

2018
ADOPTED BUDGET

Kent County, Michigan



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Interim County Administrator/Controller

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September 28, 2017

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

RE: 2018 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 2018 budget 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 to do an exceptional job of holding the line on requests in this very challenging environment, while minimizing any reductions in services to our citizens. As done in the past, care has been taken to ensure provision of core services and maintaining our General Fund reserves as directed by the Finance & Physical Resources Committee.

The budget reflects the County's plan for programs and activities for the upcoming fiscal year. It 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.

The proposed 2018 General Fund budget for both operating and capital needs has a gross expenditure requirement of \$172.3 million, which is a 3.3% increase over the 2017 budget. The proposed budget includes operating expenditures of \$134.0 million, including capital expenditures of \$2.2 million, and \$38.3 million to support the operations of other funds. 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.

Like budgets previously submitted, the proposed 2018 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. Each department continues to be very thoughtful in developing funding proposals. They are to be commended for their cooperation and responsiveness to the County's ongoing fiscal challenges.

Key Dates

Pursuant to state law, a public hearing on the proposed 2018 budget and millage rates is required. It is recommended that the public hearing be held in conjunction with the Board meeting on Thursday, November 9, 2017, at 8:30 a.m. The Board should establish the public hearing date at its meeting on October 12, 2017. Formal action on the 2018 General Appropriations resolution is scheduled for the November 30, 2017 meeting.

Visioning Sessions

Early in 2010, based upon priority planning sessions that took place in 2009, the Board of Commissioners developed six strategic vision statements related to the County and its various functions that would be accomplished by 2020. This 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 2018 budget was developed. Therefore, given the continued challenges impacting revenues, most departments have been affected by limited financial resources. This will be the first year in sometime that departments have not had to cut existing staff in order to meet budget targets.

Budget Parameters

Process guidelines and parameters for the 2018 General Fund were established by the Finance & Physical Resources Committee at its meeting on May 16, 2017. 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 2017. 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 18, 2017, 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, 2018 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 is slated for formal approval by the Board of Commissioners in May 2018, the Board of Commissioners must adopt the millage rates for debt service and operations for the correctional facilities (0.7859 mills), zoo and museum (0.4381), senior services (0.4978 mills), and veteran’s services (0.0497 mills). The latter four millage rates have to be adopted by the Board of Commissioners later this year to be placed on the December 1, 2017 tax bill. Thus, the total proposed millage rate for the 2018 budget is 6.0518 mills, which is 0.0078 mills less than the millage rate levied for the 2017 budget due to the Headlee roll-back. 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 2017 is \$21.84 billion, which is an increase of 3.4% from the 2016 STV of \$21.12 billion. At the back of the annual budget document is a chart noting the County’s State Equalized Value (SEV) and STV history since 1992. As you can see, the County’s STV for 2017 is equal to what it was in 2009, 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 2009 - 2013 period, the STV dropped significantly. Recovery has taken years and, in fact, will take more years because the growth of STV experienced through 2007 represents revenue opportunities that have been lost and reduced the County’s base funding when values started to increase.

Taxes: An estimated STV of \$25.53 billion is the basis for the 2018 general operating property tax revenue estimate. The estimated STV will generate approximately \$92.81 million in general operating property tax revenue, which is a 3.1% increase from the estimated 2017 actual general operating property tax revenue. Taxes represent 53.9% of the County’s total General Fund operating revenue stream.

Intergovernmental Revenues: In total, intergovernmental category of revenues is estimated to decrease \$0.5 million, or 2.3% from the current year’s budget. The largest contributor to the change in 2018 is a reduction of \$0.5 million in contributions from local fire departments in the Dispatch budget. State revenue sharing is flat and liquor tax is up \$0.2 million, or 6.4%, over the prior year. Fifty percent of the liquor tax revenue is contributed to the Lake Shore Regional Entity for provision of substance abuse services. It has been said previously, that the battle for statutory Revenue Sharing or EVIP/County Incentive Program funds is to be an annual one and it is an issue that we must continuously monitor.

Charges for Services: Charges for services provide approximately 13.4%, or \$23.1 million, of the County’s General Fund revenue. This represents an increase of nearly \$1.0 million, or 3.6%, over the prior year budget. This can be attributed to an increase of \$0.3 million, or 8.4% in real estate transfer tax to bring the budget in line with current

trends. The phone service contract at the correctional facility is expected to generate an additional \$0.5 million in revenue and cost allocation will increase \$0.3 million, or 4.3%.

Other: Other revenue includes: Contributions; Fines Forfeitures & Penalties; Licenses & Permits; and Reimbursements. This category is projected to be \$7.4 million in 2018, up from \$5.7 million in 2017. The majority of this increase is attributed to a \$1.4 million, or 102.0%, increase in the Dispatch surcharge.

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 2018, the amount will be \$17.5 million, down from \$18.2 million in 2017. Transfers account for 10.2% 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 52.1% of the General Fund budget for 2018. 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 2018 Budget. After many years of staff reductions due to the economic down turn, there are 14.6 FTE positions included in the 2018 recommended budget to better meet Board priorities and approved initiatives. These positions are summarized in more detail in the Summary of Major Operating Budget Changes.

Other Post-Employment Benefits (OPEB)

The County provides a health care subsidy payment to retirees that meet eligibility requirements. 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. As they did for pensions, the Governmental Accounting Standards Board (GASB) has issued Statements 73 & 74 that outline the requirements of the plan its related accounting statements. The implementation of GASB 73 is required for FY2017 and the VEBA Board plans to early implement GASB 74 as part of the 2017 audit.

Capital Improvement Program (CIP)

Continuing as an integral part of the budget is the Capital Improvement Program (CIP) budget for 2018 – 2022. 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 2018 projects, using 2019 – 2022 as a barometer for future years' capital needs. Approximately \$14.7 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 18, 2017, the Finance & Physical Resources Committee voted to recommend that \$8.0 million (\$6.5 million from the General Fund) be appropriated for CIP projects (as identified/ itemized in the budget document). In addition, it is being recommended that 0.30 mill be dedicated to capital improvement projects for 2018, which is an increase compared to the 0.25 mill that has been allocated 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 (\$7.2 million in 2018); (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 each year remaining to pay the bonds. Every dollar that has been transferred from the General Fund to the Hotel/Motel Tax Fund is treated 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.

After eight years of being subsidized by the General Fund, I am pleased to report that the Hotel/Motel (Lodging Excise) Tax Fund has not been subsidized by the General Fund since 2016 and will not be subsidized in 2018. 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.

