

2016
ADOPTED BUDGET

Kent County, Michigan



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TABLE OF CONTENTS

Transmittal Letter..... 5

All Funds Summary..... 17

All Funds By Category..... 18

All Funds By Function..... 19

2016 Government Fund Type By Function..... 20

All Funds Statement of Fund Balances..... 21

General Fund..... 23

Schedule of Uses of Financial Resources..... 24

General Fund Statement..... 27

General Fund by Category..... 28

General Fund by Function..... 29

Special Revenue Funds..... 31

Schedule of Uses of Financial Resources..... 33

Fire Commission Fund Statement..... 36

Friend of the Court Fund Statement..... 37

Health Fund Statement..... 38

Lodging Excise Fund Statement..... 39

Correction and Detention Fund Statement..... 40

Senior Millage Fund Statement..... 41

Register of Deeds Automation Fund Statement..... 42

Central Dispatch Collection Fund Statement..... 43

Concealed Pistol Licensing Fund Statement..... 44

Drug Law Enforcement Fund Statement..... 45

Community Development Fund Statement..... 46

Continuum of Care Fund Statement..... 47

Child Care Fund Statement..... 48

DHHS Child Care Fund Statement..... 49

Veterans’ Trust Fund Statement..... 50

Veterans’ Millage Fund Statement..... 51

Calendar Year Special Projects Fund Statement..... 52

Fiscal Year Special Projects Fund Statement..... 53

Debt Service Funds..... 55

Schedule of Uses of Financial Resources..... 56

Debt Service Fund Statement..... 57

Building Authority Fund Statement..... 58

Capital Project Funds	59
Schedule of Uses of Financial Resources.....	60
Building Authority Construction Fund Statement.....	61
Bond Capital Improvement Project Fund Statement.....	62
Capital Improvement Program (CIP) Fund Statement.....	63
2016 CIP Projects.....	64
Internal Service Funds	65
Schedule of Uses of Financial Resources.....	66
Risk Management Fund Statement.....	67
Office Equipment Fund Statement.....	68
Component Unit Fund	69
Schedule of Uses of Financial Resources.....	70
Housing Commission Fund Statement.....	71
Proprietary Funds	73
Schedule of Uses of Financial Resources.....	74
Aeronautics Fund Statement.....	75
Delinquent Tax Revolving Fund Statement.....	76
Public Works Fund Statement.....	77
Millage Rates & Property Tax Revenue	79
Personnel	83

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September 25, 2016

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

RE: 2016 Kent County Annual Budget

State statute (MCL 46.13b) mandates that as the Chief Administrative and Financial Officer for the County of Kent, it is my responsibility to develop and submit the proposed annual budget to the Board of Commissioners for review and approval. The proposed 2016 Annual Budget represents the 18th one I have presented, and has been prepared in accordance with the Uniform Budget and Accounting Act, MCL 141.421, et seq., which requires that the Board of Commissioners adopt a General Appropriation resolution designed to appropriate all County expenditures. 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 any reductions in services to our citizens. As done in the past, care has been taken to ensure provision of core services and maintaining 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 proposed 2016 budget, including previously approved 2015-16 Special Revenue Fund budgets, for both operating and capital needs has a gross expenditure requirement of \$382.586 million, which is a 0.4% increase over the amended 2015 budget. The proposed budget includes operating expenditures of \$376.360 million, and capital expenditures of \$6.226 million. Projected revenues and existing fund balances (reserves) will be adequate to cover the proposed expenditures.

The 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 submitted, the proposed 2016 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. Department directors were requested to provide two variations of their expenditure needs. Budget target explanations were provided by departments regarding any service or program reductions that were proposed in order to meet the targets. Every department continues to be very thoughtful in developing funding proposals. 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 2016 budget and millage rates is necessary. It is recommended that the hearing be held in conjunction with the Board meeting on Thursday, November 5, 2015, at 8:30 a.m. The Board should establish the public hearing date at its meeting on October 8, 2015. Formal action on the 2016 General Appropriations resolution is scheduled for the November 19, 2015 meeting.

Visioning Sessions

Early in 2010, based upon priority planning sessions that took place in 2009, then-Board Chair Sandi 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 2016 budget was developed. That being said, given the continued stresses being placed on revenues, most departments have been affected by limited financial resources.

Budget Parameters

Process guidelines and parameters for the 2016 General Fund were established by the Finance & Physical Resources Committee at its meeting on May 19, 2015. Guidelines included expenditure categories for personnel costs, commodities (or supplies), contract services, aggregate capital expenditures (both operational capital outlay and the CIP), and direction that the General Fund operating budget be structurally balanced (where current revenues and current expenditure requirements are equal).

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

The budget parameters were emphasized to all department directors, elected officers, and the judiciary as part of the Budget Call Letters, which were issued in June. The budget review teams conducted their work with the above parameters in mind. The Finance & Physical Resources Committee reviewed and approved a variety of recommendations related to the Capital Improvement Program on July 21, 2015.

Millage Rates

Because no Headlee rollback is required, the proposed operating millage for the July 1, 2016, tax levy being used as part of the revenue estimating process 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 2016, the Board of Commissioners must adopt the millage rates for the debt service and operations for the correctional facilities (0.7893 mills), senior services (0.500 mills), and veteran's services (0.050 mills). The latter three millage rates will have to be adopted by the Board of Commissioners in October to be placed on the December 1, 2015, tax bill. Thus, the total proposed millage rate for 2016 is 5.6196 mills, the same millage rate levied in 2015. Kent County's total millage rate is the seventh lowest in Michigan, the second lowest of the five largest counties in Michigan, and the second lowest of the 13 counties in the West Michigan region.

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. Lower property values result in shrinking tax revenues. While we saw further declines in 2011, 2012 and 2013, there were modest increases in the STV in 2014 (1.63%) and 2015 (3.22%). As a result, the STV for 2015 (\$21.008 billion) is at the level that it was in 2010. It is estimated that the 2016 STV will increase approximately 2.23% to \$21.476 billion. While this is good news, most finance experts indicate 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 \$21.476 billion is the basis for the 2016 general operating property tax revenue estimate. The estimated STV will generate approximately \$88.679 million in general operating property tax revenue, which is a 2.23% increase over the estimated 2015 general operating property tax revenue of \$86.744 million. The tax category represents about 53.72% of the County's total General Fund operating revenue stream. The projection for all tax revenue totals \$127.006 million, and includes the general operating millage, the designated millages for the Correctional Facility, Senior Services, and Veteran's Services as well as Industrial Facilities Exemption Certificate taxes, and the Hotel/Motel Tax.

Tax Incentives: As a taxing jurisdiction, Kent County's revenues are impacted by incentives, such as tax abatement projects and tax capture districts. The most recent Economic Development Report prepared by Fiscal Services Director Stephen Duarte notes that about \$4.2 million annually in General Funds are either abated or captured (along with \$720,000 in the Corrections/Detention Fund, \$462,000 in the Senior Services Fund, and \$46,000 in the Veterans Fund). This means these dollars are automatically removed from the revenue stream without legislative action or regard to the County's organizational priorities.

Intergovernmental Revenues: 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 has provided such information before it was tied to any state funding, and has easily complied with this requirement in the past. In 2015, for the first time in over a decade, the State fully-funded these intergovernmental revenues at levels that haven't been experienced since 2001. The proposed 2015-16 State Budget includes provisions for \$12.048 million to Kent County, which is unchanged from the prior year. I have said this previously and will repeat my assertion that the battle for statutory Revenue Sharing or EVIP/County Incentive Program funds will be an annual one that we must—and will—continuously monitor.

Personnel

For the 13th 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, unless: 1) it is demonstrated that the County would save money; 2) there are increases in revenues to accommodate the additional expenses associated with a new position; or 3) positions are needed as a result of implementing Board of Commissioner-established priorities. Personnel costs, including the 2015-16 Special Revenue Funds, represent 38.9% of the total operating budget for 2016 and 50.3% of the General Fund operating budget.

The proposed 2016 Budget includes a recommendation to eliminate 7.06 full-time equivalent positions, all of which are vacant. A summary of personnel can be seen starting on page 83.

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' Beneficiary Association ("VEBA") Trust to actuarially fund this liability on an annual basis. County retirees and their beneficiaries are eligible for post employment benefits if they are receiving a pension from the County. The VEBA is funded pursuant to IRS Code and consists of active participants (current employees) and retirees/beneficiaries currently receiving a pension plan, and participating in the County's health care plan. As of December 31, 2014, Kent County has an Unfunded Actuarial Accrued Liability of approximately \$36.2 million, which is extremely modest compared to most governmental organizations of

our size. At some point in the not-to-distant future, the VEBA should have a closed actuarial period similar to that of the Pension Fund. It is my expectation that the Government Accounting Standards Board (GASB) will be recommending this within the next two-to-three years.

Capital Improvement Program (CIP)

Continuing as an integral part of the budget is the Capital Improvement Program (CIP) budget for 2016-2020. The CIP consists mainly of one-time or non-recurring capital expenditures of \$25,000 or more. The process calls for the Board to adopt the budget for 2016 projects, using 2017 – 2020 as a barometer for future years' capital needs. The CIP for 2016 is in part a direct result of the Space Needs Study which was conducted in late-2014/early 2015 to provide a strategic guide for major facility planning over the next five-to-ten years. Approximately \$10.0 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 21, 2015, the Finance & Physical Resources Committee voted to recommend that \$7.95 million (\$5.35 million 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 2016, as was done in both 2014 and 2015.

Hotel/Motel (Lodging Excise) Tax Fund

The Hotel/Motel (Lodging Excise) 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 have experienced solid increases since that time. In consultation with Experience Grand Rapids, we anticipate modest increases (e.g., 4-5%) in revenues from hotel and motel taxes in 2016. 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 2016 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 2016 is to provide that Hotel/Motel tax funds be used for debt retirement for the bond issues on the Convention Center (\$6,345,000 for the Series 2001 Bonds and \$331,100 for the Series 2013 Refinanced Bonds); funding based upon the new agreement that will be recommended to the Finance & Physical Resources Committee and Board of Commissioners in late-October; 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 16 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 provided 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 the growth in Hotel/Motel tax revenue that we have experienced over the past four-to-five years 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 for 2016 is \$800,000. Through December 31, 2014, the amount of cash advances to the Hotel/Motel Tax Fund amount to about \$6.8 million. Current projections provide that if the County includes a transfer from the General Fund to the Hotel/Motel Tax Fund amounting to \$800,000 annually through 2031, we will be able to fulfill our debt service (and other) obligations. This would be reduced if revenues continue to increase at current levels.

Credit Rating

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 2016 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 exercise a disciplined, prudent, and long-term approach to managing our finances. 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 across the country. (Forensic accounting is the process of using data to determine if there is any fraud relating to financial dealings within an organization.) 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, 2015, the County's outstanding debt is approximately \$360.5 million. The County's 2014 State Equalized Value (SEV) is approximately \$21.6 billion. As a result, the debt outstanding as a percentage of SEV is 1.7%, and continues to be well below the constitutional limitation of 10%.

The Proposed Budget includes debt payments amounting to \$61.5 million for the 22 different bonds that are currently outstanding. Of this amount, \$8.4 million comes from support from General Property Tax dollars.

Fund Balances

It is critical that the County maintain an adequate level of fund balance in each fund, as the purpose and appropriate amount of fund balance maintained varies from fund to fund. Fund balance is maintained for cash flow, liquidity, long -term financial planning, and to minimize the impact of unplanned events that may affect any of the various funds that otherwise could cause a fund balance deficit in the General Fund at year end.

Historically, the County has built up General Fund reserves in good times that helped weather the recent recession when the need for County services was on the rise. Once the County grows out of the recent recession, it will again operate with a small positive margin to accumulate reserves for the next down turn in the economy, reducing the amount of reductions required to existing programs and services. The County will continue to maintain fiscal discipline to make hard choices and resist utilizing unassigned fund balances to expand programs and services. Prudent financial management is necessary, as the County has limited control over available resources.

Furthermore, maintenance of favorable fund balances is an indicator of a healthy operating environment. Credit rating agencies monitor levels of fund balances, particularly the General and Special Revenue Funds, to evaluate the County's credit worthiness. If not for the County's strong financial practices, including maintaining adequate fund balances, it likely would not continue to earn the highest bond rating achievable, AAA from Standard & Poor's and Aaa from Moody's Investors Service.

Other

Compounding the above are the increased and often conflicting demands for limited resources. As is the case with every budget I have been involved in developing over the past 38 years, the recommendations contained herein do not—and cannot—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 is willing and 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 also important to remember that while we have experienced modest surpluses during the past several years, and anticipate the same for 2015, we have not “grown” out of our financial difficulties. We have been able to temper the economic uncertainties with difficult decisions. We have also been able to manage 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 (the generic term for state shared revenues) 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, I will continue to recommend that the County enhance the Hotel/Motel Tax Fund through additional contributions from the General Fund over the next eight-to-ten years to mitigate the increased debt service requirements that exist and will continue to increase until the Debt is retired.

Third, as of the date of this memo, nine collective bargaining agreements will 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 took place last year, and is currently taking place this year, will have a long-term impact on how the County operates in the future.

Fourth, while there are some increases in property tax revenue in 2016, this should not 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, and reduce legacy costs. While the proposed 2016 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, the County is currently replacing its financial, payroll, and human resources applications. This has been, and will continue to be, a significant undertaking that will require both financial and human resources.

Fifth, and notwithstanding the above comments about adding to the workforce, 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, and will require the County to either find additional revenue sources or reduce expenditures elsewhere.

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 2016, we forecast that rate increases for the next several years will be in the 11% and 15% range annually. 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 2016 budget, including previously approved 2015-16 Special Revenue Fund budgets, for both operating and capital needs has a gross expenditure requirement of \$382.586 million, which is a 0.4% increase over the amended 2015 budget. The proposed budget includes operating expenditures of \$376.360 million, and capital expenditures of \$6.226 million. Projected revenues and existing fund balances (reserves) will be adequate to cover the proposed expenditures.

Board of Commissioners

The Board of Commissioners Office budget has increased by \$35,242 (3.8%), primarily as the result of enabling more Commissioners the opportunity to travel to MAC and NACo conferences, transitioning the Community Engagement and Communications position to remain full-time in this area, and funding a consultant/facilitator to assist the Board in priority planning, which has not been done since 2010.

Bureau of Equalization

The 2016 budget maintains existing staffing and service levels provided by the Bureau of Equalization, with the exception of the elimination of a vacant PDM manager position. The department has effectively allocated the duties of this position to existing staff.

County Clerk

In even-numbered years, the County Clerk's budget increases because of either statewide or national elections. Because 2016 is an election year, including a presidential election, there is an increase in the Clerk's Elections Division budget of approximately \$316,751 (or 136.9%).

Circuit Court

The 2016 budget maintains existing staffing and service levels provided by the Circuit Court, with the exception of the elimination of a vacant Community Services program supervisor position. Work crew supervision duties have been allocated to other existing staff.

Circuit Court - Child Care

The total appropriation request of \$20.7 million for 2015-16 represents a 7.3% increase over the 2014-15 estimated expenditures of \$19.3 million, and a 0.1 % increase over the 2014-15 budget. In terms of the General Fund appropriation, the proposed 2016 budget provides for a 0.4% increase over the 2015 budget and an 11.5% increase over the estimated 2015 General Fund contribution. Existing programs and services will be maintained.

DHHS - Child Care

The total appropriation request of \$10.3 million for 2015-16 represents a 52.5% increase over the current 2014-15 estimated expenditures of \$6.8 million, and an 8.3% decrease from the 2014-15 budget. In terms of the General Fund appropriation, the proposed 2016 budget provides for an 8.4% decrease from the 2015 budget and a 52.5% increase from the estimated 2015 General Fund contribution.

There are several line-item changes proposed within the 2016 budget as DHHS, 17th Circuit Court, Kent County, network180 and private agencies implement Section 515, a 100% Purchase of Service-Community Based Plan. Moreover, the 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.

Drains

The 2016 budget maintains existing staffing and service levels provided by the Drain Commissioner's Office, with the exception of the elimination of a vacant administrative intern position. The department has no planned special projects requiring the services of a temporary intern position.

Health Department

The total appropriation request of \$25.8 million represents an 8.0% increase over the 2014-15 estimated expenditure of \$23.9 million, and a 0.2% decrease from the 2014-15 budget. The General Fund appropriation for 2016 is 3.2% higher than the 2015 budget, and a 47.4% increase over the estimated 2015 General Fund contribution. The proposed 2016 budget maintains all programs and services. However, the Maternal and Infant Health Program (MIHP) has seen a reduction in the number of referrals into the program. This has resulted in fewer home visits performed during the year. Due to this, 2.0 vacant FTE Social Worker positions have been eliminated. Due to changes in the grant offered by the MDHHS, the Refugee Services Program is being reduced as health screenings will now be done at a physician's office rather than at the Health Department. Due to this, a 0.6 FTE Public Health Nurse position has been eliminated. Also, a full-time Public Health Nurse position is being reduced to 0.5 FTE in the Community Wellness Children's Services program.

MSU Cooperative Extension

The proposed 2016 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 proposed 2016 budget for the Agricultural Preservation Program 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 2016 budget maintains existing staffing and service levels, with the exception of the elimination of a vacant temporary aide position. Communications and outreach duties previously provided by this position will be provided by existing staff. While the 2016 budget does allow for most identified maintenance, the department has had to continue to defer some building and grounds maintenance activities.

