

2015
ADOPTED BUDGET

Kent County, Michigan



Daryl J. Delabbio
County Administrator/Controller

Stephen W. Duarte
Fiscal Services Director

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OFFICE OF THE ADMINISTRATOR

Kent County Administration Building 300 Monroe Avenue, N.W. Grand Rapids, Michigan 49503-2206
Phone: (616) 632-7570 · Fax: (616) 632-7565



September 26, 2014

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

RE: 2015 Kent County Proposed Budget

As the Chief Administrative and Financial Officer of the County, it is my responsibility to develop and submit the proposed annual budget for review and approval. The proposed 2015 Annual Budget represents the 17th 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 2015 proposed budget for both operating and capital needs has a gross expenditure requirement of \$363.9 million, which is a 1.7% increase over the adopted 2014 budget. The proposed budget includes operating expenditures of \$360.3 million, and capital expenditures of \$3.6 million. Projected revenues and existing fund balances (reserves) will be adequate to cover the proposed expenditures.

This proposed budget:

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

Similar to the budgets previously prepared, the 2015 proposed Budget is one of balance: balancing many demands that have different constituencies; balancing services the County is required to provide—along with adequate supporting infrastructure to help deliver those services—with programs and services that are discretionary; and balancing new or newer initiatives with services that have traditionally been considered the core responsibility of the County. For the eleventh 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 proposed 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 2015 budget and millage rates is necessary. It is recommended that the hearing be held in conjunction with the Board meeting on Thursday, November 6, 2014, at 8:30 a.m. The Board should establish the public hearing date at its meeting on October 9, 2014. Formal action on the 2015 budget is scheduled for the November 20, 2014.

Visioning Sessions

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

Stable Revenues:

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

Efficient Use of Resources:

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

High Quality of Life:

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

Proactive and Innovative Government:

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

Citizen Participation:

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

Safe Community:

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

These directives were kept in mind as this proposed 2015 budget was developed. That being said, given the continued stresses being placed on revenues Countywide, most departments have been affected by limited financial resources.

Budget Parameters

Process guidelines and parameters for the 2015 General Fund were established by the Finance & Physical Resources Committee at its meeting on May 20, 2014. Guidelines included expenditure categories for personnel costs, commodities (or supplies), contract services, and aggregate capital expenditures (both operational capital outlay and the CIP).

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 29, 2014.

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 2014 level, unless appropriately justified
Contractual Services	Not to exceed 2014 level, unless appropriately justified
CIP Appropriation	Property tax generated from a minimum of 0.20 mills of the general operating levy

Millage Rates

Because no Headlee rollback is required, the proposed operating millage for the July 1, 2015 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, which will be formally approved by the Board of Commissioners in May 2015, the Board of Commissioners must adopt the millage rates for the debt service and operations for the correctional facilities (0.7893 mills) and for senior services (0.500 mills). Thus, the total proposed millage rate for 2015 is 5.56960 mills. This is an increase of 0.1756 mills due to the voter-approved senior services millage from 0.3244 to 0.5000 mills. This total will have to be adjusted by 0.05 mills if the veterans' services millage is approved by voters in November.

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, 2012 and 2013, there was a modest increase in the STV in 2014 (1.6%), and it is estimated that for 2015, the STV will increase 1.6% to \$20.676 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 \$20.676 billion is the basis for the 2015 general operating property tax revenue estimate. The estimated STV will generate approximately \$85.5 million in general operating property tax revenue, which is a 1.6% increase over the estimated 2014 general operating property tax revenue of \$84.2 million. Taxes represent about 53.6% of the County's total General Fund operating revenue stream. The projection for all tax revenue totals \$121.8 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.

Unlike last year when there was a fair amount of uncertainty related to the status of the Personal Property Tax (PPT), with the approval of Proposal 1 in August 2014 by voters, there has been clarification regarding that revenue stream for 2015 and beyond. As a result of the vote, the state's use tax will be reduced and replaced with "local community stabilization" share of the tax. A Local Community Stabilization Authority will be created to provide local governments with revenue dedicated for local public services.

Intergovernmental Revenues: In ten out of the last 12 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 and 2013 Revenue Sharing (Economic Vitality Incentive Program) payments to Kent County approximated 75% of its full allocation. Of the amount appropriated, in both 2012 and 2013, 80% of allocated payments were provided to counties with no compliance requirements. The remaining 20% of allocated payments to eligible counties was based on compliance with three categories, known as the County Incentive Program (CIP). These three categories were related to Accountability and Transparency, Consolidation of Services, and Employee Compensation/Unfunded Post Employment Liabilities. In 2013 and 2014, the County easily complied with all three categories and, as a result, received the total funding appropriated by the State. For 2015, the program has changed so that counties must comply with the Accountability and Transparency requirements in order to receive 100% of its funding. The County provided such information before it was tied to any state funding, and has easily complied with this requirement in the past. We will continue to comply with this requirement this year and in the future. The proposed budget continues to be based upon Kent County's full compliance with requirements of the State. In 2015, for the first time in over a decade, the State will be fully-funding these intergovernmental revenues at levels that haven't been experienced since 2001. As a result, the amount budgeted for 2015 for EVIP is about \$12.05 million, which is \$1.7 million more than we will receive in 2014. 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 was flat in 2014 and we have estimated this revenue will remain flat for 2015. It is anticipated that, in 2015, the County will receive \$278,800 in General Fund investment earnings.

Charges for Services: Charges for services, especially those levied by enterprise departments such as the Airport and Public Works, provide approximately 22.6%, or \$82.8 million, of the County's revenue.

Personnel

For the 12th 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 2015 budget, unless 1) it is demonstrated that the County would save money, 2) if there were increases in revenues to accommodate the additional expenses associated with a new position, or 3) if positions were needed as a result of implementing Board of Commissioner priorities. Personnel costs represent 39.1% of the all funds operating budget for 2015 and 51.1% of the General Fund operating budget.

The proposed 2015 budget includes a recommendation to eliminate 5.41 full-time equivalent positions, all of which are vacant. A summary of personnel can be seen starting on page 82.

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, 2013, Kent County has an Unfunded Actuarial Accrued Liability of \$34,996,277.

Capital Improvement Program (CIP)

Continuing as an integral part of the budget is the Capital Improvement Program (CIP) budget for 2015 - 2019. The CIP consists mainly of one-time or non-recurring capital expenditures. The process calls for the Board to adopt the budget for 2015 projects, using 2016 – 2019 as a barometer for future years' capital needs. Approximately \$10.2 million in CIP project requests were received from departments and agencies. As is the case historically, not every request was recommended for funding. At its meeting held July 29, 2014, the Finance & Physical Resources Committee voted to recommend that \$5,395,755 (\$4,931,432 from the General Fund) 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 2015, as was done for the 2014 fiscal year.

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 2011, and has experienced solid increases in 2012 and 2013, and the same is projected for 2014. 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 2015. 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 modest contribution to the Arts Festival for marketing purposes.

Because funding commitments from the Hotel/Motel Tax continue to exceed revenues, for the 2015 budget, it is proposed that General Fund dollars be used to subsidize this fund which is something that has been done since 2009. The recommendation for 2015 is to provide that Hotel/Motel Tax funds be used for debt retirement for the bond issues on the Convention Center (\$6,110,901 for the Series 2001 Bonds and \$336,350 for the Series 2013 Refinanced Bonds); an estimated \$1.27 million to Experience Grand Rapids, per our agreement to provide the equivalent to 16.75% of estimated hotel/motel tax proceeds; and \$10,000 for the Arts Festival.

In addition, because of the way the 2001 debt service was structured, the interest rates are "back-loaded" and will escalate over the 17 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 start being 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.

The amount of General Fund funding required to fulfill the funding commitments, as well as to provide some funding to stabilize future debt payments, is \$1.3 million.

Credit Rating

Given the economic climate in the State of Michigan, Kent County continues to remain fiscally sound, as evidenced in part by retaining the triple-A credit ratings, with a stable outlook, from both Standard & Poor's and Moody's Investor Services for long-term debt. The proposed 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% of its assessed valuation." As of March 31, 2014, the County's outstanding debt is approximately \$386.4 million. The County's State Equalized Value (SEV) is approximately \$21.0 billion. As a result, the debt outstanding as a percentage of SEV is 1.8%, well below the constitutional limitation of 10%.

For FY 2015, \$42.6 million in debt payments are scheduled for 19 different debt issues that are currently outstanding. Of this amount, \$8.4 million comes from support 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 2014, 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, as noted above, the Hotel/Motel Tax Fund continues to require an appropriation from the General Fund, albeit less, to meet its obligations which do exceed revenues.

Third, as of the date of this memo, four collective bargaining agreements expire at the end of 2014. A tentative agreement has already been reached with the Police Officers Association of Michigan, which covers the law enforcement function of the Sheriff's Office. The three remaining agreements are being negotiated. Nine collective bargaining agreements expire at the end of 2015, two of which (UAW and the Kent County Deputy Sheriff's Association representing corrections officers) cover a large number of County Employees.

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 has and will take place this year will have long-term effects as the agreements reached will impact the bargaining that takes place in 2015.

Fourth, I anticipate that for the 2016 budget we will see some increase in property tax revenue. This should not, however, be used as a platform for increasing the County's workforce. We continue to manage how we are growing out of the toughest economic times we have faced. As a result, any additional resources should

be used to improve our physical and information technology infrastructures. While the proposed 2015 budget provides resources for Capital Improvement Program (CIP) needs, we have ongoing maintenance requirements that continue to be postponed. And while we have added resources for information technology, it continues to lag behind more than it should. In addition, as I have indicated in the past four 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.

Fifth, and notwithstanding the above, while the Board of Commissioners will have to make a decision in 2016 related to additional judicial resources, staff has begun the process of planning for this potential by planning for courtroom space. The potential addition of a judgeship require the County to either find additional revenue sources or reduce expenditures elsewhere. Nonetheless, it is on our radar screen.

Finally, health care costs will continue to rise. It is well documented that the medical inflation rate continues to be significantly higher than the Consumer Price Index. This, coupled with the uncertain impact of current and yet-to-be-passed federal and state legislation, makes forecasting these costs a challenge. Even after the rate increase for 2015, we forecast that rate increases for the 5-year period beginning in 2016 will be between 11% and 15%. While the task is daunting, the staff and I will continue to explore acceptable ways to mitigate these projected increases.

Summary of Major Operating Budget Changes

The proposed 2015 budget provides for \$363.9 million in expenditures and \$367.6 million in revenues. This is a 1.7% increase compared to the 2014 adopted budget expenditure level of \$357.9 million. The following highlights major impacts as a result of the proposed budget recommendations.

Board of Commissioners

The Board of Commissioners' Office budget has increased by \$88,058 (10.4%), primarily by providing one-half the funds for a Community Liaison and Communications Director position (the remaining half of the position will be funded in the Health Department), and adding \$13,500 for membership in the National Association of Counties (NACo). This is a result of the desire on the part of Board leadership to increase the County's communications needs and media presence to "tell our story" through not only traditional forum relations and community engagement mechanisms, but through an increased use of social media. It is also consistent with the Board of Commissioners' vision statement to provide and improve information to our citizens and other stakeholders. While funded in the Board of Commissioners' Office and Health Department, this position will be available to all County departments to assist in their communications efforts. This is an addition of a full-time equivalent position to the County's payroll as the Health Department will have to hire someone on a part-time basis to assist in the Marketing and Communications efforts it is engaged in.

County Clerk

In even-numbered years, the County Clerk's budget increases because of either statewide or national elections. Because 2015 is a non-election year, there is a reduction in the Clerk's Elections Division budget of approximately \$117,291 (or 33.6%). There is also a reduction of almost \$138,365 (21.4%) in the Register of Deeds Automation budget primarily due to a reduction in contractual services for document imaging for Register of Deeds records.

Circuit Court - Child Care

The total appropriation request of \$20.2 million for fiscal year 2015 represents a 5.4% increase over the FY 2014 estimated expenditures of \$19.1 million, and a 2.0% increase over the FY 2014 budget. It is estimated that the FY 2014 year-end expenditure will result in a 4.5% increase over the FY 2013 actual expenditures of \$18.3 million. In terms of the General Fund appropriation, the proposed FY 2015 budget provides for a 0.7% increase over the FY 2014 budget and a 4.9% increase over the estimated FY 2014 General Fund contribution. Existing programs and services will be maintained.

DHS - Child Care

The total appropriation request of \$11.5 million for FY 2015 represents an 8.7% increase over the current FY 2014 estimated expenditures of \$10.6 million, and a 1.8% increase over the FY 2014 amended budget. It is estimated that the FY 2014 year-end expenditure will result in a 0.2% decrease from the FY 2013 actual expenditures of \$10.6 million. In terms of the General Fund appropriation, the proposed FY 2015 budget provides for a 1.8% increase over the FY 2014 budget and an 8.7% increase over the estimated FY 2014 General Fund contribution.

There are several line-item changes proposed within the FY 2015 budget as DHS, 17th Circuit Court, Kent County, network180 and private agencies implement Section 515, a 100% Purchase of Service-Community Based Plan. Moreover, the FY 2016 Child Care Fund should see further changes with the planned adoption of a capitated, case-rate model that will cap out-of-home care costs for the County.

Health Department

The total appropriation request of \$24.9 million represents a 9.2% increase over the 2014 fiscal year estimated expenditure of \$22.8 million, and a 3.4% increase over the 2014 adopted budget. The General Fund appropriation for 2015 is 3.5% higher than the 2014 amended budget, and a 36.1% increase over the estimated 2014 General Fund contribution. The proposed 2015 budget maintains all programs and services. However, the Maternal and Infant Health Program (MIHP) has seen a number of referrals into the program which has resulted in fewer home visits during the year. As a result, one vacant full-time equivalent position and one vacant full-time equivalent Medical Social Work position have been eliminated. In addition, the combining of the Kentwood and Wyoming clinics into the new South Clinic has reduced the need for clerical staff, which resulted in the elimination of vacant 0.5 and 0.7 Clerk Typist II positions. The 2014 fiscal year is the first year of operation of the new South Clinic and its operations will be evaluated after we get some experience under our belts.

Human Resources

In order to meet budget targets, there are several program impacts that will take place in 2015. First, it is proposed that Employee Service Gifts be discontinued for employees with less than 25 years of service (reduction of about \$17,000). This is part of a phase out process whereby all Employee Service Gifts will be eliminated in 2016. Second, the County has provided flu shots for employees on-site for a number of years. With the implementation of the Affordable Care Act, and the fact that employees can use their OptumRX card at drug stores such as Rite Aid and Walgreen to receive flu shots at no cost, this program will be eliminated (\$17,500). We will also be discontinuing a pilot program for the Management Pay Plan that provided for reimbursement for FSA claims by means of a debit card; this means that Management Pay Plan employees will go back to filing paper-based claims for reimbursement under the FSA plan like all other County employees. Cost savings associated with elimination of this program amounts to about \$3,000. While these programs amount to \$37,500, which is modest in a General Fund budget of over \$160.0 million, this represents a 0.5 full-time equivalent position. However, due to the nature of these programs, there may be some negative feedback from employees.

Information Technology

The reductions to the IT department budget in order to meet target result in potentially reduced service levels and a team that is less nimble. Eliminations in the consulting line items mean that IT will either be slower or unable to deploy new technology in 2015. Cuts for equipment maintenance mean we may experience failures that will affect service levels to citizen-facing departments.

Juvenile Detention

This budget contains funding for a study of the programming and facility needs at the Juvenile Detention Center. Originally constructed in 1963, residential portions of the facility have not received substantial renovations. Changes in detention regulations and programming over the years have resulted in the need to study how those changes are impacting the facility and its operations. Funding for the study will be cost shared 50% with the State.

MSU Cooperative Extension

The 2015 budget will continue the current levels of staffing and services available through the Michigan State University Extension Services, with the exception of reducing by 5% (approximately 80 hours annually) consumer horticulture staff time dedicated solely to Kent County.

The 2015 budget for the Agricultural Preservation Program, which is administered by MSU Extension, continues the allocation level of \$25,000 for staffing of the Agricultural Preservation Board and administration of the Purchase of Development Rights (PDR) Program. As in the previous year, funding for a portion of costs to administer the program will be pursued simultaneously with match funding for development right purchases.

Parks

The 2015 budget maintains existing operations and service levels. While the 2015 budget does allow for some improvements to the beach house at Wabasis Lake Park and the enclosed shelter at Townsend Park, the department will be able to re-stain open shelters in only some of the parks, with the remaining ones being pushed to next year. Consistent with other years, the department has had to continue to defer some building and grounds maintenance activities, as well as to significantly prioritize, and delay the replacement of certain vehicles and equipment.

Prosecutor

The 2015 budget maintains existing staffing and service levels provided by the Prosecutor's Office, with the exception of the elimination of a contractual position that will require felony warrant reviews to be distributed amongst attorney staff who already have a circuit and/or district court caseload.

Sheriff

The Sheriff Department's General Fund budget will decrease from \$59,175,154 in 2014 to \$56,351,285 in 2015, this can be attributed to \$4.8 million in programs being moved from the General Fund to the Special Project Fund. There are a number of reductions to current service levels that will take place, including not replacing the full complement of non-road patrol vehicles that should be replaced, and a reduction in overtime, inmate health care, and marine patrol services. Prioritization of funding includes maintaining existing road patrol and corrections officer staffing levels.

In addition, the City of Cedar Springs requested that the County provide a proposal to have the Sheriff take over the law enforcement functions and responsibilities in the City. County Administration has worked with the Sheriff to put together a proposed agreement to provide a sergeant and 24/7/365 day deputy coverage modeled on the County's community policing contracts with the townships. The proposal is currently being reviewed by the City's manager and legal counsel. If all goes well, it should be in front of the City Council and Standing Committees and the Board of Commissioner in the near future. This will require an amendment to the budget if it is approved.

