues:

Rental Income; Sale of fixed Assets; and Vending Machine & Pay Phone

Other Expenditures:

Agent Fees; and Cost Allocation

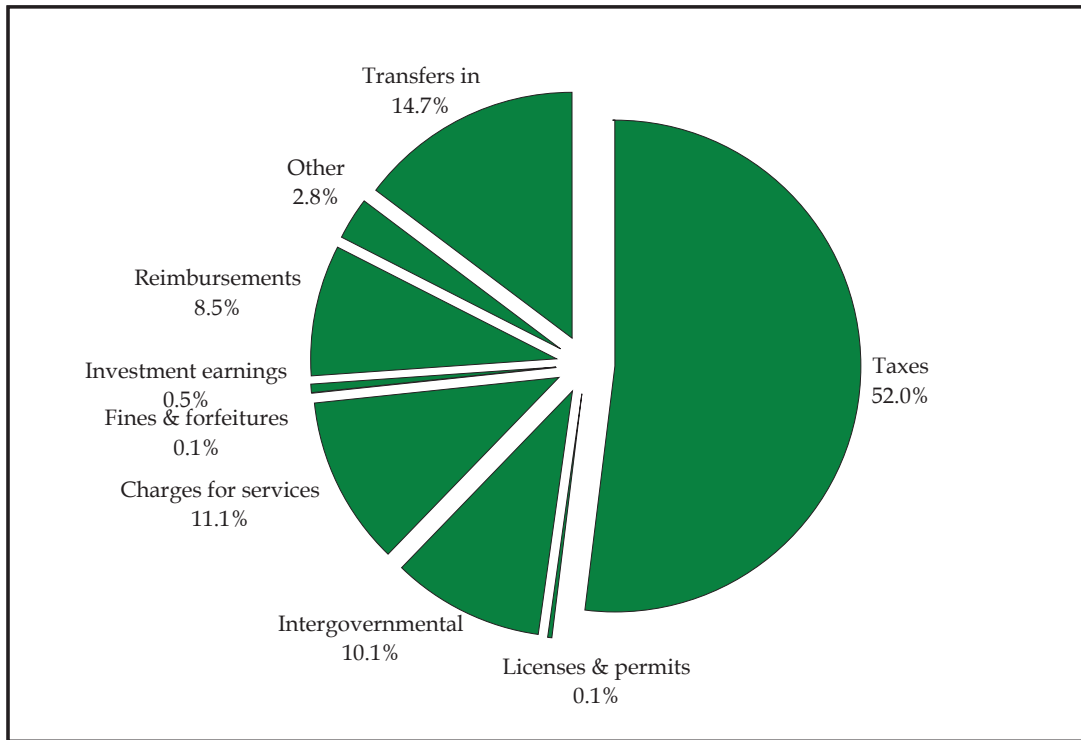
County of Kent, Michigan

General Fund By Function

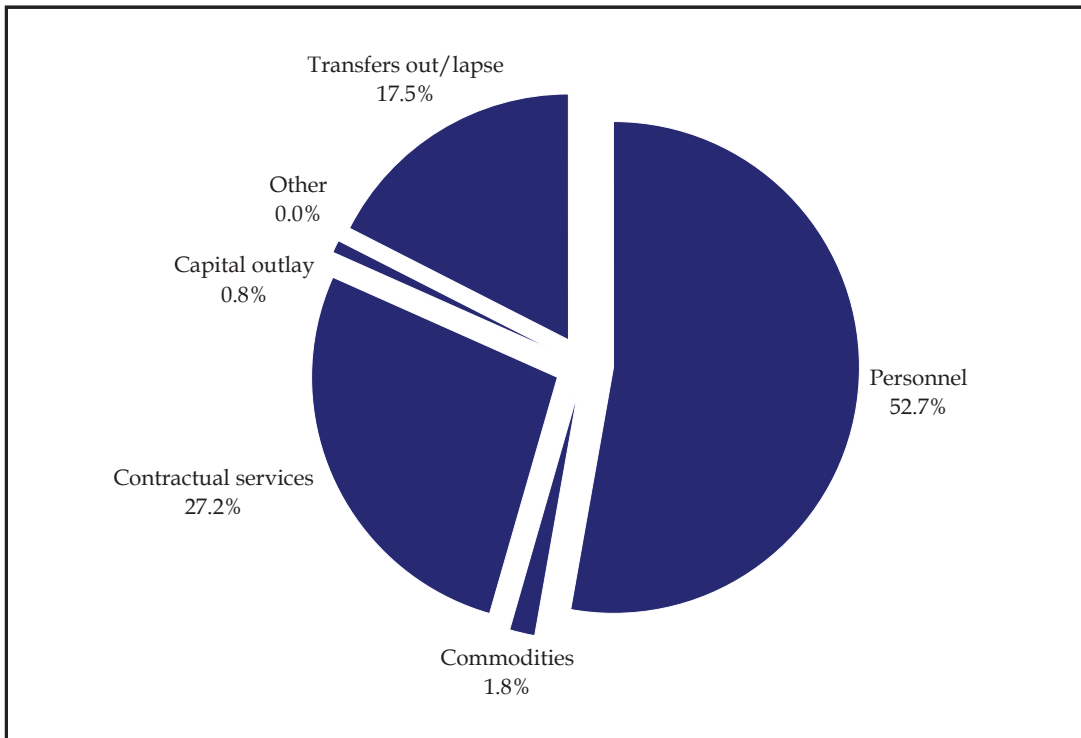
Statement of Revenues, Expenditures, and Changes in Fund Balances

	FY 2009		FY 2010		FY 2011		
	Audited	Percent	Amended	Percent	Requested	Adopted	Percent
Revenues By Category							
Taxes	\$ 86,601,152	65.8%	\$ 85,694,728	64.2%	\$ 85,924,850	\$ 85,924,850	61.0%
Charges for services	17,228,038	13.1%	18,403,902	13.8%	18,388,919	18,388,919	13.0%
Reimbursements	12,346,696	9.4%	13,244,504	9.9%	14,517,882	14,111,281	10.0%
Intergovernmental	8,956,496	6.8%	9,342,031	7.0%	16,675,748	16,675,748	11.8%
Investment earnings	1,966,576	1.5%	1,891,450	1.4%	887,500	887,500	0.6%
Fines & forfeitures	176,319	0.1%	167,000	0.1%	166,500	166,500	0.1%
Licenses & permits	129,450	0.1%	93,800	0.1%	110,800	110,800	0.1%
Other	4,171,137	3.2%	4,616,868	3.5%	4,663,858	4,663,858	3.3%
Total Revenues	131,575,864	100.0%	133,454,283	100.0%	141,336,057	140,929,456	100.0%
Expenditures By Function							
Public safety	57,776,032	42.6%	62,605,252	46.7%	64,186,655	61,035,790	46.5%
General government	39,646,917	29.2%	39,080,622	29.2%	39,314,337	38,186,210	29.1%
Judicial	20,745,138	15.3%	21,300,640	15.9%	21,399,649	20,756,200	15.8%
Health and welfare	8,529,462	6.3%	8,458,192	6.3%	8,303,312	8,244,719	6.3%
Cultural and recreation	8,424,725	6.2%	7,587,944	5.7%	8,659,414	7,917,619	6.0%
Community & economic dev	537,013	0.4%	150,000	0.1%	85,000	85,000	0.1%
Appropriation lapse	-	0.0%	(5,140,330)	-3.8%	(5,000,000)	(5,000,000)	-3.8%
Total Expenditures	135,659,286	100.0%	134,042,320	100.0%	136,948,367	131,225,538	100.0%
Excess (deficiency) of revenues over (under) expenditures	(4,083,422)		(588,037)		4,387,690	9,703,918	
Other Fin Sources (Uses)							
Transfers in	35,241,105		32,158,377		24,250,000	24,250,000	
Transfers out	(30,363,243)		(31,578,633)		(34,632,458)	(33,967,404)	
Total Other Fin Sources (Uses)	4,877,862		579,744		(10,382,458)	(9,717,404)	
Net Inc (Dec) in Fund Balance	\$ 794,440		\$ (8,293)		\$ (5,994,768)	\$ (13,486)	

FY 2011 Sources By Category - \$165,179,456



FY 2011 Uses By Category - \$165,192,942



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

To account for revenues and expenditures of the Friend of the Court office required in the 1982 Public Acts 294, 295, 296, 297, and 298.

Health Fund

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

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.

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.

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.

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.

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 \$0.45 per device per month as provided by Public Act 164 of 2007, and appropriate receipts to fund an emergency dispatch system.

Drug Law Enforcement Fund

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

Community Development 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.

SPECIAL REVENUE FUNDS

Shelter Plus Care

To account for subsidized sponsor-based and tenant-based long-term rental assistance payments for eligible homeless persons with disabilities.

Social Welfare

To account for the administration of various human service programs. State statute requires that the County Treasurer serve as the custodian of all funds provided for the use of the Department of Human Services (DHS). In this case, the County simply serves as a pass-through with respect to state and federal funds for DHS operations, maintaining the funds and records as required by the State. The County also appropriates, at its discretion, funding to maintain and administer various welfare services within the County, including hospitalization, community-based organization funding and client support programs. This activity was moved to the Intergovernmental cost center in the County General Fund in FY 2006.

Child Care Funds

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

Veterans' Trust Fund

To account for state grants received for the purpose of financially assisting qualified veterans.

Special Projects - Calendar Year-End (12/31) Fund

To account for the expenditures and revenues of the various activities financed primarily by restricted grants, funded by the state and federal government. Project lengths vary from one year to annually renewable.

Special Projects - Fiscal Year-End (9/30) Fund

To account for the expenditures and revenues of the various activities financed primarily by restricted grants, funded by the state and federal government. Project lengths vary from one year to annually renewable.

Revenue Sharing Reserve Fund

Created in accordance with Public Act 357 of 2004 to serve as a substitute for State revenue sharing payments to counties. Revenues were provided by a set-aside of certain local general property taxes levied in 2004 through 2006 inclusive.