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 2018 budget is structurally balanced, but this has not been accomplished without some sacrifice. 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, 2017, the County’s outstanding debt is approximately \$382.8 million. The County’s State Equalized Value (SEV) is approximately \$25.9 billion. As a result, the debt outstanding continues to be well below the constitutional limitation of 10.0%. As of December 31, 2016, the percentage of debt outstanding to SEV is 1.53% and has been on the decline since 2010.

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. 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.

Other

Compounding the above are the increased and often conflicting demands for limited resources. 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 2017 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 has been mentioned previously, my expectation is that Revenue Sharing (the generic term for state shared revenues) will continue to be 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 continue to lag more than they have in past years. Due to more intensive reporting requirements and changes in interpretation of reimbursable expenses from the State, reimbursements have lagged 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 and collective bargaining units have worked together to successfully negotiate agreements. 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.

Third, if Proposal A remains, 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 technological infrastructure, and reduce legacy costs. While the proposed 2018 budget provides resources for Capital Improvement Program (CIP) needs, we have ongoing maintenance requirements that continue to be postponed.

Summary of Major Operating Budget Changes

The proposed 2018 General Fund budget provides for \$172.3 million in expenditures, supported by an equivalent amount in revenues, which is a 3.3% increase over the 2017 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 2018 is an election year for elections, there is an increase in the Clerk’s Elections Division budget of approximately \$250,000.

Child Care

The total Child Care budget of \$27.7 million for 2018 represents a 9.5% decrease from the 2017 budget of \$30.7 million. In terms of the General Fund appropriation, the proposed 2018 budget also provides for a 5.0% increase from the 2017 budget. The change in this budget is attributed to the implementation of the performance based funding plan, existing programs and services will be maintained.

Circuit Court

The total appropriation request of \$17.8 million for 2018 represents a 2.2% increase over the 2017 budget of \$17.4 million. The Circuit Court increase is a result of a \$0.23 million, or 2.2% general increase in personnel costs and a \$0.14 million increase in trial court appointed attorney fees. Existing programs and services will be maintained.

Health Department

The total appropriation request of \$29.2 million represents a 1.2%, or \$0.3 million, increase over the 2017 budget of \$28.9 million; while the General Fund appropriation request for 2018 is 0.9%, or \$0.06 million, higher than the

2017 budget. The majority of the increase, or \$0.2 million, is attributed to the addition of three new positions to better meet the increased demand for services. The Health Department requested two full-time Sanitarian positions in the Food Safety program, and one full-time Sanitarian position in the General Field Services program. Since 2014, the number of routine restaurant inspections has increased by 11 percent, and the number of food service facility plan reviews has increased by 42 percent. Based on the number of services provided in Kent County, the Michigan Department of Agriculture and Rural Development, in a recent accreditation review and evaluation report, recommended that Kent County add at least three additional Sanitariums to ensure a safe food delivery system.

Sheriff

The Sheriff Department's General Fund budget will increase 5.2%, from \$59.9 million (2017) to \$63.0 million in 2018. The personnel cost in the Sheriff budget is up \$2.4 million, or 5.3% over the current year. This is attributed to general personnel increases and the addition of five correction positions (\$0.59 million). There are also four additional positions included in the Road Patrol budget that are offset by a reduction in over-time.

For Corrections, the Sheriff requested one additional Lieutenant and two additional Sergeants to bridge a current gap in supervisory coverage during peak hours of operation. This added supervision will help to ensure that staff are properly trained, supervised, and mentored. Adding these supervisors would allow each squad to be staffed with one Lieutenant and four Sergeants. After allotting one Sergeant off for benefit time and assigning one Sergeant to oversee intake, two Sergeants would be assigned to oversee all remaining jail operations and to supervise approximately 36 deputies, versus only one Sergeant assigned to oversee remaining jail operations today. The Sheriff also requested two additional Corrections Officers to mitigate use of overtime to cover for staff who are absent or on special assignment. When fully staffed, and after scheduled benefit hours have been awarded, the two nightshift squads fluctuate between one person above minimum staffing levels. Events such as unscheduled absences, training requirements, or hospital transports routinely require payment of overtime to maintain minimum staffing levels. The additional Corrections Officers will provide added capacity to backfill for these events, thereby reducing the frequency with which overtime is needed to maintain minimum staffing levels.

For Road Patrol, the Sheriff's Office requested four additional full-time County Patrol Officer positions to allow for improved response time for higher priority incidents such as abduction, abuse, felonious assault, armed robbery and home invasion. The additional County Patrol Officer positions will also help to provide adequate service given the increased demands placed on the Road Patrol function resulting from an 11% increase in the population of Kent County since 2000. In 2016, patrol responded to over 10,000 more incidents than in 2013. Calls for service requiring two or more cars increased by over 3,000 over the past four years. Currently, special events are staffed by County Patrol Officers working overtime. The addition of these four new positions will increase capacity enough to allow for special events to be added to the roster and scheduled as part of normal working hours. The savings from the reduction in overtime expense will be used to fund the cost of wages and benefits for the four positions.

63rd District Court

The 63rd District Court General Fund budget will increase 4.4%, from \$3.09 million (2017) to \$3.22 million in 2018. This increase is attributed to the Court request of the Sheriff to add an additional deputy to provide security at the Court (\$0.10 million). Security is currently provided by one full-time deputy who provides various duties in support of two judges and one magistrate, including monitoring holding cells, taking individuals into custody, fingerprinting, escorting individuals to the lock up area, patrolling the grounds for potential threat risks, monitoring and surveilling suspicious individuals, assisting to de-escalate situations at the front counter, and reporting to the courtrooms when requested by one of the judges or the magistrate. Oftentimes the single deputy is requested by the judge or magistrate to be in both courtrooms at the same time. It is not feasible for one deputy to be responsible for these tasks and be able to maintain the continuity of security throughout the building and grounds to keep citizens and staff safe from potential threats.

Parks

The Parks budget will increase 6.5%, from \$5.47 million (2017) to \$5.83 million in 2018. The personnel cost in the

Parks budget is up \$0.20 million, or 6.2% over the current year. This is attributed to general personnel increases and the addition of an assistant parks manager position (\$0.76 million). The Parks operating capital will increase 66.4%, from \$0.45 million (2017) to \$0.75 million in 2018. The Parks Department requested the additional full-time Assistant Park Manager at Millennium Park to allow for increased oversight of park operations, group and community events, and the large seasonal workforce at Millennium Park. This proposed new position would also provide dedicated management for the department's growing network of park trails and its regional trail network.

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 adopted General Fund and subsidized governmental fund budget in reserve to support cash flow needs. 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 measuring outcomes, as well as the engagement of all department employees in achieving performance excellence. In addition, 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.