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 Veteran's services. The Subcommittee submitted a report recommending increased funding to accommodate the explosive growth in demand for services provided to veterans by the Veteran's Affairs Department. As a result of those efforts, the Board of Commissioners approved placing a 0.05 mill request before the voters in November 2014 to increase funding for Veterans Services. While the vote has yet to take place, there was also a pledge to continue the current level of funding from the General Fund (\$350,000). The proposed 2015 budget provides for approximately the same General Fund appropriation to the Veteran's Affairs Department that is being provided in 2014.

Because we cannot predict if the upcoming millage vote will be successful, that appropriation cannot be included in this funding recommendation. If the millage is approved by voters on November 4, 2014, the General

Appropriations Act resolution that will be presented to the Board of Commissioners for action on November 20, 2014, will include the proposed additional revenues and expenditures. And if the voters approve the millage, the Board of Commissioners will have to authorize the Veteran’s millage levy at its November 6, 2014 meeting.

Salary Compression

For 2015, a 2% base wage increase plus roll-ups is budgeted for Management Pay Plan employees. Additionally, \$200,000 was allocated from the General Fund as part of a multi-year plan to fix wage compression issues, which are caused in large part by experienced and high performing Management Pay Plan employees being paid at the bottom end of their pay grade.

Equipment Fund

This is a new internal service fund that was created with an initial funding of \$300,000. The Office Equipment Fund is a revolving fund that will purchase major office equipment, primarily copiers, for a requesting department. The department will repay the capital outlay over the useful life (e.g. 3 years for copiers). This allows departments to avoid periodic budget spikes when the equipment needs to be replaced while avoiding interest payments to external financing companies. While the Fund’s initial capital will not be sufficient to handle the entire Countywide demand, we expect its capital base to grow through the recovery of its cost of capital and future capital contributions as resources permit.

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 2015 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 recently completed my 37th year in local government, and 19th year in Kent County, and the budgets that have been developed during the last nine years have been the most difficult I've experienced in my career. Tough decisions have been made over the past five years, resulting in budget reductions totaling \$14.8 million.

The reductions that took place in 2010-2015 have run the spectrum from significant to modest. In 2015, reductions in some areas have been made to accommodate increases in other areas. We continue to manage our way through the flat-to-very-modest revenue increases. However, we have not grown out of our financial challenges. Our departments and staff continue to make cuts necessary to meet budget targets—and they have done admirable work. Collectively, the Board of Commissioners, the department directors, and all employees, do their best to manage the County's financial needs with limited resources. This enables Kent County to continue to be one of the premier local governments in the Country.

Once again, I would like to thank all the departments, elected officers, and judiciary for their cooperation and assistance in developing the proposed 2015 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

** This transmittal letter was presented as part of the 2015 Proposed Budget on 9/26/2014. The 2015 Adopted Budget includes funding approved by the voters for the Veterans Affairs Millage and the new Cedar Springs Policing program approved by the Board of Commissioners in November of 2014. Neither of which was included in the Proposed Budget.*

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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 2013		FY 2014		FY 2015		
	Audited	Percent	Amended	Percent	Requested	Adopted	Percent
Revenues By Category							
Taxes	\$116,158,526	33.8%	\$115,641,916	31.9%	\$122,831,361	\$122,831,361	33.3%
Licenses & permits	2,048,434	0.6%	1,908,228	0.5%	2,499,281	2,499,281	0.7%
Intergovernmental	67,603,698	19.7%	82,421,037	22.8%	78,681,023	78,498,102	21.3%
Charges for services	84,580,982	24.6%	85,725,693	23.7%	82,806,905	82,806,905	22.4%
Fines & forfeitures	596,002	0.2%	837,041	0.2%	743,108	743,108	0.2%
Investment earnings	864,570	0.3%	1,109,103	0.3%	1,008,413	1,008,413	0.3%
Reimbursements	38,705,183	11.3%	39,537,847	10.9%	45,968,411	45,968,411	12.5%
Other	33,413,292	9.7%	35,043,638	9.7%	34,755,702	34,755,702	9.4%
Total Revenues	343,970,688	100.0%	362,224,504	100.0%	369,294,204	369,111,283	100.0%
Expenditures By Category							
Personnel	135,018,332	38.9%	137,451,100	36.6%	143,529,398	142,985,529	39.1%
Commodities	6,326,372	1.8%	6,717,649	1.8%	6,203,920	6,183,611	1.7%
Contractual services	161,986,941	46.6%	174,592,994	46.5%	179,616,657	178,845,660	48.9%
Capital outlay	3,767,378	1.1%	4,462,684	1.2%	5,148,965	4,508,933	1.2%
Other	33,108,981	9.5%	44,254,600	11.8%	36,414,602	36,417,243	10.0%
Appropriation lapse	-	0.0%	(7,296,084)	-1.9%	(7,100,001)	(7,100,001)	-1.9%
Operating Expenditures	340,208,004	98.0%	360,182,942	95.9%	363,813,541	361,840,975	99.0%
Capital projects	7,048,324	2.0%	15,480,141	4.1%	3,640,210	3,640,210	1.0%
Total Expenditures	347,256,328	100.0%	375,663,084	100.0%	367,453,751	365,481,185	100.0%
Other Fin Sources (Uses)							
Transfers in	49,651,837		53,307,941		55,185,565	54,660,615	
Transfers out	(50,267,684)		(53,338,013)		(55,185,565)	(54,660,615)	
Total Other Fin Sources (Uses)	(615,846)		(30,071)		-	-	
Net Inc (Dec) in Fund Balances	\$ (3,901,486)		\$ (13,468,652)		\$ 1,840,453	\$ 3,630,098	

County of Kent, Michigan

All Funds By Function

Statement of Revenues, Expenditures, and Changes in Fund Balances

	FY 2013		FY 2014		FY 2015		
	Audited	Percent	Amended	Percent	Requested	Adopted	Percent
Revenues By Category							
Taxes	\$116,158,526	33.8%	\$115,641,916	31.9%	\$122,831,361	\$122,831,361	33.3%
Charges for services	84,580,982	24.6%	85,725,693	23.7%	82,806,905	82,806,905	22.4%
Intergovernmental	67,603,698	19.7%	82,421,037	22.8%	78,681,023	78,498,102	21.3%
Reimbursements	38,705,183	11.3%	39,537,847	10.9%	45,968,411	45,968,411	12.5%
Investment earnings	864,570	0.3%	1,109,103	0.3%	1,008,413	1,008,413	0.3%
Licenses and permits	2,048,434	0.6%	1,908,228	0.5%	2,499,281	2,499,281	0.7%
Fines and forfeitures	596,002	0.2%	837,041	0.2%	743,108	743,108	0.2%
Other	33,413,292	9.7%	35,043,638	9.7%	34,755,702	34,755,702	9.4%
Total Revenues	343,970,688	100.0%	362,224,504	100.0%	369,294,204	369,111,283	100.0%
Expenditures By Function							
Enterprise activities	75,368,304	21.7%	89,225,908	23.8%	81,904,708	81,904,708	22.4%
Health and welfare	67,103,475	19.3%	71,615,805	19.1%	77,617,195	76,918,549	21.0%
Public safety	68,006,705	19.6%	70,975,593	18.9%	74,059,027	73,428,569	20.1%
General government	40,760,268	11.7%	42,231,638	11.2%	43,356,092	42,941,000	11.7%
Judicial	31,335,261	9.0%	32,048,604	8.5%	32,776,230	32,720,530	9.0%
Community & economic dev ⁽¹⁾	13,912,098	4.0%	17,971,716	4.8%	15,417,033	15,417,033	4.2%
Debt service	12,161,993	3.5%	12,718,273	3.4%	12,618,498	12,618,498	3.5%
Cultural and recreation	8,474,782	2.4%	6,738,175	1.8%	7,145,089	6,972,419	1.9%
Other	23,085,120	6.6%	23,953,315	6.4%	26,019,670	26,019,670	7.1%
Appropriation lapse	-	0.0%	(7,296,084)	-1.9%	(7,100,001)	(7,100,001)	-1.9%
Operating Expenditures	340,208,004	98.0%	360,182,942	95.9%	363,813,541	361,840,975	99.0%
Capital	7,048,324	2.0%	15,480,141	4.1%	3,640,210	3,640,210	1.0%
Total Expenditures	347,256,328	100.0%	375,663,084	100.0%	367,453,751	365,481,185	100.0%
Other Fin Sources (Uses)							
Transfers in	49,651,837		53,307,941		55,185,565	54,660,615	
Transfers out	(50,267,684)		(53,338,013)		(55,185,565)	(54,660,615)	
Total Other Fin Sources (Uses)	(615,846)		(30,071)		-	-	
Net Inc (Dec) in Fund Balances	\$ (3,901,486)		\$ (13,468,652)		\$ 1,840,453	\$ 3,630,098	

(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

2015 Governmental Fund Type By Function

Statement of Revenues, Expenditures, and Changes in Fund Balances

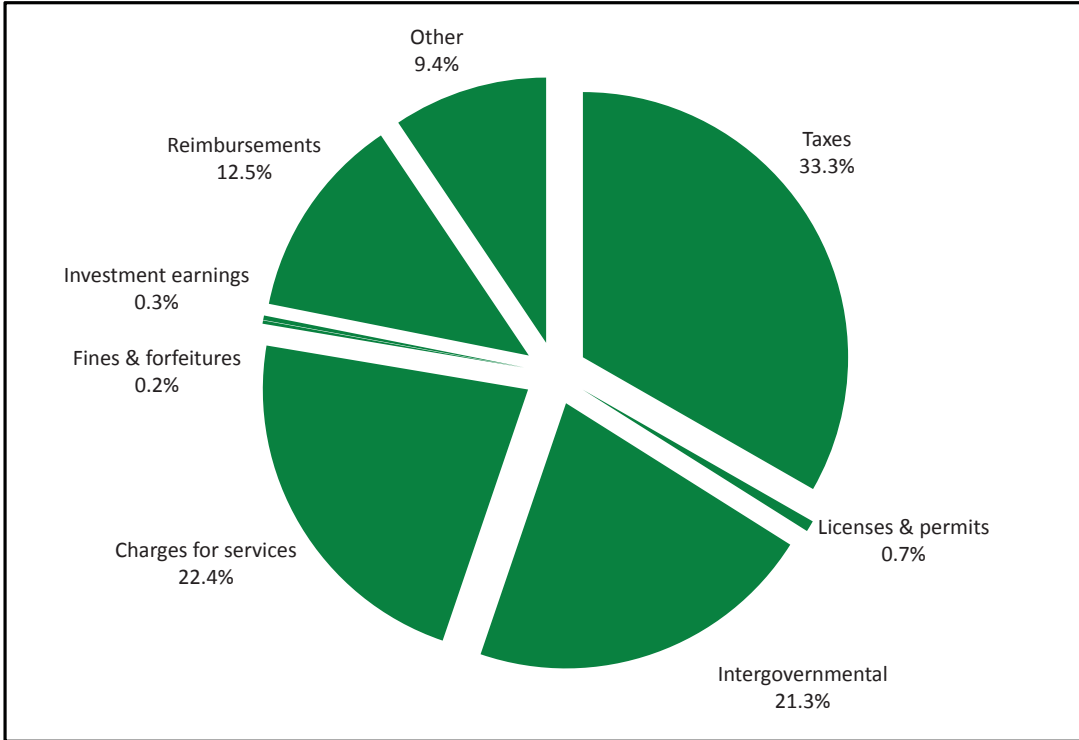
	General	Special Revenue	Debt Service	Capital Project	Internal Service	Component Unit	Proprietary	Total
Revenues By Category								
Taxes	\$ 85,817,088	\$ 33,823,273	\$ -	\$ -	\$ -	\$ -	\$ 3,191,000	\$ 122,831,361
Charges for services	16,245,782	6,968,250	-	-	1,942,971	-	57,649,902	82,806,905
Intergovernmental	23,424,060	38,358,312	730,337	199,585	-	3,577,066	12,208,742	78,498,102
Reimbursements	9,939,348	12,762,063	-	-	23,142,000	-	125,000	45,968,411
Investment earnings	278,800	99,750	-	-	30,400	-	599,463	1,008,413
Licenses and permits	205,500	2,293,781	-	-	-	-	-	2,499,281
Fines and forfeitures	100,310	642,098	-	-	-	-	700	743,108
Other	4,465,461	906,369	9,543,980	218,138	124,996	-	19,496,758	34,755,702
Total Revenues	140,476,349	95,853,896	10,274,317	417,723	25,240,367	3,577,066	93,271,565	369,111,283
Expenditures By Function								
Enterprise activities	-	-	-	-	-	-	81,904,708	81,904,708
Health and welfare	8,356,252	68,562,297	-	-	-	-	-	76,918,549
Public safety	56,340,185	17,088,384	-	-	-	-	-	73,428,569
General government	40,705,348	779,827	-	-	300,000	-	1,155,825	42,941,000
Judicial	20,614,575	12,105,955	-	-	-	-	-	32,720,530
Community & economic dev	165,000	11,674,967	-	-	-	3,577,066	-	15,417,033
Debt service	-	-	12,618,498	-	-	-	-	12,618,498
Cultural and recreation	6,969,919	2,500	-	-	-	-	-	6,972,419
Other	-	-	-	-	26,019,670	-	-	26,019,670
Appropriation lapse	(6,500,000)	(600,001)	-	-	-	-	-	(7,100,001)
Capital	-	-	-	3,640,210	-	-	-	3,640,210
Total Expenditures	126,651,279	109,613,929	12,618,498	3,640,210	26,319,670	3,577,066	83,060,533	365,481,185
Other Financing Sources (Uses)								
Transfers in	19,540,000	27,521,702	2,344,181	4,954,732	300,000	-	-	54,660,615
Transfers out	(33,365,070)	(14,940,000)	-	(1,755,545)	-	-	(4,600,000)	(54,660,615)
Total Other Fin Sources (Uses)	(13,825,070)	12,581,702	2,344,181	3,199,187	300,000	-	(4,600,000)	-
Net Inc (Dec) in Fund Balances	\$ -	\$ (1,178,331)	\$ -	\$ (23,300)	\$ (779,303)	\$ -	\$ 5,611,032	\$ 3,630,098

County of Kent, Michigan

All Funds By Government Fund Type
Statement of Fund Balances

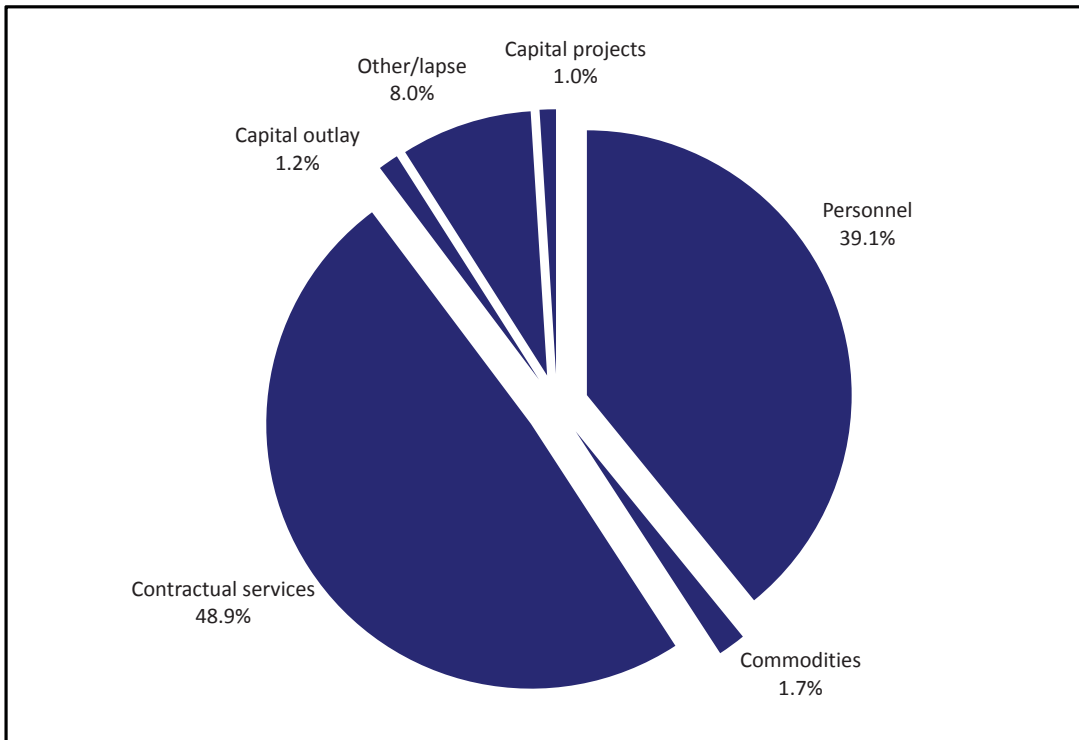
Government Fund Type	FY 2013	FY 2014	FY 2015 Adopted		
	Fund Bal	Est Fund Bal	Sources	Uses	Fund Balance
General Fund	\$ 68,672,936	\$ 68,687,846	\$160,016,349	\$160,016,349	\$ 68,687,846
Fire Prevention	104,020	130,337	799,472	815,728	114,081
Friend of the Court	99,932	99,932	8,820,389	8,820,389	99,932
Health	100,000	300,000	24,914,496	24,914,496	300,000
Lodging Excise Tax	1,124,151	1,836,794	8,914,500	7,879,867	2,871,427
Correction and Detention	6,009,610	3,873,810	15,502,294	17,308,635	2,067,469
Senior Millage	210,690	161,958	9,787,979	9,811,482	138,455
Register of Deeds Automation	1,833,129	1,816,700	506,000	509,290	1,813,410
Central Dispatch Collection	0	-	4,210,000	4,210,000	-
Drug Law Enforcement Fund	958,038	871,038	448,532	542,238	777,332
Community Development	92,423	92,423	2,396,158	2,396,158	92,423
Shelter Plus Care	-	-	1,398,942	1,398,942	-
Child Care	63,897	63,897	20,178,929	20,178,929	63,897
DHS Child Care	36,126	36,126	11,531,760	11,531,760	36,126
Veteran's Trust	3,825	3,825	175,000	175,000	3,825
Veterans Millage	-	-	1,348,064	1,348,064	-
Special Project Calendar Year	1,929,435	1,698,635	8,587,778	8,857,581	1,428,832
Special Project Fiscal Year	13,448	13,448	3,855,305	3,855,370	13,383
Special Revenue Funds	\$ 12,578,725	\$ 10,998,924	\$123,375,598	\$124,553,929	\$ 9,820,593
Debt Service	0	-	2,344,181	2,344,181	-
Building Auth Debt Service	0	-	10,274,317	10,274,317	-
Debt Service Fund	\$ 0	\$ -	\$ 12,618,498	\$ 12,618,498	\$ -
Capital Improvement Program	7,465,486	6,111,407	5,372,455	5,395,755	6,088,107
Bond Capital Improvement	-	-	-	-	-
Building Auth Construction	365,842	100,000	-	-	100,000
Capital Project Funds	\$ 7,831,328	\$ 6,211,407	\$ 5,372,455	\$ 5,395,755	\$ 6,188,107
Office Equipment	-	-	384,996	300,000	84,996
Risk Management	7,197,542	4,698,348	25,155,371	26,019,670	3,834,049
Internal Service Fund	\$ 7,197,542	\$ 4,698,348	\$ 25,540,367	\$ 26,319,670	\$ 3,919,045
Housing Commission	466,590	498,500	3,577,066	3,577,066	498,500
Component Unit Funds	\$ 466,590	\$ 498,500	\$ 3,577,066	\$ 3,577,066	\$ 498,500
Aeronautics	190,092,382	197,257,782	53,335,120	46,054,263	204,538,639
Delinquent Tax Revolving	15,154,661	13,994,661	4,086,000	5,755,825	12,324,836
Public Works	90,408,944	94,192,044	35,850,445	35,850,445	94,192,044
Proprietary Funds	\$295,655,986	\$305,444,486	\$ 93,271,565	\$ 87,660,533	\$311,055,518