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

Program Descriptions	FY 2009	FY 2010		FY 2011		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
Fire Commission Fund	\$ 556,718	\$ 570,928	\$ 570,928	\$ 572,241	\$ 572,241	0.2%
Title IV-D	8,494,642	9,026,574	9,104,331	9,252,968	9,076,070	-0.3%
Work First	176,962	-	-	-	-	NA
Friend of the Court Fund	8,671,604	9,026,574	9,104,331	9,252,968	9,076,070	-0.3%
Administration	2,884,748	3,556,138	4,785,948	2,714,158	2,714,158	-43.3%
Community Nursing	6,189,227	6,278,060	6,443,374	6,405,694	6,405,694	-0.6%
Clinical Services	10,107,263	14,098,549	14,188,549	11,058,290	11,058,290	-22.1%
Environmental Health	5,278,505	5,236,917	5,286,017	5,237,036	5,237,036	-0.9%
Health Fund	24,459,743	29,169,664	30,703,888	25,415,178	25,415,178	-17.2%
Lodging Excise Tax Fund	5,922,882	6,433,876	6,433,876	6,665,537	6,665,537	3.6%
Correction & Detention Millage	2,488,215	2,415,320	2,415,320	941,618	941,618	-61.0%
Senior Millage Fund	7,404,588	6,941,022	6,941,022	6,661,368	6,661,368	-4.0%
ROD - Automation Fund	452,397	728,851	728,851	595,284	595,284	-18.3%
Central Dispatch Collection	5,247,822	3,900,000	3,900,000	4,550,000	4,550,000	16.7%
Kent Narcotics	110,517	141,765	141,765	141,846	141,846	0.1%
Kent Narcotics - Federally Fofeited Prop	15,372	27,038	75,000	89,500	89,500	19.3%
Drug Law Enforcement Fund	125,890	168,803	216,765	231,346	231,346	6.7%
Community Development Fund	2,152,337	2,299,172	11,153,379	2,419,228	2,419,228	-78.3%
Shelter Plus Care	949,881	1,249,380	1,249,380	1,342,860	1,342,860	7.5%
DHS Social Welfare Fund	1,431,968	3,362,000	3,362,000	1,620,000	1,620,000	-51.8%
Juvenile Sex Offender	342,339	388,331	388,331	386,266	386,266	-0.5%
Juvenile Court CASA	156,442	226,442	226,442	240,442	240,442	6.2%
Facilities Management	693,972	710,047	710,047	707,713	707,713	-0.3%
Community Probation	4,410,863	4,361,283	4,361,283	4,509,023	4,509,023	3.4%
Juvenile Assessment & Diversion	196,459	225,758	225,758	234,901	234,901	4.0%
Placement	7,374,020	7,996,950	7,996,950	7,990,147	7,150,741	-10.6%
Young Delinquent Inten Inter Program	204,354	204,354	204,354	204,354	204,354	0.0%
Electronic Monitoring	-	-	-	-	-	NA
Community Reintegration	286,173	291,494	291,494	313,041	313,041	7.4%
Juvenile Detention	6,856,182	6,874,490	6,874,490	7,006,696	6,899,831	0.4%
Detention Milk Meal	94,960	95,000	95,000	95,000	95,000	0.0%
Kent Crisis Intervention	426,520	424,079	424,079	446,510	446,510	5.3%
Child Care Fund	21,042,284	21,798,228	21,798,228	22,134,093	21,187,822	-2.8%

Continued on next page...

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Special Revenue Funds
Schedule of Uses of Financial Resources

Program Descriptions	FY 2009	FY 2010		FY 2011		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
DHS Child Care Fund	12,924,816	13,991,783	13,851,783	13,887,460	13,851,783	0.0%
Veteran's Trust Fund	72,421	75,715	75,715	75,000	75,000	-0.9%
Agricultural Preservation	1,210	-	632,172	748,500	485,500	-23.2%
Admin Office - Energy Use Reduction Prog	62,815	-	2,733,885	-	-	-100.0%
Admin Office - Prevent Neglect Focus Grp	-	-	6,300	-	-	-100.0%
CC - Family Counseling	65,097	70,000	169,630	69,478	69,478	-59.0%
Coop Ext - Mississippi Food Network	26,691	48,801	57,940	35,708	35,708	-38.4%
Coop Ext - Healthy Kids Healthy Families	25,472	-	119	-	-	-100.0%
Drains - Hazard Mitigation Grant	-	-	-	-	-	NA
Drain Comm - Special Assessment	72,986	73,805	73,805	76,520	76,520	3.7%
Facilities Management - Fallasburg Dam	2,147	13,531	123,771	4,000	4,000	-96.8%
Remonumentation Program	100,391	140,000	189,176	175,000	175,000	-7.5%
Parks - Kent Trails	299,548	-	118,124	-	-	-100.0%
Parks - Fallasburg	4,784	-	1,519	-	-	-100.0%
Parks - Access to Recreation Initiative	4,271	-	-	-	-	NA
Sheriff - Countywide 911 Dispatch	848,954	-	8,630,000	-	-	-100.0%
Sheriff - Emergency Mgmt - 2006 SHSG	-	-	-	-	-	NA
Sheriff - Juvenile Transfer Crew	-	-	-	-	-	NA
Sheriff - Gifts - DARE	-	5,000	5,000	-	-	-100.0%
Sheriff - Gifts - Honor Camp	2,051	5,000	5,000	-	-	-100.0%
Sheriff - Gifts - Jail	96,241	92,830	92,830	94,700	94,700	2.0%
Sheriff - 82 Ionia Security	-	-	-	301,155	301,155	NA
Sheriff - Courthouse Security	-	-	-	1,273,877	1,273,877	NA
Sheriff - Local Corr Officers Training	75,651	243,250	243,250	294,300	294,300	21.0%
Sheriff - Michigan Dispatch Training	11,264	33,000	33,000	45,000	45,000	36.4%
Sheriff - Michigan Justice Training	27,391	50,000	50,000	50,000	50,000	0.0%
Sheriff - 63rd District Court Security	-	-	-	89,070	89,070	NA
Sheriff - Emergency Mgmt - 2007 SHSG	77,158	-	15,142	-	-	-100.0%
Sheriff - Emergency Mgmt - 2008 SHSG	-	-	156,918	-	-	-100.0%
Special Project Fund Calendar Year End	1,804,122	775,217	13,337,581	3,257,308	2,994,308	-77.5%
CC - JABG	35,313	-	82,474	58,925	58,925	-28.6%
CC - DMC Intervention and Reduction	123,653	126,696	162,120	125,000	125,000	-22.9%
CC - Juvenile Accountability	2,220	387	6,573	5,698	5,698	-13.3%
CC - Safe Haven Grant	55,642	-	-	-	-	NA
Community Corrections Grant	240,500	229,900	229,900	249,275	249,275	8.4%
Community Corrections Admin	895,238	912,892	912,892	1,003,465	1,003,465	9.9%
FOC - SCAO - Child Support Speciality	-	-	100,000	50,000	50,000	-50.0%
FOC - Access and Visitation Grants	12,401	15,000	15,000	13,550	13,550	-9.7%
Prosecutor - Cooperative Reimb	1,637,894	1,799,828	1,799,828	1,765,172	1,765,172	-1.9%
Sheriff - Sheriff's Drug Enforcement	94,680	103,957	103,957	106,903	106,903	2.8%
Sheriff - Coverdell Grant	94,756	-	-	-	-	NA
Sheriff - Electronic Crash Capture Grant	-	-	85,650	-	-	-100.0%
Sheriff - Secondary Road Patrol	485,353	502,394	502,394	473,040	452,054	-10.0%
Special Project Funds Fiscal Year End	3,677,650	3,691,054	4,000,789	3,851,028	3,830,042	-4.3%
Special Revenue Funds before Transfers	\$ 99,385,338	\$106,597,587	\$129,843,836	\$103,472,517	\$102,029,685	-21.4%

Continued on next page...

County of Kent, Michigan

Special Revenue Funds
Schedule of Uses of Financial Resources

Program Descriptions	FY 2009	FY 2010		FY 2011		
	Audited	Adopted	Amended	Requested	Adopted	Amended % Change
Special Projects	2,444	-	-	-	-	NA
Correction & Detention Millage	16,500,000	15,500,000	15,500,000	14,750,000	14,750,000	-4.8%
Revenue Sharing Reserve Fund	12,006,309	11,970,290	11,970,290	4,500,000	4,500,000	-62.4%
Tranfers Out	<u>28,508,753</u>	<u>27,470,290</u>	<u>27,470,290</u>	<u>19,250,000</u>	<u>19,250,000</u>	<u>-29.9%</u>
Estimated Appropriation Lapse	-	(853,172)	(853,172)	(849,998)	(849,998)	-0.4%
Total Special Revenue Funds	<u><u>\$127,894,091</u></u>	<u><u>\$133,214,705</u></u>	<u><u>\$156,460,954</u></u>	<u><u>\$121,872,519</u></u>	<u><u>\$120,429,687</u></u>	<u><u>-23.0%</u></u>

SPECIAL REVENUE FUNDS

County of Kent, Michigan

**Fire Commission Special Revenue Fund
Fund Statement**

	<i>Year ended December 31,</i>				
	2008	2009	2010	2010	2011
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 207,561	\$ 194,223	\$ 172,247	\$ 172,200	\$ 165,627
Investment earnings	5,069	2,359	3,500	100	1,750
Reimbursements	104,901	172,836	162,000	162,000	142,000
Other	-	15,398	18,000	7,000	18,000
Total Revenues	317,531	384,816	355,747	341,300	327,377
Expenditures:					
Personnel	1,464	1,621	2,100	1,500	2,100
Commodities	13,244	12,155	13,000	10,000	13,000
Contractual services	170,366	194,667	147,001	147,000	199,028
Other	27,908	29,297	41,693	41,700	35,613
Capital outlay	280,365	318,978	367,134	355,000	322,500
Total Expenditures	493,347	556,718	570,928	555,200	572,241
Excess (deficiency) of revenues over (under) expenditures	(175,816)	(171,903)	(215,181)	(213,900)	(244,864)
Other Financing Sources (Uses):					
Transfers in	195,000	196,000	172,247	172,200	165,627
Transfers out	-	-	-	-	-
Total Other financing sources (Uses)	195,000	196,000	172,247	172,200	165,627
Net Inc (Dec) in Fund Balance	19,184	24,097	(42,934)	(41,700)	(79,237)
Fund Balance, beginning of year	174,505	193,689	217,786	217,786	176,086
Fund Balance, end of year	\$ 193,689	\$ 217,786	\$ 174,852	\$ 176,086	\$ 96,849

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

	<i>Year ended September 30,</i>				
	2008	2009	2010	2010	2011
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 5,542,427	\$ 5,819,758	\$ 6,146,854	\$ 5,911,700	\$ 6,218,002
Charges for services	697,153	655,824	682,898	638,400	790,400
Fines & Forfeitures	2,980	900	700	2,000	1,000
Total Revenues	6,242,559	6,476,482	6,830,452	6,552,100	7,009,402
Expenditures:					
Personnel	6,795,285	7,088,748	7,339,433	6,996,500	7,438,633
Commodities	188,160	190,913	211,800	167,300	195,720
Contractual Services	318,408	257,564	304,821	253,900	248,020
Other	836,406	1,103,473	1,212,697	1,216,500	1,188,377
Capital outlay	16,986	30,906	35,580	35,500	5,320
Total Expenditures	8,155,244	8,671,604	9,104,331	8,669,700	9,076,070
Excess (deficiency) of revenues over (under) expenditures	(1,912,685)	(2,195,122)	(2,273,879)	(2,117,600)	(2,066,668)
Other Financing Sources (Uses):					
Transfers in	1,723,765	2,145,122	2,273,879	2,117,600	2,066,668
Transfers out	-	-	-	-	-
Total Other financing sources (Uses)	1,723,765	2,145,122	2,273,879	2,117,600	2,066,668
Net Inc (Dec) in Fund Balance	(188,920)	(50,000)	-	-	-
Fund Balance, beginning of year	288,919	99,999	49,999	49,999	49,999
Fund Balance, end of year	\$ 99,999	\$ 49,999	\$ 49,999	\$ 49,999	\$ 49,999

This is a memorandum budget previously appropriated by the Kent County Board of Commissioners via resolution 09-23-10-80.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