On the Horizon

As you are aware, due to 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 to the lack of sufficient current resources. The budget that I have proposed has been constructed to begin making up for those items that have been deferred due constrained resources. But that is just the first step. There other projects that are being discussed communitywide. Whitewater, Calder Plaza, Convention Center, Sports Commission, to name a few. I believe that County must develop a prioritized list of major projects and formulate a strategy for which of those projects they may wish to collaborate on. While economic conditions have been improving, the County still has finite resources, therefore the level of participation is predicated on available resources.

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. We have seen a modest growth in property tax revenues, however not sufficient enough to maintain programs and services in the manner desired. As a result, we continue to manage, not grow out of, our financial challenges.

As mentioned above, the proposed 2018 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 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.

I would like to thank the departments, elected officers, and judiciary for their cooperation and assistance in developing the proposed 2018 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,



Wayman P. Britt
Interim 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

	2016		2017		2018		
	Actual	Percent	Adopted ⁽²⁾	Percent	Requested	Adopted ⁽¹⁾	Percent
Revenues By Category							
Taxes	\$ 128,318,977	31.1%	\$ 127,930,677	30.2%	144,517,900	\$ 144,517,900	35.1%
Intergovernmental	67,880,011	16.5%	69,573,244	16.4%	64,088,583	63,884,561	15.5%
Charges for services	82,813,601	20.1%	85,174,748	20.1%	91,654,571	91,654,571	22.2%
Investments, Rents & Royalties	15,179,426	3.7%	14,402,111	3.4%	12,899,026	12,899,026	3.1%
Other Revenue	41,740,691	10.1%	42,645,506	10.1%	38,442,631	38,442,631	9.3%
Total Revenues	335,932,705	81.5%	339,726,286	80.3%	351,602,711	351,398,689	85.2%
Transfers In & Other Fin Sources	76,026,603	18.5%	83,523,982	19.7%	61,050,765	60,819,311	14.8%
Total Sources	411,959,309	100.0%	423,250,268	100.0%	412,653,476	412,218,000	100.0%
Expenditures By Category							
Personnel	135,954,542	34.9%	145,973,436	34.2%	149,122,581	150,110,267	35.9%
Supplies	5,123,269	1.3%	6,336,643	1.5%	6,379,907	6,187,753	1.5%
Other Services & Charges	161,755,985	41.5%	174,341,848	40.9%	181,430,543	180,097,222	43.1%
Capital	22,013,842	5.7%	37,411,719	8.8%	11,382,771	10,777,559	2.6%
Debt	13,922,374	3.6%	14,555,269	3.4%	15,574,018	15,574,018	3.7%
Appropriation lapse	-	0.0%	(7,191,399)	-1.7%	(6,500,000)	(6,500,000)	-1.6%
Total Expenditures	338,770,012	87.0%	371,427,516	87.0%	357,389,820	356,246,819	85.3%
Transfers Out & Other Fin Uses	50,616,383	13.0%	55,272,523	13.0%	61,630,746	61,399,292	14.7%
Total Uses	389,386,395	100.0%	426,700,039	100.0%	419,020,566	417,646,111	100.0%
Net Inc (Dec) in Fund Balance	\$ 22,572,913		\$ (3,449,771)		\$ (6,367,090)	\$ (5,428,111)	

(1) Includes memorandum budgets previously approved by the Kent County Board of Commissioners.

(2) Does not tie to the 2017 Adopted budget reported in the 2017 Annual Summary due to budgets adopted via Board Resolution subsequent to the adoption of the General Appropriation Act.

County of Kent, Michigan

All Funds By Function

Statement of Revenues, Expenditures, and Changes in Fund Balances

	2016		2017		2018		
	Actual	Percent	Adopted ⁽²⁾	Percent	Requested	Adopted ⁽¹⁾	Percent
Revenues By Category							
Taxes	\$ 128,318,977	31.1%	\$ 127,930,677	30.2%	\$ 144,517,900	\$ 144,517,900	35.1%
Intergovernmental	67,880,011	16.5%	69,573,244	16.4%	64,088,583	63,884,561	15.5%
Charges for services	82,813,601	20.1%	85,174,748	20.1%	91,654,571	91,654,571	22.2%
Investments, Rents & Royalties	15,179,426	3.7%	14,402,111	3.4%	12,899,026	12,899,026	3.1%
Other Revenue	41,740,691	10.1%	42,645,506	10.1%	38,442,631	38,442,631	9.3%
Total Revenues	335,932,705	81.5%	339,726,286	80.3%	351,602,711	351,398,689	85.2%
Transfers In & Other Fin Sources	76,026,603	18.5%	83,523,982	19.7%	61,050,765	60,819,311	14.8%
Total Sources	411,959,309	100.0%	423,250,268	100.0%	412,653,476	412,218,000	100.0%
Expenditures By Function							
General Government	59,816,398	15.4%	72,211,049	16.9%	67,415,074	67,410,177	16.1%
Public Safety	83,894,761	21.5%	106,129,008	24.9%	87,039,435	86,847,173	20.8%
Judicial	37,877,707	9.7%	41,078,409	9.6%	41,983,646	41,996,733	10.1%
Social Services	77,444,986	19.9%	83,587,680	19.6%	81,453,229	81,034,035	19.4%
Recreation & Culture	12,860,096	3.3%	7,901,794	1.9%	16,841,126	16,301,391	3.9%
Community & Econ Development ⁽³⁾	10,316,283	2.6%	10,594,579	2.5%	11,159,060	11,159,060	2.7%
Public Works	43,471,087	11.2%	43,425,836	10.2%	42,994,838	42,994,838	10.3%
Debt Service	13,088,694	3.4%	13,690,560	3.2%	15,003,412	15,003,412	3.6%
Appropriation lapse	-	0.0%	(7,191,399)	-1.7%	(6,500,000)	(6,500,000)	-1.6%
Total Expenditures	338,770,012	87.0%	371,427,516	87.0%	357,389,820	356,246,819	85.3%
Transfers Out & Other Fin Uses	50,616,383	13.0%	55,272,523	13.0%	61,630,746	61,399,292	14.7%
Total Uses	389,386,395	100.0%	426,700,039	100.0%	419,020,566	417,646,111	100.0%
Net Inc (Dec) in Fund Balance	\$ 22,572,913		\$ (3,449,771)		\$ (6,367,090)	\$ (5,428,111)	

(1) Includes memorandum budgets previously approved by the Kent County Board of Commissioners.

(2) Does not tie to the 2017 Adopted budget reported in the 2017 Annual Summary due to budgets adopted via Board Resolution subsequent to the adoption of the General Appropriation Act.