FY 2015 Revenues By Category - \$369,111,283



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

FY 2015 Expenditures By Category - \$365,481,185



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 2013	FY 2014		FY 2015		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
Enforcement	\$ 15,388,775	\$ 15,837,941	\$ 15,873,543	\$ 16,907,606	\$ 16,457,478	3.7%
Enforcement - COPS	161,661	197,261	197,261	-	-	-100.0%
Enforcement - Security Enf Officers	16,606	21,391	21,391	33,696	33,696	57.5%
Corrections - MDOT Rd Crew Security	-	-	119,446	-	-	-100.0%
Administration	828,748	893,889	893,889	936,905	936,905	4.8%
Marine Safety	205,992	218,063	218,063	-	-	-100.0%
Township Law Enforcement	2,691,288	2,848,619	2,848,619	-	-	-100.0%
Township Law Enforcement - E Precinct	1,168,398	1,223,138	1,223,138	-	-	-100.0%
Dispatch Services	3,588,613	3,673,364	3,673,364	3,904,128	3,904,128	6.3%
Correctional Facility	33,341,904	34,064,380	33,982,565	34,976,908	34,884,698	2.7%
Emergency Management	103,021	123,875	123,875	123,280	123,280	-0.5%
Sheriff	57,495,004	59,101,921	59,175,154	56,882,523	56,340,185	-4.8%
Circuit Court	13,497,639	13,729,792	13,729,792	14,074,001	14,024,001	2.1%
Circuit Court Services	1,567,613	1,478,491	1,478,491	1,568,359	1,568,359	6.1%
Law Library	14,704	21,400	21,400	21,000	21,000	-1.9%
Jury Commission	108	496	496	221	221	-55.4%
Family Division Referees	687,238	685,575	685,575	730,651	730,651	6.6%
Circuit Court	15,767,301	15,915,754	15,915,754	16,394,232	16,344,232	2.7%
63rd District Court	162,282	160,520	160,520	176,505	176,505	10.0%
Administration	350,272	368,281	368,281	391,388	391,388	6.3%
Cooperative Extension	34,650	41,511	41,511	42,510	42,510	2.4%
82 Ionia	822,909	894,084	894,084	936,229	936,229	4.7%
Admin Building	592,677	600,721	600,721	617,599	617,599	2.8%
Courthouse	7,701,770	7,864,493	7,864,493	7,961,827	7,961,827	1.2%
Information Technology Building	131,543	138,606	138,606	144,434	144,434	4.2%
Northwest Center	15,564	16,574	16,574	17,216	17,216	3.9%
Human Services Complex	2,916,269	2,929,545	2,929,545	2,954,925	2,954,925	0.9%
Boiler Plant Operations	1,140,024	1,300,222	1,300,222	1,263,868	1,263,868	-2.8%
Facilities Management	13,867,960	14,314,557	14,314,557	14,506,501	14,506,501	1.3%
Administration	656,932	718,815	718,265	818,057	804,757	12.0%
JNET	308,357	376,610	376,610	397,860	397,860	5.6%
GIS	303,974	297,748	297,748	341,145	340,445	14.3%
Help Desk	796,614	785,223	785,223	843,784	840,184	7.0%
FHRS	344,669	352,175	352,175	370,279	370,279	5.1%
Specialty Applications	341,412	349,564	350,114	415,338	411,338	17.5%
Networks	607,519	542,712	542,712	605,196	591,096	8.9%
Servers	1,444,463	1,518,195	1,518,195	1,612,420	1,569,920	3.4%
Information Security	-	292,480	292,480	345,298	341,898	16.9%
Courthouse Technology	64,667	63,969	63,969	66,776	66,776	4.4%
Information Technology	4,868,607	5,297,491	5,297,491	5,816,153	5,734,553	8.3%
Criminal/Juvenile	5,818,989	5,903,283	5,903,283	6,052,259	6,000,259	1.6%
Prosecutor	5,818,989	5,903,283	5,903,283	6,052,259	6,000,259	1.6%

Continued on next page...

County of Kent, Michigan

General Fund
Schedule of Uses of Financial Resources

Program Descriptions	FY 2013	FY 2014		FY 2015		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
Zoo	4,335,311	4,166,410	2,518,503	2,414,835	2,414,835	-4.1%
Long Lake Region	168,978	142,205	142,205	157,321	145,321	2.2%
Townsend Region	182,882	166,281	166,281	204,768	204,768	23.1%
Caledonia Region	202,536	212,821	212,821	300,447	268,447	26.1%
Johnson	138,350	158,381	158,381	168,697	163,697	3.4%
Fallasburg Region	215,968	249,766	249,766	266,395	266,395	6.7%
Wabasis Lake Park	239,092	275,714	275,714	340,552	330,552	19.9%
Palmer	166,271	131,856	131,856	164,013	141,513	7.3%
Douglas Walker Region	218,238	233,595	233,595	239,039	234,039	0.2%
Dwight Lydell Region	149,115	201,834	201,834	191,931	171,931	-14.8%
Kent Trails	16,748	26,169	26,169	21,970	21,970	-16.0%
Millennium	472,816	456,837	456,837	554,596	522,096	14.3%
LE Kaufman Golf Course	418,949	492,197	492,197	516,508	516,508	4.9%
LE Kaufman Clubhouse	222,351	206,983	206,983	212,311	212,311	2.6%
Wabasis Lake Campground	175,567	174,325	174,325	196,782	196,782	12.9%
Administration	1,076,103	1,033,725	1,033,725	1,148,225	1,114,555	7.8%
Interdepartmental Services	-	-	-	44,199	44,199	NA
Parks	4,063,964	4,162,689	4,162,689	4,727,754	4,555,084	9.4%
63rd District Court	2,128,323	2,283,987	2,299,907	2,337,149	2,337,149	1.6%
District Court - Probation	436,582	445,488	445,488	460,824	460,824	3.4%
District Court	2,564,905	2,729,475	2,745,395	2,797,973	2,797,973	1.9%
Administrator's Office	1,188,582	1,190,990	1,190,990	1,260,161	1,260,161	5.8%
Board of Commissioners	811,027	847,729	847,729	1,003,037	935,787	10.4%
Corporate Counsel	34,884	45,000	45,000	45,100	45,100	0.2%
Energy Use Reduction Program	34,151	44,100	44,100	40,000	40,000	-9.3%
Economic Development	85,000	92,500	92,500	100,000	100,000	8.1%
Management Studies	108,170	343,200	343,200	123,200	123,200	-64.1%
Prevention Program	1,502,896	1,505,110	1,505,110	1,530,110	1,505,110	0.0%
Area Agency on Aging	15,225	15,525	15,525	15,525	15,525	0.0%
ACSET	65,000	65,000	65,000	65,000	65,000	0.0%
Legal Assistance Center	42,500	42,500	42,500	42,500	42,500	0.0%
Policy/Administration	3,887,435	4,191,654	4,191,654	4,224,633	4,132,383	-1.4%
Bureau of Equalization	1,387,261	1,509,369	1,509,369	1,600,440	1,535,776	1.7%
Bureau of Equalization	1,387,261	1,509,369	1,509,369	1,600,440	1,535,776	1.7%
Elections	219,682	348,744	348,744	231,453	231,453	-33.6%
Vital Records	808,548	784,183	784,183	829,554	829,554	5.8%
Circuit Court Clerk	1,403,410	1,478,952	1,478,952	1,529,663	1,529,663	3.4%
Register of Deeds	537,213	553,026	553,026	579,249	579,249	4.7%
Clerk/Register of Deeds	2,968,854	3,164,905	3,164,905	3,169,919	3,169,919	0.2%
Drain Commission	554,127	590,113	590,113	650,529	574,650	-2.6%
Drains County At Large	16,526	20,000	20,000	20,000	20,000	0.0%
Drain Commission	570,652	610,113	610,113	670,529	594,650	-2.5%

Continued on next page...

GENERAL FUND

County of Kent, Michigan

General Fund
Schedule of Uses of Financial Resources

Program Descriptions	FY 2013	FY 2014		FY 2015		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
Fiscal Services	1,586,165	1,591,486	1,591,486	1,645,217	1,645,217	3.4%
Audit	86,065	91,500	91,500	108,959	108,959	19.1%
Purchasing	324,311	394,495	394,495	406,214	406,214	3.0%
Central Services	609,045	632,423	632,423	776,231	776,231	22.7%
Fleet Services	410,308	530,652	530,652	505,772	505,772	-4.7%
Fiscal Services	3,015,894	3,240,556	3,240,556	3,442,393	3,442,393	6.2%
Human Resources	1,510,591	1,721,584	1,721,584	1,839,585	1,770,905	2.9%
Human Resources	1,510,591	1,721,584	1,721,584	1,839,585	1,770,905	2.9%
Treasurer's Office	1,020,701	1,073,675	1,073,675	1,100,510	1,100,510	2.5%
Treasurer's Office	1,020,701	1,073,675	1,073,675	1,100,510	1,100,510	2.5%
Probate Court - Mental & Estate Div	1,317,275	1,336,964	1,336,964	1,390,779	1,385,079	3.6%
Probation	26,480	43,993	43,993	44,791	44,791	1.8%
Intergovernmental	5,030,934	5,242,102	5,242,102	4,924,100	4,924,100	-6.1%
Cooperative Extension Service	428,799	437,090	437,090	450,653	445,634	2.0%
Medical Examiner	1,131,233	1,251,224	1,251,224	1,344,045	1,290,150	3.1%
DHS - Social Welfare	612,175	610,300	610,300	626,367	621,367	1.8%
Veterans' Affairs Department	273,822	346,064	346,064	-	-	-100.0%
Other	8,820,718	9,267,737	9,267,737	8,780,735	8,711,121	-6.0%
Operating Expenses before Transfers	131,964,148	136,371,173	134,812,419	134,420,974	133,151,279	-1.2%
Transfers Out - Office Equipment	-	-	-	300,000	300,000	NA
Transfers Out - Lodging Excise Tax	348,483	1,303,000	935,000	1,300,000	1,300,000	39.0%
Transfers Out - Debt Service Fund	612,242	610,060	610,060	611,936	611,936	0.3%
Transfers Out - Fire Commission	156,135	204,564	204,564	235,000	230,000	12.4%
Transfers Out - FOC	1,796,257	1,863,112	1,863,112	1,900,309	1,900,309	2.0%
Transfers Out - Health	5,021,807	6,304,214	6,304,214	6,829,142	6,506,995	3.2%
Transfers Out - Special Projects	956,979	712,122	712,122	1,390,931	1,339,619	88.1%
Transfers Out - Drug Law Enforcement	-	-	-	26,274	26,274	NA
Transfers Out - Child Care	9,309,841	10,029,619	10,029,619	10,177,441	10,102,441	0.7%
Transfers Out - DHS Child Care	5,442,511	5,677,057	5,677,057	5,851,491	5,780,000	1.8%
Transfers Out - Veterans Millage	-	-	-	336,064	336,064	NA
Transfers Out - Bond Debt Service Fund	84,996	84,996	84,996	-	-	-100.0%
Operating Transfers Out	23,729,251	26,788,744	26,420,744	28,958,588	28,433,638	7.6%
Total Operating Expenses	155,693,399	163,159,917	161,233,163	163,379,562	161,584,917	0.2%
Transfers Out - CIP	5,050,000	4,849,890	4,849,890	4,931,432	4,931,432	1.7%
Capital	5,050,000	4,849,890	4,849,890	4,931,432	4,931,432	1.7%
Total Uses before Appropriation Lapse	160,743,399	168,009,807	166,083,053	168,310,994	166,516,349	0.3%
Estimated Appropriation Lapse	-	(6,500,000)	(6,500,000)	(6,500,000)	(6,500,000)	0.0%
Total General Fund	\$160,743,399	\$161,509,807	\$159,583,053	\$161,810,994	\$160,016,349	0.3%

County of Kent, Michigan

General Fund
Fund Statement

	<i>Year ended December 31,</i>				
	2012 Audited	2013 Audited	2014		2015 Adopted
			Amended	Estimated	
Revenues:					
Taxes	\$ 83,037,168	\$ 83,152,405	\$ 83,310,634	\$ 84,440,000	\$ 85,817,088
Licenses and permits	163,417	240,927	180,100	190,000	205,500
Intergovernmental	20,090,495	20,802,719	20,302,073	22,228,500	23,424,060
Charges for services	18,779,803	19,636,393	17,762,261	16,900,000	16,245,782
Fines & Forfeitures	93,235	95,911	103,600	103,000	100,310
Investment earnings	285,886	232,607	292,100	275,000	278,800
Reimbursements	12,802,213	12,833,083	13,285,348	13,255,000	9,939,348
Other	4,472,832	4,626,457	4,813,281	4,778,000	4,465,461
Total Revenues	139,725,049	141,620,502	140,049,397	142,169,500	140,476,349
Expenditures:					
Sheriff	57,534,557	57,495,004	59,175,154	58,243,000	56,340,185
Circuit Court	15,709,834	15,767,301	15,915,754	15,915,000	16,344,232
Facilities Management	13,648,118	13,867,960	14,314,557	14,281,400	14,506,501
Information Technology	4,533,682	4,868,607	5,297,491	5,216,900	5,734,553
Prosecutor	5,767,771	5,818,989	5,903,283	5,772,000	6,000,259
Zoo	3,971,304	4,335,311	2,518,503	2,584,800	2,414,835
Parks	3,943,912	4,063,964	4,162,689	4,160,000	4,555,084
District Court	2,681,040	2,564,905	2,745,395	2,566,000	2,797,973
Policy/Administration	3,662,611	3,887,435	4,191,654	3,945,700	4,132,383
Bureau of Equalization	1,379,710	1,387,261	1,509,369	1,468,300	1,535,776
Clerk / Register of Deeds	3,349,286	2,968,854	3,164,905	3,149,700	3,169,919
Drain Commission	588,637	570,652	610,113	608,400	594,650
Fiscal Services	3,230,977	3,015,894	3,240,556	3,229,100	3,442,393
Human Resources	1,741,331	1,510,591	1,721,584	1,580,300	1,770,905
Treasurer's Office	992,607	1,020,701	1,073,675	1,046,400	1,100,510
Other	9,015,187	8,820,718	9,267,737	9,267,700	8,711,121
Appropriation lapse	-	-	(6,500,000)	-	(6,500,000)
Total Expenditures	131,750,564	131,964,148	128,312,419	133,034,700	126,651,279
Revenues over (under) Expenditures	7,974,484	9,656,354	11,736,978	9,134,800	13,825,070
Other Financing Sources (Uses):					
Transfers in	19,679,500	19,133,552	19,450,000	19,000,000	19,540,000
Transfers out _Operating	(23,784,111)	(23,729,251)	(26,420,744)	(23,270,000)	(28,433,638)
Transfers out _Capital	(3,861,128)	(5,050,000)	(4,849,890)	(4,849,890)	(4,931,432)
Total Other Financing Sources (Uses)	(7,965,738)	(9,645,699)	(11,820,634)	(9,119,890)	(13,825,070)
Net Inc (Dec) in Fund Balance	8,747	10,655	(83,656)	14,910	-
Fund Balance, beginning of year	68,653,534	68,662,281	68,672,936	68,672,936	68,687,846
Fund Balance, end of year	\$ 68,662,281	\$ 68,672,936	\$ 68,589,280	\$ 68,687,846	\$ 68,687,846