Sheriff

The 2016 budget maintains existing operations and service levels. A vacant electronics technician position is being eliminated with existing services provided via a contract.

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. The voter approved millage will generate \$1.0 million in 2016 and the proposed 2016 budget provides for the same General Fund appropriation (\$336,000) to the Veteran's Affairs Department that was appropriated in 2015.

Salary Compression

For 2016, a 2.0% base wage increase has been budgeted for Management Pay Plan employees. Additionally, \$200,000 was allocated from the General Fund as part of the second year of a three-year plan to address wage compression issues.

Equipment Fund

In 2015, this new internal service fund was created with 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 higher interest payments to external financing companies. It is proposed that \$500,000 be placed in this Fund in 2016. While the Fund's capital will not be sufficient to handle the demand Countywide, we expect its capital base to grow through the recovery of its cost of capital and future incremental 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 a minimum fund balance of at least 40% of the subsequent year's adopted General Fund budgeted expenditures and transfers out. 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 continues to be 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.

The reductions that have taken place since 2010 have run the spectrum from significant to modest. In 2016, reductions proposed in some areas have been made to accommodate increases in other areas. We continue to manage our way through very modest revenue increases. However, we have not grown out of our financial challenges.

As mentioned above, the proposed 2016 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 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 38th year in local government, and my 20th year in Kent County. When reflecting on the budget process, especially over the past seven years, I continue to be encouraged by the challenges we have overcome and the continued commitment to providing quality services to our citizens. The process of preparing the budget continues to run smoothly, primarily due to the fiscally responsible nature of our elected officials, judiciary, department heads, and staff. There is an inherent understanding of the financial constraints we operate under and creative solutions are found to maintain current, and in some instances enhanced, level of services we provide. The task of solving problems is made easier by the professionalism, competence, and dedication displayed by all individuals involved in this process.

Once again, I would like to thank the departments, elected officers, and judiciary for their cooperation and assistance in developing the proposed 2016 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 recognize and 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 submitted,



Daryl J. Delabbio
County Administrator/Controller

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ALL FUNDS SUMMARY

ALL FUNDS SUMMARY

County of Kent, Michigan

All Funds By Category

Statement of Revenues, Expenditures, and Changes in Fund Balances

	FY 2014		FY 2015		FY 2016		
	Audited	Percent	Amended	Percent	Requested	Adopted	Percent
Revenues By Category							
Taxes	\$118,406,345	31.7%	\$122,831,361	32.7%	\$127,005,621	\$127,005,621	33.5%
Licenses & permits	2,169,688	0.6%	2,559,281	0.7%	2,427,309	2,427,309	0.6%
Intergovernmental	79,336,819	21.2%	84,222,342	22.4%	74,332,214	73,907,214	19.5%
Charges for services	86,103,256	23.0%	82,806,905	22.0%	90,663,301	90,663,301	23.9%
Fines & forfeitures	634,691	0.2%	743,108	0.2%	869,374	869,374	0.2%
Investment earnings	945,447	0.3%	1,008,413	0.3%	996,089	996,089	0.3%
Reimbursements	42,253,756	11.3%	46,415,428	12.3%	48,158,811	48,158,811	12.7%
Other	44,033,658	11.8%	35,501,175	9.4%	35,558,400	35,558,400	9.4%
Total Revenues	373,883,660	100.0%	376,088,013	100.0%	380,011,119	379,586,119	100.0%
Expenditures By Category							
Personnel	133,053,967	37.3%	143,704,528	37.7%	149,768,347	148,731,665	38.9%
Commodities	5,836,798	1.6%	6,224,831	1.6%	6,357,589	6,357,589	1.7%
Contractual services	167,075,201	46.9%	182,906,679	48.0%	185,721,511	184,710,946	48.3%
Capital outlay	4,040,809	1.1%	5,243,312	1.4%	5,016,729	4,958,048	1.3%
Other	38,850,413	10.9%	36,570,046	9.6%	38,652,146	38,652,145	10.1%
Appropriation lapse	-	0.0%	(7,296,084)	-1.9%	(7,050,000)	(7,050,000)	-1.8%
Operating Expenditures	348,857,188	97.9%	367,353,312	96.4%	378,466,322	376,360,392	98.4%
Capital projects	7,383,447	2.1%	13,544,645	3.6%	6,225,859	6,225,859	1.6%
Total Expenditures	356,240,635	100.0%	380,897,956	100.0%	384,692,181	382,586,251	100.0%
Other Fin Sources (Uses)							
Transfers in	48,994,426		55,385,856		57,537,015	56,785,011	
Transfers out	(48,547,250)		(55,601,708)		(57,537,015)	(56,785,011)	
Total Other Fin Sources (Uses)	447,176		(215,852)		-	-	
Net Inc (Dec) in Fund Balances	\$ 18,090,200		\$ (5,025,796)		\$ (4,681,062)	\$ (3,000,132)	

County of Kent, Michigan

All Funds By Function

Statement of Revenues, Expenditures, and Changes in Fund Balances

	FY 2014		FY 2015		FY 2016		
	Audited	Percent	Amended	Percent	Requested	Adopted	Percent
Revenues By Category							
Taxes	\$ 118,406,345	31.7%	\$ 122,831,361	32.7%	\$ 127,005,621	\$ 127,005,621	33.5%
Charges for services	86,103,256	23.0%	82,806,905	22.0%	90,663,301	90,663,301	23.9%
Intergovernmental	79,336,819	21.2%	84,222,342	22.4%	74,332,214	73,907,214	19.5%
Reimbursements	42,253,756	11.3%	46,415,428	12.3%	48,158,811	48,158,811	12.7%
Investment earnings	945,447	0.3%	1,008,413	0.3%	996,089	996,089	0.3%
Licenses and permits	2,169,688	0.6%	2,559,281	0.7%	2,427,309	2,427,309	0.6%
Fines and forfeitures	634,691	0.2%	743,108	0.2%	869,374	869,374	0.2%
Other	44,033,658	11.8%	35,501,175	9.4%	35,558,400	35,558,400	9.4%
Total Revenues	373,883,660	100.0%	376,088,013	100.0%	380,011,119	379,586,119	100.0%
Expenditures By Function							
Enterprise activities	77,627,096	21.8%	81,904,708	21.5%	88,889,123	88,889,123	23.2%
Health and welfare	68,130,797	19.1%	78,299,386	20.6%	79,158,453	77,996,699	20.4%
Public safety	68,966,363	19.4%	74,626,710	19.6%	75,440,563	75,061,273	19.6%
General government	40,107,745	11.3%	43,060,963	11.3%	44,945,954	44,593,083	11.7%
Judicial	31,392,397	8.8%	32,694,758	8.6%	35,210,935	35,071,604	9.2%
Community & economic dev ⁽¹⁾	14,795,661	4.2%	17,995,301	4.7%	15,829,270	15,829,270	4.1%
Debt service	17,513,503	4.9%	12,618,498	3.3%	12,577,193	12,577,193	3.3%
Cultural and recreation	6,823,542	1.9%	7,129,402	1.9%	7,224,521	7,151,837	1.9%
Other	23,500,083	6.6%	26,319,670	6.9%	26,240,310	26,240,310	6.9%
Appropriation lapse	-	0.0%	(7,296,084)	-1.9%	(7,050,000)	(7,050,000)	-1.8%
Operating Expenditures	348,857,188	97.9%	367,353,312	96.4%	378,466,322	376,360,392	98.4%
Capital	7,383,447	2.1%	13,544,645	3.6%	6,225,859	6,225,859	1.6%
Total Expenditures	356,240,635	100.0%	380,897,956	100.0%	384,692,181	382,586,251	100.0%
Other Fin Sources (Uses)							
Transfers in	48,994,426		55,385,856		57,537,015	56,785,011	
Transfers out	(48,547,250)		(55,601,708)		(57,537,015)	(56,785,011)	
Total Other Fin Sources (Uses)	447,176		(215,852)		-	-	
Net Inc (Dec) in Fund Balances	\$ 18,090,200		\$ (5,025,796)		\$ (4,681,062)	\$ (3,000,132)	

(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

2016 Governmental Fund Type By Function

Statement of Revenues, Expenditures, and Changes in Fund Balances

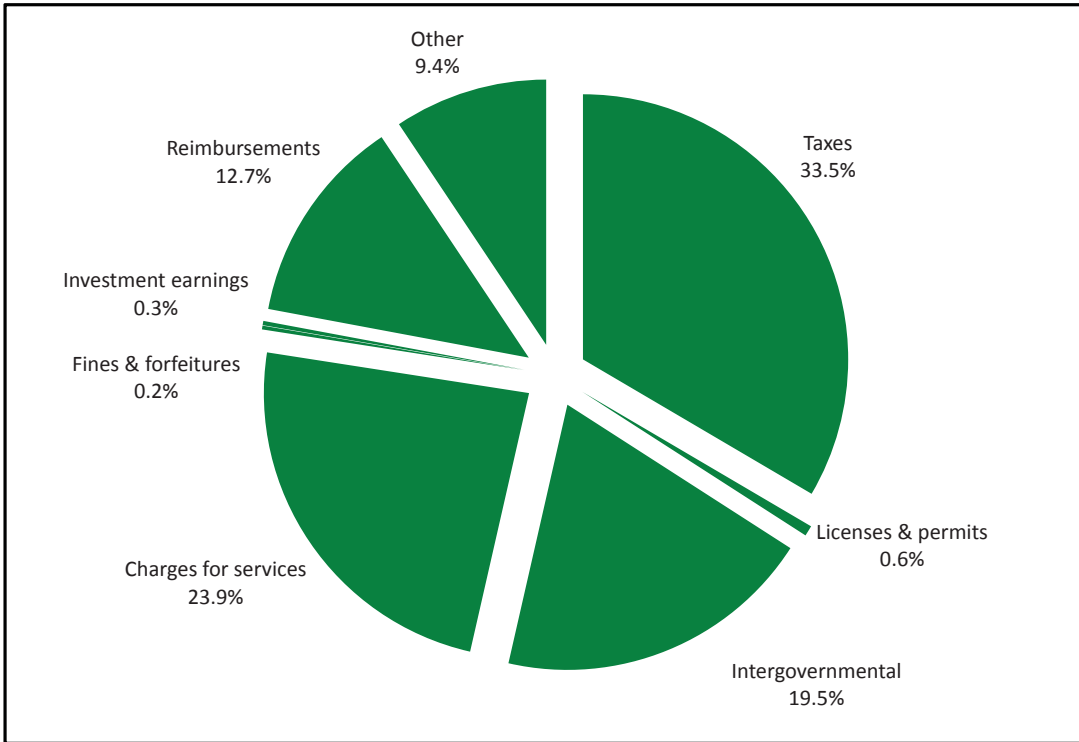
	General	Special Revenue	Debt Service	Capital Project	Internal Service	Component Unit	Proprietary	Total
Revenues By Category								
Taxes	\$ 88,939,416	\$ 35,086,205	\$ -	\$ -	\$ -	\$ -	\$ 2,980,000	\$ 127,005,621
Charges for services	17,005,780	7,036,198	-	-	2,149,581	-	64,471,742	90,663,301
Intergovernmental	23,519,048	40,227,538	707,836	1,421,454	-	3,715,338	4,316,000	73,907,214
Reimbursements	12,315,219	12,150,592	-	-	23,568,000	-	125,000	48,158,811
Investment earnings	277,900	100,300	-	-	30,500	-	587,389	996,089
Licenses and permits	91,600	2,335,709	-	-	-	-	-	2,427,309
Fines and forfeitures	100,500	768,174	-	-	-	-	700	869,374
Other	4,261,611	1,188,213	9,540,261	215,375	145,148	-	20,207,792	35,558,400
Total Revenues	146,511,074	98,892,929	10,248,097	1,636,829	25,893,229	3,715,338	92,688,623	379,586,119
Expenditures By Function								
Enterprise activities	-	-	-	-	-	-	88,889,123	88,889,123
Health and welfare	8,419,588	69,577,111	-	-	-	-	-	77,996,699
Public safety	57,562,916	17,498,357	-	-	-	-	-	75,061,273
General government	42,356,889	889,844	-	-	-	-	1,346,350	44,593,083
Judicial	21,239,314	13,832,290	-	-	-	-	-	35,071,604
Community & economic dev	172,500	11,941,432	-	-	-	3,715,338	-	15,829,270
Debt service	-	-	12,577,193	-	-	-	-	12,577,193
Cultural and recreation	7,151,837	-	-	-	-	-	-	7,151,837
Other	-	-	-	-	26,240,310	-	-	26,240,310
Appropriation lapse	(6,300,000)	(750,000)	-	-	-	-	-	(7,050,000)
Capital	-	-	-	6,225,859	-	-	-	6,225,859
Total Expenditures	130,603,044	112,989,034	12,577,193	6,225,859	26,240,310	3,715,338	90,235,473	382,586,251
Other Financing Sources (Uses)								
Transfers in	19,040,000	28,600,489	2,329,096	6,315,426	500,000	-	-	56,785,011
Transfers out	(34,948,030)	(16,010,585)	-	(1,726,396)	-	-	(4,100,000)	(56,785,011)
Total Other Fin Sources (Uses)	(15,908,030)	12,589,904	2,329,096	4,589,030	500,000	-	(4,100,000)	-
Net Inc (Dec) in Fund Balances	\$ -	\$ (1,506,201)	\$ -	\$ -	\$ 152,919	\$ -	\$ (1,646,850)	\$ (3,000,132)

County of Kent, Michigan

All Funds By Government Fund Type
Statement of Fund Balances

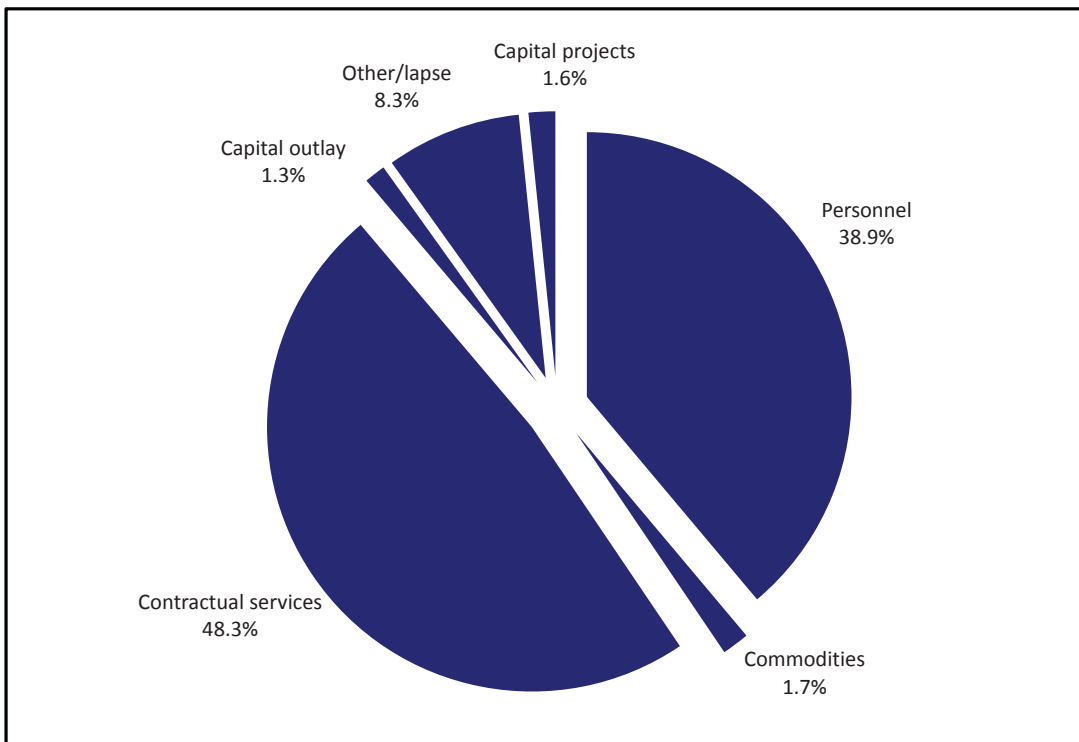
Government Fund Type	FY 2014	FY 2015	FY 2016 Adopted		
	Fund Bal	Est Fund Bal	Sources	Uses	Fund Balance
General Fund	\$ 68,839,923	\$ 69,004,923	\$165,551,074	\$165,551,074	\$ 69,004,923
Fire Prevention	125,538	116,138	731,620	741,620	106,138
Friend of the Court	250,000	250,000	9,042,204	9,042,204	250,000
Health	449,999	449,999	25,790,247	25,790,247	449,999
Lodging Excise Tax	2,130,694	2,934,744	8,944,100	8,216,791	3,662,053
Correction and Detention	5,440,025	4,821,225	15,969,795	18,275,735	2,515,285
Senior Millage	146,678	663,219	10,053,963	10,053,963	663,219
Register of Deeds Automation	1,823,476	1,834,376	531,500	528,909	1,836,967
Central Dispatch Collection	-	-	4,202,000	4,202,000	-
Concealed Pistol Licensing	-	-	105,575	88,741	16,834
Drug Law Enforcement Fund	774,987	632,387	564,578	498,382	698,583
Community Development	56,856	56,856	2,330,859	2,330,859	56,856
Continuum of Care	-	-	1,393,782	1,393,782	-
Child Care	199,995	199,995	20,730,164	20,730,164	199,995
DHHS Child Care	50,000	50,000	10,295,477	10,295,477	50,000
Veteran's Trust	15,528	10,058	175,000	175,000	10,058
Veterans Millage	8	296,400	1,355,447	1,355,447	296,400
Special Project Calendar Year	1,886,777	1,199,611	9,899,887	9,903,023	1,196,475
Special Project Fiscal Year	10,748	10,748	5,377,220	5,377,275	10,693
Special Revenue Funds	\$ 13,361,310	\$ 13,525,757	\$127,493,418	\$128,999,619	\$ 12,019,556
Debt Service	49,168	49,168	2,329,096	2,329,096	49,168
Building Auth Debt Service	1,100	1,100	10,248,097	10,248,097	1,100
Debt Service Fund	\$ 50,268	\$ 50,268	\$ 12,577,193	\$ 12,577,193	\$ 50,268
Capital Improvement Program	7,646,032	6,839,286	7,952,255	7,952,255	6,839,286
Bond Capital Improvement	2,877,524	309,824	-	-	309,824
Building Auth Construction	254,425	48,925	-	-	48,925
Capital Project Funds	\$ 10,777,981	\$ 7,198,035	\$ 7,952,255	\$ 7,952,255	\$ 7,198,035
Office Equipment	-	84,996	595,148	500,000	180,144
Risk Management	5,106,057	4,921,578	25,798,081	25,740,310	4,979,349
Internal Service Fund	\$ 5,106,057	\$ 5,006,574	\$ 26,393,229	\$ 26,240,310	\$ 5,159,493
Housing Commission	311,866	44,950	3,715,338	3,715,338	44,950
Component Unit Funds	\$ 311,866	\$ 44,950	\$ 3,715,338	\$ 3,715,338	\$ 44,950
Aeronautics	204,632,992	215,122,592	48,757,513	48,757,513	215,122,592
Delinquent Tax Revolving	14,954,217	13,490,217	3,799,500	5,446,350	11,843,367
Public Works	92,458,695	93,438,695	40,131,610	40,131,610	93,438,695
Proprietary Funds	\$312,045,905	\$322,051,505	\$ 92,688,623	\$ 94,335,473	\$320,404,655