**Health Special Revenue Fund
Fund Statement**

Year ended September 30,

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2010</u>	<u>2011</u>
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Licenses and permits	\$ 1,406,017	\$ 1,376,145	\$ 1,348,900	\$ 1,601,700	\$ 1,543,053
Intergovernmental	13,159,219	10,038,973	15,300,880	13,017,500	9,986,422
Charges for services	810,503	814,732	820,265	843,600	893,705
Fines & Forfeitures	135,579	135,767	153,500	142,000	142,000
Reimbursements	3,728,174	3,508,764	4,314,777	5,134,400	4,588,451
Other	351,189	354,738	439,527	347,800	381,853
Total Revenues	19,590,681	16,229,119	22,377,849	21,087,000	17,535,484
Expenditures:					
Personnel	16,730,722	17,129,736	18,006,725	16,770,300	17,671,034
Commodities	6,393,762	3,129,146	7,363,337	5,088,600	3,581,722
Contractual Services	2,514,878	2,554,282	3,458,886	3,369,500	2,634,428
Other	1,445,794	1,273,199	1,558,990	1,246,100	1,329,249
Capital outlay	441,527	373,380	315,950	577,700	198,745
Appropriation Lapse	-	-	(853,172)	-	(849,998)
Total Expenditures	27,526,684	24,459,743	29,850,716	27,052,200	24,565,180
Excess (deficiency) of revenues over (under) expenditures	(7,936,002)	(8,230,624)	(7,472,867)	(5,965,200)	(7,029,696)
Other Financing Sources (Uses):					
Transfers in	7,825,270	8,345,288	7,472,867	5,850,534	7,029,696
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	7,825,270	8,345,288	7,472,867	5,850,534	7,029,696
Net Inc (Dec) in Fund Balance	(110,733)	114,664	-	(114,666)	-
Fund Balance, beginning of year	210,734	100,002	214,666	214,666	100,000
Fund Balance, end of year	\$ 100,002	\$ 214,666	\$ 214,666	\$ 100,000	\$ 100,000

This is a memorandum budget previously appropriated by the Kent County Board of Commissioners via resolution 09-23-10-80.

County of Kent, Michigan
Lodging Excise Tax Special Revenue Fund
Fund Statement

	<i>Year ended December 31,</i>				
	2008	2009	2010	2010	2011
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Taxes	\$ 4,987,560	\$ 4,684,675	\$ 4,613,447	\$ 4,575,000	\$ 4,592,000
Charges for services	608	530	608	500	500
Fines & Forfeitures	3,449	1,999	2,000	500	1,000
Investment earnings	90,909	33,595	30,000	10,500	5,000
Total Revenues	5,082,525	4,720,799	4,646,055	4,586,500	4,598,500
Expenditures:					
Administration	170,502	145,926	152,807	150,000	193,498
CCBA Lease	4,684,456	4,866,956	5,446,069	5,446,000	5,642,119
Sports Commission	200,000	200,000	200,000	200,000	200,000
CVB	500,000	700,000	625,000	625,000	619,920
Zoo Society	200,000	-	-	-	-
Arts Festival	10,000	10,000	10,000	10,000	10,000
Total Expenditures	5,764,959	5,922,882	6,433,876	6,431,000	6,665,537
Excess (deficiency) of revenues over (under) expenditures	(682,434)	(1,202,084)	(1,787,821)	(1,844,500)	(2,067,037)
Other financing sources (uses):					
Operating transfers in	-	505,662	1,787,821	1,787,800	2,094,500
Operating transfers out	-	-	-	-	-
Total Other financing sources (uses)	-	505,662	1,787,821	1,787,800	2,094,500
Net Inc (Dec) in Fund Balance	(682,434)	(696,422)	-	(56,700)	27,463
Fund Balance, beginning of year	1,790,818	1,108,384	411,962	411,962	355,262
Fund Balance, end of year	\$ 1,108,384	411,962	\$ 411,962	\$ 355,262	\$ 382,725*

* The "Fund Balance/Fund Equity" policy of the Board of Commissioners requires, section II.4.a, "...will designate, in the Lodging Excise Tax Fund, an amount equal to one-twelfth of the following years estimated Lodging Excise Tax revenue (equivalent to January collections)." After set-aside of designated funds, in the amount of \$382,666, the undesignated fund balance is estimated to be \$59 at December 31, 2011.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

**Correction and Detention Special Revenue Fund
Fund Statement**

	<i>Year ended December 31,</i>				
	2008	2009	2010	2010	2011
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Taxes	\$ 16,297,338	\$ 16,624,828	\$ 16,725,530	\$ 16,725,500	\$ 16,177,346
Investment earnings	504,866	219,708	200,000	81,100	56,250
Other	-	5,000	-	-	-
Total Revenues	16,802,205	16,849,536	16,925,530	16,806,600	16,233,596
Expenditures:					
Contractual services	2,461,207	2,488,215	2,415,320	2,414,800	941,618
Total Expenditures	2,461,207	2,488,215	2,415,320	2,414,800	941,618
Excess (deficiency) of revenues over (under) expenditures	14,340,998	14,361,321	14,510,210	14,391,800	15,291,978
Other Financing Sources (Uses):					
Transfers in	-	-	-	-	-
Transfers out - General Fund	(16,000,000)	(16,500,000)	(15,500,000)	(15,000,000)	(14,750,000)
Total Other Financing Sources (Uses)	(16,000,000)	(16,500,000)	(15,500,000)	(15,000,000)	(14,750,000)
Net Inc (Dec) in Fund Balance	(1,659,002)	(2,138,679)	(989,790)	(608,200)	541,978
Fund Balance, beginning of year	4,859,379	3,200,377	1,061,699	1,061,699	453,499
Fund Balance, end of year	\$ 3,200,377	\$ 1,061,699	\$ 71,909	\$ 453,499	\$ 995,477

It is projected that this fund will show a positive margin for FY 2011 and FY 2012 due to the Recovery Zone Economic Development Bond Subsidy from the Federal government. It is expected that the subsidy to the General Fund, from this fund, will range between \$14.0 million and \$14.8 million over the next five years. The fund balance will be maintained at a level of approximately \$500,000 starting in FY 2014.

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

	<i>Year ended December 31,</i>				
	2008	2009	2010	2010	2011
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Taxes	\$ 6,707,145	\$ 6,845,590	\$ 6,871,022	\$ 6,812,000	\$ 6,616,368
Investment earnings	160,896	80,159	70,000	27,000	45,000
Total Revenues	6,868,041	6,925,749	6,941,022	6,839,000	6,661,368
Expenditures:					
Administration	277,695	278,378	278,378	278,000	267,462
Priority services	3,071,618	3,194,933	3,276,650	3,271,000	3,144,333
Support services	994,330	974,859	825,629	809,000	792,364
Access	841,584	798,836	874,968	824,000	839,716
Access - AAAWM	573,844	711,432	574,466	567,000	551,321
New and general	1,348,537	1,427,270	1,035,502	1,050,000	993,782
Emergent	11,161	18,880	75,429	96,000	72,390
Total Expenditures	7,118,768	7,404,588	6,941,022	6,895,000	6,661,368
Net Inc (Dec) in Fund Balance	(250,727)	(478,839)	-	(56,000)	-
Fund Balance, beginning of year	1,000,451	749,724	270,885	270,885	214,885
Fund Balance, end of year	\$ 749,724	\$ 270,885	\$ 270,885	\$ 214,885	\$ 214,885

SPECIAL REVENUE FUNDS**County of Kent, Michigan****Register of Deeds Special Revenue Fund
Fund Statement**

	<i>Year ended December 31,</i>				
	<u>2008</u> <u>Audited</u>	<u>2009</u> <u>Audited</u>	<u>2010</u> <u>Amended</u>	<u>2010</u> <u>Estimated</u>	<u>2011</u> <u>Adopted</u>
Revenues:					
Charges for services	\$ 539,856	\$ 558,952	\$ 600,000	\$ 482,000	\$ 550,000
Investment earnings	52,172	33,649	25,000	3,000	25,000
Total Revenues	<u>592,028</u>	<u>592,601</u>	<u>625,000</u>	<u>485,000</u>	<u>575,000</u>
Expenditures:					
Personnel	-	-	103,851	49,000	120,825
Commodities	7,642	15,066	40,000	27,000	36,000
Contractual services	375,183	300,500	360,735	247,000	271,370
Other	106,788	112,015	106,265	106,000	134,589
Capital outlay	16,627	24,817	118,000	56,000	32,500
Total Expenditures	<u>506,240</u>	<u>452,397</u>	<u>728,851</u>	<u>485,000</u>	<u>595,284</u>
Net Inc (Dec) in Fund Balance	85,788	140,203	(103,851)	-	(20,284)
Fund Balance, beginning of year	1,168,570	1,254,358	1,394,561	1,394,561	1,394,561
Fund Balance, end of year	<u>\$ 1,254,358</u>	<u>\$ 1,394,561</u>	<u>\$ 1,290,710</u>	<u>\$ 1,394,561</u>	<u>\$ 1,374,277</u>

County of Kent, Michigan

Central Dispatch Collection Special Revenue Fund
Fund Statement

	<i>Year ended December 31,</i>				
	2008 Audited	2009 Audited	2010 Amended	2010 Estimated	2011 Adopted
Revenues:					
Charges for services	\$ 751,433	\$ 5,177,226	\$ 3,900,000	\$ 3,345,000	\$ 4,550,000
Investment earnings	983	10,807	-	2,000	-
Total Revenues	752,415	5,188,033	3,900,000	3,347,000	4,550,000
Expenditures:					
Contractual services	692,624	5,247,822	3,900,000	3,347,000	4,550,000
Total Expenditures	692,624	5,247,822	3,900,000	3,347,000	4,550,000
Net Inc (Dec) in Fund Balance	59,792	(59,789)	-	-	-
Fund Balance, beginning of year	-	59,792	3	3	3
Fund Balance, end of year	\$ 59,792	\$ 3	\$ 3	\$ 3	\$ 3

SPECIAL REVENUE FUNDS**County of Kent, Michigan****Drug Law Enforcement Special Revenue Fund
Fund Statement**

	<i>Year ended December 31,</i>				
	2008	2009	2010	2010	2011
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Fines & Forfeitures	\$ 280,526	\$ 296,123	\$ 441,765	\$ 296,000	\$ 544,146
Investment earnings	7,028	9,572	-	-	-
Total Revenues	287,553	305,694	441,765	296,000	544,146
Expenditures:					
Personnel	62,555	65,876	66,497	65,300	69,053
Commodities	3,731	2,564	3,500	1,500	3,500
Contractual services	41,237	57,450	146,768	75,000	158,793
Total Expenditures	107,522	125,890	216,765	141,800	231,346
Net Inc (Dec) in Fund Balance	180,031	179,805	225,000	154,200	312,800
Fund Balance, beginning of year	29,663	209,694	389,499	389,499	543,699
Fund Balance, end of year	\$ 209,694	\$ 389,499	\$ 614,499	\$ 543,699	\$ 856,499

County of Kent, Michigan
Community Development Special Revenue Fund
Fund Statement

	<i>Year ended June 30,</i>				
	2008 Audited	2009 Audited	2010 Amended	2010 Estimated	2011 Adopted
Revenues:					
Intergovernmental	\$ 1,906,721	\$ 2,164,524	\$10,002,829	\$ 4,097,000	\$ 2,344,228
Reimbursements	84,447	119,849	1,145,000	870,000	75,000
Total Revenues	1,991,168	2,284,373	11,147,829	4,967,000	2,419,228
Expenditures:					
Personnel	368,762	386,595	801,409	449,000	353,880
Commodities	17,193	17,429	22,416	15,000	12,500
Contractual services	1,553,160	1,668,879	10,278,108	4,461,000	2,005,159
Other	51,586	63,622	40,879	36,000	45,689
Capital outlay	468	15,811	10,567	6,000	2,000
Total Expenditures	1,991,168	2,152,337	11,153,379	4,967,000	2,419,228
Net Inc (Dec) in Fund Balance	-	132,036	(5,550)	-	-
Fund Balance, beginning of year	-	-	132,036	132,036	132,036
Fund Balance, end of year	-	132,036	126,486	132,036	132,036

This is a memorandum budget previously appropriated by the Kent County Board of Commissioners via resolutions 06-10-10-53.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

**Shelter Plus Care Special Revenue Fund
Fund Statement**

	<i>Year ended June 30,</i>				
	2008	2009	2010	2010	2011
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ -	\$ 949,881	\$ 1,249,380	\$ 922,600	\$ 1,342,860
Total Revenues	-	949,881	1,249,380	922,600	1,342,860
Expenditures:					
Contractual services	-	949,881	1,249,380	922,600	1,342,860
Total Expenditures	-	949,881	1,249,380	922,600	1,342,860
Net Inc (Dec) in Fund Balance	-	-	-	-	-
Fund Balance, beginning of year	-	-	-	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -	\$ -	\$ -

This is a memorandum budget previously appropriated by the Kent County Board of Commissioners via resolution 07-22-10-61.

