

2014
ADOPTED BUDGET

Kent County, Michigan



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September 27, 2013

The Honorable Board of Commissioners
Kent County Administration Building
300 Monroe Avenue NW
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RE: 2014 Kent County Annual Budget

As the Chief Administrative and Financial Officer of the County, it is my responsibility to develop and submit the annual budget for review and approval. The 2014 Annual Budget represents the 16th 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 2014 budget for both operating and capital needs has a gross expenditure requirement of \$357.9 million, which is a 2.6% increase over the adopted 2013 budget. The budget includes operating expenditures of \$353.3 million, and capital expenditures of \$4.6 million. Projected revenues and existing fund balances (reserves) will be adequate to cover the proposed expenditures.

This 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.

Similar to the budgets previously prepared, the 2014 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 tenth consecutive year, department directors were requested to provide two variations of their expenditure needs. Every department continues to be very thoughtful in their respective funding proposals. Budget target

explanations were provided as to the service/program reductions to meet the targets. I appreciate the responses to our ongoing fiscal challenges that the department directors and their respective budget staffs offered.

Key Dates

A public hearing on the proposed 2014 Budget and millage rates is necessary. The hearing was held in conjunction with the Board meeting on Thursday, November 7, 2013, at 8:30 a.m. The Board established the public hearing date at its meeting on October 10, 2013. Formal action on the 2014 Budget was taken at the November 21, 2013, Board meeting.

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 the 2014 Budget was developed; however, given the continued stresses being placed on revenues County wide, most departments have been affected by reductions in appropriations.

2013 Action

In June 2013, the Board of Commissioners adopted the following strategies for 2013/2014 to achieve the “Vision for 2020”:

- Establish an effective strategy for internal and external communications within our communities and to our statewide leadership;
- Continue to control costs by utilizing technology, implementing best-practice/enhancing performance measurement, and managing long-term financial obligations;
- Be proactive, innovative, and responsive to emerging community issues;
- Continue to refine Board processes to streamline decision-making; and
- Continue to support a countywide vision by communicating and partnering with local units of government.

Budget Parameters

Process guidelines and parameters for the 2014 General Fund were established by the Finance & Physical Resources Committee at its meeting on May 21, 2013. 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	The budget to be balanced without the use of General Fund Reserves
New Hires	No new hires requiring a General Fund appropriation
Commodities	Not to exceed 2013 level, unless appropriately justified
Contractual Services	Not to exceed 2013 level, unless appropriately justified
CIP Appropriation	Property tax generated from a minimum of 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 16, 2013.

Millage Rates

Because no Headlee rollback is required, the operating millage for the July 1, 2014, tax levy is 4.2803 mills, which is the same operating millage rate that has been levied since 2004. In addition to the operating millage, the Board of Commissioners, at its meeting to be held on October 10, 2013, 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 millage rate for 2014 is 5.3940 mills, which is the same as the millage levied in 2013. The operating millage rate of 4.2803 mills will be formally confirmed by the Board of Commissioners in May 2014.

Revenues

Taxes: Kent County’s State Equalized Value (SEV) peaked in 2007 (\$24.339 billion), and our State Taxable Value (STV) peaked in 2009 (\$21.830 billion). The County’s 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. Diminished property values result in shrinking tax revenues. While we saw further declines in 2011 and 2012, there was a very modest decrease in the STV in 2013 (0.1%) and, it is estimated that for 2014, the STV will increase 0.2% to \$20.058 billion. While this is good news, it is estimated that it will take more than a decade to see property values increase to make up for the diminished values and losses that took place from 2008 through 2013.

The STV of \$20.058 billion is the basis for the 2014 general operating property tax revenue estimate. The estimated STV will generate approximately \$0.3 million in additional general operating property tax revenue, which is a 0.4% increase over the estimated 2013 general operating property tax revenue of \$82.8 million. Taxes represent about 58.7% of the County’s total General Fund operating revenue stream. The projection for all tax revenue totals \$115.6 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.

That being said, Personal Property Tax (PPT) revenue is estimated to decrease by \$0.6 million in the General Fund because of the statutory changes made in late 2012 that resulted in exempting commercial and industrial personal property under \$40,000, beginning in 2014. The future of how PPT revenue will be replaced, and to what extent, lies in the hands of the voters, who will see a ballot question at the August 2014 primary regarding PPT funding.

Intergovernmental Revenues: In ten out of the last eleven years, intergovernmental revenues (primarily due to loss of revenue sharing) have been significantly lower than pre-2001 appropriations. In 2004, 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 approximated 75% of its full allocation. The Revenue Sharing program has been renamed the Economic Vitality Incentive Program (EVIP). This program provides for 80% of allocated payments to be provided to counties, with no compliance requirements. The remaining 20% of allocated payments to eligible counties will be based on compliance with three categories, known as the County Incentive Program (CIP). These three categories are Accountability and Transparency, Consolidation of Services, and Employee Compensation. In 2013, the first year of the EVIP, the County easily complied with all three categories and, as a result, received the total funding appropriated by the State. The budget continues to be based upon Kent County's full compliance with these requirements. As a result, the EVIP revenues budgeted for 2014 amount to about \$9.7 million, roughly \$0.4 million more than we are expected to receive in 2013, but significantly less than the \$12.5 million we received at the peak of the program in 2000. I have said this previously and will repeat my prediction: the battle for statutory Revenue Sharing or EVIP/ County Incentive Program funds will be an annual one and we will continue to monitor this issue.

Interest Income: The projected revenue from return on investments will be down in 2013; and we have estimated this revenue will remain flat in 2014. It is anticipated that in 2014, the County will receive \$1.1 million in all funds investment earnings with \$292,100 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 25.0%, or \$84.6 million, of the County's revenue.

Personnel

For the eleventh 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 2014 Budget, unless: (1) it is demonstrated that the County would save money; (2) there were increases in revenues to accommodate the additional expenses associated with a new position; or (3) positions were needed as a result of implementing Board of Commissioners' priorities. Personnel costs represent 38.8% of the all funds operating budget for 2014 and 65.9% of the General Fund operating budget.

The 2014 Budget includes a recommendation to eliminate 2.9 FTE positions, 1.5 of which are vacant. A summary of personnel can be seen starting on page 79.

Other Post Employment Benefits (OPEB)

The County provides a health care subsidy payment to retirees that meet eligibility requirements that, as of December 31, 2012, range between a maximum of \$300 to \$350 per month, depending upon employee group. In 2007, the County formed a Voluntary Employees' Benefit Association ("VEBA") Trust to actuarially fund this liability on an annual basis. As of December 31, 2012, Kent County has an Unfunded Actuarial Accrued Liability at December 31, 2012, of \$36.4 million.

Capital Improvement Program (CIP)

Continuing as an integral part of the budget is the Capital Improvement Program (CIP) budget for 2014 - 2018. The CIP consists mainly of one-time or non-recurring capital expenditures. The process calls for the Board to adopt the budget for 2014 projects, using 2015 – 2018 as a barometer for future years' capital needs. Approximately \$10.8 million in CIP project requests were received from departments and agencies. As is the case historically, not every request was recommended for funding. At its meeting held July 16, 2013, the Finance & Physical Resources Committee voted to recommend that \$5.8 million be appropriated for CIP projects (as identified/itemized in the budget document). In addition, it is being recommended that 0.25 mill be dedicated to capital improvement projects for 2014, compared to 0.20 mill in 2013.

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 significantly increased in 2012, and have experienced healthy growth in 2013. The result is that there will be less General Fund subsidy required. In consultation with Experience Grand Rapids, we anticipate modest increases in revenues from hotel and motel taxes in 2014. 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 Experience Grand Rapids (formerly the Grand Rapids/Kent County Convention & Visitors Bureau); and (3) a \$10,000 contribution to the Arts Festival for marketing purposes. The County is in the first year of a three year agreement with Experience Grand Rapids, which began on January 1, 2013. The agreement calls for the County to contribute the equivalent of 16.75% of revenues generated from the Hotel/Motel Tax. In 2014, this is estimated to be \$1.2 million.

Because funding commitments from the Hotel/Motel Tax continue to exceed revenues, for the 2014 budget, General Fund dollars be used to subsidize this fund, which is something that has been done since 2009. The recommendation for 2014 is to provide that Hotel/Motel tax funds be used for debt retirement for the bond issues on the Convention Center (\$5.88 million for the Series 2001 Bonds and \$391,863 for the Series 2003 Refinanced Bonds); an estimated \$1.2 million to Experience Grand Rapids (Convention & Visitors Bureau), which is 16.75% of estimated hotel/motel tax proceeds; and \$10,000 for the Arts Festival. The amount of General Fund funding required to fulfill the commitments is \$1.3 million.

In addition, because of the way the 2001 debt service was structured, the debt service is "back-loaded" and will escalate over the 18 years remaining to pay the bonds. I have directed Fiscal Services Director Steve Duarte to account for every dollar that has been transferred from the General Fund to the Hotel/Motel Tax Fund as an advance; and when the debt is retired in 2031, the General Fund will be reimbursed for these advances. I am also hoping to augment funds to the Hotel/Motel Tax Fund balance so that future debt payments can be "smoothed." During the past three years, we have seen growth in the revenues of the Hotel/Motel Tax Fund, which has allowed us to play some "catch up," but it is not realistic to suggest that this growth can be sustained.

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, with a stable outlook, from both Standard & Poor's and Moody's Investor Services' for long-term debt. The budget is structurally balanced, but this has not been accomplished without some sacrifices. Because we are not yet growing out of the economic difficulties that have been experienced for over a decade, 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.

Debt

An important component of the County's financial sustainability is debt. A "forensic accounting" of local unit debt has been launched around the country. Michigan's Constitution states that "No county shall incur any indebtedness which shall increase its total debt beyond 10 percent of its assessed valuation." The County's outstanding debt, as of December 31, 2012, was approximately \$417 million. The County's State Equalized Value (SEV) is approximately \$21 billion. As a result, the debt outstanding, as a percentage of SEV is 2.0%, is well below the constitutional limitation.

The Budget includes debt payments amounting to \$41.8 million for seventeen of the nineteen different bonds that are currently outstanding. Of this amount, \$8.0 million comes from General Property Tax dollars.

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. 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 2013, 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 personnel costs with reductions in workforce and aggressive changes to health care and pension costs. These decisions have affected every County department, and every County employee.

On the Horizon

As I mentioned previously, my expectation is that Revenue Sharing or EVIP 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 Hotel/Motel Tax Fund continues to require an appropriation from the General Fund to meet its obligations which significantly exceed revenues.

Third, as noted above, the Personal Property Tax (PPT) remains an unknown. Using 2012 as a basis, and including all County Millages, PPT represents over \$10.0 million in revenue to the County. Due to the revisions to the statutes governing the PPT, which exempts commercial and industrial personal property with a value of \$40,000 and less, we are projecting a permanent reduction in general operating tax revenues of approximately \$600,000 in 2014. A key statewide vote will be held in August 2014 to determine the mechanism to be used to replace some funding for the PPT reductions.

Fourth, four collective bargaining agreements expire at the end of 2014, with the balance (nine) expiring at the end of 2015. During the past several years, the collective bargaining units have worked with the County by making concessions in the two areas that significantly affect the budget: health care and pension. The bargaining that takes place in 2014 will have long-term effects as the agreements reached will impact the bargaining that takes place in 2015.

Fifth, I anticipate that for the 2015 budget we will see some increase in property tax revenue. If that growth in revenues materializes, I believe it should not be used as a platform for increasing the County's workforce. I believe that as we manage to grow out of the toughest economic times we have faced, we should allocate any additional resources to improve our physical infrastructure, improve our information technology infrastructure, reduce our legacy costs and look at the compensation for non-union personnel to make sure that it is fair and equitable.

While the 2014 Budget adds resources for Capital Improvement Program needs, we have ongoing maintenance needs that have been postponed. We cannot continue this practice indefinitely without expecting the possibility of more costly consequences in the future.

In addition, while we have added resources for information technology, our investment in technology is still not sufficient to keep pace with the growing demand from departments and citizens who see the almost limitless possibilities for more efficient and cost-effective services. Towards that goal and as I have indicated in the past three budget transmittal letters, the County has started the process to replace its financial, payroll, and human resources applications (commonly referred to as PeopleSoft). This will be a significant undertaking that will require both financial and human resources.

With respect to our legacy costs, particularly OPEB, I believe that, even though our unfunded liability is modest when compared to other communities, we should accelerate the funding of that liability with 100% funding as our ultimate goal.

Finally, in order to improve our ability to attract and retain talented employees, we must look at our compensation system for non-union personnel. Without a competitive compensation package supported by the advanced technology of today, Kent County cannot hope to remain an employer of choice, which may lead to a leadership issue in the future.

Summary of Major Operating Budget Changes

The 2014 budget provides for \$357.9 million in expenditures and \$352.0 million in revenues. This is a 2.6% increase compared to the 2013 adopted budget expenditure level of \$348.8 million. The following highlights major impacts as a result of the budget recommendations.

Bureau of Equalization

The 2014 budget maintains existing service levels and does not contain any personnel reductions. The department continues to work with other local units of government to determine if there are opportunities for collaboration, coordination, and/or consolidation of the assessing or equalization functions. The 2014 budget contemplates continuation of a contract with Montcalm County to perform equalization services; and also includes contracting with the City of Grand Rapids to perform certain duties related to maintaining the City's property assessment rolls.

Circuit Court

The 2014 budget maintains existing programs, service levels and staffing.

Circuit Court - Child Care

The Circuit Court Child Care Fund provides services for delinquent youth. The 2014 budget maintains existing programs, service levels and staffing.

Clerk/Register of Deeds

In even-numbered years, the County Clerk's budget increases because of either statewide or national elections. Since 2014 is a statewide election, it is recommended to increase the budget by \$72,394, or 2.3% from 2013, and is consistent with budgets recommended, and adopted, in previous election cycles.

DHS - Child Care

The Department of Human Services (DHS) Child Care Fund provides services for children who are victims of abuse and neglect. The 2014 budget reflects a reduction of 3.0% from the 2013 budget, but maintains existing service levels and staffing.

District Court

The 2014 budget maintains existing service levels and staffing.

Facilities Management

The 2014 budget maintains existing service levels and staffing. Facilities management staff will continue to prioritize operational expenditures to ensure that the facilities continue to meet the needs of the customers and employees that it serves; however, in the event of an unexpected system failure or major facility incident, it may be necessary to request additional funds to cover any one-time expenses. During 2010 through 2012, Facilities Management worked with the Energy Steering Committee to utilize a \$2.8 million grant from the Department of Energy to make improvements to several County facilities; including the Health Department, Information Technology Building, County Administration Building, Courthouse, Sheriff's Department, and 82 Ionia.

Over the last 10 years, Kent County has invested substantially in decreasing energy use, funded through the following sources: CIP, General funds, Federal grants and rebates. Throughout this time, all Facilities Management facilities have reduced energy consumption, with several by over 50% each. This decrease in consumption has reduced the County's cost of energy by \$1.5 million annually since 2011.

This summer (2013) the energy use of the Facilities Management buildings from May through August is again down by around 11%. Though it is great we again show an energy use reduction in 2013, this reduction is actually due to an 11% decrease in cooling degree days, meaning an 11% decrease in demand due to outside air temperatures.

At this time, Kent County can be proud of the substantial commitment made to energy reduction and the success of its efforts. What can be seen from the above is that we have now leveled off in energy reduction and are consistently reaping the rewards of the investment. Currently, the outside air conditions are regulating the amount of energy we use, as the demand due to outside air temperatures goes up and down, so does our energy use and associated costs.

Consistent with the County's Energy Reduction Policy, funding has been included in the 2014 budget to fund projects that will reduce energy consumption and contain or reduce costs.

Fiscal Services

As a result of efficiencies gained from the reorganization of the department and redistribution of duties, the Fiscal Services Department has eliminated 1.4 FTE positions. The 2014 Fiscal Services Department (Accounting, Budget, Fleet Services, Central Services and Purchasing) budget maintains existing service levels at this reduced staff level.

Health Department

The FY 2014 budget maintains all programs and services, with the exception of the HIV/AIDS Provider Education Program and the Neonatal Intensive Care Unit (NICU) Visiting Program. The State eliminated the funding for the HIV/AIDS Program, resulting in the elimination of a vacant FTE Health Educator position. The Health Department also eliminated a vacant 0.5 FTE Public Health Nurse position related to the NICU visiting program. This was a new program that was to start in FY 2013, but has been put on hold indefinitely. Lastly, much of the work required for preparing for the Public Health Accreditation Board's National Accreditation has been completed during FY 2013, resulting in a significant reduction in contractual services.

Human Resources

The 2014 budget maintains existing service levels and does not contain any personnel reductions.

Information Technology

The 2014 budget allows the department to maintain existing service levels and does not include any personnel eliminations. However, reductions in funding for outside resources may limit IT's ability to implement some new and innovative solutions. While the department continues to defer the replacement of some equipment, this practice is not expected to have an adverse effect on County operations. In 2014, IT will continue to work with the Fiscal Services and Human Resources departments to make a recommendation regarding the replacement of the County's financial and human resources management software (currently PeopleSoft).