FY 2016 Revenues By Category - \$379,586,119



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

FY 2016 Expenditures By Category - \$382,586,251



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 2014	FY 2015		FY 2016		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
Enforcement	\$ 15,633,504	\$ 16,457,478	\$ 16,517,978	\$ 16,796,375	\$ 16,841,375	2.0%
Enforcement - COPS	203,350	-	-	-	-	NA
Enforcement - Security Enf Officers	23,151	33,696	33,696	33,749	33,749	0.2%
Corrections - MDOT Rd Crew Security	104,852	-	-	-	-	NA
Administration	911,730	936,905	936,905	980,369	980,369	4.6%
Marine Safety	210,071	-	-	-	-	NA
Township Law Enforcement	2,829,972	-	-	-	-	NA
Township Law Enforcement - E Precinct	1,235,999	-	-	-	-	NA
Dispatch Services	3,694,954	3,904,128	3,904,128	4,043,571	4,043,571	3.6%
Correctional Facility	33,111,770	34,884,698	34,807,856	35,885,920	35,461,630	1.9%
Emergency Management	132,391	123,280	123,280	202,222	202,222	64.0%
Sheriff	58,091,742	56,340,185	56,323,843	57,942,206	57,562,916	2.2%
Circuit Court	13,588,732	14,024,001	13,875,001	14,034,433	14,034,433	1.1%
Circuit Court Services	1,516,705	1,568,359	1,598,359	1,894,908	1,775,227	11.1%
Law Library	21,347	21,000	21,000	21,500	21,500	2.4%
Jury Commission	272	221	221	350	350	58.4%
Family Division Referees	787,582	730,651	730,651	964,105	964,105	32.0%
Circuit Court	15,914,638	16,344,232	16,225,232	16,915,296	16,795,615	3.5%
63rd District Court	171,962	176,505	176,505	189,503	189,503	7.4%
Administration	328,807	391,388	391,388	468,263	468,263	19.6%
Cooperative Extension	38,709	42,510	42,510	44,000	44,000	3.5%
82 Ionia	823,214	936,229	936,229	923,247	923,247	-1.4%
Admin Building	605,295	617,599	617,599	618,921	618,921	0.2%
Courthouse	7,868,808	7,961,827	7,961,827	8,112,335	8,112,335	1.9%
Information Technology Building	125,872	144,434	144,434	142,050	142,050	-1.7%
Juvenile Detention	-	-	-	735,174	735,174	NA
Northwest Center	13,512	17,216	17,216	17,345	17,345	0.7%
Health Department	-	-	-	710,678	710,678	NA
Human Services Complex	2,914,075	2,954,925	2,954,925	2,988,930	2,988,930	1.2%
Veterans Services Facility	-	-	-	19,750	19,750	NA
Boiler Plant Operations	1,209,107	1,263,868	1,263,868	1,267,656	1,267,656	0.3%
Facilities Management	14,099,361	14,506,501	14,506,501	16,237,852	16,237,852	11.9%
Administration	727,336	804,757	804,757	854,102	851,602	5.8%
JNET	309,778	397,860	397,860	389,899	389,899	-2.0%
GIS	304,133	340,445	340,445	361,174	361,174	6.1%
Help Desk	736,814	840,184	840,184	848,181	848,181	1.0%
FHRS	332,565	370,279	370,279	386,801	386,801	4.5%
Specialty Applications	361,042	411,338	411,338	485,319	484,419	17.8%
Networks	554,536	591,096	591,096	666,152	666,152	12.7%
Servers	1,194,593	1,569,920	1,569,920	1,749,891	1,644,891	4.8%
Information Security	256,696	341,898	341,898	356,861	356,861	4.4%
Courthouse Technology	62,567	66,776	66,776	62,848	62,848	-5.9%
Information Technology	4,840,059	5,734,553	5,734,553	6,161,228	6,052,828	5.6%
Criminal/Juvenile	5,815,271	6,000,259	6,000,259	4,663,398	4,663,398	-22.3%
Prosecutor	5,815,271	6,000,259	6,000,259	4,663,398	4,663,398	-22.3%

Continued on next page...

County of Kent, Michigan

General Fund
Schedule of Uses of Financial Resources

Program Descriptions	FY 2014	FY 2015		FY 2016		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
John Ball Zoological Gardens	2,584,812	2,414,835	2,414,835	2,285,700	2,285,700	-5.3%
John Ball Zoological Gardens	2,584,812	2,414,835	2,414,835	2,285,700	2,285,700	-5.3%
Long Lake Region	130,553	145,321	145,321	187,081	172,081	18.4%
Townsend Region	207,609	204,768	204,768	250,446	250,446	22.3%
Caledonia Region	212,711	268,447	268,447	265,271	230,271	-14.2%
Johnson	158,121	163,697	163,697	168,521	168,521	2.9%
Fallasburg Region	267,313	266,395	266,395	240,302	240,302	-9.8%
Wabasis Lake Park	248,665	330,552	330,552	311,172	311,172	-5.9%
Palmer	130,035	141,513	141,513	136,315	136,315	-3.7%
Douglas Walker Region	233,291	234,039	234,039	257,634	257,634	10.1%
Dwight Lydell Region	183,387	171,931	171,931	214,634	214,634	24.8%
Kent Trails	26,208	21,970	21,970	21,847	21,847	-0.6%
Millennium	451,926	522,096	621,361	591,074	591,074	-4.9%
LE Kaufman Golf Course	484,836	516,508	516,508	610,224	610,224	18.1%
LE Kaufman Clubhouse	180,680	212,311	212,311	230,452	230,452	8.5%
Wabasis Lake Campground	203,944	196,782	197,517	187,138	187,138	-5.3%
Administration	1,119,452	1,114,555	1,114,555	1,211,495	1,188,811	6.7%
Interdepartmental Services	-	44,199	44,199	55,215	55,215	24.9%
Parks	4,238,731	4,555,084	4,655,084	4,938,821	4,866,137	4.5%
63rd District Court	2,124,500	2,337,149	2,337,149	2,417,211	2,417,211	3.4%
District Court - Probation	439,455	460,824	460,824	476,347	476,347	3.4%
District Court	2,563,955	2,797,973	2,797,973	2,893,558	2,893,558	3.4%
Administrator's Office	1,229,056	1,260,161	1,260,161	1,361,326	1,361,326	8.0%
Board of Commissioners	812,566	935,787	935,787	971,029	971,029	3.8%
Corporate Counsel	18,959	45,100	45,100	45,100	45,100	0.0%
Energy Use Reduction Program	11,188	40,000	40,000	35,000	35,000	-12.5%
Economic Development	85,000	100,000	100,000	107,500	107,500	7.5%
Management Studies	182,139	123,200	123,200	183,200	183,200	48.7%
Prevention Program	1,480,292	1,505,110	1,505,110	1,505,110	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	3,941,925	4,132,383	4,132,383	4,331,290	4,331,290	4.8%
Bureau of Equalization	1,400,019	1,535,776	1,535,776	1,633,527	1,540,619	0.3%
Bureau of Equalization	1,400,019	1,535,776	1,535,776	1,633,527	1,540,619	0.3%
Elections	429,744	231,453	231,453	548,204	548,204	136.9%
Vital Records	808,892	829,554	829,554	784,217	784,217	-5.5%
Circuit Court Clerk	1,403,038	1,529,663	1,529,663	1,645,912	1,645,912	7.6%
Register of Deeds	545,195	579,249	579,249	578,395	578,395	-0.1%
Clerk/Register of Deeds	3,186,869	3,169,919	3,169,919	3,556,728	3,556,728	12.2%
Drain Commission	572,891	574,650	585,183	626,512	597,935	2.2%
Drains County At Large	45,641	20,000	20,000	40,000	40,000	100.0%
Drain Commission	618,533	594,650	605,183	666,512	637,935	5.4%

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GENERAL FUND

County of Kent, Michigan

General Fund
Schedule of Uses of Financial Resources

Program Descriptions	FY 2014	FY 2015		FY 2016		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
Fiscal Services	1,571,306	1,645,217	1,645,217	1,738,995	1,738,995	5.7%
Audit	100,044	108,959	108,959	120,000	120,000	10.1%
Purchasing	367,607	406,214	406,214	432,574	432,574	6.5%
Central Services	631,967	776,231	776,231	824,186	824,186	6.2%
Fleet Services	528,416	505,772	505,772	517,569	517,569	2.3%
Fiscal Services	3,199,340	3,442,393	3,442,393	3,633,324	3,633,324	5.5%
Human Resources	1,575,075	1,770,905	1,770,905	1,932,964	1,834,793	3.6%
Human Resources	1,575,075	1,770,905	1,770,905	1,932,964	1,834,793	3.6%
Treasurer's Office	1,026,951	1,100,510	1,104,727	1,155,886	1,155,886	4.6%
Treasurer's Office	1,026,951	1,100,510	1,104,727	1,155,886	1,155,886	4.6%
Probate Court - Mental & Estate Div	1,320,486	1,385,079	1,385,079	1,482,275	1,462,625	5.6%
Probation	29,464	44,791	44,791	45,016	45,016	0.5%
Intergovernmental	5,452,387	4,924,100	4,924,100	5,070,017	5,070,017	3.0%
Cooperative Extension Service	437,025	445,634	445,634	452,686	447,871	0.5%
Medical Examiner	1,252,786	1,290,150	1,290,150	1,386,200	1,371,450	6.3%
DHS - Social Welfare	586,946	621,367	621,367	457,486	457,486	-26.4%
Veterans' Affairs Department	331,391	-	-	-	-	NA
Other	9,410,485	8,711,121	8,711,121	8,893,680	8,854,465	1.6%
Operating Expenses before Transfers	132,507,764	133,151,279	133,130,686	137,841,970	136,903,044	2.8%
Transfers Out - Office Equipment	-	300,000	300,000	500,000	500,000	66.7%
Transfers Out - Lodging Excise Tax	935,000	1,300,000	1,300,000	800,000	800,000	-38.5%
Transfers Out - Debt Service Fund	593,915	611,936	611,936	542,100	542,100	-11.4%
Transfers Out - Fire Commission	204,564	230,000	230,000	301,630	291,630	26.8%
Transfers Out - FOC	1,789,751	1,900,309	1,900,309	1,867,902	1,867,902	-1.7%
Transfers Out - Health	4,535,849	6,506,995	6,506,995	6,941,482	6,644,478	2.1%
Transfers Out - Special Projects	754,609	1,339,619	1,355,961	3,010,602	2,990,602	120.6%
Transfers Out - Drug Law Enforcement	-	26,274	26,274	-	-	-100.0%
Transfers Out - Child Care	9,781,349	10,102,441	10,371,441	10,585,979	10,410,979	0.4%
Transfers Out - DHS Child Care	4,672,797	5,780,000	5,630,000	5,408,313	5,158,313	-8.4%
Transfers Out - Veterans Millage	-	336,064	336,064	336,000	336,000	0.0%
Transfers Out - Bond Debt Service Fund	84,996	-	-	60,600	60,600	NA
Operating Transfers Out	23,352,831	28,433,638	28,568,980	30,354,608	29,602,604	3.6%
Total Operating Expenses	155,860,594	161,584,917	161,699,666	168,196,578	166,505,648	3.0%
Transfers Out - CIP	4,849,890	4,931,432	4,931,432	5,345,426	5,345,426	8.4%
Capital	4,849,890	4,931,432	4,931,432	5,345,426	5,345,426	8.4%
Total Uses before Appropriation Lapse	160,710,484	166,516,349	166,631,098	173,542,004	171,851,074	3.1%
Estimated Appropriation Lapse	-	(6,500,000)	(6,500,000)	(6,300,000)	(6,300,000)	-3.1%
Total General Fund	\$160,710,484	\$160,016,349	\$160,131,098	\$167,242,004	\$165,551,074	3.4%

County of Kent, Michigan

General Fund
Fund Statement

	<i>Year ended December 31,</i>				
	2013 Audited	2014 Audited	2015		2016 Adopted
			Amended	Estimated	
Revenues:					
Taxes	\$ 83,152,405	\$ 84,801,270	\$ 85,817,088	\$ 85,171,100	\$ 88,939,416
Licenses and permits	240,927	199,946	205,500	153,700	91,600
Intergovernmental	20,802,719	22,469,300	23,424,060	23,412,100	23,519,048
Charges for services	19,636,393	17,128,639	16,245,782	16,245,000	17,005,780
Fines & Forfeitures	95,911	119,569	100,310	80,800	100,500
Investment earnings	232,607	275,759	278,800	300,000	277,900
Reimbursements	12,833,083	13,937,533	9,939,348	9,930,000	12,315,219
Other	4,626,457	4,373,818	4,565,461	4,565,500	4,261,611
Total Revenues	141,620,502	143,305,835	140,576,349	139,858,200	146,511,074
Expenditures:					
Sheriff	57,495,004	58,091,742	56,323,843	55,454,000	57,562,916
Circuit Court	15,767,301	15,914,638	16,225,232	15,726,000	16,795,615
Facilities Management	13,867,960	14,099,361	14,506,501	14,043,000	16,237,852
Information Technology	4,868,607	4,840,059	5,734,553	5,418,000	6,052,828
Prosecutor	5,818,989	5,815,271	6,000,259	5,880,000	4,663,398
Zoo	4,335,311	2,584,812	2,414,835	2,414,000	2,285,700
Parks	4,063,964	4,238,731	4,655,084	4,655,000	4,866,137
District Court	2,564,905	2,563,955	2,797,973	2,631,000	2,893,558
Policy/Administration	3,887,435	3,941,925	4,132,383	3,765,000	4,331,290
Bureau of Equalization	1,387,261	1,400,019	1,535,776	1,457,000	1,540,619
Clerk / Register of Deeds	2,968,854	3,186,869	3,169,919	3,169,000	3,556,728
Drain Commission	570,652	618,533	605,183	605,000	637,935
Fiscal Services	3,015,894	3,199,340	3,442,393	3,409,000	3,633,324
Human Resources	1,510,591	1,575,075	1,770,905	1,770,000	1,834,793
Treasurer's Office	1,020,701	1,026,951	1,104,727	1,062,000	1,155,886
Other	8,820,718	9,410,485	8,711,121	8,400,000	8,854,465
Appropriation lapse	-	-	(6,500,000)	-	(6,300,000)
Total Expenditures	131,964,148	132,507,764	126,630,686	129,858,000	130,603,044
Revenues over (under) Expenditures	9,656,354	10,798,071	13,945,663	10,000,200	15,908,030
Other Financing Sources (Uses):					
Transfers in	19,133,552	17,571,637	19,540,000	18,345,800	19,040,000
Transfers out _Operating	(23,729,251)	(23,352,831)	(28,568,980)	(23,250,000)	(29,602,604)
Transfers out _Capital	(5,050,000)	(4,849,890)	(4,931,432)	(4,931,000)	(5,345,426)
Total Other Financing Sources (Uses)	(9,645,698)	(10,631,084)	(13,960,412)	(9,835,200)	(15,908,030)
Net Inc (Dec) in Fund Balance	10,655	166,987	(14,749)	165,000	-
Fund Balance, beginning of year	68,662,281	68,672,936	68,839,923	68,839,923	69,004,923
Fund Balance, end of year	\$ 68,672,936	\$ 68,839,923	\$ 68,825,173	\$ 69,004,923	\$ 69,004,923