County of Kent, Michigan

DHS Social Welfare Special Revenue Fund
Fund Statement

	<i>Year ended December 31,</i>				
	2008 Audited	2009 Audited	2010 Amended	2010 Estimated	2011 Adopted
Revenues:					
Intergovernmental	\$ 2,430,950	\$ 1,210,491	\$ 2,952,000	\$ 1,059,000	\$ 1,340,000
Reimbursements	319,822	239,362	480,000	241,000	280,000
Other	-	-	-	-	-
Total Revenues	2,750,772	1,449,853	3,432,000	1,300,000	1,620,000
Expenditures:					
Contractual services	2,750,003	1,431,968	3,362,000	1,250,000	1,620,000
Total Expenditures	2,750,003	1,431,968	3,362,000	1,250,000	1,620,000
Excess (deficiency) of revenues over (under) expenditures	770	17,885	70,000	50,000	-
Other Financing Sources (Uses):					
Transfers in	64,015	-	-	-	-
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	64,015	-	-	-	-
Net Inc (Dec) in Fund Balance	64,785	17,885	70,000	50,000	-
Fund Balance, beginning of year	(64,015)	770	18,654	18,654	68,654
Fund Balance, end of year	\$ 770	\$ 18,654	\$ 88,654	\$ 68,654	\$ 68,654

SPECIAL REVENUE FUNDS

County of Kent, Michigan

**Child Care Special Revenue Fund
Fund Statement**

	<i>Year ended September 30,</i>				
	2008	2009	2010	2010	2011
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 9,592,339	\$ 9,425,100	\$ 9,950,112	\$ 8,857,200	\$ 9,726,024
Charges for services	177,474	191,977	209,000	196,000	210,000
Reimbursements	262,930	562,520	543,000	415,500	450,000
Other	15,288	35,000	70,000	64,400	77,000
Total Revenues	10,048,030	10,214,596	10,772,112	9,533,100	10,463,024
Expenditures:					
Personnel	9,097,042	9,438,411	9,731,452	9,484,500	9,991,622
Commodities	308,260	302,732	288,850	283,500	282,287
Contractual services	11,202,800	10,484,770	11,128,589	9,062,600	10,197,963
Other	865,917	754,302	630,625	630,600	698,030
Capital outlay	47,224	62,069	18,712	8,800	17,920
Total Expenditures	21,521,243	21,042,284	21,798,228	19,470,000	21,187,822
Excess (deficiency) of revenues over (under) expenditures	(11,473,213)	(10,827,688)	(11,026,116)	(9,936,900)	(10,724,798)
Other Financing Sources (Uses):					
Transfers in	11,473,213	10,917,959	11,026,116	9,869,000	10,724,798
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	11,473,213	10,917,959	11,026,116	9,869,000	10,724,798
Net Inc (Dec) in Fund Balance	-	90,271	-	(67,900)	-
Fund Balance, beginning of year	77,630	77,630	167,901	167,901	100,001
Fund Balance, end of year	\$ 77,630	\$ 167,901	\$ 167,901	\$ 100,001	\$ 100,001

This is a memorandum budget previously appropriated by the Kent County Board of Commissioners via resolution 09-23-10-80.

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

	<i>Year ended September 30,</i>				
	2008	2009	2010	2010	2011
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 5,740,395	\$ 6,599,217	\$ 6,864,094	\$ 5,509,800	\$ 6,882,049
Reimbursements	50,638	1,138	15,000	5,000	15,000
Other	50,000	70,000	-	-	-
Total Revenues	5,841,034	6,670,355	6,879,094	5,514,800	6,897,049
Expenditures:					
Contractual services	11,600,493	12,922,317	13,835,955	10,992,200	13,800,278
Other	2,088	2,499	15,828	14,900	51,505
Total Expenditures	11,602,581	12,924,816	13,851,783	11,007,100	13,851,783
Excess (deficiency) of revenues over (under) expenditures	(5,761,548)	(6,254,462)	(6,972,689)	(5,492,300)	(6,954,734)
Other Financing Sources (Uses):					
Transfers in	5,761,548	6,254,462	6,972,689	5,492,300	6,954,734
Transfers out	(64,015)	-	-	-	-
Total Other Financing Sources (Uses)	5,697,533	6,254,462	6,972,689	5,492,300	6,954,734
Net Inc (Dec) in Fund Balance	(64,015)	0	-	-	-
Fund Balance, beginning of year	83,738	19,723	19,723	19,723	19,723
Fund Balance, end of year	\$ 19,723	\$ 19,723	\$ 19,723	\$ 19,723	\$ 19,723

This is a memorandum budget previously appropriated by the Kent County Board of Commissioners via resolution 09-23-10-80.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

**Veterans' Trust Special Revenue Fund
Fund Statement**

	<i>Year ended September 30,</i>				
	2008	2009	2010	2010	2011
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 62,760	\$ 70,548	\$ 75,715	\$ 56,200	\$ 75,000
Total Revenues	62,760	70,548	75,715	56,200	75,000
Expenditures:					
Contractual services	70,392	72,421	75,715	57,800	75,000
Total Expenditures	70,392	72,421	75,715	57,800	75,000
Net Inc (Dec) in Fund Balance	(7,632)	(1,873)	-	(1,600)	-
Fund Balance, beginning of year	12,946	5,314	3,442	3,442	1,842
Fund Balance, end of year	\$ 5,314	\$ 3,442	\$ 3,442	\$ 1,842	\$ 1,842

This is a memorandum budget previously appropriated by the Kent County Board of Commissioners via resolution 09-23-10-80.

County of Kent, Michigan

Special Projects - Calendar Year Special Revenue Fund
Fund Statement

	Year ended December 31,				
	2008 Audited	2009 Audited	2010 Amended	2010 Estimated	2011 Adopted
Revenues:					
Licenses and permits	\$ 66,165	\$ 63,270	\$ 70,000	\$ 59,000	\$ 70,000
Intergovernmental	572,459	369,131	3,365,760	1,672,200	353,026
Charges for services	199,865	4,286,844	4,270,000	2,959,000	165,000
Investment earnings	56,885	72,468	38,400	79,600	800
Other	380,751	247,961	369,781	316,000	211,228
Total Revenues	1,276,125	5,039,675	8,113,941	5,085,800	2,466,616
Expenditures:					
Personnel	137,609	164,172	313,473	167,500	1,949,535
Commodities	12,695	4,913	6,000	-	6,000
Contractual services	557,104	1,618,007	7,543,129	3,120,200	553,273
Other	14,756	15,719	14,000	5,500	-
Capital outlay	291,223	1,310	5,460,978	4,782,200	485,500
Total Expenditures	1,013,387	1,804,122	13,337,581	8,075,400	2,994,308
Excess (deficiency) of revenues over (under) expenditures	262,739	3,235,553	(5,223,640)	(2,989,600)	(527,692)
Other Financing Sources (Uses):					
Transfers in	25,528	71,174	280,474	280,400	280,474
Transfers out	(2,705)	(2,444)	-	-	-
Total Other Financing Sources (Uses)	22,823	68,730	280,474	280,400	280,474
Net Inc (Dec) in Fund Balance	285,562	3,304,283	(4,943,166)	(2,709,200)	(247,218)
Fund Balance, beginning of year	1,763,755	2,049,317	5,353,600	5,353,600	2,644,400
Fund Balance, end of year	\$ 2,049,317	\$ 5,353,600	\$ 410,434	\$ 2,644,400	\$ 2,397,182

The Calendar Year Special Project Fund shows a net decrease in fund balance of \$247,218. This is due to various special projects spending down accumulated reserves. The Countywide 911 Dispatch Authority is included in 2008 and 2009 actual activity and in the 2010 Amended and Estimated Budgets. 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 - Fiscal Year Special Revenue Fund
Fund Statement**

	<i>Year ended September 30,</i>				
	2008	2009	2010	2010	2011
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 3,057,623	\$ 2,999,388	\$ 3,227,171	\$ 3,081,700	\$ 3,029,273
Fines & Forfeitures	40,076	52,099	90,457	52,100	93,403
Investment earnings	387	198	-	100	-
Reimbursements	738	8,461	1,000	3,500	1,000
Other	2,500	2,500	-	3,000	2,500
Total Revenues	3,101,324	3,062,646	3,318,628	3,140,400	3,126,176
Expenditures:					
Personnel	2,265,377	2,222,880	2,417,931	2,164,400	2,363,258
Commodities	56,399	51,914	59,579	54,700	59,500
Contractual services	1,116,461	1,115,961	1,104,177	971,000	1,080,652
Other	222,978	269,371	293,209	272,000	326,632
Capital outlay	33,481	17,524	125,893	125,000	-
Total Expenditures	3,694,696	3,677,650	4,000,789	3,587,100	3,830,042
Excess (deficiency) of revenues over (under) expenditures	(593,372)	(615,004)	(682,161)	(446,700)	(703,866)
Other Financing Sources (Uses):					
Operating transfers in	591,871	615,483	683,950	446,700	700,668
Operating transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	591,871	615,483	683,950	446,700	700,668
Net Inc (Dec) in Fund Balance	(1,501)	479	1,789	-	(3,198)
Fund Balance, beginning of year	7,795	6,294	6,773	6,773	6,773
Fund Balance, end of year	\$ 6,294	\$ 6,773	\$ 8,562	\$ 6,773	\$ 3,575

This is a memorandum budget previously appropriated by the Kent County Board of Commissioners via resolutions 04-22-10-19 (\$58,925); 09-09-10-76 (\$13,550); and 09-23-10-80 (\$3,757,567). 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

Revenue Sharing Reserve Special Revenue Fund
Fund Statement

	Year ended December 31,				
	2008 Audited	2009 Audited	2010 Amended	2010 Estimated	2011 Adopted
Revenues:					
Investment earnings	\$ 1,157,222	\$ 375,002	\$ 100,000	\$ 40,294	\$ -
Total Revenues	1,157,222	375,002	100,000	40,294	-
Other Financing Sources (Uses):					
Transfers in	-	-	-	-	-
Transfers out	(11,500,296)	(12,006,309)	(11,970,290)	(11,970,290)	(4,500,000)
Total Other Financing Sources (Uses)	(11,500,296)	(12,006,309)	(11,970,290)	(11,970,290)	(4,500,000)
Net Inc (Dec) in Fund Balance	(10,343,074)	(11,631,307)	(11,870,290)	(11,929,996)	(4,500,000)
Fund Balance, beginning of year	38,404,377	28,061,303	16,429,996	16,429,996	4,500,000
Fund Balance, end of year	\$28,061,303	\$ 16,429,996	\$ 4,559,706	\$ 4,500,000	\$ -

Public Act 357 of 2004 provided a funding mechanism to serve as a substitute to county revenue sharing payments. This substitute funding mechanism involves a gradual shift of county property tax millage from a winter tax levy to a summer tax levy.