Medical Examiner

The 2014 budget maintains existing service levels and staffing.

MSU Cooperative Extension

The 2014 budget maintains existing programs and services that are provided by MSU Cooperative Extension.

The 2014 budget for the Agricultural Preservation Program, which is administered by MSU Extension, includes an allocation of \$25,000, a reduction of \$62,180 from the 2013 budget, which will reduce the number of farms that may have been preserved in 2014/2015, and will reduce the level of contractual staffing provided to the Agricultural Preservation Board and Purchase of Development Rights (PDR) Program. Beginning in 2013, funding that was historically provided to MSU to cover the costs of administering the PDR program was transferred to the Agricultural Preservation Budget to reflect the costs of administering the program. The 2014 recommended budget reduces that funding from \$37,000 to \$25,000.

Parks

The 2014 budget does not include any reductions in personnel and maintains the current levels of seasonal staffing. Consistent with previous years, the Parks Department will continue to defer some building and grounds maintenance activities and delay the replacement of certain vehicles and equipment. Proposed fee changes include increasing nightly cabin rentals at Wabasis Lake Campground from \$60 to \$70, and increasing daily open shelter rentals at all parks by \$10 to \$15. Several fee adjustments at Kaufman Golf Course are also proposed to respond to demand and maintain market pricing.

Policy/Administration

The 2014 budget maintains existing service levels and does not contain any personnel reductions.

Probate Court

The 2014 budget maintains existing service levels and does not contain any personnel reductions.

Sheriff

The 2014 budget maintains existing service and staffing levels necessary to support public safety services. There are no personnel reductions.

Treasurer

The 2014 budget maintains existing programs and services and does not contain any personnel reductions.

Veteran's Affairs - Indigent Veterans Care

In 2012 and early 2013, a Board of Commissioners Subcommittee on Veteran's Affairs went through a comprehensive process to review Veterans services. The Subcommittee submitted a report recommending increased funding to accommodate the explosive growth of the manner in which services are provided to veterans by the Veteran's Affairs department. The 2014 budget provides for an increase of 16.9% over the 2013 Adopted budget.

Zoo

The 2014 budget maintains existing programs and services and does not contain any personnel reductions.

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

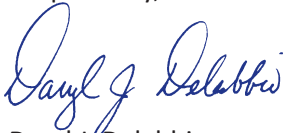
The budget is the primary policy statement on County programs and priorities from the Board of Commissioners to the citizens of Kent County. The budget provides information to the public on the funding priorities and programs that have been established. In this sense, the budget is also a plan. It provides 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 2014 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 37th year of local government, and the budgets that have been developed during the last eight years have been the most difficult I've experienced in my career. Tough decisions have been made, and the reductions during the past six years, and those contained in this year's budget, total over \$28 million. Based upon the reductions that took place in 2010-2013, the County positioned itself to make the 2014 Budget a less painful pill to swallow. This is a testament 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 2014 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 Department, especially the Budget 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

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ALL FUNDS SUMMARY

ALL FUNDS SUMMARY

County of Kent, Michigan

All Funds By Category

Statement of Revenues, Expenditures, and Changes in Fund Balances

	FY 2012		FY 2013		FY 2014		
	Audited	Percent	Amended	Percent	Requested	Adopted	Percent
Revenues By Category							
Taxes	\$116,176,997	33.4%	\$115,544,484	32.9%	\$115,641,916	\$115,641,916	32.9%
Licenses & permits	1,933,260	0.6%	1,831,427	0.5%	1,908,228	1,908,228	0.5%
Intergovernmental	73,288,157	21.1%	76,856,230	21.9%	74,655,376	74,406,600	21.1%
Charges for services	81,326,221	23.4%	80,943,211	23.0%	84,637,203	84,634,603	24.0%
Fines & forfeitures	748,670	0.2%	804,794	0.2%	837,041	837,041	0.2%
Investment earnings	1,105,865	0.3%	1,551,019	0.4%	1,108,496	1,108,496	0.3%
Reimbursements	43,151,160	12.4%	38,984,792	11.1%	39,385,349	39,353,190	11.2%
Other	30,327,188	8.7%	35,132,648	10.0%	34,132,838	34,132,838	9.7%
Total Revenues	348,057,518	100.0%	351,648,605	100.0%	352,306,447	352,022,912	100.0%
Expenditures By Category							
Personnel	135,331,133	38.7%	140,988,342	38.1%	139,131,679	138,858,174	38.8%
Commodities	6,391,335	1.8%	7,559,154	2.0%	7,079,147	7,051,753	2.0%
Contractual services	159,173,194	45.5%	169,790,339	45.9%	169,381,005	168,573,892	47.1%
Capital outlay	3,415,022	1.0%	4,148,365	1.1%	3,980,733	3,619,477	1.0%
Other	32,484,181	9.3%	34,835,742	9.4%	42,292,373	42,254,823	11.8%
Appropriation lapse	-	0.0%	(7,000,001)	-1.9%	(7,100,001)	(7,100,001)	-2.0%
Operating Expenditures	336,794,865	96.2%	350,321,940	94.8%	354,764,936	353,258,118	98.7%
Capital projects	13,140,184	3.8%	19,256,021	5.2%	4,624,667	4,624,667	1.3%
Total Expenditures	349,935,049	100.0%	369,577,961	100.0%	359,389,603	357,882,785	100.0%
Other Fin Sources (Uses)							
Transfers in	51,355,161		54,413,688		52,637,114	52,266,284	
Transfers out	(50,461,182)		(54,163,353)		(52,637,114)	(52,266,284)	
Total Other Fin Sources (Uses)	893,979		250,335		-	-	
Net Inc (Dec) in Fund Balances	\$ (983,552)		\$ (17,679,021)		\$ (7,083,156)	\$ (5,859,873)	

County of Kent, Michigan

All Funds By Function

Statement of Revenues, Expenditures, and Changes in Fund Balances

	FY 2012		FY 2013		FY 2014		
	Audited	Percent	Amended	Percent	Requested	Adopted	Percent
Revenues By Category							
Taxes	\$116,176,997	33.4%	\$115,544,484	32.9%	\$115,641,916	\$115,641,916	32.9%
Charges for services	81,326,221	23.4%	80,943,211	23.0%	84,637,203	84,634,603	24.0%
Intergovernmental	73,288,157	21.1%	76,856,230	21.9%	74,655,376	74,406,600	21.1%
Reimbursements	43,151,160	12.4%	38,984,792	11.1%	39,385,349	39,353,190	11.2%
Investment earnings	1,105,865	0.3%	1,551,019	0.4%	1,108,496	1,108,496	0.3%
Licenses and permits	1,933,260	0.6%	1,831,427	0.5%	1,908,228	1,908,228	0.5%
Fines and forfeitures	748,670	0.2%	804,794	0.2%	837,041	837,041	0.2%
Other	30,327,188	8.7%	35,132,648	10.0%	34,132,838	34,132,838	9.7%
Total Revenues	348,057,518	100.0%	351,648,605	100.0%	352,306,447	352,022,912	100.0%
Expenditures By Function							
Enterprise activities	73,601,988	21.0%	77,327,465	20.9%	85,734,008	85,734,008	24.0%
Health and welfare	69,789,752	19.9%	74,880,924	20.3%	72,021,568	71,430,612	20.0%
Public safety	66,326,102	19.0%	72,219,122	19.5%	69,925,322	69,925,322	19.5%
General government	40,787,411	11.7%	43,550,681	11.8%	42,337,642	41,894,058	11.7%
Judicial	31,669,321	9.1%	32,309,262	8.7%	32,080,442	31,989,236	8.9%
Community & economic dev ⁽¹⁾	14,661,847	4.2%	14,672,010	4.0%	14,963,696	14,963,696	4.2%
Debt service	11,086,510	3.2%	12,163,851	3.3%	12,133,773	12,133,773	3.4%
Cultural and recreation	7,915,216	2.3%	8,427,601	2.3%	8,715,171	8,334,099	2.3%
Other	20,956,717	6.0%	21,771,025	5.9%	23,953,315	23,953,315	6.7%
Appropriation lapse	-	0.0%	(7,000,001)	-1.9%	(7,100,001)	(7,100,001)	-2.0%
Operating Expenditures	336,794,865	96.2%	350,321,940	94.8%	354,764,936	353,258,118	98.7%
Capital	13,140,184	3.8%	19,256,021	5.2%	4,624,667	4,624,667	1.3%
Total Expenditures	349,935,049	100.0%	369,577,961	100.0%	359,389,603	357,882,785	100.0%
Other Fin Sources (Uses)							
Transfers in	51,355,161		54,413,688		52,637,114	52,266,284	
Transfers out	(50,461,182)		(54,163,353)		(52,637,114)	(52,266,284)	
Total Other Fin Sources (Uses)	893,979		250,335		-	-	
Net Inc (Dec) in Fund Balances	\$ (983,552)		\$ (17,679,021)		\$ (7,083,156)	\$ (5,859,873)	

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

ALL FUNDS SUMMARY

County of Kent, Michigan

2014 Governmental Fund Type By Function

Statement of Revenues, Expenditures, and Changes in Fund Balances

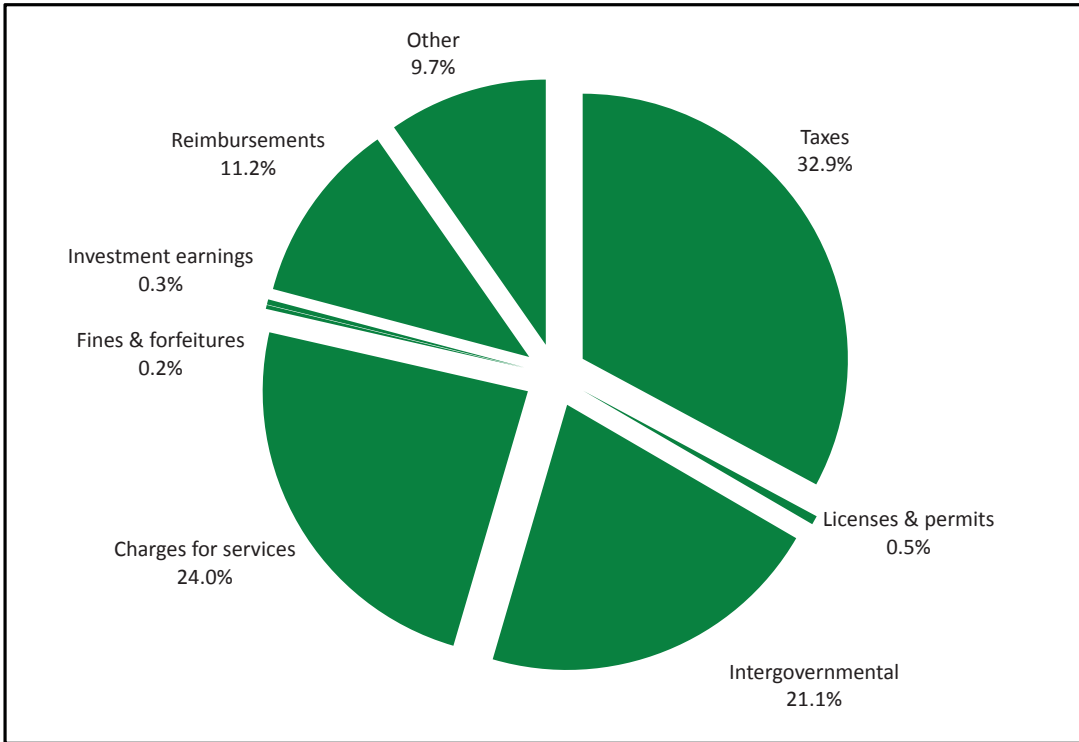
	General	Special Revenue	Debt Service	Capital Project	Internal Service	Component Unit	Proprietary	Total
Revenues By Category								
Taxes	\$ 83,310,634	\$ 28,747,282	\$ -	\$ -	\$ -	\$ -	\$ 3,584,000	\$ 115,641,916
Charges for services	19,748,071	7,055,007	-	-	1,790,077	-	56,041,448	84,634,603
Intergovernmental	20,320,073	37,729,678	751,152	865,967	-	3,483,555	11,256,175	74,406,600
Reimbursements	13,313,748	6,961,842	-	-	18,932,600	-	145,000	39,353,190
Investment earnings	292,100	87,550	-	-	28,200	-	700,646	1,108,496
Licenses and permits	180,100	1,728,128	-	-	-	-	-	1,908,228
Fines and forfeitures	103,600	732,441	-	-	-	-	1,000	837,041
Other	4,791,481	1,039,273	9,539,945	26,400	45,000	-	18,690,739	34,132,838
Total Revenues	142,059,807	84,081,201	10,291,097	892,367	20,795,877	3,483,555	90,419,008	352,022,912
Expenditures By Function								
Enterprise activities	-	-	-	-	-	-	85,734,008	85,734,008
Health and welfare	8,970,325	62,460,287	-	-	-	-	-	71,430,612
Public safety	59,101,921	10,823,401	-	-	-	-	-	69,925,322
General government	39,743,642	1,044,666	-	-	-	-	1,105,750	41,894,058
Judicial	20,068,686	11,920,550	-	-	-	-	-	31,989,236
Community & economic dev	157,500	11,322,641	-	-	-	3,483,555	-	14,963,696
Debt service	-	-	12,133,773	-	-	-	-	12,133,773
Cultural and recreation	8,329,099	5,000	-	-	-	-	-	8,334,099
Other	-	-	-	-	23,953,315	-	-	23,953,315
Appropriation lapse	(6,500,000)	(600,001)	-	-	-	-	-	(7,100,001)
Capital	-	-	-	4,624,667	-	-	-	4,624,667
Total Expenditures	129,871,173	96,976,544	12,133,773	4,624,667	23,953,315	3,483,555	86,839,758	357,882,785
Other Financing Sources (Uses)								
Transfers in	19,450,000	26,093,688	1,842,676	4,879,920	-	-	-	52,266,284
Transfers out	(31,638,634)	(14,850,000)	-	(1,177,650)	-	-	(4,600,000)	(52,266,284)
Total Other Fin Sources (Uses)	(12,188,634)	11,243,688	1,842,676	3,702,270	-	-	(4,600,000)	-
Net Inc (Dec) in Fund Balances	\$ -	\$ (1,651,655)	\$ -	\$ (30,030)	\$ (3,157,438)	\$ -	\$ (1,020,750)	\$ (5,859,873)