(3) 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

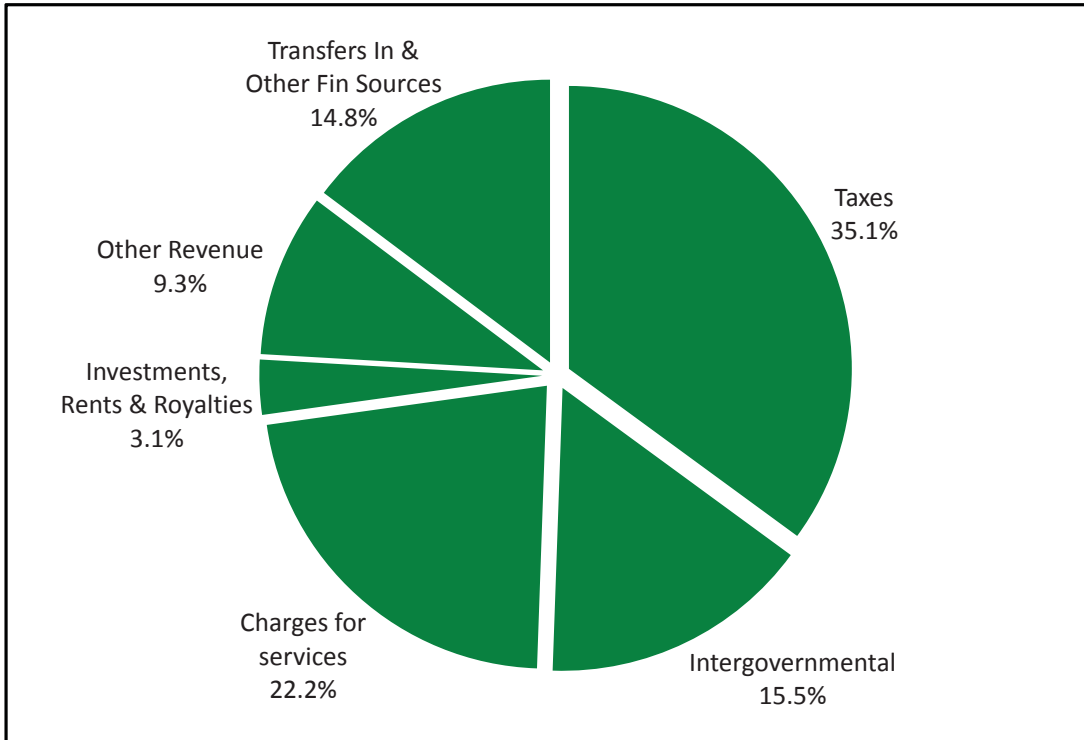
2018 Governmental Fund Type By Function

Statement of Revenues, Expenditures, and Changes in Fund Balances

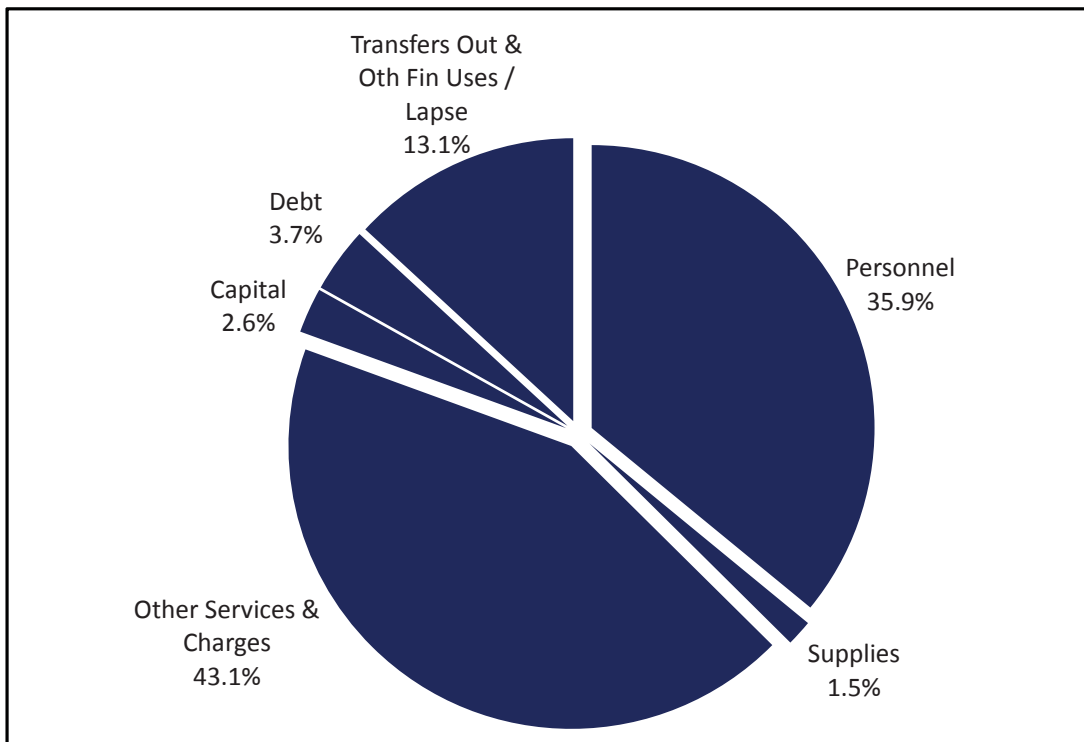
	General	Special Revenue ⁽¹⁾	Debt Service	Enterprise	Internal Service	Capital	Total
Revenues By Category							
Taxes	\$ 92,813,600	\$ 48,694,300	\$ -	\$ 3,010,000	\$ -	\$ -	\$ 144,517,900
Intergovernmental	23,083,035	40,091,771	594,755	-	-	115,000	63,884,561
Charges for services	27,465,329	21,907,015	-	40,325,262	1,956,965	-	91,654,571
Investments, Rents & Royalties	4,085,428	263,135	7,531,663	709,900	94,700	214,200	12,899,026
Other Revenue	7,387,641	7,513,819	-	2,114,971	20,815,400	610,800	38,442,631
Total Revenues	154,835,033	118,470,040	8,126,418	46,160,133	22,867,065	940,000	351,398,689
Transfers In & Other Fin Sources	17,500,000	29,060,370	6,876,994	-	304,000	7,077,947	60,819,311
Total Sources	172,335,033	147,530,410	15,003,412	46,160,133	23,171,065	8,017,947	412,218,000
Expenditures By Function							
General Government	34,981,574	348,706	-	1,575,000	25,548,139	4,956,758	67,410,177
Public Safety	62,998,586	23,201,508	-	-	-	647,079	86,847,173
Judicial	27,253,969	14,742,764	-	-	-	-	41,996,733
Social Services	7,444,438	73,189,597	-	-	-	400,000	81,034,035
Recreation & Culture	5,851,128	9,610,983	-	-	-	839,280	16,301,391
Community & Econ Development	1,245,235	9,913,825	-	-	-	-	11,159,060
Public Works	701,494	-	-	42,248,533	-	44,811	42,994,838
Debt Service	-	-	15,003,412	-	-	-	15,003,412
Appropriation lapse	(6,500,000)	-	-	-	-	-	(6,500,000)
Total Expenditures	133,976,424	131,007,383	15,003,412	43,823,533	25,548,139	6,887,928	356,246,819
Transfers Out & Other Fin Uses	38,358,609	17,810,664	-	4,100,000	-	1,130,019	61,399,292
Total Uses	172,335,033	148,818,047	15,003,412	47,923,533	25,548,139	8,017,947	417,646,111
Net Inc (Dec) in Fund Balance	\$ -	\$ (1,287,637)	\$ -	\$ (1,763,400)	\$ (2,377,074)	\$ -	\$ (5,428,111)