GENERAL FUND

County of Kent, Michigan

General Fund By Category

Statement of Revenues, Expenditures, and Changes in Fund Balances

	FY 2014		FY 2015		FY 2016		
	Audited	Percent	Amended	Percent	Requested	Adopted	Percent
Revenues By Category							
Taxes	\$ 84,801,270	52.7%	\$ 85,817,088	53.6%	\$ 88,939,416	\$ 88,939,416	53.7%
Licenses & permits	199,946	0.1%	205,500	0.1%	91,600	91,600	0.1%
Intergovernmental	22,469,300	14.0%	23,424,060	14.6%	23,519,048	23,519,048	14.2%
Charges for services	17,128,639	10.6%	16,245,782	10.1%	17,005,780	17,005,780	10.3%
Fines & forfeitures	119,569	0.1%	100,310	0.1%	100,500	100,500	0.1%
Investment earnings	275,759	0.2%	278,800	0.2%	277,900	277,900	0.2%
Reimbursements	13,937,533	8.7%	9,939,348	6.2%	12,315,219	12,315,219	7.4%
Other	4,373,818	2.7%	4,565,461	2.9%	4,261,611	4,261,611	2.6%
Total Revenues	143,305,835	89.1%	140,576,349	87.8%	146,511,074	146,511,074	88.5%
Transfers in	17,571,637	10.9%	19,540,000	12.2%	19,040,000	19,040,000	11.5%
Total Sources	160,877,472	100.0%	160,116,349	100.0%	165,551,074	165,551,074	100.0%
Expenditures By Category							
Personnel	81,987,636	51.0%	81,422,551	50.8%	83,929,712	83,190,032	50.3%
Commodities	2,413,183	1.5%	2,257,411	1.4%	2,525,594	2,525,594	1.5%
Contractual services	46,665,894	29.0%	47,631,875	29.7%	49,557,250	49,396,685	29.8%
Capital outlay	1,359,822	0.8%	1,758,351	1.1%	1,704,278	1,665,597	1.0%
Other	81,228	0.1%	60,498	0.0%	125,136	125,136	0.1%
Appropriation lapse	-	0.0%	(6,500,000)	-4.1%	(6,300,000)	(6,300,000)	-3.8%
Total Expenditures	132,507,764	82.5%	126,630,686	79.1%	131,541,970	130,603,044	78.9%
Transfers out	28,202,721	17.5%	33,500,412	20.9%	35,700,034	34,948,030	21.1%
Total Uses	160,710,484	100.0%	160,131,098	100.0%	167,242,004	165,551,074	100.0%
Net Inc (Dec) in Fund Balance	\$ 166,987		\$ (14,749)		\$ (1,690,930)	\$ -	

Other Revenues:

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

Other Expenditures:

Agent Fees and Cost Allocation

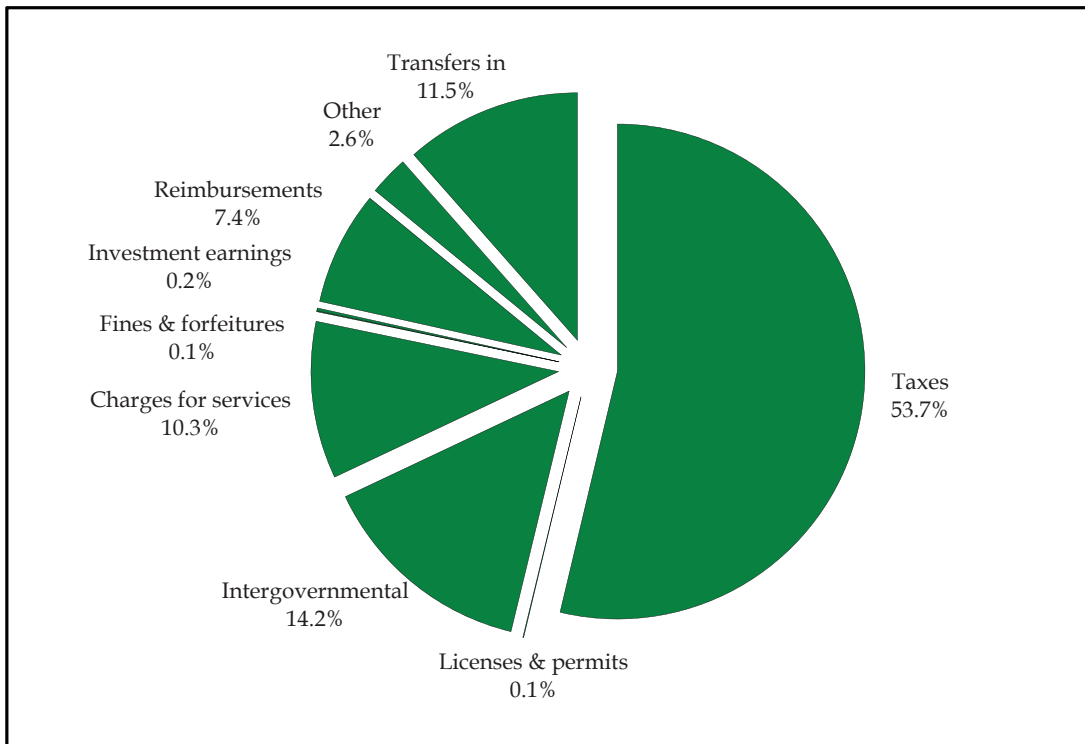
County of Kent, Michigan

General Fund By Function

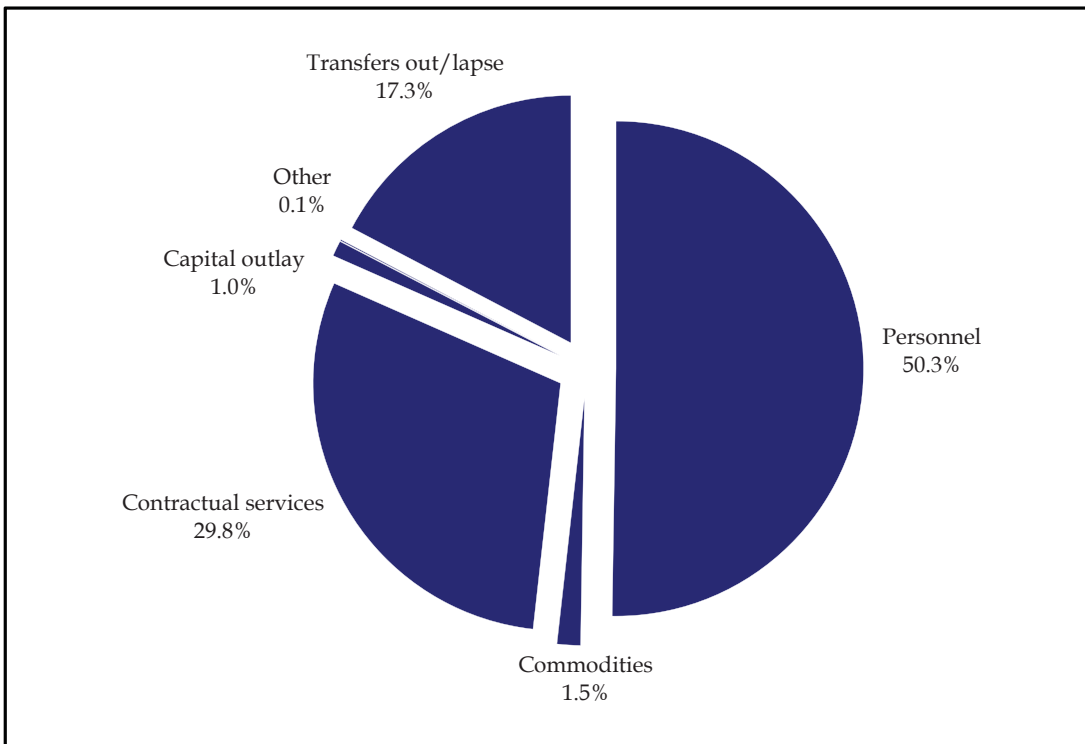
Statement of Revenues, Expenditures, and Changes in Fund Balances

	FY 2014		FY 2015		FY 2016		
	Audited	Percent	Amended	Percent	Requested	Adopted	Percent
Revenues By Category							
Taxes	\$ 84,801,270	52.7%	\$ 85,817,088	53.6%	\$ 88,939,416	\$ 88,939,416	53.7%
Charges for services	17,128,639	10.6%	16,245,782	10.1%	17,005,780	17,005,780	10.3%
Reimbursements	13,937,533	8.7%	9,939,348	6.2%	12,315,219	12,315,219	7.4%
Intergovernmental	22,469,300	14.0%	23,424,060	14.6%	23,519,048	23,519,048	14.2%
Investment earnings	275,759	0.2%	278,800	0.2%	277,900	277,900	0.2%
Fines & forfeitures	119,569	0.1%	100,310	0.1%	100,500	100,500	0.1%
Licenses & permits	199,946	0.1%	205,500	0.1%	91,600	91,600	0.1%
Other	4,373,818	2.7%	4,565,461	2.9%	4,261,611	4,261,611	2.6%
Total Revenues	143,305,835	89.1%	140,576,349	87.8%	146,511,074	146,511,074	88.5%
Transfers in	17,571,637	10.9%	19,540,000	12.2%	19,040,000	19,040,000	11.5%
Total Sources	160,877,472	100.0%	160,116,349	100.0%	165,551,074	165,551,074	100.0%
Expenditures By Function							
Public safety	58,091,742	36.1%	56,323,843	35.2%	57,942,206	57,562,916	34.8%
General government	38,452,409	23.9%	40,720,097	25.4%	42,689,760	42,356,889	25.6%
Judicial	19,871,043	12.4%	20,495,575	12.8%	21,378,645	21,239,314	12.8%
Health and welfare	9,119,027	5.7%	8,356,252	5.2%	8,434,338	8,419,588	5.1%
Cultural and recreation	6,823,542	4.2%	7,069,919	4.4%	7,224,521	7,151,837	4.3%
Community & economic dev	150,000	0.1%	165,000	0.1%	172,500	172,500	0.1%
Appropriation lapse	-	0.0%	(6,500,000)	-4.1%	(6,300,000)	(6,300,000)	-3.8%
Total Expenditures	132,507,764	82.5%	126,630,686	79.1%	131,541,970	130,603,044	78.9%
Transfers out	28,202,721	17.5%	33,500,412	20.9%	35,700,034	34,948,030	21.1%
Total Uses	160,710,484	100.0%	160,131,098	100.0%	167,242,004	165,551,074	100.0%
Net Inc (Dec) in Fund Balance	\$ 166,987		\$ (14,749)		\$ (1,690,930)	\$ -	

FY 2016 Sources By Category - \$165,551,074



FY 2016 Uses By Category - \$165,551,074



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 Fund

To account for revenue and expenditures of the Friend of the Court office as required in Public Acts 294, 295, 296, 297, and 298 of 1982. This fund also accounts for administration of the Title IV-D cooperative reimbursement program.

Health Fund

To account for special revenue set aside for the purpose of providing health protection for people within 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.

Concealed Pistol Licensing Fund

To account for the deposit of fees collected for the County Clerk under the Firearms Act 372 of 1927 (MCL 28.425x) for the regulation and licensing of certain firearms.

Drug Law Enforcement Fund

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

SPECIAL REVENUE FUNDS

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 from the U.S. Department of Housing and Urban Development and related program income.

Continuum of Care Fund

To account for the administration of the Continuum of Care grant through the U.S. Department of Housing and Urban Development. Funding is primarily provided to two sub recipients.

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 from the state and federal government. Project lengths vary from annually renewable to multiple years.

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

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

County of Kent, Michigan

Special Revenue Funds
Schedule of Uses of Financial Resources

Program Descriptions	FY 2014	FY 2015		FY 2016		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
Fire Commission Fund	\$ 597,163	\$ 815,728	\$ 815,728	\$ 741,620	\$ 741,620	-9.1%
Friend of the Court Fund	8,306,052	8,820,389	8,820,389	9,042,204	9,042,204	2.5%
Administration	2,503,380	2,606,983	3,486,888	3,522,511	3,524,922	1.1%
Community Wellness	6,427,990	7,077,840	7,261,152	7,468,582	7,169,167	-1.3%
Clinical Services	9,199,409	10,076,840	10,123,240	10,046,543	10,046,543	-0.8%
Environmental Health	4,843,279	5,752,834	5,775,426	5,799,615	5,799,615	0.4%
Health Fund ⁽¹⁾	22,974,057	25,514,497	26,646,706	26,837,251	26,540,247	-0.4%
Lodging Excise Tax Fund	7,615,266	7,879,867	7,879,867	8,216,791	8,216,791	4.3%
Correction & Detention Millage	2,318,855	2,368,635	2,368,635	2,365,735	2,365,735	-0.1%
Senior Millage Fund	6,368,639	9,811,482	9,811,482	9,953,378	9,953,378	1.4%
ROD - Automation Fund	512,750	509,290	509,290	528,909	528,909	3.9%
Central Dispatch Collection	3,899,135	4,210,000	4,210,000	4,202,000	4,202,000	-0.2%
Concealed Pistol Licensing	-	-	60,000	88,741	88,741	47.9%
Kent Narcotics - Sheriff Revenue	201,320	258,206	258,206	295,009	295,009	14.3%
Kent Narcotics	110,964	162,189	162,189	180,878	180,878	11.5%
Kent Narcotics - Federally Fofeited Prop	177,193	121,843	121,843	22,495	22,495	-81.5%
Drug Law Enforcement Fund	489,478	542,238	542,238	498,382	498,382	-8.1%
Community Development Fund	2,625,686	2,396,158	4,774,313	2,330,859	2,330,859	-51.2%
Continuum of Care	1,147,160	1,398,942	1,398,942	1,393,782	1,393,782	-0.4%
Juvenile Sex Offender	392,508	403,496	403,496	428,484	428,484	6.2%
Juvenile Court CASA	286,442	286,442	286,442	286,442	286,442	0.0%
Facilities Management	715,595	728,251	728,251	183,794	183,794	-74.8%
Community Probation	4,467,520	4,673,290	4,889,290	5,169,522	5,069,522	3.7%
Juvenile Assessment & Diversion	389,217	446,015	768,015	661,896	661,896	-13.8%
Placement	5,134,334	5,478,302	5,478,302	5,379,308	5,129,308	-6.4%
Young Delinquent Inten Inter Program	214,536	218,036	218,036	218,036	218,036	0.0%
Community Reintegration	314,620	321,774	321,774	339,227	339,227	5.4%
Juvenile Detention	6,831,353	7,033,091	7,033,091	7,909,428	7,909,428	12.5%
Detention Milk Meal	113,291	110,000	110,000	-	-	-100.0%
Kent Crisis Intervention	457,023	480,232	480,232	504,027	504,027	5.0%
Child Care Fund ⁽¹⁾	19,316,440	20,178,929	20,716,929	21,080,164	20,730,164	0.1%

Continued on next page...