GENERAL FUND

County of Kent, Michigan

General Fund By Category Pro-forma

Statement of Revenues, Expenditures, and Changes in Fund Balances

	FY 2013		FY 2014			FY 2015		
	Audited	Percent	Amended	Pro-forma ⁽¹⁾	Percent	Requested	Adopted	Percent
Revenues By Category								
Taxes	\$ 83,152,405	51.7%	\$ 83,310,634	\$ 83,310,634	53.7%	\$ 85,817,088	\$ 85,817,088	53.6%
Licenses & permits	240,927	0.1%	180,100	180,100	0.1%	205,500	205,500	0.1%
Intergovernmental	20,802,719	12.9%	20,302,073	20,180,373	13.0%	23,424,060	23,424,060	14.6%
Charges for services	19,636,393	12.2%	17,762,261	17,762,261	11.5%	16,245,782	16,245,782	10.2%
Fines & forfeitures	95,911	0.1%	103,600	103,600	0.1%	100,310	100,310	0.1%
Investment earnings	232,607	0.1%	292,100	292,100	0.2%	278,800	278,800	0.2%
Reimbursements	12,833,083	8.0%	13,285,348	9,016,330	5.8%	9,939,348	9,939,348	6.2%
Other	4,626,457	2.9%	4,813,281	4,813,281	3.1%	4,465,461	4,465,461	2.8%
Total Revenues	141,620,502	88.1%	140,049,397	135,658,679	87.5%	140,476,349	140,476,349	87.8%
Transfers in	19,133,552	11.9%	19,450,000	19,450,000	12.5%	19,540,000	19,540,000	12.2%
Total Sources	160,754,054	100.0%	159,499,397	155,108,679	100.0%	160,016,349	160,016,349	100.0%
Expenditures By Category								
Personnel	83,849,827	52.2%	82,966,941	78,428,475	50.5%	81,821,568	81,549,126	51.0%
Commodities	2,637,301	1.6%	2,417,780	2,415,080	1.6%	2,279,920	2,259,611	1.4%
Contractual services	44,023,784	27.4%	47,961,164	47,919,403	30.9%	48,034,733	47,606,342	29.8%
Capital outlay	1,373,400	0.9%	1,384,309	1,360,709	0.9%	2,224,255	1,675,702	1.0%
Other	79,835	0.0%	82,225	82,225	0.1%	60,498	60,498	0.0%
Appropriation lapse	-	0.0%	(6,500,000)	(6,500,000)	-4.2%	(6,500,000)	(6,500,000)	-4.1%
Total Expenditures	131,964,148	82.1%	128,312,419	123,705,892	79.7%	127,920,974	126,651,279	79.1%
Transfers out	28,779,251	17.9%	31,270,634	31,486,443	20.3%	33,890,020	33,365,070	20.9%
Total Uses	160,743,399	100.0%	159,583,053	155,192,335	100.0%	161,810,994	160,016,349	100.0%
Net Inc (Dec) in Fund Balance	\$ 10,655		\$ (83,656)	\$ (83,656)		\$ (1,794,645)	\$ -	

(1) For comparison purposes, the FY 2014 Pro-forma column highlights the FY 2014 Amended net of the Sheriff programs moving to the Special Projects Fund in FY 2015. The chart at the bottom of the next page lists the programs moved from the General Fund to the Special Projects Fund.

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 Pro-forma

Statement of Revenues, Expenditures, and Changes in Fund Balances

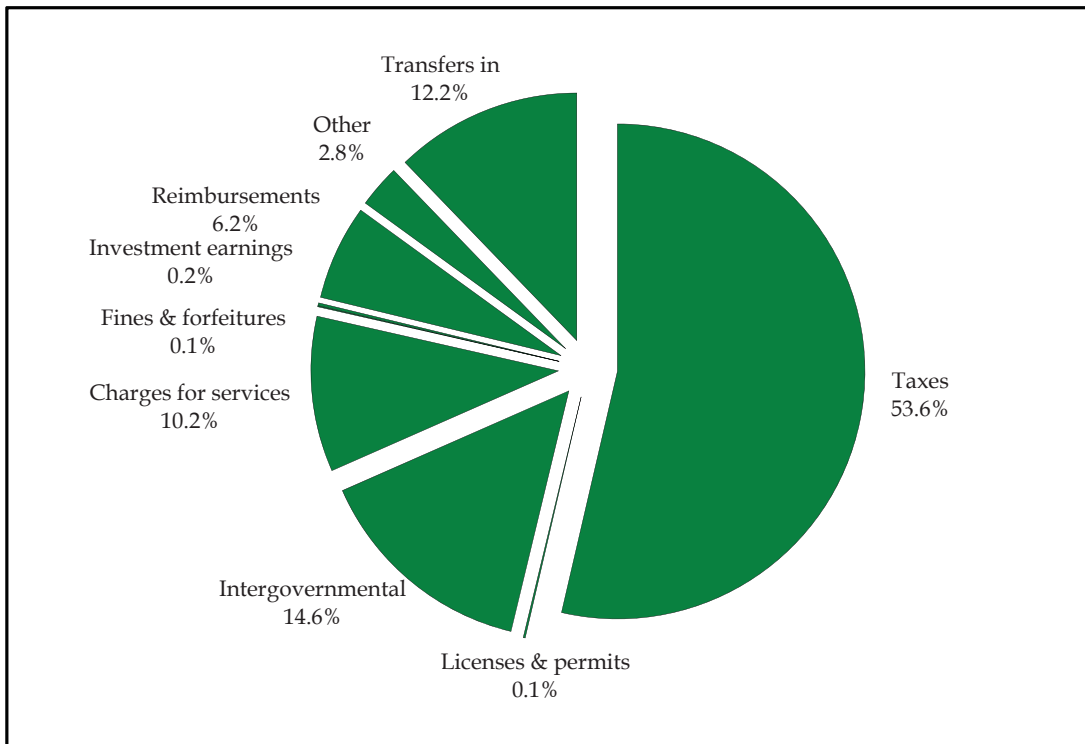
	FY 2013		FY 2014			FY 2015		
	Audited	Percent	Amended	Pro-forma ⁽¹⁾	Percent	Requested	Adopted	Percent
Revenues By Category								
Taxes	\$ 83,152,405	51.7%	\$ 83,310,634	\$ 83,310,634	53.7%	\$ 85,817,088	\$ 85,817,088	53.6%
Charges for services	19,636,393	12.2%	17,762,261	17,762,261	11.5%	16,245,782	16,245,782	10.2%
Reimbursements	12,833,083	8.0%	13,285,348	9,016,330	5.8%	9,939,348	9,939,348	6.2%
Intergovernmental	20,802,719	12.9%	20,302,073	20,180,373	13.0%	23,424,060	23,424,060	14.6%
Investment earnings	232,607	0.1%	292,100	292,100	0.2%	278,800	278,800	0.2%
Fines & forfeitures	95,911	0.1%	103,600	103,600	0.1%	100,310	100,310	0.1%
Licenses & permits	240,927	0.1%	180,100	180,100	0.1%	205,500	205,500	0.1%
Other	4,626,457	2.9%	4,813,281	4,813,281	3.1%	4,465,461	4,465,461	2.8%
Total Revenues	141,620,502	88.1%	140,049,397	135,658,679	87.5%	140,476,349	140,476,349	87.8%
Transfers in	19,133,552	11.9%	19,450,000	19,450,000	12.5%	19,540,000	19,540,000	12.2%
Total Sources	160,754,054	100.0%	159,499,397	155,108,679	100.0%	160,016,349	160,016,349	100.0%
Expenditures By Function								
Public safety	57,495,004	35.8%	59,175,154	54,568,627	34.2%	56,882,523	56,340,185	35.2%
General government	37,635,121	23.4%	39,743,642	39,743,642	24.9%	41,120,440	40,705,348	25.4%
Judicial	19,718,461	12.3%	20,084,606	20,084,606	12.6%	20,670,275	20,614,575	12.9%
Health and welfare	8,566,286	5.3%	8,970,325	8,970,325	5.6%	8,440,147	8,356,252	5.2%
Cultural and recreation	8,399,275	5.2%	6,681,192	6,681,192	4.2%	7,142,589	6,969,919	4.4%
Community & economic dev	150,000	0.1%	157,500	157,500	0.1%	165,000	165,000	0.1%
Appropriation lapse	-	0.0%	(6,500,000)	(6,500,000)	-4.1%	(6,500,000)	(6,500,000)	-4.1%
Total Expenditures	131,964,148	82.1%	128,312,419	123,705,892	79.7%	127,920,974	126,651,279	79.1%
Transfers out	28,779,251	17.9%	31,270,634	31,486,443	20.3%	33,890,020	33,365,070	20.9%
Total Uses	160,743,399	100.0%	159,583,053	155,192,335	100.0%	161,810,994	160,016,349	100.0%
Net Inc (Dec) in Fund Balance	\$ 10,655		\$ (83,656)	\$ (83,656)		\$ (1,794,645)	\$ -	

(1) For comparison purposes, the FY 2014 Pro-forma column highlights the FY 2014 Amended net of the Sheriff programs moving to the Special Projects Fund in FY 2015. The chart below lists the programs moved from the General Fund to the Special Projects Fund.

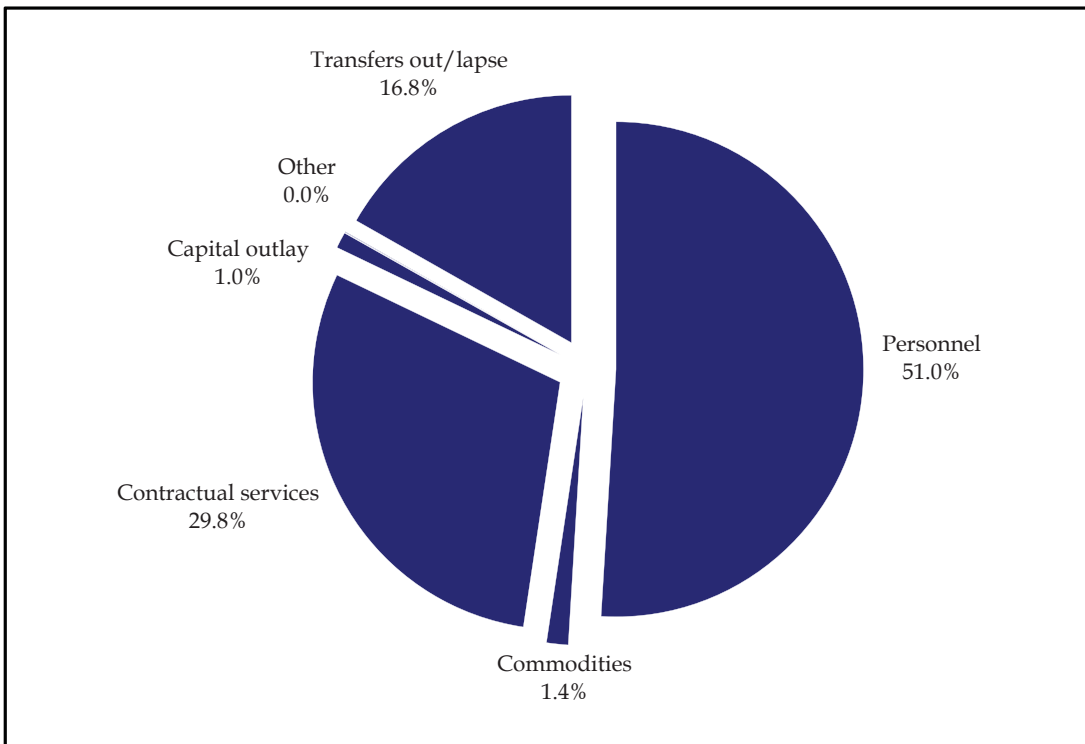
	FY 2014 Amended
Sheriff Programs moved from GF	
Twp Law East Precinct	(1,223,138)
MDOT Road Crew	(119,446)
Marine Safety	(218,063)
Community Policing Schools	(197,261)
Township Law/Community Policing	(2,848,619)
Total before Transfers-out	(4,606,527)
Transfers out	215,809
Total	(4,390,718)

Sheriff programs included in the FY 2014 General Fund budget that are now reported in the FY 2015 Special Project Fund budget.

FY 2015 Sources By Category - \$160,016,349



FY 2015 Uses By Category - \$160,016,349



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.

Veterans' Millage Fund

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

County of Kent, Michigan

Special Revenue Funds
Schedule of Uses of Financial Resources

Program Descriptions	FY 2013		FY 2014		FY 2015		Amended % Change
	Audited	Adopted	Adopted	Amended	Requested	Adopted	
Fire Commission Fund	\$ 693,464	\$ 596,047	\$ 596,047	\$ 596,047	\$ 815,728	\$ 815,728	36.9%
Friend of the Court Fund ⁽¹⁾	8,433,601	8,567,010	8,567,010	8,567,010	8,820,389	8,820,389	3.0%
Administration	2,612,426	2,496,892	2,668,773	2,668,773	2,597,818	2,606,983	-2.3%
Community Nursing	6,546,412	6,880,588	6,880,588	6,880,588	7,236,349	7,077,840	2.9%
Clinical Services	9,385,341	10,482,373	10,482,373	10,482,373	10,107,127	10,076,840	-3.9%
Environmental Health	4,551,798	4,836,464	4,836,464	4,836,464	5,895,350	5,752,834	18.9%
Health Fund ⁽¹⁾	23,095,977	24,696,317	24,868,198	24,868,198	25,836,644	25,514,497	2.6%
Lodging Excise Tax Fund	7,260,336	7,646,514	7,646,514	7,646,514	7,879,867	7,879,867	3.1%
Correction & Detention Millage	2,292,283	2,368,576	2,368,576	2,368,576	2,368,635	2,368,635	0.0%
Senior Millage Fund	6,342,321	6,469,482	6,469,482	6,469,482	9,811,482	9,811,482	51.7%
ROD - Automation Fund	518,773	647,655	647,655	647,655	509,290	509,290	-21.4%
Central Dispatch Collection	3,905,167	4,210,000	4,210,000	4,210,000	4,210,000	4,210,000	0.0%
Kent Narcotics - Sheriff Revenue	-	197,166	197,166	197,166	258,206	258,206	31.0%
Kent Narcotics	147,660	151,601	151,601	151,601	162,189	162,189	7.0%
Kent Narcotics - Federally Fofeited Prop	24,130	180,000	180,000	180,000	121,843	121,843	-32.3%
Drug Law Enforcement Fund	171,790	528,767	528,767	528,767	542,238	542,238	2.5%
Community Development Fund	2,330,989	2,277,633	5,008,572	5,008,572	2,396,158	2,396,158	-52.2%
Shelter Plus Care	1,055,613	1,398,494	1,398,494	1,398,494	1,398,942	1,398,942	0.0%
DHS Social Welfare Fund	4,102	-	-	-	-	-	NA
Juvenile Sex Offender	400,495	392,688	392,688	392,688	403,496	403,496	2.8%
Juvenile Court CASA	276,442	286,442	286,442	286,442	286,442	286,442	0.0%
Facilities Management	708,877	708,595	708,595	708,595	728,251	728,251	2.8%
Community Probation	4,409,305	4,499,726	4,499,726	4,499,726	4,673,290	4,673,290	3.9%
Juvenile Assessment & Diversion	197,108	389,218	389,218	389,218	446,015	446,015	14.6%
Placement	4,480,622	5,541,592	5,541,592	5,541,592	5,628,302	5,478,302	-1.1%
Young Delinquent Inten Inter Program	214,536	214,536	214,536	214,536	218,036	218,036	1.6%
Community Reintegration	319,832	315,104	315,104	315,104	321,774	321,774	2.1%
Juvenile Detention	6,765,567	6,885,251	6,885,251	6,885,251	7,033,091	7,033,091	2.1%
Detention Milk Meal	84,772	95,000	95,000	95,000	110,000	110,000	15.8%
Kent Crisis Intervention	457,954	457,054	457,054	457,054	480,232	480,232	5.1%
Child Care Fund ⁽¹⁾	18,315,511	19,785,206	19,785,206	19,785,206	20,328,929	20,178,929	2.0%
DHS Child Care Fund ⁽¹⁾	10,630,420	11,331,711	11,331,711	11,331,711	11,674,364	11,531,760	1.8%

Continued on next page...