(1) Includes memorandum budgets previously approved by the Kent County Board of Commissioners.

2018 Revenues By Category - \$412,218,000



2018 Expenditures By Category - \$417,646,111



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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	2016	2017	2018		Amended % Change
	Actual	Adopted	Requested	Adopted	
Administration	1,013,562	1,031,122	1,041,057	1,044,723	1.3%
Communications/Dispatch	4,573,831	5,078,503	5,133,330	5,133,330	1.1%
Corrections/Jail	34,257,294	36,122,981	38,639,425	38,661,763	6.9%
Emergency Management	155,385	172,421	173,248	173,248	0.5%
Road Patrol	16,782,537	17,434,642	18,164,075	17,976,921	1.8%
Security Enforcement Officer	187	18,781	-	-	-100.0%
SEO--61st DC Drug Lab	5,688	1,760	5,017	5,017	185.1%
SEO--61st DC Victim Impact Panel	825	1,760	1,792	1,792	1.8%
SEO--Holiday Arraignment	1,009	1,760	1,792	1,792	1.8%
Sheriff	56,790,317	59,863,730	63,159,736	62,998,586	4.8%
Circuit Court	13,177,081	14,460,755	14,790,833	14,802,650	1.8%
Circuit Court Services	1,816,240	1,824,604	1,855,860	1,855,860	1.7%
Referees	1,060,155	1,078,137	1,081,170	1,081,170	0.3%
Law Library	18,902	21,500	21,500	21,500	0.0%
Circuit Court	16,072,379	17,384,996	17,749,363	17,761,180	1.7%
63rd District Court	170,306	178,322	183,443	183,443	2.9%
82 Ionia	808,643	868,334	908,380	910,716	4.9%
Administration	362,938	454,088	463,301	466,162	2.7%
Administration Building	598,077	636,289	637,022	637,022	0.1%
Boiler Plant	812,014	1,073,833	1,071,987	1,071,987	-0.2%
Cooperative Extension	38,562	41,300	41,313	41,313	0.0%
Courthouse	7,961,720	8,333,375	8,387,501	8,333,050	0.0%
Energy Use Reduction Program	15,079	35,000	35,000	35,000	0.0%
Human Services Complex	2,898,685	3,002,434	1,001,485	1,003,805	-66.6%
IT Building	125,732	141,300	134,900	134,900	-4.5%
Northwest Center	12,629	15,777	15,695	15,695	-0.5%
Veterans Services Facility	18,188	19,875	19,875	19,875	0.0%
Facilities Management	14,831,162	14,799,927	12,899,902	12,852,968	-13.2%
Administration	680,861	886,905	901,225	901,225	-10.9%
Courthouse Technology	57,874	67,654	62,839	64,701	-4.4%
FHRS	379,121	1,240,315	1,286,316	1,286,316	3.7%
GIS	346,802	371,738	382,815	382,815	3.0%
Help Desk	838,659	860,808	891,847	894,366	3.9%
Information Security	277,207	360,644	398,095	401,417	11.3%
J-Net	370,568	401,295	421,490	421,490	5.0%
Networks	574,339	676,411	690,868	692,967	2.4%

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County of Kent, Michigan

General Fund

Schedule of Uses of Financial Resources

Program Descriptions	2016	2017	2018		Amended % Change
	Actual	Adopted	Requested	Adopted	
Servers	1,493,454	2,035,677	2,009,326	2,010,598	-1.2%
Specialty Applications	485,581	653,198	645,059	647,835	-0.8%
Information Technology	5,504,465	7,554,645	7,689,880	7,703,730	0.3%
Administration	1,129,153	1,268,413	1,469,824	1,469,824	15.3%
Caledonia Region	227,056	258,323	298,307	282,307	7.0%
Douglas Walker Region	328,478	262,311	341,960	324,960	23.9%
Dwight Lydell Region	117,880	267,972	281,436	259,436	-3.2%
Fallasburg Region	259,920	275,252	319,154	270,654	-1.7%
Inter-Departmental Svcs	30,564	42,319	36,746	36,746	-13.2%
Johnson Park	178,435	209,575	306,100	176,600	-24.9%
Kent Trails	27,337	26,995	35,798	34,298	27.1%
LE Kaufman Clubhouse	219,480	301,663	358,583	358,583	18.9%
LE Kaufman Golf Course	609,130	632,707	738,388	670,253	5.9%
Long Lake Region	146,154	177,492	207,206	162,306	-8.6%
Millennium Park	624,206	655,822	706,058	663,158	1.1%
Palmer Park	143,771	168,409	141,493	141,493	-16.0%
Townsend Region	238,420	263,013	221,105	196,905	-25.1%
Wabasis Campground	253,344	284,058	331,078	304,078	7.0%
Wabasis Lake Park	313,761	377,240	573,266	475,166	26.0%
Parks Department	4,847,090	5,471,564	6,366,502	5,826,767	5.8%
ACSET	65,000	65,000	65,000	65,000	0.0%
Administrator/Controller	1,227,718	1,408,699	1,456,864	1,456,864	3.4%
Agency on Aging	15,225	15,525	15,525	15,525	0.0%
Corporate Counsel	46,477	87,600	107,500	107,500	22.7%
Governing Body	954,368	990,409	997,280	1,002,572	1.2%
Management Studies	55,856	148,000	195,000	195,000	31.8%
Policy/Administration	2,364,644	2,715,233	2,837,169	2,842,461	4.7%
Clerk	735,679	805,945	876,285	879,493	9.1%
Clerk--Circuit Court	1,482,363	1,660,963	1,647,970	1,647,970	-0.8%
Elections	584,235	255,657	518,269	518,269	102.7%
Register of Deeds	556,406	594,204	666,271	666,271	12.1%
Clerk/Register of Deeds	3,358,683	3,316,769	3,708,795	3,712,003	11.9%
Central Services	762,821	846,458	854,007	854,007	0.9%
Fiscal Services	1,692,828	1,882,112	1,894,763	1,898,092	0.8%
Fleet Services	363,658	549,737	597,953	597,953	-5.9%
Audit	95,400	120,000	120,000	120,000	0.0%
Purchasing	424,396	454,314	480,290	483,267	6.1%
Fiscal Services	3,339,102	3,852,621	3,947,013	3,953,319	0.3%

