

2012
ANNUAL BUDGET

Kent County, Michigan



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November 1, 2011

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

RE: 2012 Kent County Annual Budget

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 2012 Annual Budget represents the 14th budget that I have presented to the Kent County Board of Commissioners. The elected officers, department directors, and judiciary continue to do an exceptional job of holding the line on requests in this very challenging environment, while minimizing the reduction in services to our citizens. As we have done in the past, 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 2012 proposed budget for both operating and capital needs has a gross expenditure requirement of \$347.1 million, which is a 1.9% decrease from the adopted 2011 budget. The proposed budget includes operating expenditures of \$344.3 million, and capital expenditures of \$2.7 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.

The proposed 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 2012 Budget and millage rates is necessary. It is recommended that the hearing be held in conjunction with the Board meeting on Thursday, November 3, 2011, at 8:30 a.m. The Board should establish the public hearing date at its meeting on October 13, 2011. Formal action on the 2012 Budget is scheduled for the November 17, 2011.

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 2012 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 2012 General Fund were established by the Finance & Physical Resources Committee at its meeting on May 17, 2011. 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 2011 level, unless appropriately justified
Contractual Services	Not to exceed 2011 level, unless appropriately justified
CIP Appropriation	Property tax generated from 0.20 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 19, 2011.

Millage Rates

Because no Headlee rollback is required, the proposed operating millage for the July 1, 2012 tax levy is 4.2803 mills. In addition to the operating millage, the Board of Commissioners, at its meeting held on October 13, 2011, 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 2012 is 5.3940 mills, which is the same as the millage levied in 2011. The proposed operating millage rate of 4.2803 mills will be formally confirmed by the Board of Commissioners in May 2012.

Revenues

Taxes: As you know, the County's State Taxable Value (STV) experienced its first decrease 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. We saw another decline in 2011. It is estimated that the STV will decline 2.5% to \$19.989 billion in 2012, which is the basis for the 2012 general operating property tax revenue estimate. The STV will generate approximately \$83.5 million in general operating property tax revenue, which is a 2.8% decrease from the estimated 2011 general operating property tax revenue of \$85.9 million. Taxes represent about 59.6% of the County's total General Fund operating revenue stream. The projection for all tax revenue totals \$116.2 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: In eight out of the last nine 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 this fund was depleted during the first quarter of the County's 2011 fiscal year. While the County received its full allocation of revenue sharing in 2011, the 2012 revenue sharing payment to Kent County will be at 75% of its full allocation. My expectation is that the battle for statutory 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 will be down in 2011 and we have estimated a further

reduction in this revenue for 2012. It is anticipated that in 2012, the County will receive \$2.1 million in all funds investment earnings with \$842,100 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 24.0%, or \$82.6 million, of the County's revenue.

Personnel

For the ninth 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 2012 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 the County has been able to not only hold the line on expenditures, but it has lessened the impact on workforce reductions for 2012. Personnel costs represent 40.1% of the all funds operating budget for 2012 and 65.9% of the General Fund operating budget.

The proposed 2012 Budget includes a recommendation to eliminate 21.0 positions, of which 16.4 are vacant. As a result, there are 4.6 filled positions scheduled for elimination (of which 2.1 were eliminated as part of the October 1, 2011 Budgets approved by the Board of Commissioners on September 22, 2011). 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 2012 - 2016. The CIP consists mainly of one-time or non-recurring capital expenditures. The process calls for the Board to adopt the budget for 2012 projects, using 2013 - 2015 as a barometer for future years' capital needs. Approximately \$7.2 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 19, the Finance & Physical Resources Committee voted to recommend that \$3.9 million be appropriated for CIP projects (as identified/itemized in the budget document), an increase over the \$3.3 million budgeted in 2011 because 0.2 mill has been dedicated to capital improvement projects for 2012, compared to 0.15 mill in 2011.

Hotel/Motel (Lodging Excise) Tax Fund

The Hotel/Motel Tax Fund is once again being highlighted because it must still be subsidized by the General Fund. The good news is that revenues have been up in 2011, and there will be less of a General Fund subsidy required. In consultation with Experience Grand Rapids, we anticipate modest increases in revenues from hotel and motel taxes in 2012. The Hotel/Motel Tax has 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 \$10,000 contribution to the Arts Festival for marketing purposes. In 2007, a new commitment was added to contribute \$200,000 annually to the Sports Commission through 2011. The 5-year commitment has been fulfilled, but the proposed 2012 Budget does include a \$100,000 appropriation to the Sports Commission.

Because funding commitments from the Hotel/Motel Tax continue to exceed revenues, for the 2012 budget it is proposed that General Fund dollars be used to subsidize this fund, which is something that has been done since 2009. The recommendation for 2012 is to provide that Hotel/Motel tax funds be used for debt retirement for the bond issues on the Convention Center (\$5.45 million for the Series 2001 Bonds and \$390,263 for the Series 2003 Bonds); an estimated \$854,594 to Experience Grand Rapids

(Convention & Visitors Bureau), which is 14.5 percent of estimated hotel/motel tax proceeds; \$10,000 for the Arts Festival; and the \$100,000 contribution to the Sports Commission.

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. The proposed Budget shows a modest use of reserves, but this has not been accomplished without some sacrifices. We saw earlier this year (as the U.S. government saw Standard & Poor's lower its credit rating) how important it is to maintain a strong financial position. The County must continue to be disciplined and 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.

It is important to remember that while we have experienced modest surpluses during the past several years, and anticipate the same for 2011, we have not "grown" out of our financial difficulties. We have been able to temper the economic times we face with difficult decisions. We have also been able to temper two of the largest impacts on our budget, pension and health care costs, with aggressive changes. These decisions have affected every County department.

On the Horizon

Revenue sharing has been reduced in 2012 by 25 percent from its full allocation. My expectation is that this will continue to be seen as a low-hanging fruit for the State to continue to pick, ultimately resulting in total elimination of statutory revenue sharing.

Second, the ongoing ramifications of mortgage foreclosures continue to affect the County. We are monitoring this as we forecast and update 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, the State continues to look at eliminating the Personal Property Tax. This represents \$9.9 million in revenue to the County. If this tax is eliminated without replacement funding, the impact would be devastating. This represents the equivalent of 141 FTE positions.

Fifth, the implementation of, and costs associated with, the Children's Rights settlement entered into by the State are not fully known. As a result, 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.

Finally, as I have mentioned in the past two budget transmittal letters, at some point in the near future, 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. In addition, the County's technology infrastructure is not keeping up with the times. While I don't believe we should be on the "cutting edge" of technology, it is important that we maintain an infrastructure that will allow improved efficiencies. This is a prelude to my 2013 budget: I will be requesting that a Technology CIP be established, and my expectation that it could approach \$7.5 million. I do not believe it is prudent to put the County in a similar position that was faced in the late 1980s/early 1990s, which required significant investments in technology during the mid-to-late 1990s. We must maintain technology infrastructure that has improved efficiencies and will continue to do so.

Summary of Major Operating Budget Changes

The proposed 2012 budget provides for \$347.1 million in expenditures and \$343.7 million in revenues. This is a 1.9% decrease compared to the 2011 adopted budget expenditure level of \$353.7 million. The following highlights major impacts as a result of the proposed budget recommendations.

Sheriff

The 2012 budget includes the following eliminations: a) one full-time (vacant) County Patrol Officer position that is assigned to the detective division which will reduce the number of cases which receive follow-up investigation; b) one full-time (vacant) Office Administrator position of which the supervisory duties have been assigned to a Lieutenant and the clerical duties are being completed by deputies; which is reducing the amount of time dedicated for general patrol and lengthens response time for non-critical incidents; c) one part-time (vacant) Laundry Service Coordinator position of which the duties were absorbed by staff; and d) one full-time (occupied) Account Clerk I position in booking. The duties conducted in the booking area will be streamlined through the use of technology. Other reductions include reducing the vehicle fleet size by eight vehicles and extending the life of other vehicles, and an estimated reduction in utility use as a result of implementing additional energy reduction strategies.

Circuit Court

The 2012 budget includes the elimination of one full-time (vacant) Court Recorder position which is no longer necessary due to the installation of technology and the elimination of one full-time (vacant) Circuit Court Clerk position of which the duties have been redistributed amongst staff. In addition, the 2012 budget includes a reduction in the amount of funding for court-appointed attorneys which are required in abuse and neglect cases. While the final impact of the Children's Right's Lawsuit is still unknown and as Child Protective Service removals continue to rise, the Court will continue to closely monitor these expenses.

Facilities Management

The proposed 2012 budget notes an increase of approximately \$1.4 million, which is primarily due to the County paying 100 percent of the debt on the Human Services Facility. In 2011, this debt was paid from excess bond proceeds.

Information Technology

The 2012 budget reflects changes to some service support agreements with vendors, reducing coverage from 24/7 to business hours-only for certain equipment. While this has the potential to adversely affect some areas that operate beyond normal business hours, it is anticipated that the impact will be minimal. In addition, the budget is based on deferring expenses for some software and hardware which would, under best practices, be updated, refreshed, or replaced. Consistent with previous years, IT staff will continue to make deferral decisions so as to minimize the impact on critical IT infrastructure. As a result of the continued deferrals, the County is not running current versions of certain widely-used software, which is beginning to impact user productivity. In 2012, IT staff will be reviewing options to ensure that

Kent County continues to maintain adequate levels of technology to support County operations.

Zoo

The 2012 budget does not include any changes to entrance or program fees, and anticipates the opening of the Tree House and Funicular during 2012. The 2012 budget does not include any personnel reductions and existing programs and services are expected to be provided at the same levels in 2011, including closure during the winter months of January, February, November and December. The budget defers some park maintenance including the removal of dead trees, delays the replacement of some computer equipment, and reduces funding for training, and memberships.

Parks

The 2012 budget maintains the 2011 fee schedule for most programs and services. The 2012 budget does not include any reductions in personnel, but does reduce seasonal labor by approximately 2,000 hours which amounts to 3% of the seasonal hours. In total, the Parks Department has reduced seasonal hours by approximately 19% since the 2009. The Parks Department is restructuring the seasonal staffing schedules to adapt to the reduction in hours and will continue to utilize volunteers to address land management issues such as invasive species and other special projects; a seasonal volunteer coordinator position has been expanded to a regular part-time position to enable additional time to be spent on volunteer recruitment and support. As has been done in previous years, department will continue to defer building and grounds maintenance and delay the replacement of certain vehicles and equipment. Services at Pickerel Lake Park and Brewer Park will continue to be maintained at the 2011 level, with snow-plowing services continuing to be limited to weekdays.

District Court

The 2012 budget includes the elimination of one full-time (vacant) Clerk I position and one full-time (vacant) Court Clerk/Legal Clerk position. These duties have been redistributed to staff and there is no anticipated impact on the services provided in 2012.

Policy/Administration

The 2012 budget does not include the elimination of any positions, and for the most part, program and services will be maintained at the 2011 level. The 2012 budget does include a reduction in funding for management studies, and for the Prevention Program. Reductions to the County's Prevention Initiative will result in approximately 120 fewer families receiving Primary Prevention Family Support (Healthy Start) services; although the majority of these families will be served by other programs, including the County's Nurse Family Partnership Program, which received additional funding for the upcoming fiscal year. Similarly, funding reductions to the Family Engagement Program (Substance Abuse Services) will not result in any decreased services due to network 180's ability to leverage additional Medicaid funding. As a result of our ability to leverage and better coordinate resources through the Kent Schools Services Network (KSSN), we will be able to maintain service levels for P-21 Early Impact programming (early intervention for children at risk of abuse and neglect) at the 15 KSSN school sites. Since child assessment data shows that very few families participating in the P-21 program enter the Child Protective Services system, further reductions in funding could result in higher expenditures in the Child Care Fund longer-term. Funding for Prevention Initiative evaluation services is being kept intact and reductions in program services funding will not negatively impact the validity of the on-going study.

Bureau of Equalization

The 2012 budget includes the elimination of one full-time (vacant) Appraiser III position. Through departmental efficiencies, the functions of this position will be distributed to staff to maintain appropriate service levels.

Clerk/Register of Deeds

The 2012 budget includes the elimination of one full-time (vacant) Clerk II position and one full-time (vacant) Clerk Typist I position. Through the continued streamlining and automation of processes, the

service levels continue to be maintained.

Fiscal Services

The 2012 budget includes the elimination of one part-time (vacant) Clerk II position in Fiscal Services. Through continued streamlining and automating of processes, these duties have been redistributed. All services areas, including Fleet Services, Central Services, and Purchasing, will continue to maintain the service levels provided in 2011.

MSU Cooperative Extension

In 2012, Michigan State University is changing the contractual arrangement it has with counties to include a base assessment which will cover specific services, with the opportunity for the County to purchase additional services. For the most part, MSU Extension will continue to provide the same programs and services to residents as in 2011; however, the 2012 budget includes the elimination of one full-time (occupied) Clerk Typist II position and one part-time (occupied) Gardening Assistant position. The elimination of the Clerk Typist II position will require restructuring of front-desk services which may reduce the number of hours that the front-desk is staffed to greet visitors to the facility, require rerouting of the phones to a centralized call-answering point, and redistribution of other clerical duties to other staff. The 2012 budget for the Purchase of Development Rights Program, which is overseen by MSU Extension, includes an allocation of \$150,000, a reduction of \$125,000 from the 2011 budget, which will result in a reduction in the number of farms preserved in 2013.

Health Department

The 2012 recommended budget includes the elimination of one full-time (occupied) and one part-time (occupied) Family Health Assessor positions from the Healthy Start Program. Funding for this program was provided by a contract, which was supplemented by the General Fund. These services are also provided by two other program providers in the community and it is anticipated that those programs will be able to meet the service demands.

The 2012 budget also includes the elimination of one full-time (vacant) Clerk Typist II position, one part-time (vacant) Clerk Typist II, and one full-time (vacant) Stores Clerk II position, and the reduction of a full-time (vacant) Clerk Typist to part-time. These administrative duties have been distributed among other staff.

The Health Department will also be eliminating one full-time (vacant) Outreach Worker I position, and reducing one (occupied) Public Health Nutritionist and one (vacant) Public Health Nurse from full- to part-time, which will result in fewer Maternal Infant Health Program clients being served. These eliminations and reductions are being recommended based on efficiencies achieved by the State automating some processes, and through the redistribution of the workloads amongst staff.

Finally, the 2012 recommended budget includes the elimination of one part-time (vacant) Medical Technologist no longer needed due to a reduced workload in the lab. During 2012, the Health Department will be reviewing the lab services to determine continued need and viability following the transfer of certain state-funded testing to another state-funded lab. This review may result in additional service and staff reductions which could take effect during the third quarter of fiscal year 2012.

Circuit Court - Child Care

The 2012 recommended budget includes the elimination of one full-time (vacant) Juvenile Probation Officer Supervisor. Supervision duties have been distributed to other supervisors. In addition, the Circuit Court anticipates continuing to be able to reduce the costs of residential treatment/placement services, foster care placement, and out-of-home placement costs. These reductions are possible as a result of a downward trend in the number of juvenile delinquent cases and through considerable oversight by the courts and judiciary to prevent unnecessary placements.

DHS - Child Care

The DHS Child Care Fund contracts with local, non-profit agencies to deliver services. The 2012 recommended budget anticipates that DHS will continue to work with local partners to reduce the number of institutional placements, monitor cases, and increase the number of foster care homes that are available. County staff from the Administrator's Office, Fiscal Services, and the Circuit Court continues to work with DHS to monitor costs. There continues to be several uncertainties that could impact the 2012 budget, including the implications of the Children's Rights Settlement, increases in removals for neglect, and increases in the amount of time children are placed in emergency shelters. These issues will continue to be monitored and addressed throughout 2012.

Fire Commission

The 2012 budget includes a shift of the replacement cycle for fire trucks from 16 to 17 years which allows the County and members of the fire commission to defer an annual payment. This is still within the agreed upon terms with the Fire Commission to have a 20 year replacement schedule. The Fire Commission concurred with this proposal and there is no impact to fire services provided by the townships.

Veteran's Affairs - Indigent Veterans Care

Pursuant to the direction of the Finance & Physical Resources Committee, the Veteran's Affairs proposed budget was increased \$94,800, from \$167,333 to \$262,133.