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Special Revenue Funds
 Schedule of Uses of Financial Resources

Program Descriptions	FY 2013	FY 2014		FY 2015		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
Veteran's Trust Fund ⁽¹⁾	145,918	175,000	175,000	175,000	175,000	0.0%
Veterans Millage Fund	-	-	-	1,348,064	1,348,064	NA
Agricultural Preservation	362,640	169,132	390,556	38,981	38,981	-90.0%
Admin - Collective Impact KCFCCC	139,812	-	-	-	-	NA
CC - Family Counseling	37,659	133,986	133,986	99,241	99,241	-25.9%
Coop Ext - Mississippi Food Network	436	-	-	-	-	NA
Drains - FEMA Pre-Hazard Mitigation Grant	1,046,861	-	11,028	-	-	-100.0%
Drain Comm - Special Assessment	-	53,559	53,559	-	-	-100.0%
Facilities Management - Fallasburg Dam	39,976	4,320	54,459	4,093	4,093	-92.5%
Remonumentation Program	129,149	170,000	170,000	127,463	127,463	-25.0%
Parks - Kent Trails	75,506	5,000	56,983	2,500	2,500	-95.6%
Sheriff-School Res Off-Byron Ctr ⁽³⁾	-	-	45,017	98,862	98,862	119.6%
Sheriff-School Res Off-Forest Hills ⁽²⁾	-	-	-	114,054	114,054	NA
Sheriff-School Res Off-Kenowa Hills ⁽³⁾	-	-	45,017	100,999	100,999	124.4%
Sheriff-School Res Off-Kent City ⁽³⁾	-	-	45,017	111,681	111,681	148.1%
Sheriff-School Res Off-Lowell Area ⁽³⁾	-	-	45,017	105,806	105,806	135.0%
Sheriff-School Res Off-Northview ⁽²⁾	-	-	-	114,054	114,054	NA
Sheriff - Comm Policing - Algoma Twp ⁽²⁾	-	-	-	107,700	107,700	NA
Sheriff - Enforcement-Twp Law EP ⁽²⁾	-	-	-	1,382,844	1,382,844	NA
Sheriff - Emergency Mgmt Services	72,500	74,763	74,763	74,600	74,600	-0.2%
Sheriff - Emergency Mgmt 2011-12 SHSG	230,206	-	258,878	-	-	-100.0%
Sheriff - Emergency Mgmt 2013 SHSG	-	-	242,220	-	-	-100.0%
Sheriff - Comm Policing - Alpine/PInfld ⁽²⁾	-	-	-	107,700	107,700	NA
Sheriff - Park Security	114,352	128,724	128,724	130,711	130,711	1.5%
Sheriff - Gifts - DARE	707	-	-	-	-	NA
Sheriff - Gifts - Jail	79,754	117,500	117,500	97,500	97,500	-17.0%
Sheriff - 82 Ionia Security	205,476	223,404	223,404	224,252	224,252	0.4%
Sheriff - Courthouse Security	1,258,516	1,281,859	1,281,859	1,304,922	1,304,922	1.8%
Sheriff - NIJ - Cold Case Grant	127,020	-	81,598	-	-	-100.0%
Sheriff - I.C.E. Administrative Detainees	9,265	15,000	15,000	15,000	15,000	0.0%
Sheriff - Corrections - MDOT Rd Crew ⁽²⁾	-	-	-	153,495	153,495	NA
Sheriff - Comm Policing - SROs	-	-	-	569,647	569,647	NA
Sheriff - Local Corr Officers Training	410,077	429,119	429,119	359,430	359,430	-16.2%
Sheriff - Enforcement - Marine Safety ⁽²⁾	-	-	-	252,232	164,112	NA
Sheriff - Michigan Dispatch Training	59,872	74,577	74,577	75,189	75,189	0.8%
Sheriff - Michigan Justice Training	44,079	50,000	50,000	46,000	46,000	-8.0%
Sheriff - 63rd District Court Security	138,509	178,381	178,381	180,587	180,587	1.2%
Sheriff - Comm Policing - Gaines Twp ⁽²⁾	-	-	-	107,826	107,826	NA
Sheriff - Emergency Mgmt 2010 SHSG	101,759	-	-	-	-	NA
Sheriff - Enforcement - Township Law ⁽²⁾	-	-	-	2,838,332	2,838,332	NA
Special Project Fund Calendar Year End	4,684,133	3,109,324	4,206,662	8,945,701	8,857,581	110.6%
CC - JABG	26,173	-	-	-	-	NA
CC - DMC Intervention and Reduction	8	-	-	-	-	NA
CC - Juvenile Accountability	2,941	2,571	15,884	2,565	2,565	-83.9%
DC - Court Performance Innovation Grt	-	-	33,730	-	-	-100.0%

Continued on next page...

County of Kent, Michigan

Special Revenue Funds
Schedule of Uses of Financial Resources

Program Descriptions	FY 2013	FY 2014		FY 2015		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
Community Corrections Grant	243,290	243,981	243,981	243,290	243,290	-0.3%
Community Corrections Admin	953,922	976,775	976,775	978,940	978,940	0.2%
FOC - Access and Visitation Grants	13,450	15,000	10,500	15,000	15,000	42.9%
FOC - REACH Grant	143,189	172,518	186,736	-	-	-100.0%
Prosecutor - Cooperative Reimb	1,765,508	1,811,280	1,811,280	1,949,095	1,949,095	7.6%
Sheriff - Sheriff's Drug Enforcement	102,236	109,655	109,655	113,662	113,662	3.7%
Sheriff - 2012 Strategic Traffic Enf	42,432	-	-	-	-	NA
Sheriff - 2014 OHSP - TACT Grant	-	-	26,489	-	-	-100.0%
Sheriff - 2013 Strategic Traffic Enf	-	-	44,037	-	-	-100.0%
Sheriff - 2013 Byrne Mem JAG Radio Syst	-	-	67,829	-	-	-100.0%
Sheriff - 2012 Byrne Memorial JAG	-	-	75,919	-	-	-100.0%
Sheriff - Emergency Mgmt Performance	48,598	45,400	45,400	54,493	54,493	20.0%
Sheriff - Secondary Road Patrol	403,637	391,629	391,629	398,325	398,325	1.7%
Admin - Child Welfare Reform	-	-	-	100,000	100,000	NA
Admin - CGAP Comm Dev Svcs Review	45,011	-	54,989	-	-	81.9%
Special Project Funds Fiscal Year End ⁽¹⁾	3,790,395	3,768,809	4,094,832	3,855,370	3,855,370	-5.8%
Special Revenue Funds before Transfers	\$ 93,670,794	\$ 97,576,545	\$101,902,726	\$110,916,801	\$110,213,930	8.2%
Correction & Detention Millage	13,402,318	14,850,000	15,600,000	14,940,000	14,940,000	-4.2%
Tranfers Out	13,402,318	14,850,000	15,600,000	14,940,000	14,940,000	-4.2%
Estimated Appropriation Lapse	-	(600,001)	(796,084)	(600,001)	(600,001)	-24.6%
Total Special Revenue Funds	\$107,073,112	\$111,826,544	\$116,706,642	\$125,256,800	\$124,553,929	6.7%

(1) These funds with a 9/30 FYE were appropriated by the Kent County Board of Commissioners via resolution 09-25-14-76; therefore, these funds are Adopted and not Recommended.

(2) Programs included in the FY 2015 Special Project Fund recommendation previously reported in the General Fund.

(3) New program in FY 2014.

SPECIAL REVENUE FUNDS

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

	<i>Year ended December 31,</i>				
	2012	2013	2014		2015
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 224,375	\$ 130,108	\$ 235,906	\$ 242,700	\$ 240,000
Investment earnings	975	921	100	500	100
Reimbursements	31,692	238,809	142,000	145,300	301,532
Other	-	24,300	10,000	25,600	27,840
Total Revenues	257,042	394,137	388,006	414,100	569,472
Expenditures:					
Personnel	1,790	1,502	1,810	1,800	1,955
Commodities	10,236	13,024	15,000	7,700	15,000
Contractual services	221,267	221,155	223,190	228,500	281,350
Other	17,388	28,147	24,547	24,547	24,391
Capital outlay	-	429,637	331,500	329,800	493,032
Total Expenditures	250,681	693,464	596,047	592,347	815,728
Revenues over (under) Expenditures	6,361	(299,327)	(208,041)	(178,247)	(246,256)
Other Financing Sources (Uses):					
Transfers in	126,652	156,135	204,564	204,564	230,000
Transfers out	-	-	-	-	-
Total Other financing sources (Uses)	126,652	156,135	204,564	204,564	230,000
Net Inc (Dec) in Fund Balance	133,013	(143,192)	(3,477)	26,317	(16,256)
Fund Balance, beginning of year	114,199	247,212	104,020	104,020	130,337
Fund Balance, end of year	\$ 247,212	\$ 104,020	\$ 100,543	\$ 130,337	\$ 114,081

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

	<i>Year ended September 30,</i>				
	2012	2013	2014		2015
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 5,864,012	\$ 5,855,526	\$ 5,940,898	\$ 5,760,488	\$ 6,119,080
Charges for services	797,251	784,834	761,000	761,000	799,000
Fines & Forfeitures	2,441	4,020	2,000	2,000	2,000
Total Revenues	6,663,705	6,644,379	6,703,898	6,523,488	6,920,080
Expenditures:					
Personnel	7,128,349	7,131,502	7,376,401	7,149,100	7,589,204
Commodities	159,463	148,911	163,000	143,100	156,000
Contractual Services	177,559	194,174	212,671	199,500	218,249
Other	1,025,286	944,828	802,701	802,700	826,546
Capital outlay	20,494	14,186	12,237	12,000	30,390
Total Expenditures	8,511,152	8,433,601	8,567,010	8,306,400	8,820,389
Revenues over (under) Expenditures	(1,847,447)	(1,789,221)	(1,863,112)	(1,782,912)	(1,900,309)
Other Financing Sources (Uses):					
Transfers in	1,847,447	1,789,221	1,863,112	1,782,912	1,900,309
Transfers out	-	-	-	-	-
Total Other financing sources (Uses)	1,847,447	1,789,221	1,863,112	1,782,912	1,900,309
Net Inc (Dec) in Fund Balance	-	-	-	-	-
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 appropriated by the Kent County Board of Commissioners via resolution 09-25-14-76.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Health Special Revenue Fund

Fund Statement

Year ended September 30,

	2012 Audited	2013 Audited	2014		2015 Adopted
			Amended	Estimated	
Revenues:					
Licenses and permits	\$ 1,703,078	\$ 1,740,217	\$ 1,665,128	\$ 1,740,800	\$ 2,230,781
Intergovernmental	9,399,403	9,389,836	9,720,764	9,571,500	9,462,994
Charges for services	1,154,787	1,027,370	1,062,007	1,150,000	1,072,250
Fines & Forfeitures	136,343	129,141	123,000	111,300	136,110
Reimbursements	5,600,820	5,051,570	4,736,474	4,999,100	4,841,318
Other	684,399	721,813	660,526	653,400	664,048
Total Revenues	18,678,831	18,059,947	17,967,899	18,226,100	18,407,501
Expenditures:					
Personnel	16,561,433	16,470,003	17,308,432	15,917,600	17,964,151
Commodities	2,179,030	2,249,643	2,875,186	2,137,400	2,489,683
Contractual Services	2,994,648	3,171,456	3,102,535	3,172,100	3,296,001
Other	1,157,512	964,842	1,318,044	1,318,000	1,359,718
Capital outlay	164,838	240,033	264,001	263,000	404,944
Appropriation Lapse	-	-	(796,084)	-	(600,001)
Total Expenditures	23,057,460	23,095,977	24,072,114	22,808,100	24,914,496
Revenues over (under) Expenditures	(4,378,629)	(5,036,030)	(6,104,214)	(4,582,000)	(6,506,995)
Other Financing Sources (Uses):					
Transfers in	4,553,639	4,861,022	6,304,214	4,782,000	6,506,995
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	4,553,639	4,861,022	6,304,214	4,782,000	6,506,995
Net Inc (Dec) in Fund Balance	175,010	(175,008)	200,000	200,000	-
Fund Balance, beginning of year	99,998	275,008	100,000	100,000	300,000
Fund Balance, end of year	\$ 275,008	\$ 100,000	\$ 300,000	\$ 300,000	\$ 300,000

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 09-25-14-76.

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

	<i>Year ended December 31,</i>				
	2012 Audited	2013 Audited	2014		2015 Adopted
			Amended	Estimated	
Revenues:					
Taxes	\$ 6,597,840	\$ 6,897,106	\$ 7,203,522	\$ 7,387,500	\$ 7,600,000
Charges for services	456	361	500	350	500
Fines & Forfeitures	2,568	3,736	1,000	9,600	4,000
Investment earnings	10,181	10,650	10,000	12,100	10,000
Total Revenues	6,611,045	6,911,853	7,215,022	7,409,550	7,614,500
Expenditures:					
Administration	174,682	110,305	155,267	109,900	149,616
CCBA Lease	5,843,981	5,984,766	6,274,657	6,274,600	6,447,251
Sports Commission	100,000	-	-	-	-
CVB	952,124	1,155,265	1,206,590	1,237,406	1,273,000
Arts Festival	10,000	10,000	10,000 ⁽¹⁾	10,000	10,000
Total Expenditures	7,080,787	7,260,336	7,646,514	7,631,906	7,879,867
Revenues over (under) Expenditures	(469,743)	(348,483)	(431,492)	(222,356)	(265,367)
Other financing sources (uses):					
Operating transfers in	841,348	348,483	935,000	935,000	1,300,000
Operating transfers out	-	-	-	-	-
Total Other financing sources (uses)	841,348	348,483	935,000	935,000	1,300,000
Net Inc (Dec) in Fund Balance	371,605	(0)	503,508	712,644	1,034,633
Fund Balance, beginning of year	752,546	1,124,151	1,124,151	1,124,151	1,836,794
Fund Balance, end of year	\$ 1,124,151	1,124,151	\$ 1,627,659	\$ 1,836,794	\$ 2,871,427

(1) A resolution to increase the 2014 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 2014. The County pays 16.75% 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,

	2012	2013	2014		2015
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Taxes	\$ 15,523,719	\$ 15,204,871	\$ 15,268,465	\$ 15,320,600	\$ 15,447,294
Investment earnings	72,065	57,841	55,000	62,100	55,000
Total Revenues	15,595,784	15,262,712	15,323,465	15,382,700	15,502,294
Expenditures:					
Contractual services	941,618	2,292,283	2,368,576	2,368,500	2,368,635
Total Expenditures	941,618	2,292,283	2,368,576	2,368,500	2,368,635
Revenues over (under) Expenditures	14,654,166	12,970,429	12,954,889	13,014,200	13,133,659
Other Financing Sources (Uses):					
Transfers in	-	-	-	-	-
Transfers out	(14,587,500)	(13,402,318)	(15,600,000)	(15,150,000)	(14,940,000)
Total Other Financing Sources (Uses)	(14,587,500)	(13,402,318)	(15,600,000)	(15,150,000)	(14,940,000)
Net Inc (Dec) in Fund Balance	66,666	(431,889)	(2,645,111)	(2,135,800)	(1,806,341)
Fund Balance, beginning of year	6,374,833	6,441,499	6,009,610	6,009,610	3,873,810
Fund Balance, end of year	\$ 6,441,499	\$ 6,009,610	\$ 3,364,499	\$ 3,873,810	\$ 2,067,469

County of Kent, Michigan

Senior Millage Special Revenue Fund
Fund Statement

	<i>Year ended December 31,</i>				
	2012 Audited	2013 Audited	2014		2015 Adopted
			Amended	Estimated	
Revenues:					
Taxes	\$ 6,379,649	\$ 6,247,774	\$ 6,275,295	\$ 6,296,000	\$ 9,775,979
Investment earnings	15,467	12,098	7,000	12,700	12,000
Total Revenues	6,395,116	6,259,872	6,282,295	6,308,700	9,787,979
Expenditures:					
Administration	282,832	282,832	282,832	282,832	440,459
Priority services	3,132,083	3,021,863	3,056,000	3,053,500	4,673,760
Support services	771,974	782,086	763,000	750,000	1,215,178
Access	837,577	786,299	797,000	811,800	1,121,702
Access - AAAWM	554,504	542,710	545,000	521,300	841,277
New and general	926,413	887,313	898,000	898,000	1,402,128
Emergent	52,546	39,217	52,650	40,000	93,475
Contingency-Undesignated	-	-	75,000	-	23,503
Total Expenditures	6,557,928	6,342,321	6,469,482	6,357,432	9,811,482
Net Inc (Dec) in Fund Balance	(162,812)	(82,449)	(187,187)	(48,732)	(23,503)
Fund Balance, beginning of year	455,951	293,139	210,690	210,690	161,958
Fund Balance, end of year	\$ 293,139	\$ 210,690	\$ 23,503	\$ 161,958	\$ 138,455

SPECIAL REVENUE FUNDS

County of Kent, Michigan

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

Year ended December 31,

	2012	2013	2014		2015
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Charges for services	\$ 566,698	\$ 657,055	\$ 650,000	\$ 500,000	\$ 500,000
Investment earnings	7,861	6,497	5,000	6,000	6,000
Total Revenues	574,559	663,552	655,000	506,000	506,000
Expenditures:					
Personnel	131,784	123,860	125,506	119,300	132,882
Commodities	31,403	21,131	31,000	23,200	27,500
Contractual services	160,043	204,221	362,820	251,600	211,777
Other	144,480	112,692	95,829	95,829	117,131
Capital outlay	48,335	56,869	32,500	32,500	20,000
Total Expenditures	516,044	518,773	647,655	522,429	509,290
Net Inc (Dec) in Fund Balance	58,515	144,779	7,345	(16,429)	(3,290)
Fund Balance, beginning of year	1,629,835	1,688,350	1,833,129	1,833,129	1,816,700
Fund Balance, end of year	\$ 1,688,350	\$ 1,833,129	\$ 1,840,474	\$ 1,816,700	\$ 1,813,410

County of Kent, Michigan

Central Dispatch Collection Special Revenue Fund
Fund Statement

	<i>Year ended December 31,</i>				
	2012 Audited	2013 Audited	2014 Amended	2014 Estimated	2015 Adopted
Revenues:					
Charges for services	\$ 3,992,520	\$ 3,903,339	\$ 4,200,000	\$ 3,900,000	\$ 4,200,000
Investment earnings	1,181	1,827	10,000	2,000	10,000
Total Revenues	3,993,701	3,905,167	4,210,000	3,902,000	4,210,000
Expenditures:					
Contractual services	3,993,701	3,905,167	4,210,000	3,902,000	4,210,000
Total Expenditures	3,993,701	3,905,167	4,210,000	3,902,000	4,210,000
Net Inc (Dec) in Fund Balance	0	-	-	(0)	-
Fund Balance, beginning of year	-	0	0	0	-
Fund Balance, end of year	\$ 0	\$ 0	\$ 0	\$ -	\$ -

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Drug Law Enforcement Special Revenue Fund
Fund Statement

Year ended December 31,

	2012	2013	2014		2015
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Fines & Forfeitures	\$ 445,571	\$ 289,644	\$ 531,601	\$ 345,400	\$ 418,258
Investment earnings	4,520	2,466	-	4,300	4,000
Total Revenues	450,091	292,110	531,601	349,700	422,258
Expenditures:					
Personnel	69,673	70,465	267,523	252,200	264,884
Commodities	6,896	6,710	3,500	7,700	5,000
Contractual services	157,784	94,616	257,744	176,800	196,080
Total Expenditures	234,352	171,790	528,767	436,700	542,238
Excess (deficiency) of revenues over (under) expenditures	215,739	120,320	2,834	(87,000)	(119,980)
Other financing sources (uses):					
Operating transfers in	-	-	-	-	26,274
Operating transfers out	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	26,274
Net Inc (Dec) in Fund Balance	215,739	120,320	2,834	(87,000)	(93,706)
Fund Balance, beginning of year	621,979	837,718	958,038	958,038	871,038
Fund Balance, end of year	\$ 837,718	\$ 958,038	\$ 960,872	\$ 871,038	\$ 777,332

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

	<i>Year ended June 30,</i>				
	2012 Audited	2013 Audited	2014		2015 Adopted
			Amended	Estimated	
Revenues:					
Intergovernmental	\$ 2,542,179	\$ 2,172,248	\$ 4,936,712	\$ 2,576,600	\$ 2,351,158
Reimbursements	316,262	158,731	71,861	55,300	45,000
Total Revenues	2,858,441	2,330,978	5,008,573	2,631,900	2,396,158
Expenditures:					
Personnel	368,173	335,062	451,285	331,500	348,420
Commodities	13,225	14,226	12,336	10,250	6,666
Contractual services	2,450,703	1,899,856	4,527,191	2,209,000	2,025,860
Other	80,550	54,652	13,000	75,500	11,212
Capital outlay	1,558	27,194	4,760	5,650	4,000
Total Expenditures	2,914,209	2,330,989	5,008,572	2,631,900	2,396,158
Net Inc (Dec) in Fund Balance	(55,768)	(11)	1	-	-
Fund Balance, beginning of year	148,202	92,434	92,423	92,423	92,423
Fund Balance, end of year	\$ 92,434	\$ 92,423	\$ 92,424	\$ 92,423	\$ 92,423

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 06-12-14-40.