County of Kent, Michigan

All Funds By Government Fund Type
Statement of Fund Balances

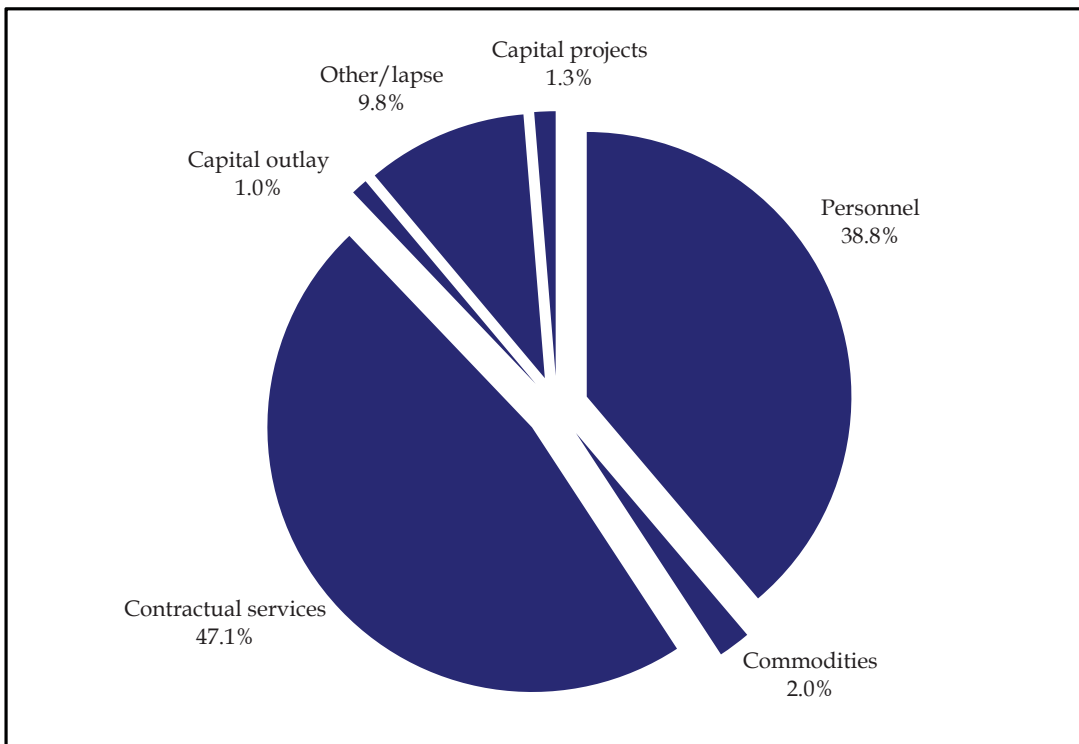
Government Fund Type	FY 2012	FY 2013	FY 2014 Adopted		
	Fund Bal	Est Fund Bal	Sources	Uses	Fund Balance
General Fund	\$ 68,662,280	\$ 68,662,280	\$161,509,807	\$161,509,807	\$ 68,662,280
Fire Prevention	247,212	202,900	592,570	596,047	199,423
Friend of the Court	99,932	99,932	8,567,010	8,567,010	99,932
Health	275,007	100,007	24,096,316	24,096,316	100,007
Lodging Excise Tax	1,124,152	1,114,807	8,518,022	7,646,514	1,986,315
Correction and Detention	6,441,499	3,377,881	15,323,465	17,218,576	1,482,770
Senior Millage	293,139	268,307	6,282,295	6,469,482	81,120
Register of Deeds Automation	1,688,349	1,775,757	655,000	647,655	1,783,102
Central Dispatch Collection	0	0	4,210,000	4,210,000	0
Drug Law Enforcement Fund	837,717	970,317	531,601	528,767	973,151
Community Development	92,437	92,437	2,277,633	2,277,633	92,437
Shelter Plus Care	-	-	1,398,494	1,398,494	-
DHS Social Welfare	4,101	-	-	-	-
Child Care	80,305	80,305	19,785,206	19,785,206	80,305
DHS Child Care	19,724	19,724	11,331,711	11,331,711	19,724
Veteran's Trust	3,826	3,826	175,000	175,000	3,826
Special Project Calendar Year	7,478,235	6,638,235	2,661,828	3,109,324	6,190,739
Special Project Fiscal Year	13,830	6,800	3,768,738	3,768,809	6,729
Special Revenue Funds	18,699,465	14,751,235	110,174,889	111,826,544	13,099,580
Debt Service	(0)	(0)	1,842,676	1,842,676	(0)
Building Auth Debt Service	255,336	255,336	10,291,097	10,291,097	255,336
Debt Service Fund	255,336	255,336	12,133,773	12,133,773	255,336
Capital Improvement Program	5,314,112	4,758,193	5,772,287	5,802,317	4,728,163
Bond Capital Improvement	10,302	-	-	-	-
Building Auth Construction	4,350,042	229,142	-	-	229,142
Capital Project Funds	9,674,456	4,987,335	5,772,287	5,802,317	4,957,305
Internal Service Fund	10,960,777	7,980,939	20,795,877	23,953,315	4,823,501
Housing Commission	283,903	283,903	3,483,555	3,483,555	283,903
Component Unit Funds	283,903	283,903	3,483,555	3,483,555	283,903
Aeronautics	188,849,795	189,468,995	50,643,366	50,643,366	189,468,995
Delinquent Tax Revolving	16,184,354	15,661,354	4,685,000	5,705,750	14,640,604
Public Works	88,256,457	89,023,357	35,090,642	35,090,642	89,023,357
Proprietary Funds	293,290,606	294,153,706	90,419,008	91,439,758	293,132,956

FY 2014 Revenues By Category - \$352,022,912



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

FY 2014 Expenditures By Category - \$357,882,785



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 2012	FY 2013		FY 2014		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
Enforcement	\$ 14,969,958	\$ 15,725,553	\$ 15,725,553	\$ 15,837,941	\$ 15,837,941	0.7%
Enforcement - COPS	143,109	177,104	177,104	197,261	197,261	11.4%
Enforcement - Security Enf Officers	17,941	21,267	21,267	21,391	21,391	0.6%
Administration	727,927	842,030	842,030	893,889	893,889	6.2%
Law Enforcement Computer Net	166,525	-	-	-	-	NA
Marine Safety	188,938	221,364	221,364	218,063	218,063	-1.5%
Township Law Enforcement	2,693,613	2,832,293	2,832,293	2,848,619	2,848,619	0.6%
Township Law Enforcement - E Precinct	1,234,016	1,294,688	1,294,688	1,223,138	1,223,138	-5.5%
Dispatch Services	3,560,798	3,725,000	3,725,000	3,673,364	3,673,364	-1.4%
Correctional Facility	33,705,112	34,589,011	34,589,011	34,064,380	34,064,380	-1.5%
Emergency Management	126,618	123,769	123,769	123,875	123,875	0.1%
Sheriff	57,534,557	59,552,079	59,552,079	59,101,921	59,101,921	-0.8%
Circuit Court	13,556,363	13,775,257	13,775,257	13,729,792	13,729,792	-0.3%
Circuit Court Services	1,508,132	1,533,507	1,533,507	1,478,491	1,478,491	-3.6%
Law Library	19,591	21,400	21,400	21,400	21,400	0.0%
Jury Commission	54	497	497	496	496	-0.2%
Family Division Referees	625,694	663,581	663,581	685,575	685,575	3.3%
Circuit Court	15,709,834	15,994,242	15,994,242	15,915,754	15,915,754	-0.5%
63rd District Court	142,040	162,469	162,469	161,520	160,520	-1.2%
Administration	317,462	355,535	355,535	368,281	368,281	3.6%
Cooperative Extension	36,544	42,427	42,427	41,511	41,511	-2.2%
82 Ionia	811,348	880,619	880,619	894,084	894,084	1.5%
Admin Building	589,680	567,998	567,998	604,221	600,721	5.8%
Courthouse	7,581,347	7,910,237	7,910,237	7,904,452	7,864,493	-0.6%
Information Technology Building	126,101	140,463	140,463	138,606	138,606	-1.3%
Northwest Center	16,591	15,136	15,136	16,574	16,574	9.5%
Human Services Complex	2,794,934	2,973,940	2,973,940	2,929,545	2,929,545	-1.5%
Boiler Plant Operations	1,232,072	1,344,183	1,344,183	1,300,222	1,300,222	-3.3%
Facilities Management	13,648,118	14,393,007	14,393,007	14,359,016	14,314,557	-0.5%
Administration	620,284	667,075	667,075	730,815	718,815	7.8%
JNET	304,764	377,710	377,710	376,610	376,610	-0.3%
GIS	256,249	311,103	311,103	308,748	297,748	-4.3%
Help Desk	786,817	838,305	838,305	805,723	785,223	-6.3%
FHRS	336,401	349,876	349,876	352,775	352,175	0.7%
Specialty Applications	332,310	271,404	271,404	350,064	349,564	28.8%
Networks	641,435	692,768	692,768	571,042	542,712	-21.7%
Servers	1,190,682	1,603,415	1,603,415	1,681,085	1,518,195	-5.3%
Information Security	-	-	-	292,480	292,480	NA
Courthouse Technology	64,739	63,860	63,860	63,969	63,969	0.2%
Information Technology	4,533,682	5,175,516	5,175,516	5,533,311	5,297,491	2.4%
Criminal/Juvenile	5,767,771	5,961,459	5,961,459	5,903,283	5,903,283	-1.0%
Prosecutor	5,767,771	5,961,459	5,961,459	5,903,283	5,903,283	-1.0%

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

Program Descriptions	FY 2012	FY 2013		FY 2014		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
John Ball Zoological Gardens	322,543	392,337	407,337	399,970	399,970	-1.8%
John Ball Zoo - Animal Programs	1,754,687	1,789,210	1,789,210	1,865,338	1,789,210	0.0%
John Ball Zoo - Education Programs	339,792	382,004	382,004	317,145	317,145	-17.0%
John Ball Zoo - Facilities	1,419,999	1,496,307	1,496,307	1,539,475	1,518,307	1.5%
John Ball Zoo - Park	134,283	146,982	146,982	141,778	141,778	-3.5%
Zoo	3,971,304	4,206,840	4,221,840	4,263,706	4,166,410	-1.3%
Long Lake Region	132,186	174,853	174,853	152,205	142,205	-18.7%
Townsend Region	158,557	187,780	187,780	188,281	166,281	-11.4%
Caledonia Region	195,761	202,725	202,725	242,821	212,821	5.0%
Johnson	141,065	147,083	147,083	158,381	158,381	7.7%
Fallasburg Region	217,527	221,924	221,924	256,644	249,766	12.5%
Wabasis Lake Park	207,709	238,753	238,753	285,714	275,714	15.5%
Palmer	110,836	173,308	173,308	137,019	131,856	-23.9%
Douglas Walker Region	233,658	224,934	224,934	233,595	233,595	3.9%
Dwight Lydell Region	144,878	160,958	160,958	201,834	201,834	25.4%
Kent Trails	26,100	22,760	22,760	26,169	26,169	15.0%
Millennium	404,335	457,115	457,115	508,167	456,837	-0.1%
LE Kaufman Golf Course	539,279	459,019	459,019	582,395	492,197	7.2%
LE Kaufman Clubhouse	182,758	201,340	201,340	206,983	206,983	2.8%
Wabasis Lake Campground	218,628	158,835	158,835	174,325	174,325	9.8%
Administration	1,030,634	1,031,585	1,046,885	1,091,932	1,033,725	-1.3%
Parks	3,943,912	4,062,972	4,078,272	4,446,465	4,162,689	2.1%
63rd District Court	2,241,784	2,316,006	2,316,006	2,283,987	2,283,987	-1.4%
District Court - Probation	439,256	446,968	446,968	445,488	445,488	-0.3%
District Court	2,681,040	2,762,974	2,762,974	2,729,475	2,729,475	-1.2%
Administrator's Office	1,200,201	1,212,241	1,212,241	1,190,990	1,190,990	-1.8%
Board of Commissioners	788,218	856,195	856,195	847,729	847,729	-1.0%
Corporate Counsel	19,510	42,500	42,500	45,000	45,000	5.9%
Energy Use Reduction Program	50,985	46,150	46,150	44,100	44,100	-4.4%
Economic Development	85,000	85,000	85,000	92,500	92,500	8.8%
Management Studies	132,225	106,409	104,243	343,200	343,200	229.2%
Prevention Program	1,272,667	1,507,226	1,507,226	1,505,110	1,505,110	-0.1%
Area Agency on Aging	3,806	14,546	14,546	15,525	15,525	6.7%
ACSET	65,000	65,000	65,000	65,000	65,000	0.0%
Legal Assistance Center	45,000	42,500	42,500	42,500	42,500	0.0%
Policy/Administration	3,662,611	3,977,767	3,975,601	4,191,654	4,191,654	5.4%
Bureau of Equalization	1,379,710	1,466,965	1,506,915	1,452,569	1,509,369	0.2%
Bureau of Equalization	1,379,710	1,466,965	1,506,915	1,452,569	1,509,369	0.2%
Elections	538,074	227,314	227,314	348,744	348,744	53.4%
Vital Records	804,279	801,682	801,682	784,183	784,183	-2.2%
Circuit Court Clerk	1,477,761	1,509,948	1,509,948	1,478,952	1,478,952	-2.1%
Register of Deeds	529,173	553,567	553,567	553,026	553,026	-0.1%
Clerk/Register of Deeds	3,349,286	3,092,511	3,092,511	3,164,905	3,164,905	2.3%

Continued on next page...

GENERAL FUND

County of Kent, Michigan

General Fund Schedule of Uses of Financial Resources

Program Descriptions	FY 2012	FY 2013		FY 2014		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
Drain Commission	568,576	583,205	583,205	649,155	590,113	1.2%
Drains County At Large	20,062	15,500	15,500	20,000	20,000	29.0%
Drain Commission	588,637	598,705	598,705	669,155	610,113	1.9%
Fiscal Services	1,670,080	1,656,297	1,656,297	1,654,486	1,591,486	-3.9%
Audit	85,500	89,800	89,800	91,500	91,500	1.9%
Purchasing	437,144	429,089	429,089	394,495	394,495	-8.1%
Central Services	626,086	629,250	629,250	658,423	632,423	0.5%
Fleet Services	412,166	401,572	401,572	530,652	530,652	32.1%
Fiscal Services	3,230,977	3,206,008	3,206,008	3,329,556	3,240,556	1.1%
Human Resources	1,741,331	1,761,556	1,761,556	1,721,584	1,721,584	-2.3%
Human Resources	1,741,331	1,761,556	1,761,556	1,721,584	1,721,584	-2.3%
Treasurer's Office	992,607	1,072,799	1,072,799	1,073,675	1,073,675	0.1%
Treasurer's Office	992,607	1,072,799	1,072,799	1,073,675	1,073,675	0.1%
Probate Court - Mental & Estate Div	1,276,725	1,326,992	1,326,992	1,336,964	1,336,964	0.8%
Probation	36,326	46,718	46,718	43,993	43,993	-5.8%
Intergovernmental	5,108,932	5,059,232	5,059,232	5,242,102	5,242,102	3.6%
Cooperative Extension Service	477,734	441,357	441,357	437,090	437,090	-1.0%
Medical Examiner	1,245,673	1,209,462	1,209,462	1,366,986	1,251,224	3.5%
DHS - Social Welfare	597,623	614,813	614,813	615,300	610,300	-0.7%
Veterans' Affairs Department	272,174	296,064	311,064	346,064	346,064	11.3%
Other	9,015,187	8,994,638	9,009,638	9,388,499	9,267,737	2.9%
Operating Expenses before Transfers	131,750,564	136,280,038	136,363,122	137,244,528	136,371,173	0.0%
Transfers Out - Lodging Excise Tax	841,348	1,289,255	89,255	1,303,000	1,303,000	1359.9%
Transfers Out - Debt Service Fund	946,090	612,388	612,388	610,060	610,060	-0.4%
Transfers Out - Fire Commission	126,652	156,135	156,135	204,564	204,564	31.0%
Transfers Out - FOC	1,661,711	1,863,677	1,863,677	1,863,112	1,863,112	0.0%
Transfers Out - Health	4,291,876	6,443,013	6,443,013	6,381,440	6,304,214	-2.2%
Transfers Out - Special Projects	844,861	824,257	844,257	815,195	712,122	-15.7%
Transfers Out - Child Care	9,936,057	10,197,693	10,197,693	10,029,619	10,029,619	-1.6%
Transfers Out - DHS Child Care	5,050,519	5,852,781	5,852,781	5,867,588	5,677,057	-3.0%
Transfers Out - Bond Debt Service Fund	84,996	84,996	84,996	84,996	84,996	0.0%
Operating Transfers Out	23,784,111	27,324,195	26,144,195	27,159,574	26,788,744	2.5%
Total Operating Expenses	155,534,675	163,604,233	162,507,317	164,404,102	163,159,917	0.4%
Transfers Out - CIP	3,861,128	3,850,000	5,050,000	4,849,890	4,849,890	-4.0%
Capital	3,861,128	3,850,000	5,050,000	4,849,890	4,849,890	-4.0%
Total Uses before Appropriation Lapse	159,395,803	167,454,233	167,557,317	169,253,992	168,009,807	0.3%
Estimated Appropriation Lapse	-	(6,500,000)	(6,500,000)	(6,500,000)	(6,500,000)	0.0%
Total General Fund	\$159,395,803	\$160,954,233	\$161,057,317	\$162,753,992	\$161,509,807	0.3%

County of Kent, Michigan

General Fund
Fund Statement

	<i>Year ended December 31,</i>				
	2011 Audited	2012 Audited	2013		2014 Adopted
			Amended	Estimated	
Revenues:					
Taxes	\$ 84,842,765	\$ 83,037,168	\$ 83,726,443	\$ 82,932,000	\$ 83,310,634
Licenses and permits	302,085	163,417	148,285	240,000	180,100
Intergovernmental	19,551,222	20,090,495	19,827,026	19,388,000	20,320,073
Charges for services	17,477,650	18,779,803	18,716,702	18,676,000	19,748,071
Fines & Forfeitures	87,071	93,235	97,400	79,000	103,600
Investment earnings	339,885	285,886	400,100	270,000	292,100
Reimbursements	13,339,147	12,802,213	12,747,925	12,747,000	13,313,748
Other	2,280,883	4,472,832	4,920,285	4,399,000	4,791,481
Total Revenues	138,220,708	139,725,049	140,584,166	138,731,000	142,059,807
Expenditures:					
Sheriff	57,085,686	57,534,557	59,552,079	57,275,000	59,101,921
Circuit Court	15,497,045	15,709,834	15,994,242	15,692,000	15,915,754
Facilities Management	11,710,221	13,648,118	14,393,007	13,886,400	14,314,557
Information Technology	4,747,294	4,533,682	5,175,516	4,662,600	5,297,491
Prosecutor	5,820,642	5,767,771	5,961,459	5,750,400	5,903,283
Zoo	3,791,533	3,971,304	4,221,840	3,936,900	4,166,410
Parks	3,800,123	3,943,912	4,078,272	4,025,000	4,162,689
District Court	2,681,858	2,681,040	2,762,974	2,632,300	2,729,475
Policy/Administration	3,970,992	3,662,611	3,975,601	3,595,000	4,191,654
Bureau of Equalization	1,417,961	1,379,710	1,506,915	1,345,900	1,509,369
Clerk / Register of Deeds	3,133,993	3,349,286	3,092,511	3,039,600	3,164,905
Drain Commission	587,740	588,637	598,705	570,600	610,113
Fiscal Services	3,308,728	3,230,977	3,206,008	2,932,700	3,240,556
Human Resources	1,719,004	1,741,331	1,761,556	1,525,400	1,721,584
Treasurer's Office	1,022,563	992,607	1,072,799	970,900	1,073,675
Other	8,588,467	9,015,187	9,009,638	8,582,500	9,267,737
Appropriation lapse	-	-	(6,500,000)	-	(6,500,000)
Total Expenditures	128,883,849	131,750,564	129,863,122	130,423,200	129,871,173
Revenues over (under) Expenditures	9,336,859	7,974,484	10,721,044	8,307,800	12,188,634
Other Financing Sources (Uses):					
Transfers in	20,456,819	19,679,500	20,457,000	20,457,000	19,450,000
Transfers out _Operating	(26,777,568)	(23,784,111)	(26,144,195)	(23,714,800)	(26,788,744)
Transfers out _Capital	(2,962,176)	(3,861,128)	(5,050,000)	(5,050,000)	(4,849,890)
Total Other Financing Sources (Uses)	(9,282,924)	(7,965,739)	(10,737,195)	(8,307,800)	(12,188,634)
Net Inc (Dec) in Fund Balance	53,934	8,746	(16,151)	-	-
Fund Balance, beginning of year	68,599,600	68,653,534	68,662,280	68,662,280	68,662,280
Fund Balance, end of year	\$ 68,653,534	\$ 68,662,280	\$ 68,646,129	\$ 68,662,280	\$ 68,662,280