Tax levy shift - The gradual shift from a winter tax levy to a summer tax levy transitioned as follows:

- In 2005, 1/3 of the county's allocated mills was levied in the summer
- In 2006, 2/3 of the county's allocated mills was levied in the summer
- In 2007, and each year after, all of the county's allocated mills will be levied in the summer

Reserve fund establishment - Each county was required to establish a restricted fund known as the Revenue Sharing Reserve Fund. Three payments, the sum total of which equals the county's December 2004 property tax levy, was placed in the fund from the following:

- 1/3 from the county's December 2004 property tax levy
- 1/3 from the county's December 2005 property tax levy
- 1/3 from the county's December 2006 property tax levy

As an example, the County's total 2004 allocated property tax levy equaled \$74,619,552, the County was required to transfer \$24,873,184 from the 2004 levy, \$24,873,184 from the 2005 levy, and \$24,873,184 from the 2006 levy to the Revenue Sharing Reserve Fund.

Revenue Sharing Reserve Fund Use - Annually, each county used the Revenue Sharing Reserve Fund in amounts not to exceed its October 1, 2003 through September 30, 2004 Revenue Sharing payments adjusted for inflation. The inflation rate is defined by MCL 211.34d(1)(l). The accumulated balance was drawn down over the next several years to supplement the County's General Fund revenues in lieu of payments previously received under the State's Revenue Sharing Program. Monies held in this fund will be completely drawn down by midyear 2011. The State will begin funding of new revenue sharing payments at that time.

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DEBT SERVICE FUNDS

Debt Service Fund

To account for the retirement of debt related to projects financed from capital improvement bonds, which includes various building and land acquisitions within Kent County.

Building Authority Debt Service Fund

To account for the retirement of debt related to projects of the Kent County Building Authority. Financing for the correctional facility debt service is provided by a dedicated tax millage paid by County property owners. Financing for the senior citizens building debt service is through a lease with the Area Agency on Aging.

DEBT SERVICE FUNDS

County of Kent, Michigan

Debt Service Funds Schedule of Uses of Financial Resources

Program Descriptions	FY 2009	FY 2010		FY 2011		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
63rd District Court	\$ 378,548	\$ 386,016	\$ 386,016	\$ 382,998	\$ 382,998	-0.8%
Fuller Complex - Animal Shelter	336,279	342,914	342,914	340,233	340,233	-0.8%
Fuller Complex - Boiler Plant	87,155	88,876	88,876	88,181	88,181	-0.8%
Fuller Complex - Campus Improvements	130,921	133,504	133,504	132,460	132,460	-0.8%
Fuller Complex - Spectrum Facility	228,585	227,493	227,493	226,211	226,211	-0.6%
Series A Bonds	609,650	610,225	610,225	609,913	609,913	-0.1%
Series B Bonds	350,450	351,525	351,525	353,350	353,350	0.5%
Debt Service Fund	2,121,588	2,140,553	2,140,553	2,133,346	2,133,346	-0.3%
Courthouse	4,336,891	4,344,332	4,344,332	4,340,004	4,340,004	-0.1%
DHS Building	1,189,094	2,081,569	2,081,569	2,078,969	2,078,969	-0.1%
Sheriff's Administration Building	793,858	795,303	795,303	758,025	758,025	-4.7%
Correctional Facility Development	-	1,587,399	1,587,399	1,557,577	1,557,577	-1.9%
Correction and Detention Facilities	2,488,215	2,415,320	2,415,320	46,530	46,530	-98.1%
Juvenile Detention Remodel	-	156,996	156,996	154,047	154,047	-1.9%
Area Agency on Aging	87,250	89,097	89,097	-	-	-100.0%
Building Authority Debt Service	8,895,307	11,470,016	11,470,016	8,935,152	8,935,152	-22.1%
Total Debt Service Fund	\$ 11,016,895	\$ 13,610,569	\$ 13,610,569	\$ 11,068,498	\$ 11,068,498	-18.7%

County of Kent, Michigan

Debt Service Fund
Fund Statement

	<i>Year ended December 31,</i>				
	2008 Audited	2009 Audited	2010 Amended	2010 Estimated	2011 Adopted
Revenues:					
Investment earnings	\$ 6,389	\$ (1,151)	\$ -	\$ 100	\$ -
Total Revenues	6,389	(1,151)	-	100	-
Expenditures:					
Principal retirement	605,000	1,205,000	1,265,001	1,265,000	1,305,002
Interest and agent fees	699,129	916,588	875,552	875,500	828,344
Total Expenditures	1,304,129	2,121,588	2,140,553	2,140,500	2,133,346
Excess (deficiency) of revenues over (under) expenditures	(1,297,740)	(2,122,738)	(2,140,553)	(2,140,400)	(2,133,346)
Other Financing Sources (Uses):					
Operating transfers in	1,053,478	2,123,720	2,139,853	2,139,800	2,133,346
Operating transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	1,053,478	2,123,720	2,139,853	2,139,800	2,133,346
Net Inc (Dec) in Fund Balance	(244,261)	982	(700)	(600)	-
Fund Balance, beginning of year	255,601	11,339	12,321	12,321	11,721
Fund Balance, end of year	\$ 11,339	\$ 12,321	\$ 11,621	\$ 11,721	\$ 11,721

The table below identifies the facilities being financed in the Debt Service Fund and the funding source, or transfer in, for each.

Facility	Transfers In from:		
	CIP Fund	General Fund	Total
63rd District Court	\$ 382,998	\$ -	\$ 382,998
Animal Shelter	340,233	-	340,233
Boiler Plant	88,181	-	88,181
Courthouse (Series A)	-	245,368	245,368
82 Ionia (Series A)	-	364,545	364,545
511 N Monroe (Series B)	-	353,350	353,350
Fuller Campus Improvements	132,460	-	132,460
Spectrum Facility	226,211	-	226,211
Total	\$ 1,170,083	\$ 963,263	\$ 2,133,346

DEBT SERVICE FUNDS

County of Kent, Michigan

**Building Authority Debt Service Fund
Fund Statement**

	<i>Year ended December 31,</i>				
	2008	2009	2010	2010	2011
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ -	\$ -	\$ 784,978	\$ 784,900	\$ 770,006
Investment earnings	(7,814)	2,665	300	-	-
Other	7,565,120	8,525,406	9,742,524	9,742,000	6,679,247
Total Revenues	7,557,306	8,528,071	10,527,802	10,526,900	7,449,253
Expenditures:					
Principal retirement	4,600,000	4,640,000	5,671,353	5,671,000	3,470,200
Interest and agent fees	4,455,991	4,255,307	5,798,663	5,798,000	5,464,952
Total Expenditures	9,055,991	8,895,307	11,470,016	11,469,000	8,935,152
Excess (deficiency) of revenues over (under) expenditures	(1,498,685)	(367,236)	(942,214)	(942,100)	(1,485,899)
Other Financing Sources (Uses):					
Operating transfers in	1,189,769	615,782	959,417	959,000	1,504,576
Operating transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	1,189,769	615,782	959,417	959,000	1,504,576
Net Inc (Dec) in Fund Balance	(308,915)	248,547	17,203	16,900	18,677
Fund Balance, beginning of year	439,587	130,672	379,218	379,218	396,118
Fund Balance, end of year	\$ 130,672	\$ 379,218	\$ 396,421	\$ 396,118	\$ 414,795

This is a memorandum budget previously appropriated by the Kent County Building Authority. The table below identifies the facilities being financed in the Building Authority Debt Service Fund and the funding source for each.

Facility	Funding Source	Amount
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 these costs.	\$ 4,340,004
DHS Building	Funded 100% with rent receipts from the FM Human Services General Fund Operating Budget. The County General Fund is reimbursed for these costs by the State DHS (79.5%); ACSET (17.7%); and the Health Department (2.8%).	2,078,969
Juvenile Detention Remodel	Funded 45% from Federal Grants and 55% the Building Authority Construction Fund.	154,047
Sheriff Administration Building	Funded 100% from the Sheriff General Fund Operating Budget.	758,025
Correctional Facility	Funded 100% with Correction & Detention Millage tax revenues paid from the Correction & Detention Fund.	46,530
Correctional Facility Remodel	Funded 45% from Federal Grants and 55% the Building Authority Construction Fund.	1,557,577
Total		\$ 8,935,152

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, excluding Aeronautics and Public Works Department projects.

CAPITAL PROJECT FUNDS

County of Kent, Michigan

Capital Project Funds Schedule of Uses of Financial Resources

Program Descriptions	FY 2009	FY 2010		FY 2011		Amended % Change
	Actual	Adopted	Amended	Requested	Adopted	
Correctional Facility Development	\$ 1,152,333	\$ -	\$ 27,174,598	\$ -	\$ -	-100.0%
DHS Building	8,724,020	-	3,271,053	-	-	-100.0%
Juvenile Detention Remodel	31,314	-	2,682,338	-	-	-100.0%
Parks Headquarters	84,401	-	72,099	-	-	-100.0%
Bldg Authority Construction Fund	9,992,068	-	33,200,087	-	-	-100.0%
63rd District Court	6,896,005	-	756,670	-	-	-100.0%
Fuller Complex Imp-FM-Animal Shelter	623,022	-	33,400	-	-	-100.0%
Fuller Complex Imp-FM-Boiler Plant	167,681	-	-	-	-	NA
Fuller Complex Imp-FM-Campus Impr	210,284	-	-	-	-	NA
Bond Capital Improvement Fund	7,896,992	-	790,069	-	-	-100.0%
Capital Improvement Program Fund	4,794,453	2,099,086	14,193,513	2,110,926	2,110,926	-85.1%
Capital Project Funds before Transfers	22,683,514	2,099,086	48,183,669	2,110,926	2,110,926	-95.6%
Bldg Authority Construction Fund	2,132,781	-	1,532,253	-	-	-100.0%
Bond Capital Improvement Fund	673,738	-	-	-	-	NA
Capital Improvement Program Fund	6,116,063	2,678,803	3,606,602	1,170,100	1,170,100	-67.6%
Transfers Out	8,922,583	2,678,803	5,138,854	1,170,100	1,170,100	-77.2%
Total Capital Project Funds	\$ 31,606,097	\$ 4,777,889	\$ 53,322,524	\$ 3,281,026	\$ 3,281,026	-93.8%

County of Kent, Michigan

Building Authority Construction Capital Project Fund
Fund Statement

	<i>Year ended December 31,</i>				
	2008	2009	2010	2010	2011
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Investment earnings	886,824	221,712	-	370,500	-
Bond Proceeds	-	32,000,000	-	-	-
Other	-	798,703	17,500	79,000	-
Total Revenues	896,824	33,020,415	17,500	449,500	-
Expenditures:					
Interest and Bond Sale Expense	325	356,456	1,008,831	75,000	-
Capital outlay	11,646,231	9,635,612	32,191,256	6,300,000	-
Total Expenditures	11,646,556	9,992,068	33,200,087	6,375,000	-
Excess (deficiency) of revenues over (under) expenditures	(10,749,732)	23,028,346	(33,182,587)	(5,925,500)	-
Other Financing Sources (Uses):					
Transfers in	-	-	-	-	-
Transfers out	(1,189,769)	(2,132,781)	(1,532,253)	(1,200,000)	-
Total Other Financing Sources (Uses)	(1,189,769)	(2,132,781)	(1,532,253)	(1,200,000)	-
Net Inc (Dec) in Fund Balance	(11,939,501)	20,895,565	(34,714,839)	(7,125,500)	-
Fund Balance, beginning of year	26,263,757	14,324,256	35,219,821	35,219,821	28,094,321
Fund Balance, end of year	\$14,324,256	\$35,219,821	\$ 504,982	\$28,094,321	\$28,094,321

This is a memorandum budget no additional appropriations expected to be made by the Kent Building Authority for FY 2011.