SPECIAL REVENUE FUNDS

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

Year ended June 30,

	<u>2012</u>	<u>2013</u>	<u>2014</u>		<u>2015</u>
	<u>Audited</u>	<u>Audited</u>	<u>Amended</u>	<u>Estimated</u>	<u>Adopted</u>
Revenues:					
Intergovernmental	\$ 1,029,057	\$ 1,055,613	\$ 1,398,494	1,049,650	\$ 1,398,942
Total Revenues	1,029,057	1,055,613	1,398,494	1,049,650	1,398,942
Expenditures:					
Personnel	-	-	24,981	4,660	31,795
Contractual services	1,029,057	1,055,613	1,370,524	1,042,000	1,362,061
Other	-	-	2,989	2,990	4,056
Total Expenditures	1,029,057	1,055,613	1,398,494	1,049,650	1,398,942
Net Inc (Dec) in Fund Balance	-	-	-	-	-
Fund Balance, beginning of year	-	-	-	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -	\$ -	\$ -

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 06-12-14-47.

County of Kent, Michigan

DHS Social Welfare Special Revenue Fund
Fund Statement

	<i>Year ended December 31,</i>				
	2012 Audited	2013 Audited	2014		2015 Adopted
			Amended	Estimated	
Revenues:					
Intergovernmental	\$ 1,155,597	\$ -	\$ -	\$ -	\$ -
Reimbursements	287,775	-	-	-	-
Total Revenues	1,443,371	-	-	-	-
Expenditures:					
Contractual services	1,442,604	4,102	-	-	-
Total Expenditures	1,442,604	4,102	-	-	-
Net Inc (Dec) in Fund Balance	768	(4,102)	-	-	-
Fund Balance, beginning of year	3,334	4,102	(0)	-	-
Fund Balance, end of year	\$ 4,102	\$ (0)	\$ (0)	\$ -	\$ -

SPECIAL REVENUE FUNDS

County of Kent, Michigan

**Child Care Special Revenue Fund
Fund Statement**

Year ended September 30,

	2012	2013	2014		2015
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 8,826,398	\$ 8,596,007	\$ 9,159,087	\$ 8,863,691	\$ 9,429,988
Charges for services	221,528	241,887	221,500	275,000	246,500
Reimbursements	227,565	236,357	225,000	230,500	225,000
Other	90,000	95,000	150,000	150,000	175,000
Total Revenues	9,365,492	9,169,251	9,755,587	9,519,191	10,076,488
Expenditures:					
Personnel	9,921,046	9,918,356	9,971,031	9,854,800	10,297,252
Commodities	298,083	284,777	278,922	298,300	298,757
Contractual services	8,511,967	7,448,739	8,782,184	8,230,600	8,837,729
Other	671,564	644,200	724,209	727,200	717,841
Capital outlay	29,505	19,439	28,860	36,200	27,350
Total Expenditures	19,432,165	18,315,511	19,785,206	19,147,100	20,178,929
Revenues over (under) Expenditures	(10,066,673)	(9,146,260)	(10,029,619)	(9,627,909)	(10,102,441)
Other Financing Sources (Uses):					
Transfers in	10,066,673	9,146,255	10,029,619	9,627,909	10,102,441
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	10,066,673	9,146,255	10,029,619	9,627,909	10,102,441
Net Inc (Dec) in Fund Balance	0	(5)	-	-	-
Fund Balance, beginning of year	63,902	63,902	63,897	63,897	63,897
Fund Balance, end of year	\$ 63,902	\$ 63,897	\$ 63,897	\$ 63,897	\$ 63,897

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 09-25-14-76.

County of Kent, Michigan

DHS Child Care Special Revenue Fund
Fund Statement

	<i>Year ended September 30,</i>				
	2012 Audited	2013 Audited	2014		2015 Adopted
			Amended	Estimated	
Revenues:					
Intergovernmental	\$ 5,329,928	\$ 5,305,680	\$ 5,654,654	\$ 5,296,206	\$ 5,751,760
Reimbursements	-	6	-	-	-
Total Revenues	5,329,928	5,305,686	5,654,654	5,296,206	5,751,760
Expenditures:					
Contractual services	10,666,881	10,618,882	11,318,317	10,600,000	11,515,765
Other	38,118	11,538	13,394	13,394	15,995
Total Expenditures	10,704,999	10,630,420	11,331,711	10,613,394	11,531,760
Revenues over (under) Expenditures	(5,375,071)	(5,324,734)	(5,677,057)	(5,317,188)	(5,780,000)
Other Financing Sources (Uses):					
Transfers in	5,375,071	5,324,734	5,677,057	5,317,188	5,780,000
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	5,375,071	5,324,734	5,677,057	5,317,188	5,780,000
Net Inc (Dec) in Fund Balance	-	-	-	-	-
Fund Balance, beginning of year	36,126	36,126	36,126	36,126	36,126
Fund Balance, end of year	\$ 36,126	\$ 36,126	\$ 36,126	\$ 36,126	\$ 36,126

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 09-25-14-76.

SPECIAL REVENUE FUNDS

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

Year ended September 30,

	2012	2013	2014		2015
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 83,796	\$ 145,918	\$ 175,000	\$ 142,800	\$ 175,000
Total Revenues	83,796	145,918	175,000	142,800	175,000
Expenditures:					
Contractual services	90,884	145,918	175,000	142,800	175,000
Total Expenditures	90,884	145,918	175,000	142,800	175,000
Net Inc (Dec) in Fund Balance	(7,088)	-	-	-	-
Fund Balance, beginning of year	10,913	3,825	3,825	3,825	3,825
Fund Balance, end of year	\$ 3,825	\$ 3,825	\$ 3,825	\$ 3,825	\$ 3,825

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 09-25-14-76.

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

	<i>Year ended December 31,</i>				
	2012 Audited	2013 Audited	2014		2015 Adopted
			Amended	Estimated	
Revenues:					
Taxes	\$ -	\$ -	\$ -	-	\$ 1,000,000
Investment earnings	-	-	-	-	2,000
Reimbursements	-	-	-	-	10,000
Total Revenues	-	-	-	-	1,012,000
Expenditures:					
Personnel	-	-	-	-	480,329
Commodities	-	-	-	-	8,870
Contractual services	-	-	-	-	699,345
Other	-	-	-	-	134,520
Capital outlay	-	-	-	-	25,000
Total Expenditures	-	-	-	-	1,348,064
Revenues over (under) Expenditures	-	-	-	-	(336,064)
Other Financing Sources (Uses):					
Operating transfers in	-	-	-	-	336,064
Operating transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	336,064
Net Inc (Dec) in Fund Balance	-	-	-	-	-
Fund Balance, beginning of year	-	-	-	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -	\$ -	\$ -

SPECIAL REVENUE FUNDS

County of Kent, Michigan

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

	<i>Year ended December 31,</i>				
	2012	2013	2014		2015
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Licenses and permits	\$ 66,765	\$ 67,290	\$ 63,000	\$ 63,000	\$ 63,000
Intergovernmental	1,297,775	1,892,466	968,487	968,000	406,863
Charges for services	1,156,375	151,095	160,000	148,500	150,000
Investment earnings	19,870	5,165	450	5,000	650
Reimbursements	1,708,782	1,998,541	1,926,216	1,691,000	7,338,213
Other	652,251	445,827	230,247	230,000	36,981
Total Revenues	4,901,818	4,560,384	3,348,400	3,105,500	7,995,707
Expenditures:					
Personnel	1,898,932	1,821,391	2,297,882	1,751,300	7,641,867
Commodities	1,469	6,337	14,700	5,000	16,073
Contractual services	1,734,836	2,443,962	1,233,061	1,012,000	875,396
Other	-	-	23,227	3,000	316,924
Capital outlay	713,605	412,443	637,791	600,000	7,321
Total Expenditures	4,348,842	4,684,133	4,206,662	3,371,300	8,857,581
Revenues over (under) Expenditures	552,977	(123,749)	(858,262)	(265,800)	(861,874)
Other Financing Sources (Uses):					
Transfers in	293,030	97,180	101,220	35,000	592,071
Transfers out	(167,201)	(0)	-	-	-
Total Other Financing Sources (Uses)	125,828	97,180	101,220	35,000	592,071
Net Inc (Dec) in Fund Balance	678,805	(26,569)	(757,042)	(230,800)	(269,803)
Fund Balance, beginning of year	1,277,199	1,956,004	1,929,435	1,929,435	1,698,635
Fund Balance, end of year	\$ 1,956,004	\$ 1,929,435	\$ 1,172,393	\$ 1,698,635	\$ 1,428,832

The Calendar Year Special Project Fund shows a net decrease in fund balance of \$269,803. This is due to Jail Gifts, Officer Training, Fallasburg Dam, 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.

County of Kent, Michigan

Special Projects - Fiscal Year Special Revenue Fund
Fund Statement

	<i>Year ended September 30,</i>				
	2012 Audited	2013 Audited	2014		2015 Adopted
			Amended	Estimated	
Revenues:					
Intergovernmental	\$ 3,219,140	\$ 3,020,976	\$ 3,317,049	\$ 3,151,900	\$ 3,022,527
Fines & Forfeitures	67,642	72,859	74,840	74,000	81,730
Investment earnings	71	65	-	-	-
Reimbursements	587	475	1,000	500	1,000
Other	4,711	2,500	2,500	2,500	2,500
Total Revenues	3,292,150	3,096,875	3,395,389	3,228,900	3,107,757
Expenditures:					
Personnel	2,427,015	2,331,751	2,414,638	2,323,100	2,468,541
Commodities	57,099	52,121	88,211	56,400	62,165
Contractual services	1,122,143	1,095,544	1,185,885	1,062,000	1,023,105
Other	258,138	269,191	231,792	231,792	271,559
Capital outlay	97,451	41,787	174,306	170,000	30,000
Total Expenditures	3,961,847	3,790,395	4,094,832	3,843,292	3,855,370
Revenues over (under) Expenditures	(669,697)	(693,520)	(699,443)	(614,392)	(747,613)
Other Financing Sources (Uses):					
Operating transfers in	671,647	693,137	686,059	614,392	747,548
Operating transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	671,647	693,137	686,059	614,392	747,548
Net Inc (Dec) in Fund Balance	1,951	(383)	(13,384)	-	(65)
Fund Balance, beginning of year	11,880	13,831	13,448	13,448	13,448
Fund Balance, end of year	\$ 13,831	\$ 13,448	\$ 64	\$ 13,448	\$ 13,383

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 09-25-14-76. For a complete listing of projects included in this fund see the Special Revenue Funds Schedule of Uses of Financial Resources.

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DEBT SERVICE FUNDS

Debt Service Fund

To account for the retirement of 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 2013	FY 2014		FY 2015		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
63rd District Court	\$ 378,249	\$ 376,176	\$ 376,176	\$ 373,888	\$ 373,888	-0.6%
Information Technology	-	-	584,500	592,750	592,750	1.4%
Central Services Copier Equip Lease	84,996	84,996	84,996	-	-	-100.0%
Fuller Complex - Animal Shelter	336,014	334,172	334,172	332,140	332,140	-0.6%
Fuller Complex - Boiler Plant	87,087	86,610	86,610	86,083	86,083	-0.6%
Fuller Complex - Campus Improvements	130,817	130,101	130,101	129,309	129,309	-0.6%
Fuller Complex - Spectrum Facility	222,851	220,561	220,561	218,075	218,075	-1.1%
Series A Bonds	612,242	610,060	610,060	611,936	611,936	0.3%
Debt Service Fund	1,852,257	1,842,676	2,427,176	2,344,181	2,344,181	-3.4%
Courthouse	4,344,775	4,341,650	4,341,650	4,342,025	4,342,025	0.0%
DHS Building	2,070,394	2,069,069	2,069,069	2,070,969	2,070,969	0.1%
Sheriff's Administration Building	757,900	760,650	760,650	762,800	762,800	0.3%
Correctional Facility Development	2,854,367	2,838,946	2,838,946	2,819,655	2,819,655	-0.7%
Juvenile Detention Remodel	282,300	280,782	280,782	278,868	278,868	-0.7%
Building Authority Debt Service	10,309,736	10,291,097	10,291,097	10,274,317	10,274,317	-0.2%
Total Debt Service Fund	\$12,161,993	\$12,133,773	\$12,718,273	\$12,618,498	\$12,618,498	-0.8%

County of Kent, Michigan

Debt Service Fund
Fund Statement

	Year ended December 31,				
	2012 Audited	2013 Audited	2014		2015 Adopted
			Amended	Estimated	
Expenditures:					
Principal retirement	\$ 1,410,701	\$ 1,116,020	\$ 1,736,240	\$ 1,736,000	\$ 1,697,750
Interest and agent fees	793,299	736,237	690,936	690,900	646,431
Total Expenditures	2,204,000	1,852,257	2,427,176	2,426,900	2,344,181
Revenues over (under) Expenditures	(2,204,000)	(1,852,257)	(2,427,176)	(2,426,900)	(2,344,181)
Other Financing Sources (Uses):					
Operating transfers in	2,191,976	1,852,257	2,427,176	2,426,900	2,344,181
Operating transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	2,191,976	1,852,257	2,427,176	2,426,900	2,344,181
Net Inc (Dec) in Fund Balance	(12,024)	-	-	0	-
Fund Balance, beginning of year	12,024	(0)	(0)	(0)	-
Fund Balance, end of year	\$ (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	\$ 373,888	\$ -	\$ 373,888
Animal Shelter	332,140	-	332,140
Boiler Plant	86,083	-	86,083
Courthouse (Series A)	-	246,182	246,182
82 Ionia (Series A)	-	365,754	365,754
IT Equipment	592,750	-	592,750
Fuller Campus Improvements	129,309	-	129,309
Spectrum Facility	218,075	-	218,075
Total	\$ 1,732,245	\$ 611,936	\$ 2,344,181

DEBT SERVICE FUNDS

County of Kent, Michigan

**Building Authority Debt Service Fund
Fund Statement**

Year ended December 31,

	2012		2013		2014		2015
	Audited	Audited	Audited	Audited	Amended	Estimated	Adopted
Revenues:							
Intergovernmental	\$ 770,005	\$ 708,790	\$ 751,152	\$ 702,800	\$ 730,337		
Investment earnings	1,530	(1,197)	-	-	-		
Other	7,944,390	9,298,491	9,539,945	9,483,000	9,543,980		
Total Revenues	8,715,925	10,006,083	10,291,097	10,185,800	10,274,317		
Expenditures:							
Principal retirement	3,555,000	5,135,000	5,325,000	5,325,000	5,530,000		
Interest and agent fees	5,327,510	5,174,736	4,966,097	4,966,000	4,744,317		
Total Expenditures	8,882,510	10,309,736	10,291,097	10,291,000	10,274,317		
Revenues over (under) Expenditures	(166,586)	(303,653)	-	(105,200)	-		
Other Financing Sources (Uses):							
Operating transfers in	-	48,317	-	105,200	-		
Operating transfers out	-	-	-	-	-		
Total Other Financing Sources (Uses)	-	48,317	-	105,200	-		
Net Inc (Dec) in Fund Balance	(166,585)	(255,336)	-	(0)	-		
Fund Balance, beginning of year	421,921	255,336	0	0	-		
Fund Balance, end of year	\$ 255,336	\$ 0	\$ 0	\$ -	\$ -		