Lodging Excise Tax

The 2012 budget includes the elimination of \$158,652 in the General Fund Transfer Out to the Lodging Excise Tax Fund (Fund), reducing the subsidy from \$1,000,000 to \$841,348, to provide the General Fund with a structurally balanced budget. The Fund may absorb this reduced Transfer In in two ways. The recommended budget provides for a 1% growth in lodging tax revenues, if the lodging tax revenue for 2012 were to grow at a rate of 3.7%, the proposed reduction in subsidy would be offset by these additional revenues. If the extra revenue growth fails to materialize, there is adequate fund balance within the Fund to absorb the projected shortfall. If the entire budgeted shortfall of \$238,158 had to be absorbed, there would be an estimated \$316,004 left in fund balance. Should this latter scenario occur, the 2013 General Fund Transfer Out will be increased by an amount sufficient to bring the fund balance to approximately \$490,000, which complies with Board policy.

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: provide mandated services and, within the limits of available resources, discretionary services; and 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.

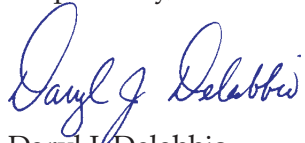
Conclusion

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 2012 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. I am in my 35th year of local government, and the budgets that have been developed during the last six years have been the most difficult I've experienced over that time. Tough decisions have been made, and the reductions during the past five years, and those contained in this year's budget, total over \$25 million. It is a credit to the Board of Commissioners, the department directors, and all employees that enables Kent County to continue to be one of the premier local governments in the Country.

Once again, I would like to thank all the departments, elected officers, and judiciary for their cooperation and assistance in developing the proposed 2012 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

ALL FUNDS SUMMARY

ALL FUNDS SUMMARY

County of Kent, Michigan

All Funds By Category

Statement of Revenues, Expenditures, and Changes in Fund Balances

	FY 2010		FY 2011		FY 2012		
	Audited	Percent	Amended	Percent	Requested	Adopted	Percent
Revenues By Category							
Taxes	\$122,296,175	34.2%	\$117,913,564	32.2%	\$116,222,574	\$116,222,574	33.8%
Licenses & permits	1,790,003	0.5%	1,723,853	0.5%	1,790,578	1,790,578	0.5%
Intergovernmental	63,294,167	17.7%	81,629,882	22.3%	70,109,020	69,074,339	20.1%
Charges for services	89,694,639	25.1%	85,609,730	23.4%	82,627,888	82,627,888	24.0%
Fines & forfeitures	640,581	0.2%	912,474	0.2%	819,497	819,497	0.2%
Investment earnings	1,122,938	0.3%	2,763,625	0.8%	2,057,245	2,057,245	0.6%
Reimbursements	41,452,949	11.6%	42,122,656	11.5%	39,553,194	39,417,194	11.5%
Other	37,767,487	10.5%	33,370,442	9.1%	31,845,017	31,739,303	9.2%
Total Revenues	358,058,937	100.0%	366,046,226	100.0%	345,025,013	343,748,618	100.0%
Expenditures By Category							
Personnel	136,938,351	36.9%	143,351,468	35.1%	141,037,479	139,271,064	40.1%
Commodities	7,955,971	2.1%	8,016,703	2.0%	8,153,653	7,949,150	2.3%
Contractual services	162,405,507	43.7%	183,393,846	44.9%	169,535,647	166,543,108	48.0%
Capital outlay	796,069	0.2%	6,600,843	1.6%	4,200,107	3,047,866	0.9%
Other	43,968,130	11.8%	35,070,338	8.6%	34,514,007	34,514,007	9.9%
Appropriation lapse	-	0.0%	(5,849,998)	-1.4%	(7,000,001)	(7,000,001)	-2.0%
Operating Expenditures	352,064,028	94.8%	370,583,200	90.7%	350,440,892	344,325,194	99.2%
Capital projects	19,181,291	5.2%	38,027,444	9.3%	2,739,325	2,739,325	0.8%
Total Expenditures	371,245,319	100.0%	408,610,645	100.0%	353,180,217	347,064,519	100.0%
Other Fin Sources (Uses)							
Transfers in	61,670,026		61,568,774		55,514,379	53,217,796	
Transfers out	(61,755,606)		(60,253,966)		(55,514,379)	(53,217,796)	
Total Other Fin Sources (Uses)	(85,580)		1,314,807		-	-	
Net Inc (Dec) in Fund Balances	\$ (13,271,962)		\$ (41,249,611)		\$ (8,155,204)	\$ (3,315,901)	

County of Kent, Michigan

All Funds By Function

Statement of Revenues, Expenditures, and Changes in Fund Balances

	FY 2010		FY 2011		FY 2012		
	Audited	Percent	Amended	Percent	Requested	Adopted	Percent
Revenues By Category							
Taxes	\$ 122,296,175	34.2%	\$ 117,913,564	32.2%	\$ 116,222,574	\$ 116,222,574	33.8%
Charges for services	89,694,639	25.1%	85,609,730	23.4%	82,627,888	82,627,888	24.0%
Intergovernmental	63,294,167	17.7%	81,629,882	22.3%	70,109,020	69,074,339	20.1%
Reimbursements	41,452,949	11.6%	42,122,656	11.5%	39,553,194	39,417,194	11.5%
Investment earnings	1,122,938	0.3%	2,763,625	0.8%	2,057,245	2,057,245	0.6%
Licenses and permits	1,790,003	0.5%	1,723,853	0.5%	1,790,578	1,790,578	0.5%
Fines and forfeitures	640,581	0.2%	912,474	0.2%	819,497	819,497	0.2%
Other	37,767,487	10.5%	33,370,442	9.1%	31,845,017	31,739,303	9.2%
Total Revenues	358,058,937	100.0%	366,046,226	100.0%	345,025,013	343,748,618	100.0%
Expenditures By Function							
Enterprise activities	77,244,727	20.8%	81,103,628	19.8%	79,497,134	79,497,134	22.9%
Health and welfare	72,272,763	19.5%	77,292,728	18.9%	76,984,464	73,860,530	21.3%
Public safety	72,298,598	19.5%	79,033,280	19.3%	69,508,586	68,189,007	19.6%
General government	40,253,069	10.8%	42,869,263	10.5%	43,135,131	42,157,636	12.1%
Judicial (a)	31,731,215	8.5%	33,580,774	8.2%	32,675,895	32,358,367	9.3%
Community & economic dev	15,464,286	4.2%	21,133,307	5.2%	13,963,323	13,963,323	4.0%
Debt service	13,800,237	3.7%	11,068,498	2.7%	11,003,186	11,003,186	3.2%
Cultural and recreation	7,581,123	2.0%	7,975,805	2.0%	8,372,945	7,995,783	2.3%
Other	21,418,010	5.8%	22,375,914	5.5%	22,300,229	22,300,229	6.4%
Appropriation lapse	-	0.0%	(5,849,998)	-1.4%	(7,000,001)	(7,000,001)	-2.0%
Operating Expenditures	352,064,028	94.8%	370,583,200	90.7%	350,440,892	344,325,194	99.2%
Capital	19,181,291	5.2%	38,027,444	9.3%	2,739,325	2,739,325	0.8%
Total Expenditures	371,245,319	100.0%	408,610,645	100.0%	353,180,217	347,064,519	100.0%
Other Fin Sources (Uses)							
Transfers in	61,670,026		61,568,774		55,514,379	53,217,796	
Transfers out	(61,755,606)		(60,253,966)		(55,514,379)	(53,217,796)	
Total Other Fin Sources (Uses)	(85,580)		1,314,807		-	-	
Net Inc (Dec) in Fund Balances	\$ (13,271,962)		\$ (41,249,611)		\$ (8,155,204)	\$ (3,315,901)	

(a) This activity does not reflect the estimated \$6.0 million in property taxes captured/exempted by local units, within Kent County for economic development, effectively reducing the County's net property tax revenue.

ALL FUNDS SUMMARY

County of Kent, Michigan

2012 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	\$ 83,551,225	\$ 27,960,349	\$ -	\$ -	\$ -	\$ -	\$ 4,711,000	\$116,222,574
Charges for services	18,301,322	7,175,152	-	-	1,111,000	31,011,538	25,028,876	82,627,888
Intergovernmental	19,556,495	40,162,025	770,006	-	-	3,885,813	4,700,000	69,074,339
Reimbursements	12,993,248	7,012,546	-	-	19,251,400	-	160,000	39,417,194
Investment earnings	842,100	125,600	-	-	72,700	538,145	478,700	2,057,245
Licenses and permits	97,860	1,692,718	-	-	-	-	-	1,790,578
Fines and forfeitures	115,160	699,337	-	-	-	-	5,000	819,497
Other	4,730,132	821,846	8,114,125	-	30,000	3,915,416	14,127,784	31,739,303
Total Revenues	140,187,542	85,649,573	8,884,131	-	20,465,100	39,350,912	49,211,360	343,748,618
Expenditures By Function								
Enterprise activities	-	-	-	-	-	36,111,474	43,385,660	79,497,134
Health and welfare	8,326,317	65,534,213	-	-	-	-	-	73,860,530
Public safety	59,387,609	8,801,398	-	-	-	-	-	68,189,007
General government	39,335,092	1,246,844	-	-	-	-	1,575,700	42,157,636
Judicial	20,209,248	12,149,119	-	-	-	-	-	32,358,367
Community & economic dev	150,000	10,573,885	-	-	-	3,239,438	-	13,963,323
Debt service	-	-	11,003,186	-	-	-	-	11,003,186
Cultural and recreation	7,993,783	2,000	-	-	-	-	-	7,995,783
Other	-	-	-	-	22,300,229	-	-	22,300,229
Appropriation lapse	(6,500,000)	(500,001)	-	-	-	-	-	(7,000,001)
Capital	-	-	-	2,739,325	-	-	-	2,739,325
Total Expenditures	128,902,049	97,807,458	11,003,186	2,739,325	22,300,229	39,350,912	44,961,360	347,064,519
Other Financing Sources (Uses)								
Transfers in	20,302,000	26,896,613	2,119,055	3,900,128	-	-	-	53,217,796
Transfers out	(31,587,493)	(15,377,500)	-	(1,160,803)	-	-	(5,092,000)	(53,217,796)
Total Other Fin Sources (Uses)	(11,285,493)	11,519,113	2,119,055	2,739,325	-	-	(5,092,000)	-
Net Inc (Dec) in Fund Balances	\$ -	\$ (638,772)	\$ -	\$ -	\$(1,835,129)	\$ -	\$ (842,000)	\$ (3,315,901)

County of Kent, Michigan

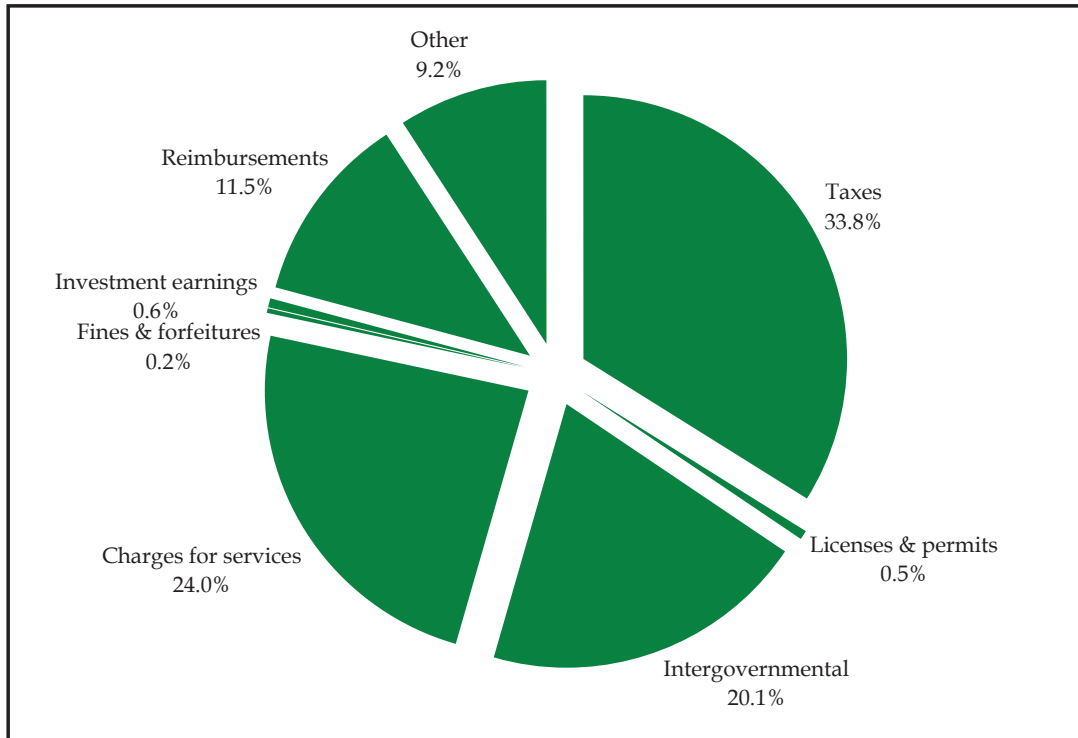
All Funds By Government Fund Type
Statement of Fund Balances

Government Fund Type	FY 2010	FY 2011	FY 2012 Adopted		
	Fund Bal	Est Fund Bal	Sources	Uses	Fund Bal
General Fund	\$ 68,599,600^(a)	\$ 68,715,600	\$ 160,489,542	\$ 160,489,542	\$ 68,715,600
Fire Prevention	150,348	151,048	362,404	253,304	260,148
Friend of the Court	99,931	99,931	8,783,765	8,783,765	99,931
Health	109,821	109,821	24,118,635	24,118,635	109,821
Lodging Excise Tax	396,962	554,162	6,746,598	6,984,756	316,004
Correction and Detention	2,321,895	3,761,595	15,760,481	16,151,618	3,370,458
Senior Millage	354,797	384,097	6,416,118	6,691,118	109,097
Register of Deeds Automation	1,508,252	1,592,852	540,000	539,994	1,592,858
Central Dispatch Collection	7	307	4,375,000	4,375,000	307
Drug Law Enforcement Fund	575,157	779,857	494,146	271,663	1,002,340
Community Development	139,374	61,974	2,280,853	2,280,853	61,974
Shelter Plus Care	-	-	1,308,276	1,308,276	-
DHS Social Welfare	22,856	13,156	1,880,000	1,720,000	173,156
Child Care	80,305	80,305	20,450,534	20,450,534	80,305
DHS Child Care	19,724	19,724	11,942,319	11,942,319	19,724
Veteran's Trust	4,948	4,948	105,000	105,000	4,948
Special Project Calendar Year	6,438,126 ^(b)	5,469,326	3,060,261	3,282,221	5,247,366
Special Project Fiscal Year	10,158	10,158	3,921,796	3,925,902	6,052
State Revenue Sharing Reserve	4,400,268	-	-	-	-
Special Revenue Funds	16,632,929	13,093,261	112,546,186	113,184,958	12,454,489
Debt Service	11,657	11,657	2,119,055	2,119,055	11,657
Building Auth Debt Service	418,406	441,406	8,884,131	8,884,131	441,406
Debt Service Fund	430,062	453,062	11,003,186	11,003,186	453,062
Capital Improvement Program	5,015,477	4,877,453	3,900,128	3,900,128	4,877,453
Bond Capital Improvement	23,566	23,566	-	-	23,566
Building Auth Construction	24,703,809	14,491,009	-	-	14,491,009
Capital Project Funds	29,742,852	19,392,028	3,900,128	3,900,128	19,392,028
Internal Service Fund	7,315,577	7,165,877	20,465,100	22,300,229	5,330,748
Public Works	83,439,752	84,710,652	36,111,474	36,111,474	84,710,652
Housing Commission	713,526	652,726	3,239,438	3,239,438	652,726
Component Unit Funds	84,153,277	85,363,377	39,350,912	39,350,912	85,363,377
Aeronautics	187,592,510	185,424,910	43,385,660	43,385,660	185,424,910
Delinquent Tax Revolving	17,377,287	16,480,087	5,825,700	6,667,700	15,638,087
Proprietary Funds	204,969,797	201,904,997	49,211,360	50,053,360	201,062,997

(a) Does not include \$77,393 in fund balances assigned from Special Revenue Funds per GASB 54 as stated in the 2010 CAFR.