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Special Revenue Funds
 Schedule of Uses of Financial Resources

Program Descriptions	FY 2014	FY 2015		FY 2016		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
DHHS Child Care Fund	10,209,077	11,531,760	11,231,760	10,795,477	10,295,477	-8.3%
Veteran's Trust Fund	138,303	175,000	175,000	175,000	175,000	0.0%
Veterans Millage Fund	-	1,348,064	1,348,064	1,355,447	1,355,447	0.5%
Agricultural Preservation	254,084	38,981	343,106	127,750	107,750	-68.6%
CC - Family Counseling	84,989	99,241	148,238	109,560	109,560	-26.1%
Drains - FEMA Pre-Hazard Mitigation Grant	(12,769)	-	-	-	-	NA
Facilities Mgmt - Fallasburg Dam	38,234	4,093	20,318	9,687	9,687	-52.3%
Facilities Mgmt - HSC Maint Reserve	-	-	-	-	-	NA
Facilities Mgmt - Rep & Maint Reserve	-	-	-	50,000	50,000	NA
Other Social Services - Guardianship Prog	-	-	-	414,293	414,293	NA
Remonumentation Program	169,155	127,463	151,827	104,757	104,757	-31.0%
Parks - Kent Trails	-	2,500	59,483	-	-	-100.0%
Sheriff - School Resource Officers	-	645,456	645,456	682,087	682,087	5.7%
Sheriff - Community Policing	-	323,226	418,974	455,799	455,799	8.8%
Sheriff - Enforcement-Township Law	89,640	4,790,823	5,158,434	5,465,633	5,465,633	6.0%
Sheriff - Emergency Mgmt Services	71,042	74,600	74,600	-	-	-100.0%
Sheriff - Park Security	96,535	130,711	130,711	131,298	131,298	0.4%
Sheriff - Jail Gifts	70,813	97,500	97,500	37,500	37,500	-61.5%
Sheriff - 82 Ionia Security	207,223	224,252	224,252	214,618	214,618	-4.3%
Sheriff - Courthouse Security	1,279,071	1,304,922	1,304,922	1,363,655	1,363,655	4.5%
Sheriff - NIJ Cold Case Grant	81,598	-	-	-	-	NA
Sheriff - I.C.E. Administrative Detainees	15,000	15,000	15,000	-	-	-100.0%
Sheriff - Corrections - MDOT Rd Crew	-	153,495	153,495	149,994	149,994	-2.3%
Sheriff - Local Corr Officers Training	309,118	359,430	359,430	146,076	146,076	-59.4%
Sheriff - Marine Safety	-	164,112	164,112	164,488	164,488	0.2%
Sheriff - Michigan Dispatch Training	63,969	75,189	75,189	70,839	70,839	-5.8%
Sheriff - Michigan Justice Training	44,551	46,000	46,000	44,000	44,000	-4.3%
Sheriff - 63rd District Court Security	139,704	180,587	180,587	180,989	180,989	0.2%
Sheriff - Emergency Mgmt - 2014 SHSG	340,730	-	449,363	-	-	-100.0%
Special Project Fund Calendar Year End	3,342,686	8,857,581	10,220,996	9,923,023	9,903,023	-3.1%
CC - Juvenile Accountability	5,255	2,565	13,194	2,605	2,605	-80.3%
DC - Court Performance Innovation Grt	33,730	-	57,450	-	-	-100.0%
Community Corrections Admin	243,290	243,290	243,290	62,614	62,614	-74.3%
Community Corrections Grant	947,619	978,940	971,721	1,021,119	1,021,119	5.1%
Family Division - Detention Milk Meal	-	-	-	110,500	110,500	NA
FOC - Access and Visitation Grants	11,350	15,000	9,000	15,000	15,000	66.7%
FOC - REACH Grant	137,510	-	-	-	-	NA
Prosecutor - Cooperative Reimb	1,756,813	1,949,095	1,949,095	1,932,496	1,932,496	-0.9%
Prosecutor - Title IV-E Contracts	-	-	-	981,188	981,188	NA
Prosecutor - Victim Rights	-	-	-	668,109	668,109	NA

Continued on next page...

County of Kent, Michigan

Special Revenue Funds
Schedule of Uses of Financial Resources

Program Descriptions	FY 2014	FY 2015		FY 2016		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
Sheriff - Sheriff's Drug Enforcement	104,150	113,662	113,662	120,218	120,218	5.8%
Sheriff - 2014-2015 DNA Cold Case Grant	-	-	188,402	-	-	-100.0%
Sheriff - OHSP Strategic Traffic Enforcemt	44,025	-	42,349	-	-	-100.0%
Sheriff - 2014 OHSP - TACT Grant	26,488	-	-	-	-	NA
Sheriff - NIJ Byrne Memorial JAG	143,748	-	71,010	-	-	-100.0%
Sheriff - Emergency Mgmt Performance	55,998	54,493	54,493	56,955	56,955	4.5%
Sheriff - Secondary Road Patrol	386,587	398,325	398,325	406,471	406,471	2.0%
Admin - Child Welfare Reform	-	100,000	100,000	-	-	-100.0%
Admin - CGAP Comm Dev Svcs Review	16,065	-	-	-	-	NA
Special Project Funds Fiscal Year End	3,912,630	3,855,370	4,211,991	5,377,275	5,377,275	27.7%
Special Revenue Funds before Transfers	\$ 93,773,375	\$110,213,930	\$115,742,329	\$114,906,038	\$113,739,034	-1.7%
Senior Millage	-	-	-	100,585	100,585	NA
Correction & Detention Millage	13,621,637	14,940,000	14,940,000	15,910,000	15,910,000	6.5%
Transfers Out	13,621,637	14,940,000	14,940,000	16,010,585	16,010,585	7.2%
Estimated Appropriation Lapse	-	(600,001)	(796,084)	(750,000)	(750,000)	-5.8%
Total Special Revenue Funds	\$107,395,012	\$124,553,929	\$129,886,245	\$130,166,623	\$128,999,619	-0.7%

SPECIAL REVENUE FUNDS

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

	<i>Year ended December 31,</i>				
	2013	2014	2015		2016
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 130,108	\$ 242,679	\$ 240,000	\$ 240,000	\$ 245,000
Investment earnings	921	485	100	500	100
Reimbursements	238,809	145,352	301,532	300,000	166,890
Other	24,300	25,600	27,840	27,000	28,000
Total Revenues	394,137	414,116	569,472	567,500	439,990
Expenditures:					
Personnel	1,502	1,828	1,955	1,900	1,955
Commodities	13,024	10,063	15,000	11,000	7,500
Contractual services	221,155	229,941	281,350	280,000	331,450
Other	28,147	24,552	24,391	24,000	40,325
Capital outlay	429,637	330,778	493,032	490,000	360,390
Total Expenditures	693,464	597,163	815,728	806,900	741,620
Revenues over (under) Expenditures	(299,327)	(183,047)	(246,256)	(239,400)	(301,630)
Other Financing Sources (Uses):					
Transfers in	156,135	204,564	230,000	230,000	291,630
Transfers out	-	-	-	-	-
Total Other financing sources (Uses)	156,135	204,564	230,000	230,000	291,630
Net Inc (Dec) in Fund Balance	(143,192)	21,517	(16,256)	(9,400)	(10,000)
Fund Balance, beginning of year	247,213	104,021	125,538	125,538	116,138
Fund Balance, end of year	\$ 104,021	\$ 125,538	\$ 109,282	\$ 116,138	\$ 106,138

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

	2013	2014	2015		2015-16
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 5,855,526	\$ 5,802,217	\$ 6,119,080	\$ 5,720,460	\$ 6,321,302
Charges for services	784,834	831,587	799,000	850,000	850,000
Fines & Forfeitures	4,020	5,521	2,000	3,990	3,000
Total Revenues	6,644,379	6,639,325	6,920,080	6,574,450	7,174,302
Expenditures:					
Personnel	7,131,502	7,143,204	7,589,204	7,268,660	7,826,589
Commodities	148,911	140,552	156,000	135,000	152,000
Contractual Services	194,174	206,417	218,249	195,000	222,296
Other	944,828	802,704	826,546	800,000	828,044
Capital outlay	14,186	13,175	30,390	75,000	13,275
Total Expenditures	8,433,601	8,306,052	8,820,389	8,473,660	9,042,204
Revenues over (under) Expenditures	(1,789,221)	(1,666,728)	(1,900,309)	(1,899,210)	(1,867,902)
Other Financing Sources (Uses):					
Transfers in	1,789,221	1,816,796	1,900,309	1,899,210	1,867,902
Transfers out	-	-	-	-	-
Total Other financing sources (Uses)	1,789,221	1,816,796	1,900,309	1,899,210	1,867,902
Net Inc (Dec) in Fund Balance	-	150,068	-	-	-
Fund Balance, beginning of year	99,932	99,932	250,000	250,000	250,000
Fund Balance, end of year	\$ 99,932	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 09-24-15-86.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Health Special Revenue Fund

Fund Statement

	2013 Audited	2014 Audited	2015		2015-16 Adopted
			Amended	Estimated	
Revenues:					
Licenses and permits	\$ 1,740,217	\$ 1,900,487	\$ 2,230,781	\$ 1,974,540	\$ 2,162,134
Intergovernmental	9,389,836	9,293,834	10,428,636	9,576,670	11,549,685
Charges for services	1,027,370	1,026,279	1,072,250	932,040	1,068,522
Fines & Forfeitures	129,141	113,555	136,110	100,860	106,010
Reimbursements	5,051,570	5,827,270	4,841,318	6,200,000	3,454,403
Other	721,813	618,238	897,360	594,520	805,015
Total Revenues	18,059,947	18,779,663	19,606,455	19,378,630	19,145,769
Expenditures:					
Personnel	16,470,003	16,052,893	18,331,718	17,048,050	18,517,519
Commodities	2,249,643	2,079,434	2,513,016	2,185,740	2,320,051
Contractual Services	3,171,456	3,137,165	3,855,020	2,841,580	3,790,246
Other	964,842	1,316,291	1,514,408	1,378,920	1,490,658
Capital outlay	240,033	388,274	432,544	432,540	421,773
Appropriation Lapse	-	-	(796,084)	-	(750,000)
Total Expenditures	23,095,977	22,974,057	25,850,622	23,886,830	25,790,247
Revenues over (under) Expenditures	(5,036,030)	(4,194,394)	(6,244,167)	(4,508,200)	(6,644,478)
Other Financing Sources (Uses):					
Transfers in	4,861,022	4,544,393	6,438,295	4,508,200	6,644,478
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	4,861,022	4,544,393	6,438,295	4,508,200	6,644,478
Net Inc (Dec) in Fund Balance	(175,008)	349,999	194,128	-	-
Fund Balance, beginning of year	275,008	100,000	449,999	449,999	449,999
Fund Balance, end of year	\$ 100,000	\$ 449,999	\$ 644,128	\$ 449,999	\$ 449,999

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 09-24-15-86.

County of Kent, Michigan

Lodging Excise Tax Special Revenue Fund
Fund Statement

	<i>Year ended December 31,</i>				
	2013 Audited	2014 Audited	2015		2016 Adopted
			Amended	Estimated	
Revenues:					
Taxes	\$ 6,897,106	\$ 7,660,224	\$ 7,600,000	\$ 7,800,000	\$ 8,127,000
Charges for services	361	32	500	50	100
Fines & Forfeitures	3,736	14,020	4,000	10,000	4,000
Investment earnings	10,650	12,531	10,000	19,000	13,000
Total Revenues	6,911,853	7,686,808	7,614,500	7,829,050	8,144,100
Expenditures:					
Administration	110,305	103,041	149,616	95,000	167,917
CCBA Lease	5,984,766	6,219,138	6,447,251	6,447,000	6,677,601
CVB	1,155,265	1,283,087	1,273,000	1,273,000	1,361,273
Arts Festival	10,000	10,000	10,000	10,000	10,000
Total Expenditures	7,260,336	7,615,266	7,879,867	7,825,000	8,216,791
Revenues over (under) Expenditures	(348,483)	71,541	(265,367)	4,050	(72,691)
Other financing sources (uses):					
Operating transfers in	348,483	935,000	1,300,000	800,000	800,000
Operating transfers out	-	-	-	-	-
Total Other financing sources (uses)	348,483	935,000	1,300,000	800,000	800,000
Net Inc (Dec) in Fund Balance	(0)	1,006,541	1,034,633	804,050	727,309
Fund Balance, beginning of year	1,124,153	1,124,153	2,130,694	2,130,694	2,934,744
Fund Balance, end of year	\$ 1,124,153	\$ 2,130,694	\$ 3,165,327	\$ 2,934,744	\$ 3,662,053

SPECIAL REVENUE FUNDS

County of Kent, Michigan

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

	<i>Year ended December 31,</i>				
	2013	2014	2015		2016
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Taxes	\$ 15,204,871	\$ 15,308,988	\$ 15,447,294	\$ 15,440,000	\$ 15,909,795
Investment earnings	57,841	61,919	55,000	55,000	60,000
Total Revenues	15,262,712	15,370,907	15,502,294	15,495,000	15,969,795
Expenditures:					
Contractual services	2,292,283	2,318,855	2,368,635	2,368,000	2,365,735
Total Expenditures	2,292,283	2,318,855	2,368,635	2,368,000	2,365,735
Revenues over (under) Expenditures	12,970,429	13,052,052	13,133,659	13,127,000	13,604,060
Other Financing Sources (Uses):					
Transfers in	-	-	-	-	-
Transfers out - General Fund	(13,402,318)	(12,871,637)	(14,940,000)	(13,745,800)	(14,940,000)
Transfers out - Other	-	(750,000)	-	-	(970,000)
Total Other Financing Sources (Uses)	(13,402,318)	(13,621,637)	(14,940,000)	(13,745,800)	(15,910,000)
Net Inc (Dec) in Fund Balance	(431,889)	(569,585)	(1,806,341)	(618,800)	(2,305,940)
Fund Balance, beginning of year	6,441,499	6,009,610	5,440,025	5,440,025	4,821,225
Fund Balance, end of year	\$ 6,009,610	\$ 5,440,025	\$ 3,633,684	\$ 4,821,225	\$ 2,515,285

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

	<i>Year ended December 31,</i>				
	2013	2014	2015		2016
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Taxes	\$ 6,247,774	\$ 6,291,852	\$ 9,775,979	\$ 9,776,000	\$ 10,041,963
Investment earnings	12,098	12,777	12,000	18,000	12,000
Total Revenues	6,259,872	6,304,629	9,787,979	9,794,000	10,053,963
Expenditures:					
Administration	282,832	282,832	440,459	440,459	452,428
Priority services	3,021,863	3,080,146	4,673,760	4,550,000	5,084,244
Support services	782,086	755,245	1,215,178	950,000	960,154
Access	786,299	782,747	1,121,702	1,121,000	1,355,307
Access - AAAWM	542,710	547,710	841,277	841,000	565,000
New and general	887,313	885,019	1,402,128	1,300,000	1,440,230
Emergent	39,217	34,939	93,475	75,000	96,015
Contingency-Undesignated	-	-	23,503	-	-
Total Expenditures	6,342,321	6,368,639	9,811,482	9,277,459	9,953,378
Revenues over (under) Expenditures	(82,449)	(64,010)	(23,503)	516,541	100,585
Other financing sources (uses):					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	(100,585)
Total Other financing sources (uses)	-	-	-	-	(100,585)
Net Inc (Dec) in Fund Balance	(82,449)	(64,010)	(23,503)	516,541	-
Fund Balance, beginning of year	293,137	210,688	146,678	146,678	663,219
Fund Balance, end of year	\$ 210,688	\$ 146,678	\$ 123,175	\$ 663,219	\$ 663,219

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

	2013		2014		2015		2016
	Audited	Audited	Audited	Audited	Amended	Estimated	Adopted
Revenues:							
Charges for services	\$ 657,055	\$ 492,191	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 525,000
Investment earnings	6,497	7,706	6,000	7,000	7,000	7,000	6,500
Other	-	3,200	-	-	-	-	-
Total Revenues	663,552	503,097	506,000	507,000	507,000	507,000	531,500
Expenditures:							
Personnel	123,860	120,944	132,882	132,000	132,000	132,000	142,019
Commodities	21,131	16,185	27,500	17,000	17,000	17,000	16,500
Contractual services	204,221	255,596	211,777	215,000	215,000	215,000	225,664
Other	112,692	95,829	117,131	117,100	117,100	117,100	126,726
Capital outlay	56,869	24,195	20,000	15,000	15,000	15,000	18,000
Total Expenditures	518,773	512,750	509,290	496,100	496,100	496,100	528,909
Net Inc (Dec) in Fund Balance	144,779	(9,653)	(3,290)	10,900	10,900	10,900	2,591
Fund Balance, beginning of year	1,688,350	1,833,129	1,823,476	1,823,476	1,823,476	1,823,476	1,834,376
Fund Balance, end of year	\$ 1,833,129	\$ 1,823,476	\$ 1,820,186	\$ 1,834,376	\$ 1,834,376	\$ 1,834,376	\$ 1,836,967

County of Kent, Michigan

Central Dispatch Collection Special Revenue Fund
Fund Statement

	<i>Year ended December 31,</i>				
	2013 Audited	2014 Audited	2015		2016 Adopted
			Amended	Estimated	
Revenues:					
Charges for services	\$ 3,903,339	\$ 3,897,283	\$ 4,200,000	\$ 3,895,000	\$ 4,200,000
Investment earnings	1,827	1,852	10,000	1,900	2,000
Total Revenues	3,905,167	3,899,135	4,210,000	3,896,900	4,202,000
Expenditures:					
Contractual services	3,905,167	3,899,135	4,210,000	3,896,900	4,202,000
Total Expenditures	3,905,167	3,899,135	4,210,000	3,896,900	4,202,000
Net Inc (Dec) in Fund Balance	-	-	-	-	-
Fund Balance, beginning of year	-	-	-	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -	\$ -	\$ -

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Concealed Pistol Licensing Special Revenue Fund
Fund Statement

Year ended December 31,

	2013	2014	2015		2016
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Licenses and permits	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ 105,575
Total Revenues	-	-	60,000	60,000	105,575
Expenditures:					
Personnel	-	-	54,550	19,500	71,241
Commodities	-	-	2,450	1,000	8,000
Contractual services	-	-	-	-	1,000
Capital outlay	-	-	3,000	1,000	8,500
Total expenditures	-	-	60,000	21,500	88,741
Net Inc (Dec) in Fund Balance	-	-	-	-	16,834
Fund Balance, beginning of year	-	-	-	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -	\$ -	\$ 16,834

County of Kent, Michigan
Drug Law Enforcement Special Revenue Fund
Fund Statement

	<i>Year ended December 31,</i>				
	2013 Audited	2014 Audited	2015		2016 Adopted
			Amended	Estimated	
Revenues:					
Fines & Forfeitures	\$ 289,644	\$ 303,208	\$ 418,258	\$ 359,000	\$ 560,878
Investment earnings	2,466	3,219	4,000	3,300	3,700
Total Revenues	292,110	306,428	422,258	362,300	564,578
Expenditures:					
Personnel	70,465	260,306	264,884	254,000	280,740
Commodities	6,710	8,170	14,100	14,000	12,000
Contractual services	94,616	221,002	186,980	186,900	98,817
Other	-	-	26,274	26,274	31,825
Capital outlay	-	-	50,000	50,000	75,000
Total Expenditures	171,790	489,478	542,238	531,174	498,382
Revenues over (under) Expenditures	120,320	(183,050)	(119,980)	(168,874)	66,196
Other financing sources (uses):					
Operating transfers in	-	-	26,274	26,274	-
Operating transfers out	-	-	-	-	-
Total Other financing sources (uses)	-	-	26,274	26,274	-
Net Inc (Dec) in Fund Balance	120,320	(183,050)	(93,706)	(142,600)	66,196
Fund Balance, beginning of year	837,717	958,037	774,987	774,987	632,387
Fund Balance, end of year	\$ 958,037	\$ 774,987	\$ 681,281	\$ 632,387	\$ 698,583

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Community Development Special Revenue Fund
Fund Statement

	<i>Year ended June 30,</i>				
	2013	2014	2015		2016
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 2,172,248	\$ 2,534,852	\$ 4,729,313	\$ 1,834,725	\$ 2,285,859
Reimbursements	158,731	55,266	45,000	83,380	45,000
Total Revenues	2,330,978	2,590,119	4,774,313	1,918,105	2,330,859
Expenditures:					
Personnel	335,062	331,373	428,867	331,250	386,048
Commodities	14,226	10,235	8,742	5,470	3,326
Contractual services	1,899,856	2,203,004	4,322,962	1,544,250	1,935,315
Other	54,652	75,425	8,703	34,100	6,171
Capital outlay	27,194	5,649	5,038	3,035	-
Total Expenditures	2,330,989	2,625,686	4,774,313	1,918,105	2,330,859
Net Inc (Dec) in Fund Balance	(11)	(35,567)	-	-	-
Fund Balance, beginning of year	92,434	92,423	56,856	56,856	56,856
Fund Balance, end of year	\$ 92,423	\$ 56,856	\$ 56,856	\$ 56,856	\$ 56,856

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 06-11-15-49.