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

<u>Facility</u>	<u>Funding Source</u>	<u>Amount</u>
Courthouse	Funded 100% with rent receipts from the Courthouse General Fund Operating Budget. The City of Grand Rapids reimburses the County for 31.35% of these costs.	\$ 4,342,025
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%).	2,070,969
Juvenile Detention Remodel	Funded 25% from Federal Grants and 75% the Kent County Correctional Millage.	278,868
Sheriff Administration Building	Funded 100% from the Sheriff General Fund Operating Budget.	762,800
Correctional Facility Remodel	Funded 25% from Federal Grants and 75% the Kent County Correctional Millage.	2,819,655
Total		\$ 10,274,317

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 2013	FY 2014		FY 2015		Amended % Change
	Actual	Adopted	Amended	Requested	Adopted	
Correctional Facility Development	\$ 3,991,214	\$ -	\$ 261,221	\$ -	\$ -	-100.0%
Correctional Facility Brick Repair	-	-	750,000	-	-	-100.0%
DHS Building	(383)	-	-	-	-	NA
Juvenile Detention Remodel	42,976	-	-	-	-	NA
Bldg Authority Construction Fund	4,033,807	-	1,011,221	-	-	-100.0%
Fuller Complex - Animal Shelter	8,276	-	-	-	-	NA
Bond Capital Improvement Fund	8,276	-	-	-	-	NA
Capital Improvement Program Fund	3,006,242	4,624,667	14,468,921	3,640,210	3,640,210	-74.8%
Capital Project Funds before Transfers	7,048,324	4,624,667	15,480,141	3,640,210	3,640,210	-76.5%
Bldg Authority Construction Fund	59,550	-	105,229	-	-	-100.0%
Bond Capital Improvement Fund	20,314	-	-	-	-	NA
Capital Improvement Program Fund	2,286,250	1,177,650	1,762,150	1,755,545	1,755,545	-0.4%
Transfers Out	2,366,114	1,177,650	1,867,379	1,755,545	1,755,545	-6.0%
Total Capital Project Funds	\$ 9,414,438	\$ 5,802,317	\$17,347,520	\$ 5,395,755	\$ 5,395,755	-68.9%

County of Kent, Michigan

Building Authority Construction Capital Project Fund
Fund Statement

	<i>Year ended December 31,</i>				
	2012 Audited	2013 Audited	2014		2015 Adopted
			Amended	Estimated	
Revenues:					
Investment earnings	\$ 50,542	\$ 29,314	\$ 607	\$ 607	\$ -
Bond Proceeds	-	-	-	-	-
Other	-	79,843	-	-	-
Total Revenues	50,542	109,157	607	607	-
Expenditures:					
Principal retirement	-	-	-	-	-
Interest and Bond Sale Expense	568	55	928	928	-
Capital outlay	8,728,075	4,033,752	1,010,292	910,292	-
Total Expenditures	8,728,642	4,033,807	1,011,221	911,221	-
Revenues over (under) Expenditures	(8,678,101)	(3,924,649)	(1,010,614)	(910,614)	-
Other Financing Sources (Uses):					
Transfers in	357,881	-	750,000	750,000	-
Transfers out	(357,881)	(59,550)	(105,229)	(105,228)	-
Total Other Financing Sources (Uses)	-	(59,550)	644,771	644,772	-
Net Inc (Dec) in Fund Balance	(8,678,101)	(3,984,200)	(365,842)	(265,842)	-
Fund Balance, beginning of year	13,028,143	4,350,042	365,842	365,842	100,000
Fund Balance, end of year	\$ 4,350,042	\$ 365,842	\$ 0	\$ 100,000	\$ 100,000

This is a memorandum budget; no additional appropriations expected to be made by the Kent Building Authority for FY 2015.

CAPITAL PROJECT FUNDS

County of Kent, Michigan

Bond Capital Improvement Project Capital Fund
Fund Statement

Year ended December 31,

	2012 Audited	2013 Audited	2014		2015 Adopted
			Amended	Estimated	
Revenues:					
Investment earnings	\$ 293	\$ 18,288	\$ -		\$ -
Total Revenues	293	18,288	-	-	-
Expenditures:					
Capital outlay	69,943	8,276	-		-
Total Expenditures	69,943	8,276	-	-	-
Revenues over (under) Expenditures	(69,649)	10,012	-	-	-
Other Financing Sources (Uses):					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	(20,314)	-		-
Total Other Financing Sources (Uses)	-	(20,314)	-	-	-
Net Inc (Dec) in Fund Balance	(69,649)	(10,302)	-	-	-
Fund Balance, beginning of year	79,951	10,302	-	-	-
Fund Balance, end of year	\$ 10,302	\$ -	\$ -	\$ -	\$ -

County of Kent, Michigan

Capital Improvement Program Capital Fund
Fund Statement

	Year ended December 31,				
	2012	2013	2014		2015
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 1,600	\$ 62,500	\$ 5,309,536	\$ 1,176,500	\$ 199,585
Reimbursements	1,103,959	68,055	72,348	2,200	-
Other	444,200	1,111,766	486,400	310,300	218,138
Total Revenues	1,549,759	1,242,321	5,868,284	1,489,000	417,723
Expenditures:					
Other	273,291	273,291	45,549	45,549	-
Capital outlay	4,068,308	2,732,950	14,423,372	5,915,300	3,640,210
Total Expenditures	4,341,599	3,006,242	14,468,921	5,960,849	3,640,210
Revenues over (under) Expenditures	(2,791,839)	(1,763,921)	(8,600,637)	(4,471,849)	(3,222,487)
Other Financing Sources (Uses):					
Operating transfers in	5,350,297	6,201,545	4,879,920	4,879,920	4,954,732 ⁽¹⁾
Operating transfers out	(2,500,361)	(2,286,250)	(1,762,150)	(1,762,150)	(1,755,545)
Total Other Financing Sources (Uses)	2,849,937	3,915,295	3,117,770	3,117,770	3,199,187
Net Inc (Dec) in Fund Balance	58,097	2,151,374	(5,482,867)	(1,354,079)	(23,300)
Fund Balance, beginning of year	5,256,015	5,314,112	7,465,486	7,465,486	6,111,407
Fund Balance, end of year	\$ 5,314,112	\$ 7,465,486	\$ 1,982,618	\$ 6,111,407	\$ 6,088,107

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 \$6.1 million fund balance is reserved for approved prior year projects that are expected to become part of the Fiscal Year 2015 Amended Budget.

(1) The budgeted Transfer Out to the Debt Service Fund for FY 2015 of \$1,732,245 is summarized on page 57. The remaining \$23,300 is a transfer out to the CC Electronic File Management project within the CIP Fund, this amount is also reflected in the Operating Transfer in line above along with the \$4,931,432 from the General Fund.

CAPITAL PROJECT FUNDS

County of Kent, Michigan
2015 Capital Improvement Program
 Adopted Projects

Project Name	General Fund	Other	Total
Electronic File Management - Business Docket	\$ 134,544	\$ 23,300	\$ 157,844
Circuit Court	134,544	23,300	157,844
Electric Trash Pump	40,439	-	40,439
Drain Commission	40,439	-	40,439
Juvenile Det - Air Conditioning Unit DC2	50,000	-	50,000
Juvenile Det - Study/Assessment ⁽¹⁾	-	-	-
Courthouse - Video Conference & Arraignment	283,765	129,585	413,350
Roofing Replacement	35,000	-	35,000
82 Ionia Floor Covering Replacement	50,000	-	50,000
Health Dept - Fuller Clinic Flooring Upgrade	25,200	-	25,200
Asphalt Repairs	35,000	-	35,000
82 Ionia Parking Ramp Replacement	100,000	-	100,000
City County Work Plan	90,000	-	90,000
Courtroom Build Out 6 A&B ⁽²⁾	100,000	-	100,000
Fuller Complex Debt Service	921,357	218,138	1,139,495
Facilities Management	1,690,322	347,723	2,038,045
Storage Survivability CIP (2015)	90,000	-	90,000
Storage 124 TB Equipment Replacement (2015)	165,000	-	165,000
Storage 192 TB expansion (2015)	200,000	-	200,000
Backup and Recovery CIP (2015)	137,750	-	137,750
UPS Replacement	40,000	-	40,000
Server Replacement	50,000	-	50,000
Financial and HR Management System Replacement	1,000,000	-	1,000,000
Information Technology	1,682,750	-	1,682,750
Dwight Lydell Park Amelioration	365,777	-	365,777
Maintenance Building Restrooms	185,500	-	185,500
Playground Replacement - Townsend Park	60,000	-	60,000
Parks	611,277	-	611,277
Replacement of Jail Management System	650,000	-	650,000
Electronic Warrants	50,000	70,000	120,000
Dive Team Trailer	47,100	-	47,100
Sheriff	747,100	70,000	817,100
Re-Roof Project Bobcat Holding Facility	25,000	-	25,000
Zoo	25,000	-	25,000
Total	\$ 4,931,432	\$ 441,023	\$ 5,372,455

(1) \$50,000 included in the Childcare Fund (292), funded 50/50 by the State and County.

(2) \$100,000 for preliminary engineering and design study. If the project goes forward, the amount required to complete the project will be included in a future bond resolution.

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.

Equipment Fund

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

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

Program Descriptions	FY 2013	FY 2014		FY 2015		Amended % Change
	Actual	Adopted	Amended	Requested	Adopted	
Healthcare/Third Party Adm	\$17,836,861	\$19,823,000	\$19,823,000	\$21,425,000	\$21,425,000	8.1%
Dental Plan	1,291,886	1,358,000	1,358,000	1,360,000	1,360,000	0.1%
Insurance	2,612,713	1,824,565	1,824,565	2,036,670	2,036,670	11.6%
Unemployment Comp	132,228	225,000	225,000	225,000	225,000	0.0%
Workers Comp	1,211,432	722,750	722,750	973,000	973,000	34.6%
Risk Management Fund	23,085,120	23,953,315	23,953,315	26,019,670	26,019,670	8.6%
Office Equipment	-	-	-	300,000	300,000	NA
Office Equipment Fund	-	-	-	300,000	300,000	NA
Total Internal Service Funds	\$23,085,120	\$23,953,315	\$23,953,315	\$26,319,670	\$26,319,670	9.9%

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

Year ended December 31,

	2012		2013		2014		2015
	Audited	Audited	Audited	Audited	Amended	Estimated	Adopted
Revenues:							
Intergovernmental	\$ -	\$ 104,545	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	728,381	1,026,629	1,790,077	1,790,000	1,790,000	1,790,000	1,942,971
Investment earnings	62,079	36,568	28,200	33,200	33,200	33,200	30,400
Reimbursements	20,519,831	17,793,835	18,932,600	18,930,000	18,930,000	18,930,000	23,142,000
Other	42,483	360,307	45,000	42,500	42,500	42,500	40,000
Total Revenues	21,352,774	19,321,884	20,795,877	20,795,700	20,795,700	20,795,700	25,155,371
Expenditures:							
Personnel	319,338	220,118	395,771	220,100	395,771	220,100	323,957
Commodities	457	9	500	400	500	400	400
Contractual services	20,584,890	22,776,565	23,482,650	23,000,000	23,482,650	23,000,000	25,641,034
Other	52,032	87,638	74,394	74,394	74,394	74,394	54,279
Capital outlay	-	790	-	-	-	-	-
Total Expenditures	20,956,717	23,085,120	23,953,315	23,294,894	23,953,315	23,294,894	26,019,670
Net Inc (Dec) in Net Assets	396,057	(3,763,236)	(3,157,438)	(2,499,194)	(3,157,438)	(2,499,194)	(864,299)
Net Position, beginning of year	10,564,721	10,960,778	7,197,542	7,197,542	7,197,542	7,197,542	4,698,348
Net Position, end of year	\$ 10,960,778	\$ 7,197,542	\$ 4,040,104	\$ 4,698,348	\$ 4,040,104	\$ 4,698,348	\$ 3,834,049

INTERNAL SERVICE FUND

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

Year ended December 31,

	2012		2013		2014		2015
	Audited	Audited	Audited	Audited	Amended	Estimated	Adopted
Revenues:							
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,996
Total Revenues	-	-	-	-	-	-	84,996
Expenditures:							
Capital outlay	-	-	-	-	-	-	300,000
Total Expenditures	-	-	-	-	-	-	300,000
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-	-	(215,004)
Other financing sources (uses):							
Operating transfers in	-	-	-	-	-	-	300,000
Operating transfers out	-	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-	300,000
Net Inc (Dec) in Net Assets	-	-	-	-	-	-	84,996
Net Position, beginning of year	-	-	-	-	-	-	-
Net Position, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,996

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 2013	FY 2014		FY 2015		Amended
	Actual	Adopted	Amended	Requested	Adopted	% Change
Family Services Coordinator	114,523	117,082	138,997	117,082	117,082	-15.8%
Voucher Program	3,000,635	3,366,473	3,621,639	3,459,984	3,459,984	-4.5%
Housing Commission	3,115,158	3,483,555	3,760,636	3,577,066	3,577,066	-4.9%
Total Component Unit Funds	\$ 3,115,158	\$ 3,483,555	\$ 3,760,636	\$ 3,577,066	\$ 3,577,066	-4.9%

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

	<i>Year ended December 31,</i>				
	2012	2013	2014		2015
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 3,168,715	\$ 3,294,974	\$ 3,295,050	\$ 3,332,075	\$ 3,577,066
Investment earnings	(4,592)	863	-	-	-
Reimbursements	688	2,008	-	25,300	-
Total Revenues	3,164,811	3,297,845	3,295,050	3,357,375	3,577,066
Expenditures:					
Personnel	327,716	288,719	461,071	226,920	328,729
Commodities	6,846	2,446	1,637	4,525	2,795
Contractual services	3,150,654	2,823,993	3,297,928	3,094,020	3,243,742
Capital outlay	2,578	-	-	-	1,800
Total Expenditures	3,487,794	3,115,158	3,760,636	3,325,465	3,577,066
Net Inc (Dec) in Net Assets	(322,983)	182,687	(465,586)	31,910	-
Net Assets, beginning of year	606,886	283,903	466,590	466,590	498,500
Net Assets, end of year	\$ 283,903	\$ 466,590	\$ 1,004	\$ 498,500	\$ 498,500

This is a memorandum budget, the Kent County Housing Commission Board approved 2015 funding via a resolution 11-12-2014.

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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 2013	FY 2014		FY 2015		Amended % Change
	Actual	Adopted	Amended	Requested	Adopted	
Airfield	\$ 7,159,392	\$ 7,429,696	\$ 7,429,696	\$ 7,720,286	\$ 7,720,286	3.9%
Other Lands & Buildings	462,756	512,836	512,836	490,259	490,259	-4.4%
General Aviation	475,623	471,745	471,745	473,389	473,389	0.3%
Dispatch Oper & Safety	7,303,732	7,858,806	7,858,806	8,111,223	8,111,223	3.2%
Building Security	1,572,813	1,638,833	1,638,833	1,668,256	1,668,256	1.8%
General Maintenance	3,042,371	3,062,716	3,062,716	3,186,861	3,186,861	4.1%
Administration	4,137,529	11,197,610	11,197,610	5,207,828	5,207,828	-53.5%
Air Cargo	1,198,099	1,185,870	1,185,870	1,202,705	1,202,705	1.4%
Parking	9,313,734	9,175,254	9,175,254	10,113,456	10,113,456	10.2%
Debt Service 1996	8,164,418	8,110,000	8,110,000	7,880,000	7,880,000	-2.8%
Aeronautics Fund	42,830,468	50,643,366	50,643,366	46,054,263	46,054,263	-9.1%
Delinquent Tax Fund	842,488	1,105,750	1,105,750	1,155,825	1,155,825	4.5%
Act 185 Bond Fund	\$ 653,041	\$ 656,175	\$ 656,175	\$ 661,975	\$ 661,975	0.9%
Solid Waste/Landfill Operations	31,884,795	34,434,467	37,926,367	35,188,470	35,188,470	-7.2%
Public Works Funds	32,537,836	35,090,642	38,582,542	35,850,445	35,850,445	-7.1%
Proprietary Funds before Transfers	76,210,792	86,839,758	90,331,658	83,060,533	83,060,533	-8.0%
Delinquent Tax Fund	5,720,000	4,600,000	4,600,000	4,600,000	4,600,000	0.0%
Transfers Out	5,720,000	4,600,000	4,600,000	4,600,000	4,600,000	0.0%
Total Proprietary Funds	\$81,930,792	\$91,439,758	\$94,931,658	\$87,660,533	\$87,660,533	-7.7%

County of Kent, Michigan

Aeronautics Proprietary Fund
Fund Statement

Year ended December 31,

	2012 Audited	2013 Audited	2014		2015 Adopted
			Amended	Estimated	
Revenues:					
Intergovernmental	\$ 9,640,953	\$ 4,413,051	\$ 10,600,000	\$ 10,600,000	\$ 11,546,767
Charges for services	22,618,159	24,226,007	25,462,352	24,336,000	26,219,122
Fines & Forfeitures	870	692	1,000	400	700
Investment earnings	159,397	121,789	101,100	150,000	102,000
Reimbursements	540,550	323,714	145,000	1,175,500	125,000
Other	14,547,711	14,987,802	14,333,914	13,812,500	15,341,531
Total Revenues	47,507,640	44,073,055	50,643,366	50,074,400	53,335,120
Expenditures:					
Personnel	7,917,838	7,824,883	8,106,872	7,990,700	8,290,525
Commodities	493,729	591,888	511,702	503,000	525,347
Contractual services	6,751,605	7,869,767	7,751,382	7,751,000	8,530,976
Other	10,090,819	9,869,796	9,735,427	9,373,300	10,194,511
Capital outlay	168,101	134,226	247,220	177,000	312,744
Contingency/Undesignated	-	-	7,176,603	-	-
Total Expenditures	25,422,092	26,290,561	33,529,206	25,795,000	27,854,103
Net Income (Loss) before Depreciation	22,085,549	17,782,494	17,114,160	24,279,400	25,481,017
Depreciation	(16,523,124)	(16,539,907)	(17,114,160)	(17,114,000)	(18,200,160)
Net Assets, beginning of year	183,287,371	188,849,794	190,092,382	190,092,382	197,257,782
Net Assets, end of year	\$ 188,849,794	\$ 190,092,382	\$ 190,092,382	\$ 197,257,782	\$ 204,538,639

This is a memorandum budget appropriated by the Kent County Aeronautics Board via resolution 07-30-2014-4.

