

2017
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

Government Fund Type By Function..... 20

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

Register of Deeds Automation Fund Statement..... 40

Senior Millage Fund Statement..... 41

Correction and Detention Fund Statement..... 42

Central Dispatch Collection Fund Statement..... 43

Concealed Pistol Licensing Fund Statement..... 44

Local Corrections Officer Fund Statement..... 45

Drug Law Enforcement Fund Statement..... 46

Child Care Fund Statement..... 47

Veterans’ Trust Fund Statement..... 48

Veterans’ Millage Fund Statement..... 49

State Project Fund Statement..... 50

Project Fund Statement..... 51

LTD Project Fund Statement..... 52

Federal Project 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
2017 CIP Projects.....	64
Internal Service Funds	65
Schedule of Uses of Financial Resources.....	66
Risk Management Fund Statement.....	67
Office Equipment Fund Statement.....	68
Enterprise Funds	69
Schedule of Uses of Financial Resources.....	70
Delinquent Tax Fund Statement.....	71
Public Works Fund Statement	72
Housing Commission Fund Statement.....	73
Millage Rates & Property Tax Revenue	75

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September 28, 2016

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

RE: 2017 Kent County Annual Budget

State statute 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 2017 budget represents the 19th I have proposed as County Administrator/ Controller, and is being prepared in accordance with the Uniform Budget and Accounting Act, which requires that the Board of Commissioners adopt a General Appropriation resolution designed to appropriate all County general government fund expenditures. The elected officers, department directors, and judiciary continue 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.

The budget is one of many tools used by the Board in its decision-making process. And while it 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 2017 General Fund budget for both operating and capital needs has a gross expenditure requirement of \$166.9 million, which is a 1.7% increase over the 2016 budget. The proposed budget includes operating expenditures of \$132.9 million, including capital expenditures of \$1.6 million. Projected revenues are adequate to cover the proposed expenditures.

The proposed budget:

- Plans for expenditures that can be supported by current revenues;
- 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 2017 budget balances many demands that have different constituencies; balance 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 balance 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 elimination

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

Pursuant to state law, a public hearing on the proposed 2017 budget and millage rates is required. It is recommended that the public hearing be held in conjunction with the Board meeting on Thursday, November 3, 2016, at 8:30 a.m. The Board should establish the public hearing date at its meeting on October 13, 2016. Formal action on the 2017 General Appropriations resolution is scheduled for the November 17, 2016 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 2017 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 2017 General Fund were established by the Finance & Physical Resources Committee at its meeting on May 17, 2016. 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 balance (where current revenues and current expenditure requirements are equal).

The budget parameters were emphasized to all department directors, elected officers, and the judiciary as part of the Budget Call Letters, which were issued in June. The budget review teams conducted their work with the above parameters in mind. The Finance & Physical Resources Committee reviewed and approved a variety of recommendations related to the Capital Improvement Program on July 19, 2016, and those recommendations are included in this budget document.

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

Millage Rates

Currently, the proposed operating millage for the July 1, 2017 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 should be formally approved by the Board of Commissioners in May 2017, the Board of Commissioners must adopt the millage rates for the debt service and operations for the correctional facilities (0.7893 mills), senior services (0.5000 mills), and veteran’s services (0.0500 mills). The latter three millage rates have to be adopted by the Board of Commissioners later this year to be placed on the December 1, 2016 tax bill. Thus, the total proposed millage rate for 2017 is 5.6196 mills, the same millage rate levied in 2015. If the Grand Rapids Public Museum/John Ball Zoo millage question is approved in November, 0.4400 mills will be placed on the December 1, 2016 tax bill. Therefore, if this millage is approved, the total levy will be 6.0596. As a result, Kent County’s total millage rate would be the 14th lowest in Michigan and the third lowest of the 13 counties in the West Michigan Region.

Revenues

Taxable Value: The County’s State Taxable Value (STV) for 2016 is \$21.12 billion, which is a modest increase from the 2015 STV of \$21.0 billion. Attached is a chart noting the County’s State Equalized Value (SEV) and STV history since 1991. As you can see, the County’s STV for 2016 is lower than it was in 2007 (\$21.3 billion), which means that since the STV is the basis for the County’s largest single source of revenue, our property tax revenues are constrained. This is primarily due to the fact that Proposal A limits the amount of increase in taxable value to 5.0% or the rate of inflation. For several years, the rate of inflation has been less than 1.0%. Conversely, there is no cap on how much the STV can decline, so during the 2008-2013 period, the STV dropped significantly. Recovery has taken years and, in fact, will take more years because the upward trend of STV experienced through 2007 represents revenue opportunities that have been lost.

Taxes: The STV of \$21.12 billion is the basis for the 2017 general operating property tax revenue estimate. The estimated STV will generate approximately \$88.84 million in general operating property tax revenue, which is a 0.1% decrease from the estimated 2016 general operating property tax revenue of \$88.94 million. Taxes represent 53.2% of the County’s total General Fund operating revenue stream.

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 \$4.3 million annually in General Funds are either abated or captured (along with captures of \$437,135 in the Corrections/Detention Fund, \$276,914 in the Senior Services Fund, and \$27,691 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 total, the intergovernmental revenue is up approximately \$100,000 over the current year’s budget. The largest contributor to the revenue change in 2017 is a reduction of \$2.9 million in the

Liquor Tax from the prior year. For a number of years Liquor tax collected in Macomb, Oakland, & Wayne counties was distributed to the 80 out state counties in essence subsidizing the rest of the State. That is no longer the case, counties now receive Liquor Tax proceeds based on 101% of liquor tax collections within each respective County. While one-half of the distribution is appropriated to the Lakeshore Regional Partnership as Kent County's designated substance abuse agency that still results in a net decrease of \$1.5 million to the County's General Fund. This reduction is offset by an increase of \$780,000 in contributions from local units and corresponding expenses for dispatch services, a \$2.1 million increase in local community stabilization revenue to offset the exempted personal property tax, and a slightly modest increase in state revenue sharing. I have said this previously: the battle for statutory Revenue Sharing or EVIP/County Incentive Program funds is be an annual one that we must continuously monitor.

Charges for Services: Charges for services provide approximately 15.9%, or \$26.5 million, of the County's General Fund revenue. This represents an increase of \$3.1 million, or 13.2%, over the prior year budget. This can be attributed to an increase of \$0.9 million in Recording Fees due to an expected increase in activity over the prior year and an increase in the fee set by the State. Real Estate Transfer Tax is \$0.4 million over the prior year due to an expected increase in activity and Cost Allocation will increase \$0.7 million, or 12.9%.

Other: Other revenue includes: Contributions; Fines Forfeitures & Penalties; Licenses & Permits; and Reimbursements. This category is projected to be \$5.7 million in 2017, up from \$5.3 million in 2016.

Transfers In: Transfers in come from two primary sources, the Corrections/Detention Fund and the Delinquent Tax Anticipation Notes Fund. It is projected that in 2017, the amount for 2017 will be \$18.2 million, down from \$19.0 million in 2016. Transfers account for 10.9% of the General Fund revenues.

Personnel

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) if there are increases in revenues to accommodate the additional expenses associated with a new position; or 3) if positions are needed as a result of implementing Board of Commissioner-established priorities. Personnel costs represent 51.9% of the General Fund budget for 2017. Due to limitations on resources, there has been a more concerted effort to encourage departments to scrutinize all positions and incorporate any personnel changes as part of their development of the 2017 Budget.

Other Post-Employment Benefits (OPEB)

The County provides a health care subsidy payment to retirees that meet eligibility requirements that, as of December 31, 2015, 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.

Kent County has an Unfunded Actuarial Accrued Liability for General Fund employees of approximately \$25 million, which is extremely modest compared to most governmental organizations of our size. At some point, the VEBA should take formal action for a closed actuarial period similar to that of the Pension Fund, or some alternative solution should be considered that will have the same impact. It is my expectation that the Government Accounting Standards Board (GASB) will recommend this within the next 2-3 years. Included in the current (2016) General Fund budget is an additional appropriation of approximately \$1.0 million (General Fund) to "pay down" this unfunded liability and almost \$1.1 million is included in the proposed 2017 General Fund budget to do the same.

Capital Improvement Program (CIP)

Continuing as an integral part of the budget is the Capital Improvement Program (CIP) budget for 2017-2021. 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 2017 projects, using 2018 – 2021 as a barometer for future years' capital needs. Approximately \$44.0 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 19, 2016, the Finance & Physical Resources Committee voted to recommend that \$9.3 million (\$5.3 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 2017, which is something that has been done since 2014.

Hotel/Motel (Lodging Excise) Tax Fund

The Hotel/Motel Tax has historically been used for the following purposes: (1) debt service on the bonds for the DeVos Place Convention Center (\$6.92 million in 2017); (2) the County's contribution to Experience Grand Rapids (depending upon receipts, in the area of \$1.8 million); and (3) a \$10,000 contribution to the Arts Festival for marketing purposes. Because of the way the 2001 debt service was structured, the interest rates are "back-loaded" and will escalate over the 14 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. Through December 31, 2015, the amount of cash advances to the Hotel/Motel Tax Fund amount to approximately \$7.1 million. The plan is for the General Fund to be reimbursed by the Hotel/Motel Tax Fund once the debt is retired, but based upon recent history, we may be able to begin that reimbursement sooner (e.g., in 10 years instead of 15 years).

For the first time in eight years, I am pleased to report that the Hotel/Motel (Lodging Excise) Tax Fund will not have to be subsidized by the General Fund in the upcoming budget. Significant and consistent growth in revenues over the past five years have enabled us to build a reasonably solid balance in this fund and current revenues are able to meet current obligations, along with a modest surplus to provide a cushion to soften or "smooth out" the higher debt retirement obligation that will take place in future years.

Museum/Zoo Millage Vote Implications

As you are aware, due to the effects of Proposal A, our largest source of General Fund revenue, property taxes, has not kept up with general rate inflation for several years. Being fiscally responsible, we have maintained structurally balanced budgets during this financially challenging period. To live within our currently available resources, we have had to make some difficult choices on what gets funded and what does not. In the course of those decisions, we have always funded mission critical needs and health and safety requests each year. However, over the past several years, we have deferred purchases that are reasonable and necessary, but do not get budgeted due the lack of sufficient current resources. Since this proposed budget is in advance of the Grand Rapids Public Museum and John Ball Zoo, Inc. millage vote, it includes a contribution of approximately \$2.1 million to the Zoo per our Operating & Lease Agreement. The proposed budget is conservative in that it will not take into consideration a positive vote on the millage ballot question. However, if the millage is approved, it will present the County with opportunity to reallocate budgeted funds for other important needs that would have been recommended, but for the lack of available funds. I believe that, if the millage is approved by voters, the available resources should be re-invested in the community and I am recommending that it be done in the following manner:

- Capital Improvement Program (Parks) – There are two substantial Parks projects that were "below the line" in terms of CIP funding. One is a project that leverages \$300,000 for an additional \$3,000,000 in funding for acquisition of some land adjacent to Chief Hazy Cloud Park; the second is a \$226,000 expenditure for Mill Creek Restoration (Phase 2) in Dwight Lydell Park. Retaining walls along the creek, as well as a bridge, need to be replaced.
- Capital Improvement Program (Sheriff) - Similarly, one important Sheriff Department facility project did not make the initial cut and is proposed to be added back for funding. Electronic flow valves are needed in the correctional facility to reduce the amount of water used by inmates in rest room facilities in the

1992 section of the jail due to “excessive use,” inmates flooding cells, etc. It is estimated that this \$217,000 expenditure will save approximately \$80,000 annually.

- Capital Improvement Program (Courthouse Buildout) – I propose that the remaining funds of approximately \$977,000 be used to partially pay for the Courthouse Buildout. This would reduce the need to draw funds from the Strategic Capital account, leaving these funds to reduce the amount that the County will need to borrow if it should sell 82 Ionia and need to renovate/construct replacement facilities.
- Operations – As a result of relatively flat revenues and increasing expenditures, including the additional costs related to a new judgeship, there were countywide reductions to stay within current resources. After adding back some of the budgetary cuts that departments suggested to meet their departmental targets, there are still approximately \$380,000 in proposed cuts that I recommend funding, of which, the lion’s share is \$281,000 for vehicle replacements that the Sheriff cut to meet his departmental target. While doable, these deferred replacements would result in high mileage vehicles remaining in service with the potential for increased breakdowns and higher repair costs.

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 2017 budget is structurally balanced, but this has not been accomplished without sacrifice. Our revenue constraints for 2017 have made balancing the budget significantly more difficult than during the past three years. While we have a healthy economy, with low unemployment and increased property values, the combination of the Headlee Amendment (1978) and Proposal A (1994) limit the County’s ability to see its largest source of revenue (property taxes) increase enough to cover increased expenses. As a result, 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 around 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, 2016, the County’s outstanding debt is approximately \$353.2 million. The County’s State Equalized Value (SEV) is approximately \$24.4 billion. As a result, the debt outstanding as a percentage of SEV is 1.4%, and continues to be well below the constitutional limitation of 10.0%.

The Proposed Budget includes debt payments amounting to \$41.6 million for the 18 various bonds that are currently outstanding. Of this amount, \$9.3 million comes from support from General Property and Correction & Detention Tax dollars.

Fund Balances

Fund balances play an important role in the County’s financial planning. While this document tends to emphasize the General Fund, all funds within the County have, or should carry, a fund balance for the uses allowed by law. As of December 31, 2015, the following balances exist for the more significant funds that impact the County:

General Fund	\$69,102,298
Corrections/Detention Fund	\$ 4,756,822
Child Care Fund	\$ 249,999
Lodging Excise Tax Fund	\$ 3,880,652

County policy and bonded indebtedness resolutions require that fund balances be held in the General Fund and

any other fund that is responsible for debt retirement. For instance, the policy for the General Fund requires a minimum balance of 40% of the subsequent year's General Fund Budget be maintained. And, as noted more than once in this transmittal letter, the County has been transferring General Fund dollars to the Lodging Excise (Hotel/Motel) Tax Fund to stabilize/smooth future debt payments we will be required to pay through 2031.

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 39 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 needs and 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 the 2016 Fiscal Year, 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, aggressive changes to health care and pension costs, and most recently success in negotiating two-tier wages for three collective bargaining units. These decisions have affected every County department, and every County employee.

Challenges We Face

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. We continue to monitor Revenue Sharing and maintaining/increasing it continues to be one of the County's highest legislative priorities. A more recent phenomenon related to state-shared revenues is the Title IV-E and Child Care Fund reimbursements from the State, which are lagging much more than they have in the past. Due to more intensive reporting requirements and review, reimbursements from the State are not received for seven-to-eight months after being expended. This is both challenging and makes it even more important to maintain a healthy fund balance.

Second, during the past several years the County has managed to successfully negotiate agreements with all of the collective bargaining units. The result has enabled some control over expenditures, by increasing the employee cap on pension contributions and implementing dual-tier wage plans for three of the bargaining units. Four collective bargaining agreements expire at the end of 2017; negotiations on those contracts will begin in earnest during the second quarter of next year, and will set the stage for bargaining that takes place in 2018, when six other bargaining unit contracts expire.