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

	<i>Year ended June 30,</i>				
	2013 Audited	2014 Audited	2015 Amended	2015 Estimated	2016 Adopted
Revenues:					
Intergovernmental	\$ 1,055,613	\$ 1,147,160	\$ 1,398,942	\$ 1,232,703	\$ 1,393,782
Total Revenues	1,055,613	1,147,160	1,398,942	1,232,703	1,393,782
Expenditures:					
Personnel	-	4,656	31,981	21,142	35,671
Commodities	-	-	1,030	1,030	25
Contractual services	1,055,613	1,139,515	1,362,061	1,206,661	1,354,784
Other	-	2,989	3,870	3,870	3,302
Total Expenditures	1,055,613	1,147,160	1,398,942	1,232,703	1,393,782
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 06-11-15-56.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Child Care Special Revenue Fund

Fund Statement

	2013 Audited	2014 Audited	2015		2015-16 Adopted
			Amended	Estimated	
Revenues:					
Intergovernmental	\$ 8,596,007	\$ 9,046,544	\$ 9,698,988	\$ 9,258,700	\$ 9,672,685
Charges for services	241,887	262,695	246,500	279,500	246,500
Reimbursements	236,357	225,445	225,000	260,700	225,000
Other	95,000	150,000	175,000	175,000	175,000
Total Revenues	9,169,251	9,684,684	10,345,488	9,973,900	10,319,185
Expenditures:					
Personnel	9,918,356	9,998,868	10,535,252	10,533,700	11,035,817
Commodities	284,777	297,610	298,757	298,800	160,037
Contractual services	7,448,739	8,215,075	9,137,729	7,735,500	8,873,929
Other	644,200	727,205	717,841	717,840	632,881
Capital outlay	19,439	77,682	27,350	27,400	27,500
Total Expenditures	18,315,511	19,316,440	20,716,929	19,313,240	20,730,164
Revenues over (under) Expenditures	(9,146,260)	(9,631,756)	(10,371,441)	(9,339,340)	(10,410,979)
Other Financing Sources (Uses):					
Transfers in	9,146,255	9,767,854	10,371,441	9,339,340	10,410,979
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	9,146,255	9,767,854	10,371,441	9,339,340	10,410,979
Net Inc (Dec) in Fund Balance	(5)	136,098	-	-	-
Fund Balance, beginning of year	63,902	63,897	199,995	199,995	199,995
Fund Balance, end of year	\$ 63,897	\$ 199,995	\$ 199,995	\$ 199,995	\$ 199,995

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 09-24-15-86.

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

	2013	2014	2015		2015-16
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 5,305,680	\$ 5,093,489	\$ 5,601,760	\$ 3,367,200	\$ 5,137,164
Reimbursements	6	-	-	-	-
Total Revenues	5,305,686	5,093,489	5,601,760	3,367,200	5,137,164
Expenditures:					
Contractual services	10,618,882	10,195,689	11,215,765	6,734,300	10,282,732
Other	11,538	13,388	15,995	15,995	12,745
Total Expenditures	10,630,420	10,209,077	11,231,760	6,750,295	10,295,477
Revenues over (under) Expenditures	(5,324,734)	(5,115,587)	(5,630,000)	(3,383,095)	(5,158,313)
Other Financing Sources (Uses):					
Transfers in	5,324,734	5,129,461	5,630,000	3,383,095	5,158,313
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	5,324,734	5,129,461	5,630,000	3,383,095	5,158,313
Net Inc (Dec) in Fund Balance	-	13,874	-	-	-
Fund Balance, beginning of year	36,126	36,126	50,000	50,000	50,000
Fund Balance, end of year	\$ 36,126	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 09-24-15-86.

SPECIAL REVENUE FUNDS

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

	<u>2013</u> <u>Audited</u>	<u>2014</u> <u>Audited</u>	<u>2015</u>		<u>2015-16</u> <u>Adopted</u>
			<u>Amended</u>	<u>Estimated</u>	
Revenues:					
Intergovernmental	\$ 145,918	\$ 150,006	\$ 175,000	\$ 69,700	\$ 175,000
Total Revenues	145,918	150,006	175,000	69,700	175,000
Expenditures:					
Contractual services	145,918	138,303	175,000	75,170	175,000
Total Expenditures	145,918	138,303	175,000	75,170	175,000
Net Inc (Dec) in Fund Balance	-	11,702	-	(5,470)	-
Fund Balance, beginning of year	3,826	3,826	15,528	15,528	10,058
Fund Balance, end of year	\$ 3,826	\$ 15,528	\$ 15,528	\$ 10,058	\$ 10,058

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 09-24-15-86.

County of Kent, Michigan

Veterans' Millage Special Revenue Fund
Fund Statement

	<i>Year ended December 31,</i>				
	2013 Audited	2014 Audited	2015		2016 Adopted
			Amended	Estimated	
Revenues:					
Taxes	\$ -	\$ -	\$ 1,000,000	988,000	\$ 1,007,447
Investment earnings	-	8	2,000	2,000	2,000
Reimbursements	-	-	10,000	10,000	10,000
Total Revenues	-	8	1,012,000	1,000,000	1,019,447
Expenditures:					
Personnel	-	-	480,329	312,000	452,724
Commodities	-	-	13,870	13,000	19,500
Contractual services	-	-	709,879	349,000	756,414
Other	-	-	118,986	118,986	106,809
Capital outlay	-	-	25,000	-	20,000
Total Expenditures	-	-	1,348,064	792,986	1,355,447
Revenues over (under) Expenditures	-	8	(336,064)	207,014	(336,000)
Other Financing Sources (Uses):					
Operating transfers in	-	-	336,064	89,378	336,000
Operating transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	336,064	89,378	336,000
Net Inc (Dec) in Fund Balance	-	8	-	296,392	-
Fund Balance, beginning of year	-	-	8	8	296,400
Fund Balance, end of year	\$ -	\$ 8	\$ 8	\$ 296,400	\$ 296,400

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Special Projects - Calendar Year Special Revenue Fund
Fund Statement

	<i>Year ended December 31,</i>				
	2013	2014	2015		2016
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Licenses and permits	\$ 67,290	\$ 69,255	\$ 63,000	\$ 68,000	\$ 68,000
Intergovernmental	1,892,466	842,881	880,590	750,000	368,317
Charges for services	151,095	149,901	150,000	150,000	146,076
Investment earnings	5,165	5,315	650	4,000	950
Reimbursements	1,998,541	1,869,712	7,785,230	7,050,000	8,185,685
Other	445,827	309,918	38,921	254,300	177,698
Total Revenues	4,560,384	3,246,982	8,918,391	8,276,300	8,946,726
Expenditures:					
Personnel	1,821,391	1,986,015	8,126,881	8,200,000	8,575,185
Commodities	6,337	21,174	17,893	12,200	24,918
Contractual services	2,443,962	894,785	1,141,920	800,000	904,466
Other	-	6,665	333,266	333,266	328,904
Capital outlay	412,443	434,047	601,036	218,000	69,550
Total Expenditures	4,684,133	3,342,686	10,220,996	9,563,466	9,903,023
Revenues over (under) Expenditures	(123,749)	(95,704)	(1,302,605)	(1,287,166)	(956,297)
Other Financing Sources (Uses):					
Transfers in	97,180	53,047	608,413	600,000	953,161
Transfers out	(0)	-	-	-	-
Total Other Financing Sources (Uses)	97,180	53,047	608,413	600,000	953,161
Net Inc (Dec) in Fund Balance	(26,569)	(42,657)	(694,192)	(687,166)	(3,136)
Fund Balance, beginning of year	1,956,003	1,929,434	1,886,777	1,886,777	1,199,611
Fund Balance, end of year	\$ 1,929,434	\$ 1,886,777	\$ 1,192,585	\$ 1,199,611	\$ 1,196,475

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

	2012-13	2013-14	2014-15		2015-16
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 3,020,976	\$ 3,158,620	\$ 3,375,738	\$ 3,027,140	\$ 3,078,744
Fines & Forfeitures	72,859	78,243	81,730	81,700	94,286
Investment earnings	65	54	-	50	50
Reimbursements	475	531	1,000	400	63,614
Other	2,500	2,500	2,500	4,000	2,500
Total Revenues	3,096,875	3,239,948	3,460,968	3,113,290	3,239,194
Expenditures:					
Personnel	2,331,751	2,370,053	2,524,676	2,440,680	3,822,052
Commodities	52,121	51,695	57,765	45,330	198,900
Contractual services	1,095,544	1,085,464	1,255,068	1,003,720	954,999
Other	269,191	231,781	271,559	231,880	341,761
Capital outlay	41,787	173,637	102,923	92,200	59,563
Total Expenditures	3,790,395	3,912,630	4,211,991	3,813,810	5,377,275
Revenues over (under) Expenditures	(693,520)	(672,681)	(751,023)	(700,520)	(2,138,081)
Other Financing Sources (Uses):					
Operating transfers in	693,137	669,981	740,329	700,520	2,138,026
Operating transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	693,137	669,981	740,329	700,520	2,138,026
Net Inc (Dec) in Fund Balance	(383)	(2,701)	(10,694)	-	(55)
Fund Balance, beginning of year	13,832	13,449	10,748	10,748	10,748
Fund Balance, end of year	\$ 13,449	\$ 10,748	\$ 55	\$ 10,748	\$ 10,693

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 09-24-15-86. 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 principal and related interest and fiscal charges on long-term debt issued to fund various building and land acquisitions within Kent County.

Building Authority Debt Service Fund

To account for the retirement of principal and related interest and fiscal charges on long-term debt of the Kent County Building Authority. Financing for the correctional facility is supported by a dedicated tax millage paid by County property owners. Financing for the Human Services Complex is supported by a lease with the State of Michigan and the City of Grand Rapids.

DEBT SERVICE FUNDS**County of Kent, Michigan****Debt Service Funds**
Schedule of Uses of Financial Resources

Program Descriptions	FY 2014	FY 2015		FY 2016		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
63rd District Court	\$ 376,176	\$ 373,888	\$ 373,888	\$ 373,320	\$ 373,320	-0.2%
IT - 2014 Storage Replacement/Expansion	491,667	592,750	592,750	591,000	591,000	-0.3%
Central Services Copier Equip Lease	84,996	-	-	-	-	NA
Fuller Complex - Animal Shelter	334,172	332,140	332,140	331,635	331,635	-0.2%
Fuller Complex - Boiler Plant	86,610	86,083	86,083	85,953	85,953	-0.2%
Fuller Complex - Campus Improvements	130,101	129,309	129,309	129,113	129,113	-0.2%
Fuller Complex - Spectrum Facility	220,561	218,075	218,075	215,375	215,375	-1.2%
Meadows at Millennium Park	-	-	-	60,600	60,600	NA
Series A Bonds	5,497,857	611,936	611,936	542,100	542,100	-11.4%
Debt Service Fund	7,222,139	2,344,181	2,344,181	2,329,096	2,329,096	-0.6%
Courthouse	4,341,618	4,342,025	4,342,025	4,343,307	4,343,307	0.0%
DHS Building	2,069,419	2,070,969	2,070,969	2,066,769	2,066,769	-0.2%
Sheriff's Administration Building	760,650	762,800	762,800	764,450	764,450	0.2%
Correctional Facility Development	2,838,907	2,819,655	2,819,655	2,796,903	2,796,903	-0.8%
Juvenile Detention Remodel	280,771	278,868	278,868	276,668	276,668	-0.8%
Building Authority Debt Service	10,291,364	10,274,317	10,274,317	10,248,097	10,248,097	-0.3%
Total Debt Service Fund	\$17,513,503	\$12,618,498	\$12,618,498	\$12,577,193	\$12,577,193	-0.3%

County of Kent, Michigan

Debt Service Fund
Fund Statement

	Year ended December 31,				
	2013	2014	2015		2016
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Other	\$ -	\$ 4,903,943	\$ -	\$ -	\$ -
Total Revenues	-	4,903,943	-	-	-
Expenditures:					
Principal retirement	1,116,020	1,643,406	1,697,750	1,697,750	1,725,002
Bond Sale Expense	-	4,960,608	-	-	-
Interest and agent fees	736,237	618,125	646,431	646,431	604,094
Total Expenditures	1,852,257	7,222,139	2,344,181	2,344,181	2,329,096
Revenues over (under) Expenditures	(1,852,257)	(2,318,196)	(2,344,181)	(2,344,181)	(2,329,096)
Other Financing Sources (Uses):					
Operating transfers in	1,852,257	2,367,363	2,344,181	2,344,181	2,329,096
Operating transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	1,852,257	2,367,363	2,344,181	2,344,181	2,329,096
Net Inc (Dec) in Fund Balance	-	49,168	-	-	-
Fund Balance, beginning of year	-	-	49,168	49,168	49,168
Fund Balance, end of year	\$ -	\$ 49,168	\$ 49,168	\$ 49,168	\$ 49,168

This is a memorandum budget not included in the General Appropriation Act. 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	\$ 373,320	\$ -	\$ 373,320
Animal Shelter	331,635	-	331,635
Boiler Plant	85,953	-	85,953
Courthouse (Series A)	-	218,087	218,087
82 Ionia (Series A)	-	324,013	324,013
IT Equipment	591,000	-	591,000
Fuller Campus Improvements	129,113	-	129,113
Meadows at Millennium Park	-	60,600	60,600
Spectrum Facility	215,375	-	215,375
Total	\$ 1,726,396	\$ 602,700	\$ 2,329,096

DEBT SERVICE FUNDS

County of Kent, Michigan

**Building Authority Debt Service Fund
Fund Statement**

Year ended December 31,

	2013		2014		2015		2016
	Audited	Audited	Audited	Audited	Amended	Estimated	Adopted
Revenues:							
Intergovernmental	\$ 708,790	\$ 696,694	\$ 730,337	\$ 730,337	\$ 730,337	\$ 730,337	\$ 707,836
Investment earnings	(1,197)	-	-	-	-	-	-
Other	9,298,491	9,490,542	9,543,980	9,543,980	9,543,980	9,543,980	9,540,261
Total Revenues	10,006,083	10,187,235	10,274,317	10,274,317	10,274,317	10,274,317	10,248,097
Expenditures:							
Principal retirement	5,135,000	5,325,000	5,530,000	5,530,000	5,530,000	5,530,000	5,740,000
Interest and agent fees	5,174,736	4,966,364	4,744,317	4,744,317	4,744,317	4,744,317	4,508,097
Total Expenditures	10,309,736	10,291,364	10,274,317	10,274,317	10,274,317	10,274,317	10,248,097
Revenues over (under) Expenditures	(303,654)	(104,129)	-	-	-	-	-
Other Financing Sources (Uses):							
Operating transfers in	48,317	105,229	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	48,317	105,229	-	-	-	-	-
Net Inc (Dec) in Fund Balance	(255,337)	1,100	-	-	-	-	-
Fund Balance, beginning of year	255,337	(0)	1,100	1,100	1,100	1,100	1,100
Fund Balance, end of year	\$ (0)	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100

This is a memorandum budget not included in the General Appropriation Act. The table below identifies the facilities being financed in the Building Authority Debt Service Fund and the funding source for each.