GENERAL FUND

County of Kent, Michigan

General Fund By Category

Statement of Revenues, Expenditures, and Changes in Fund Balances

	FY 2012		FY 2013		FY 2014		
	Audited	Percent	Amended	Percent	Requested	Adopted	Percent
Revenues By Category							
Taxes	\$ 83,037,168	59.4%	\$ 83,726,443	59.6%	\$ 83,310,634	\$ 83,310,634	58.6%
Licenses & permits	163,417	0.1%	148,285	0.1%	180,100	180,100	0.1%
Intergovernmental	20,090,495	14.4%	19,827,026	14.1%	20,320,073	20,320,073	14.3%
Charges for services	18,779,803	13.4%	18,716,702	13.3%	19,750,671	19,748,071	13.9%
Fines & forfeitures	93,235	0.1%	97,400	0.1%	103,600	103,600	0.1%
Investment earnings	285,886	0.2%	400,100	0.3%	292,100	292,100	0.2%
Reimbursements	12,802,213	9.2%	12,747,925	9.1%	13,332,048	13,313,748	9.4%
Other	4,472,832	3.2%	4,920,285	3.5%	4,791,481	4,791,481	3.4%
Total Revenues	139,725,049	100.0%	140,584,166	100.0%	142,080,707	142,059,807	100.0%
Expenditures By Category							
Personnel	83,585,121	63.4%	86,139,557	66.3%	85,675,003	85,561,601	65.9%
Commodities	2,871,103	2.2%	2,700,596	2.1%	2,812,056	2,784,362	2.1%
Contractual services	44,078,241	33.5%	46,230,875	35.6%	46,897,989	46,480,416	35.8%
Capital outlay	1,191,023	0.9%	1,211,260	0.9%	1,777,255	1,462,569	1.1%
Other	25,077	0.0%	80,834	0.1%	82,225	82,225	0.1%
Appropriation lapse	-	0.0%	(6,500,000)	-5.0%	(6,500,000)	(6,500,000)	-5.0%
Total Expenditures	131,750,564	100.0%	129,863,122	100.0%	130,744,528	129,871,173	100.0%
Revenues over (under) Expenditures	7,974,484		10,721,044		11,336,179	12,188,634	
Other Fin Sources (Uses)							
Transfers in	19,679,500		20,457,000		19,450,000	19,450,000	
Transfers out	(27,645,239)		(31,194,195)		(32,009,464)	(31,638,634)	
Total Other Fin Sources (Uses)	(7,965,739)		(10,737,195)		(12,559,464)	(12,188,634)	
Net Inc (Dec) in Fund Balance	\$ 8,746		\$ (16,151)		\$ (1,223,285)	\$ -	

Other Revenues:

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

Other Expenditures:

Agent Fees; and Cost Allocation

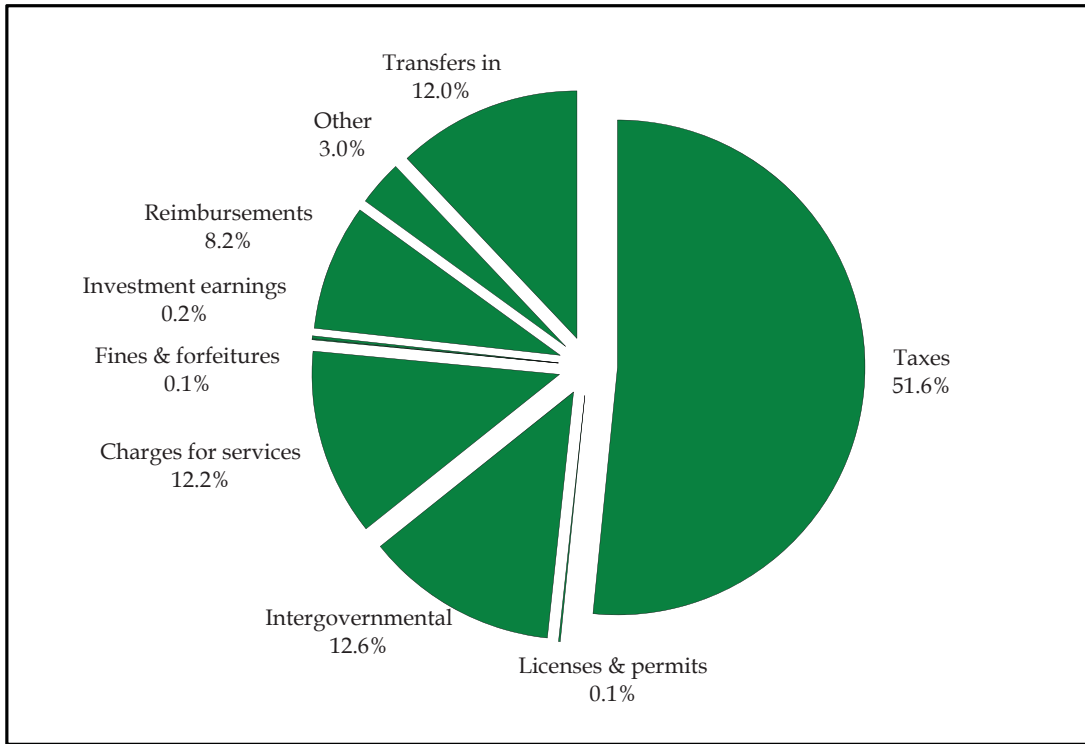
County of Kent, Michigan

General Fund By Function

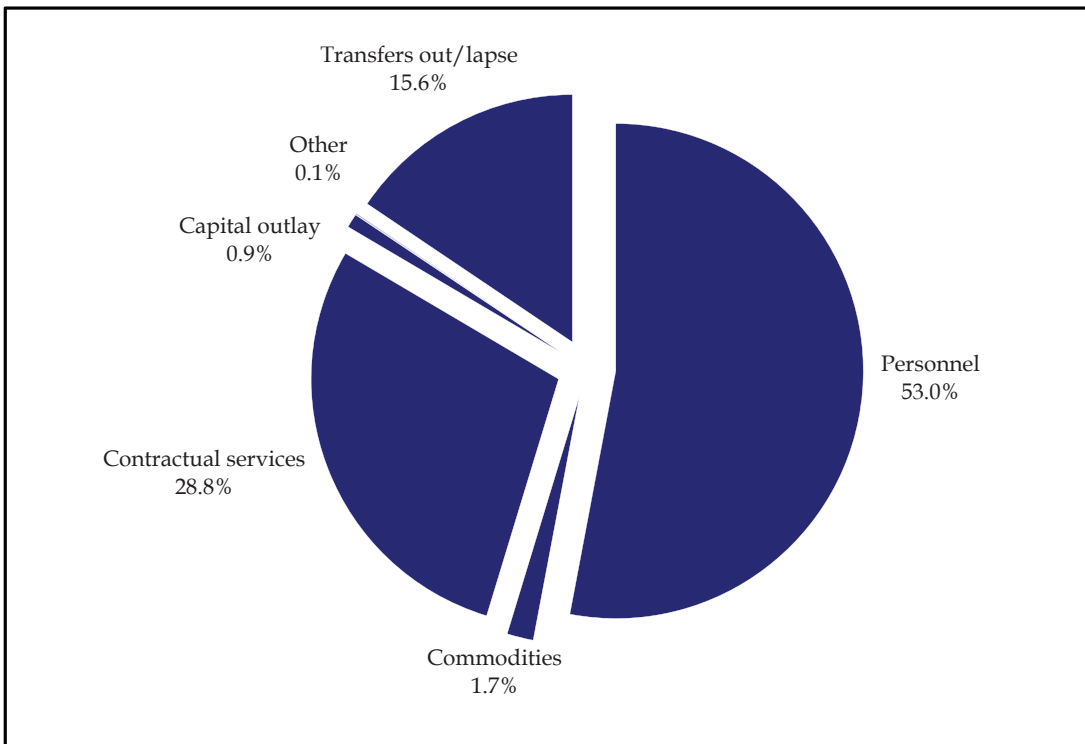
Statement of Revenues, Expenditures, and Changes in Fund Balances

	FY 2012		FY 2013		FY 2014		
	Audited	Percent	Amended	Percent	Requested	Adopted	Percent
Revenues By Category							
Taxes	\$ 83,037,168	59.4%	\$ 83,726,443	59.6%	\$ 83,310,634	\$ 83,310,634	58.6%
Charges for services	18,779,803	13.4%	18,716,702	13.3%	19,750,671	19,748,071	13.9%
Reimbursements	12,802,213	9.2%	12,747,925	9.1%	13,332,048	13,313,748	9.4%
Intergovernmental	20,090,495	14.4%	19,827,026	14.1%	20,320,073	20,320,073	14.3%
Investment earnings	285,886	0.2%	400,100	0.3%	292,100	292,100	0.2%
Fines & forfeitures	93,235	0.1%	97,400	0.1%	103,600	103,600	0.1%
Licenses & permits	163,417	0.1%	148,285	0.1%	180,100	180,100	0.1%
Other	4,472,832	3.2%	4,920,285	3.5%	4,791,481	4,791,481	3.4%
Total Revenues	139,725,049	100.0%	140,584,166	100.0%	142,080,707	142,059,807	100.0%
Expenditures By Function							
Public safety	57,534,557	43.7%	59,552,079	45.9%	59,101,921	59,101,921	45.5%
General government	37,900,991	28.8%	39,471,162	30.4%	40,115,163	39,743,642	30.6%
Judicial	19,748,926	15.0%	20,173,426	15.5%	20,068,686	20,068,686	15.5%
Health and welfare	8,500,874	6.5%	8,716,343	6.7%	9,091,087	8,970,325	6.9%
Cultural and recreation	7,915,216	6.0%	8,300,112	6.4%	8,710,171	8,329,099	6.4%
Community & economic dev	150,000	0.1%	150,000	0.1%	157,500	157,500	0.1%
Appropriation lapse	-	0.0%	(6,500,000)	-5.0%	(6,500,000)	(6,500,000)	-5.0%
Total Expenditures	131,750,564	100.0%	129,863,122	100.0%	130,744,528	129,871,173	100.0%
Revenues over (under) Expenditures	7,974,484		10,721,044		11,336,179	12,188,634	
Other Fin Sources (Uses)							
Transfers in	19,679,500		20,457,000		19,450,000	19,450,000	
Transfers out	(27,645,239)		(31,194,195)		(32,009,464)	(31,638,634)	
Total Other Fin Sources (Uses)	(7,965,739)		(10,737,195)		(12,559,464)	(12,188,634)	
Net Inc (Dec) in Fund Balance	\$ 8,746		\$ (16,151)		\$ (1,223,285)	\$ -	

FY 2014 Sources By Category - \$161,509,807



FY 2014 Uses By Category - \$161,509,807



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 2012	FY 2013		FY 2014		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
Fire Prevention	250,681	451,095	691,095	596,047	596,047	-13.8%
Fire Commission Fund	\$ 250,681	\$ 451,095	\$ 691,095	\$ 596,047	\$ 596,047	-13.8%
Title IV-D	8,511,152	8,691,960	8,691,960	8,567,010	8,567,010	-1.4%
Friend of the Court Fund ⁽¹⁾	8,511,152	8,691,960	8,691,960	8,567,010	8,567,010	-1.4%
Administration	2,534,749	2,806,210	3,084,605	2,572,468	2,496,892	-19.1%
Community Nursing	6,457,723	6,911,168	6,911,168	6,909,870	6,880,588	-0.4%
Clinical Services	9,502,562	10,886,945	10,954,435	10,473,998	10,482,373	-4.3%
Environmental Health	4,562,426	4,910,490	4,920,446	4,831,928	4,836,464	-1.7%
Health Fund ⁽¹⁾	23,057,460	25,514,813	25,870,654	24,788,264	24,696,317	-4.5%
Lodging Excise Tax Fund	7,080,787	7,244,655	7,244,655	7,646,514	7,646,514	5.5%
Correction & Detention Millage	941,618	2,366,618	2,366,618	2,368,576	2,368,576	0.1%
Senior Millage Fund	6,557,928	6,369,693	6,369,693	6,469,482	6,469,482	1.6%
ROD - Automation Fund	516,044	589,816	589,816	647,655	647,655	9.8%
Central Dispatch Collection	3,993,701	4,190,000	4,190,000	4,210,000	4,210,000	0.5%
Kent Narcotics - Sheriff Revenue	-	-	-	197,166	197,166	NA
Kent Narcotics	145,621	152,460	152,460	151,601	151,601	-0.6%
Kent Narcotics - Federally Fofeited Prop	88,732	180,000	180,000	180,000	180,000	0.0%
Drug Law Enforcement Fund	234,352	332,460	332,460	528,767	528,767	59.0%
Community Development Fund	2,914,209	2,185,814	2,330,991	2,277,633	2,277,633	-2.3%
Shelter Plus Care	1,029,057	1,326,720	1,326,720	1,398,494	1,398,494	5.4%
DHS Social Welfare Fund	1,442,604	2,030,000	2,030,000	-	-	-100.0%
Juvenile Sex Offender	406,158	411,219	411,219	392,688	392,688	-4.5%
Juvenile Court CASA	266,442	276,442	276,442	286,442	286,442	3.6%
Facilities Management	699,975	703,687	703,687	708,595	708,595	0.7%
Community Probation	4,413,389	4,410,736	4,410,736	4,499,726	4,499,726	2.0%
Juvenile Assessment & Diversion	189,542	197,675	197,675	389,218	389,218	96.9%
Placement	5,607,810	6,115,074	6,115,074	5,541,592	5,541,592	-9.4%
Young Delinquent Inten Inter Program	214,536	214,572	214,572	214,536	214,536	0.0%
Community Reintegration	315,427	320,599	320,599	315,104	315,104	-1.7%
Juvenile Detention	6,775,000	6,822,171	6,822,171	6,885,251	6,885,251	0.9%
Detention Milk Meal	95,001	95,000	95,000	95,000	95,000	0.0%
Kent Crisis Intervention	448,887	464,346	464,346	457,054	457,054	-1.6%
Child Care Fund ⁽¹⁾	19,432,165	20,031,521	20,031,521	19,785,206	19,785,206	-1.2%
DHS Child Care Fund ⁽¹⁾	10,704,999	11,681,460	11,681,460	11,709,958	11,331,711	-3.0%
Veteran's Trust Fund ⁽¹⁾	90,884	105,000	165,000	175,000	175,000	6.1%

Continued on next page...