Third, as long as Proposal A exists, there will be limitations on the growth of State Taxable Value, the base upon which the County's single source of revenue is set. We continue to manage how we are growing out of the toughest economic times we have faced. As a result, if there are any additional resources, they should be used to improve our physical and information technology infrastructures, and reduce legacy costs. While the proposed 2017 budget provides resources for Capital Improvement Program (CIP) needs, we have ongoing maintenance requirements that continue to be postponed. As noted above, if the Museum/Zoo millage vote is successful, I propose that at least 50% of those budgeted funds be reallocated to fund additional capital needs and capital outlay that are important but currently on hold due to lack adequate resources.

Fourth, and notwithstanding the above comments about adding to the workforce, the Board of Commissioners made a decision earlier this year to fund additional judicial resources, which when all things are considered, adds about \$450,000 in additional expenses when compared to previous years' budgets. This additional funding is included in the proposed 2017 budget.

Fifth, the sale of 82 Ionia to Ferris State University/Kendall School of Design did not materialize. If there is a sale that takes place in 2017, it will result in multiple shifts in facilities, such as moving the Prosecutor's Office, and the need to construct a new facility on the "Fuller Campus" to accommodate numerous offices currently housed at 82 Ionia.

Sixth, the Michigan Department of Health and Human Services has made overtures about changing its method of reimbursement to counties and is taking a more aggressive stance to not reimburse costs that have historically been approved for reimbursement. This could have a significant impact on not only Kent County, but all other counties as well. We are closely monitoring this issue and anxiously await how counties will be reimbursed both now and in the future.

Summary of Major Operating Budget Changes

The proposed 2017 General Fund budget provides for \$166.8 million in expenditures, supported by an equivalent amount in revenues, which is a 1.7% increase over the 2016 Budget. There are a few areas of the proposed budget that require highlighting.

County Clerk

In even-numbered years, the County Clerk's budget increases because of either statewide or national elections. Because 2017 is an off-year for elections, there is a decrease in the Clerk's Elections Division budget of approximately \$292,500.

Child Care

The total Child Care budget of \$30.8 million for 2017 represents a 0.9% decrease from the 2016 budget of \$31.0 million. In terms of the General Fund appropriation, the proposed 2017 budget also provides for a 0.9% decrease from the 2016 budget. Existing programs and services will be maintained.

Circuit Court

The total appropriation request of \$17.4 million for 2017 represents a 3.5% increase over the 2016 budget of \$16.8 million. The Circuit Court increase is a result of increases in personnel costs associated with the new judgeship. A Court Reporter position is recommended for elimination through attrition. Existing programs and services will be maintained.

Fiscal Services

The total appropriation request of \$3.85 million for 2017 represents a 6.0% increase from the 2016 budget of \$3.63 million. The increase in this budget are attributed to personnel costs, including the addition of a financial analyst position. In 2009, significant reductions in the workforce included a number of positions in Fiscal Services. When the County embarked on the new Financial Management System, we did so without adding staff, which has placed some significant stress on current employees. While they have done a superb job, it has not been without some unanticipated consequences. The current budget proposes the addition of one financial analyst position. Fiscal Services, like all departments within Administrative Services, performs functions for all County departments. With the complexity of reporting requirements at the State and national levels, if we do not provide this modest increase in staffing, we risk missing some very important reporting requirements that could have long-term financial consequences for the County.

Health Department

The total appropriation request of \$28.2 million represents a 9.3%, or \$2.4 million, increase over the 2016 budget of \$25.8 million; while the General Fund appropriation for 2017 is 3.5%, or \$0.23 million, higher than the 2016 budget. The majority of the increase is attributed to Wellness programming, which is up 18.0%, or \$1.6 million over 2016. The majority of the increase in Wellness is offset by increases in State/Federal grants and Other Revenue. Three positions are recommended for elimination: a Clinic Assistant (part-time); Health Educator (part-time); and an Outreach Worker I (full-time), all of which are vacant.

The Clinic Assistant position provided nutrition and breast feeding counseling and support, lead testing, routine, travel and refugee vaccination services. The Health Educator supported the efforts of HEP and KCHD's commitment to the Community Health Assessment/Community Health Improvement Plan (CHA/CHIP) projects. The Outreach Worker I position reduces the number of mothers receiving breast feeding counseling offered by the program. Current case load will now be allocated between three full time breast feeding peer counselors. In each instance, there may be a delay in services provided, but services will be provided.

Human Resources

Since 2003, the pension function of the Human Resources Department has been staffed with two individuals who are responsible for administering the pension plan under the general policy direction of the Pension Board. Over the past 13 years, the size and complexity of the Plan has increased and, in 2010, the administration of pension plan data that had been processed by the plan's custodial bank was moved in-house. In addition, the pension staff has assumed responsibility for administering the County's retiree healthcare and deferred compensation plans. This has added administrative demands and the Pension Board agreed to fund a part-time Human Resources Technician position to assist the pension staff. The cost of this position (\$36,500) will be funded by the Pension Plan.

Sheriff

The Sheriff Department's General Fund budget will increase from \$57.6 million (2016) to \$59.9 million in 2017. The Sheriff is anticipating a number of retirements in 2017 from the ranks of correctional officers. This is the result of over 30 corrections officers hired in 1992 as part of the expansion of the correctional facility that took place at that time. Incorporated into the budget are 10 temporary correction officer positions that will be trained as replacements for employees anticipated to retire. Typically, when employees retire, their replacements are not hired until after the retiree has left the County. In order to maintain minimum staffing levels in the correctional facility, it is necessary to incur additional costs associated with backfilling the vacancy with another Corrections Officer working overtime until the replacement has been hired and trained. The recruitment process typically takes several months, with training taking place for several additional months. It is anticipated that there will be a net cost savings resulting from the reduction in overtime that will take place from having fully-trained Corrections Officers available to replace retiring employees. In addition, funding is in place to accommodate two additional School Resource Officers (bringing the total number of SROs in place at eight school districts). Costs are subsidized by the school districts at 70%. The proposed budget includes the elimination of two of the 15 requested police cruiser and nine of the 12 non police cruisers. This will extend the life of the vehicles in the fleet, which may result in additional repairs to the vehicles or possibly a reduction in the number of vehicles available. Additionally two positions are being recommended for elimination: an Electronics Technician (full-time) and a Computer Equipment Technician (full-time), both of which are vacant. The radio service work performed by these two position has been contracted out.

63rd District Court

The 63rd District Court requested two additional full-time adult Probation Officer positions in order to improve the effectiveness of work. During the past several years the District Court has lowered service levels in order to handle a high probation case load with existing probation staff. The adjustments have impaired the ability of the probation staff to assist probations with rehabilitation and to fully monitor probationers to ensure compliance with all conditions of probation. The cost for these positions will be off-set by a combination of increased revenues resulting from a 2015 change to the structure of probation fees, plus an increase in the costs assessed for civil infractions.

Salary Compression

For 2017, a 2% base wage increase has been budgeted for Management Pay Plan employees resulting in a wage increase, in the General Fund, of approximately \$200,000. Additionally, \$200,000 is being proposed for a third year to address wage compression and wage range penetration issues. We plan to continue addressing this issue as resources are available.

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 can be accomplished by taking measures to preserve a strong financial position as measured by:
 - The County's favorable credit ratings;
 - Maintaining adequate reserves;
 - Maximizing revenues internally; and
 - Recruit, train, and develop a diverse and qualified work force.

This budget also continues to reflect the policy of the Board as identified in the County's Fiscal Policies, which is to maintain 10% of the subsequent year's operating budget in reserve. This level of fund balance is necessary to maintain and protect the County's outstanding bond ratings, which continues to be a high priority of the Board of Commissioners.

Performance Measurements

County departments, offices, agencies, and the judiciary continue to make significant progress in developing and utilizing performance measurements (PMs). The bar 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. And over the past 18 months, a more purposeful effort has been placed on linking departmental performance measures to the Board's 2020 Vision, and departments have made great efforts to report on how their performance measures contribute to the Board's overall vision.

Conclusion

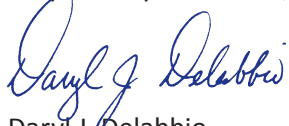
The budget is the primary policy statement on County programs and priorities from the Board of Commissioners to the citizens of Kent County. The budget provides information to the public on the funding priorities and programs that have been established. In this sense, the budget is also a plan. It provides 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 2017, reductions proposed in some areas have been made to accommodate increases in other areas, in most cases to leverage additional resources. Property tax revenues have seen very modest growth, and certainly not sufficient to maintain programs and services in the manner in which they should be maintained. As a result, we continue to manage, not grow out of, our financial challenges.

As mentioned above, the proposed 2017 budget can best be described as an effort to balance the major and conflicting needs of the organization and community, weighing priorities, emphasizing the mandated functions of the County, and attempting to appropriate limited resources in the most reasonable and responsible manner as possible. The budget process has been a difficult one, but it represents the best efforts from all departments, offices, and agencies. 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 2017 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

	2015		2016		2017		
	Actual	Percent	Amended	Percent	Requested	Adopted	Percent
Revenues By Category							
Taxes	\$ 126,470,922	31.7%	\$ 127,005,621	29.8%	\$ 127,930,677	\$ 127,930,677	32.5%
Intergovernmental	73,976,631	18.6%	82,719,046	19.4%	65,829,580	65,779,580	16.7%
Charges for services	77,691,536	19.5%	78,641,906	18.4%	85,174,748	85,174,748	21.6%
Investments, Rents & Royalties	14,347,438	3.6%	14,238,502	3.3%	14,402,111	14,402,111	3.7%
Other Revenue	42,623,933	10.7%	40,386,767	9.5%	42,660,483	42,645,506	10.8%
Total Revenues	335,110,459	84.1%	342,991,842	80.4%	335,997,599	335,932,622	85.2%
Transfers In & Other Fin Sources	63,416,229	15.9%	83,481,784	19.6%	58,402,652	58,294,415	14.8%
Total Sources	398,526,688	100.0%	426,473,625	100.0%	394,400,251	394,227,037	100.0%
Expenditures By Category							
Personnel	140,094,979	36.0%	139,104,292	31.5%	146,300,298	145,713,366	36.6%
Supplies	5,427,483	1.4%	5,927,353	1.3%	6,328,243	6,328,243	1.6%
Other Services & Charges	157,244,758	40.4%	173,076,644	39.2%	171,336,827	170,817,454	43.0%
Capital	13,517,028	3.5%	59,748,049	13.5%	12,822,540	12,435,523	3.1%
Debt	17,987,014	4.6%	13,285,297	3.0%	14,301,098	14,301,098	3.6%
Appropriation lapse	-	0.0%	(7,050,000)	-1.6%	(7,191,399)	(7,191,399)	-1.8%
Total Expenditures	334,271,262	86.0%	384,091,635	87.1%	343,897,607	342,404,285	86.1%
Transfers Out & Other Fin Uses	54,496,770	14.0%	56,881,028	12.9%	55,478,954	55,272,523	13.9%
Total Uses	388,768,032	100.0%	440,972,663	100.0%	399,376,561	397,676,808	100.0%
Net Inc (Dec) in Fund Balance	\$ 9,758,656		\$ (14,499,037)		\$ (4,976,310)	\$ (3,449,771)	

County of Kent, Michigan

All Funds By Function

Statement of Revenues, Expenditures, and Changes in Fund Balances

	2015		2016		2017		
	Actual	Percent	Amended	Percent	Requested	Adopted	Percent
Revenues By Category							
Taxes	\$ 126,470,922	31.7%	\$ 127,005,621	29.8%	\$ 127,930,677	\$ 127,930,677	32.5%
Intergovernmental	73,976,631	18.6%	82,719,046	19.4%	65,829,580	65,779,580	16.7%
Charges for services	77,691,536	19.5%	78,641,906	18.4%	85,174,748	85,174,748	21.6%
Investments, Rents & Royalties	14,347,438	3.6%	14,238,502	3.3%	14,402,111	14,402,111	3.7%
Other Revenue	42,623,933	10.7%	40,386,767	9.5%	42,660,483	42,645,506	10.8%
Total Revenues	335,110,459	84.1%	342,991,842	80.4%	335,997,599	335,932,622	85.2%
Transfers In & Other Fin Sources	63,416,229	15.9%	83,481,784	19.6%	58,402,652	58,294,415	14.8%
Total Sources	398,526,688	100.0%	426,473,625	100.0%	394,400,251	394,227,037	100.0%
Expenditures By Function							
General Government	65,145,224	16.8%	100,437,429	22.8%	73,216,068	72,960,978	18.3%
Public Safety	74,850,505	19.3%	84,529,731	19.2%	81,622,830	80,899,441	20.3%
Judicial	39,965,761	10.3%	39,696,762	9.0%	41,140,950	41,078,409	10.3%
Social Services	86,795,489	22.3%	83,529,063	18.9%	79,226,904	79,044,087	19.9%
Recreation & Culture	8,722,561	2.2%	19,282,449	4.4%	8,067,004	7,901,794	2.0%
Community & Econ Development ⁽¹⁾	9,873,798	2.5%	10,319,463	2.3%	10,594,579	10,594,579	2.7%
Public Works	35,640,968	9.2%	40,769,545	9.2%	43,530,111	43,425,836	10.9%
Debt Service	13,276,956	3.4%	12,577,193	2.9%	13,690,560	13,690,560	3.4%
Appropriation lapse	-	0.0%	(7,050,000)	-1.6%	(7,191,399)	(7,191,399)	-1.8%
Total Expenditures	334,271,262	86.0%	384,091,635	87.1%	343,897,607	342,404,285	86.1%
Transfers Out & Other Fin Uses	54,496,770	14.0%	56,881,028	12.9%	55,478,954	55,272,523	13.9%
Total Uses	388,768,032	100.0%	440,972,663	100.0%	399,376,561	397,676,808	100.0%
Net Inc (Dec) in Fund Balance	\$ 9,758,656		\$ (14,499,037)		\$ (4,976,310)	\$ (3,449,771)	