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GENERAL FUND

County of Kent, Michigan

General Fund

Schedule of Uses of Financial Resources

Program Descriptions	2016	2017	2018		Amended % Change
	Actual	Adopted	Requested	Adopted	
EE Relations & Diversity	17,626	18,000	47,799	47,799	165.6%
Human Resources	1,763,641	1,842,656	1,843,123	1,852,789	0.5%
Learning & Development	13,936	30,000	30,000	30,000	0.0%
Human Resources	1,795,203	1,890,656	1,920,922	1,930,588	2.1%
Drain Commissioner	577,568	695,829	661,494	661,494	-4.9%
Drains--Public Benefit	99,065	40,000	40,000	40,000	0.0%
Drain Commission	676,633	735,829	701,494	701,494	-4.7%
Prosecuting Attorney	4,535,550	4,678,849	4,666,394	4,673,226	-0.1%
Substance Abuse	1,496,373	1,593,267	1,694,771	1,694,771	6.4%
District Court	2,809,770	3,087,596	3,223,090	3,222,528	4.4%
Zoo	2,270,924	2,271,800	24,361	24,361	-97.1%
Mental Health	2,025,942	2,025,943	2,025,943	2,025,943	0.0%
Bureau of Equalization	1,442,278	1,538,020	1,495,199	1,498,914	-2.5%
Other Social Services	1,457,561	1,505,110	1,510,000	1,510,000	0.3%
Probate Court	1,357,159	1,494,372	1,555,853	1,555,853	4.1%
Medical Examiner	1,363,252	1,378,491	1,678,614	1,663,864	20.7%
Treasurer's Office	1,149,747	1,210,321	1,234,387	1,234,387	2.0%
Health & Human Services (DHHS)	452,431	459,002	469,335	469,335	2.3%
Cooperative Extension	451,913	453,749	468,964	468,964	3.4%
Economic Development	100,000	107,500	110,000	110,000	2.3%
Probation	30,160	45,165	46,182	41,182	-8.8%
Other	20,943,059	21,849,185	20,203,093	20,193,328	-1.1%
Child Care Fund	14,010,221	15,428,228	16,397,740	16,193,718	5.0%
Health Fund	5,184,323	6,877,504	7,098,640	7,071,208	2.8%
CIP Fund	6,695,426	5,305,331	6,457,947	6,457,947	4.4%
Friend of the Court Fund	1,324,567	1,877,151	1,919,410	1,919,410	2.3%
Special Project Funds	2,966,982	3,255,794	3,447,926	3,447,926	5.9%
Debt Service Fund	602,100	605,200	2,414,400	2,414,400	298.9%
Other	791,630	578,359	854,000	854,000	47.7%
Transfers Out & Other Financing Uses	31,575,248	33,927,567	38,590,063	38,358,609	10.2%
Appropriation lapse	-	(6,500,000)	(6,500,000)	(6,500,000)	0.0%
Total Expenditures	\$ 162,097,985	\$ 166,862,722	\$ 173,273,932	\$ 172,335,033	3.3%

County of Kent, Michigan

General Fund
Fund Statement

	2016	2017		2018	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues:					
Taxes	\$ 88,281,323	\$ 88,839,300	\$ 89,912,000	\$ 92,813,600	3.2%
Intergovernmental	24,111,678	23,631,789	23,631,000	23,083,035	-2.3%
Charges for services	26,475,132	26,518,296	26,518,000	27,465,329	3.6%
Investments, Rents & Royalties	4,110,771	3,947,040	3,947,000	4,085,428	3.5%
Other Revenue	5,317,355	5,726,297	5,726,000	7,387,641	29.0%
Total Revenues	148,296,259	148,662,722	149,734,000	154,835,033	3.4%
Expenditures:					
Sheriff	56,790,317	59,863,730	59,863,000	62,998,586	5.2%
Circuit Court	16,072,379	17,384,996	17,384,000	17,761,180	2.2%
Facilities Management	14,831,162	14,799,927	14,799,000	12,852,968	-13.1%
Information Technology	5,504,465	7,554,645	7,554,000	7,703,730	2.0%
Parks Department	4,847,090	5,471,564	5,471,000	5,826,767	6.5%
Prosecuting Attorney	4,535,550	4,678,849	4,678,000	4,673,226	-0.1%
Fiscal Services	3,339,102	3,852,621	3,852,000	3,953,319	2.6%
Clerk/Register of Deeds	3,358,683	3,316,769	3,316,000	3,712,003	11.9%
Substance Abuse	1,496,373	1,593,267	1,593,000	1,694,771	6.4%
District Court	2,809,770	3,087,596	3,087,000	3,222,528	4.4%
Policy/Administration	2,364,644	2,715,233	2,715,000	2,842,461	4.7%
Zoo	2,270,924	2,271,800	2,271,000	24,361	-98.9%
Mental Health	2,025,942	2,025,943	2,025,000	2,025,943	0.0%
Human Resources	1,795,203	1,890,656	1,890,000	1,930,588	2.1%
Bureau of Equalization	1,442,278	1,538,020	1,538,000	1,498,914	-2.5%
Other	7,038,855	7,389,539	7,389,000	7,755,079	5.0%
Appropriation lapse	-	(6,500,000)	(6,500,000)	(6,500,000)	0.0%
Total Expenditures	130,522,737	132,935,155	132,925,000	133,976,424	0.8%
Revenues over (under) Expenditures	17,773,522	15,727,567	16,809,000	20,858,609	24.1%
Other Financing Sources					
Transfers In & Other Fin Sources	14,262,782	18,200,000	17,518,000	17,500,000	-0.1%
Transfers Out & Other Fin Uses	(31,575,248)	(33,927,567)	(33,927,000)	(38,358,609)	13.1%
Total Uses	(17,312,466)	(15,727,567)	(16,409,000)	(20,858,609)	27.1%
Net Inc (Dec) in Fund Balance	461,056	-	400,000	-	-100.0%
Fund Balance, beginning of year	69,102,312	69,563,368	69,563,368	69,963,368	0.6%
Fund Balance, end of year	\$ 69,563,368	\$ 69,563,368	\$ 69,963,368	\$ 69,963,368	0.0%