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Special Revenue Funds Schedule of Uses of Financial Resources

Program Descriptions	FY 2012	FY 2013		FY 2014		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
Agricultural Preservation	378,986	290,660	495,529	241,195	169,132	-65.9%
Admin Office - Energy Use Reduction Prog	561,402	-	-	-	-	NA
Admin Office - Collective Impact KCFC	269,726	-	139,812	-	-	-100.0%
CC - Family Counseling	57,794	63,000	174,135	133,986	133,986	-23.1%
Coop Ext - Mississippi Food Network	28,819	-	436	-	-	-100.0%
Drain Comm - Black Creek/Lincoln Lake	45,456	-	-	-	-	NA
Drains - FEMA Pre-Hazard Mitigation Grant	12,416	-	1,129,870	-	-	-100.0%
Drain Comm - Special Assessment	58,630	80,488	80,488	53,559	53,559	-33.5%
Facilities Management - Fallasburg Dam	1,377	4,495	55,115	4,320	4,320	-92.2%
Re monumentation Program	170,602	189,352	189,352	170,000	170,000	-10.2%
Parks - Kent Trails	-	83,872	127,489	5,000	5,000	-96.1%
Sheriff - Countywide 911 Dispatch	327,678	-	-	-	-	NA
Sheriff - Emergency Mgmt Services	36,250	36,250	72,500	74,763	74,763	3.1%
Sheriff - Emergency Mgmt - 2011-12 SHSC	-	-	489,084	-	-	-100.0%
Sheriff - Park Security	100,947	116,988	116,988	128,724	128,724	10.0%
Sheriff - Gifts - DARE	4,601	-	-	-	-	NA
Sheriff - Gifts - Jail	160,800	117,300	117,300	117,500	117,500	0.2%
Sheriff - Emergency Mgmt - 2009 SHSG	35,872	-	-	-	-	NA
Sheriff - 82 Ionia Security	199,808	227,844	227,844	223,404	223,404	-1.9%
Sheriff - Courthouse Security	1,258,346	1,289,440	1,289,440	1,281,859	1,281,859	-0.6%
Sheriff - NIJ - Cold Case Grant	105,426	-	208,618	-	-	-100.0%
Sheriff - I.C.E. Administrative Detainees	-	-	930,750	15,000	15,000	-98.4%
Sheriff - Local Corr Officers Training	190,853	553,387	553,387	429,119	429,119	-22.5%
Sheriff - Michigan Dispatch Training	17,621	75,000	75,000	74,577	74,577	-0.6%
Sheriff - Michigan Justice Training	27,763	50,000	50,000	50,000	50,000	0.0%
Sheriff - 63rd District Court Security	144,028	178,258	178,258	178,381	178,381	0.1%
Sheriff - Emergency Mgmt - 2010 SHSG	153,640	-	101,759	-	-	-100.0%
Special Project Fund Calendar Year End	4,348,842	3,356,334	6,803,155	3,181,387	3,109,324	-54.3%
CC - JABG	75,461	65,291	26,173	-	-	-100.0%
CC - DMC Intervention and Reduction	123,943	-	1,057	-	-	-100.0%
CC - Juvenile Accountability	2,840	4,793	16,253	2,571	2,571	-84.2%
Community Corrections Grant	249,275	249,275	249,275	243,981	243,981	-2.1%
Community Corrections Admin	977,203	1,012,019	976,646	976,775	976,775	0.0%
FOC - Access and Visitation Grants	12,600	15,000	13,450	15,000	15,000	11.5%
FOC - REACH Grant	133,838	155,266	143,377	172,518	172,518	20.3%
Prosecutor - Cooperative Reimb	1,779,129	1,859,762	1,859,762	1,902,486	1,811,280	-2.6%
Sheriff - Sheriff's Drug Enforcement	107,885	110,767	110,767	109,655	109,655	-1.0%
Sheriff - Strategic Traffic Enforcement	-	-	33,661	-	-	-100.0%
Sheriff - Strategic Traffic Enforcemnt OWI	29,923	-	-	-	-	NA
Sheriff - Strategic Traffic Enforcemnt Belts	12,359	-	-	-	-	NA
Sheriff - Byrne Mem JAG Rec Mmgt Sys	93,901	-	-	-	-	NA
Sheriff - 2012 Byrne Memorial JAG	-	-	75,919	-	-	-100.0%
Sheriff - Emergency Mgmt Performance	-	47,000	47,000	45,400	45,400	-3.4%
Sheriff - Secondary Road Patrol	363,489	383,857	408,595	391,629	391,629	-4.2%
Admin Office - CGAP Comm Dev Svcs Revi	-	-	100,000	-	-	-100.0%
Special Project Funds Fiscal Year End ⁽¹⁾	3,961,847	3,903,030	4,061,935	3,860,015	3,768,809	-7.2%
Special Revenue Funds before Transfers	\$ 95,068,329	\$100,370,989	\$104,777,734	\$ 98,210,008	\$ 97,576,545	-6.9%

Continued on next page...

County of Kent, Michigan

Special Revenue Funds
Schedule of Uses of Financial Resources

Program Descriptions	FY 2012	FY 2013		FY 2014		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
Special Projects	167,201	-	-	-	-	NA
Correction & Detention Millage	14,587,500	15,957,000	15,957,000	14,850,000	14,850,000	-6.9%
Transfers Out	14,754,701	15,957,000	15,957,000	14,850,000	14,850,000	-6.9%
Estimated Appropriation Lapse	-	(649,999)	(649,999)	(600,001)	(600,001)	-7.7%
Total Special Revenue Funds	\$109,823,030	\$115,677,990	\$120,084,735	\$112,460,007	\$111,826,544	-6.9%

(1) These funds with a 9/30 FYE were appropriated by the Kent County Board of Commissioners via resolution 09-26-13-71; therefore, these funds are Adopted and not Recommended.

SPECIAL REVENUE FUNDS

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

Year ended December 31,

	2011	2012	2013		2014
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 193,247	\$ 224,375	\$ 225,652	\$ 225,000	\$ 235,906
Investment earnings	1,034	975	100	1,200	100
Reimbursements	327,410	31,692	240,000	238,900	142,000
Other	103,199	-	25,000	4,000	10,000
Total Revenues	624,890	257,042	490,752	469,100	388,006
Expenditures:					
Personnel	1,295	1,790	1,760	1,400	1,810
Commodities	14,076	10,236	13,000	13,000	15,000
Contractual services	212,766	221,267	220,188	202,000	223,190
Other	35,613	17,388	28,147	28,147	24,547
Capital outlay	562,915	-	428,000	425,000	331,500
Total Expenditures	826,665	250,681	691,095	669,547	596,047
Revenues over (under) Expenditures	(201,776)	6,361	(200,343)	(200,447)	(208,041)
Other Financing Sources (Uses):					
Transfers in	165,627	126,652	156,135	156,135	204,564
Transfers out	-	-	-	-	-
Total Other financing sources (Uses)	165,627	126,652	156,135	156,135	204,564
Net Inc (Dec) in Fund Balance	(36,149)	133,013	(44,208)	(44,312)	(3,477)
Fund Balance, beginning of year	150,348	114,199	247,212	247,212	202,900
Fund Balance, end of year	\$ 114,199	\$ 247,212	\$ 203,004	\$ 202,900	\$ 199,423

County of Kent, Michigan

Friend of the Court Special Revenue Fund

Fund Statement

	<i>Year ended September 30,</i>				
	2011	2012	2013		2014
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 5,814,586	\$ 5,864,012	\$ 6,039,283	\$ 5,828,700	\$ 5,940,898
Charges for services	718,707	797,251	788,000	743,100	761,000
Fines & Forfeitures	1,989	2,441	1,000	3,300	2,000
Total Revenues	6,535,282	6,663,705	6,828,283	6,575,100	6,703,898
Expenditures:					
Personnel	6,896,106	7,128,349	7,347,867	7,111,400	7,376,401
Commodities	147,697	159,463	173,000	153,500	163,000
Contractual Services	174,338	177,559	213,103	189,300	212,671
Other	1,188,372	1,025,286	944,830	944,800	802,701
Capital outlay	8,485	20,494	13,160	12,100	12,237
Total Expenditures	8,414,997	8,511,152	8,691,960	8,411,100	8,567,010
Revenues over (under) Expenditures	(1,879,715)	(1,847,447)	(1,863,677)	(1,836,000)	(1,863,112)
Other Financing Sources (Uses):					
Transfers in	1,879,715	1,847,447	1,863,677	1,836,000	1,863,112
Transfers out	-	-	-	-	-
Total Other financing sources (Uses)	1,879,715	1,847,447	1,863,677	1,836,000	1,863,112
Net Inc (Dec) in Fund Balance	(0)	-	-	-	-
Fund Balance, beginning of year	99,932	99,932	99,932	99,932	99,932
Fund Balance, end of year	\$ 99,932	\$ 99,932	\$ 99,932	\$ 99,932	\$ 99,932

This is a memorandum budget previously appropriated by the Kent County Board of Commissioners via resolution 09-26-13-71.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Health Special Revenue Fund

Fund Statement

Year ended September 30,

	2011		2012		2013		2014
	Audited	Audited	Amended	Estimated	Adopted		
Revenues:							
Licenses and permits	\$ 1,509,934	\$ 1,703,078	\$ 1,620,142	\$ 1,728,700	\$ 1,665,128		
Intergovernmental	9,834,248	9,399,403	10,274,597	9,586,900	9,544,967		
Charges for services	1,051,397	1,154,787	1,059,597	903,700	1,062,007		
Fines & Forfeitures	119,979	136,343	123,300	134,400	123,000		
Reimbursements	5,301,205	5,600,820	4,960,503	4,900,000	4,736,474		
Other	363,845	684,399	742,933	732,000	660,526		
Total Revenues	18,180,608	18,678,831	18,781,072	17,985,700	17,792,102		
Expenditures:							
Personnel	16,795,956	16,561,433	17,730,023	16,479,900	17,176,921		
Commodities	2,740,983	2,179,030	3,397,151	2,534,500	2,858,830		
Contractual Services	2,680,992	2,994,648	3,492,191	3,016,400	3,090,576		
Other	1,335,250	1,157,512	976,628	969,700	1,310,289		
Capital outlay	244,908	164,838	274,662	205,000	259,701		
Appropriation Lapse	-	-	(649,999)	-	(600,001)		
Total Expenditures	23,798,089	23,057,460	25,220,655	23,205,500	24,096,316		
Revenues over (under) Expenditures	(5,617,481)	(4,378,629)	(6,439,583)	(5,219,800)	(6,304,214)		
Other Financing Sources (Uses):							
Transfers in	5,607,661	4,553,639	6,443,013	5,044,800	6,304,214		
Transfers out	-	-	-	-	-		
Total Other Financing Sources (Uses)	5,607,661	4,553,639	6,443,013	5,044,800	6,304,214		
Net Inc (Dec) in Fund Balance	(9,820)	175,010	3,430	(175,000)	-		
Fund Balance, beginning of year	109,818	99,998	275,007	275,007	100,007		
Fund Balance, end of year	\$ 99,998	\$ 275,007	\$ 278,437	\$ 100,007	\$ 100,007		

This is a memorandum budget previously appropriated by the Kent County Board of Commissioners via resolution 09-26-13-71.

County of Kent, Michigan

Lodging Excise Tax Special Revenue Fund
Fund Statement

	Year ended December 31,				
	2011 Audited	2012 Audited	2013		2014 Adopted
			Amended	Estimated	
Revenues:					
Taxes	\$ 5,803,776	\$ 6,597,840	\$ 5,996,900	\$ 7,300,000	\$ 7,203,522
Charges for services	380	456	500	200	500
Fines & Forfeitures	7,664	2,568	1,000	7,300	1,000
Investment earnings	11,512	10,181	7,000	11,000	10,000
Total Revenues	5,823,332	6,611,045	6,005,400	7,318,500	7,215,022
Expenditures:					
Administration	182,169	174,682	173,823	128,000	155,267
CCBA Lease	5,642,069	5,843,981	6,056,351	6,056,350	6,274,657
Sports Commission	250,000	100,000	-	-	-
CVB	783,509	952,124	1,004,481	1,222,750	1,206,590
Arts Festival	10,000	10,000	10,000	10,000	10,000
Total Expenditures	6,867,747	7,080,787	7,244,655⁽¹⁾	7,417,100	7,646,514
Revenues over (under) Expenditures	(1,044,416)	(469,742)	(1,239,255)	(98,600)	(431,492)
Other financing sources (uses):					
Operating transfers in	1,400,000	841,348	89,255	89,255	1,303,000
Operating transfers out	-	-	-	-	-
Total Other financing sources (uses)	1,400,000	841,348	89,255	89,255	1,303,000
Net Inc (Dec) in Fund Balance	355,585	371,606	(1,150,000)	(9,345)	871,508
Fund Balance, beginning of year	396,961	752,546	1,124,152	1,124,152	1,114,807
Fund Balance, end of year	\$ 752,546	1,124,152	\$ (25,848)	\$ 1,114,807	\$ 1,986,315

(1) A resolution to increase the 2013 appropriation, due to the forecasted increase in excise tax revenue, will be presented to the Finance Committee and the Board of Commissioners in the fourth quarter of 2013. The County pays 16.75 percent of tax revenue received to Experience GR.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

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

Year ended December 31,

	2011	2012	2013		2014
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Taxes	\$ 15,974,836	\$ 15,523,719	\$ 15,276,000	\$ 15,200,000	\$ 15,268,465
Investment earnings	82,221	72,065	60,000	60,000	55,000
Total Revenues	16,057,057	15,595,784	15,336,000	15,260,000	15,323,465
Expenditures:					
Contractual services	941,618	941,618	2,366,618	2,366,618	2,368,576
Total Expenditures	941,618	941,618	2,366,618	2,366,618	2,368,576
Revenues over (under) Expenditures	15,115,439	14,654,166	12,969,382	12,893,382	12,954,889
Other Financing Sources (Uses):					
Transfers in	-	-	-	-	-
Transfers out - General Fund	(11,062,500)	(14,587,500)	(15,957,000)	(15,957,000)	(14,850,000)
Total Other Financing Sources (Uses)	(11,062,500)	(14,587,500)	(15,957,000)	(15,957,000)	(14,850,000)
Net Inc (Dec) in Fund Balance	4,052,939	66,666	(2,987,618)	(3,063,618)	(1,895,111)
Fund Balance, beginning of year	2,321,894	6,374,833	6,441,499	6,441,499	3,377,881
Fund Balance, end of year	\$ 6,374,833	\$ 6,441,499	\$ 3,453,881	\$ 3,377,881	\$ 1,482,770

County of Kent, Michigan

Senior Millage Special Revenue Fund
Fund Statement

	<i>Year ended December 31,</i>				
	2011	2012	2013		2014
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Taxes	\$ 6,565,158	\$ 6,379,649	\$ 6,253,741	\$ 6,248,000	\$ 6,275,295
Investment earnings	23,319	15,467	10,000	12,000	7,000
Total Revenues	6,588,477	6,395,116	6,263,741	6,260,000	6,282,295
Expenditures:					
Administration	278,378	282,832	282,832	282,832	282,832
Priority services	3,089,100	3,132,083	3,073,865	3,025,000	3,056,000
Support services	778,472	771,974	730,423	730,000	763,000
Access	810,954	837,577	791,292	790,000	797,000
Access - AAAWM	560,105	554,504	517,383	517,000	545,000
New and general	920,195	926,413	913,029	900,000	898,000
Emergent	50,120	52,546	60,869	40,000	52,650
Contingency-Undesignated	-	-	-	-	75,000
Total Expenditures	6,487,325	6,557,928	6,369,693	6,284,832	6,469,482
Net Inc (Dec) in Fund Balance	101,152	(162,812)	(105,952)	(24,832)	(187,187)
Fund Balance, beginning of year	354,799	455,951	293,139	293,139	268,307
Fund Balance, end of year	\$ 455,951	\$ 293,139	\$ 187,187	\$ 268,307	\$ 81,120

SPECIAL REVENUE FUNDS

County of Kent, Michigan

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

	<i>Year ended December 31,</i>				
	2011	2012	2013		2014
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Charges for services	\$ 500,745	\$ 566,698	\$ 600,000	\$ 600,000	\$ 650,000
Investment earnings	9,145	7,861	7,500	7,500	5,000
Other	560	-	-	-	-
Total Revenues	510,450	574,559	607,500	607,500	655,000
Expenditures:					
Personnel	88,295	131,784	126,354	126,000	125,506
Commodities	17,265	31,403	33,000	21,400	31,000
Contractual services	151,965	160,043	282,770	225,000	362,820
Other	134,589	144,480	112,692	112,692	95,829
Capital outlay	(3,247)	48,335	35,000	35,000	32,500
Total Expenditures	388,867	516,044	589,816	520,092	647,655
Net Inc (Dec) in Fund Balance	121,584	58,515	17,684	87,408	7,345
Fund Balance, beginning of year	1,508,251	1,629,835	1,688,349	1,688,349	1,775,757
Fund Balance, end of year	\$ 1,629,835	\$ 1,688,349	\$ 1,706,033	\$ 1,775,757	\$ 1,783,102

County of Kent, Michigan

Central Dispatch Collection Special Revenue Fund
Fund Statement

	Year ended December 31,				
	2011 Audited	2012 Audited	2013		2014 Adopted
			Amended	Estimated	
Revenues:					
Charges for services	\$ 4,019,851	\$ 3,992,520	\$ 4,175,000	\$ 3,928,000	\$ 4,200,000
Investment earnings	3,026	1,181	15,000	2,400	10,000
Total Revenues	4,022,877	3,993,701	4,190,000	3,930,400	4,210,000
Expenditures:					
Contractual services	4,022,885	3,993,701	4,190,000	3,930,400	4,210,000
Total Expenditures	4,022,885	3,993,701	4,190,000	3,930,400	4,210,000
Net Inc (Dec) in Fund Balance	(8)	0	-	-	-
Fund Balance, beginning of year	8	0	0	0	0
Fund Balance, end of year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