(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

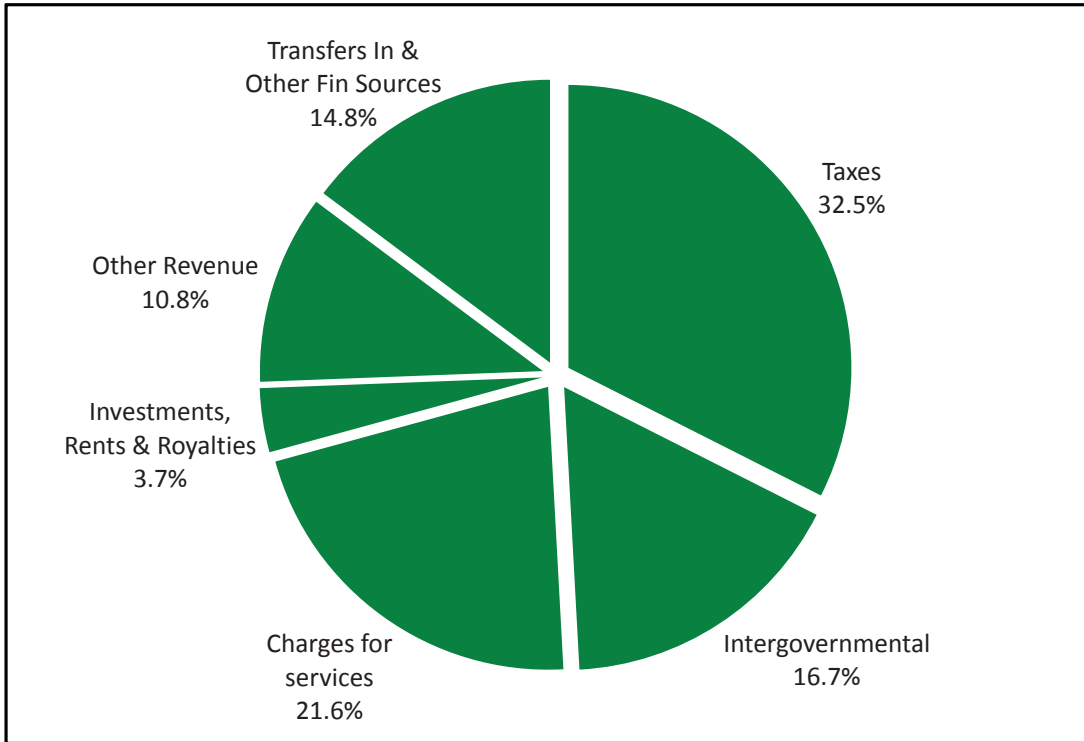
2017 Governmental Fund Type By Function

Statement of Revenues, Expenditures, and Changes in Fund Balances

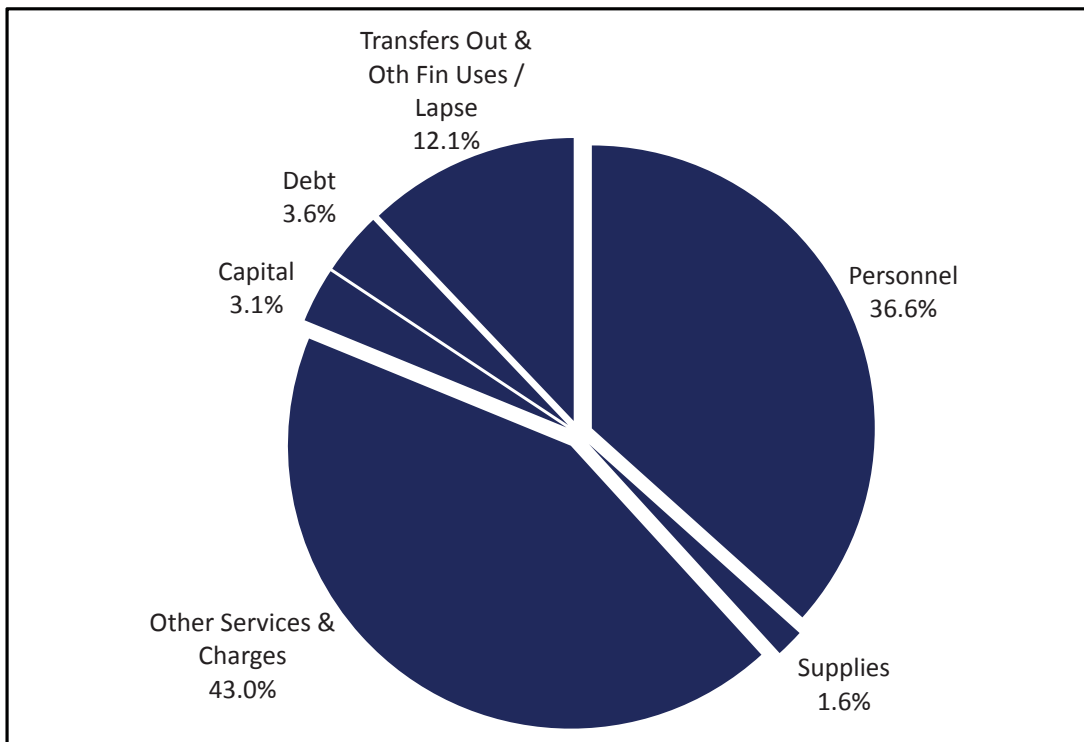
	General	Special Revenue ⁽¹⁾	Debt Service	Enterprise	Internal Service	Capital	Total
Revenues By Category							
Taxes	\$ 88,839,300	\$ 36,095,377	\$ -	\$ 2,996,000	\$ -	\$ -	\$ 127,930,677
Intergovernmental	23,631,789	41,186,280	679,486	-	-	282,025	65,779,580
Charges for services	26,518,296	17,206,115	-	39,167,138	2,283,199	-	85,174,748
Investments, Rents & Royalties	3,947,040	185,260	9,541,372	490,464	25,500	212,475	14,402,111
Other Revenue	5,726,297	8,312,246	-	3,869,405	24,531,350	206,208	42,645,506
Total Revenues	148,662,722	102,985,278	10,220,858	46,523,007	26,840,049	700,708	335,932,622
Transfers In & Other Fin Sources	18,200,000	28,017,036	3,469,702	-	32,000	8,575,677	58,294,415
Total Sources	166,862,722	131,002,314	13,690,560	46,523,007	26,872,049	9,276,385	394,227,037
Expenditures By Function							
General Government	36,203,463	1,201,307	-	1,654,000	26,726,735	7,175,473	72,960,978
Public Safety	59,863,730	20,282,456	-	-	-	753,255	80,899,441
Judicial	26,690,978	14,387,431	-	-	-	-	41,078,409
Social Services	7,042,338	72,001,749	-	-	-	-	79,044,087
Recreation & Culture	7,743,364	40,400	-	-	-	118,030	7,901,794
Community & Econ Development	1,155,453	9,439,126	-	-	-	-	10,594,579
Public Works	735,829	-	-	42,690,007	-	-	43,425,836
Capital	-	-	-	-	-	-	-
Debt Service	-	-	13,690,560	-	-	-	13,690,560
Appropriation lapse	(6,500,000)	(691,399)	-	-	-	-	(7,191,399)
Total Expenditures	132,935,155	116,661,070	13,690,560	44,344,007	26,726,735	8,046,758	342,404,285
Transfers Out & Other Fin Uses	33,927,567	16,015,329	-	4,100,000	-	1,229,627	55,272,523
Total Uses	166,862,722	132,676,399	13,690,560	48,444,007	26,726,735	9,276,385	397,676,808
Net Inc (Dec) in Fund Balance	\$ -	\$ (1,674,085)	\$ -	\$ (1,921,000)	\$ 145,314	\$ -	\$ (3,449,771)

(1) Includes 2016-17 grant budgets previously approved by the Kent County Board of Commissioners.

FY 2017 Revenues By Category - \$394,227,037



FY 2017 Expenditures By Category - \$397,676,808



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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	2015	2016	2017		
	Actual	Amended	Requested	Adopted	Amended % Change
Administration	966,164	980,369	1,031,122	1,031,122	5.2%
Communications/Dispatch	3,800,778	4,043,571	5,078,503	5,078,503	25.6%
Corrections/Jail	33,634,749	35,461,630	36,480,412	36,122,981	1.9%
Emergency Management	68,412	202,222	172,421	172,421	-14.7%
Road Patrol	16,072,001	16,841,375	17,798,306	17,434,642	3.5%
Security Enforcement Officer	11,310	18,319	18,781	18,781	2.5%
SEO--61st DC Drug Lab	5,020	11,996	1,760	1,760	-85.3%
SEO--61st DC Victim Impact Panel	998	1,717	1,760	1,760	2.5%
SEO--Holiday Arraignment	1,074	1,717	1,760	1,760	2.5%
Sheriff	54,560,504	57,562,916	60,584,825	59,863,730	4.0%
Circuit Court	13,184,249	14,034,783	14,520,767	14,460,755	3.0%
Circuit Court Services	1,588,486	1,775,227	1,824,604	1,824,604	2.8%
Referees	979,791	964,105	1,078,137	1,078,137	11.8%
Law Library	20,950	21,500	21,500	21,500	0.0%
Circuit Court	15,773,476	16,795,615	17,445,008	17,384,996	3.5%
63rd District Court	154,497	189,503	178,322	178,322	-5.9%
82 Ionia	789,050	923,247	900,884	868,334	-5.9%
Administration	401,685	468,263	454,088	454,088	-3.0%
Administration Building	522,555	618,921	636,289	636,289	2.8%
Boiler Plant	1,027,961	1,267,656	1,073,833	1,073,833	-15.3%
Cooperative Extension	38,522	44,000	41,300	41,300	-6.1%
Courthouse	7,870,664	8,112,335	8,381,150	8,333,375	2.7%
Energy Use Reduction Program	16,696	35,000	35,000	35,000	0.0%
Human Services Complex	2,892,236	2,988,930	3,002,434	3,002,434	0.5%
IT Building	122,376	142,050	141,300	141,300	-0.5%
Northwest Center	10,896	17,345	15,777	15,777	-9.0%
Veterans Services Facility	-	19,750	19,875	19,875	0.6%
Facilities Management	13,847,139	14,827,000	14,880,252	14,799,927	-0.2%
Administration	722,509	851,602	886,905	886,905	4.1%
Courthouse Technology	64,239	62,848	67,654	67,654	7.6%
FHRS	359,140	386,801	1,240,315	1,240,315	220.7%
GIS	332,365	361,174	371,738	371,738	2.9%
Help Desk	744,195	848,181	886,922	860,808	1.5%
Information Security	321,491	356,861	360,644	360,644	1.1%
J-Net	363,193	389,899	401,295	401,295	2.9%
Networks	600,703	666,152	676,411	676,411	1.5%

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County of Kent, Michigan

General Fund

Schedule of Uses of Financial Resources

Program Descriptions	2015	2016	2017		Amended % Change
	Actual	Amended	Requested	Adopted	
Servers	1,464,605	1,644,891	2,035,677	2,035,677	23.8%
Specialty Applications	441,753	484,419	754,952	653,198	34.8%
Information Technology	5,414,194	6,052,828	7,682,513	7,554,645	24.8%
Administration	1,200,443	1,188,811	1,297,253	1,268,413	6.7%
Caledonia Region	291,853	230,271	263,723	258,323	12.2%
Douglas Walker Region	239,631	257,634	262,311	262,311	1.8%
Dwight Lydell Region	181,293	214,634	267,972	267,972	24.9%
Fallasburg Region	288,892	240,302	275,252	275,252	14.5%
Inter-Departmental Svcs	29,137	55,215	42,319	42,319	-23.4%
Johnson Park	172,592	168,521	235,095	209,575	24.4%
Kent Trails	32,410	21,847	26,995	26,995	23.6%
LE Kaufman Clubhouse	237,848	230,452	301,663	301,663	30.9%
LE Kaufman Golf Course	497,390	610,224	672,707	632,707	3.7%
Long Lake Region	137,780	172,081	177,492	177,492	3.1%
Millennium Park	644,576	591,074	655,822	655,822	11.0%
Palmer Park	117,625	136,315	168,409	168,409	23.5%
Townsend Region	214,860	250,446	263,013	263,013	5.0%
Wabasis Campground	198,437	187,138	284,058	284,058	51.8%
Wabasis Lake Park	304,399	311,172	442,690	377,240	21.2%
Parks Department	4,789,166	4,866,137	5,636,774	5,471,564	12.4%
ACSET	65,000	65,000	65,000	65,000	0.0%
Administrator/Controller	1,275,971	1,361,326	1,408,699	1,408,699	3.5%
Agency on Aging	15,225	15,525	15,525	15,525	0.0%
Corporate Counsel	48,222	87,600	87,600	87,600	0.0%
Governing Body	853,877	971,029	990,409	990,409	2.0%
Management Studies	33,570	183,200	148,000	148,000	-19.2%
Policy/Administration	2,291,865	2,683,680	2,715,233	2,715,233	1.2%
Clerk	777,182	784,217	805,945	805,945	2.8%
Clerk--Circuit Court	1,477,362	1,645,912	1,660,963	1,660,963	0.9%
Elections	317,569	548,204	255,657	255,657	-53.4%
Register of Deeds	544,289	578,395	594,204	594,204	2.7%
Clerk/Register of Deeds	3,116,402	3,556,728	3,316,769	3,316,769	-6.7%
Central Services	740,480	824,186	850,555	846,458	2.7%
Fiscal Services	1,654,616	1,738,995	1,882,112	1,882,112	8.2%
Fleet Services	516,428	517,569	578,637	549,737	6.2%
Audit	91,945	120,000	120,000	120,000	0.0%
Purchasing	397,588	432,574	457,214	454,314	5.0%
Fiscal Services	3,401,057	3,633,324	3,888,518	3,852,621	6.0%

Continued on next page...