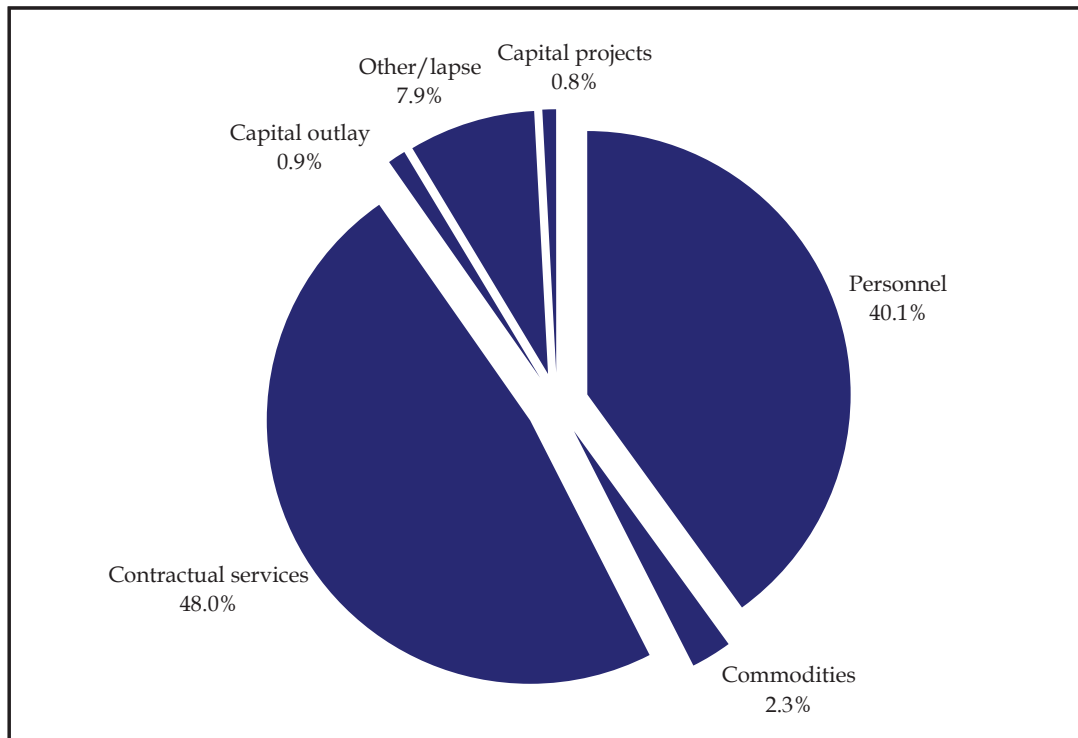
(b) Includes \$77,393 in fund balances assigned to the General Fund per GASB 54 and \$4,451,657 for Dispatch Auth not stated in the 2010 CAFR.

FY 2012 Revenues By Category - \$343,748,618



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

FY 2012 Expenditures By Category - \$347,064,519



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 2010	FY 2011		FY 2012		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
Enforcement	\$ 15,237,909	\$ 15,779,581	\$ 15,779,581	\$ 15,790,288	\$ 15,260,010	-3.3%
Enforcement - COPS	160,251	235,537	235,537	244,794	244,794	3.9%
Enforcement - Security Enf Officers	20,127	19,730	19,730	21,361	21,361	8.3%
Enforcement - 63rd District Court Security	89,876	-	-	-	-	NA
Enforcement - 82 Ionia Security	299,213	-	-	-	-	NA
Enforcement - Courthouse Security	1,248,978	-	-	-	-	NA
Administration	598,602	729,235	729,235	809,871	809,871	11.1%
Park Security	79,181	99,681	99,681	-	-	-100.0%
Law Enforcement Computer Net	142,847	161,935	161,935	170,556	170,556	5.3%
Marine Safety	170,969	220,542	220,542	222,608	222,608	0.9%
Lake Bella Vista	16	11,087	11,087	9,770	9,770	-11.9%
Township Law Enforcement	2,334,126	2,489,538	2,489,538	2,432,639	2,432,639	-2.3%
Township Law Enforcement - East Precinct	1,574,406	1,289,428	1,289,428	1,287,560	1,287,560	-0.1%
Dispatch Services	2,668,218	3,846,272	3,846,272	3,594,453	3,594,453	-6.5%
Correctional Facility	34,781,231	35,923,154	35,936,867	35,643,588	35,174,287	-2.1%
Emergency Management	226,315	230,070	230,070	159,700	159,700	-30.6%
Sheriff	59,632,264	61,035,790	61,049,503	60,387,188	59,387,609	-2.7%
Circuit Court	13,982,555	14,502,001	14,502,001	14,024,154	13,818,432	-4.7%
Circuit Court Services	1,514,489	1,552,650	1,552,650	1,563,769	1,563,769	0.7%
Law Library	21,400	21,400	21,400	21,400	21,400	0.0%
Jury Commission	4	2,074	2,074	500	500	-75.9%
Family Division Referees	596,015	595,655	595,655	641,600	641,600	7.7%
Circuit Court	16,114,462	16,673,780	16,673,780	16,251,423	16,045,701	-3.8%
63rd District Court	135,419	206,338	206,338	150,910	150,910	-26.9%
Administration	321,763	345,553	345,553	339,604	339,604	-1.7%
Cooperative Extension	35,520	36,281	36,281	34,460	34,460	-5.0%
82 Ionia	648,267	1,005,274	1,005,274	916,578	896,578	-10.8%
Admin Building	578,959	645,810	645,810	569,000	569,000	-11.9%
Courthouse	6,613,750	8,016,772	8,016,772	7,958,998	7,958,998	-0.7%
Information Technology Building	147,758	136,060	136,060	129,000	129,000	-5.2%
Northwest Center	13,878	16,832	16,832	15,054	15,054	-10.6%
Human Services Complex	1,057,188	1,211,397	1,211,397	2,925,182	2,925,182	141.5%
Boiler Plant Operations	1,307,356	1,309,400	1,309,400	1,346,546	1,346,546	2.8%
Facilities Management	10,859,858	12,929,717	12,929,717	14,385,332	14,365,332	11.1%
Administration	608,432	666,474	666,474	657,328	643,228	-3.5%
JNET	238,843	223,097	223,097	366,749	366,749	64.4%
GIS	373,569	391,565	391,565	321,483	311,483	-20.5%
Help Desk	789,019	876,735	876,735	850,481	850,481	-3.0%
FHRS	412,541	450,496	450,496	346,909	346,909	-23.0%
Specialty Applications	269,805	249,746	249,746	276,099	276,099	10.6%
Networks	621,350	687,907	687,907	743,772	705,772	2.6%
Servers	1,341,587	1,419,687	1,419,687	1,540,252	1,368,895	-3.6%
Courthouse Technology	61,844	63,392	63,392	63,170	63,170	-0.4%
Information Technology	4,716,989	5,029,099	5,029,099	5,166,243	4,932,786	-1.9%

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

Program Descriptions	FY 2010	FY 2011		FY 2012		
	Audited	Adopted	Amended	Requested	Adopted	Amended % Change
Criminal/Juvenile Prosecutor	6,004,576 6,004,576	5,941,065 5,941,065	5,941,065 5,941,065	5,921,240 5,921,240	5,921,240 5,921,240	-0.3% -0.3%
John Ball Zoological Gardens	366,817	355,010	371,435	366,994	344,603	-7.2%
John Ball Zoo - Animal Programs	1,611,824	1,777,772	1,777,772	1,778,616	1,768,116	-0.5%
John Ball Zoo - Education Programs	367,445	388,787	388,787	398,078	390,712	0.5%
John Ball Zoo - Facilities	1,308,662	1,389,384	1,387,959	1,495,749	1,484,267	6.9%
John Ball Zoo - Park	154,712	142,647	142,647	179,862	145,862	2.3%
Zoo	3,809,461	4,053,600	4,068,600	4,219,299	4,133,560	1.6%
Long Lake Region	118,734	142,884	142,884	191,964	135,180	-5.4%
Townsend Region	208,429	170,360	170,360	182,140	149,690	-12.1%
Caledonia Region	226,848	212,234	212,234	269,787	201,787	-4.9%
Johnson	199,879	151,579	151,579	150,286	145,286	-4.2%
Fallasburg Region	211,223	224,372	224,372	220,559	220,559	-1.7%
Wabasis Lake Park	186,176	227,206	227,206	247,598	247,598	9.0%
Palmer	133,329	143,874	143,874	126,242	126,242	-12.3%
Douglas Walker Region	210,272	236,512	236,512	241,327	232,327	-1.8%
Dwight Lydell Region	138,039	150,934	150,934	176,198	149,198	-1.2%
Kent Trails	13,806	16,700	16,700	11,725	11,725	-29.8%
Millennium	284,391	356,494	356,494	465,408	464,281	30.2%
LE Kaufman Golf Course	438,392	485,204	485,204	501,292	458,286	-5.5%
LE Kaufman Clubhouse	168,750	205,592	205,592	198,396	198,396	-3.5%
Wabasis Lake Campground	206,008	142,037	142,037	153,953	153,953	8.4%
Administration	950,931	998,037	998,037	1,014,771	965,715	-3.2%
Parks	3,695,206	3,864,019	3,864,019	4,151,646	3,860,223	-0.1%
63rd District Court	2,061,968	2,201,720	2,201,720	2,383,372	2,337,762	6.2%
District Court - Probation	477,283	495,186	495,186	495,709	442,771	-10.6%
District Court	2,539,251	2,696,906	2,696,906	2,879,081	2,780,533	3.1%
Administrator's Office	1,154,010	1,203,310	1,203,310	1,228,573	1,224,223	1.7%
Board of Commissioners	854,730	854,044	854,044	881,052	846,052	-0.9%
Corporate Counsel	14,649	45,000	45,000	45,000	45,000	0.0%
Energy Use Reduction Program	4,581	2,800	2,800	51,150	51,150	1726.8%
Economic Development	85,000	85,000	85,000	85,000	85,000	0.0%
Management Studies	68,103	50,000	50,000	30,000	30,000	-40.0%
Prevention Program	1,760,550	1,690,107	1,690,107	1,661,490	1,507,266	-10.8%
Area Agency on Aging	14,546	14,546	14,546	14,546	14,546	0.0%
ACSET	65,000	-	-	65,000	65,000	NA
Legal Assistance Center	50,000	47,500	47,500	45,000	45,000	-5.3%
Policy/Administration	4,071,169	3,992,307	3,992,307	4,106,811	3,913,237	-2.0%
Bureau of Equalization	1,486,887	1,504,260	1,504,260	1,486,911	1,406,219	-6.5%
Bureau of Equalization	1,486,887	1,504,260	1,504,260	1,486,911	1,406,219	-6.5%
Elections	409,071	300,330	300,330	473,640	473,640	57.7%
Vital Records	847,409	885,435	885,435	847,488	797,928	-9.9%
Circuit Court Clerk	1,443,380	1,527,333	1,527,333	1,532,661	1,487,051	-2.6%
Register of Deeds	608,487	548,803	548,803	530,721	530,721	-3.3%
Clerk/Register of Deeds	3,308,347	3,261,901	3,261,901	3,384,510	3,289,340	0.8%

Continued on next page...

GENERAL FUND

County of Kent, Michigan

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

Program Descriptions	FY 2010	FY 2011		FY 2012		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
Drain Commission	544,411	570,401	570,401	570,401	570,401	0.0%
Drains County At Large	12,804	15,000	15,000	15,000	15,000	0.0%
Drain Commission	557,215	585,401	585,401	585,401	585,401	0.0%
Fiscal Services	1,587,771	1,706,245	1,706,245	1,696,566	1,678,271	-1.6%
Audit	73,300	76,400	76,400	87,200	87,200	14.1%
Purchasing	426,435	448,078	448,078	428,762	428,762	-4.3%
Central Services	728,389	770,207	770,207	717,376	717,376	-6.9%
Fleet Services	386,011	428,596	428,596	421,789	421,789	-1.6%
Fiscal Services	3,201,906	3,429,526	3,429,526	3,351,693	3,333,398	-2.8%
Human Resources	1,652,372	1,768,194	1,768,194	1,753,011	1,753,011	-0.9%
Human Resources	1,652,372	1,768,194	1,768,194	1,753,011	1,753,011	-0.9%
Treasurer's Office	1,213,738	1,022,662	1,022,662	1,071,940	1,071,940	4.8%
Treasurer's Office	1,213,738	1,022,662	1,022,662	1,071,940	1,071,940	4.8%
Probate Court - Mental & Estate Division	1,235,900	1,288,382	1,288,382	1,301,640	1,288,382	0.0%
Probation	40,265	49,632	49,632	49,632	49,632	0.0%
Intergovernmental	4,508,986	4,441,240	4,441,240	4,762,429	4,762,429	7.2%
Cooperative Extension Service	520,549	559,231	559,231	564,817	480,000	-14.2%
Medical Examiner	987,399	1,238,554	1,238,554	1,296,967	1,165,130	-5.9%
DHS - Social Welfare	669,240	690,763	690,763	649,490	614,813	-11.0%
Veterans' Affairs Department	176,362	169,509	169,509	262,133	262,133	54.6%
Other	8,138,702	8,437,311	8,437,311	8,887,108	8,622,519	2.2%
Operating Expenses before Transfers	131,002,402	136,225,538	136,254,251	137,988,837	135,402,049	-0.6%
Transfers Out - Lodging Excise Tax	1,474,356	2,094,500	2,094,500	1,000,000	841,348	-59.8%
Transfers Out - Debt Service Fund	961,050	963,263	963,263	958,252	958,252	-0.5%
Transfers Out - Fire Commission	172,247	165,627	165,627	225,652	126,652	-23.5%
Transfers Out - FOC	2,192,849	2,066,668	2,066,668	1,989,837	1,989,837	-3.7%
Transfers Out - Health	5,545,480	7,029,696	7,029,696	7,356,950	6,656,868	-5.3%
Transfers Out - Special Projects	973,225	981,142	981,142	1,060,493	860,493	-12.3%
Transfers Out - Child Care	9,933,105	10,724,798	10,724,798	10,543,112	10,292,915	-4.0%
Transfers Out - DHS Child Care	4,937,650	6,954,734	6,954,734	6,888,652	6,000,000	-13.7%
Operating Transfers Out	26,189,963	30,980,428	30,980,428	30,022,948	27,726,365	-10.5%
Total Operating Expenses	157,192,364	167,205,966	167,234,679	168,011,785	163,128,414	-2.5%
Transfers Out - CIP	200,000	2,986,976	2,986,976	3,861,128	3,861,128	29.3%
Capital	200,000	2,986,976	2,986,976	3,861,128	3,861,128	29.3%
Total Uses before Appropriation Lapse	157,392,364	170,192,942	170,221,655	171,872,913	166,989,542	-1.9%
Estimated Appropriation Lapse	-	(5,000,000)	(5,000,000)	(6,500,000)	(6,500,000)	30.0%
Total General Fund	\$ 157,392,364	\$ 165,192,942	\$ 165,221,655	\$ 165,372,913	\$ 160,489,542	-2.9%

County of Kent, Michigan

General Fund
Fund Statement

Year ended December 31,

	2009 Audited	2010 Audited	2011 Amended	2011 Estimated	2012 Adopted
Revenues:					
Taxes	\$ 86,601,152	\$ 84,499,582	\$ 85,924,850	\$ 84,000,000	\$ 83,551,225
Licenses and permits	129,450	102,132	110,800	97,000	97,860
Intergovernmental	8,956,496	9,033,733	16,690,748	16,036,000	19,556,495
Charges for services	17,228,038	17,142,184	18,388,919	17,390,000	18,301,322
Fines & Forfeitures	176,319	108,154	166,500	95,000	115,160
Investment earnings	1,966,576	62,905	887,500	206,000	842,100
Reimbursements	12,346,696	12,758,539	14,111,281	13,775,000	12,993,248
Other	4,171,137	3,178,726	4,663,858	3,318,000	4,730,132
Total Revenues	131,575,864	126,885,955	140,944,456	134,917,000	140,187,542
Expenditures:					
Sheriff	57,776,032	59,632,264	61,049,503	56,989,000	59,387,609
Circuit Court	16,552,657	16,114,462	16,673,780	15,598,000	16,045,701
Facilities Management	12,860,282	10,859,858	12,929,717	11,473,000	14,365,332
Information Technology	5,794,512	4,716,989	5,029,099	4,900,000	4,932,786
Prosecutor	6,044,572	6,004,576	5,941,065	5,820,000	5,921,240
Zoo	4,122,373	3,809,461	4,068,600	3,772,000	4,133,560
Parks	4,302,352	3,695,206	3,864,019	3,723,000	3,860,223
District Court	2,854,216	2,539,251	2,696,906	2,645,000	2,780,533
Policy/ Administration	4,608,901	4,071,169	3,992,307	3,745,000	3,913,237
Bureau of Equalization	1,594,384	1,486,887	1,504,260	1,419,000	1,406,219
Clerk / Register of Deeds	3,213,416	3,308,347	3,261,901	3,100,000	3,289,340
Drain Commission	566,021	557,215	585,401	570,000	585,401
Fiscal Services	3,632,525	3,201,906	3,429,526	3,299,000	3,333,398
Human Resources	1,918,909	1,652,372	1,768,194	1,697,000	1,753,011
Treasurer's Office	1,139,926	1,213,738	1,022,662	1,022,000	1,071,940
Other	8,678,208	8,138,702	8,437,311	8,437,000	8,622,519
Appropriation lapse	-	-	(5,000,000)	-	(6,500,000)
Total Expenditures	135,659,286	131,002,402	131,254,251	128,209,000	128,902,049
Excess (deficiency) of revenues over (under) expenditures	(4,083,422)	(4,116,447)	9,690,205	6,708,000	11,285,493
Other Financing Sources (Uses):					
Transfers in	35,241,105	30,605,290	24,250,000	22,895,000	20,302,000
Transfers out _Operating	(30,363,243)	(26,189,963)	(30,980,428)	(26,500,000)	(27,726,365)
Transfers out _Capital	-	(200,000)	(2,986,976)	(2,987,000)	(3,861,128)
Total Other Financing Sources (Uses)	4,877,863	4,215,327	(9,717,404)	(6,592,000)	(11,285,493)
Net Inc (Dec) in Fund Balance	794,440	98,880	(27,199)	116,000	-
Fund Balance, beginning of year	67,706,280	68,500,720	68,599,600	68,599,600	68,715,600
Fund Balance, end of year	\$ 68,500,720^(a)	\$ 68,599,600^(b)	\$ 68,572,401	\$ 68,715,600	\$ 68,715,600

(a) Does not include \$68,951 in fund balances assigned from Special Revenue Funds per GASB 54 as stated in the 2010 CAFR.