The fund was established on July 1, 2008, the effective date for implementation of a telephone surcharge for 911 dispatch services. State legislation authorizing the telephone surcharge expires on February 29, 2009. A Fiscal Year 2009 budget recommendation will be presented to the Board upon approval of an extension of the surcharge authority as expected in December 2008.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Drug Law Enforcement Special Revenue Fund
Fund Statement

Year ended December 31,

	2011		2012		2013		2014
	Audited	Audited	Audited	Audited	Amended	Estimated	Adopted
Revenues:							
Fines & Forfeitures	\$ 319,732	\$ 445,571	\$ 532,460	\$ 340,000	\$ 531,601		
Investment earnings	4,649	4,520	-	3,900	-		
Total Revenues	324,381	450,091	532,460	343,900	531,601		
Expenditures:							
Personnel	68,744	69,673	71,517	71,300	267,523		
Commodities	2,729	6,896	3,500	3,500	3,500		
Contractual services	206,088	157,784	257,443	136,500	257,744		
Total Expenditures	277,560	234,352	332,460	211,300	528,767		
Net Inc (Dec) in Fund Balance	46,821	215,739	200,000	132,600	2,834		
Fund Balance, beginning of year	575,158	621,979	837,717	837,717	970,317		
Fund Balance, end of year	\$ 621,979	\$ 837,717	\$ 1,037,717	\$ 970,317	\$ 973,151		

County of Kent, Michigan

Community Development Special Revenue Fund
Fund Statement

	<i>Year ended June 30,</i>				
	2011	2012	2013		2014
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 4,962,498	\$ 2,542,179	\$ 2,206,905	\$ 2,172,249	\$ 2,232,633
Reimbursements	776,353	316,262	124,086	158,742	45,000
Total Revenues	5,738,852	2,858,441	2,330,991	2,330,991	2,277,633
Expenditures:					
Personnel	488,062	368,173	335,023	335,023	372,856
Commodities	17,307	13,225	14,264	14,265	9,062
Contractual services	5,118,867	2,450,703	1,899,857	1,899,857	1,882,715
Other	99,010	80,550	54,652	54,652	13,000
Capital outlay	6,775	1,558	27,194	27,194	-
Total Expenditures	5,730,021	2,914,209	2,330,991	2,330,991	2,277,633
Net Inc (Dec) in Fund Balance	8,832	(55,769)	0	-	-
Fund Balance, beginning of year	139,373	148,205	92,437	92,437	92,437
Fund Balance, end of year	148,205	92,437	92,437	92,437	92,437

This is a memorandum budget previously appropriated by the Kent County Board of Commissioners via resolutions 06-13-13-33.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

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

	<i>Year ended June 30,</i>				
	2011	2012	2013		2014
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 888,270	\$ 1,029,057	\$ 1,326,720	1,052,070	\$ 1,398,494
Total Revenues	888,270	1,029,057	1,326,720	1,052,070	1,398,494
Expenditures:					
Personnel	-	-	-	-	24,873
Contractual services	888,270	1,029,057	1,323,684	1,049,034	1,370,524
Other	-	-	3,036	3,036	3,097
Total Expenditures	888,270	1,029,057	1,326,720	1,052,070	1,398,494
Net Inc (Dec) in Fund Balance	-	-	-	-	-
Fund Balance, beginning of year	-	-	-	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -	\$ -	\$ -

This is a memorandum budget previously appropriated by the Kent County Board of Commissioners via resolution 06-13-13-43.

County of Kent, Michigan

DHS Social Welfare Special Revenue Fund
Fund Statement

	<i>Year ended December 31,</i>				
	2011 Audited	2012 Audited	2013		2014 Adopted
			Amended	Estimated	
Revenues:					
Intergovernmental	\$ 1,316,385	\$ 1,155,597	\$ 1,600,000	\$ -	\$ -
Reimbursements	200,702	287,775	430,000	-	-
Total Revenues	1,517,088	1,443,371	2,030,000	-	-
Expenditures:					
Contractual services	1,536,610	1,442,604	2,030,000	-	-
Total Expenditures	1,536,610	1,442,604	2,030,000	-	-
Net Inc (Dec) in Fund Balance	(19,522)	768	-	-	-
Fund Balance, beginning of year	22,856	3,334	4,101	-	-
Fund Balance, end of year	\$ 3,334	\$ 4,101	\$ 4,101	\$ -	\$ -

SPECIAL REVENUE FUNDS

County of Kent, Michigan

**Child Care Special Revenue Fund
Fund Statement**

Year ended September 30,

	2011		2012		2013		2014
	Audited	Audited	Amended	Estimated	Adopted		
Revenues:							
Intergovernmental	\$ 9,294,768	\$ 8,826,398	\$ 9,212,328	\$ 8,497,200	\$ 9,159,087		
Charges for services	192,383	221,528	221,500	242,000	221,500		
Reimbursements	272,689	227,565	300,000	242,200	225,000		
Other	77,000	90,000	100,000	85,000	150,000		
Total Revenues	9,836,840	9,365,492	9,833,828	9,066,400	9,755,587		
Expenditures:							
Personnel	9,943,441	9,921,046	9,981,454	9,976,000	9,971,031		
Commodities	309,332	298,083	283,620	278,300	278,922		
Contractual services	8,717,356	8,511,967	9,092,584	7,467,000	8,782,184		
Other	686,629	671,564	643,063	643,000	724,209		
Capital outlay	18,548	29,505	30,800	20,700	28,860		
Total Expenditures	19,675,307	19,432,165	20,031,521	18,385,000	19,785,206		
Revenues over (under) Expenditures	(9,838,466)	(10,066,673)	(10,197,693)	(9,318,600)	(10,029,619)		
Other Financing Sources (Uses):							
Transfers in	9,838,466	10,066,673	10,197,693	9,318,600	10,029,619		
Transfers out	-	-	-	-	-		
Total Other Financing Sources (Uses)	9,838,466	10,066,673	10,197,693	9,318,600	10,029,619		
Net Inc (Dec) in Fund Balance	-	(0)	-	-	-		
Fund Balance, beginning of year	80,305	80,305	80,305	80,305	80,305		
Fund Balance, end of year	\$ 80,305	\$ 80,305	\$ 80,305	\$ 80,305	\$ 80,305		

This is a memorandum budget previously appropriated by the Kent County Board of Commissioners via resolution 09-26-13-71.

County of Kent, Michigan

DHS Child Care Special Revenue Fund
Fund Statement

	<i>Year ended September 30,</i>				
	2011	2012	2013		2014
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 5,559,641	\$ 5,329,928	\$ 5,828,679	\$ 5,254,000	\$ 5,654,654
Other	2,027	-	-	-	-
Total Revenues	5,561,668	5,329,928	5,828,679	5,254,000	5,654,654
Expenditures:					
Contractual services	11,122,231	10,666,881	11,669,922	10,541,000	11,318,317
Other	51,505	38,118	11,538	11,500	13,394
Total Expenditures	11,173,736	10,704,999	11,681,460	10,552,500	11,331,711
Revenues over (under) Expenditures	(5,612,068)	(5,375,071)	(5,852,781)	(5,298,500)	(5,677,057)
Other Financing Sources (Uses):					
Transfers in	5,612,069	5,375,071	5,852,781	5,298,500	5,677,057
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	5,612,069	5,375,071	5,852,781	5,298,500	5,677,057
Net Inc (Dec) in Fund Balance	1	-	-	-	-
Fund Balance, beginning of year	19,723	19,724	19,724	19,724	19,724
Fund Balance, end of year	\$ 19,724	\$ 19,724	\$ 19,724	\$ 19,724	\$ 19,724

This is a memorandum budget previously appropriated by the Kent County Board of Commissioners via resolution 09-26-13-71.

SPECIAL REVENUE FUNDS

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

	<i>Year ended September 30,</i>				
	2011	2012	2013		2014
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 105,896	\$ 83,796	\$ 165,000	\$ 140,000	\$ 175,000
Total Revenues	105,896	83,796	165,000	140,000	175,000
Expenditures:					
Contractual services	99,930	90,884	165,000	140,000	175,000
Total Expenditures	99,930	90,884	165,000	140,000	175,000
Net Inc (Dec) in Fund Balance	5,966	(7,088)	-	-	-
Fund Balance, beginning of year	4,947	10,913	3,826	3,826	3,826
Fund Balance, end of year	\$ 10,913	\$ 3,826	\$ 3,826	\$ 3,826	\$ 3,826

This is a memorandum budget previously appropriated by the Kent County Board of Commissioners via resolution 09-26-13-71.

County of Kent, Michigan

Special Projects - Calendar Year Special Revenue Fund
Fund Statement

	Year ended December 31,				
	2011	2012	2013		2014
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Licenses and permits	\$ 66,390	\$ 66,765	\$ 63,000	\$ 63,000	\$ 63,000
Intergovernmental	1,506,410	1,297,775	3,312,772	2,100,000	374,763
Charges for services	4,183,103	1,156,375	165,000	165,000	160,000
Investment earnings	38,462	19,870	350	5,600	450
Reimbursements	1,721,969	1,708,782	1,813,718	1,813,700	1,812,368
Other	493,655	652,251	440,780	440,700	216,247
Total Revenues	8,009,988	4,901,818	5,795,620	4,588,000	2,626,828
Expenditures:					
Personnel	2,054,010	1,898,932	2,906,053	1,857,000	2,129,340
Commodities	-	1,469	68,483	5,000	14,700
Contractual services	3,567,847	1,734,836	3,122,248	2,963,000	817,455
Other	-	-	-	-	3,697
Capital outlay	2,307,301	713,605	706,371	700,000	144,132
Total Expenditures	7,929,158	4,348,842	6,803,155	5,525,000	3,109,324
Revenues over (under) Expenditures	80,830	552,977	(1,007,536)	(937,000)	(482,496)
Other Financing Sources (Uses):					
Transfers in	280,474	293,030	97,180	97,000	35,000
Transfers out	-	(167,201)	-	-	-
Total Other Financing Sources (Uses)	280,474	125,828	97,180	97,000	35,000
Net Inc (Dec) in Fund Balance	361,304	678,805	(910,356)	(840,000)	(447,496)
Fund Balance, beginning of year	6,438,126	6,799,430	7,478,235	7,478,235	6,638,235
Fund Balance, end of year	\$ 6,799,430	\$ 7,478,235	\$ 6,567,879	\$ 6,638,235	\$ 6,190,739

The Calendar Year Special Project Fund shows a net decrease in fund balance of \$477,496. This is due to Jail Gifts, Correction Officer Training, and Circuit Court - Family Counseling programs intentionally spending down accumulated reserves. 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>				
	2011	2012	2013		2014
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 3,183,128	\$ 3,219,140	\$ 3,252,876	\$ 3,134,700	\$ 3,013,276
Fines & Forfeitures	54,587	67,642	48,634	-	74,840
Investment earnings	83	71	-	70	-
Reimbursements	649	587	1,000	500	1,000
Other	6,500	4,711	2,500	2,500	2,500
Total Revenues	3,244,947	3,292,150	3,305,010	3,137,770	3,091,616
Expenditures:					
Personnel	2,390,879	2,427,015	2,425,875	2,298,000	2,344,112
Commodities	59,716	57,099	66,277	57,100	75,000
Contractual services	1,045,112	1,122,143	1,186,540	1,108,400	1,087,347
Other	290,449	258,138	266,326	266,300	231,792
Capital outlay	119,876	97,451	116,917	80,000	30,558
Total Expenditures	3,906,032	3,961,847	4,061,935	3,809,800	3,768,809
Revenues over (under) Expenditures	(661,085)	(669,697)	(756,925)	(672,030)	(677,193)
Other Financing Sources (Uses):					
Operating transfers in	662,807	671,647	743,165	665,000	677,122
Operating transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	662,807	671,647	743,165	665,000	677,122
Net Inc (Dec) in Fund Balance	1,723	1,951	(13,760)	(7,030)	(71)
Fund Balance, beginning of year	10,157	11,880	13,830	13,830	6,800
Fund Balance, end of year	\$ 11,880	\$ 13,830	\$ 70	\$ 6,800	\$ 6,729

This is a memorandum budget previously appropriated by the Kent County Board of Commissioners via resolution 09-26-13-71. 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,				
	2011	2012	2013		2014
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Investment earnings	\$ (5,949)	\$ -	\$ -	\$ -	\$ -
Total Revenues	(5,949)	-	-	-	-
Other Financing Sources (Uses):					
Transfers in	-	-	-	-	-
Transfers out	(4,394,319)	-	-	-	-
Total Other Financing Sources (Uses)	(4,394,319)	-	-	-	-
Net Inc (Dec) in Fund Balance	(4,400,268)	-	-	-	-
Fund Balance, beginning of year	4,400,268	-	-	-	-
Fund Balance, end of year	-	\$ -	\$ -	\$ -	\$ -

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 2012		FY 2013		FY 2014		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted		
63rd District Court	\$ 379,828	\$ 378,247	\$ 378,247	\$ 376,176	\$ 376,176	-0.5%	
Central Services Copier Equip Lease	84,996	84,996	84,996	84,996	84,996	0.0%	
Fuller Complex - Animal Shelter	337,417	336,012	336,012	334,172	334,172	-0.5%	
Fuller Complex - Boiler Plant	87,451	87,087	87,087	86,610	86,610	-0.5%	
Fuller Complex - Campus Improvements	131,364	130,817	130,817	130,101	130,101	-0.5%	
Fuller Complex - Spectrum Facility	224,742	222,861	222,861	220,561	220,561	-1.0%	
Series A Bonds	608,739	612,388	612,388	610,060	610,060	-0.4%	
Series B Bonds	349,463	-	-	-	-	NA	
Debt Service Fund	2,204,000	1,852,408	1,852,408	1,842,676	1,842,676	-0.5%	
Courthouse	4,338,753	4,346,450	4,346,450	4,341,650	4,341,650	-0.1%	
DHS Building	2,075,294	2,070,469	2,070,469	2,069,069	2,069,069	-0.1%	
Sheriff's Administration Building	756,875	757,900	757,900	760,650	760,650	0.4%	
Correctional Facility Development	1,557,545	2,854,327	2,854,327	2,838,946	2,838,946	-0.5%	
Juvenile Detention Remodel	154,043	282,297	282,297	280,782	280,782	-0.5%	
Building Authority Debt Service	8,882,510	10,311,443	10,311,443	10,291,097	10,291,097	-0.2%	
Total Debt Service Fund	\$11,086,510	\$12,163,851	\$12,163,851	\$12,133,773	\$12,133,773	-0.2%	

County of Kent, Michigan

Debt Service Fund
Fund Statement

	Year ended December 31,				
	2011 Audited	2012 Audited	2013		2014 Adopted
			Amended	Estimated	
Revenues:					
Investment earnings	\$ 45	\$ -	\$ -	\$ -	\$ -
Total Revenues	45	-	-	-	-
Expenditures:					
Principal retirement	1,320,160	1,410,701	1,116,022	1,116,000	1,151,740
Interest and agent fees	832,513	793,299	736,386	736,300	690,936
Total Expenditures	2,152,673	2,204,000	1,852,408	1,852,300	1,842,676
Revenues over (under) Expenditures	(2,152,628)	(2,204,000)	(1,852,408)	(1,852,300)	(1,842,676)
Other Financing Sources (Uses):					
Operating transfers in	2,152,996	2,191,976	1,852,408	1,852,300	1,842,676
Operating transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	2,152,996	2,191,976	1,852,408	1,852,300	1,842,676
Net Inc (Dec) in Fund Balance	368	(12,024)	-	-	-
Fund Balance, beginning of year	11,656	12,024	(0)	(0)	(0)
Fund Balance, end of year	\$ 12,024	\$ (0)	\$ (0)	\$ (0)	\$ (0)

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:		Total
	CIP Fund	General Fund	
63rd District Court	\$ 376,176	\$ -	\$ 376,176
Animal Shelter	334,172	-	334,172
Boiler Plant	86,610	-	86,610
Courthouse (Series A)	-	245,427	245,427
82 Ionia (Series A)	-	364,633	364,633
Central Services Equipment	-	84,996	84,996
Fuller Campus Improvements	130,101	-	130,101
Spectrum Facility	220,561	-	220,561
Total	\$ 1,147,620	\$ 695,056	\$ 1,842,676

DEBT SERVICE FUNDS

County of Kent, Michigan

Building Authority Debt Service Fund Fund Statement

Year ended December 31,

	2011		2012		2013		2014
	Audited	Audited	Audited	Audited	Amended	Estimated	Adopted
Revenues:							
Intergovernmental	\$ 770,005	\$ 770,005	\$ 770,006	\$ 770,000	\$ 751,152		
Investment earnings	1,980	1,530	-	-	-		
Other	6,039,924	7,944,390	9,541,437	9,541,400	9,539,945		
Total Revenues	6,811,909	8,715,925	10,311,443	10,311,400	10,291,097		
Expenditures:							
Principal retirement	3,425,000	3,555,000	5,135,000	5,135,000	5,325,000		
Interest and agent fees	5,462,247	5,327,510	5,176,443	5,176,400	4,966,097		
Total Expenditures	8,887,247	8,882,510	10,311,443	10,311,400	10,291,097		
Revenues over (under) Expenditures	(2,075,339)	(166,585)	-	-	-		
Other Financing Sources (Uses):							
Operating transfers in	2,078,853	-	-	-	-		
Operating transfers out	-	-	-	-	-		
Total Other Financing Sources (Uses)	2,078,853	-	-	-	-		
Net Inc (Dec) in Fund Balance	3,515	(166,585)	-	-	-		
Fund Balance, beginning of year	418,406	421,921	255,336	255,336	255,336		
Fund Balance, end of year	\$ 421,921	\$ 255,336	\$ 255,336	\$ 255,336	\$ 255,336		

The table below identifies the facilities being financed in the Building Authority Debt Service Fund and the funding source for each.