GENERAL FUND

County of Kent, Michigan

General Fund

Schedule of Uses of Financial Resources

Program Descriptions	2015	2016	2017		Amended % Change
	Actual	Amended	Requested	Adopted	
EE Relations & Diversity	9,000	20,000	20,000	18,000	-10.0%
Human Resources	1,697,438	1,779,793	1,846,656	1,842,656	3.5%
Learning & Development	19,318	35,000	35,000	30,000	-14.3%
Human Resources	1,725,757	1,834,793	1,901,656	1,890,656	3.0%
Drain Commissioner	577,171	597,935	800,104	695,829	16.4%
Drains--Public Benefit	14,181	40,000	40,000	40,000	0.0%
Drain Commission	591,352	637,935	840,104	735,829	15.3%
Prosecuting Attorney	5,540,799	4,663,398	4,678,849	4,678,849	0.3%
Substance Abuse	1,882,264	3,044,075	1,593,267	1,593,267	-47.7%
District Court	2,619,352	2,893,558	3,087,596	3,087,596	6.7%
Zoo	2,419,304	2,285,700	2,271,800	2,271,800	-0.6%
Mental Health	2,025,943	2,025,942	2,025,943	2,025,943	0.0%
Bureau of Equalization	1,424,351	1,540,619	1,538,020	1,538,020	-0.2%
Other Social Services	1,433,996	1,505,110	1,505,110	1,505,110	0.0%
Probate Court	1,337,294	1,462,625	1,496,901	1,494,372	2.2%
Medical Examiner	1,376,586	1,371,450	1,410,033	1,378,491	0.5%
Treasurer's Office	1,079,780	1,155,886	1,210,321	1,210,321	4.7%
Health & Human Services (DHHS)	572,947	457,486	459,002	459,002	0.3%
Cooperative Extension	439,726	447,871	453,749	453,749	1.3%
Economic Development	92,500	107,500	107,500	107,500	0.0%
Probation	29,008	45,016	45,165	45,165	0.3%
Other	22,273,849	23,006,236	21,883,256	21,849,185	-5.0%
Transfers Out & Other Financing Uses	33,086,288	34,948,030	34,133,998	33,927,567	-2.9%
Appropriation lapse	-	(6,300,000)	(6,500,000)	(6,500,000)	3.2%
Total Expenditures	\$ 160,871,049	\$ 164,105,222	\$ 168,408,906	\$ 166,862,722	1.7%

County of Kent, Michigan

General Fund
Fund Statement

	2015	2016		2017
	Actual	Amended	Estimated	Adopted
Revenues:				
Taxes	\$ 87,895,332	\$ 88,939,416	\$ 88,939,000	\$ 88,839,300
Intergovernmental	21,167,763	23,532,571	23,532,000	23,631,789
Charges for services	25,109,064	23,426,841	23,426,000	26,518,296
Investments, Rents & Royalties	3,878,106	3,885,626	3,885,000	3,947,040
Other Revenue	4,686,524	5,280,768	5,280,000	5,726,297
Total Revenues	142,736,789	145,065,222	145,062,000	148,662,722
Expenditures:				
Sheriff	54,560,504	57,562,916	57,562,000	59,863,730
Circuit Court	15,773,476	16,795,615	16,795,000	17,384,996
Facilities Management	13,847,139	14,827,000	14,827,000	14,799,927
Information Technology	5,414,194	6,052,828	6,052,000	7,554,645
Parks Department	4,789,166	4,866,137	4,866,000	5,471,564
Prosecuting Attorney	5,540,799	4,663,398	4,663,000	4,678,849
Fiscal Services	3,401,057	3,633,324	3,633,000	3,852,621
Clerk/Register of Deeds	3,116,402	3,556,728	3,556,000	3,316,769
Substance Abuse	1,882,264	3,044,075	3,044,000	1,593,267
District Court	2,619,352	2,893,558	2,893,000	3,087,596
Policy/Administration	2,291,865	2,683,680	2,683,000	2,715,233
Zoo	2,419,304	2,285,700	2,285,000	2,271,800
Mental Health	2,025,943	2,025,942	2,025,000	2,025,943
Human Resources	1,725,757	1,834,793	1,834,000	1,890,656
Bureau of Equalization	1,424,351	1,540,619	1,540,000	1,538,020
Other	6,953,189	7,190,879	7,190,000	7,389,539
Appropriation lapse	-	(6,300,000)	(6,300,000)	(6,500,000)
Total Expenditures	127,784,760	129,157,192	129,148,000	132,935,155
Revenues over (under) Expenditures	14,952,028	15,908,030	15,914,000	15,727,567
Other Financing Sources				
Transfers In & Other Fin Sources	18,396,635	19,040,000	19,040,000	18,200,000
Transfers Out & Other Fin Uses	(33,086,288)	(34,948,030)	(34,948,000)	(33,927,567)
Total Uses	(14,689,653)	(15,908,030)	(15,908,000)	(15,727,567)
Net Inc (Dec) in Fund Balance	262,375	-	6,000	-
Fund Balance, beginning of year	68,839,922	69,102,298	69,102,298	69,108,298
Fund Balance, end of year	\$ 69,102,298	\$ 69,102,298	\$ 69,108,298	\$ 69,108,298

GENERAL FUND

County of Kent, Michigan

General Fund By Category

Statement of Revenues, Expenditures, and Changes in Fund Balances

	2015		2016		2017			
	Actual	% of Tot	Amended	% of Tot	Requested	Adopted	% of Tot	% of Chg
Revenues By Category								
Taxes	\$ 87,895,332	54.5%	\$ 88,939,416	54.2%	\$ 88,839,300	\$ 88,839,300	53.2%	-0.1%
Intergovernmental	21,167,763	13.1%	23,532,571	14.3%	23,631,789	23,631,789	14.2%	0.4%
Charges for services	25,109,064	15.6%	23,426,841	14.3%	26,518,296	26,518,296	15.9%	13.2%
Investments, Rents & Royalties	3,878,106	2.4%	3,885,626	2.4%	3,947,040	3,947,040	2.4%	1.6%
Other Revenue	4,686,524	2.9%	5,280,768	3.2%	5,741,274	5,726,297	3.4%	8.4%
Total Revenues	142,736,789	88.6%	145,065,222	88.4%	148,677,699	148,662,722	89.1%	2.5%
Transfers In & Other Fin Sources	18,396,635	11.4%	19,040,000	11.6%	18,200,000	18,200,000	10.9%	-4.4%
Total Sources	161,133,424	100.0%	164,105,222	100.0%	166,877,699	166,862,722	100.0%	1.7%
Expenditures By Category								
Personnel	78,883,977	49.0%	82,499,008	50.3%	87,198,140	86,644,686	51.9%	5.0%
Supplies	2,107,611	1.3%	2,433,064	1.5%	2,493,770	2,493,770	1.5%	2.5%
Other Services & Charges	45,064,956	28.0%	48,890,502	29.8%	49,076,786	48,677,504	29.2%	-0.4%
Capital	1,728,217	1.1%	1,634,618	1.0%	2,006,212	1,619,195	1.0%	-0.9%
Appropriation lapse	-	0.0%	(6,300,000)	-3.8%	(6,500,000)	(6,500,000)	-3.9%	3.2%
Total Expenditures	127,784,760	79.4%	129,157,192	78.7%	134,274,908	132,935,155	79.7%	2.9%
Transfers Out & Other Fin Uses	33,086,288	20.6%	34,948,030	21.3%	34,133,998	33,927,567	20.3%	-2.9%
Total Uses	160,871,049	100.0%	164,105,222	100.0%	168,408,906	166,862,722	100.0%	1.7%
Net Inc (Dec) in Fund Balance	\$ 262,375		\$ -		\$ (1,531,207)	\$ -		

Other Revenues:

Contributions; Fines Forfeitures & Penalties; Licenses & Permits; and Reimbursements

Other Services & Charges:

Contributions (network180, substance abuse, and Zoo); Court Appointed Attorneys; Court/HSC Rent; Inmate Health; Prevention Services; Repairs & Maintenance; and Security.

Transfers Out & Other Fin Uses	2015	2016	2017	
	Actual	Amended	Requested	Adopted
Child Care	14,078,552	15,569,292	15,478,228	15,428,228
Health Fund	2,617,969	6,644,478	7,018,727	6,877,504
CIP Fund	10,431,432	5,345,426	5,305,331	5,305,331
Friend of the Court	1,494,391	1,867,902	1,877,151	1,877,151
Special Projects	1,684,682	2,990,602	3,256,765	3,255,794
Gen Debt Service Fund	613,198	602,700	605,200	605,200
Veteran's Millage Fund	336,064	336,000	300,000	300,000
Fire Commission	230,000	291,630	292,596	278,359
Lodging Excise Tax Fund	800,000	800,000	-	-
Office Equipment Fund	300,000	500,000	-	-
Capital Project Fund	500,000	-	-	-
Total Transfers Out & Other Fin Uses	33,086,288	34,948,030	34,133,998	33,927,567

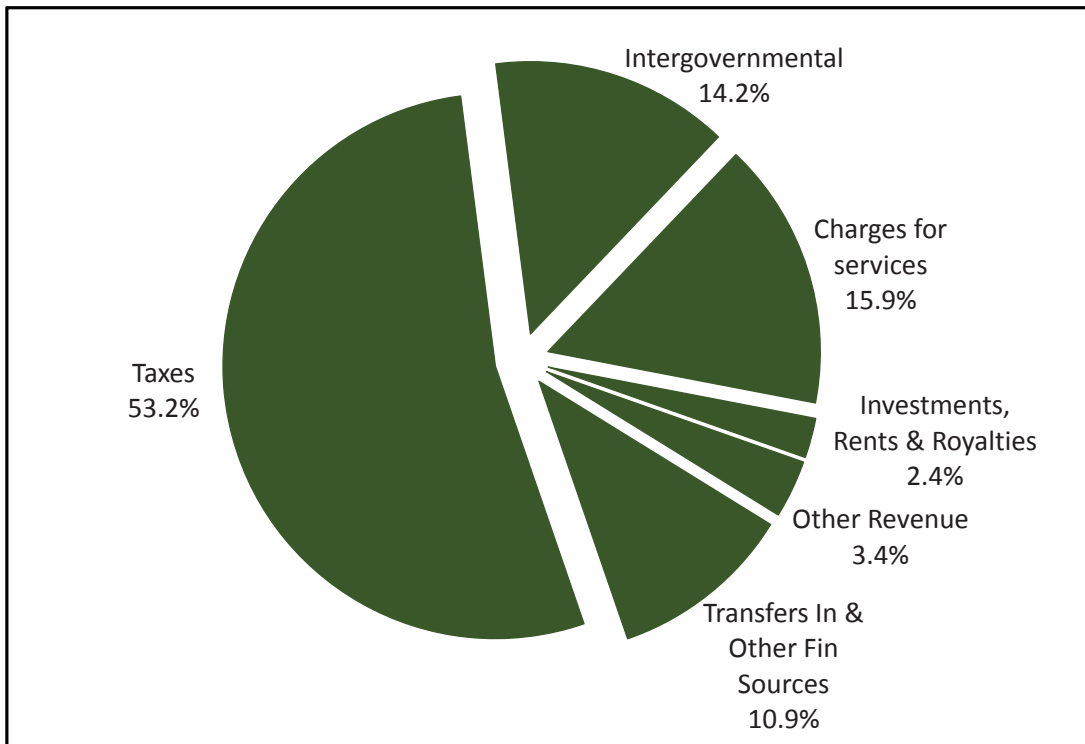
County of Kent, Michigan

General Fund By Function

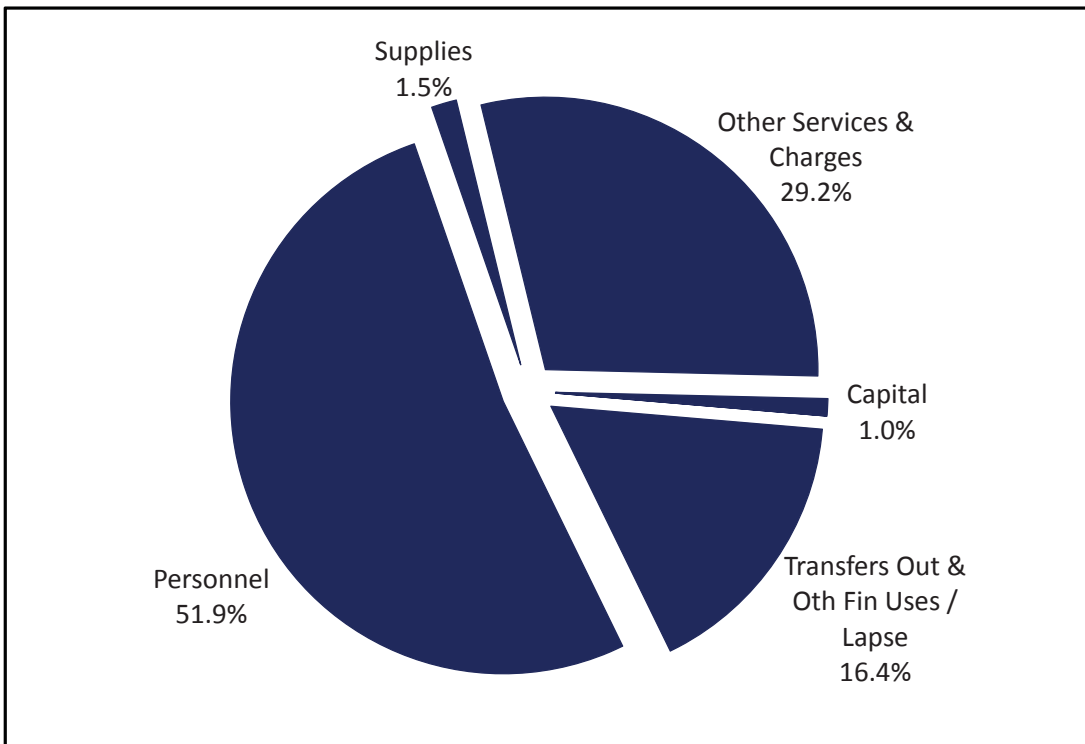
Statement of Revenues, Expenditures, and Changes in Fund Balances

	2015		2016		2017			
	Actual	Percent	Amended	Percent	Requested	Adopted	Percent	% of Chg
Revenues By Category								
Taxes	\$ 87,895,332	54.5%	\$ 88,939,416	54.2%	\$ 88,839,300	\$ 88,839,300	53.2%	-0.1%
Intergovernmental	21,167,763	13.1%	23,532,571	14.3%	23,631,789	23,631,789	14.2%	0.4%
Charges for services	25,109,064	15.6%	23,426,841	14.3%	26,518,296	26,518,296	15.9%	13.2%
Investments, Rents & Royalties	3,878,106	2.4%	3,885,626	2.4%	3,947,040	3,947,040	2.4%	1.6%
Other Revenue	4,686,524	2.9%	5,280,768	3.2%	5,741,274	5,726,297	3.4%	8.4%
Total Revenues	142,736,789	88.6%	145,065,222	88.4%	148,677,699	148,662,722	89.1%	2.5%
Transfers In & Other Fin Sources	18,396,635	11.4%	19,040,000	11.6%	18,200,000	18,200,000	10.9%	-4.4%
Total Sources	161,133,424	100.0%	164,105,222	100.0%	166,877,699	166,862,722	100.0%	1.7%
Expenditures By Function								
General Government	31,676,029	19.7%	34,625,938	21.1%	36,458,553	36,203,463	21.7%	4.6%
Public Safety	54,560,504	33.9%	57,562,916	35.1%	60,584,825	59,863,730	35.9%	4.0%
Judicial	25,299,928	15.7%	25,860,212	15.8%	26,753,519	26,690,978	16.0%	3.2%
Social Services	7,371,961	4.6%	8,484,588	5.2%	7,073,880	7,042,338	4.2%	-17.0%
Recreation & Culture	7,208,470	4.5%	7,151,837	4.4%	7,908,574	7,743,364	4.6%	8.3%
Community & Econ Development	1,076,516	0.7%	1,133,766	0.7%	1,155,453	1,155,453	0.7%	1.9%
Public Works	591,352	0.4%	637,935	0.4%	840,104	735,829	0.4%	15.3%
Appropriation lapse	-	0.0%	(6,300,000)	-3.8%	(6,500,000)	(6,500,000)	-3.9%	3.2%
Total Expenditures	127,784,760	79.4%	129,157,192	78.7%	134,274,908	132,935,155	79.7%	2.9%
Transfers Out & Other Fin Uses	33,086,288	20.6%	34,948,030	21.3%	34,133,998	33,927,567	20.3%	-2.9%
Total Uses	160,871,049	100.0%	164,105,222	100.0%	168,408,906	166,862,722	100.0%	1.7%
Net Inc (Dec) in Fund Balance	\$ 262,375		\$ -		\$ (1,531,207)	\$ -		

2017 Sources By Category - \$166,862,722



2017 Uses By Category - \$166,862,722



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.

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.

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.

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.

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.