CAPITAL PROJECT FUNDS

County of Kent, Michigan

**Bond Capital Improvement Project Capital Fund
Fund Statement**

	<i>Year ended December 31,</i>				
	2008	2009	2010	2010	2011
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Charges for services	\$ 3,335	\$ -	\$ -	\$ -	\$ -
Investment earnings	228,161	56,081	-	1,400	-
Other	14,372,654	-	-	-	-
Total Revenues	14,604,150	56,081	-	1,400	-
Expenditures:					
Other	46,958	-	-	-	-
Capital outlay	8,027,306	7,896,992	790,069	310,000	-
Total Expenditures	8,074,264	7,896,992	790,069	310,000	-
Excess (deficiency) of revenues over (under) expenditures	6,529,886	(7,840,911)	(790,069)	(308,600)	-
Other Financing Sources (Uses):					
Operating transfers in	1,100,000	1,990,928	820,584	300,000	-
Operating transfers out	(1,083,935)	(673,738)	-	-	-
Total Other Financing Sources (Uses)	16,065	1,317,190	820,584	300,000	-
Net Inc (Dec) in Fund Balance	6,545,951	(6,523,722)	30,514	(8,600)	-
Fund Balance, beginning of year	-	6,545,951	22,229	22,229	13,629
Fund Balance, end of year	\$ 6,545,951	\$ 22,229	\$ 52,743	\$ 13,629	\$ 13,629

County of Kent, Michigan

Capital Improvement Program Capital Fund
Fund Statement

	Year ended December 31,				
	2008 Audited	2009 Audited	2010 Amended	2010 Estimated	2011 Adopted
Revenues:					
Taxes	\$ 4,212,327	\$ 4,108,167	\$ 3,107,889	\$ 3,100,000	\$ -
Intergovernmental	474,848	2,208,983	6,030,284	1,500,000	-
Reimbursements	747	14,580	15,000	15,000	94,050
Other	1,078,846	2,116,868	5,414,739	-	-
Total Revenues	5,766,768	8,448,598	14,567,911	4,615,000	94,050
Expenditures:					
Capital outlay	9,084,194	4,794,453	14,193,513	4,000,000	2,110,926
Total Expenditures	9,084,194	4,794,453	14,193,513	4,000,000	2,110,926
Excess (deficiency) of revenues over (under) expenditures	(3,317,426)	3,654,145	374,398	615,000	(2,016,876)
Other Financing Sources (Uses):					
Operating transfers in	4,222,851	1,854,651	-	150,000	2,986,976
Operating transfers out	(4,395,031)	(6,116,063)	(3,606,602)	(2,100,000)	(1,170,100) ⁽¹⁾
Total Other Financing Sources (Uses)	(172,180)	(4,261,413)	(3,606,602)	(1,950,000)	1,816,876
Net Inc (Dec) in Fund Balance	(3,489,606)	(607,268)	(3,232,204)	(1,335,000)	(200,000)
Fund Balance, beginning of year	8,695,356	5,205,749	4,598,481	4,598,481	3,263,481
Fund Balance, end of year	\$ 5,205,749	\$ 4,598,481	\$ 1,366,277	\$ 3,263,481	\$ 3,063,481

CIP project budget extension requests are reviewed by the County Administrator/Controller with available budget balances carried forward for those approved projects. The estimated \$3.1 million fund balance is reserved for approved prior year projects that are expected to become part of the Fiscal Year 2011 Amended Budget.

(1) The budgeted Transfer Out to the Debt Service Fund for FY 2011 of \$1,170,100 is summarized on page 51.

CAPITAL PROJECT FUNDS

County of Kent, Michigan

2011 Capital Improvement Program Recommended Projects

Project Name	General Fund	Grant Funding	Other	Total
Capital Imp Bonds - Series 2008 Debt Service	\$ 1,170,100	\$ -	\$ -	\$ 1,170,100
Roofing Replacement	50,000	-	-	50,000
Roofing Replacement - 82 Ionia	50,000	-	-	50,000
Court Recording Equipment	102,975	-	47,025	150,000
X-ray Equipment and Magnetometer - Courthouse	102,975	-	47,025	150,000
Asphalt Repairs	50,000	-	-	50,000
Facilities Management Total	1,526,050	-	94,050	1,620,100
South Health Clinic	231,250	-	200,000	431,250
Heath Department Total	231,250	-	200,000	431,250
Storage Systems Recovery and Archiving	250,000	-	-	250,000
Courtview/Jailview Infrastructure Replacement	92,512	-	-	92,512
Voice Over Internet Protocol Phone Replacement	401,000	-	-	401,000
Information Technology Total	743,512	-	-	743,512
Structure and Well Hazard Removal	107,572	-	-	107,572
Rental Cabins - Wabasis Campground	92,138	-	-	92,138
Rental Enhancements - Townsend & Douglas Walker	46,750	-	-	46,750
Parks Total	246,460	-	-	246,460
Jail Radio Replacement	69,756	-	-	69,756
Sheriff Total	69,756	-	-	69,756
Administration Building Repairs	132,706	-	-	132,706
Asphalt Replacement	37,242	-	-	37,242
Zoo Total	169,948	-	-	169,948
CIP Projects Total	\$ 2,986,976	\$ -	\$ 294,050	\$ 3,281,026

County of Kent, Michigan
2011 Capital Improvement Program
 Project Detail

Project Name/Site	Description	Operating Budget Impact	Cost
Capital Imp Bonds - Series 2008			
Debt Service			
Fuller Complex/63rd District Court	To pay debt service for Animal Shelter, Boiler Plant, Fuller Complex Improvements, 63rd District Court, and the Spectrum Facility.	Increased operating and maintenance costs required to operate larger facilities.	\$ 1,170,100
Estimated Start Date: NA Estimated Completion Date: NA			
Roofing Replacement			
	To replace failing roof structures.	Reduction in maintenance costs.	\$ 50,000
Estimated Start Date: Jun 2011 Estimated Completion Date: Dec 2011			
Roofing Replacement			
82 Ionia	To replace failing roof structure that was installed in 1980 and is at the end of its useful life.	Reduction in maintenance costs.	\$ 50,000
Estimated Start Date: Jun 2011 Estimated Completion Date: Dec 2011			
Court Recording Equipment			
Courthouse - 180 Ottawa	To update existing JAVS court recording systems to the current JAVS technology and add a PC to each system to separate the JAVS systems software from the County GroupWise Software, providing stability and accuracy to the Court Recording System.	Without this update the systems become obsolete, requiring the addition of a court reporter/recorder position to record court proceedings.	\$ 150,000
Estimated Start Date: Jan 2011 Estimated Completion Date: Dec 2011			
X-ray Equipment and Magnetometer			
Courthouse - 180 Ottawa	To replace the x-ray and magnetometer that are at the end of their useful life.	None.	\$ 150,000
Estimated Start Date: Jan 2011 Estimated Completion Date: Dec 2011			
Asphalt Repairs			
	To replace existing asphalt prior to failure.	Reduction in maintenance costs.	\$ 50,000
Estimated Start Date: May 2011 Estimated Completion Date: Sep 2011			
South Health Clinic			
	To consolidate the Kentwood and Wyoming clinics into one clinic site.	Reduction in maintenance and personnel costs.	\$ 431,250
Estimated Start Date: Jan 2011 Estimated Completion Date: Mar 2011			
Storage Systems Recovery and Archiving			
	To expand the storage, recovery, and archiving capacity necessary to support County applications.	Increase in maintenance costs.	\$ 250,000
Estimated Start Date: Jan 2011 Estimated Completion Date: Dec 2011			

Continued on next page...

CAPITAL PROJECT FUNDS

County of Kent, Michigan

**2011 Capital Improvement Program
Project Detail**

Project Name/Site	Description	Operating Budget Impact	Cost
Courtview/Jailview Infrastructure Replacement Estimated Start Date: Jan 2011 Estimated Completion Date: Dec 2011	To upgrade systems, at the end of their useful life, that run some of the most critical applications in the County.	Reduction in maintenance costs.	\$ 92,512
Voice Over Internet Protocol Phone Replacement Sheriff/Health/Juvenile Detention Estimated Start Date: Aug 2011 Estimated Completion Date: Dec 2011	To replace PBX remote shelves that are no longer supported by the vendor.	None.	\$ 401,000
Structure and Well Hazard Removal Various County Parks Estimated Start Date: Jan 2011 Estimated Completion Date: Dec 2011	To demolish abandoned structures in County parks to prevent vandalism and potential hazards.	Reduction in maintenance costs.	\$ 107,572
Rental Cabins Wabasis Campground Estimated Start Date: Jan 2011 Estimated Completion Date: May 2011	To construct three small cabins and upgrade three under-utilized campsites. This meets the demand for small cabin rentals for camping as the availability of facilities in the area is currently limited.	Increase in revenue generated from rentals. Will generate enough revenue to cover initial capital outlay within five years.	\$ 92,138
Rental Enhancements Townsend & Douglas Walker Parks Estimated Start Date: Jan 2011 Estimated Completion Date: Dec 2011	To replace picnic tables and chairs used at picnic areas and shelters.	None.	\$ 46,750
Jail Radio Replacement Correctional facility/ Circuit Court/ 63rd District Court Estimated Start Date: Jan 2011 Estimated Completion Date: Dec 2011	To replace radios used by the jail as the frequency of repair and service is increasing.	Reduction in maintenance costs.	\$ 69,756
Administration Building Repairs John Ball Zoo Estimated Start Date: Jun 2011 Estimated Completion Date: Jul 2011	To repair water leaks into the facility.	Reduction in maintenance costs.	\$ 132,706
Asphalt Replacement John Ball Zoo Estimated Start Date: May 2011 Estimated Completion Date: May 2011	To replace existing asphalt prior to failure.	Reduction in maintenance costs.	\$ 37,242
Total Cost			\$ 3,281,026

INTERNAL SERVICE FUND

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.