(b) Does not include \$77,393 in fund balances assigned from Special Revenue Funds per GASB 54 as stated in the 2010 CAFR.

GENERAL FUND

County of Kent, Michigan

General Fund By Category

Statement of Revenues, Expenditures, and Changes in Fund Balances

	FY 2010		FY 2011		FY 2012		
	Audited	Percent	Amended	Percent	Requested	Adopted	Percent
Revenues By Category							
Taxes	\$ 84,499,582	66.6%	\$ 85,924,850	61.0%	\$ 83,551,225	\$ 83,551,225	59.6%
Licenses & permits	102,132	0.1%	110,800	0.1%	97,860	97,860	0.1%
Intergovernmental	9,033,733	7.1%	16,690,748	11.8%	19,556,495	19,556,495	14.0%
Charges for services	17,142,184	13.5%	18,388,919	13.0%	18,301,322	18,301,322	13.1%
Fines & forfeitures	108,154	0.1%	166,500	0.1%	115,160	115,160	0.1%
Investment earnings	62,905	0.0%	887,500	0.6%	842,100	842,100	0.6%
Reimbursements	12,758,539	10.1%	14,111,281	10.0%	12,993,248	12,993,248	9.3%
Other	3,178,726	2.5%	4,663,858	3.3%	4,730,132	4,730,132	3.4%
Total Revenues	126,885,955	100.0%	140,944,456	100.0%	140,187,542	140,187,542	100.0%
Expenditures By Category							
Personnel	85,635,272	65.4%	87,074,423	66.3%	86,002,811	84,944,240	65.9%
Commodities	2,688,634	2.1%	2,952,797	2.2%	3,100,734	2,985,012	2.3%
Contractual services	41,404,749	31.6%	44,945,440	34.2%	47,389,008	46,399,540	36.0%
Capital outlay	1,164,743	0.9%	1,249,035	1.0%	1,470,207	1,047,180	0.8%
Other	109,005	0.1%	32,556	0.0%	26,077	26,077	0.0%
Appropriation lapse	-	0.0%	(5,000,000)	-3.8%	(6,500,000)	(6,500,000)	-5.0%
Total Expenditures	131,002,402	100.0%	131,254,251	100.0%	131,488,837	128,902,049	100.0%
Excess (deficiency) of revenues over (under) expenditures	(4,116,447)		9,690,205		8,698,705	11,285,493	
Other Fin Sources (Uses)							
Transfers in	30,605,290		24,250,000		20,302,000	20,302,000	
Transfers out	(26,389,963)		(33,967,404)		(33,884,076)	(31,587,493)	
Total Other Fin Sources (Uses)	4,215,327		(9,717,404)		(13,582,076)	(11,285,493)	
Net Inc (Dec) in Fund Balance	\$ 98,880		\$ (27,199)		\$ (4,883,371)	\$ -	

Other Revenues:

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

Other Expenditures:

Agent Fees; and Cost Allocation

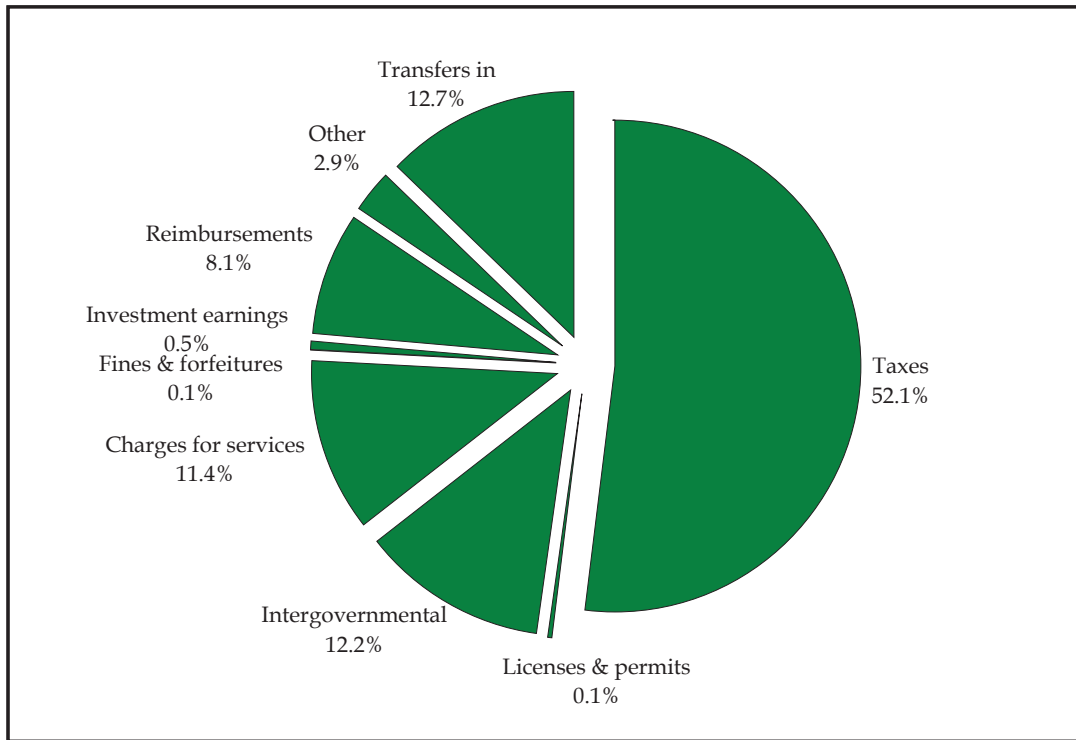
County of Kent, Michigan

General Fund By Function

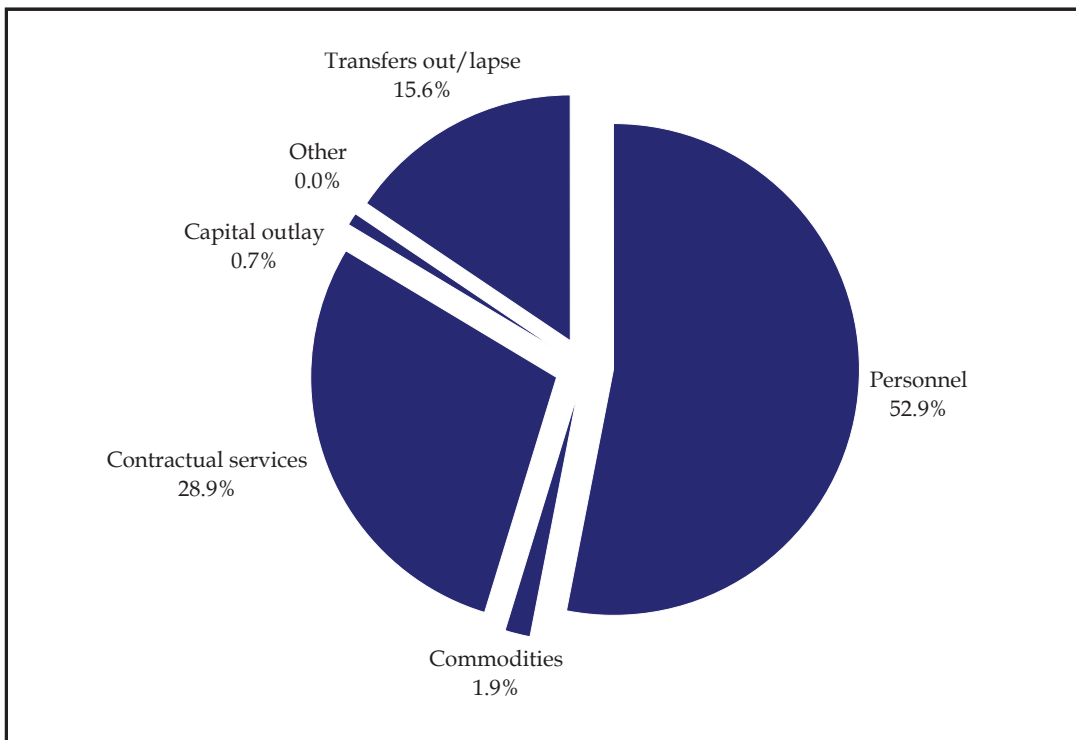
Statement of Revenues, Expenditures, and Changes in Fund Balances

	FY 2010		FY 2011		FY 2012		
	Audited	Percent	Amended	Percent	Requested	Adopted	Percent
Revenues By Category							
Taxes	\$ 84,499,582	66.6%	\$ 85,924,850	61.0%	\$ 83,551,225	\$ 83,551,225	59.6%
Charges for services	17,142,184	13.5%	18,388,919	13.0%	18,301,322	18,301,322	13.1%
Reimbursements	12,758,539	10.1%	14,111,281	10.0%	12,993,248	12,993,248	9.3%
Intergovernmental	9,033,733	7.1%	16,690,748	11.8%	19,556,495	19,556,495	14.0%
Investment earnings	62,905	0.0%	887,500	0.6%	842,100	842,100	0.6%
Fines & forfeitures	108,154	0.1%	166,500	0.1%	115,160	115,160	0.1%
Licenses & permits	102,132	0.1%	110,800	0.1%	97,860	97,860	0.1%
Other	3,178,726	2.5%	4,663,858	3.3%	4,730,132	4,730,132	3.4%
Total Revenues	126,885,955	100.0%	140,944,456	100.0%	140,187,542	140,187,542	100.0%
Expenditures By Function							
Public safety	59,632,264	45.5%	61,049,503	46.5%	60,387,188	59,387,609	46.1%
General government	35,618,510	27.2%	38,186,210	29.1%	39,906,873	39,335,092	30.5%
Judicial	19,979,878	15.3%	20,756,200	15.8%	20,526,776	20,209,248	15.7%
Health and welfare	8,117,083	6.2%	8,244,719	6.3%	8,647,055	8,326,317	6.5%
Cultural and recreation	7,504,667	5.7%	7,932,619	6.0%	8,370,945	7,993,783	6.2%
Community & economic dev	150,000	0.1%	85,000	0.1%	150,000	150,000	0.1%
Appropriation lapse	-	0.0%	(5,000,000)	-3.8%	(6,500,000)	(6,500,000)	-5.0%
Total Expenditures	131,002,402	100.0%	131,254,251	100.0%	131,488,837	128,902,049	100.0%
Excess (deficiency) of revenues over (under) expenditures	(4,116,447)		9,690,205		8,698,705	11,285,493	
Other Fin Sources (Uses)							
Transfers in	30,605,290		24,250,000		20,302,000	20,302,000	
Transfers out	(26,389,963)		(33,967,404)		(33,884,076)	(31,587,493)	
Total Other Fin Sources (Uses)	4,215,327		(9,717,404)		(13,582,076)	(11,285,493)	
Net Inc (Dec) in Fund Balance	\$ 98,880		\$ (27,199)		\$ (4,883,371)	\$ -	

FY 2012 Sources By Category - \$160,489,542



FY 2012 Uses By Category - \$160,489,542



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 2010	FY 2011		FY 2012		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
Fire Commission Fund	\$ 593,148	\$ 572,241	\$ 572,241	\$ 573,304	\$ 253,304	-55.7%
Friend of the Court Fund	8,718,983	9,076,070	9,076,070	8,783,765	8,783,765	-3.2%
Administration	4,344,705	2,714,158	2,833,500	2,599,715	2,608,248	-7.9%
Community Nursing	5,818,458	6,405,694	6,482,840	6,671,516	6,223,130	-4.0%
Clinical Services	10,556,641	11,058,290	11,058,290	11,134,498	11,012,300	-0.4%
Environmental Health	4,921,120	5,237,036	5,237,036	4,912,990	4,774,958	-8.8%
Health Fund	25,640,924	25,415,178	25,611,666	25,318,719	24,618,636	-3.9%
Lodging Excise Tax Fund	6,431,358	6,665,537	6,665,537	6,984,756	6,984,756	4.8%
Correction & Detention Millage	2,414,820	941,618	941,618	941,618	941,618	0.0%
Senior Millage Fund	6,773,948	6,661,368	6,661,368	6,691,118	6,691,118	0.4%
ROD - Automation Fund	427,090	595,284	595,284	539,994	539,994	-9.3%
Central Dispatch Collection	3,983,366	4,550,000	4,550,000	4,375,000	4,375,000	-3.8%
Kent Narcotics	90,719	141,846	141,846	141,163	141,163	-0.5%
Kent Narcotics - Federally Fofeited Prop	65,409	89,500	89,500	130,500	130,500	45.8%
Drug Law Enforcement Fund	156,128	231,346	231,346	271,663	271,663	17.4%
Community Development Fund	5,117,875	2,419,228	8,219,056	2,280,853	2,280,853	-72.2%
Shelter Plus Care	922,644	1,342,860	1,342,860	1,308,276	1,308,276	-2.6%
DHS Social Welfare Fund	1,435,528	1,620,000	1,620,000	1,720,000	1,720,000	6.2%
Juvenile Sex Offender	328,538	386,266	386,266	405,858	405,858	5.1%
Juvenile Court CASA	226,442	240,442	240,442	266,442	266,442	10.8%
Facilities Management	655,030	707,713	707,713	702,997	702,997	-0.7%
Community Probation	4,287,002	4,509,023	4,509,023	4,562,301	4,461,909	-1.0%
Juvenile Assessment & Diversion	213,484	234,901	234,901	194,760	194,760	-17.1%
Placement	6,204,945	7,150,741	7,150,741	6,648,242	6,448,242	-9.8%
Young Delinquent Inten Inter Program	204,354	204,354	204,354	214,572	214,572	5.0%
Community Reintegration	298,046	313,041	313,041	315,779	315,779	0.9%
Juvenile Detention	6,732,139	6,899,831	6,899,831	6,895,114	6,895,114	-0.1%
Detention Milk Meal	95,000	95,000	95,000	95,000	95,000	0.0%
Kent Crisis Intervention	423,283	446,510	446,510	449,861	449,861	0.8%
Child Care Fund	19,668,263	21,187,822	21,187,822	20,750,926	20,450,534	-3.5%

Continued on next page...