Local Officer Correction Training Fund

To account for the deposit of booking fees charged to each inmate when first admitted into the County jail. The booking fee, when collected, is used as a source of revenue for local correctional officers training programs. The County retains \$10.00 of the \$12.00 booking fee, the act requires that the remaining \$2.00 go to the State.

SPECIAL REVENUE FUNDS

Drug Law Enforcement Fund

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

Child Care Fund

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

Veterans' Millage Fund

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

Veterans' Trust Fund

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

State Project Fund

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

Project Fund

To account for the expenditures and revenues of the various activities financed primarily by restricted grants or special revenues from sources other than the state and federal government. Project are annually renewable.

LTD Project Fund

To account for the expenditures and revenues of the various activities financed primarily by restricted grants or special revenues from sources other than the state and federal government. Project lengths are multi year.

Federal Project Fund

To account for the expenditures and revenues of the various activities financed by restricted grants from the 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	2015	2016	2017		Amended % Change
	Actual	Amended	Requested	Adopted	
Fire Commission Fund	759,174	741,620	770,828	770,828	3.9%
Friend of the Court Fund ⁽¹⁾	10,364,349	9,042,204	9,702,718	9,702,718	7.3%
Administration	1,798,436	1,796,404	2,092,207	2,092,305	16.5%
Animal Shelter	2,668,543	2,218,454	2,206,495	2,204,201	-0.6%
Contagious Disease	1,710,428	1,534,997	1,525,302	1,525,302	-0.6%
Health Clinics	9,609,984	8,521,546	8,827,104	8,823,505	3.5%
Wellness	10,433,732	8,641,440	10,243,770	10,199,819	18.0%
Community Inspections	2,799,368	2,303,075	2,408,677	2,404,813	4.4%
Water Inspection	1,572,156	1,287,899	1,256,572	1,256,572	-2.4%
Substance Abuse	347,838	256,240	395,514	395,555	54.4%
Appropriation lapse	-	(750,000)	(691,399)	(691,399)	-7.8%
Health Fund ⁽²⁾	30,940,485	25,810,055	28,264,242	28,210,673	9.3%
Lodging Excise Tax Fund	8,021,425	8,216,791	8,685,816	8,685,816	5.7%
ROD Automation Fund	628,979	528,909	703,323	703,323	33.0%
Senior Millage Fund	9,314,333	10,053,963	10,035,000	10,035,000	-0.2%
Correction & Detention Millage Fund	16,373,990	18,275,735	18,101,559	18,101,559	-1.0%
Central Dispatch Fund	3,906,075	4,202,000	3,891,200	3,891,200	-7.4%
Concealed Pistol Licensing Fund	29,112	88,741	97,466	97,466	9.8%
Local Officer Correction Training Fund	337,194	557,409	266,425	266,425	-52.2%
Drug Law Enforcement Fund	500,275	498,382	534,791	534,791	7.3%
State Institutions	1,065,699	950,000	950,000	950,000	0.0%
Child Care--Circuit Court	22,748,392	19,596,370	19,025,437	18,925,437	-3.4%
Child Care--Juve Det FM	947,352	183,794	749,929	749,929	308.0%
Child Care--DHHS	8,474,792	10,295,477	10,027,685	10,027,685	-2.6%
Childcare ⁽²⁾	33,236,235	31,025,641	30,753,051	30,653,051	-1.2%
Veterans Services	844,592	1,355,447	1,309,447	1,309,447	-3.4%
Veterans Trust	58,164	175,000	-	-	-100.0%

Continued on next page...

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Special Revenue Funds
Schedule of Uses of Financial Resources

Program Descriptions	2015	2016	2017		Amended % Change
	Actual	Amended	Requested	Adopted	
BoE Remonumentation	145,818	104,757	106,839	106,839	2.0%
CC Community Corrections Grant	1,204,035	1,021,119	944,562	944,562	-7.5%
District Court Performance Grant	57,450	-	-	-	NA
Prosecutor Victim Rights	147,957	668,109	677,064	677,064	1.3%
Sheriff Secondary Road Patrol ⁽¹⁾	465,105	406,471	417,761	417,761	2.8%
Sheriff Michigan Justice Training	44,041	50,721	37,300	37,300	-26.5%
Sheriff Michigan Dispatch Training	63,783	107,712	70,795	70,795	-34.3%
Sheriff Marine Law Enforcement	151,688	164,488	169,932	169,932	3.3%
Guardianship Program	63,390	514,782	412,225	412,225	-19.9%
Child Welfare Reform	84,919	15,081	-	-	-100.0%
State Project Fund	2,428,187	3,053,240	2,836,478	2,836,478	-7.1%
BoE--Allegan County	-	65,265	131,873	131,873	102.1%
CC Community Corrections Admin	305,904	-	-	-	NA
SD Courthouse Security	1,229,808	1,363,655	1,606,591	1,606,591	17.8%
SD 82 Ionia Security	201,562	214,618	221,929	221,929	3.4%
SD 63rd Dist Court Security	170,778	180,989	187,690	187,690	3.7%
SD Parks Security	102,025	131,298	124,707	124,707	-5.0%
SD SRO--Byron Center	95,428	106,005	118,331	118,331	11.6%
SD SRO--Forest Hills	110,962	119,295	125,076	125,076	4.8%
SD SRO--Kenowa Hills	100,043	102,511	109,116	109,116	6.4%
SD SRO--Kent City	110,199	115,667	125,355	125,355	8.4%
SD SRO--Lowell	112,566	119,314	126,325	126,325	5.9%
SD SRO--Northview	110,316	119,295	125,213	125,213	5.0%
SD SRO--Caledonia	-	-	125,213	125,213	NA
SD SRO--Cedar Springs	-	-	125,213	125,213	NA
SD COP--Algoma Twp	108,543	114,763	125,327	125,327	9.2%
SD COP--Alpine/Plainfield Twps	195,118	225,597	239,604	239,604	6.2%
SD COP--Gaines Twp	107,612	115,439	126,091	126,091	9.2%
SD Township Law	3,062,008	3,322,169	3,951,535	3,951,535	18.9%
SD Twp Law--East Precinct	1,341,714	1,451,872	1,431,945	1,431,945	-1.4%
SD Twp Law--Cedar Springs Policing	631,907	691,592	180,242	180,242	-73.9%
SD MDOT Road Crew	135,995	149,994	152,979	152,979	2.0%
SD Road Commission Road Crew	-	-	130,557	130,557	NA
SD Emergency Mgmt Services	70,000	-	-	-	NA
Project Fund	8,302,487	8,709,338	9,590,912	9,590,912	10.1%

Continued on next page...

County of Kent, Michigan

Special Revenue Funds
Schedule of Uses of Financial Resources

Program Descriptions	2015	2016	2017		Amended % Change
	Actual	Amended	Requested	Adopted	
FM HHS Complex Maintenance Reserve	-	464,100	61,200	61,200	-86.8%
FM Fallasburg Dam Maintenance	6,169	15,405	4,000	4,000	-74.0%
FM Maintenance Reserve	-	50,000	50,000	50,000	0.0%
CC Family Counseling	25,577	117,038	68,500	68,500	-41.5%
SD Jail Gifts	70,354	295,192	24,000	24,000	-91.9%
CC Juvenile Accountability Donations	3,640	2,642	2,550	2,550	-3.5%
Agricultural Preservations	146,878	439,997	221,000	221,000	-49.8%
PD Millennium Park Maintenance	-	92,676	20,000	20,000	-78.4%
PD Lamoreaux Park	-	50,000	-	-	-100.0%
PD Paris Park Easement	-	10,044	50	50	-99.5%
PD Kent Trains Maintence	-	112,972	20,350	20,350	-82.0%
LTD Project Fund	252,617	1,650,065	471,650	471,650	-71.4%
FOC Access & Visitation Grant ⁽¹⁾	9,450	15,000	15,000	15,000	0.0%
Prosecuting Attorney--Title IV-D ⁽¹⁾	2,279,726	1,932,496	1,963,035	1,963,035	1.6%
Prosecuting Attorney--Title IV-E ⁽¹⁾	214,199	981,188	1,016,552	1,016,552	3.6%
Crime Control and Investigation ⁽¹⁾	253,541	121,228	121,941	121,941	0.6%
Traffic and Safety Programs	27,693	48,326	-	-	-100.0%
Sheriff--Administrative ICE Detainees	1	-	-	-	NA
Emergency Mangement Homeland Sec	222,290	634,261	57,000	57,000	-91.0%
Circuit Court--Juv Det Milk Meal ⁽¹⁾	27,134	110,500	110,500	110,500	0.0%
Community Development Block Grant ⁽¹⁾	4,925,346	3,728,641	3,531,034	3,531,034	-5.3%
Federal Project Fund	7,959,379	7,571,640	6,815,062	6,815,062	-10.0%
Total Expenditures	\$ 134,257,052	\$ 131,556,181	\$ 132,829,968	\$ 132,676,399	0.9%

(1) These 2016-17 Special Revenue Funds were previously approved by the Kent County Board of Commissioners via resolution and will not be included in the 2017 General Appropriation Act.

(2) The majority of these Special Revenue Funds were previously approved by the Kent County Board of Commissioners via resolution and will not be included in the 2017 General Appropriation Act.

SPECIAL REVENUE FUNDS

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

	2015	2016		2017	% Chg
	Actual	Amended	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	245,483	245,000	245,000	255,000	4.1%
Investments, Rents & Royalties	871	100	100	500	400.0%
Other Revenue	329,372	194,890	194,800	240,764	23.5%
Total Revenues	575,727	439,990	439,900	496,264	12.8%
Expenditures By Category					
Personnel	2,032	1,955	1,900	-	-100.0%
Supplies	7,247	7,500	7,500	7,500	0.0%
Other Services & Charges	254,884	371,775	371,700	352,064	-5.3%
Capital	495,011	360,390	360,300	411,264	14.1%
Total Expenditures	759,174	741,620	741,400	770,828	3.9%
Net Revenues (Expenditures)	(183,448)	(301,630)	(301,500)	(274,564)	-9.0%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	230,000	291,630	291,600	278,359	-4.6%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	230,000	291,630	291,600	278,359	-4.6%
Net Inc (Dec) in Fund Balance	46,552	(10,000)	(9,900)	3,795	-138.0%
Fund Balance, beginning of year	125,537	172,089	172,089	162,189	-5.8%
Fund Balance, end of year	\$ 172,089	\$ 162,089	\$ 162,189	\$ 165,984	2.4%

County of Kent, Michigan

Friend of the Court Special Revenue Fund
Fund Statement

	2015	2016		2017	
	Actual	Amended	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	7,241,692	6,321,302	6,321,300	6,762,567	7.0%
Charges for services	1,066,852	850,000	850,000	910,000	7.1%
Other Revenue	188,459	3,000	3,000	153,000	5000.0%
Total Revenues	8,497,003	7,174,302	7,174,300	7,825,567	9.1%
Expenditures By Category					
Personnel	8,830,289	7,826,589	7,826,500	8,338,619	6.5%
Supplies	41,605	37,000	37,000	56,400	52.4%
Other Services & Charges	1,413,034	1,165,340	1,165,300	1,225,913	5.2%
Capital	79,422	13,275	13,200	81,786	516.1%
Total Expenditures	10,364,349	9,042,204	9,042,000	9,702,718	7.3%
Net Revenues (Expenditures)	(1,867,346)	(1,867,902)	(1,867,700)	(1,877,151)	0.5%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	1,867,346	1,867,902	1,867,900	1,877,151	0.5%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	1,867,346	1,867,902	1,867,900	1,877,151	0.5%
Net Inc (Dec) in Fund Balance	-	-	200	-	NA
Fund Balance, beginning of year	250,000	250,000	250,000	250,200	0.1%
Fund Balance, end of year	\$ 250,000	\$ 250,000	\$ 250,200	\$ 250,200	0.1%

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 09-08-16-65.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

**Health Special Revenue Fund
Fund Statement**

	2015	2016		2017	% Chg
	Audited	Amended	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	14,270,535	11,549,685	\$ 11,549,600	12,538,610	8.6%
Charges for services	2,701,121	2,519,756	2,519,700	2,464,870	-2.2%
Investments, Rents & Royalties	91,179	-	-	41,410	NA
Other Revenue	10,058,220	5,096,141	5,096,100	6,288,279	23.4%
Total Revenues	27,121,055	19,165,582	19,165,400	21,333,169	11.3%
Expenditures By Category					
Personnel	21,715,412	18,445,487	17,695,400	19,475,877	5.6%
Supplies	2,340,579	2,351,770	2,351,700	2,749,134	16.9%
Other Services & Charges	6,289,608	5,368,359	5,368,300	6,275,424	16.9%
Capital	594,886	394,439	394,400	401,637	1.8%
Appropriation lapse	-	(750,000)	-	(691,399)	-7.8%
Total Expenditures	30,940,485	25,810,055	25,809,800	28,210,673	9.3%
Net Revenues (Expenditures)	(3,819,430)	(6,644,473)	(6,644,400)	(6,877,504)	3.5%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	3,819,424	6,644,478	6,644,400	6,877,504	3.5%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	3,819,424	6,644,478	6,644,400	6,877,504	3.5%
Net Inc (Dec) in Fund Balance	(6)	5	-	-	-100.0%
Fund Balance, beginning of year	449,994	449,988	449,988	449,988	0.0%
Fund Balance, end of year	\$ 449,988	\$ 449,993	\$ 449,988	\$ 449,988	0.0%

The majority of this fund's budget, or \$25,283,829, was appropriated by the Kent County Board of Commissioners via resolutions 9-22-16-69, 9-22-16-70, 9-22-16-71, 9-22-16-72, 9-22-16-81, 9-22-16-82, 9-22-16-83, 9-22-16-84, 9-22-16-85 and 9-22-16-86. The remaining \$3,618,243 will be submitted to the Board of Commissioners on November 17, 2016, via the 2017 General Appropriation Act.