Facility	Funding Source	Amount
Courthouse	Funded 100% with rent receipts from the Courthouse General Fund Operating Budget. The City of Grand Rapids reimburses the County for 31.35% of these costs.	\$ 4,343,307
DHHS 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%).	2,066,769
Juvenile Detention Remodel	Funded 25% from Federal Grants and 75% the Kent County Correctional Millage.	276,668
Sheriff Administration Building	Funded 100% from the Sheriff General Fund Operating Budget.	764,450
Correctional Facility Remodel	Funded 25% from Federal Grants and 75% the Kent County Correctional Millage.	2,796,903
Total		\$ 10,248,097

CAPITAL PROJECT FUNDS

Building Authority Construction Fund

To account for construction projects of the Building Authority.

Bond Capital Improvement Fund

To account for construction projects funded by bonds which currently includes various building and land acquisitions within Kent County.

Capital Improvement Fund

To account for revenue set aside for general public improvements, excluding Aeronautics and Public Works Department projects.

CAPITAL PROJECT FUNDS

County of Kent, Michigan

Capital Project Funds
Schedule of Uses of Financial Resources

Program Descriptions	FY 2014	FY 2015		FY 2016		Amended % Change
	Actual	Adopted	Amended	Requested	Adopted	
Correctional Facility Development	\$ 261,221	\$ -	\$ -	\$ -	\$ -	NA
Correctional Facility Brick Repair	495,402	-	254,425	-	-	-100.0%
836 Fuller Facility Renovation	-	-	94,000	-	-	-100.0%
Bldg Authority Construction Fund	756,622	-	348,425	-	-	-100.0%
IT - 2014 Storage Replacement/Expansion	1,770,000	-	-	-	-	NA
Fuller Complex Imp-FM-Spectrum Facility	124,143	-	2,875,857	-	-	-100.0%
Bond Capital Improvement Fund	1,894,143	-	2,875,857	-	-	-100.0%
Capital Improvement Program Fund	4,732,682	3,640,210	10,320,362	6,225,859	6,225,859	-39.7%
Capital Project Funds before Transfers	7,383,447	3,640,210	13,544,645	6,225,859	6,225,859	-54.0%
Bldg Authority Construction Fund	105,229	-	-	-	-	NA
Capital Improvement Program Fund	1,917,664	1,755,545	2,561,296	1,726,396	1,726,396	-32.6%
Transfers Out	2,022,893	1,755,545	2,561,296	1,726,396	1,726,396	-32.6%
Total Capital Project Funds	\$ 9,406,340	\$ 5,395,755	\$16,105,941	\$ 7,952,255	\$ 7,952,255	-50.6%

County of Kent, Michigan

Building Authority Construction Capital Project Fund
Fund Statement

	<i>Year ended December 31,</i>				
	2013 Audited	2014 Audited	2015 Amended	2015 Estimated	2016 Adopted
Revenues:					
Investment earnings	\$ 29,314	\$ 433	\$ -	\$ 500	\$ -
Bond Proceeds	-	-	-	-	-
Other	79,843	-	-	-	-
Total Revenues	109,157	433	-	500	-
Expenditures:					
Principal retirement	-	-	-	-	-
Interest and Bond Sale Expense	55	928	-	-	-
Capital outlay	4,033,752	755,694	348,425	300,000	-
Total Expenditures	4,033,807	756,622	348,425	300,000	-
Revenues over (under) Expenditures	(3,924,649)	(756,189)	(348,425)	(299,500)	-
Other Financing Sources (Uses):					
Transfers in	-	750,000	94,000	94,000	-
Transfers out	(59,550)	(105,229)	-	-	-
Total Other Financing Sources (Uses)	(59,550)	644,771	94,000	94,000	-
Net Inc (Dec) in Fund Balance	(3,984,200)	(111,418)	(254,425)	(205,500)	-
Fund Balance, beginning of year	4,350,042	365,843	254,425	254,425	48,925
Fund Balance, end of year	\$ 365,843	\$ 254,425	\$ -	\$ 48,925	\$ 48,925

CAPITAL PROJECT FUNDS

County of Kent, Michigan

Bond Capital Improvement Project Capital Fund
Fund Statement

Year ended December 31,

	2013	2014	2015		2016
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Investment earnings	\$ 18,288	\$ 1,667	\$ -	\$ 300	\$ -
Other	-	4,770,000	-	-	-
Total Revenues	18,288	4,771,667	-	300	-
Expenditures:					
Other	-	12,688	-	-	-
Capital outlay	8,276	1,881,454	2,875,857	2,568,000	-
Total Expenditures	8,276	1,894,143	2,875,857	2,568,000	-
Revenues over (under) Expenditures	10,012	2,877,524	(2,875,857)	(2,567,700)	-
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	(10,302)	2,877,524	(2,875,857)	(2,567,700)	-
Fund Balance, beginning of year	10,302	-	2,877,524	2,877,524	309,824
Fund Balance, end of year	\$ -	\$ 2,877,524	\$ 1,667	\$ 309,824	\$ 309,824

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

	Year ended December 31,				
	2013 Audited	2014 Audited	2015		2016 Adopted
			Amended	Estimated	
Revenues:					
Intergovernmental	\$ 62,500	\$ 285,058	\$ 1,732,994	\$ 500,000	\$ 1,421,454
Reimbursements	68,055	74,513	-	-	-
Other	1,111,766	1,392,217	628,359	628,000	215,375
Total Revenues	1,242,321	1,751,787	2,361,353	1,128,000	1,636,829
Expenditures:					
Other	273,291	45,549	-	-	-
Capital outlay	2,732,950	4,687,134	10,320,362	4,900,000	6,225,859
Total Expenditures	3,006,242	4,732,682	10,320,362	4,900,000	6,225,859
Revenues over (under) Expenditures	(1,763,921)	(2,980,895)	(7,959,009)	(3,772,000)	(4,589,030)
Other Financing Sources (Uses):					
Operating transfers in	6,201,545	5,079,102	5,526,550	5,526,550	6,315,426 ⁽¹⁾
Operating transfers out	(2,286,250)	(1,917,664)	(2,561,296)	(2,561,296)	(1,726,396)
Total Other Financing Sources (Uses)	3,915,295	3,161,438	2,965,254	2,965,254	4,589,030
Net Inc (Dec) in Fund Balance	2,151,374	180,543	(4,993,755)	(806,746)	-
Fund Balance, beginning of year	5,314,115	7,465,489	7,646,032	7,646,032	6,839,286
Fund Balance, end of year	\$ 7,465,489	\$ 7,646,032	\$ 2,652,277	\$ 6,839,286	\$ 6,839,286

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 \$6.8 million fund balance is reserved for approved prior year projects that are expected to become part of the Fiscal Year 2016 Amended Budget.

(1) The budgeted Transfer Out to the Debt Service Fund for 2016 of \$1,726,396 is summarized on page 57. The Operating Transfer in line above includes \$5,345,426 from the General Fund and \$970,000 from the Correction and Detention Fund.

CAPITAL PROJECT FUNDS

County of Kent, Michigan

**2016 Capital Improvement Program
FPRC Approved Projects**

Project Name by Department	General Fund	Other	Total
63rd District Ct--Exterior Waterproofing	25,000	-	25,000
63rd District Ct--Security/Camera System Upgrade	30,000	-	30,000
Admin Bldg--City/County Work Plan	105,000	-	105,000
Asphalt/Paving Repairs	50,000	-	50,000
Fuller Complex--Debt Service	920,021	215,375	1,135,396
Roofing Replacement	50,000	-	50,000
Facilities Management Total	1,180,021	215,375	1,395,396
Consolidated CIP for Storage Infrastructure	591,000	-	591,000
Fax Server	49,700	-	49,700
Replace Financial and HR Management Applications	1,500,000	1,421,454	2,921,454
Replace Network Access Layer Switches	200,000	-	200,000
Server Replacement	84,000	-	84,000
Videoconferencing Upgrade--Core Network and Endpoints	140,800	-	140,800
Information Technology Total	2,565,500	1,421,454	3,986,954
Dwight Lydell Park Mill Creek Restoration - Phase 1	262,817	-	262,817
Palmer Park--Buck Creek Stabilization	221,400	-	221,400
Park Meadows @ Millennium Park	200,000	-	200,000
Parking and Drive Paving--Townsend Park	183,000	-	183,000
Wabasis Campground Shower Bldg Rehab - Phase 1	65,100	-	65,100
Wabasis Campground Utility Usability	159,735	-	159,735
Parks Total	1,092,052	-	1,092,052
1992 Jail fire alarm/suppression system replacement	-	300,000	300,000
Honor Camp Firearms Range	200,000	-	200,000
Jail Management System Replacement	-	670,000	670,000
Jail Video Camera Project	95,000	-	95,000
Mental Health Unit Door Control Upgrade	75,000	-	75,000
Sheriff Total	370,000	970,000	1,340,000
Zoo--Admin Building Envelope Repairs	92,240	-	92,240
Zoo--Sheep Holding Envelope Repairs	45,613	-	45,613
Zoo Total	137,853	-	137,853
Grand Total	\$ 5,345,426	\$ 2,606,829	\$ 7,952,255

INTERNAL SERVICE FUNDS

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 FUNDS

County of Kent, Michigan

Internal Service Fund
Schedule of Uses of Financial Resources

Program Descriptions	FY 2014	FY 2015		FY 2016		Amended % Change
	Actual	Adopted	Amended	Requested	Adopted	
Healthcare/Third Party Adm	\$19,874,146	\$21,425,000	\$21,425,000	\$21,500,000	\$21,500,000	0.4%
Dental Plan	1,377,305	1,360,000	1,360,000	1,615,000	1,615,000	18.8%
Insurance	1,387,968	2,036,670	2,036,670	1,622,310	1,622,310	-20.3%
Unemployment Comp	103,523	225,000	225,000	175,000	175,000	-22.2%
Workers Comp	757,142	973,000	973,000	828,000	828,000	-14.9%
Risk Management Fund	23,500,083	26,019,670	26,019,670	25,740,310	25,740,310	-1.1%
Office Equipment	-	300,000	300,000	500,000	500,000	66.7%
Office Equipment Fund	-	300,000	300,000	500,000	500,000	66.7%
Total Internal Service Funds	\$23,500,083	\$26,319,670	\$26,319,670	\$26,240,310	\$26,240,310	-0.3%

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

	<i>Year ended December 31,</i>				
	2013	2014	2015		2016
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 104,545	\$ 17,424	\$ -	\$ -	\$ -
Charges for services	1,026,629	1,220,174	1,942,971	1,500,000	2,149,581
Investment earnings	36,568	36,533	30,400	30,000	30,500
Reimbursements	17,793,835	19,922,060	23,142,000	23,100,000	23,568,000
Other	360,307	212,407	40,000	200,000	50,000
Total Revenues	19,321,884	21,408,599	25,155,371	24,830,000	25,798,081
Expenditures:					
Personnel	220,118	193,442	323,957	243,900	278,265
Commodities	9	268	400	300	400
Contractual services	22,776,565	23,231,979	25,641,034	24,716,000	25,404,634
Other	87,638	74,394	54,279	54,279	57,011
Capital outlay	790	-	-	-	-
Total Expenditures	23,085,120	23,500,083	26,019,670	25,014,479	25,740,310
Net Inc (Dec) in Net Assets	(3,763,236)	(2,091,484)	(864,299)	(184,479)	57,771
Net Position, beginning of year	10,960,777	7,197,541	5,106,057	5,106,057	4,921,578
Net Position, end of year	\$ 7,197,541	\$ 5,106,057	\$ 4,241,758	\$ 4,921,578	\$ 4,979,349

This is a memorandum budget not included in the General Appropriation Act.

INTERNAL SERVICE FUNDS

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

Year ended December 31,

	2013 Audited	2014 Audited	2015		2016 Adopted
			Amended	Estimated	
Revenues:					
Other	\$ -	\$ -	\$ 84,996	\$ 84,996	\$ 95,148
Total Revenues	-	-	84,996	84,996	95,148
Expenditures:					
Capital outlay	-	-	300,000	300,000	500,000
Total Expenditures	-	-	300,000	300,000	500,000
Revenues over (under) Expenditures	-	-	(215,004)	(215,004)	(404,852)
Other financing sources (uses):					
Operating transfers in	-	-	300,000	300,000	500,000
Operating transfers out	-	-	-	-	-
Total Other financing sources (uses)	-	-	300,000	300,000	500,000
Net Inc (Dec) in Net Assets	-	-	84,996	84,996	95,148
Net Position, beginning of year	-	-	-	-	84,996
Net Position, end of year	\$ -	\$ -	\$ 84,996	\$ 84,996	\$ 180,144

This is a memorandum budget not included in the General Appropriation Act.

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 2014	FY 2015		FY 2016		Amended % Change
	Actual	Adopted	Amended	Requested	Adopted	
Family Services Coordinator	\$ 90,189	\$ 117,082	\$ 165,233	\$ 117,082	\$ 117,082	-29.1%
Voucher Program	3,167,360	3,459,984	3,611,946	3,598,256	3,598,256	-0.4%
Housing Commission	3,257,548	3,577,066	3,777,179	3,715,338	3,715,338	-1.6%
Total Component Unit Funds	\$ 3,257,548	\$ 3,577,066	\$ 3,777,179	\$ 3,715,338	\$ 3,715,338	-1.6%

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

	<i>Year ended December 31,</i>				
	2013	2014	2015		2016
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 3,294,974	\$ 3,084,295	\$ 3,478,162	\$ 3,148,150	\$ 3,715,338
Investment earnings	863	177	-	135	-
Reimbursements	2,008	18,352	-	17,200	-
Total Revenues	3,297,845	3,102,823	3,478,162	3,165,485	3,715,338
Expenditures:					
Personnel	288,719	252,035	525,403	317,400	321,022
Commodities	2,446	5,419	6,836	7,650	4,424
Contractual services	2,823,993	3,000,094	3,239,687	3,103,000	3,389,092
Capital outlay	-	-	5,254	4,350	800
Total Expenditures	3,115,158	3,257,548	3,777,179	3,432,400	3,715,338
Net Inc (Dec) in Net Assets	182,687	(154,725)	(299,017)	(266,915)	-
Net Assets, beginning of year	283,904	466,591	311,866	311,866	44,950
Net Assets, end of year	\$ 466,591	\$ 311,866	\$ 12,849	\$ 44,950	\$ 44,950

This is a memorandum budget appropriated by the Kent County Housing Commission Board at its meeting on 11-18-2015.

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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 Delinquent Tax Revolving Fund 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 2014	FY 2015		FY 2016		Amended % Change
	Actual	Adopted	Amended	Requested	Adopted	
Airfield	\$ 7,106,161	\$ 7,720,286	\$ 7,720,286	\$ 7,968,650	\$ 7,968,650	3.2%
Other Lands & Buildings	507,771	490,259	490,259	483,070	483,070	-1.5%
General Aviation	462,748	473,389	473,389	472,850	472,850	-0.1%
Dispatch Oper & Safety	7,384,239	8,111,223	8,111,223	7,756,877	7,756,877	-4.4%
Building Security	1,464,270	1,668,256	1,668,256	1,679,600	1,679,600	0.7%
General Maintenance	3,164,261	3,186,861	3,186,861	3,436,139	3,436,139	7.8%
Administration	4,067,686	5,207,828	5,207,828	7,618,931	7,618,931	46.3%
Air Cargo	1,206,869	1,202,705	1,202,705	1,188,955	1,188,955	-1.1%
Parking	9,587,665	10,113,456	10,113,456	10,272,441	10,272,441	1.6%
Debt Service 1996	7,970,969	7,880,000	7,880,000	7,880,000	7,880,000	0.0%
Aeronautics Fund	42,922,639	46,054,263	46,054,263	48,757,513	48,757,513	5.9%
Delinquent Tax Fund	677,818	1,155,825	1,156,325	1,346,350	1,346,350	16.4%
Act 185 Bond Fund	654,841	661,975	661,975	-	-	-100.0%
Public Works Operations	34,049,617	35,188,470	35,188,470	40,131,610	40,131,610	14.0%
Public Works Funds	34,704,457	35,850,445	35,850,445	40,131,610	40,131,610	11.9%
Proprietary Funds before Transfers	78,304,914	83,060,533	83,061,033	90,235,473	90,235,473	8.6%
Delinquent Tax Fund	4,700,000	4,600,000	4,600,000	4,100,000	4,100,000	-10.9%
Transfers Out	4,700,000	4,600,000	4,600,000	4,100,000	4,100,000	-10.9%
Total Proprietary Funds	\$83,004,914	\$87,660,533	\$87,661,033	\$94,335,473	\$94,335,473	7.6%

County of Kent, Michigan

Aeronautics Proprietary Fund
Fund Statement

	<i>Year ended December 31,</i>				
	2013	2014	2015		2016
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 4,413,051	\$ 14,817,433	\$ 11,546,767	\$ 11,500,000	\$ 4,316,000
Charges for services	24,226,007	25,852,869	26,219,122	27,896,000	28,246,587
Fines & Forfeitures	692	574	700	600	700
Investment earnings	121,789	135,832	102,000	200,000	125,000
Reimbursements	323,714	125,046	125,000	125,000	125,000
Other	14,987,802	16,531,496	15,341,531	15,500,000	15,944,226
Total Revenues	44,073,055	57,463,250	53,335,120	55,221,600	48,757,513
Expenditures:					
Personnel	7,824,883	8,094,180	8,290,525	8,327,000	9,034,945
Commodities	591,888	567,893	525,347	562,000	568,219
Contractual services	7,869,767	8,166,080	8,530,976	8,531,000	9,729,755
Other	9,869,796	9,622,980	10,194,511	9,887,000	9,930,000
Capital outlay	134,226	25,180	312,744	311,000	197,800
Contingency/Undesignated	-	-	-	-	1,694,654
Total Expenditures	26,290,561	26,476,312	27,854,103	27,618,000	31,155,373
Excess (deficiency) of revenues over					
Net Income (Loss) before Depreciation	17,782,494	30,986,937	25,481,017	27,603,600	17,602,140
Depreciation	(16,539,907)	(16,446,326)	(18,200,160)	(17,114,000)	(17,602,140)
Net Assets, beginning of year	188,849,794	190,092,381	204,632,992	204,632,992	215,122,592
Net Assets, end of year	\$ 190,092,381	\$ 204,632,992	\$ 211,913,849	\$ 215,122,592	\$ 215,122,592

This is a memorandum budget appropriated by the Kent County Aeronautics Board via resolution 06-30-2015-6.