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Special Revenue Funds Schedule of Uses of Financial Resources

Program Descriptions	FY 2010	FY 2011		FY 2012		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
DHS Child Care Fund	10,572,425	13,851,783	13,851,783	13,745,040	11,942,319	-13.8%
Veteran's Trust Fund	62,690	75,000	105,000	105,000	105,000	0.0%
Agricultural Preservation	1,338,519	485,500	498,839	835,000	429,286	-13.9%
Admin Office - Energy Use Reduction Prog	1,369,335	-	1,364,550	-	-	-100.0%
Admin Office - Prevent Neglect Focus Grp	6,300	-	-	-	-	NA
CC - Family Counseling	57,380	69,478	175,179	70,000	70,000	-60.0%
Coop Ext - Mississippi Food Network	40,440	35,708	53,207	-	-	-100.0%
Coop Ext - Healthy Kids Healthy Families	-	-	119	-	-	-100.0%
Drain Comm - Black Creek/Lincoln Lake	17,336	-	98,611	-	-	-100.0%
Drain Comm - Special Assessment	74,636	76,520	76,520	76,862	76,862	0.4%
Facilities Management - Fallasburg Dam	166,185	4,000	51,228	4,000	4,000	-92.2%
Remonumentation Program	27,476	175,000	175,000	196,702	196,702	12.4%
Parks - Kent Trails	74,937	-	43,186	2,000	2,000	-95.4%
Parks - Fallasburg	1,519	-	-	-	-	NA
Sheriff - Countywide 911 Dispatch	4,463,099	-	8,288,757	-	-	-100.0%
Sheriff - Park Security	-	-	-	117,184	117,184	NA
Sheriff - Gifts - DARE	-	-	-	5,000	5,000	NA
Sheriff - Gifts - Honor Camp	2,394	-	-	-	-	NA
Sheriff - Gifts - Jail	76,233	94,700	94,700	160,800	160,800	69.8%
Sheriff - 82 Ionia Security	-	301,155	301,155	227,506	227,506	-24.5%
Sheriff - Courthouse Security	-	1,273,877	1,273,877	1,265,880	1,265,880	-0.6%
Sheriff - Risk Avoidance Grant	30,000	-	-	-	-	NA
Sheriff - NIJ - Cold Case Grant	-	-	407,449	-	-	-100.0%
Sheriff - Local Corr Officers Training	131,240	294,300	294,300	291,312	291,312	-1.0%
Sheriff - Michigan Dispatch Training	8,518	45,000	45,000	45,000	45,000	0.0%
Sheriff - Michigan Justice Training	57,491	50,000	50,000	36,000	36,000	-28.0%
Sheriff - 63rd District Court Security	-	89,070	89,070	187,189	187,189	110.2%
Sheriff - Emergency Mgmt - 2007 SHSG	15,142	-	-	-	-	NA
Sheriff - Emergency Mgmt - 2008 SHSG	61,024	-	168,119	-	-	-100.0%
Special Project Fund Calendar Year End	8,019,203	2,994,308	13,548,866	3,520,435	3,114,721	-77.0%
CC - JABG	49,245	58,925	110,047	50,058	50,058	-54.5%
CC - DMC Intervention and Reduction	162,065	125,000	125,000	-	-	-100.0%
CC - Juvenile Accountability	1,901	5,698	10,371	6,606	6,606	-36.3%
Community Corrections Grant	226,830	249,275	249,275	249,275	249,275	0.0%
Community Corrections Admin	907,631	1,003,465	1,017,391	1,013,643	1,013,643	-0.4%
FOC - SCAO - Child Support Speciality	28,033	50,000	109,467	-	-	-100.0%
FOC - Access and Visitation Grants	7,112	13,550	13,550	15,000	15,000	10.7%
FOC - REACH Grant	-	-	183,424	162,388	162,388	-11.5%
Prosecutor - Cooperative Reimb	1,594,058	1,765,172	1,765,172	1,804,990	1,804,990	2.3%
Sheriff - Sheriff's Drug Enforcement	103,718	106,903	106,903	109,595	109,595	2.5%
Sheriff - Electronic Crash Capture Grant	85,600	-	-	-	-	NA
Sheriff - Byrne Memorial JAG Grant	-	-	117,189	-	-	-100.0%
Sheriff - Secondary Road Patrol	484,412	452,054	452,054	514,347	514,347	13.8%
Special Project Funds Fiscal Year End	3,650,605	3,830,042	4,259,842	3,925,902	3,925,902	-7.8%
Special Revenue Funds before Transfers	\$104,589,000	\$102,029,685	\$119,040,359	\$101,836,369	\$ 98,307,459	-17.4%

Continued on next page...

County of Kent, Michigan

Special Revenue Funds
Schedule of Uses of Financial Resources

Program Descriptions	FY 2010	FY 2011		FY 2012		
	Audited	Adopted	Amended	Requested	Adopted	Amended % Change
Special Projects	-	-	-	167,500	167,500	NA
Correction & Detention Millage	13,025,000	14,750,000	14,750,000	15,210,000	15,210,000	3.1%
Revenue Sharing Reserve Fund	11,970,290	4,500,000	4,500,000	-	-	-100.0%
Transfers Out	24,995,290	19,250,000	19,250,000	15,377,500	15,377,500	-20.1%
Estimated Appropriation Lapse	-	(849,998)	(849,998)	(500,001)	(500,001)	-41.2%
Total Special Revenue Funds	\$129,584,290	\$120,429,687	\$137,440,361	\$116,713,868	\$113,184,958	-17.6%

SPECIAL REVENUE FUNDS

County of Kent, Michigan

**Fire Commission Special Revenue Fund
Fund Statement**

Year ended December 31,

	2009	2010	2011	2011	2012
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 194,223	\$ 187,074	\$ 165,627	\$ 193,300	\$ 225,652
Investment earnings	2,359	1	1,750	1,200	100
Reimbursements	172,836	159,388	142,000	186,000	-
Other	15,398	7,000	18,000	24,900	10,000
Total Revenues	384,816	353,463	327,377	405,400	235,752
Expenditures:					
Personnel	1,621	1,454	2,100	1,400	1,760
Commodities	12,155	7,879	13,000	11,400	13,000
Contractual services	194,667	174,191	199,028	199,400	218,656
Other	29,297	41,693	35,613	35,600	17,388
Capital outlay	318,978	367,931	322,500	322,500	2,500
Total Expenditures	556,718	593,148	572,241	570,300	253,304
Excess (deficiency) of revenues over (under) expenditures	(171,903)	(239,685)	(244,864)	(164,900)	(17,552)
Other Financing Sources (Uses):					
Transfers in	196,000	172,247	165,627	165,600	126,652
Transfers out	-	-	-	-	-
Total Other financing sources (Uses)	196,000	172,247	165,627	165,600	126,652
Net Inc (Dec) in Fund Balance	24,097	(67,438)	(79,237)	700	109,100
Fund Balance, beginning of year	193,689	217,786	150,348	150,348	151,048
Fund Balance, end of year	\$ 217,786	\$ 150,348	\$ 71,111	\$ 151,048	\$ 260,148

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

	<i>Year ended September 30,</i>				
	2009	2010	2011	2011	2012
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 5,819,758	\$ 5,875,586	\$ 6,218,002	\$ 5,900,000	\$ 6,008,928
Charges for services	655,824	652,148	790,400	704,600	784,000
Fines & Forfeitures	900	2,193	1,000	2,100	1,000
Total Revenues	6,476,482	6,529,926	7,009,402	6,606,700	6,793,928
Expenditures:					
Personnel	7,088,748	7,082,764	7,438,633	6,858,400	7,311,063
Commodities	190,913	161,795	195,720	175,000	189,200
Contractual Services	257,564	231,374	248,020	190,000	227,388
Other	1,103,473	1,212,697	1,188,377	1,200,000	1,025,284
Capital outlay	30,906	30,353	5,320	5,300	30,830
Total Expenditures	8,671,604	8,718,983	9,076,070	8,428,700	8,783,765
Excess (deficiency) of revenues over (under) expenditures	(2,195,122)	(2,189,057)	(2,066,668)	(1,822,000)	(1,989,837)
Other Financing Sources (Uses):					
Transfers in	2,145,122	2,238,990	2,066,668	1,822,000	1,989,837
Transfers out	-	-	-	-	-
Total Other financing sources (Uses)	2,145,122	2,238,990	2,066,668	1,822,000	1,989,837
Net Inc (Dec) in Fund Balance	(50,000)	49,933	-	-	-
Fund Balance, beginning of year	99,999	49,999	99,931	99,931	99,931
Fund Balance, end of year	\$ 49,999	\$ 99,931	\$ 99,931	\$ 99,931	\$ 99,931

This is a memorandum budget previously appropriated by the Kent County Board of Commissioners via resolution 09-22-11-80.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

**Health Special Revenue Fund
Fund Statement**

	<i>Year ended September 30,</i>				
	2009	2010	2011	2011	2012
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Licenses and permits	\$ 1,376,145	\$ 1,624,421	\$ 1,543,053	\$ 1,506,000	\$ 1,622,718
Intergovernmental	10,038,973	12,208,084	10,190,090	10,450,000	9,705,921
Charges for services	814,732	879,339	893,705	1,030,000	1,105,652
Fines & Forfeitures	135,767	143,986	142,000	115,000	155,143
Reimbursements	3,508,764	4,874,351	4,588,451	4,923,000	4,403,135
Other	354,738	436,619	381,853	365,000	469,198
Total Revenues	16,229,119	20,166,801	17,739,152	18,389,000	17,461,767
Expenditures:					
Personnel	17,129,736	16,975,233	17,793,225	16,917,000	17,150,562
Commodities	3,129,146	4,003,300	3,624,227	3,314,000	3,455,853
Contractual Services	2,554,282	3,043,004	2,611,247	2,739,000	2,643,800
Other	1,273,199	1,253,516	1,345,622	1,346,000	1,151,512
Capital outlay	373,380	365,872	237,345	210,000	216,909
Appropriation Lapse	-	-	(849,998)	-	(500,001)
Total Expenditures	24,459,743	25,640,924	24,761,668	24,526,000	24,118,635
Excess (deficiency) of revenues over (under) expenditures	(8,230,624)	(5,474,123)	(7,022,516)	(6,137,000)	(6,656,868)
Other Financing Sources (Uses):					
Transfers in	8,345,288	5,369,279	7,029,696	6,137,000	6,656,868
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	8,345,288	5,369,279	7,029,696	6,137,000	6,656,868
Net Inc (Dec) in Fund Balance	114,663	(104,844)	7,180	-	-
Fund Balance, beginning of year	100,002	214,666	109,821	109,821	109,821
Fund Balance, end of year	\$ 214,666	\$ 109,821	\$ 117,001	\$ 109,821	\$ 109,821

This is a memorandum budget previously appropriated by the Kent County Board of Commissioners via resolution 09-22-11-80.

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

	<i>Year ended December 31,</i>				
	2009	2010	2011	2011	2012
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Taxes	\$ 4,684,675	\$ 4,923,974	\$ 4,592,000	\$ 5,835,700	\$ 5,893,750
Charges for services	530	494	500	400	500
Fines & Forfeitures	1,999	1,838	1,000	8,000	1,000
Investment earnings	33,595	15,695	5,000	10,100	10,000
Total Revenues	4,720,799	4,942,001	4,598,500	5,854,200	5,905,250
Expenditures:					
Administration	145,926	150,039	193,498	150,000	175,730
CCBA Lease	4,866,956	5,446,319	5,642,119	5,642,100	5,844,432
Sports Commission	200,000	200,000	200,000	200,000	100,000
CVB	700,000	625,000	619,920	619,900	854,594
Zoo Society	-	-	-	-	-
Arts Festival	10,000	10,000	10,000	10,000	10,000
Total Expenditures	5,922,882	6,431,358	6,665,537	6,622,000	6,984,756
Excess (deficiency) of revenues over (under) expenditures	(1,202,085)	(1,489,357)	(2,067,037)	(767,800)	(1,079,506)
Other financing sources (uses):					
Operating transfers in	505,662	1,474,356	2,094,500	925,000	841,348
Operating transfers out	-	-	-	-	-
Total Other financing sources (uses)	505,662	1,474,356	2,094,500	925,000	841,348
Net Inc (Dec) in Fund Balance	(696,422)	(15,000)	27,463	157,200	(238,158)
Fund Balance, beginning of year	1,108,384	411,962	396,962	396,962	554,162
Fund Balance, end of year	\$ 411,962	396,962	\$ 424,425	\$ 554,162	\$ 316,004

SPECIAL REVENUE FUNDS

County of Kent, Michigan

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

	<i>Year ended December 31,</i>				
	2009	2010	2011	2011	2012
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Taxes	\$ 16,624,828	\$ 16,609,672	\$ 16,177,346	\$ 15,800,000	\$ 15,680,481
Investment earnings	219,708	90,343	56,250	81,300	80,000
Other	5,000	-	-	-	-
Total Revenues	16,849,536	16,700,015	16,233,596	15,881,300	15,760,481
Expenditures:					
Contractual services	2,488,215	2,414,820	941,618	941,600	941,618
Total Expenditures	2,488,215	2,414,820	941,618	941,600	941,618
Excess (deficiency) of revenues over (under) expenditures	14,361,321	14,285,195	15,291,978	14,939,700	14,818,863
Other Financing Sources (Uses):					
Transfers in	-	-	-	-	-
Transfers out - General Fund	(16,500,000)	(13,025,000)	(14,750,000)	(13,500,000)	(15,210,000)
Total Other Financing Sources (Uses)	(16,500,000)	(13,025,000)	(14,750,000)	(13,500,000)	(15,210,000)
Net Inc (Dec) in Fund Balance	(2,138,678)	1,260,195	541,978	1,439,700	(391,137)
Fund Balance, beginning of year	3,200,377	1,061,699	2,321,895	2,321,895	3,761,595
Fund Balance, end of year	\$ 1,061,699	\$ 2,321,895	\$ 2,863,873	\$ 3,761,595	\$ 3,370,458

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

	<i>Year ended December 31,</i>				
	2009	2010	2011	2011	2012
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Taxes	\$ 6,845,590	\$ 6,826,247	\$ 6,616,368	\$ 6,450,000	\$ 6,386,118
Investment earnings	80,159	31,613	45,000	26,100	30,000
Total Revenues	6,925,749	6,857,859	6,661,368	6,476,100	6,416,118
Expenditures:					
Administration	278,378	278,378	267,462	278,400	282,832
Priority services	3,194,933	2,745,417	3,144,333	2,992,900	3,204,143
Support services	974,859	828,915	792,364	772,700	768,994
Access	798,836	777,729	839,716	810,100	849,823
Access - AAAWM	711,432	574,466	551,321	551,300	560,000
New and general	1,427,270	1,519,301	993,782	969,000	964,243
Emergent	18,880	49,741	72,390	72,400	61,083
Total Expenditures	7,404,588	6,773,948	6,661,368	6,446,800	6,691,118
Net Inc (Dec) in Fund Balance	(478,839)	83,912	-	29,300	(275,000)
Fund Balance, beginning of year	749,724	270,885	354,797	354,797	384,097
Fund Balance, end of year	\$ 270,885	\$ 354,797	\$ 354,797	\$ 384,097	\$ 109,097

SPECIAL REVENUE FUNDS**County of Kent, Michigan****Register of Deeds Special Revenue Fund
Fund Statement***Year ended December 31,*

	2009	2010	2011	2011	2012
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Charges for services	\$ 558,952	\$ 532,881	\$ 550,000	\$ 490,000	\$ 535,000
Investment earnings	33,649	7,900	25,000	16,100	5,000
Total Revenues	592,601	540,781	575,000	506,100	540,000
Expenditures:					
Personnel	-	65,180	120,825	91,300	124,745
Commodities	15,066	20,741	36,000	24,200	34,000
Contractual services	300,500	198,423	271,370	161,400	217,270
Other	112,015	106,265	134,589	134,600	144,479
Capital outlay	24,817	36,480	32,500	10,000	19,500
Total Expenditures	452,397	427,090	595,284	421,500	539,994
Net Inc (Dec) in Fund Balance	140,203	113,691	(20,284)	84,600	6
Fund Balance, beginning of year	1,254,358	1,394,561	1,508,252	1,508,252	1,592,852
Fund Balance, end of year	\$ 1,394,561	\$ 1,508,252	\$ 1,487,968	\$ 1,592,852	\$ 1,592,858

County of Kent, Michigan

Central Dispatch Collection Special Revenue Fund
Fund Statement

	<i>Year ended December 31,</i>				
	2009 Audited	2010 Audited	2011 Amended	2011 Estimated	2012 Adopted
Revenues:					
Charges for services	\$ 5,177,226	\$ 3,980,410	\$ 4,550,000	\$ 4,029,100	\$ 4,375,000
Investment earnings	10,807	2,960	-	3,200	-
Total Revenues	5,188,033	3,983,370	4,550,000	4,032,300	4,375,000
Expenditures:					
Contractual services	5,247,822	3,983,366	4,550,000	4,032,000	4,375,000
Total Expenditures	5,247,822	3,983,366	4,550,000	4,032,000	4,375,000
Net Inc (Dec) in Fund Balance	(59,789)	4	-	300	-
Fund Balance, beginning of year	59,792	3	7	7	307
Fund Balance, end of year	\$ 3	\$ 7	\$ 7	\$ 307	\$ 307

SPECIAL REVENUE FUNDS

County of Kent, Michigan

**Drug Law Enforcement Special Revenue Fund
Fund Statement**

Year ended December 31,

	2009	2010	2011	2011	2012
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Fines & Forfeitures	\$ 296,123	\$ 337,893	\$ 544,146	\$ 358,900	\$ 494,146
Investment earnings	9,572	3,893	-	6,900	-
Total Revenues	305,694	341,786	544,146	365,800	494,146
Expenditures:					
Personnel	65,876	66,507	69,053	68,500	69,341
Commodities	2,564	1,959	3,500	3,000	3,500
Contractual services	57,450	87,661	158,793	89,600	198,822
Total Expenditures	125,890	156,128	231,346	161,100	271,663
Net Inc (Dec) in Fund Balance	179,805	185,658	312,800	204,700	222,483
Fund Balance, beginning of year	209,694	389,499	575,157	575,157	779,857
Fund Balance, end of year	\$ 389,499	\$ 575,157	\$ 887,957	\$ 779,857	\$ 1,002,340

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

	<i>Year ended June 30,</i>				
	2009 Audited	2010 Audited	2011 Amended	2011 Estimated	2012 Adopted
Revenues:					
Intergovernmental	\$ 2,164,524	\$ 4,255,244	\$ 7,047,846	\$ 4,585,800	\$ 2,205,853
Reimbursements	119,849	869,754	1,061,410	1,002,200	75,000
Total Revenues	2,284,373	5,125,213	8,109,256	5,588,000	2,280,853
Expenditures:					
Personnel	386,595	463,019	729,187	488,100	317,439
Commodities	17,429	14,577	16,616	17,300	14,909
Contractual services	1,668,879	4,581,269	7,391,207	5,054,200	1,902,815
Other	63,622	53,279	70,689	99,000	45,690
Capital outlay	15,811	5,731	11,357	6,800	-
Total Expenditures	2,152,337	5,117,875	8,219,056	5,665,400	2,280,853
Net Inc (Dec) in Fund Balance	132,036	7,337	(109,800)	(77,400)	-
Fund Balance, beginning of year	-	132,036	139,374	139,374	61,974
Fund Balance, end of year	132,036	139,374	29,573	61,974	61,974

This is a memorandum budget previously appropriated by the Kent County Board of Commissioners via resolutions 06-23-11-44.