County of Kent, Michigan

Lodging Excise Tax Special Revenue Fund
Fund Statement

	2015	2016		2017	
	Actual	Amended	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ 8,786,045	\$ 8,127,000	\$ 8,127,000	\$ 9,250,000	13.8%
Charges for services	-	100	100	100	0.0%
Investments, Rents & Royalties	59,547	13,000	13,000	60,000	361.5%
Other Revenue	125,791	4,000	4,000	100,000	2400.0%
Total Revenues	8,971,383	8,144,100	8,144,100	9,410,100	15.5%
Expenditures By Category					
Personnel	77,707	146,346	146,300	150,175	2.6%
Supplies	-	500	500	500	0.0%
Other Services & Charges	4,755,889	8,069,945	8,069,900	8,535,141	5.8%
Debt	3,187,830	-	-	-	NA
Total Expenditures	8,021,425	8,216,791	8,216,700	8,685,816	5.7%
Net Revenues (Expenditures)	949,958	(72,691)	(72,600)	724,284	-1096.4%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	800,000	800,000	800,000	-	-100.0%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	800,000	800,000	800,000	-	-100.0%
Net Inc (Dec) in Fund Balance	1,749,958	727,309	727,400	724,284	-0.4%
Fund Balance, beginning of year	2,130,694	3,880,652	3,880,652	4,608,052	18.7%
Fund Balance, end of year	\$ 3,880,652	\$ 4,607,961	\$ 4,608,052	\$ 5,332,336	15.7%

SPECIAL REVENUE FUNDS

County of Kent, Michigan

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

	2015	2016		2017	% Chg
	Actual	Amended	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Charges for services	543,533	525,000	525,000	525,000	0.0%
Investments, Rents & Royalties	6,830	6,500	6,500	6,500	0.0%
Other Revenue	-	-	-	-	NA
Total Revenues	550,363	531,500	531,500	531,500	0.0%
Expenditures By Category					
Personnel	109,588	142,019	142,000	135,253	-4.8%
Supplies	4,900	8,500	8,500	8,250	-2.9%
Other Services & Charges	335,536	360,390	360,300	379,320	5.3%
Capital	178,956	18,000	18,000	9,487	-47.3%
Total Expenditures	628,979	528,909	528,800	532,310	0.6%
Net Revenues (Expenditures)	(78,616)	2,591	2,700	(810)	-131.3%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	(171,013)	NA
Total Other Financing Sources (Uses)	-	-	-	(171,013)	NA
Net Inc (Dec) in Fund Balance	(78,616)	2,591	2,700	(171,823)	-6731.5%
Fund Balance, beginning of year	1,823,476	1,744,860	1,744,860	1,747,560	0.2%
Fund Balance, end of year	\$ 1,744,860	\$ 1,747,451	\$ 1,747,560	\$ 1,575,737	-9.8%

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

	2015	2016		2017	% Chg
	Actual	Amended	Estimated	Adopted	
Revenues By Category					
Taxes	\$ 9,909,363	\$ 10,041,963	\$ 10,041,900	\$ 10,020,000	-0.2%
Investments, Rents & Royalties	19,717	12,000	12,000	15,000	25.0%
Total Revenues	9,929,081	10,053,963	10,053,900	10,035,000	-0.2%
Expenditures By Category					
Personnel	-	-	-	-	NA
Other Services & Charges	9,314,333	9,953,378	9,953,300	10,035,000	0.8%
Total Expenditures	9,314,333	9,953,378	9,953,300	10,035,000	0.8%
Net Revenues (Expenditures)	614,747	100,585	100,600	-	-100.0%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	(100,585)	(100,500)	-	-100.0%
Total Other Financing Sources (Uses)	-	(100,585)	(100,500)	-	-100.0%
Net Inc (Dec) in Fund Balance	614,747	-	100	-	NA
Fund Balance, beginning of year	146,679	761,426	761,426	761,526	0.0%
Fund Balance, end of year	\$ 761,426	\$ 761,426	\$ 761,526	\$ 761,526	0.0%

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Correction and Detention Special Revenue Fund
Fund Statement

	2015	2016		2017	% Chg
	Actual	Amended	Estimated	Adopted	
Revenues By Category					
Taxes	\$ 15,638,282	\$ 15,909,795	\$ 15,909,700	\$ 15,817,930	-0.6%
Investments, Rents & Royalties	52,506	60,000	60,000	50,000	-16.7%
Total Revenues	15,690,789	15,969,795	15,969,700	15,867,930	-0.6%
Expenditures By Category					
Personnel	-	-	-	-	NA
Other Services & Charges	2,420,355	2,365,735	2,365,700	2,366,684	0.0%
Total Expenditures	2,420,355	2,365,735	2,365,700	2,366,684	0.0%
Net Revenues (Expenditures)	13,270,434	13,604,060	13,604,000	13,501,246	-0.8%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	(13,953,635)	(15,910,000)	(15,910,000)	(15,734,875)	-1.1%
Total Other Financing Sources (Uses)	(13,953,635)	(15,910,000)	(15,910,000)	(15,734,875)	-1.1%
Net Inc (Dec) in Fund Balance	(683,202)	(2,305,940)	(2,306,000)	(2,233,629)	-3.1%
Fund Balance, beginning of year	5,440,024	4,756,822	4,756,822	2,450,822	-48.5%
Fund Balance, end of year	\$ 4,756,822	\$ 2,450,882	\$ 2,450,822	\$ 217,193	-91.1%

County of Kent, Michigan

Central Dispatch Collection Special Revenue Fund
Fund Statement

	2015	2016		2017	% Chg
	Actual	Amended	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Charges for services	3,904,232	4,200,000	4,200,000	3,890,000	-7.4%
Investments, Rents & Royalties	1,842	2,000	2,000	1,200	-40.0%
Total Revenues	3,906,075	4,202,000	4,202,000	3,891,200	-7.4%
Expenditures By Category					
Personnel	-	-	-	-	NA
Other Services & Charges	3,906,075	4,202,000	4,202,000	3,891,200	-7.4%
Total Expenditures	3,906,075	4,202,000	4,202,000	3,891,200	-7.4%
Net Revenues (Expenditures)	-	-	-	-	NA
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Fund Balance	-	-	-	-	NA
Fund Balance, beginning of year	-	-	-	-	NA
Fund Balance, end of year	\$ -	\$ -	\$ -	\$ -	NA

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Concealed Pistol Licensing Special Revenue Fund

Fund Statement

	2015	2016		2017	
	Actual	Amended	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Investments, Rents & Royalties	16	-	-	-	NA
Other Revenue	59,913	105,575	105,500	125,000	18.4%
Total Revenues	59,930	105,575	105,500	125,000	18.4%
Expenditures By Category					
Personnel	28,123	71,241	71,200	77,666	9.0%
Supplies	790	5,000	5,000	4,000	-20.0%
Other Services & Charges	198	4,000	4,000	8,300	107.5%
Capital	-	8,500	8,500	7,500	-11.8%
Total Expenditures	29,112	88,741	88,700	97,466	9.8%
Net Revenues (Expenditures)	30,818	16,834	16,800	27,534	63.6%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Fund Balance	30,818	16,834	16,800	27,534	63.6%
Fund Balance, beginning of year	-	30,818	30,818	47,618	54.5%
Fund Balance, end of year	\$ 30,818	\$ 47,652	\$ 47,618	\$ 75,152	57.7%

County of Kent, Michigan

Local Corrections Officer Training Fund

Fund Statement

	2015	2016		2017	% Chg
	Actual	Amended	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Charges for services	201,448	146,076	146,000	266,425	82.4%
Total Revenues	203,135	146,076	146,000	266,425	82.4%
Expenditures By Category					
Personnel	103,734	95,967	95,900	196,308	104.6%
Other Services & Charges	233,460	461,442	461,400	70,117	-84.8%
Total Expenditures	337,194	557,409	557,300	266,425	-52.2%
Net Revenues (Expenditures)	(134,059)	(411,333)	(411,300)	-	-100.0%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Fund Balance	(134,059)	(411,333)	(411,300)	-	-100.0%
Fund Balance, beginning of year	545,393	411,333	411,333	33	-100.0%
Fund Balance, end of year	\$ 411,333	\$ -	\$ 33	\$ 33	NA

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Drug Law Enforcement Special Revenue Fund
Fund Statement

	2015	2016		2017	% Chg
	Actual	Amended	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Investments, Rents & Royalties	3,115	3,700	3,700	3,700	0.0%
Other Revenue	265,095	560,878	560,800	480,000	-14.4%
Total Revenues	268,210	564,578	564,500	483,700	-14.3%
Expenditures By Category					
Personnel	255,115	280,740	280,700	282,560	0.6%
Supplies	27,969	37,000	37,000	39,000	5.4%
Other Services & Charges	168,416	105,642	105,600	103,790	-1.8%
Capital	48,775	75,000	75,000	-	-100.0%
Total Expenditures	500,275	498,382	498,300	425,350	-14.7%
Net Revenues (Expenditures)	(232,065)	66,196	66,200	58,350	-11.9%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	26,274	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	(109,441)	NA
Total Other Financing Sources (Uses)	26,274	-	-	(109,441)	NA
Net Inc (Dec) in Fund Balance	(205,791)	66,196	66,200	(51,091)	-177.2%
Fund Balance, beginning of year	774,986	569,195	569,195	635,395	11.6%
Fund Balance, end of year	\$ 569,195	\$ 635,391	\$ 635,395	\$ 584,304	-8.0%

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

	2015	2016		2017	% Chg
	Actual	Amended	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	15,863,250	14,809,849	14,809,800	14,588,323	-1.5%
Charges for services	347,012	246,500	246,500	256,500	4.1%
Other Revenue	505,588	400,000	400,000	380,000	-5.0%
Total Revenues	16,715,851	15,456,349	15,456,300	15,224,823	-1.5%
Expenditures By Category					
Personnel	13,532,642	11,035,817	11,035,800	11,338,388	2.7%
Supplies	350,464	152,287	152,200	185,900	22.1%
Other Services & Charges	19,327,424	19,810,037	19,810,000	19,108,663	-3.5%
Capital	25,705	27,500	27,500	20,100	-26.9%
Total Expenditures	33,236,235	31,025,641	31,025,500	30,653,051	-1.2%
Net Revenues (Expenditures)	(16,520,384)	(15,569,292)	(15,569,200)	(15,428,228)	-0.9%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	16,520,384	15,569,292	15,569,200	15,428,228	-0.9%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	16,520,384	15,569,292	15,569,200	15,428,228	-0.9%
Net Inc (Dec) in Fund Balance	(0)	-	-	-	NA
Fund Balance, beginning of year	249,999	249,999	249,999	249,999	0.0%
Fund Balance, end of year	\$ 249,999	\$ 249,999	\$ 249,999	\$ 249,999	0.0%

The majority of this fund's budget, or \$29,649,872, was appropriated by the Kent County Board of Commissioners via resolution 9-22-16-76. The remaining \$1,003,179 will be submitted to the Board of Commissioners on November 17, 2016, via the 2017 General Appropriation Act.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Veterans' Trust Special Revenue Fund
Fund Statement

	2015	2016		2017	
	Actual	Amended	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	54,828	175,000	175,000	-	-100.0%
Total Revenues	54,828	175,000	175,000	-	-100.0%
Expenditures By Category					
Personnel	-	-	-	-	NA
Other Services & Charges	58,164	175,000	175,000	-	-100.0%
Total Expenditures	58,164	175,000	175,000	-	-100.0%
Net Revenues (Expenditures)	(3,336)	-	-	-	NA
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Fund Balance	(3,336)	-	-	-	NA
Fund Balance, beginning of year	15,528	12,192	12,192	12,192	0.0%
Fund Balance, end of year	\$ 12,192	\$ 12,192	\$ 12,192	\$ 12,192	0.0%

Effective July 1, 2016, the State initiated a Pilot program for the Michigan Veterans Trust Fund. Consequently, the County no longer administers these funds or acts as a pass-through agency for them. Veterans who wish to apply for the Trust Fund are directed to call 1-800-642-8387 or apply online at: <http://www.michiganveterans.com/Home/Quality-of-Life/Emergency-Assistance>.

County of Kent, Michigan

Veterans' Millage Special Revenue Fund
Fund Statement

	2015	2016		2017	% Chg
	Actual	Amended	Estimated	Adopted	
Revenues By Category					
Taxes	\$ 990,098	\$ 1,007,447	\$ 1,007,400	\$ 1,007,447	0.0%
Investments, Rents & Royalties	2,063	2,000	2,000	2,000	0.0%
Other Revenue	-	10,000	10,000	-	-100.0%
Total Revenues	992,161	1,019,447	1,019,400	1,009,447	-1.0%
Expenditures By Category					
Personnel	350,239	452,724	452,700	491,931	8.7%
Supplies	3,839	5,500	5,500	3,000	-45.5%
Other Services & Charges	481,608	877,223	877,200	812,730	-7.4%
Capital	8,906	20,000	20,000	1,786	-91.1%
Total Expenditures	844,592	1,355,447	1,355,400	1,309,447	-3.4%
Net Revenues (Expenditures)	147,569	(336,000)	(336,000)	(300,000)	-10.7%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	336,064	336,000	336,000	300,000	-10.7%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	336,064	336,000	336,000	300,000	-10.7%
Net Inc (Dec) in Fund Balance	483,633	-	-	-	NA
Fund Balance, beginning of year	8	483,641	483,641	483,641	0.0%
Fund Balance, end of year	\$ 483,641	\$ 483,641	\$ 483,641	\$ 483,641	0.0%

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Special Projects - State Project Special Revenue Fund (272)
Fund Statement

	2015	2016		2017	% Chg
	Actual	Amended	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	2,251,475	1,862,790	1,862,700	1,801,586	-3.3%
Investments, Rents & Royalties	31	-	-	-	NA
Other Revenue	120,460	200,585	200,500	202,003	0.7%
Total Revenues	2,371,966	2,063,375	2,063,200	2,003,589	-2.9%
Expenditures By Category					
Personnel	912,361	1,292,727	1,292,700	1,327,387	2.7%
Supplies	33,355	43,018	43,000	42,744	-0.6%
Other Services & Charges	1,434,387	1,657,695	1,657,600	1,416,047	-14.6%
Capital	48,083	59,800	59,800	50,300	-15.9%
Total Expenditures	2,428,187	3,053,240	3,053,100	2,836,478	-7.1%
Net Revenues (Expenditures)	(56,220)	(989,865)	(989,900)	(832,889)	-15.9%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	264,026	806,162	806,100	832,889	3.3%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	264,026	806,162	806,100	832,889	3.3%
Net Inc (Dec) in Fund Balance	207,806	(183,703)	(183,800)	-	-100.0%
Fund Balance, beginning of year	83,050	290,855	290,855	107,055	-63.2%
Fund Balance, end of year	\$ 290,855	\$ 107,153	\$ 107,055	\$ 107,055	-0.1%

The majority of this fund's budget, or \$2,039,387, was appropriated by the Kent County Board of Commissioners via resolutions 9-8-16-64, 9-22-16-75 and 9-22-16-77. The remaining \$797,091 will be submitted to the Board of Commissioners on November 17, 2016, via the 2017 General Appropriation Act. 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 - Project Special Revenue Fund (279)

Fund Statement

	2015	2016		2017	% Chg
	Actual	Amended	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	566,719	-	-	130,557	NA
Charges for services	7,251,047	8,189,750	8,189,700	8,825,220	7.8%
Total Revenues	7,817,766	8,189,750	8,189,700	8,955,777	9.4%
Expenditures By Category					
Personnel	7,800,728	8,313,393	8,313,300	9,043,968	8.8%
Supplies	34,846	43,540	43,500	52,400	20.3%
Other Services & Charges	466,913	352,405	352,400	494,544	40.3%
Total Expenditures	8,302,487	8,709,338	8,709,200	9,590,912	10.1%
Net Revenues (Expenditures)	(484,721)	(519,588)	(519,500)	(635,135)	22.2%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	489,191	519,588	519,500	648,480	24.8%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	489,191	519,588	519,500	648,480	24.8%
Net Inc (Dec) in Fund Balance	4,470	-	-	13,345	NA
Fund Balance, beginning of year	3,791	8,261	8,261	8,261	0.0%
Fund Balance, end of year	\$ 8,261	\$ 8,261	\$ 8,261	\$ 21,606	161.5%