Facility	Funding Source	Amount
Courthouse	Funded 100% with rent receipts from the Courthouse General Fund Operating Budget. The City of Grand Rapids reimburses the County for 31.35% of these costs.	\$ 4,341,650
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%).	2,069,069
Juvenile Detention Remodel	Funded 25% from Federal Grants and 75% the Kent County Correctional Millage.	280,782
Sheriff Administration Building	Funded 100% from the Sheriff General Fund Operating Budget.	760,650
Correctional Facility Remodel	Funded 25% from Federal Grants and 75% the Kent County Correctional Millage.	2,838,946
Total		\$ 10,291,097

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 2012	FY 2013		FY 2014		Amended % Change
	Actual	Adopted	Amended	Requested	Adopted	
Correctional Facility Development Bldg Authority Construction Fund	\$ 8,728,642 8,728,642	\$ - -	\$ 4,201,899 4,201,899	\$ - -	\$ - -	-100.0% -100.0%
63rd District Court	21,717	-	541,428	-	-	-100.0%
Fuller Complex - Animal Shelter	48,226	-	12,075	-	-	-100.0%
Bond Capital Improvement Fund	69,943	-	553,503	-	-	-100.0%
Capital Improvement Program Fund	4,341,599	3,548,544	14,500,618	4,624,667	4,624,667	-68.1%
Capital Project Funds before Transfers	13,140,184	3,548,544	19,256,021	4,624,667	4,624,667	-76.0%
Bldg Authority Construction Fund	357,881	-	35,892	-	-	-100.0%
Bond Capital Improvement Fund	-	-	5,801	-	-	-100.0%
Capital Improvement Program Fund	2,500,361	1,655,024	2,170,465	1,177,650	1,177,650	-45.7%
Transfers Out	2,858,242	1,655,024	2,212,158	1,177,650	1,177,650	-46.8%
Total Capital Project Funds	\$15,998,426	\$ 5,203,568	\$21,468,179	\$ 5,802,317	\$ 5,802,317	-73.0%

County of Kent, Michigan

Building Authority Construction Capital Project Fund
Fund Statement

	<i>Year ended December 31,</i>				
	2011	2012	2013		2014
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Investment earnings	\$ 150,842	\$ 50,542	\$ -	\$ 38,000	\$ -
Bond Proceeds	-	-	-	-	-
Other	2,464	-	-	-	-
Total Revenues	153,307	50,542	-	38,000	-
Expenditures:					
Principal retirement	-	-	-	-	-
Interest and Bond Sale Expense	1,153	568	61,107	-	-
Capital outlay	9,748,967	8,728,075	4,140,792	4,100,000	-
Total Expenditures	9,750,120	8,728,642	4,201,899	4,100,000	-
Revenues over (under) Expenditures	(9,596,813)	(8,678,101)	(4,201,899)	(4,062,000)	-
Other Financing Sources (Uses):					
Transfers in	-	357,881	-	-	-
Transfers out	(2,078,853)	(357,881)	(35,892)	(58,900)	-
Total Other Financing Sources (Uses)	(2,078,853)	-	(35,892)	(58,900)	-
Net Inc (Dec) in Fund Balance	(11,675,666)	(8,678,101)	(4,237,791)	(4,120,900)	-
Fund Balance, beginning of year	24,703,809	13,028,143	4,350,042	4,350,042	229,142
Fund Balance, end of year	\$ 13,028,143	\$ 4,350,042	\$ 112,251	\$ 229,142	\$ 229,142

This is a memorandum budget; no additional appropriations expected to be made by the Kent Building Authority for FY 2014.

CAPITAL PROJECT FUNDS

County of Kent, Michigan

Bond Capital Improvement Project Capital Fund
Fund Statement

Year ended December 31,

	2011		2012		2013		2014
	Audited	Audited	Amended	Estimated	Adopted		
Revenues:							
Investment earnings	4,900	293	-	18,283	-		
Other	248,620	-	-	-	-		
Total Revenues	253,520	293	-	18,283	-		
Expenditures:							
Capital outlay	260,174	69,943	553,503	12,075	-		
Total Expenditures	260,174	69,943	553,503	12,075	-		
Revenues over (under) Expenditures	(6,654)	(69,649)	(553,503)	6,209	-		
Other Financing Sources (Uses):							
Operating transfers in	63,040	-	612,544	-	-		
Operating transfers out	-	-	(5,801)	(16,511)	-		
Total Other Financing Sources (Uses)	63,040	-	606,743	(16,511)	-		
Net Inc (Dec) in Fund Balance	56,385	(69,649)	53,239	(10,302)	-		
Fund Balance, beginning of year	23,566	79,951	10,302	10,302	-		
Fund Balance, end of year	\$ 79,951	\$ 10,302	\$ 63,541	\$ -	\$ -		

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

	Year ended December 31,				
	2011	2012	2013		2014
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	150,000	1,600	4,724,789	-	865,967
Reimbursements	82,725	1,103,959	72,348	49,000	-
Other	1,277,352	444,200	766,250	790,000	26,400
Total Revenues	1,510,077	1,549,759	5,563,387	839,000	892,367
Expenditures:					
Other	273,291	273,291	318,840	273,291	-
Capital outlay	2,725,303	4,068,308	14,181,779	5,000,000	4,624,667
Total Expenditures	2,998,594	4,341,599	14,500,618	5,273,291	4,624,667
Revenues over (under) Expenditures	(1,488,517)	(2,791,839)	(8,937,232)	(4,434,291)	(3,732,300)
Other Financing Sources (Uses):					
Operating transfers in	3,100,592	5,350,297	6,048,837	6,048,837	4,879,920
Operating transfers out	(1,371,538)	(2,500,361)	(2,170,465)	(2,170,465)	(1,177,650) ⁽¹⁾
Total Other Financing Sources (Uses)	1,729,054	2,849,937	3,878,372	3,878,372	3,702,270
Net Inc (Dec) in Fund Balance	240,537	58,097	(5,058,859)	(555,919)	(30,030)
Fund Balance, beginning of year	5,015,478	5,256,015	5,314,112	5,314,112	4,758,193
Fund Balance, end of year	\$ 5,256,015	\$ 5,314,112	\$ 255,252	\$ 4,758,193	\$ 4,728,163

CIP project budget extension requests are reviewed by the County Administrator/Controller with available budget balances carried forward for those approved projects. The majority of the estimated \$4.7 million fund balance is reserved for approved prior year projects that are expected to become part of the Fiscal Year 2014 Amended Budget.

(1) The budgeted Transfer Out to the Debt Service Fund for FY 2014 of \$1,147,620 is summarized on page 53. The remaining \$30,030 is a transfer out to the Zoo Automatic Gate Access project within the CIP Fund, this amount is also reflected in the Operating Transfer in line above along with the \$4,849,890 from the General Fund.

CAPITAL PROJECT FUNDS

County of Kent, Michigan

2014 Capital Improvement Program Adopted Projects

Project Name	General Fund	Other	Total
Equalizer.NET Upgrade	\$ 65,262	\$ -	\$ 65,262
Aerial Photography Update	192,201	445,967	638,168
Bureau of Equalization	257,463	445,967	703,430
Fuller Complex Debt Service	1,147,620	-	1,147,620
Health Parking Lot Lighting Replacement	85,635	-	85,635
Roofing Replacement	50,000	-	50,000
City/County Work Plan	95,000	-	95,000
82 Ionia Elevator Replacement	300,000	-	300,000
Spectrum Health - Parking lot Light Replacement	26,400	26,400	52,800
Asphalt Repairs	40,000	-	40,000
Facilities Management	1,744,655	26,400	1,771,055
2014 Storage 124 TB Equipment Replacement	165,000	-	165,000
2014 Storage 192 TB expansion	200,000	-	200,000
Network Core Switching Upgrade	358,289	-	358,289
Server Replacement	50,000	-	50,000
2014 Backup and Recovery CIP	129,500	-	129,500
2014 Storage Survivability CIP	90,000	-	90,000
Financial and HR Mgmt Applications	1,000,000	-	1,000,000
Information Technology	1,992,789	-	1,992,789
Floating Boardwalk Restoration - Pickerel Lake Pk	250,000	250,000	500,000
Public Access - Luton Park 10 Mile Entry	221,493	170,000	391,493
Boat Launch Renaissance Redux - Wabasis Lake Pk	72,050	-	72,050
Stabilize Central Parks Storage	106,440	-	106,440
Millennium Park Playground Upgrade	75,000	-	75,000
Parks	724,983	420,000	1,144,983
Electronic Warrants	130,000	-	130,000
Sheriff	130,000	-	130,000
Automatic Access Gate	-	30,030	30,030
Zoo	-	30,030	30,030
	\$ 4,849,890	\$ 922,397	\$ 5,772,287

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 2012	FY 2013		FY 2014		Amended % Change
	Actual	Adopted	Amended	Requested	Adopted	
Healthcare/Third Party Adm	\$ 16,538,000	\$ 17,655,000	\$ 17,655,000	\$ 19,823,000	\$ 19,823,000	12.3%
Dental Plan	1,206,563	1,400,712	1,400,712	1,358,000	1,358,000	-3.0%
Insurance	2,405,316	1,763,713	1,763,713	1,824,565	1,824,565	3.5%
Unemployment Comp	166,969	225,000	225,000	225,000	225,000	0.0%
Workers Comp	639,870	726,600	726,600	722,750	722,750	-0.5%
Risk Management Fund	20,956,717	21,771,025	21,771,025	23,953,315	23,953,315	10.0%
Total Internal Service Funds	\$20,956,717	\$21,771,025	\$21,771,025	\$23,953,315	\$23,953,315	10.0%

County of Kent, Michigan

Risk Management Internal Service Fund
Fund Statement

	<i>Year ended December 31,</i>				
	2011	2012	2013		2014
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Charges for services	\$ 1,072,696	\$ 728,381	\$ 1,075,733	\$ 730,000	\$ 1,790,077
Investment earnings	70,846	62,079	61,000	45,000	28,200
Reimbursements	20,793,484	20,519,831	18,140,212	17,107,000	18,932,600
Other	98,812	42,483	30,000	28,000	45,000
Total Revenues	22,035,838	21,352,774	19,306,945	17,910,000	20,795,877
Expenditures:					
Personnel	550,449	319,338	395,035	300,000	395,771
Commodities	802	457	640	200	500
Contractual services	18,171,128	20,584,890	21,287,712	20,502,000	23,482,650
Other	64,286	52,032	87,638	87,638	74,394
Capital outlay	26	-	-	-	-
Total Expenditures	18,786,691	20,956,717	21,771,025	20,889,838	23,953,315
Net Inc (Dec) in Net Assets	3,249,147	396,057	(2,464,080)	(2,979,838)	(3,157,438)
Net Assets, beginning of year	7,315,574	10,564,721	10,960,777	10,960,777	7,980,939
Net Assets, end of year	\$ 10,564,721	\$ 10,960,777	\$ 8,496,697	\$ 7,980,939	\$ 4,823,501

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COMPONENT UNIT FUND

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 FUND

County of Kent, Michigan

Component Unit Fund
Schedule of Uses of Financial Resources

Program Descriptions	FY 2012	FY 2013		FY 2014		Amended % Change
	Actual	Adopted	Amended	Requested	Adopted	
Family Services Coordinator	114,395	117,082	138,728	117,082	117,082	-15.6%
Voucher Program	3,373,398	3,218,141	3,480,917	3,366,473	3,366,473	-3.3%
Housing Commission	3,487,794	3,335,223	3,619,645	3,483,555	3,483,555	-3.8%
Total Component Unit Funds	\$ 3,487,794	\$ 3,335,223	\$ 3,619,645	\$ 3,483,555	\$ 3,483,555	-3.8%

County of Kent, Michigan
Housing Commission Component Unit Fund
 Fund Statement

	<i>Year ended December 31,</i>				
	2011	2012	2013		2014
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 4,764,306	\$ 3,168,715	\$ 3,335,223	\$ 3,161,550	\$ 3,483,555
Investment earnings	3,728	(4,592)	864	-	-
Reimbursements	-	688	-	1,650	-
Total Revenues	4,768,035	3,164,811	3,336,087	3,163,200	3,483,555
Expenditures:					
Personnel	392,437	327,716	455,058	332,800	296,502
Commodities	7,421	6,846	3,430	3,400	2,000
Contractual services	4,474,077	3,150,654	3,161,157	2,827,000	3,185,053
Capital outlay	740	2,578	-	-	-
Total Expenditures	4,874,674	3,487,794	3,619,645	3,163,200	3,483,555
Net Inc (Dec) in Net Assets	(106,639)	(322,983)	(283,558)	-	-
Net Assets, beginning of year	713,525	606,886	283,903	283,903	283,903
Net Assets, end of year	\$ 606,886	\$ 283,903	\$ 345	\$ 283,903	\$ 283,903

The Kent County Housing Commission Board will approve 2014 funding via a resolution in November 2013.

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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.

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.

PROPRIETARY FUNDS

County of Kent, Michigan

Proprietary Funds
Schedule of Uses of Financial Resources

Program Descriptions	FY 2012	FY 2013		FY 2014		Amended % Change
	Actual	Adopted	Amended	Requested	Adopted	
Airfield	\$ 7,033,217	\$ 7,413,590	\$ 7,413,590	\$ 7,429,696	\$ 7,429,696	0.2%
Other Lands & Buildings	432,597	403,890	403,890	512,836	512,836	27.0%
General Aviation	479,500	479,245	479,245	471,745	471,745	-1.6%
Dispatch Oper & Safety	7,308,006	7,286,671	7,286,671	7,858,806	7,858,806	7.9%
Building Security	1,414,097	1,500,439	1,500,439	1,638,833	1,638,833	9.2%
General Maintenance	2,593,395	2,920,655	2,920,655	3,062,716	3,062,716	4.9%
Administration	4,235,730	4,497,192	4,497,192	11,197,610	11,197,610	149.0%
Air Cargo	1,126,705	1,145,180	1,145,180	1,185,870	1,185,870	3.6%
Parking	9,000,800	9,059,663	9,059,663	9,175,254	9,175,254	1.3%
Debt Service 1996	8,321,169	8,251,641	8,251,641	8,110,000	8,110,000	-1.7%
Aeronautics Fund	41,945,216	42,958,166	42,958,166	50,643,366	50,643,366	17.9%
Delinquent Tax Fund	842,962	1,149,000	1,299,100	1,105,750	1,105,750	-14.9%
Act 185 Bond Fund	\$ 645,041	\$ 654,375	\$ 654,375	\$ 656,175	\$ 656,175	0.3%
Administration	710,381	872,200	-	-	-	NA
Water & Sewer Division	691,047	-	-	-	-	NA
Solid Waste/Landfill Operations	10,496,435	11,715,953	33,714,924	34,434,467	34,434,467	2.1%
Waste-to Energy Operations	19,113,869	21,126,771	-	-	-	NA
Public Works Funds	31,656,772	34,369,299	34,369,299	35,090,642	35,090,642	2.1%
Proprietary Funds before Transfers	74,444,950	78,476,465	78,626,565	86,839,758	86,839,758	10.4%
Delinquent Tax Fund	5,203,000	4,500,000	4,800,000	4,600,000	4,600,000	-4.2%
Transfers Out	5,203,000	4,500,000	4,800,000	4,600,000	4,600,000	-4.2%
Total Proprietary Funds	\$79,647,950	\$82,976,465	\$83,426,565	\$91,439,758	\$91,439,758	9.6%