SPECIAL REVENUE FUNDS

County of Kent, Michigan
Shelter Plus Care Special Revenue Fund
Fund Statement

Year ended June 30,

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2011</u>	<u>2012</u>
	<u>Audited</u>	<u>Audited</u>	<u>Amended</u>	<u>Estimated</u>	<u>Adopted</u>
Revenues:					
Intergovernmental	\$ 949,881	\$ 922,644	\$ 1,342,860	\$ 888,300	\$ 1,308,276
Total Revenues	<u>949,881</u>	<u>922,644</u>	<u>1,342,860</u>	<u>888,300</u>	<u>1,308,276</u>
Expenditures:					
Contractual services	949,881	922,644	1,342,860	888,300	1,308,276
Total Expenditures	<u>949,881</u>	<u>922,644</u>	<u>1,342,860</u>	<u>888,300</u>	<u>1,308,276</u>
Net Inc (Dec) in Fund Balance	-	-	-	-	-
Fund Balance, beginning of year	-	-	-	-	-
Fund Balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

This is a memorandum budget previously appropriated by the Kent County Board of Commissioners via resolution 06-23-11-46, 06-23-11-56, and 06-23-11-57.

County of Kent, Michigan

DHS Social Welfare Special Revenue Fund
Fund Statement

	<i>Year ended December 31,</i>				
	2009 Audited	2010 Audited	2011 Amended	2011 Estimated	2012 Adopted
Revenues:					
Intergovernmental	\$ 1,210,491	\$ 1,159,827	\$ 1,340,000	\$ 1,180,300	\$ 1,600,000
Reimbursements	239,362	279,903	280,000	231,800	280,000
Total Revenues	1,449,853	1,439,731	1,620,000	1,412,100	1,880,000
Expenditures:					
Contractual services	1,431,968	1,435,528	1,620,000	1,421,800	1,720,000
Total Expenditures	1,431,968	1,435,528	1,620,000	1,421,800	1,720,000
Net Inc (Dec) in Fund Balance	17,885	4,202	-	(9,700)	160,000
Fund Balance, beginning of year	769	18,654	22,856	22,856	13,156
Fund Balance, end of year	\$ 18,654	\$ 22,856	\$ 22,856	\$ 13,156	\$ 173,156

SPECIAL REVENUE FUNDS

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

	<i>Year ended September 30,</i>				
	2009	2010	2011	2011	2012
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 9,425,100	\$ 9,044,043	\$ 9,726,024	\$ 9,268,700	\$ 9,407,619
Charges for services	191,977	201,875	210,000	185,900	210,000
Reimbursements	562,520	381,354	450,000	280,200	450,000
Other	35,000	70,000	77,000	77,000	90,000
Total Revenues	10,214,596	9,697,271	10,463,024	9,811,800	10,157,619
Expenditures:					
Personnel	9,438,411	9,636,178	9,991,622	9,877,400	9,905,394
Commodities	302,732	283,186	282,287	282,200	285,620
Contractual services	10,484,770	9,106,438	10,197,963	8,840,800	9,556,314
Other	754,302	630,622	698,030	678,500	671,856
Capital outlay	62,069	11,839	17,920	17,900	31,350
Total Expenditures	21,042,284	19,668,263	21,187,822	19,696,800	20,450,534
Excess (deficiency) of revenues over (under) expenditures	(10,827,688)	(9,970,992)	(10,724,798)	(9,885,000)	-
Other Financing Sources (Uses):					
Transfers in	10,917,959	9,883,395	10,724,798	9,885,000	10,292,915
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	10,917,959	9,883,395	10,724,798	9,885,000	10,292,915
Net Inc (Dec) in Fund Balance	90,271	(87,597)	-	-	-
Fund Balance, beginning of year	77,630	167,901	80,305	80,305	80,305
Fund Balance, end of year	\$ 167,901	\$ 80,305	\$ 80,305	\$ 80,305	\$ 80,305

This is a memorandum budget previously appropriated by the Kent County Board of Commissioners via resolution 09-22-11-80.

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

	<i>Year ended September 30,</i>				
	2009 Audited	2010 Audited	2011 Amended	2011 Estimated	2012 Adopted
Revenues:					
Intergovernmental	\$ 6,599,217	\$ 5,263,896	\$ 6,882,049	\$ 5,337,300	\$ 5,942,319
Reimbursements	1,138	153,220	15,000	15,000	-
Other	70,000	-	-	-	-
Total Revenues	6,670,355	5,417,115	6,897,049	5,352,300	5,942,319
Expenditures:					
Contractual services	12,922,317	10,556,597	13,800,278	10,713,400	11,904,201
Other	2,499	15,828	51,505	51,500	38,118
Total Expenditures	12,924,816	10,572,425	13,851,783	10,764,900	11,942,319
Excess (deficiency) of revenues over (under) expenditures	(6,254,462)	(5,155,310)	(6,954,734)	(5,412,600)	(6,000,000)
Other Financing Sources (Uses):					
Transfers in	6,254,462	5,155,310	6,954,734	5,412,600	6,000,000
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	6,254,462	5,155,310	6,954,734	5,412,600	6,000,000
Net Inc (Dec) in Fund Balance	0	0	-	-	-
Fund Balance, beginning of year	19,723	19,723	19,724	19,724	19,724
Fund Balance, end of year	\$ 19,723	\$ 19,724	\$ 19,724	\$ 19,724	\$ 19,724

This is a memorandum budget previously appropriated by the Kent County Board of Commissioners via resolution 09-22-11-80.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

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

	<i>Year ended September 30,</i>				
	2009 Audited	2010 Audited	2011 Amended	2011 Estimated	2012 Adopted
Revenues:					
Intergovernmental	\$ 70,548	\$ 64,196	\$ 105,000	\$ 105,000	\$ 105,000
Total Revenues	70,548	64,196	105,000	105,000	105,000
Expenditures:					
Contractual services	72,421	62,690	105,000	105,000	105,000
Total Expenditures	72,421	62,690	105,000	105,000	105,000
Net Inc (Dec) in Fund Balance	(1,873)	1,506	-	-	-
Fund Balance, beginning of year	5,315	3,442	4,948	4,948	4,948
Fund Balance, end of year	\$ 3,442	\$ 4,948	\$ 4,948	\$ 4,948	\$ 4,948

This is a memorandum budget previously appropriated by the Kent County Board of Commissioners via resolution 09-22-11-80.

County of Kent, Michigan

**Special Projects - Calendar Year Special Revenue Fund
Fund Statement**

	Year ended December 31,				
	2009 Audited	2010 Audited	2011 Amended	2011 Estimated	2012 Adopted
Revenues:					
Licenses and permits	\$ 63,270	\$ 63,450	\$ 70,000	\$ 64,300	\$ 70,000
Intergovernmental	369,131	2,091,426	2,328,582	1,706,100	482,702
Charges for services	4,286,844	4,127,215	4,265,000	3,861,500	165,000
Investment earnings	72,468	80,960	50,800	33,300	500
Reimbursements	-	-	1,666,562	1,599,700	1,803,411
Other	247,961	795,599	372,956	355,000	250,148
Total Revenues	5,039,675	7,158,650	8,753,900	7,619,900	2,771,761
Expenditures:					
Personnel	164,172	166,710	2,172,602	2,172,600	2,076,419
Commodities	4,913	100	6,000	-	8,400
Contractual services	1,618,007	3,295,496	6,906,283	4,137,900	600,616
Other	15,719	5,486	-	-	-
Capital outlay	1,310	4,551,410	4,463,981	2,558,200	429,286
Total Expenditures	1,804,122	8,019,203	13,548,866	8,868,700	3,114,721
Excess (deficiency) of revenues over (under) expenditures	3,235,553	(860,553)	(4,794,965)	(1,248,800)	(342,960)
Other Financing Sources (Uses):					
Transfers in	71,174	378,569	280,474	280,000	288,500
Transfers out	(2,444)	-	-	-	(167,500)
Total Other Financing Sources (Uses)	68,730	378,569	280,474	280,000	121,000
Net Inc (Dec) in Fund Balance	3,304,283	(481,984)	(4,514,491)	(968,800)	(221,960)
Fund Balance, beginning of year	3,615,827	6,920,110	6,438,126	6,438,126	5,469,326
Fund Balance, end of year	\$ 6,920,110^(a)	\$ 6,438,126^(b)	\$ 1,923,634	\$ 5,469,326	\$ 5,247,366

(a) Includes \$68,951 in fund balances assigned to the General Fund per GASB 54 and \$4,875,436 for Dispatch Auth not stated in the 2010 CAFR.

(b) Includes \$77,393 in fund balances assigned to the General Fund per GASB 54 and \$4,451,657 for Dispatch Auth not stated in the 2010 CAFR.

The Calendar Year Special Project Fund shows a net decrease in fund balance of \$221,960. This is due to Honor Camp Gifts and Correction Officer Training programs spending down accumulated reserves. The Countywide 911 Dispatch Authority is included in 2009 and 2010 actual activity and in the 2011 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>				
	2009	2010	2011	2011	2012
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 2,999,388	\$ 3,012,859	\$ 3,491,667	\$ 3,300,000	\$ 3,169,755
Fines & Forfeitures	52,099	43,868	52,828	45,000	48,048
Investment earnings	198	106	-	80	-
Reimbursements	8,461	2,972	1,000	700	1,000
Other	2,500	3,000	2,500	2,500	2,500
Total Revenues	3,062,646	3,062,805	3,547,995	3,348,280	3,221,303
Expenditures:					
Personnel	2,222,880	2,207,784	2,460,016	2,377,200	2,523,667
Commodities	51,914	55,138	63,300	52,600	69,138
Contractual services	1,115,961	990,839	1,297,988	1,100,000	1,073,317
Other	269,371	271,762	321,349	292,100	257,515
Capital outlay	17,524	125,083	117,189	117,200	2,265
Total Expenditures	3,677,650	3,650,605	4,259,842	3,939,100	3,925,902
Excess (deficiency) of revenues over (under) expenditures	(615,004)	(587,800)	(711,847)	(590,820)	(704,599)
Other Financing Sources (Uses):					
Operating transfers in	615,483	591,186	701,795	590,820	700,493
Operating transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	615,483	591,186	701,795	590,820	700,493
Net Inc (Dec) in Fund Balance	479	3,386	(10,052)	-	(4,106)
Fund Balance, beginning of year	6,294	6,773	10,158	10,158	10,158
Fund Balance, end of year	\$ 6,773	\$ 10,158	\$ 106	\$ 10,158	\$ 6,052

This is a memorandum budget previously appropriated by the Kent County Board of Commissioners via resolution 09-22-11-80.

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,				
	2009 Audited	2010 Audited	2011 Amended	2011 Estimated	2012 Adopted
Revenues:					
Investment earnings	\$ 375,002	\$ (59,438)	\$ -	\$ -	\$ -
Total Revenues	375,002	(59,438)	-	-	-
Other Financing Sources (Uses):					
Transfers in	-	-	-	-	-
Transfers out	(12,006,309)	(11,970,290)	(4,500,000)	(4,400,268)	-
Total Other Financing Sources (Uses)	(12,006,309)	(11,970,290)	(4,500,000)	(4,400,268)	-
Net Inc (Dec) in Fund Balance	(11,631,307)	(12,029,728)	(4,500,000)	(4,400,268)	-
Fund Balance, beginning of year	28,061,303	16,429,996	4,400,268	4,400,268	-
Fund Balance, end of year	\$16,429,996	\$ 4,400,268	\$ (99,732)	\$ -	\$ -

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. In 2011, monies held in this fund were completely drawn down and the State began funding revenue sharing payments again.

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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 2010	FY 2011		FY 2012		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
63rd District Court	\$ 386,015	\$ 382,998	\$ 382,998	\$ 379,828	\$ 379,828	-0.8%
Fuller Complex - Animal Shelter	342,914	340,233	340,233	337,417	337,417	-0.8%
Fuller Complex - Boiler Plant	88,875	88,181	88,181	87,451	87,451	-0.8%
Fuller Complex - Campus Improvements	133,503	132,460	132,460	131,364	131,364	-0.8%
Fuller Complex - Spectrum Facility	227,493	226,211	226,211	224,743	224,743	-0.6%
Series A Bonds	609,979	609,913	609,913	608,764	608,764	-0.2%
Series B Bonds	351,450	353,350	353,350	349,488	349,488	-1.1%
Debt Service Fund	2,140,229	2,133,346	2,133,346	2,119,055	2,119,055	-0.7%
Courthouse	4,345,389	4,340,004	4,340,004	4,340,263	4,340,263	0.0%
DHS Building	2,080,894	2,078,969	2,078,969	2,075,369	2,075,369	-0.2%
Sheriff's Administration Building	747,740	758,025	758,025	756,875	756,875	-0.2%
Correctional Facility Development	1,587,399	1,557,577	1,557,577	1,557,577	1,557,577	0.0%
Correction and Detention Facilities	2,414,870	46,530	46,530	-	-	-100.0%
Juvenile Detention Remodel	156,996	154,047	154,047	154,047	154,047	0.0%
Area Agency on Aging	326,721	-	-	-	-	NA
Building Authority Debt Service	11,660,008	8,935,152	8,935,152	8,884,131	8,884,131	-0.6%
Total Debt Service Fund	\$ 13,800,237	\$ 11,068,498	\$ 11,068,498	\$ 11,003,186	\$ 11,003,186	-0.6%

County of Kent, Michigan

Debt Service Fund
Fund Statement

	<i>Year ended December 31,</i>				
	2009 Audited	2010 Audited	2011 Amended	2011 Estimated	2012 Adopted
Revenues:					
Investment earnings	\$ (1,151)	\$ (288)	\$ -	\$ 40	\$ -
Total Revenues	(1,151)	(288)	-	40	-
Expenditures:					
Principal retirement	1,205,000	1,265,000	1,305,002	1,305,000	1,340,001
Interest and agent fees	916,588	875,229	828,344	828,340	779,054
Total Expenditures	2,121,588	2,140,229	2,133,346	2,133,340	2,119,055
Excess (deficiency) of revenues over (under) expenditures	(2,122,738)	(2,140,518)	(2,133,346)	(2,133,300)	(2,119,055)
Other Financing Sources (Uses):					
Operating transfers in	2,123,720	2,139,853	2,133,346	2,133,300	2,119,055
Operating transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	2,123,720	2,139,853	2,133,346	2,133,300	2,119,055
Net Inc (Dec) in Fund Balance	982	(665)	-	-	-
Fund Balance, beginning of year	11,340	12,321	11,657	11,657	11,657
Fund Balance, end of year	\$ 12,321	\$ 11,657	\$ 11,657	\$ 11,657	\$ 11,657

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	\$ 379,828	\$ -	\$ 379,828
Animal Shelter	337,417	-	337,417
Boiler Plant	87,451	-	87,451
Courthouse (Series A)	-	244,935	244,935
82 Ionia (Series A)	-	363,829	363,829
511 N Monroe (Series B)	-	349,488	349,488
Fuller Campus Improvements	131,364	-	131,364
Spectrum Facility	224,743	-	224,743
Total	\$ 1,160,803	\$ 958,252	\$ 2,119,055

DEBT SERVICE FUNDS

County of Kent, Michigan

**Building Authority Debt Service Fund
Fund Statement**

Year ended December 31,

	2009 Audited	2010 Audited	2011 Amended	2011 Estimated	2012 Adopted
Revenues:					
Intergovernmental	\$ -	\$ 784,977	\$ 770,006	\$ 770,000	\$ 770,006
Investment earnings	2,665	3,174	-	4,400	-
Other	8,525,406	8,117,792	6,679,247	6,679,200	8,114,125
Total Revenues	8,528,071	8,905,944	7,449,253	7,453,600	8,884,131
Expenditures:					
Principal retirement	4,640,000	5,925,000	3,470,200	3,470,200	3,555,000
Interest and agent fees	4,255,307	5,735,008	5,464,952	5,464,900	5,329,131
Total Expenditures	8,895,307	11,660,008	8,935,152	8,935,100	8,884,131
Excess (deficiency) of revenues over (under) expenditures	(367,237)	(2,754,064)	(1,485,899)	(1,481,500)	-
Other Financing Sources (Uses):					
Operating transfers in	615,782	2,793,253	1,504,576	1,504,500	-
Operating transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	615,782	2,793,253	1,504,576	1,504,500	-
Net Inc (Dec) in Fund Balance	248,547	39,188	18,677	23,000	-
Fund Balance, beginning of year	130,671	379,218	418,406	418,406	441,406
Fund Balance, end of year	\$ 379,218	\$ 418,406	\$ 437,083	\$ 441,406	\$ 441,406

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.