PROPRIETARY FUNDS

County of Kent, Michigan
Delinquent Tax Proprietary Fund
Fund Statement

Year ended December 31,

	2012		2013		2014		2015
	Audited	Audited	Audited	Audited	Amended	Estimated	Adopted
Revenues:							
Taxes	\$ 4,638,622	\$ 4,656,371	\$ 3,584,000	\$ 3,584,000	\$ 3,584,000	\$ 3,584,000	\$ 3,191,000
Charges for services	1,395,193	786,033	788,000	788,000	672,700	672,700	670,500
Investment earnings	127,388	90,390	313,000	313,000	92,300	92,300	224,500
Total Revenues	6,161,202	5,532,795	4,685,000	4,685,000	4,349,000	4,349,000	4,086,000
Expenditures:							
Commodities	114,487	161,729	122,000	122,000	122,000	122,000	126,000
Contractual services	570,693	555,201	800,750	800,750	504,000	504,000	867,000
Other	150,782	121,330	180,000	180,000	180,000	180,000	159,825
Capital outlay	7,000	4,228	3,000	3,000	3,000	3,000	3,000
Total Expenditures	842,962	842,488	1,105,750	1,105,750	809,000	809,000	1,155,825
Revenues over (under) Expenditures	5,318,241	4,690,307	3,579,250	3,579,250	3,540,000	3,540,000	2,930,175
Other Financing Sources (Uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	(5,203,000)	(5,720,000)	(4,600,000)	(4,600,000)	(4,700,000)	(4,700,000)	(4,600,000)
Total Other Financing Sources (Uses)	(5,203,000)	(5,720,000)	(4,600,000)	(4,600,000)	(4,700,000)	(4,700,000)	(4,600,000)
Net Inc (Dec) in Net Assets	115,241	(1,029,693)	(1,020,750)	(1,020,750)	(1,160,000)	(1,160,000)	(1,669,825)
Net Assets, beginning of year	16,069,113	16,184,354	15,154,661	15,154,661	15,154,661	15,154,661	13,994,661
Net Assets, end of year	\$ 16,184,354	\$ 15,154,661	\$ 14,133,911	\$ 14,133,911	\$ 13,994,661	\$ 13,994,661	\$ 12,324,836

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>				
	2012 Audited	2013 Audited	2014		2015 Adopted
			Amended	Estimated	
Revenues:					
Intergovernmental	\$ 644,729	\$ 652,742	\$ 656,175	\$ 650,000	\$ 661,975
Charges for services	29,915,069	32,139,978	32,867,996	33,460,500	30,760,280
Investment earnings	291,150	238,418	286,546	296,700	272,963
Reimbursements	10,435	-	-	-	-
Other	1,444,211	1,659,186	4,771,825	1,045,800	4,155,227
Total Revenues	32,305,596	34,690,324	38,582,542	35,453,000	35,850,445
Expenditures:					
Personnel	4,534,043	4,552,184	5,158,676	4,757,000	5,138,740
Commodities	147,388	135,757	181,675	167,600	182,214
Contractual services	24,195,415	25,093,132	27,240,067	23,894,000	26,435,093
Other	1,809,393	1,743,619	4,659,924	1,784,300	3,020,748
Capital outlay	970,534	1,013,144	1,342,200	1,067,000	1,073,650
Total Expenditures	31,656,772	32,537,836	38,582,542	31,669,900	35,850,445
Net Inc (Dec) in Net Assets	648,823	2,152,487	-	3,783,100	-
Net Assets, beginning of year	87,607,633	88,256,456	90,408,944	90,408,944	94,192,044
Net Assets, end of year	\$ 88,256,456	\$ 90,408,944	\$ 90,408,944	\$ 94,192,044	\$ 94,192,044

This is a memorandum budget appropriated by the Kent County Public Works Board via resolution 09-04-14-V-B.

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MILLAGE RATES & PROPERTY TAX REVENUE

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

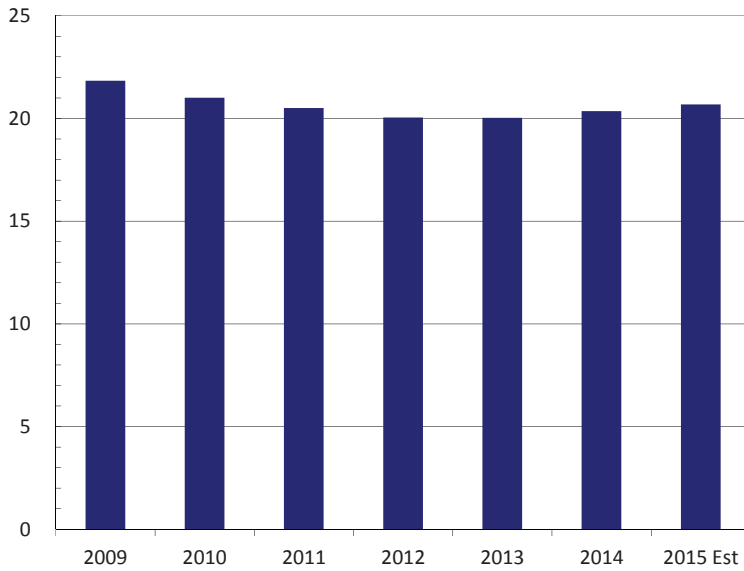
Michigan Public Act 357 of 2004 changed the collection schedule for the operating property tax levy. Beginning with the 2005 summer tax levy, one-third of the county operating property tax levy was billed on July 1, 2005. In 2006, two-thirds of the operating tax levy was billed in the summer. In 2007,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

The estimated FY 2015 operating millage rate is 4.2803 mills per \$1,000 of taxable value, this is unchanged from the FY 2014 rate. The correctional facility millage for FY 2015 is 0.7893, this is also unchanged from the FY 2014 rate. The FY 2015 senior services millage is 0.5000, an increase of 0.1756 over the FY 2014 rate of 0.3244 mills. Voters also approved a new millage of 0.0500 mills for Veterans' Affairs. The total estimated millage rate for FY 2015 is 5.6196, this rate is up 0.2256 mills from the FY 2014 millage of 5.3940 mills due to the increase in the voted millage for senior services and veterans' services.

The increase from tax year 2013 to tax year 2014 is 1.6%. It is estimated that the taxable valuation will increase to \$20.676 billion, or 1.6%, in tax year 2015. From 1999 to 2009, the average annual increase was nearly 5.0%. The entire 2015 operating levy, or 4.2803 mills, is applied to the 2015 estimated taxable value of \$20.676 billion to generate \$85.5 million (after set-aside for tax capture and delinquencies) in property tax revenue.

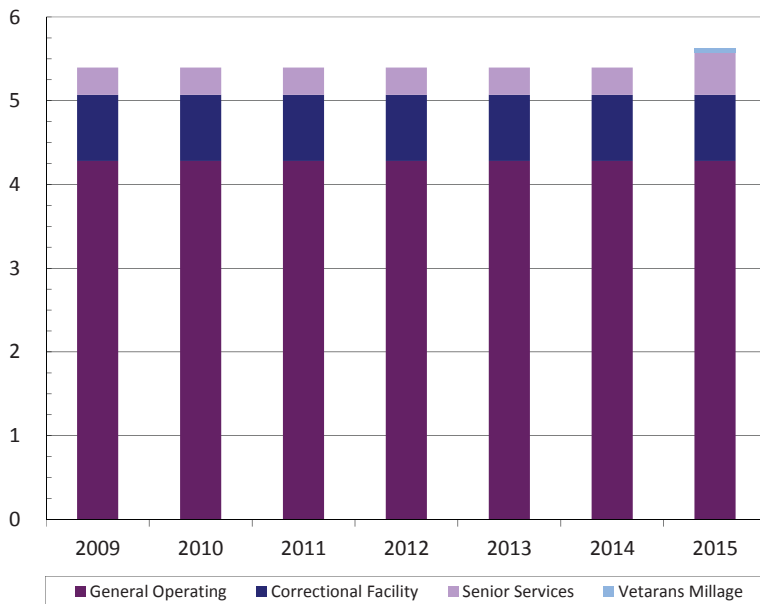
MILLAGE RATES & PROPERTY TAX REVENUE

State Taxable Value *(in billions)*



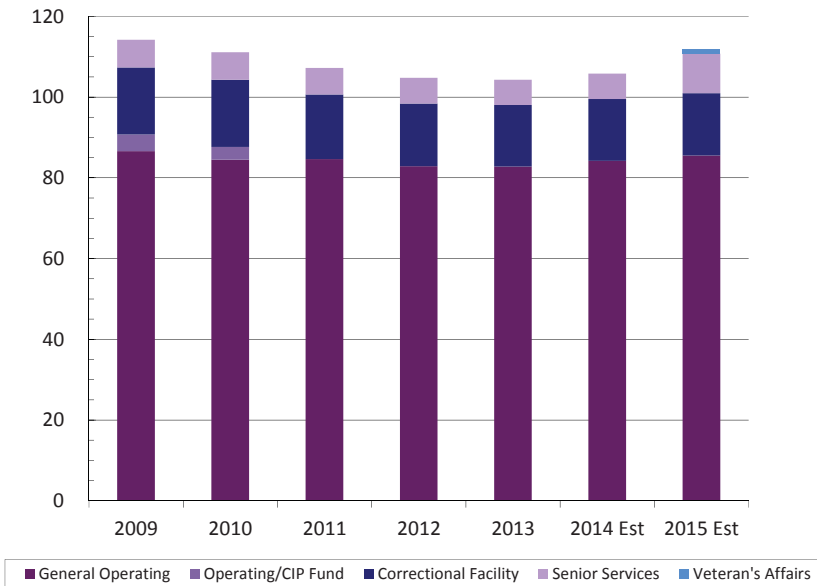
The Kent County State Taxable Value has decreased from \$21.830 billion in tax year 2009 to \$20.676 billion in tax year 2015. This represents a 6.8% decrease or an average annual decrease of 1.4%. The increase from tax year 2013 to tax year 2014 is 1.6%. It is estimated that the taxable valuation will increase to \$20.676 billion, or 1.6%, in tax year 2015. From 1999 to 2009, the average annual increase was nearly 5.0%.

Millage Rates



The estimated operating millage rate for FY 2015 is 4.2803 mills, this is unchanged from FY 2014. For FY 2015, the Correctional Facility millage is 0.7893, the Senior Services millage is 0.5000 mills, and the Veteran's Affairs millage is 0.0500. The Senior Services millage rate represents a voter approved increase of 0.1756 mills over the 2014 millage rate of 0.3244 mills. The voters also approved a new millage of 0.0500 mills for Veteran's Affairs. The total estimated millage rate for FY 2015 is 5.6196, this rate is up 0.2256 mills from the FY 2014 millage of 5.3940 mills.

Property Tax Revenue *(in millions)*

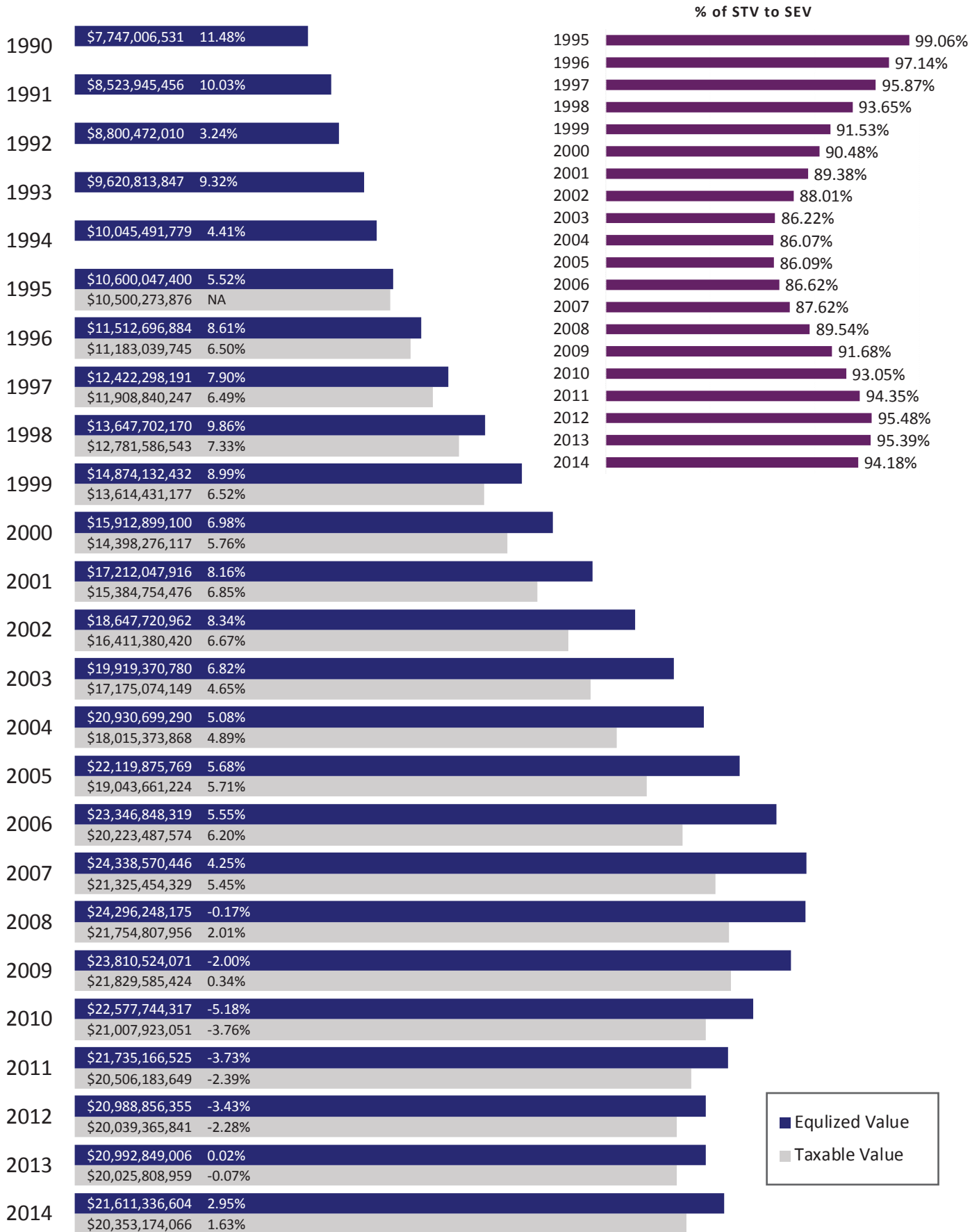


Property tax revenue, based on the estimated increase in the STV, will increase 5.6% from \$105.8 million estimated for FY 2014 to \$111.7 million in FY 2015. The majority of this increase can be attributed to a voter approved increase in the Senior Services millage and the new Veteran’s Affairs millage. The total General Operating levy is estimated to increase \$1.3 million or 1.6% from \$84.2 million estimated for FY 2014 to \$85.5 million in FY 2015.

In FY 2009 - 2010 the CIP portion of the operating levy was deposited directly to the CIP Fund.

MILLAGE RATES & PROPERTY TAX REVENUE

County State Equalized and State Taxable Values by Year



PERSONNEL

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

Fund	Adopted	Eliminated
101 General Fund	967.46	1.48
215 Friend of the Court Fund	97.63	
221 Health Fund	238.20	3.20
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	4.51	
282 Shelter Plus Care Fund	0.51	
283 Housing Commission Fund	4.97	
292 Circuit Court Childcare Fund	132.18	
295 Veterans Affairs Millage	7.00	
296 Special Project Fund	81.55	0.73
297 Special Project Fund	27.90	
517 Public Works Solid Waste Fund	53.13	
581 Aeronautics Fund	98.58	
677 Risk Management/Insurance Fund	1.00	
Total	1,721.27	5.41

Includes Elected Officials, Judges, and Board of Commissioners.

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

Department	Fund	Adopted	Eliminated
Aeronautics	581	98.58	
Bureau of Equalization	101	15.00	1.00
Circuit Court	101	121.80	
	215	97.63	
	292	127.18	
	296	0.38	
	297	4.90	
		351.88	
Clerk/ROD	101	42.35	
	256	1.65	
		44.00	
Community Development	280	4.51	
Coop Extension	101	2.50	
District Court	101	31.57	
Drains	101	5.48	
Fiscal Services	101	31.25	
	677	1.00	
		32.25	
Facilities Management	101	20.75	
	221	4.00	
	292	5.00	
		29.75	
Health Department	221	234.20	3.20
Housing Commission	283	4.97	
Human Resources	101	15.50	
Information Technology	101	38.50	
Medical Examiner	101	7.50	
Parks Department	101	58.29	0.48
Policy Admin	101	31.92	
Probate Court	101	14.70	
Prosecutor	101	56.50	
	297	19.00	
		75.50	
Public Works	517	53.13	
Sheriff	101	461.85	
	265	3.00	
	296	81.17	0.73
	297	4.00	
		550.03	0.73
Shelter Plus Care	282	0.51	
Treasurer	101	12.00	
	229	2.00	
		14.00	
Veterans Affairs	295	7.00	
Grand Total		1,721.27	5.41

Includes Elected Officials, Judges, and Board of Commissioners.

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