INTERNAL SERVICE FUND

County of Kent, Michigan

Internal Service Fund
 Schedule of Uses of Financial Resources

Program Descriptions	FY 2009	FY 2010		FY 2011		Amended % Change
	Actual	Adopted	Amended	Requested	Adopted	
Healthcare/Third Party Adm	\$ 17,342,833	\$ 21,061,978	\$ 21,061,978	\$ 17,844,300	\$ 17,844,300	-15.3%
Dental Plan	1,201,935	1,111,500	1,111,500	1,237,000	1,237,000	11.3%
Insurance	1,572,984	2,454,400	2,454,400	1,839,414	1,839,414	-25.1%
Unemployment Comp	201,993	200,000	200,000	425,000	425,000	112.5%
Workers Comp	827,170	1,260,000	1,260,000	1,030,200	1,030,200	-18.2%
Risk Management Fund	21,146,914	26,087,878	26,087,878	22,375,914	22,375,914	-14.2%
Total Internal Service Funds	\$ 21,146,914	\$ 26,087,878	\$ 26,087,878	\$ 22,375,914	\$ 22,375,914	-14.2%

County of Kent, Michigan

Risk Management Internal Service Fund
Fund Statement

	<i>Year ended December 31,</i>				
	2008	2009	2010	2010	2011
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Charges for services	\$ 1,749,141	\$ 1,266,891	\$ 1,250,000	\$ -	\$ 900,000
Investment earnings	298,844	213,017	152,000	27,300	109,000
Reimbursements	22,430,184	21,677,490	23,204,079	22,567,000	19,537,902
Other	6,676	45,144	35,000	12,000	30,000
Total Revenues	24,484,845	23,202,542	24,641,079	22,606,300	20,576,902
Expenditures:					
Personnel	267,531	357,165	365,508	357,300	591,768
Commodities	578	1,557	962	1,400	960
Contractual services	23,351,618	20,707,826	25,643,008	20,800,000	21,718,900
Other	77,361	80,367	78,400	78,400	64,286
Capital outlay	2,258	-	-	-	-
Total Expenditures	23,699,346	21,146,914	26,087,878	21,237,100	22,375,914
Net Inc (Dec) in Net Assets	785,499	2,055,628	(1,446,799)	1,369,200	(1,799,012)
Net Assets, beginning of year	3,827,115	4,612,615	6,668,243	6,668,243	8,037,443
Net Assets, end of year	\$ 4,612,615	\$ 6,668,243	\$ 5,221,444	\$ 8,037,443	\$ 6,238,431

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COMPONENT UNIT FUNDS

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.

COMPONENT UNIT FUNDS

County of Kent, Michigan

Component Unit Funds
 Schedule of Uses of Financial Resources

Program Descriptions	FY 2009	FY 2010		FY 2011		Amended
	Actual	Adopted	Amended	Requested	Adopted	% Change
Act 185 Bond Fund	\$ 632,746	\$ 639,380	\$ 639,380	\$ 642,805	\$ 642,805	0.5%
Administration	730,836	990,000	990,000	1,056,600	1,056,600	6.7%
Water & Sewer Division	2,032,908	4,930,000	4,930,000	4,431,700	4,431,700	-10.1%
Solid Waste/Landfill Operations	8,615,085	11,738,476	11,738,476	11,305,020	11,305,020	-3.7%
Waste-to Energy Operations	19,295,397	24,175,955	24,175,955	20,669,674	20,669,674	-14.5%
Public Works Funds	31,306,972	42,473,811	42,473,811	38,105,799	38,105,799	-10.3%
Family Services Coordinator	113,433	114,776	114,776	115,924	115,924	1.0%
Voucher Program	2,529,719	2,398,134	3,884,460	2,633,026	2,633,026	-32.2%
Veterans Voucher Program	-	-	247,387	185,580	185,580	-25.0%
Housing Commission	2,643,152	2,512,910	4,246,623	2,934,530	2,934,530	-30.9%
Total Component Unit Funds	\$33,950,124	\$44,986,721	\$46,720,434	\$41,040,329	\$41,040,329	-12.2%

County of Kent, Michigan
 Public Works Component Unit Fund
 Fund Statement

	<i>Year ended December 31,</i>				
	2008	2009	2010	2010	2011
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 1,510,301	\$ 630,829	\$ 639,380	\$ 612,400	\$ 642,805
Charges for services	49,384,152	35,392,768	38,154,605	32,995,700	33,266,824
Investment earnings	2,232,028	1,377,132	1,208,398	679,000	946,275
Other	2,041,085	1,831,579	2,471,428	2,344,000	3,249,895
Total Revenues	55,167,565	39,232,308	42,473,811	36,631,100	38,105,799
Expenditures:					
Personnel	4,402,986	4,412,962	5,181,120	4,559,400	5,167,670
Commodities	156,877	145,923	177,525	164,100	182,300
Contractual services	37,551,271	23,891,985	28,236,105	21,786,900	29,364,074
Other	5,181,457	2,209,982	3,264,486	1,897,700	2,123,662
Capital outlay	522,487	646,120	881,508	609,800	922,600
Contingency/Undesignated	-	-	4,733,067	-	345,493
Total Expenditures	47,815,078	31,306,972	42,473,811	29,017,900	38,105,799
Net Inc (Dec) in Net Assets	7,352,486	7,925,336	-	7,613,200	-
Net Assets, beginning of year	62,228,175	69,580,661	77,505,998	77,505,998	85,119,198
Net Assets, end of year	\$69,580,661	\$77,505,998	\$77,505,998	\$85,119,198	\$85,119,198

COMPONENT UNIT FUNDS**County of Kent, Michigan****Housing Commission Component Unit Fund
Fund Statement**

	<i>Year ended June 30,</i>				
	2008	2009	2010	2010	2011
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 3,988,644	\$ 2,537,223	\$ 4,246,623	\$ 3,058,300	\$ 2,934,530
Investment earnings	36,370	12,588	-	-	-
Total Revenues	4,025,015	2,549,811	4,246,623	3,058,300	2,934,530
Expenditures:					
Personnel	248,458	270,244	422,994	273,000	293,752
Commodities	4,747	1,241	3,446	2,800	17,000
Contractual services	3,096,789	2,369,253	3,818,183	2,580,800	2,621,152
Capital outlay	1,353	2,414	2,000	300	2,626
Total Expenditures	3,351,347	2,643,152	4,246,623	2,856,900	2,934,530
Net Inc (Dec) in Net Assets	673,668	(93,341)	-	201,400	-
Net Assets, beginning of year	70,127	743,795	650,454	650,454	851,854
Net Assets, end of year	\$ 743,795	\$ 650,454	\$ 650,454	\$ 851,854	\$ 851,854

The Housing Commission Annual Plan was approved by the Kent County Board Chair, Sandi Frost Parrish, on March 25, 2010, and by the President of the Kent County Housing Commission, Daryl Domke, on March 12, 2010.

PROPRIETARY FUNDS

Aeronautics Fund

To account for the operation and maintenance of the Gerald R. Ford International Airport. Financing is provided primarily by user charges.

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 DTRF 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.

PROPRIETARY FUNDS

County of Kent, Michigan

Proprietary Funds
Schedule of Uses of Financial Resources

Program Descriptions	FY 2009	FY 2010		FY 2011		Amended % Change
	Actual	Adopted	Amended	Requested	Adopted	
Airfield	\$ 6,887,616	\$ 7,139,870	\$ 7,139,870	\$ 7,167,927	\$ 7,167,927	0.4%
Other Lands & Buildings	421,214	416,975	416,975	409,020	409,020	-1.9%
General Aviation	467,887	478,265	478,265	518,075	518,075	8.3%
Dispatch Oper & Safety	6,907,837	6,648,294	6,648,294	6,707,921	6,707,921	0.9%
Building Security	1,432,777	1,475,165	1,475,165	1,590,566	1,590,566	7.8%
General Maintenance	2,468,961	2,720,101	2,720,101	2,818,614	2,818,614	3.6%
Administration	3,864,321	3,807,792	3,807,792	4,073,392	4,073,392	7.0%
Air Cargo	1,086,715	1,125,455	1,125,455	1,172,595	1,172,595	4.2%
Parking	5,655,710	7,289,407	7,289,407	9,555,719	9,555,719	31.1%
Debt Service 1996	3,218,444	9,150,000	9,150,000	8,984,000	8,984,000	-1.8%
Debt Service 1998	465,960	-	-	-	-	NA
Aeronautics Fund	32,877,442	40,251,324	40,251,324	42,997,829	42,997,829	6.8%
Delinquent Tax Fund	2,093,417	2,695,250	3,171,726	1,749,250	1,749,250	-44.8%
Proprietary Funds before Transfer	34,970,859	42,946,574	43,423,050	44,747,079	44,747,079	3.0%
Delinquent Tax Fund	3,500,000	4,900,000	4,900,000	5,000,000	5,000,000	2.0%
Transfers Out	3,500,000	4,900,000	4,900,000	5,000,000	5,000,000	2.0%
Total Proprietary Funds	\$ 38,470,859	\$ 47,846,574	\$ 48,323,050	\$ 49,747,079	\$ 49,747,079	2.9%

County of Kent, Michigan

Aeronautics Proprietary Fund
Fund Statement

	<i>Year ended December 31,</i>				
	2008	2009	2010	2010	2011
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 7,075,564	\$ 2,164,002	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000
Charges for services	17,800,613	16,906,158	18,411,059	18,400,000	21,141,882
Fines & Forfeitures	7,717	7,446	5,000	4,500	5,000
Investment earnings	897,873	428,770	374,250	250,000	235,550
Reimbursements	1,312,047	1,164,517	235,000	235,000	160,000
Other	13,465,842	12,665,258	12,128,042	11,880,000	12,966,259
Total Revenues	40,559,657	33,336,151	35,153,351	34,769,500	38,508,691
Expenditures:					
Personnel	8,840,426	8,587,431	8,888,272	8,760,000	9,053,597
Commodities	614,935	432,496	428,004	428,000	502,874
Contractual services	7,177,305	7,094,444	7,075,443	6,028,000	7,529,978
Other	5,308,647	5,033,822	10,083,505	9,175,000	9,871,540
Capital outlay	76,249	173,843	201,100	90,000	237,700
Contingency/Undesignated	-	-	-	-	-
Total Expenditures	22,017,562	21,322,037	26,676,324	24,481,000	27,195,689
Net Income (Loss) before Depreciation	18,542,095	12,014,114	8,477,027	10,288,500	11,313,002
Depreciation	(10,948,005)	(11,555,406)	(13,575,000)	(13,575,000)	(15,802,140)
Net Assets, beginning of year	179,011,130	186,605,220	187,063,928	187,063,928	183,777,428
Net Assets, end of year	\$186,605,220	\$187,063,928	\$181,965,955	\$183,777,428	\$179,288,290

PROPRIETARY FUNDS

County of Kent, Michigan
Delinquent Tax Proprietary Fund
Fund Statement

	<i>Year ended December 31,</i>				
	2008	2009	2010	2010	2011
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Taxes	\$ 5,179,328	\$ 6,144,335	\$ 4,180,522	\$ 4,118,000	\$ 4,603,000
Charges for services	664,354	714,027	429,000	645,000	652,500
Investment earnings	2,767,258	1,099,216	778,000	403,000	401,500
Total Revenues	8,610,939	7,957,577	5,387,522	5,166,000	5,657,000
Expenditures:					
Commodities	61,960	75,394	118,000	77,000	118,000
Contractual services	470,000	515,672	1,113,726	633,000	646,250
Other	2,854,514	1,502,352	1,940,000	1,301,000	985,000
Capital outlay	-	-	-	-	-
Total Expenditures	3,386,473	2,093,417	3,171,726	2,011,000	1,749,250
Excess (deficiency) of revenues over (under) expenditures	5,224,466	5,864,160	2,215,796	3,155,000	3,907,750
Other Financing Sources (Uses):					
Transfers in	-	-	-	-	-
Transfers out	(3,000,000)	(3,500,000)	(4,900,000)	(4,900,000)	(5,000,000)
Total Other Financing Sources (Uses)	(3,000,000)	(3,500,000)	(4,900,000)	(4,900,000)	(5,000,000)
Net Inc (Dec) in Net Assets	2,224,466	2,364,160	(2,684,204)	(1,745,000)	(1,092,250)
Net Assets, beginning of year	12,196,320	14,420,786	16,784,946	16,784,946	15,039,946
Net Assets, end of year	\$14,420,786	\$16,784,946	\$14,100,742	\$15,039,946	\$13,947,696

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.