<u>Facility</u>	<u>Funding Source</u>	<u>Amount</u>
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.	\$ 4,340,263
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%).	2,075,369
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.	756,875
Correctional Facility Remodel	Funded 45% from Federal Grants and 55% the Building Authority Construction Fund.	1,557,577
Total		\$ 8,884,131

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 2010	FY 2011		FY 2012		Amended % Change
	Actual	Adopted	Amended	Requested	Adopted	
Correctional Facility Development	\$ 6,595,673	\$ -	\$ 20,578,925	\$ -	\$ -	-100.0%
DHS Building	406,672	-	1,595,921	-	-	-100.0%
Juvenile Detention Remodel	1,087,578	-	1,594,760	-	-	-100.0%
Sheriff - Enforcement	6,671,820	-	12,187	-	-	-100.0%
Parks Headquarters	29,935	-	42,164	-	-	-100.0%
Bldg Authority Construction Fund	14,791,678	-	23,823,956	-	-	-100.0%
63rd District Court	145,104	-	611,566	-	-	-100.0%
Fuller Complex Imp-FM-Animal Shelter	-	-	33,400	-	-	-100.0%
Fuller Complex Imp-FM-Boiler Plant	-	-	-	-	-	NA
Fuller Complex Imp-FM-Campus Impr	-	-	-	-	-	NA
Bond Capital Improvement Fund	145,104	-	644,966	-	-	-100.0%
Capital Improvement Program Fund	4,244,509	2,110,926	13,558,522	2,739,325	2,739,325	-79.8%
Capital Project Funds before Transfers	19,181,291	2,110,926	38,027,444	2,739,325	2,739,325	-92.8%
Bldg Authority Construction Fund	2,793,253	-	0	-	-	-100.0%
Bond Capital Improvement Fund	-	-	-	-	-	NA
Capital Improvement Program Fund	2,430,306	1,170,100	2,036,562	1,160,803	1,160,803	-43.0%
Transfers Out	5,223,558	1,170,100	2,036,562	1,160,803	1,160,803	-43.0%
Total Capital Project Funds	\$ 24,404,850	\$ 3,281,026	\$ 40,064,007	\$ 3,900,128	\$ 3,900,128	-90.3%

County of Kent, Michigan

Building Authority Construction Capital Project Fund
Fund Statement

	<i>Year ended December 31,</i>				
	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2011</u>	<u>2012</u>
	<u>Audited</u>	<u>Audited</u>	<u>Amended</u>	<u>Estimated</u>	<u>Adopted</u>
Revenues:					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings	221,712	379,911	-	158,700	-
Bond Proceeds	32,000,000	6,470,000	-	-	-
Other	798,703	219,007	2,500	2,500	-
Total Revenues	33,020,415	7,068,918	2,500	161,200	-
Expenditures:					
Interest and Bond Sale Expense	356,456	67,194	81,468	2,000	-
Contractual services	-	-	-	-	-
Other	-	-	939,100	1,000	-
Capital outlay	9,635,612	8,119,408	22,803,388	10,371,000	-
Total Expenditures	9,992,068	14,791,678	23,823,956	10,374,000	-
Excess (deficiency) of revenues over (under) expenditures	<u>23,028,346</u>	<u>(7,722,759)</u>	<u>(23,821,456)</u>	<u>(10,212,800)</u>	<u>-</u>
Other Financing Sources (Uses):					
Transfers in	-	-	-	-	-
Transfers out	(2,132,781)	(2,793,253)	(0)	-	-
Total Other Financing Sources (Uses)	(2,132,781)	(2,793,253)	(0)	-	-
Net Inc (Dec) in Fund Balance	20,895,565	(10,516,012)	(23,821,456)	(10,212,800)	-
Fund Balance, beginning of year	14,324,256	35,219,821	24,703,809	24,703,809	14,491,009
Fund Balance, end of year	\$35,219,821	\$24,703,809	\$ 882,353	\$14,491,009	\$ 14,491,009

This is a memorandum budget no additional appropriations expected to be made by the Kent Building Authority for FY 2012.

CAPITAL PROJECT FUNDS

County of Kent, Michigan

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

Year ended December 31,

	2009	2010	2011	2011	2012
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings	56,081	1,441	-	300	-
Other	-	-	-	5,000	-
Total Revenues	56,081	1,441	-	5,300	-
Expenditures:					
Other	-	-	-	-	-
Capital outlay	7,896,992	145,104	644,966	64,700	-
Total Expenditures	7,896,992	145,104	644,966	64,700	-
Excess (deficiency) of revenues over (under) expenditures	(7,840,911)	(143,664)	(644,966)	(59,400)	-
Other Financing Sources (Uses):					
Operating transfers in	1,990,928	145,000	675,584	59,400	-
Operating transfers out	(673,738)	-	-	-	-
Total Other Financing Sources (Uses)	1,317,190	145,000	675,584	59,400	-
Net Inc (Dec) in Fund Balance	(6,523,723)	1,337	30,617	-	-
Fund Balance, beginning of year	6,545,952	22,229	23,566	23,566	23,566
Fund Balance, end of year	\$ 22,229	\$ 23,566	\$ 54,183	\$ 23,566	\$ 23,566

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

	Year ended December 31,				
	2009 Audited	2010 Audited	2011 Amended	2011 Estimated	2012 Adopted
Revenues:					
Taxes	\$ 4,108,167	\$ 3,200,000	\$ -	\$ -	\$ -
Intergovernmental	2,208,983	126,189	5,967,617	175,000	-
Reimbursements	14,580	20,500	109,050	-	-
Other	2,116,868	3,021,825	4,926,374	2,500,000	-
Total Revenues	8,448,598	6,368,513	11,003,041	2,675,000	-
Expenditures:					
Other	-	227,743	-	-	-
Capital outlay	4,794,453	4,016,767	13,558,522	4,500,000	2,739,325
Total Expenditures	4,794,453	4,244,509	13,558,522	4,500,000	2,739,325
Excess (deficiency) of revenues over (under) expenditures	3,654,145	2,124,004	(2,555,481)	(1,825,000)	(2,739,325)
Other Financing Sources (Uses):					
Operating transfers in	1,854,651	723,297	2,986,976	2,986,976	3,900,128 ⁽¹⁾
Operating transfers out	(6,116,063)	(2,430,306)	(2,036,562)	(1,300,000)	(1,160,803)
Total Other Financing Sources (Uses)	(4,261,413)	(1,707,008)	950,414	1,686,976	2,739,325
Net Inc (Dec) in Fund Balance	(607,268)	416,996	(1,605,067)	(138,024)	-
Fund Balance, beginning of year	5,205,750	4,598,481	5,015,477	5,015,477	4,877,453
Fund Balance, end of year	\$ 4,598,481	\$ 5,015,477	\$ 3,410,410	\$ 4,877,453	\$ 4,877,453

CIP project budget extension requests are reviewed by the County Administrator/Controller with available budget balances carried forward for those approved projects. The estimated \$4.9 million fund balance is reserved for approved prior year projects that are expected to become part of the Fiscal Year 2012 Amended Budget.

(1) The budgeted Transfer Out to the Debt Service Fund for FY 2012 of \$1,160,803 is summarized on page 51.

CAPITAL PROJECT FUNDS

County of Kent, Michigan

**2012 Capital Improvement Program
Recommended Projects**

Project Name	General Fund	Other	Total
Equalizer .NET Upgrade	\$ 86,161	\$ -	\$ 86,161
Bureau of Equalization Total	86,161	-	86,161
Tiburon Software Upgrade	75,000	-	75,000
Circuit Court Total	75,000	-	75,000
Case Management Server	30,000	-	30,000
District Court Total	30,000	-	30,000
Fuller Campus - Series 2008 Debt Service	1,160,803	-	1,160,803
Health - Roof Replacement	94,424	-	94,424
Courthouse - Card Access Upgrade	140,000	-	140,000
Juvenile Detention - Gym Floor Replacement	32,500	-	32,500
City/County Work Plan	37,100	-	37,100
Roofing Replacement	50,000	-	50,000
Administration Bldg - Elevator Controls Replacement	282,000	-	282,000
Courthouse - Security System Upgrade	137,000	-	137,000
Asphalt Repairs	50,000	-	50,000
82 Ionia - Carpet Replacement	50,000	-	50,000
Health - Dept HVAC	50,000	-	50,000
82 Ionia - Parking Ramp Repairs	50,000	-	50,000
Administration Bldg - Revolving Door Replacement	78,000	-	78,000
Facilities Management Total	2,211,827	-	2,211,827
2012 Storage	250,000	-	250,000
2012 Server Replacement	210,000	-	210,000
Fuller Campus - Infrastructure Wiring	70,000	-	70,000
E-Mail Replacement Project	64,350	-	64,350
82 Ionia - Replace Building Dmarc Wiring	60,000	-	60,000
Information Technology Total	654,350	-	654,350
Customer Service Technology Upgrade	75,414	-	75,414
Caledonia Park - Parking Lot Resurfacing	59,706	-	59,706
Reuhs Parks - Parking Lot Redevelopment	97,250	-	97,250
Various Parks - Asphalt Crack Fill and Seal Coating	61,600	-	61,600
Caledonia Park - Open Shelter Rental Enhancement	109,725	-	109,725
Parks Total	403,695	-	403,695

Continued on next page...

County of Kent, Michigan

2012 Capital Improvement Program
Recommended Projects

Project Name	General Fund	Other	Total
Jail entryway replacement	35,000	-	35,000
Central Control UPS	52,875	-	52,875
Jail sally port floor repairs	60,000	-	60,000
Combi Oven for 2010	60,000	-	60,000
Replace inmate wooden top tables	-	39,000	39,000
Sheriff Total	207,875	39,000	246,875
100 Ton Chiller Compressor Rebuild	26,600	-	26,600
Zoo Roof Projects	38,170	-	38,170
Pond Pavilion Toilet Building Renovations	53,900	-	53,900
Ticketing Equipment	73,550	-	73,550
Zoo Total	192,220	-	192,220
CIP Projects Total	\$ 3,861,128	\$ 39,000	\$ 3,900,128

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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 2010	FY 2011		FY 2012		Amended % Change
	Actual	Adopted	Amended	Requested	Adopted	
Healthcare/Third Party Adm	\$ 16,617,798	\$ 17,844,300	\$ 17,844,300	\$ 18,033,000	\$ 18,033,000	1.1%
Dental Plan	1,211,706	1,237,000	1,237,000	1,237,500	1,237,500	0.0%
Insurance	2,158,514	1,839,414	1,839,414	1,727,129	1,727,129	-6.1%
Unemployment Comp	503,520	425,000	425,000	425,000	425,000	0.0%
Workers Comp	926,471	1,030,200	1,030,200	877,600	877,600	-14.8%
Risk Management Fund	21,418,010	22,375,914	22,375,914	22,300,229	22,300,229	-0.3%
Total Internal Service Funds	\$ 21,418,010	\$ 22,375,914	\$ 22,375,914	\$ 22,300,229	\$ 22,300,229	-0.3%

County of Kent, Michigan
Risk Management Internal Service Fund
Fund Statement

	<i>Year ended December 31,</i>				
	2009	2010	2011	2011	2012
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Charges for services	\$ 1,266,891	\$ 1,093,279	\$ 900,000	\$ 900,000	\$ 1,111,000
Investment earnings	213,017	57,631	109,000	86,400	72,700
Reimbursements	21,677,490	20,827,151	19,537,902	20,438,900	19,251,400
Other	45,144	87,283	30,000	30,000	30,000
Total Revenues	23,202,542	22,065,344	20,576,902	21,455,300	20,465,100
Expenditures:					
Personnel	357,165	665,487	591,768	467,200	593,057
Commodities	1,557	1,318	960	700	640
Contractual services	20,707,826	20,672,804	21,718,900	21,072,900	21,654,500
Other	80,367	78,400	64,286	64,200	52,032
Capital outlay	-	-	-	-	-
Total Expenditures	21,146,914	21,418,010	22,375,914	21,605,000	22,300,229
Net Inc (Dec) in Net Assets	2,055,628	647,334	(1,799,012)	(149,700)	(1,835,129)
Net Assets, beginning of year	4,612,614	6,668,243	7,315,577	7,315,577	7,165,877
Net Assets, end of year	\$ 6,668,243	\$ 7,315,577	\$ 5,516,565	\$ 7,165,877	\$ 5,330,748

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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 2010	FY 2011		FY 2012		Amended % Change
	Actual	Adopted	Amended	Requested	Adopted	
Act 185 Bond Fund	\$ 638,046	\$ 642,805	\$ 642,805	\$ 646,375	\$ 646,375	0.6%
Administration	718,412	1,056,600	1,056,600	1,015,000	1,015,000	-3.9%
Water & Sewer Division	1,653,520	4,431,700	4,431,700	2,025,150	2,025,150	-54.3%
Solid Waste/Landfill Operations	11,119,268	11,305,020	11,305,020	11,967,011	11,967,011	5.9%
Waste-to Energy Operations	19,886,533	20,669,674	20,669,674	20,457,938	20,457,938	-1.0%
Public Works Funds	34,015,779	38,105,799	38,105,799	36,111,474	36,111,474	-5.2%
Family Services Coordinator	113,888	115,924	175,317	117,082	117,082	-33.2%
Voucher Program	2,592,051	2,633,026	4,336,108	2,895,820	2,895,820	-33.2%
Veterans Voucher Program	136,470	185,580	309,428	226,536	226,536	-26.8%
SRA Community Rebuilders	-	-	-	-	-	NA
TRA Community Rebuilders	-	-	-	-	-	NA
Dwelling Place	-	-	-	-	-	NA
Housing Commission	2,842,409	2,934,530	4,820,854	3,239,438	3,239,438	-32.8%
Total Component Unit Funds	\$36,858,188	\$41,040,329	\$42,926,653	\$39,350,912	\$39,350,912	-8.3%

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

	<i>Year ended December 31,</i>				
	2009	2010	2011	2011	2012
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 630,829	\$ 637,044	\$ 642,805	\$ 606,900	\$ 646,375
Charges for services	35,392,768	37,392,310	33,266,824	33,086,200	31,011,538
Investment earnings	1,377,132	267,163	946,275	406,100	538,145
Other	1,831,579	1,653,016	3,249,895	1,962,700	3,915,416
Total Revenues	39,232,308	39,949,533	38,105,799	36,061,900	36,111,474
Expenditures:					
Personnel	4,412,962	4,649,627	5,167,670	4,835,800	5,198,980
Commodities	145,923	177,540	182,300	150,000	197,725
Contractual services	23,891,985	25,041,147	29,363,074	26,834,600	26,966,479
Other	2,209,982	3,200,568	2,441,655	2,340,800	2,746,190
Capital outlay	646,120	946,896	923,600	629,800	974,600
Contingency/Undesignated	-	-	27,500	-	27,500
Total Expenditures	31,306,972	34,015,779	38,105,799	34,791,000	36,111,474
Net Inc (Dec) in Net Assets	7,925,336	5,933,754	-	1,270,900	-
Net Assets, beginning of year	69,580,662	77,505,998	83,439,752	83,439,752	84,710,652
Net Assets, end of year	\$77,505,998	\$83,439,752	\$83,439,752	\$84,710,652	\$ 84,710,652

COMPONENT UNIT FUNDS

County of Kent, Michigan

**Housing Commission Component Unit Fund
Fund Statement**

	<i>Year ended June 30,</i>				
	2009 Audited	2010 Audited	2011 Amended	2011 Estimated	2012 Adopted
Revenues:					
Intergovernmental	\$ 2,537,223	\$ 2,900,520	\$ 4,720,959	\$ 3,150,000	\$ 3,239,438
Investment earnings	12,588	4,960	-	5,000	-
Total Revenues	2,549,811	2,905,480	4,720,959	3,155,000	3,239,438
Expenditures:					
Personnel	270,244	258,498	537,259	240,600	286,921
Commodities	1,241	2,788	18,922	5,500	24,000
Contractual services	2,369,253	2,580,813	4,252,232	2,969,100	2,925,891
Capital outlay	2,414	309	2,964	600	2,626
Total Expenditures	2,643,152	2,842,409	4,820,854	3,215,800	3,239,438
Net Inc (Dec) in Net Assets	(93,341)	63,071	(99,900)	(60,800)	-
Net Assets, beginning of year	743,795	650,454	713,526	713,526	652,726
Net Assets, end of year	\$ 650,454	\$ 713,526	\$ 613,626	\$ 652,726	\$ 652,726

The Kent County Housing Commission Board approved 2012 funding via 05-18-2011 and 06-08-2011 resolutions.