For a complete listing of projects included in this fund see the Special Revenue Funds Schedule of Uses of Financial Resources.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Special Projects - LTD Project Special Revenue Fund (280)

Fund Statement

	2015	2016		2017	% Chg
	Actual	Amended	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	10,000	43,052	43,000	10,000	-76.8%
Charges for services	70,170	68,000	68,000	68,000	0.0%
Investments, Rents & Royalties	17,197	5,050	5,000	4,950	-2.0%
Other Revenue	243,617	137,398	137,300	297,200	116.3%
Total Revenues	340,984	253,500	253,300	380,150	50.0%
Expenditures By Category					
Personnel	8,451	85,683	85,600	35,455	-58.6%
Other Services & Charges	128,385	1,190,189	1,190,100	240,195	-79.8%
Capital	115,780	374,193	374,100	196,000	-47.6%
Total Expenditures	252,617	1,650,065	1,649,800	471,650	-71.4%
Net Revenues (Expenditures)	88,367	(1,396,565)	(1,396,500)	(91,500)	-93.4%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	127,676	85,000	85,000	105,000	23.5%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	127,676	85,000	85,000	105,000	23.5%
Net Inc (Dec) in Fund Balance	216,042	(1,311,565)	(1,311,500)	13,500	-101.0%
Fund Balance, beginning of year	1,249,862	1,465,904	1,465,904	154,404	-89.5%
Fund Balance, end of year	\$ 1,465,904	\$ 154,339	\$ 154,404	\$ 167,904	8.8%

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 - Federal Project Special Revenue Fund (282)

Fund Statement

	2015	2016		2017	
	Actual	Amended	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	6,733,416	12,487,417	12,487,400	5,099,637	-59.2%
Other Revenue	228,621	185,286	185,200	46,000	-75.2%
Total Revenues	6,962,038	12,672,703	12,672,600	5,145,637	-59.4%
Expenditures By Category					
Personnel	2,816,003	3,084,565	3,084,500	3,174,299	2.9%
Supplies	58,352	154,151	154,100	144,667	-6.2%
Other Services & Charges	4,927,744	3,861,647	3,861,600	3,490,436	-9.6%
Capital	157,280	471,278	471,200	5,660	-98.8%
Total Expenditures	7,959,379	7,571,640	7,571,400	6,815,062	-10.0%
Net Revenues (Expenditures)	(997,341)	5,101,063	5,101,200	(1,669,425)	-132.7%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	1,012,679	1,579,852	1,579,800	1,669,425	5.7%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	1,012,679	1,579,852	1,579,800	1,669,425	5.7%
Net Inc (Dec) in Fund Balance	15,339	6,680,915	6,681,000	-	-100.0%
Fund Balance, beginning of year	72,301	87,640	87,640	6,768,640	7623.2%
Fund Balance, end of year	\$ 87,640	\$ 6,768,554	\$ 6,768,640	\$ 6,768,640	0.0%

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolutions 5-26-16-43, 5-26-16-45, 9-8-16-63, 9-8-16-66, 9-22-16-67, 9-22-16-68, 9-22-16-73 and 9-22-16-74. 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	2015	2016	2017		Amended % Change
	Actual	Amended	Requested	Adopted	
Series 2008A--Fuller Complex/Dist Ct	921,358	920,021	917,819	917,819	-0.2%
Series 2008B--Spectrum Facility	218,061	215,375	212,475	212,475	-1.3%
Series 2014--Court Land/82 Ionia	549,101	542,100	544,600	544,600	0.5%
Series 2014S--Park Meadows at MP	63,798	60,600	60,600	60,600	0.0%
Capital Lease--IT Infrastructure	590,000	591,000	99,333	99,333	-83.2%
Series 2016--Jail Kitchen/Juve Det	-	-	1,634,875	1,634,875	NA
Debt Service Fund	2,342,318	2,329,096	3,469,702	3,469,702	49.0%
Series 2005--Courthouse	4,340,773	4,343,307	4,344,825	4,344,825	0.0%
Series 2007--Human Services Complex	2,071,319	2,066,769	2,065,269	2,065,269	-0.1%
Series 2009--Correctional Facilities	3,099,105	3,073,571	3,046,170	3,046,170	-0.9%
Series 2010--Sheriff Admin Building	762,800	764,450	764,594	764,594	0.0%
Building Authority Debt Service	10,273,997	10,248,097	10,220,858	10,220,858	-0.3%
Total Expenditures	\$ 12,616,315	\$ 12,577,193	\$ 13,690,560	\$ 13,690,560	8.9%

County of Kent, Michigan

Debt Service Fund
Fund Statement

	2015	2016		2017	% Chg
	Actual	Amended	Estimated	Adopted	
Revenues By Category					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	NA
Investments, Rents & Royalties	-	-	-	-	NA
Total Revenues	-	-	-	-	NA
Expenditures By Category					
Principal	1,700,000	1,725,002	1,725,000	1,884,333	9.2%
Interest	642,117	601,919	601,900	1,582,294	162.9%
Paying Agent Fees	201	2,175	2,100	3,075	41.4%
Total Expenditures	2,342,318	2,329,096	2,329,000	3,469,702	49.0%
Net Revenues (Expenditures)	(2,342,318)	(2,329,096)	(2,329,000)	(3,469,702)	49.0%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	2,342,617	2,329,096	2,329,000	3,469,702	49.0%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	2,342,617	2,329,096	2,329,000	3,469,702	49.0%
Net Inc (Dec) in Fund Balance	299	-	-	-	NA
Fund Balance, beginning of year	49,167	49,466	49,466	49,466	0.0%
Fund Balance, end of year	\$ 49,466	\$ 49,466	\$ 49,466	\$ 49,466	0.0%

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.

Series / Facility	Transfers In from:			Total
	CIP Fund	Cor & Det Fund	General Fund	
Series 2008A -- Fuller Complex / District Ct	\$ 917,819	\$ -	\$ -	\$ 917,819
Series 2008B -- Spectrum Facility	212,475	-	-	212,475
Series 2014 -- Courthouse / 82 Ionia	-	-	544,600	544,600
Series 2014S -- Meadows at Millennium Park	-	-	60,600	60,600
Series 2016 -- Jail Kitchen / Juvenile Det	-	1,634,875	-	1,634,875
Capital Lease -- IT Equipment	99,333	-	-	99,333
Total	\$ 1,229,627	\$ 1,634,875	\$ 605,200	\$ 3,469,702

DEBT SERVICE FUNDS

County of Kent, Michigan

**Building Authority Debt Service Fund
Fund Statement**

	2015	2016		2017	% Chg
	Actual	Amended	Estimated	Adopted	
Revenues By Category					
Intergovernmental	\$ 678,849	\$ 707,836	\$ 707,800	\$ 679,486	-4.0%
Investments, Rents & Royalties	9,595,951	9,540,261	9,540,200	9,541,372	0.0%
Total Revenues	10,274,800	10,248,097	10,248,000	10,220,858	-0.3%
Expenditures By Category					
Principal	5,530,000	5,740,000	5,740,000	5,975,000	4.1%
Interest	4,741,866	4,504,897	4,504,800	4,242,058	-5.8%
Paying Agent Fees	2,131	3,200	3,200	3,800	18.8%
Total Expenditures	10,273,997	10,248,097	10,248,000	10,220,858	-0.3%
Net Revenues (Expenditures)	803	-	-	-	NA
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Fund Balance	803	-	-	-	NA
Fund Balance, beginning of year	1,100	1,903	1,903	1,903	0.0%
Fund Balance, end of year	\$ 1,903	\$ 1,903	\$ 1,903	\$ 1,903	0.0%

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.

Series / Facility	Funding Source	Amount
Series 2005 -- 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.	\$ 4,344,825
Series 2007 -- 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%).	2,065,269
Series 2009 -- Correctional/JD Facility Remodel	Funded 22.3% from Federal Grants and 77.7% from the Kent County Correctional Millage.	3,046,170
Series 2010 -- Sheriff Administration Building	Funded 100% from the Sheriff General Fund Operating Budget.	764,594
Total		\$ 10,220,858

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

	2015	2016	2017		Amended % Change
	Audited	Amended	Requested	Adopted	
1330 Bradford Facility	-	639,600	-	-	-100.0%
Juvenile Detention Replacement	-	21,230,945	-	-	-100.0%
Jail Kitchen & Work Release	40,385	4,103,290	-	-	-100.0%
Capital Lease--IT Infrastructure	105,068	55,324	-	-	-100.0%
Series 2016--Jail Kitchen/Juve Det	524,648	3,582,710	-	-	-100.0%
Capital Project Fund	670,102	29,611,869	-	-	-100.0%
Capital Improvement Program (CIP)	11,637,778	27,131,377	9,276,385	9,276,385	-65.8%
Correctional Facility Brick Repair	200,377	148,304	-	-	-100.0%
Building Authority Construction Fund	200,377	148,304	-	-	-100.0%
Total Expenditures	\$ 12,508,256	\$ 56,891,549	\$ 9,276,385	\$ 9,276,385	-83.7%

County of Kent, Michigan

Building Authority Construction Capital Project Fund
Fund Statement

	2015	2016		2017	% Chg
	Actual	Amended	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Investments, Rents & Royalties	585	-	-	-	NA
Other Revenue	-	-	-	-	NA
Total Revenues	585	-	-	-	NA
Expenditures By Category					
Personnel	-	-	-	-	NA
Capital	200,377	148,304	148,300	-	-100.0%
Total Expenditures	200,377	148,304	148,300	-	-100.0%
Net Revenues (Expenditures)	(199,792)	(148,304)	(148,300)	-	-100.0%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	93,671	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	93,671	-	-	-	NA
Net Inc (Dec) in Fund Balance	(106,121)	(148,304)	(148,300)	-	-100.0%
Fund Balance, beginning of year	254,425	148,304	148,304	4	-100.0%
Fund Balance, end of year	\$ 148,304	\$ -	\$ 4	\$ 4	NA

CAPITAL PROJECT FUNDS

County of Kent, Michigan

Bond Capital Improvement Project Capital Fund
Fund Statement

	2015	2016		2017	% Chg
	Actual	Amended	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Investments, Rents & Royalties	88	-	-	-	NA
Other Revenue	-	-	-	-	NA
Total Revenues	88	-	-	-	NA
Expenditures By Category					
Personnel	-	-	-	-	NA
Other Services & Charges	-	613,276	613,200	-	-100.0%
Capital	670,102	28,880,074	28,880,000	-	-100.0%
Total Expenditures	670,102	29,611,869	29,611,700	-	-100.0%
Net Revenues (Expenditures)	(670,013)	(29,611,869)	(29,611,700)	-	-100.0%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	657,000	26,747,358	26,747,300	-	-100.0%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	657,000	26,747,358	26,747,300	-	-100.0%
Net Inc (Dec) in Fund Balance	(13,013)	(2,864,511)	(2,864,400)	-	-100.0%
Fund Balance, beginning of year	2,877,524	2,864,511	2,864,511	111	-100.0%
Fund Balance, end of year	\$ 2,864,511	\$ -	\$ 111	\$ 111	NA

County of Kent, Michigan

Capital Improvement Program Capital Fund
Fund Statement

	2015	2016		2017	
	Actual	Amended	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	735,579	7,269,206	7,269,200	282,025	-96.1%
Investments, Rents & Royalties	220,283	215,375	215,300	212,475	-1.3%
Other Revenue	386,128	376,680	376,600	206,208	-45.3%
Total Revenues	1,341,990	7,861,261	7,861,100	700,708	-91.1%
Expenditures By Category					
Personnel	-	-	-	-	NA
Capital	7,836,121	25,308,964	9,000,000	8,046,758	-68.2%
Debt	944,810	-	-	-	NA
Total Expenditures	8,780,931	25,308,964	9,000,000	8,046,758	-68.2%
Net Revenues (Expenditures)	(7,438,941)	(17,447,703)	(1,138,900)	(7,346,050)	-57.9%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	16,124,446	6,315,426	6,315,400	8,575,677	35.8%
Transfers Out & Other Fin Uses	(2,856,847)	(1,822,413)	(1,822,400)	(1,229,627) ⁽¹⁾	-32.5%
Total Other Financing Sources (Uses)	13,267,599	4,493,013	4,493,000	7,346,050	63.5%
Net Inc (Dec) in Fund Balance	5,828,659	(12,954,690)	3,354,100	-	-100.0%
Fund Balance, beginning of year	7,646,031	13,474,690	13,474,690	16,828,790	24.9%
Fund Balance, end of year	\$ 13,474,690	\$ 520,000	\$ 16,828,790	\$ 16,828,790	3136.3%

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 \$16.8 million fund balance is reserved for approved prior year projects that are expected to become part of the Fiscal Year 2017 Amended Budget.

(1) The budgeted Transfer Out to the Debt Service Fund for 2017 of \$1,229,627 is summarized on page 57. The Operating Transfer in line above includes \$5,305,331 from the General Fund; \$3,099,333 from previously appropriated CIP Fund budget; and \$171,013 from the Register of Deeds Automation Fund.