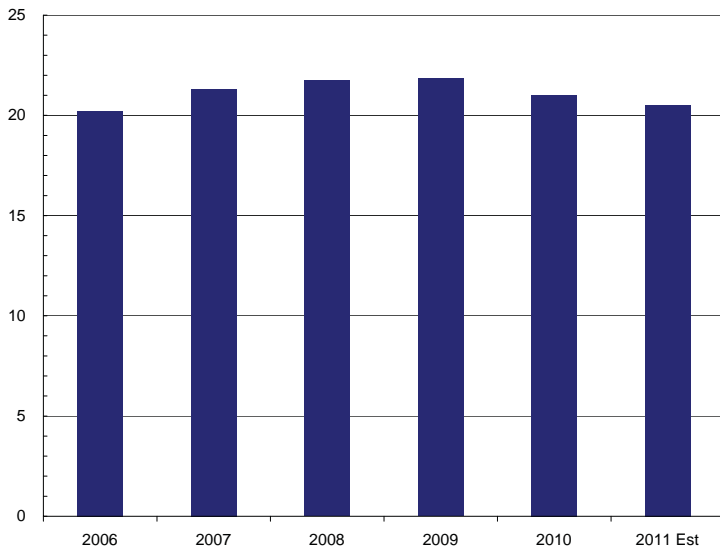
Michigan Public Act 357 of 2004 changed the collection schedule for the operating property tax levy. Beginning with the 2005 summer tax levy, one-third of the county operating property tax levy was billed on July 1, 2005. In 2006, two-thirds of the operating tax levy was billed in the summer. In 2007, 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 can draw to replace the suspended State Revenue Sharing program distributions. The reserve account will be depleted in FY 2011, it is assumed that the State Revenue Sharing program will be reinstated.

The estimated FY 2011 operating millage rate is 4.2803 mills per \$1,000 of taxable value, this is unchanged from the FY 2010 rate. The correctional facility millage for FY 2011 is 0.7893, this is also unchanged from the FY 2010 rate. The senior services millage, for FY 2011, is 0.3244 mills and is unchanged from the FY 2010 rate. The total estimated millage levy for FY 2011 is 5.3940 mills per \$1,000 of taxable value. This rate represents no change from the FY 2010 millage.

The County's taxable valuation decreased from \$21.830 billion in tax year 2009 to \$21.007 billion in tax year 2010 or 3.8%. It is estimated that the taxable valuation will decrease to \$20.513 billion, or 2.4% in tax year 2011. The entire 2011 operating levy, or 4.2803 mills, is applied to the 2011 estimated taxable value of \$20.513 billion to generate \$84.6 million (after set-aside for tax capture and delinquencies) in property tax revenue.

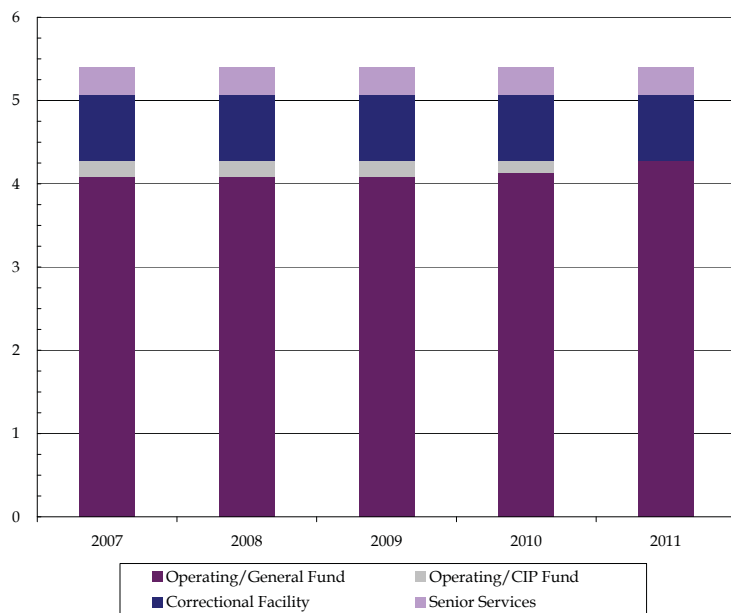
MILLAGE RATES & PROPERTY TAX REVENUE

State Taxable Value *(in billions)*



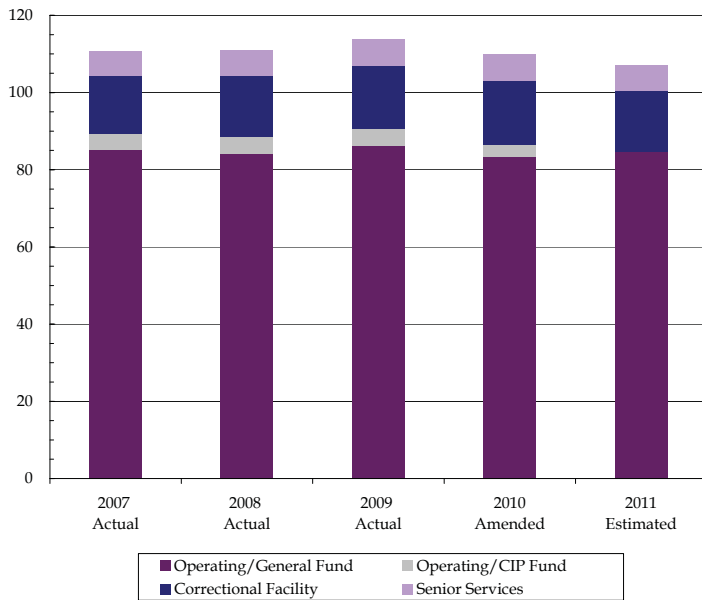
The Kent County State Taxable Value has increased from \$20.223 billion in tax year 2006 to \$21.007 billion in tax year 2010. This represents a 3.9% increase or an average annual increase of 0.8%. The decrease from tax year 2009 to tax year 2010 is 3.8%. It is estimated that the taxable valuation will decrease to \$20.513 billion, or 2.4%, in tax year 2011. From 1997 to 2007 the average annual increase was 7.9%.

Millage Rates



The estimated operating millage rate for FY 2011 is 4.2803 mills, this is unchanged from FY 2010. The CIP portion of the operating millage for FY 2011 will be deposited to the General Fund and offset by a corresponding Transfer Out from the General Fund to the CIP Fund. In the past it was deposited directly to the CIP Fund. The CIP share (0.1500 mills) amounts to approximately \$3.0 million. The correctional facility millage for FY 2011 is 0.7893 and 0.3244 mills for senior services. The total estimated millage rate for FY 2011 is 5.3940, this rate remains unchanged from the FY 2010 millage of 5.3940 mills.

Property Tax Revenue *(in millions)*



Property tax revenue, based on the decrease in the STV, will decline 2.5% from \$109.8 million in FY 2010 to \$107.1 million in FY 2011. The total General Operating levy is estimated to decline \$1.9 million or 2.2% from \$86.5 million in FY 2010 to \$84.6 million in FY 2011. The FY 2011 General Fund portion of the Operating levy is \$84.6 million, an increase of 1.4% over the FY 2010 estimate of \$83.5 million. The increase can be attributed to the CIP portion of the Operating levy being deposited to the General Fund, in FY 2010 it was deposited directly to the CIP Fund.

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PERSONNEL

PERSONNEL

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

Fund	Recommended	Eliminated
101 General Fund	1,081.49	49.87
215 Friend of the Court Fund	98.00	3.00
221 Health Fund	241.30	5.00
229 Lodging Excise Tax Fund	2.00	
256 Register of Deeds Automation Fund	1.75	
265 Drug Law Enforcement Fund	1.00	
280 Community Development Fund	8.00	
281 Housing Commission Fund	3.00	
289 Special Project Fund	0.50	
292 Circuit Court Childcare Fund	134.55	2.00
296 Special Project Fund	26.59	
297 Special Project Fund	28.75	
513 Public Works Administration Fund	10.13	
514 Public Works Operations Fund	12.00	
517 Public Works Solid Waste Fund	36.23	
581 Aeronautics Fund	124.57	
597 Public Works Waste to Energy Fund	8.00	
677 Risk Management/Insurance Fund	2.00	
Total	1,819.85	59.87

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

Department	Fund	Recommended	Eliminated
Aeronautics	581	124.57	
Bureau of Equalization	101	16.58	1.00
Circuit Court	101	127.41	2.48
	215	98.00	3.00
	289	0.50	
	292	129.55	2.00
	297	4.75	
		360.21	7.48
Clerk/Register of Deeds	101	44.73	1.53
	256	1.75	
		46.48	1.53
Community Development	280	8.00	
Cooperative Extension	101	4.00	0.50
District Court	101	34.50	
Drains	101	5.24	
	296	1.00	
		6.24	
Fiscal Services	101	33.50	0.50
	677	2.00	
		35.50	0.50
Facilities Management	101	20.50	
	221	4.00	
	292	5.00	
		29.50	
Health	221	237.30	5.00
Housing Commission	281	3.00	
Human Resources	101	15.75	
Information Technology	101	36.00	1.00
Medical Examiner	101	7.50	
Parks	101	59.23	
Policy Administration	101	31.40	
Probate Court	101	14.50	
Prosecutor	101	56.50	4.50
	297	19.00	
		75.50	4.50
Public Works	513	10.13	
	514	12.00	
	517	36.23	
	597	8.00	
		66.36	
Sheriff	101	517.35	35.70
	265	1.00	
	296	25.59	
	297	5.00	
		548.94	35.70
Treasurer	101	12.00	1.00
	229	2.00	
		14.00	1.00
Veterans Affairs	101	1.00	
Zoo	101	43.81	1.67
Grand Total		1,819.85	59.87

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