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 2010	FY 2011		FY 2012		Amended % Change
	Actual	Adopted	Amended	Requested	Adopted	
Airfield	\$ 7,045,440	\$ 7,167,927	\$ 7,167,927	\$ 7,549,569	\$ 7,549,569	5.3%
Other Lands & Buildings	366,264	409,020	409,020	401,810	401,810	-1.8%
General Aviation	480,939	518,075	518,075	483,765	483,765	-6.6%
Dispatch Oper & Safety	6,809,526	6,707,921	6,707,921	7,237,219	7,237,219	7.9%
Building Security	1,421,774	1,590,566	1,590,566	1,504,088	1,504,088	-5.4%
General Maintenance	2,709,931	2,818,614	2,818,614	2,980,083	2,980,083	5.7%
Administration	4,404,889	4,073,392	4,073,392	4,205,429	4,205,429	3.2%
Air Cargo	1,112,094	1,172,595	1,172,595	1,146,825	1,146,825	-2.2%
Parking	9,730,902	9,555,719	9,555,719	9,059,872	9,059,872	-5.2%
Debt Service 1996	9,147,189	8,984,000	8,984,000	8,817,000	8,817,000	-1.9%
Debt Service 1998	-	-	-	-	-	NA
Aeronautics Fund	43,228,948	42,997,829	42,997,829	43,385,660	43,385,660	0.9%
Delinquent Tax Fund	1,167,243	1,749,250	1,769,695	1,575,700	1,575,700	-11.0%
Proprietary Funds before Transfer	44,396,191	44,747,079	44,767,524	44,961,360	44,961,360	0.4%
Delinquent Tax Fund	5,146,795	5,000,000	5,000,000	5,092,000	5,092,000	1.8%
Transfers Out	5,146,795	5,000,000	5,000,000	5,092,000	5,092,000	1.8%
Total Proprietary Funds	\$ 49,542,986	\$ 49,747,079	\$ 49,767,524	\$ 50,053,360	\$ 50,053,360	0.6%

County of Kent, Michigan
Aeronautics Proprietary Fund
Fund Statement

	<i>Year ended December 31,</i>				
	2009	2010	2011	2011	2012
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 2,164,002	\$ 5,726,827	\$ 4,000,000	\$ 3,500,000	\$ 4,700,000
Charges for services	16,906,158	23,047,011	21,141,882	22,378,800	24,237,876
Fines & Forfeitures	7,446	2,649	5,000	1,000	5,000
Investment earnings	428,770	147,823	235,550	145,300	155,000
Reimbursements	1,164,517	1,125,816	160,000	100,000	160,000
Other	12,665,258	13,707,403	12,966,259	12,510,100	14,127,784
Total Revenues	33,336,151	43,757,530	38,508,691	38,635,200	43,385,660
Expenditures:					
Personnel	8,587,431	8,925,322	9,053,597	8,498,800	8,628,928
Commodities	432,496	471,905	502,874	479,500	546,953
Contractual services	7,094,444	7,516,450	7,529,978	6,354,000	6,983,291
Other	5,033,822	10,217,277	9,871,540	9,446,100	10,651,607
Capital outlay	173,843	89,433	237,700	222,300	290,820
Contingency/Undesignated	-	-	-	-	32,341
Total Expenditures	21,322,037	27,220,388	27,195,689	25,000,700	27,133,940
Net Income (Loss) before Depreciation	12,014,114	16,537,142	11,313,002	13,634,500	16,251,720
Depreciation	(11,555,406)	(16,008,560)	(15,802,140)	(15,802,100)	(16,251,720)
Net Assets, beginning of year	186,605,220	187,063,929	187,592,510	187,592,510	185,424,910
Net Assets, end of year	\$187,063,929	\$187,592,510	\$183,103,372	\$185,424,910	\$ 185,424,910

PROPRIETARY FUNDS

County of Kent, Michigan
Delinquent Tax Proprietary Fund
Fund Statement

Year ended December 31,

	<u>2009</u> <u>Audited</u>	<u>2010</u> <u>Audited</u>	<u>2011</u> <u>Amended</u>	<u>2011</u> <u>Estimated</u>	<u>2012</u> <u>Adopted</u>
Revenues:					
Taxes	\$ 6,144,335	\$ 6,236,700	\$ 4,603,000	\$ 4,600,000	\$ 4,711,000
Charges for services	714,027	645,494	652,500	652,500	791,000
Investment earnings	1,099,216	24,185	401,500	174,000	323,700
Total Revenues	7,957,577	6,906,379	5,657,000	5,426,500	5,825,700
Expenditures:					
Commodities	75,394	64,903	118,000	114,100	121,000
Contractual services	515,672	484,388	646,500	464,800	708,450
Other	1,502,352	617,952	1,005,195	744,800	746,250
Capital outlay	-	-	-	-	-
Total Expenditures	2,093,417	1,167,243	1,769,695	1,323,700	1,575,700
Excess (deficiency) of revenues over (under) expenditures	5,864,160	5,739,136	3,887,305	4,102,800	4,250,000
Other Financing Sources (Uses):					
Transfers in	-	-	-	-	-
Transfers out	(3,500,000)	(5,146,795)	(5,000,000)	(5,000,000)	(5,092,000)
Total Other Financing Sources (Uses)	(3,500,000)	(5,146,795)	(5,000,000)	(5,000,000)	(5,092,000)
Net Inc (Dec) in Net Assets	2,364,160	592,341	(1,112,695)	(897,200)	(842,000)
Net Assets, beginning of year	14,420,786	16,784,946	17,377,287	17,377,287	16,480,087
Net Assets, end of year	\$16,784,946	\$17,377,287	\$16,264,592	\$16,480,087	\$ 15,638,087

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.

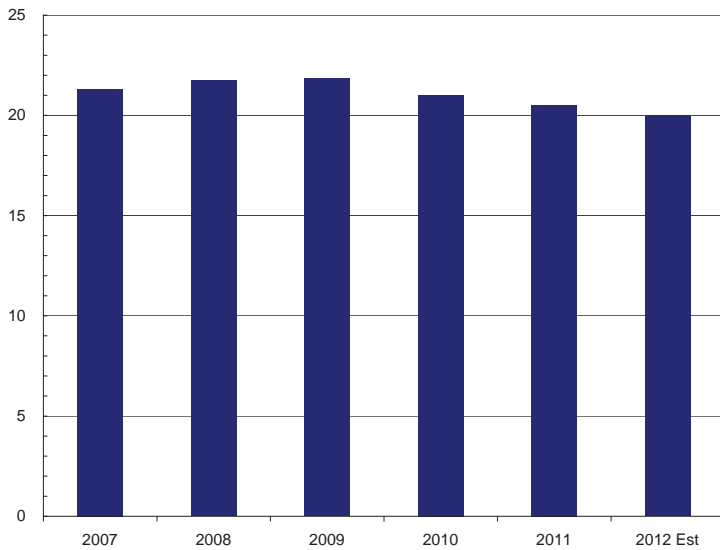
Michigan Public Act 357 of 2004 changed the collection schedule for the operating property tax levy. Beginning with the 2005 summer tax levy, one-third of the county operating property tax levy was billed on July 1, 2005. In 2006, two-thirds of the operating tax levy was billed in the summer. In 2007, 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 was depleted in FY 2011, the County will be 100% back on the State Revenue Sharing program in FY 2012.

The estimated FY 2012 operating millage rate is 4.2803 mills per \$1,000 of taxable value, this is unchanged from the FY 2011 rate. The correctional facility millage for FY 2012 is 0.7893, this is also unchanged from the FY 2011 rate. The senior services millage, for FY 2012, is 0.3244 mills and is unchanged from the FY 2011 rate. The total estimated millage levy for FY 2012 is 5.3940 mills per \$1,000 of taxable value. This rate represents no change from the FY 2011 millage.

The County's taxable valuation decreased from \$21.007 billion in tax year 2010 to \$20.506 billion in tax year 2011 or 2.4%. It is estimated that the taxable valuation will decrease to \$19.989 billion, or 2.5% in tax year 2012. The entire 2012 operating levy, or 4.2803 mills, is applied to the 2012 estimated taxable value of \$19.989 billion to generate \$83.5 million (after set-aside for tax capture and delinquencies) in property tax revenue.

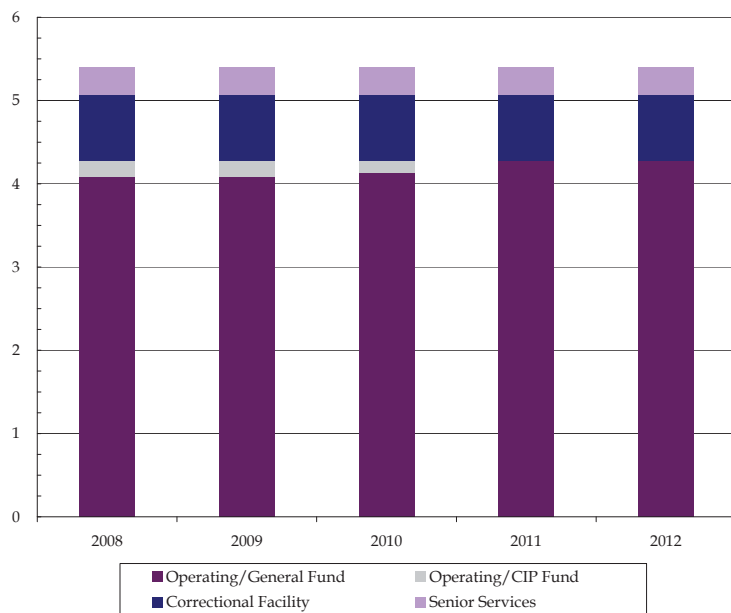
MILLAGE RATES & PROPERTY TAX REVENUE

State Taxable Value *(in billions)*



The Kent County State Taxable Value has increased from \$21.325 billion in tax year 2007 to \$20.506 billion in tax year 2011. This represents a 3.8% decrease or an average annual decrease of 1.0%. The decrease from tax year 2010 to tax year 2011 is 2.4%. It is estimated that the taxable valuation will decrease to \$19.989 billion, or 2.52%, in tax year 2012. From 1998 to 2008 the average annual increase was 7.0%.

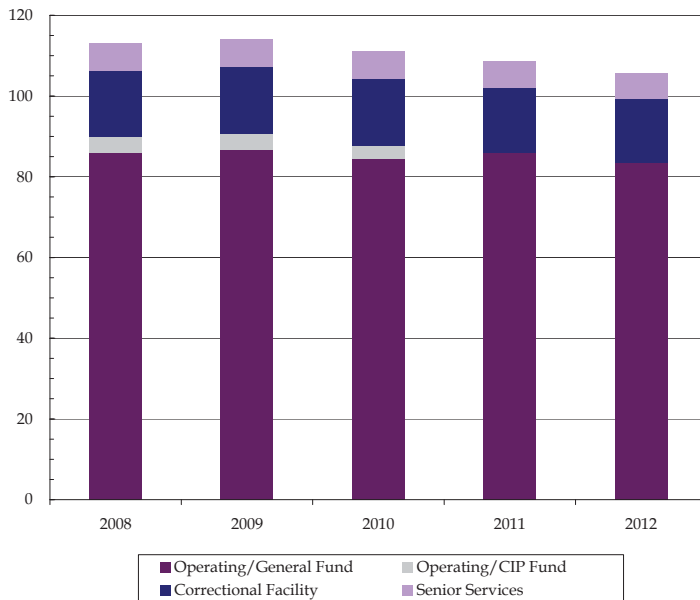
Millage Rates



The estimated operating millage rate for FY 2012 is 4.2803 mills, this is unchanged from FY 2011. The correctional facility millage for FY 2012 is 0.7893 and 0.3244 mills for senior services. The total estimated millage rate for FY 2012 is 5.3940, this rate remains unchanged from the FY 2011 millage of 5.3940 mills.

In FY 2008 - 2010 the property tax revenue, generated from the CIP portion of the operating millage, was deposited directly to the CIP Fund.

Property Tax Revenue *(in millions)*



Estimated property tax revenue, based on the decrease in the STV, will decline 2.9% from \$108.7 million in FY 2011 to \$105.6 million in FY 2012. The total General Operating levy is estimated to decline \$2.4 million or 2.8% from \$85.9 million in FY 2011 to \$83.5 million in FY 2012.

In FY 2008 - 2010 the CIP portion of the operating levy 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	1,056.52	12.80
215 Friend of the Court Fund	97.25	
221 Health Fund	238.85	7.20
229 Lodging Excise Tax Fund	2.00	
256 Register of Deeds Automation Fund	1.65	
265 Drug Law Enforcement Fund	1.00	
280 Community Development Fund	8.00	
281 Housing Commission Fund	3.50	
289 Special Project Fund	0.50	
292 Circuit Court Childcare Fund	134.30	1.00
296 Special Project Fund	30.00	
297 Special Project Fund	30.05	
513 Public Works Administration Fund	6.00	
514 Public Works Operations Fund	12.00	
517 Public Works Solid Waste Fund	37.98	
581 Aeronautics Fund	105.72	
597 Public Works Waste to Energy Fund	8.00	
677 Risk Management/Insurance Fund	2.00	
Total	1,775.33	21.00

Includes Elected Officials, Judges, and Board of Commissioners.

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

Department	Fund	Recommended	Eliminated
Aeronautics	581	105.72	
Bureau of Equalization	101	15.10	1.00
	101	124.15	2.00
	215	97.25	
	289	0.50	
	292	129.30	1.00
	296	0.75	
	297	5.05	
Circuit Court		357.00	3.00
	101	42.35	2.00
	256	1.65	
Clerk/Register of Deeds		44.00	2.00
Community Development	280	8.00	
Cooperative Extension	101	2.50	1.50
District Court	101	32.50	2.00
	101	5.24	
	296	1.00	
Drains		6.24	
	101	20.72	
	221	4.00	
	292	5.00	
Facilities Management		29.72	
	101	33.00	0.50
	677	2.00	
Fiscal Services		35.00	0.50
Health	221	234.85	7.20
Housing Commission	281	3.50	
Human Resources	101	15.63	
Information Technology	101	36.00	
Medical Examiner	101	6.75	
Parks	101	57.27	
Policy Administration	101	31.40	
Probate Court	101	14.50	
	101	56.50	
	297	19.00	
Prosecutor		75.50	
	513	6.00	
	514	12.00	
	517	37.98	
	597	8.00	
Public Works		63.98	
	101	504.77	3.80
	265	1.00	
	296	28.25	
	297	6.00	
Sheriff		540.02	3.80
	101	12.00	
	229	2.00	
Treasurer		14.00	
Veterans Affairs	101	1.00	
Zoo	101	45.15	
Grand Total		1,775.33	21.00

Includes Elected Officials, Judges, and Board of Commissioners.

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