County of Kent, Michigan
Delinquent Tax Proprietary Fund
 Fund Statement

Year ended December 31,

	2013		2014		2015		2016
	Audited	Audited	Amended	Estimated	Adopted		
Revenues:							
Taxes	\$ 4,656,371	\$ 4,344,011	\$ 3,191,000	\$ 3,100,000	\$ 2,980,000		
Charges for services	786,033	687,050	670,500	670,000	645,000		
Investment earnings	90,390	93,640	224,500	44,000	174,500		
Reimbursements	-	52,676	-	-	-		
Total Revenues	5,532,795	5,177,376	4,086,000	3,814,000	3,799,500		
Expenditures:							
Commodities	161,729	38,671	126,000	40,000	126,000		
Contractual services	555,201	528,867	867,500	525,000	972,500		
Other	121,330	110,281	159,825	110,000	194,850		
Capital outlay	4,228	-	3,000	3,000	53,000		
Total Expenditures	842,488	677,818	1,156,325	678,000	1,346,350		
Revenues over (under) Expenditures	4,690,307	4,499,557	2,929,675	3,136,000	2,453,150		
Other Financing Sources (Uses):							
Transfers in	-	-	-	-	-		
Transfers out	(5,720,000)	(4,700,000)	(4,600,000)	(4,600,000)	(4,100,000)		
Total Other Financing Sources (Uses)	(5,720,000)	(4,700,000)	(4,600,000)	(4,600,000)	(4,100,000)		
Net Inc (Dec) in Net Assets	(1,029,693)	(200,443)	(1,670,325)	(1,464,000)	(1,646,850)		
Net Assets, beginning of year	16,184,353	15,154,660	14,954,217	14,954,217	13,490,217		
Net Assets, end of year	\$ 15,154,660	\$ 14,954,217	\$ 13,283,892	\$ 13,490,217	\$ 11,843,367		

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

Year ended December 31,

	2013 Audited	2014 Audited	2015		2016 Adopted
			Amended	Estimated	
Revenues:					
Intergovernmental	\$ 652,742	\$ 654,334	\$ 661,975	\$ 660,000	\$ -
Charges for services	32,139,978	34,554,556	30,760,280	30,800,000	35,580,155
Investment earnings	238,418	295,541	272,963	300,000	287,889
Other	1,659,186	1,249,779	4,155,227	1,400,000	4,263,566
Total Revenues	34,690,324	36,754,209	35,850,445	33,160,000	40,131,610
Expenditures:					
Personnel	4,552,184	4,184,795	4,505,740	3,910,000	4,613,495
Commodities	135,757	176,188	182,214	148,000	209,695
Contractual services	25,093,132	27,231,409	27,068,093	25,414,000	30,414,455
Other	1,743,619	1,844,531	3,020,748	1,648,000	3,426,665
Capital outlay	1,013,144	1,267,535	1,073,650	1,060,000	1,467,300
Total Expenditures	32,537,836	34,704,457	35,850,445	32,180,000	40,131,610
Net Inc (Dec) in Net Assets	2,152,487	2,049,752	-	980,000	-
Net Assets, beginning of year	88,256,456	90,408,943	92,458,695	92,458,695	93,438,695
Net Assets, end of year	\$ 90,408,943	\$ 92,458,695	\$ 92,458,695	\$ 93,438,695	\$ 93,438,695

This is a memorandum budget appropriated by the Kent County Public Works Board via resolution 06-04-15-IV-A.

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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.

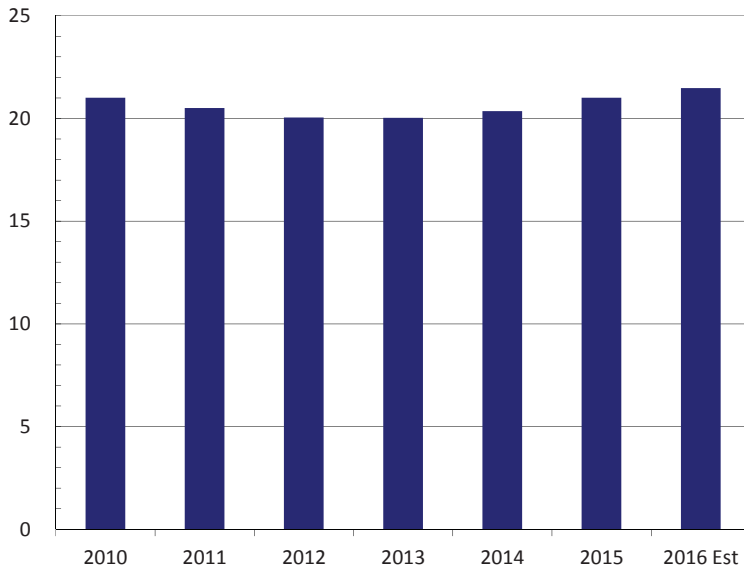
Michigan Public Act 357 of 2004 changed the collection schedule for the operating property tax levy. Beginning with the 2005 summer tax levy, one-third of the county operating property tax levy was billed on July 1, 2005. In 2006, two-thirds of the operating tax levy was billed in the summer. In 2007,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

The estimated 2016 operating millage rate is 4.2803 mills per \$1,000 of taxable value, this is unchanged from the 2015 rate. The correctional facility millage for 2016 is 0.7893, the senior services millage for 2016 is 0.5000, and the veterans services millage for 2016 is 0.0500 mills. The total estimated millage rate for 2016 is 5.6196 per \$1,000 of taxable value. This rate represents no change from the 2015 millage.

The Kent County State Taxable Value decreased from \$21.0079 billion in 2010 to \$21.0077 billion in 2015. This represents a 0.0012% decrease or an average annual decrease of 0.0002%. The increase from 2014 to 2015 is 3.2%. It is estimated that the taxable valuation will increase to \$21.476 billion, or 2.2%, in 2016. The entire 2016 operating levy, or 4.2803 mills, is applied to the 2016 estimated taxable value of \$21.476 billion to generate \$88.7 million (after set-aside for tax capture and delinquencies) in property tax revenue.

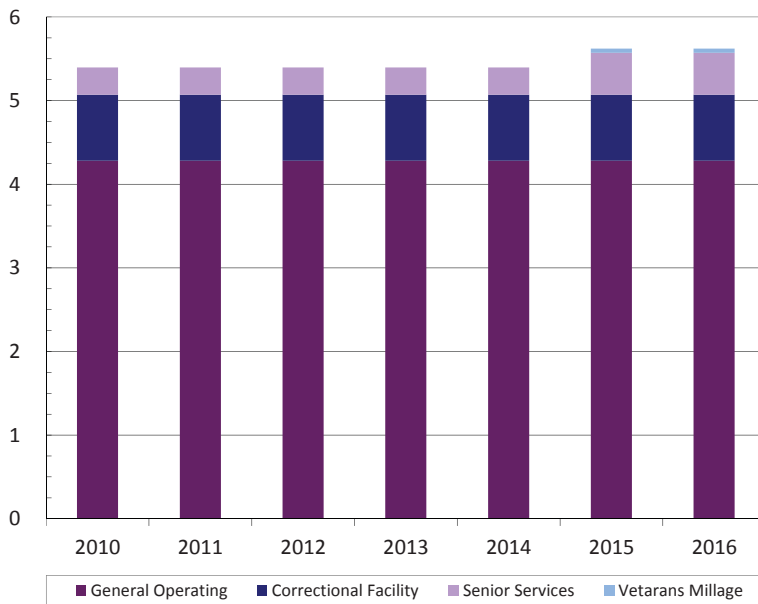
MILLAGE RATES & PROPERTY TAX REVENUE

State Taxable Value *(in billions)*



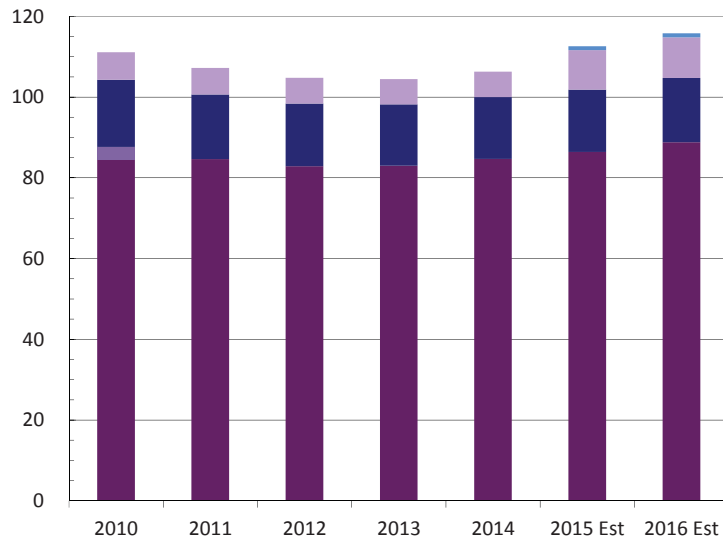
The Kent County State Taxable Value has decreased from \$21.0079 billion in 2010 to \$21.0077 billion in 2015. This represents a 0.0012% decrease or an average annual decrease of 0.0002%. The increase from 2014 to 2015 is 3.2%. It is estimated that the taxable valuation will increase to \$21.476 billion, or 2.2%, in 2016. From 1999 to 2009, the average annual increase was nearly 5.0%.

Millage Rates



The estimated operating millage rate for 2016 is 4.2803 mills, this is unchanged from 2015. For 2016, the Correctional Facility millage is 0.7893, the Senior Services millage is 0.5000 mills, and the Veteran's Affairs millage is 0.0500. Voters approved an increase of 0.1756 mills for the Senior Services millage starting in 2015, increasing the rate from 0.3244 mills to 0.500 mills. The voters also approved a new millage of 0.0500 mills for Veteran's Affairs in 2015. The total estimated millage rate for 2016 is 5.6196, this rate is unchanged from the 2015 millage rate.

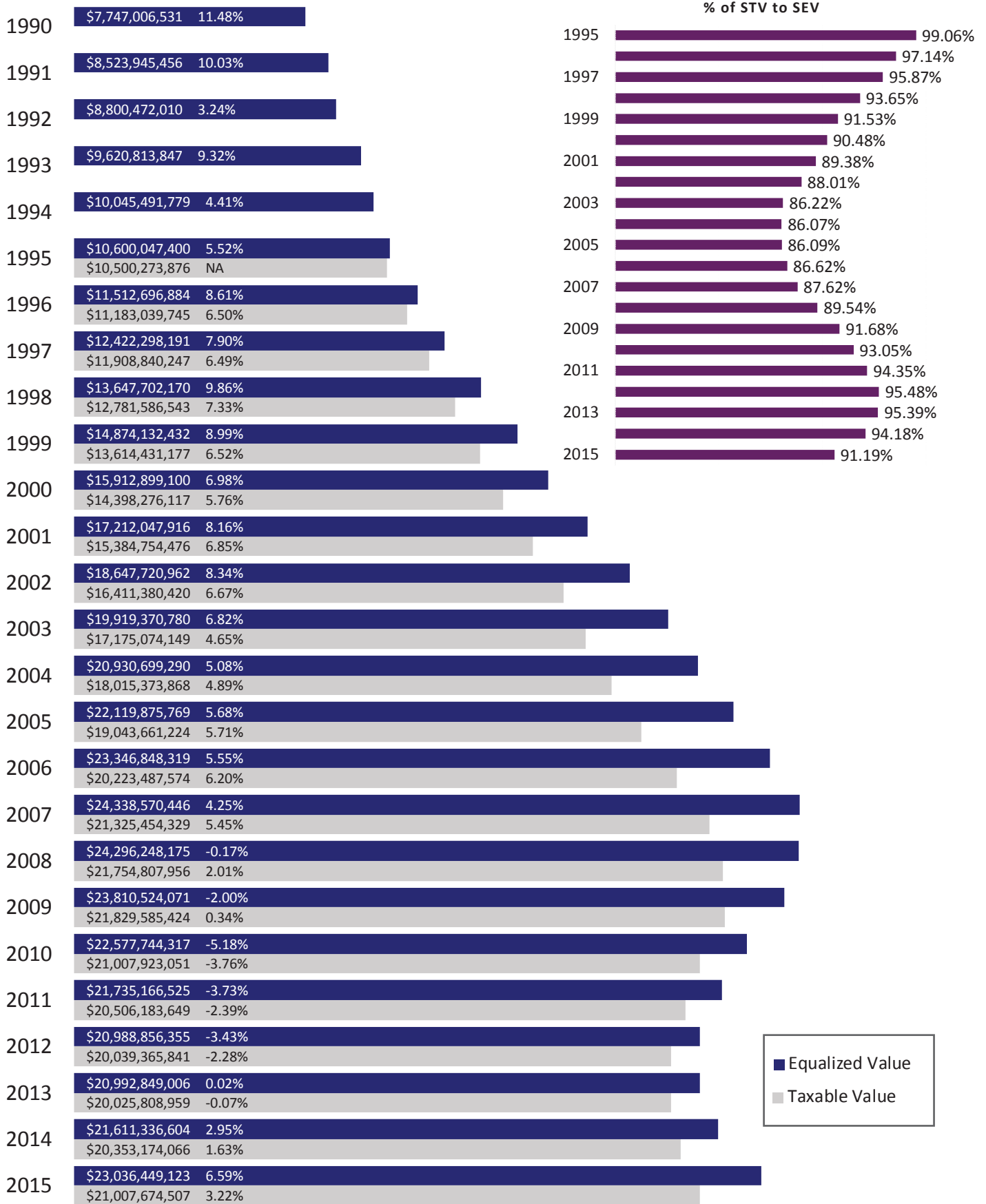
Property Tax Revenue *(in millions)*



Property tax revenue, based on the estimated increase in the STV, will increase 2.8% from \$112.6 million estimated for 2015 to \$115.8 million in 2016. The total General Operating levy is estimated to increase \$1.9 million or 2.2% from \$86.8 million estimated for 2015 to \$88.7 million in 2016. In 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		Recommended	Eliminated
101	General Fund	944.86	3.96
215	Friend of the Court Fund	96.97	
221	Health Fund	235.89	3.10
229	Lodging Excise Tax Fund	2.00	
256	Register of Deeds Automation Fund	1.65	
263	Concealed Pistol Licensing Fund	1.00	
265	Drug Law Enforcement Fund	3.00	
280	Community Development Fund	6.00	
283	Housing Commission Fund	4.10	
292	Circuit Court Childcare Fund	138.30	
295	Veteran's Services Fund	7.00	
296	Special Project Fund	93.21	
297	Special Project Fund	44.90	
517	Public Works Solid Waste Fund	53.63	
581	Aeronautics Fund	96.99	
677	Risk Management/Insurance Fund	1.00	
Total		1,730.49	7.06

Includes Elected Officials, Judges, and Board of Commissioners.

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

Department	Fund	Recommended	Eliminated
Aeronautics	581	96.99	
Bureau of Equalization	101	14.00	1.00
	101	118.35	1.00
	215	96.97	
	292	133.30	
	296	1.03	
	297	4.90	
Circuit Court		354.55	1.00
	101	41.85	
	256	1.65	
	263	1.00	
Clerk/ROD		44.50	
Community Development	280	6.00	
Cooperative Extension	101	2.50	
District Court	101	31.57	
Drains	101	5.00	0.48
	101	31.25	
	677	1.00	
Fiscal Services		32.25	
	101	20.75	
	221	4.00	
	292	5.00	
Facilities Management		29.75	
Health Department	221	231.89	3.10
Housing Commission	283	4.10	
Human Resources	101	15.50	
Information Technology	101	38.50	
Medical Examiner	101	7.50	
Parks Department	101	58.76	0.48
Policy Administration	101	32.40	
Probate	101	14.70	
	101	39.50	
	297	36.00	
Prosecutor		75.50	
Public Works	517	53.63	
	101	460.73	1.00
	265	3.00	
	296	92.17	
	297	4.00	
Sheriff		559.90	1.00
	101	12.00	
	229	2.00	
Treasurer		14.00	
Veteran's Services	295	7.00	
Grand Total		1,730.49	7.06

Includes Elected Officials, Judges, and Board of Commissioners.

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