CAPITAL PROJECT FUNDS

County of Kent, Michigan

2017 Capital Improvement Program

FPRC Approved Projects

Project Name by Department	General Fund	Other	Total
Board of Commissioners Room Updates - Admin Bldg	30,000	-	30,000
Cameras/Camera System Upgrade - Juvenile Det	35,000	-	35,000
City/County Work Plan - Admin Bldg	1,257,000	-	1,257,000
Courtroom Buildout - Courthouse	-	3,000,000	3,000,000
Courtroom Electrical Lighting Controller - Courthouse	87,872	40,128	128,000
Debt Service - Fuller Complex	917,819	212,475	1,130,294
Porous Parking lot Replacement - Human Svcs Complex	6,920	166,080	173,000
Security/Camera System Upgrade - District Court	25,000	-	25,000
Facilities Management Total	2,359,611	3,418,683	5,778,294
Finance and HR Management Applications	1,500,000	-	1,500,000
PCI Compliance	253,422	30,000	283,422
Storage Infrastructure	-	99,333	99,333
Information Technology Total	1,753,422	129,333	1,882,755
Family Restrooms - Millennium Beach	88,000	-	88,000
Parks Total	88,000	-	88,000
Camera Recording Systems	433,255	-	433,255
Jail Video Camera Project	95,000	-	95,000
Metal Detectors for the Correctional Facility	25,000	-	25,000
Replacement of Body Scanner	200,000	-	200,000
Sheriff Total	753,255	-	753,255
Otter Holding Envelope Repairs	30,030	-	30,030
Zoo Total	30,030	-	30,030
Aerial Photography Update	141,013	423,038	564,051
Underground Storage Tanks - Fleet Svcs	180,000	-	180,000
Other Total	321,013	423,038	744,051
Grand Total	\$ 5,305,331	\$ 3,971,054	\$ 9,276,385

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

	2015	2016	2017		Amended % Change
	Actual	Amended	Requested	Adopted	
Health Insurance	15,370,635	16,500,000	16,719,000	16,719,000	1.3%
Prescription	5,113,092	5,000,000	5,663,000	5,663,000	13.3%
Liability Insurance	1,425,601	1,622,310	2,017,582	2,017,582	24.4%
Dental Insurance	1,496,601	1,615,000	1,510,500	1,510,500	-6.5%
Unemployment Compensation	113,098	175,000	125,000	125,000	-28.6%
Workers Compensation	414,226	828,000	583,000	583,000	-29.6%
Risk Management Fund	23,933,253	25,740,310	26,618,082	26,618,082	3.4%
Office Equipment Fund	86,886	500,000	108,653	108,653	-78.3%
Total Expenditures	\$ 24,020,138	\$ 26,240,310	\$ 26,726,735	\$ 26,726,735	1.9%

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

	2015	2016		2017	% Chg
	Actual	Amended	Estimated	Adopted	
Revenues By Category					
Charges for services	\$ 1,337,205	\$ 2,149,581	\$ 2,149,000	\$ 2,154,103	0.2%
Investments, Rents & Royalties	36,043	30,500	30,000	25,500	-16.4%
Other Revenue	24,214,438	23,568,000	23,568,000	24,531,350	4.1%
Total Revenues	25,587,686	25,748,081	25,747,000	26,710,953	3.7%
Expenditures By Category					
Personnel	211,692	278,265	278,000	230,841	-17.0%
Other Services & Charges	23,721,560	25,461,895	25,461,000	26,387,091	3.6%
Total Expenditures	23,933,253	25,740,310	25,739,000	26,618,082	3.4%
Net Revenues (Expenditures)	1,654,433	7,771	8,000	92,871	1095.1%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	8,796	50,000	50,000	32,000	-36.0%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	8,796	50,000	50,000	32,000	-36.0%
Net Inc (Dec) in Net Assets	1,663,229	57,771	58,000	124,871	116.1%
Net Position, beginning of year	5,106,056	6,769,285	6,769,285	6,827,285	0.9%
Net Position, end of year	\$ 6,769,285	\$ 6,827,056	\$ 6,827,285	\$ 6,952,156	1.8%

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

	2015	2016		2017	
	Actual	Amended	Estimated	Adopted	% Chg
Revenues By Category					
Charges for services	\$ 72,729	\$ 95,147	\$ 95,000	\$ 129,096	35.7%
Investments, Rents & Royalties	(48)	1	-	-	-100.0%
Total Revenues	72,681	95,148	95,000	129,096	35.7%
Expenditures By Category					
Other Services & Charges	35,282	93,353	93,000	108,653	16.4%
Capital	51,604	406,647	406,000	-	-100.0%
Total Expenditures	86,886	500,000	499,000	108,653	-78.3%
Net Revenues (Expenditures)	(14,205)	(404,852)	(404,000)	20,443	-105.0%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	300,000	500,000	500,000	-	-100.0%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	300,000	500,000	500,000	-	-100.0%
Net Inc (Dec) in Net Assets	285,795	95,148	96,000	20,443	-78.5%
Net Position, beginning of year	-	285,795	285,795	381,795	33.6%
Net Position, end of year	\$ 285,795	\$ 380,943	\$ 381,795	\$ 402,238	5.6%

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

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.

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.

ENTERPRISE FUNDS**County of Kent, Michigan****Enterprise Funds**
Schedule of Uses of Financial Resources

Program Descriptions	2015	2016	2017		Amended % Change
	Actual	Amended	Requested	Adopted	
Delinquent Tax Anticipation Notes	5,382,827	5,446,350	5,754,000	5,754,000	5.6%
Public Works	31,102,072	40,131,610	42,690,007	42,690,007	6.4%
Housing Commission	3,441,312	4,000,013	-	-	-100.0%
Total Expenditures	\$ 39,926,211	\$ 49,577,973	\$ 48,444,007	\$ 48,444,007	-2.3%

County of Kent, Michigan
 Delinquent Tax Enterprise Fund
 Fund Statement

	2015	2016		2017	% Chg
	Actual	Amended	Estimated	Adopted	
Revenues By Category					
Taxes	\$ 3,251,801	\$ 2,980,000	\$ 2,980,000	\$ 2,996,000	0.5%
Charges for services	594,270	645,000	645,000	645,000	0.0%
Investments, Rents & Royalties	78,625	174,500	174,000	192,000	10.0%
Other Revenue	74,853	-	-	-	NA
Total Revenues	3,999,549	3,799,500	3,799,000	3,833,000	0.9%
Expenditures By Category					
Other Services & Charges	601,863	1,098,500	1,098,000	1,367,000	24.4%
Capital	6,408	53,000	53,000	53,000	0.0%
Debt	174,556	194,850	194,000	234,000	20.1%
Total Expenditures	782,827	1,346,350	1,345,000	1,654,000	22.9%
Net Revenues (Expenditures)	3,216,722	2,453,150	2,454,000	2,179,000	-11.2%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	(4,600,000)	(4,100,000)	(4,100,000)	(4,100,000)	0.0%
Total Other Financing Sources (Uses)	(4,600,000)	(4,100,000)	(4,100,000)	(4,100,000)	0.0%
Net Inc (Dec) in Net Assets	(1,383,278)	(1,646,850)	(1,646,000)	(1,921,000)	16.6%
Net Position, beginning of year	14,954,219	13,570,941	13,570,941	11,924,941	-12.1%
Net Position, end of year	\$ 13,570,941	\$ 11,924,091	\$ 11,924,941	\$ 10,003,941	-16.1%

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

ENTERPRISE FUNDS

County of Kent, Michigan

**Public Works Enterprise Fund
Fund Statement**

	2015	2016		2017	% Chg
	Actual	Amended	Estimated	Adopted	
Revenues By Category					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	NA
Charges for services	30,949,868	35,580,155	35,580,000	38,522,138	8.3%
Investments, Rents & Royalties	257,783	287,889	287,000	298,464	3.7%
Other Revenue	463,609	4,263,566	4,263,000	3,869,405	-9.2%
Total Revenues	31,671,260	40,131,610	40,130,000	42,690,007	6.4%
Expenditures By Category					
Personnel	4,258,964	4,613,495	4,613,000	4,769,953	3.4%
Supplies	139,012	641,695	641,000	540,828	-15.7%
Other Services & Charges	26,275,593	33,014,385	33,014,000	35,471,638	7.4%
Capital	-	1,467,300	1,467,000	1,531,050	4.3%
Debt	428,503	394,735	394,000	376,538	-4.6%
Total Expenditures	31,102,072	40,131,610	40,129,000	42,690,007	6.4%
Net Revenues (Expenditures)	569,188	-	1,000	-	NA
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Net Assets	569,188	-	1,000	-	NA
Net Position, beginning of year	93,601,806	94,170,994	94,170,994	94,171,994	0.0%
Net Position, end of year	\$ 94,170,994	\$ 94,170,994	\$ 94,171,994	\$ 94,171,994	0.0%

This is a memorandum budget appropriated by the Kent County Public Works Board.

County of Kent, Michigan
Housing Commission Enterprise Fund
 Fund Statement

	2015	2016		2017	
	Actual	Amended	Estimated	Adopted	% Chg
Revenues By Category					
Intergovernmental	\$ 3,496,898	\$ 3,715,338	\$ 3,715,000	\$ -	-100.0%
Investments, Rents & Royalties	140	-	-	-	NA
Other Revenue	22,762	-	-	-	NA
Total Revenues	3,519,801	3,715,338	3,715,000	-	-100.0%
Expenditures By Category					
Personnel	331,052	321,022	321,000	-	-100.0%
Supplies	4,316	6,809	6,000	-	-100.0%
Other Services & Charges	3,102,205	3,386,707	3,386,000	-	-100.0%
Capital	3,740	800	-	-	-100.0%
Total Expenditures	3,441,312	3,715,338	3,713,000	-	-100.0%
Net Revenues (Expenditures)	78,489	-	2,000	-	NA
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Net Assets	78,489	-	2,000	-	NA
Net Position, beginning of year	311,865	390,354	390,354	392,354	0.5%
Net Position, end of year	\$ 390,354	\$ 390,354	\$ 392,354	\$ 392,354	0.5%

This is a memorandum budget, the Kent County Housing Commission Board is scheduled to act on this budget at its meeting in November 2016.

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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.

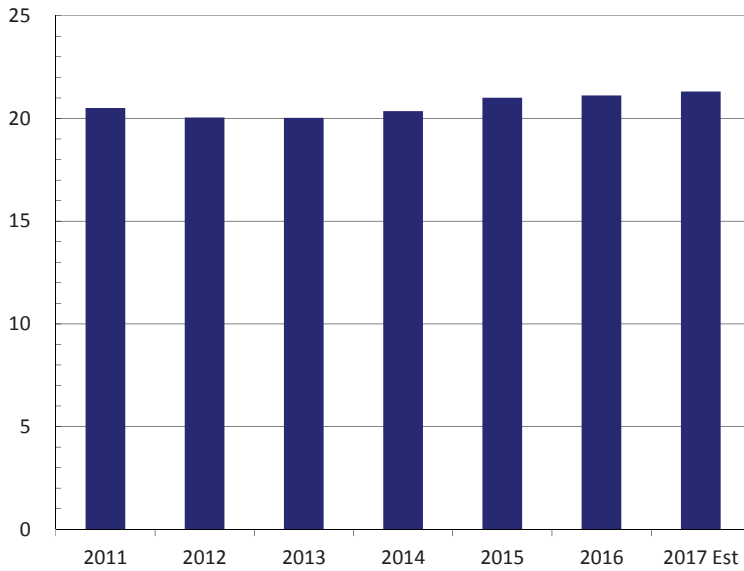
Michigan Public Act 357 of 2004 changed the collection schedule for the operating property tax levy. Beginning with the 2005 summer tax levy, one-third of the county operating property tax levy was billed on July 1, 2005. In 2006, two-thirds of the operating tax levy was billed in the summer. In 2007, 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 2017 operating millage rate is 4.2803 mills per \$1,000 of taxable value, this is unchanged from the 2016 rate. The correctional facility millage for 2017 is 0.7893, the senior services millage for 2017 is 0.5000, and the veterans services millage for 2017 is 0.0500 mills. The total estimated millage rate for 2017 is 5.6196 per \$1,000 of taxable value. This rate represents no change from the 2016 millage.

The Kent County State Taxable Value increased from \$21.5062 billion in 2011 to \$21.1197 billion in 2016. This represents a 3.0% increase or an average annual increase of 0.6%. The increase from 2015 to 2016 is 0.5%. It is estimated that the taxable valuation will increase to \$21.304 billion, or 0.9%, in 2017. The entire 2017 operating levy, or 4.2803 mills, is applied to the 2017 estimated taxable value of \$21.304 billion to generate \$88.8 million (after set-aside for tax capture and delinquencies) in property tax revenue.

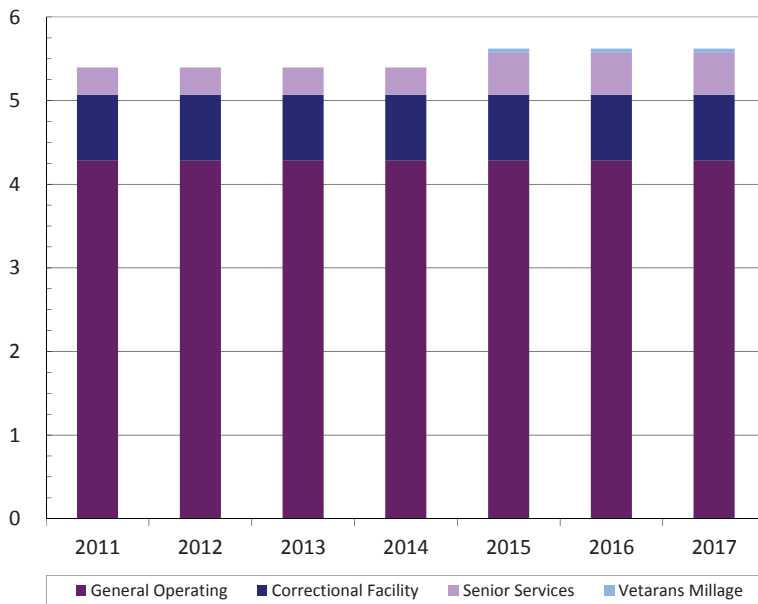
MILLAGE RATES & PROPERTY TAX REVENUE

State Taxable Value *(in billions)*



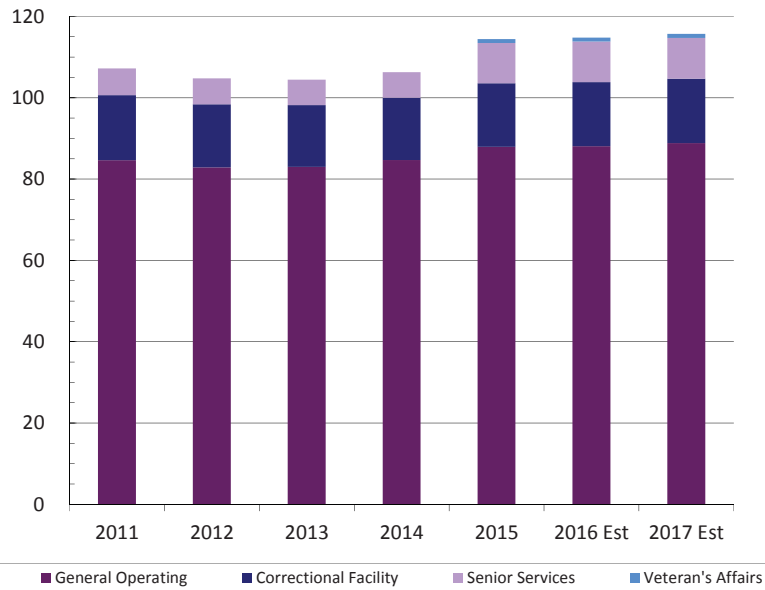
The Kent County State Taxable Value has increased from \$20.5062 billion in 2011 to \$21.1197 billion in 2016. This represents a 3.0% increase or an average annual increase of 0.6%. The increase from 2015 to 2016 is 0.5%. It is estimated that the taxable valuation will increase to \$21.304 billion, or 0.9%, in 2017. From 2000 to 2008, the average annual increase was nearly 6.4%.

Millage Rates



The estimated operating millage rate for 2017 is 4.2803 mills, this is unchanged from 2016. For 2017, 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 2017 is 5.6196, this rate is unchanged from the 2016 millage rate.

Property Tax Revenue *(in millions)*



Property tax revenue, based on the estimated increase in the STV, will increase 0.8% from \$114.8 million estimated for 2016 to \$115.7 million in 2017. The total General Operating levy is estimated to increase \$0.75 million or 0.9% from \$88.1 million estimated for 2016 to \$88.8 million in 2017.

MILLAGE RATES & PROPERTY TAX REVENUE

County State Equalized and State Taxable Values by Year



% of STV to SEV