County of Kent, Michigan

Aeronautics Proprietary Fund
Fund Statement

	<i>Year ended December 31,</i>				
	2011	2012	2013		2014
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 1,439,789	\$ 9,640,953	\$ 4,100,000	\$ 4,000,000	\$ 10,600,000
Charges for services	24,230,009	22,618,159	24,085,383	23,000,000	25,462,352
Fines & Forfeitures	533	870	1,000	900	1,000
Investment earnings	154,246	159,397	118,200	135,000	101,100
Reimbursements	165,193	540,550	155,000	273,000	145,000
Other	13,462,613	14,547,711	14,498,583	14,000,000	14,333,914
Total Revenues	39,452,383	47,507,640	42,958,166	41,408,900	50,643,366
Expenditures:					
Personnel	8,262,514	7,917,838	8,332,834	8,018,000	8,106,872
Commodities	499,668	493,729	505,617	500,000	511,702
Contractual services	7,210,442	6,751,605	7,552,632	7,550,000	7,751,382
Other	9,852,849	10,090,819	9,817,243	8,289,000	9,735,427
Capital outlay	104,136	168,101	299,901	181,700	247,220
Contingency/Undesignated	-	-	198,219	-	7,176,603
Total Expenditures	25,929,609	25,422,092	26,706,446	24,538,700	33,529,206
Net Income (Loss) before Depreciation	13,522,774	22,085,549	16,251,720	16,870,200	17,114,160
Depreciation	(16,274,703)	(16,523,124)	(16,251,720)	(16,251,000)	(17,114,160)
Net Assets, beginning of year	186,039,301	183,287,371	188,849,795	188,849,795	189,468,995
Net Assets, end of year	\$ 183,287,371	\$ 188,849,795	\$ 188,849,795	\$ 189,468,995	\$ 189,468,995

PROPRIETARY FUNDS

County of Kent, Michigan
Delinquent Tax Proprietary Fund
 Fund Statement

Year ended December 31,

	2011		2012		2013		2014
	Audited	Audited	Amended	Estimated	Adopted		
Revenues:							
Taxes	\$ 3,950,837	\$ 4,638,622	\$ 4,291,400	\$ 4,200,000	\$ 3,584,000		
Charges for services	712,031	1,395,193	785,000	500,000	788,000		
Investment earnings	150,540	127,388	491,657	114,000	313,000		
Total Revenues	4,813,407	6,161,202	5,568,057	4,814,000	4,685,000		
Expenditures:							
Commodities	111,212	114,487	121,000	121,000	122,000		
Contractual services	572,350	570,693	858,850	605,000	800,750		
Other	432,005	150,782	306,250	106,000	180,000		
Capital outlay	6,015	7,000	13,000	5,000	3,000		
Total Expenditures	1,121,583	842,962	1,299,100	837,000	1,105,750		
Revenues over (under) Expenditures	3,691,824	5,318,241	4,268,957	3,977,000	3,579,250		
Other Financing Sources (Uses):							
Transfers in	-	-	-	-	-		
Transfers out	(5,000,000)	(5,203,000)	(4,800,000)	(4,500,000)	(4,600,000)		
Total Other Financing Sources (Uses)	(5,000,000)	(5,203,000)	(4,800,000)	(4,500,000)	(4,600,000)		
Net Inc (Dec) in Net Assets	(1,308,176)	115,241	(531,043)	(523,000)	(1,020,750)		
Net Assets, beginning of year	17,377,289	16,069,113	16,184,354	16,184,354	15,661,354		
Net Assets, end of year	\$ 16,069,113	\$ 16,184,354	\$ 15,653,311	\$ 15,661,354	\$ 14,640,604		

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

County of Kent, Michigan

Public Works Proprietary Fund
Fund Statement

	<i>Year ended December 31,</i>				
	2011	2012	2013		2014
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 641,471	\$ 644,729	\$ 654,375	\$ 452,000	\$ 656,175
Charges for services	32,932,075	29,915,069	29,270,796	29,270,000	29,791,096
Investment earnings	346,429	291,150	379,248	265,000	286,546
Other	1,407,702	1,444,211	4,064,880	1,773,000	4,356,825
Total Revenues	35,327,677	32,305,596	34,369,299	31,760,000	35,090,642
Expenditures:					
Personnel	4,517,869	4,534,043	4,600,010	4,428,000	4,584,776
Commodities	156,312	147,388	175,075	110,000	181,675
Contractual services	25,305,911	24,195,415	25,547,584	24,000,000	25,985,167
Other	2,028,527	1,809,393	3,054,530	1,463,000	3,271,824
Capital outlay	817,176	970,534	992,100	992,100	1,067,200
Total Expenditures	32,825,795	31,656,772	34,369,299	30,993,100	35,090,642
Net Inc (Dec) in Net Assets	2,501,882	648,823	-	766,900	-
Net Assets, beginning of year	85,105,751	87,607,633	88,256,457	88,256,457	89,023,357
Net Assets, end of year	\$ 87,607,633	\$ 88,256,457	\$ 88,256,457	\$ 89,023,357	\$ 89,023,357

The Public Works funds were changed from a Component Unit Fund to a Proprietary Fund during the 2011 fiscal year.

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MILLAGE RATES & PROPERTY TAX REVENUE

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

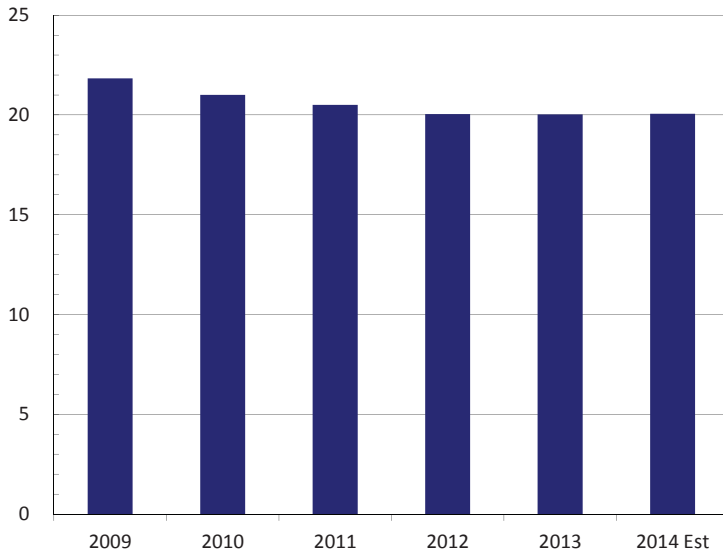
Michigan Public Act 357 of 2004 changed the collection schedule for the operating property tax levy. Beginning with the 2005 summer tax levy, one-third of the county operating property tax levy was billed on July 1, 2005. In 2006, two-thirds of the operating tax levy was billed in the summer. In 2007,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

The estimated FY 2014 operating millage rate is 4.2803 mills per \$1,000 of taxable value, this is unchanged from the FY 2013 rate. The correctional facility millage for FY 2014 is 0.7893, this is also unchanged from the FY 2013 rate. The senior services millage, for FY 2014, is 0.3244 mills and is unchanged from the FY 2013 rate. The total estimated millage levy for FY 2014 is 5.3940 mills per \$1,000 of taxable value. This rate represents no change from the FY 2013 millage.

The County's taxable valuation decreased from \$20.039 billion in tax year 2012 to \$20.026 billion in tax year 2013 or 2.3%. It is estimated that the taxable valuation will increase to \$20.058 billion, or 0.2% in tax year 2014. The entire 2014 operating levy, or 4.2803 mills, is applied to the 2014 estimated taxable value of \$20.058 billion to generate \$83.1 million (after set-aside for tax capture and delinquencies) in property tax revenue.

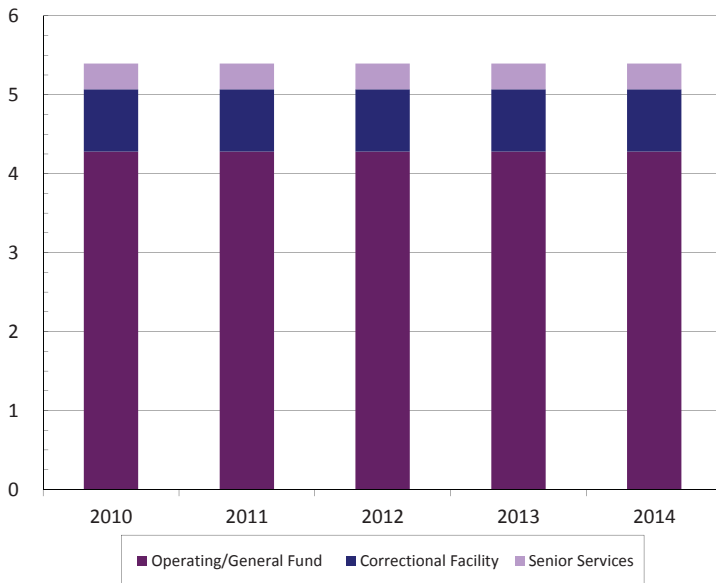
MILLAGE RATES & PROPERTY TAX REVENUE

State Taxable Value *(in billions)*



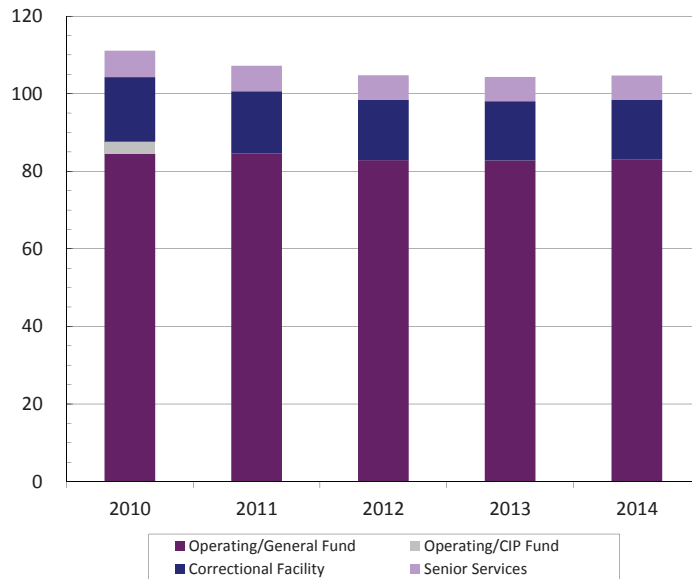
The Kent County State Taxable Value has decreased from \$21.830 billion in tax year 2009 to \$20.026 billion in tax year 2013. This represents a 8.3% decrease or an average annual decrease of 2.8%. The decrease from tax year 2012 to tax year 2013 is 0.1%. It is estimated that the taxable valuation will increase to \$20.058 billion, or 0.2%, in tax year 2014. From 1999 to 2009 the average annual increase was nearly 5.0%.

Millage Rates



The estimated operating millage rate for FY 2014 is 4.2803 mills, this is unchanged from FY 2013. The correctional facility millage for FY 2014 is 0.7893 and 0.3244 mills for senior services. The total estimated millage rate for FY 2014 is 5.3940, this rate remains unchanged from the FY 2013 millage of 5.3940 mills.

Property Tax Revenue *(in millions)*

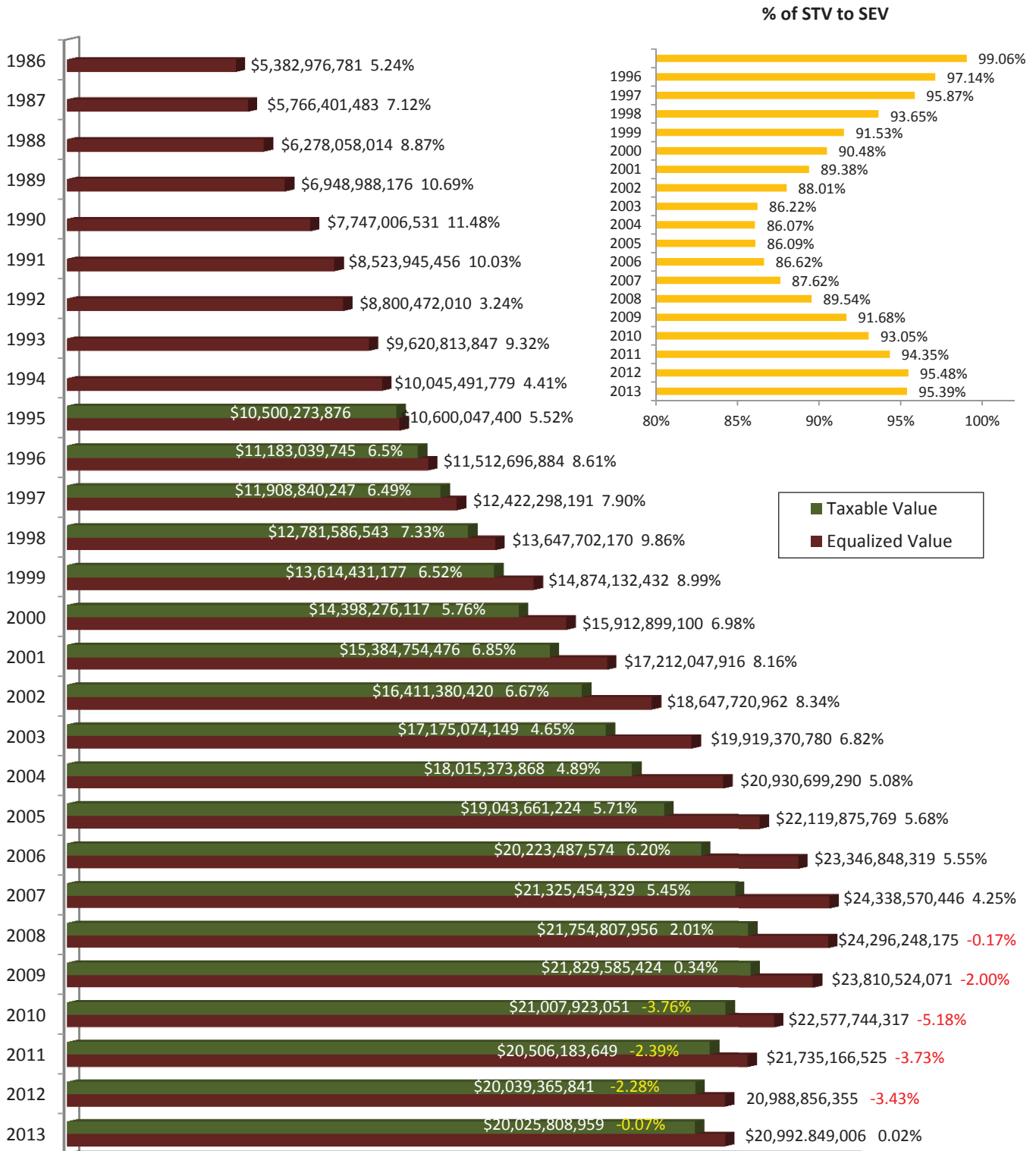


Estimated property tax revenue, based on the decrease in the STV, will increase 0.3% from \$104.3 million in FY 2013 to \$104.7 million in FY 2014. The total General Operating levy is estimated to increase \$0.3 million or 0.4% from \$82.8 million in FY 2013 to \$83.1 million in FY 2014.

In FY 2010 - 2011 the CIP portion of the operating levy was deposited directly to the CIP Fund.

MILLAGE RATES & PROPERTY TAX REVENUE

County Equalized and Taxable Values by Year



PERSONNEL

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

Fund	Recommended	Eliminated
101 General Fund	1,068.81	1.40
215 Friend of the Court Fund	97.25	
221 Health Fund	236.07	1.50
229 Lodging Excise Tax Fund	2.00	
256 Register of Deeds Automation Fund	1.65	
265 Drug Law Enforcement Fund	3.00	
280 Community Development Fund	5.15	
283 Housing Commission Fund	4.35	
292 Circuit Court Childcare Fund	132.03	
296 Special Project Fund	29.30	
297 Special Project Fund	27.90	
517 Public Works Solid Waste Fund	51.63	
581 Aeronautics Fund	97.07	
677 Risk Management/Insurance Fund	2.00	
Total	1,758.19	2.90

Includes Elected Officials, Judges, and Board of Commissioners.

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

Department	Fund	Adopted	Eliminated
Aeronautics	581	97.07	
Bureau of Equalization	101	16.00	
Circuit Court	101	122.80	
	215	97.25	
	292	127.03	
	296	0.75	
	297	4.90	
		352.73	
Clerk/ROD	101	42.35	
	256	1.65	
		44.00	
Community Development	280	5.15	
Coop Extension	101	2.50	
District Court	101	31.57	
Drains	101	5.48	
	296	1.00	
		6.48	
Fiscal Services	101	31.25	1.40
	677	2.00	
		33.25	1.40
Facilities Management	101	20.73	
	221	4.00	
	292	5.00	
		29.73	
Health Department	221	232.07	1.50
Housing Commission	283	4.35	
Human Resources	101	15.63	
Information Technology	101	38.50	
Medical Examiner	101	7.50	
Parks Department	101	57.39	
Policy Admin	101	31.40	
Probate Court	101	14.70	
Prosecutor	101	56.50	
	297	19.00	
		75.50	
Public Works	517	51.63	
Sheriff	101	512.41	
	265	3.00	
	296	27.55	
	297	4.00	
		546.96	
Treasurer	101	12.00	
	229	2.00	
		14.00	
Veterans Affairs	101	3.10	
Zoo	101	47.00	
Grand Total		1,758.19	2.90

Includes Elected Officials, Judges, and Board of Commissioners.

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