GENERAL FUND

County of Kent, Michigan

General Fund By Category

Statement of Revenues, Expenditures, and Changes in Fund Balances

	2016		2017		2018	
	Actual	% of Tot	Adopted	% of Tot	Adopted	% of Tot
Revenues By Category						
Taxes	\$ 88,281,323	54.3%	\$ 88,839,300	53.2%	\$ 92,813,600	53.9%
Intergovernmental	24,111,678	14.8%	23,631,789	14.2%	23,083,035	13.4%
Charges for services	26,475,132	16.3%	26,518,296	15.9%	27,465,329	15.9%
Investments, Rents & Royalties	4,110,771	2.5%	3,947,040	2.4%	4,085,428	2.4%
Other Revenue	5,317,355	3.3%	5,726,297	3.4%	7,387,641	4.3%
Total Revenues	148,296,259	91.2%	148,662,722	89.1%	154,835,033	89.8%
Transfers In & Other Fin Sources	14,262,782	8.8%	18,200,000	10.9%	17,500,000	10.2%
Total Sources	162,559,041	100.0%	166,862,722	100.0%	172,335,033	100.0%
Expenditures By Category						
Personnel	81,480,171	50.3%	86,644,686	51.9%	89,846,590	52.1%
Supplies	1,902,545	1.2%	2,493,770	1.5%	2,482,660	1.4%
Other Services & Charges	45,516,676	28.1%	48,677,504	29.2%	45,933,940	26.7%
Capital	1,623,346	1.0%	1,619,195	1.0%	2,213,234	1.3%
Appropriation lapse	-	0.0%	(6,500,000)	-3.9%	(6,500,000)	-3.8%
Total Expenditures	130,522,737	80.5%	132,935,155	79.7%	133,976,424	77.7%
Transfers Out & Other Fin Uses	31,575,248	19.5%	33,927,567	20.3%	38,358,609	22.3%
Total Uses	162,097,985	100.0%	166,862,722	100.0%	172,335,033	100.0%
Net Inc (Dec) in Fund Balance	\$ 461,056		\$ -		\$ -	

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	2016	2017	2018	
	Actual	Adopted	Requested	Adopted
Child Care	14,010,221	15,428,228	16,397,740	16,193,718
Health Fund	5,184,323	6,877,504	7,098,640	7,071,208
CIP Fund	6,695,426	5,305,331	6,457,947	6,457,947
Friend of the Court	1,324,567	1,877,151	1,919,410	1,919,410
Special Projects	2,966,982	3,255,794	3,447,926	3,447,926
Gen Debt Service Fund	602,100	605,200	2,414,400	2,414,400
Other	791,630	578,359	854,000	854,000
Total Transfers Out & Other Fin Uses	31,575,248	33,927,567	38,590,063	38,358,609

County of Kent, Michigan

General Fund By Function

Statement of Revenues, Expenditures, and Changes in Fund Balances

	2016		2017		2018		
	Actual	% of Tot	Adopted	% of Tot	Adopted	% of Tot	% of Chg
Revenues By Category							
Taxes	\$ 88,281,323	54.3%	\$ 88,839,300	53.2%	\$ 92,813,600	53.9%	4.5%
Intergovernmental	24,111,678	14.8%	23,631,789	14.2%	23,083,035	13.4%	-2.3%
Charges for services	26,475,132	16.3%	26,518,296	15.9%	27,465,329	15.9%	3.6%
Investments, Rents & Royalties	4,110,771	2.5%	3,947,040	2.4%	4,085,428	2.4%	3.5%
Other Revenue	5,317,355	3.3%	5,726,297	3.4%	7,387,641	4.3%	29.0%
Total Revenues	148,296,259	91.2%	148,662,722	89.1%	154,835,033	89.8%	4.2%
Transfers In & Other Fin Sources	14,262,782	8.8%	18,200,000	10.9%	17,500,000	10.2%	-3.8%
Total Sources	162,559,041	100.0%	166,862,722	100.0%	172,335,033	100.0%	3.3%
Expenditures By Function							
General Government	33,148,655	20.4%	36,203,463	21.7%	34,981,574	20.3%	-3.4%
Public Safety	56,790,317	35.0%	59,863,730	35.9%	62,998,586	37%	5.2%
Judicial	24,805,017	15.3%	26,690,978	16.0%	27,253,969	16%	2.1%
Social Services	6,875,784	4.2%	7,042,338	4.2%	7,444,438	4%	5.7%
Recreation & Culture	7,118,014	4.4%	7,743,364	4.6%	5,851,128	3%	-24.4%
Community & Econ Development	1,108,318	0.7%	1,155,453	0.7%	1,245,235	1%	7.8%
Public Works	676,633	0.4%	735,829	0.4%	701,494	0%	-4.7%
Appropriation lapse	-	0.0%	(6,500,000)	-3.9%	(6,500,000)	-4%	0.0%
Total Expenditures	130,522,737	80.5%	132,935,155	79.7%	133,976,424	78%	0.8%
Transfers Out & Other Fin Uses	31,575,248	19.5%	33,927,567	20.3%	38,358,609	22%	13.1%
Total Uses	162,097,985	100.0%	166,862,722	100.0%	172,335,033	100%	3.3%
Net Inc (Dec) in Fund Balance	\$ 461,056		\$ -		\$ -		

General Government: Policy/Admin; Bureau of Equalization; Clerk; Facilities Management; Fiscal Services; Human Resources; Information Technology; and Treasurer.

Public Safety: Sheriff Admin; Road Patrol; Dispatch; and Corrections.

Judicial: Circuit Court; District Court; Probate Court; and Prosecutor.

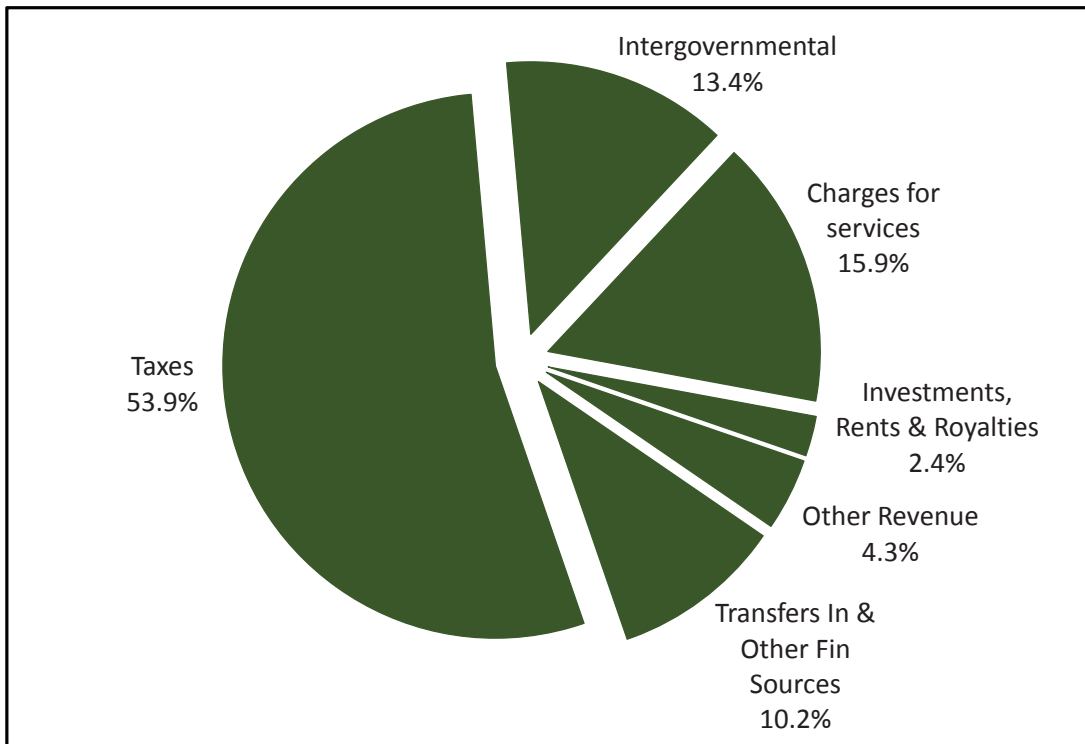
Social Services: Substance Abuse; Network 180 Contribution; DHHS Social Welfare; Medical Examiner; and Prevention Programming.

Recreation & Culture: Parks

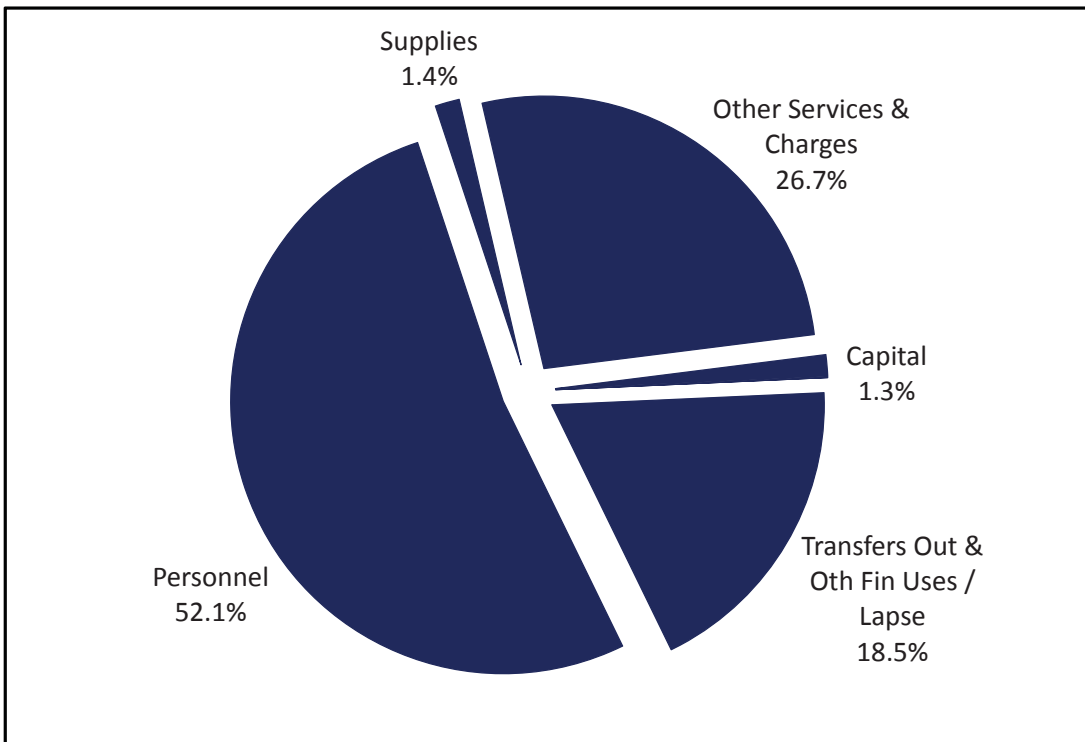
Community & Economic Development: Register of Deeds; Cooperative Extension; and Economic Development

Public Works: Drain Commission

2018 Sources By Category - \$172,335,033



2018 Uses By Category - \$172,335,033



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.

Zoo and Museum Fund

To account for the proceeds of a dedicated millage levied to pay for operations and debt service related to the zoo and museum.

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 \$1.15 per device per month as provided by Public Act 164 of 2007, and appropriate receipts to update the county's public safety dispatch system so that all police departments, emergency responders and state police personnel can use the same radio equipment and the same radio frequencies.

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.

SPECIAL REVENUE FUNDS

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.

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.

Community Development Project Fund

To account for the improvement, rehabilitation and preservation of public facilities in target areas as well as the issuance and repayment of rehabilitation loans. Financing is provided by Community Development Block Grants and program income.

Community Action Funds

To account for the expenditure and revenues of the various activities of the Kent County Community Action (KCCA). KCCA is financed primarily by restricted grants, that are funded by local, state, and federal government. Grants are generally one year in length and renewable annually. KCCA receives additional financing for operational support from the General Fund and the City of Grand Rapids.

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	2016	2017	2018		% Change
	Actual	Adopted	Requested	Adopted	
Fire Commission Fund	699,142	770,828	551,765	551,765	-28.4%
Friend of the Court Fund ⁽¹⁾	8,572,413	9,702,718	9,840,324	9,840,324	1.4%
Administration	1,677,815	2,092,305	1,716,460	1,687,037	-19.4%
Animal Shelter	2,021,100	2,204,201	2,369,690	2,338,578	6.1%
Contagious Disease	1,224,490	1,525,302	1,512,001	1,514,889	-0.7%
Health Clinics	8,362,050	8,823,505	9,147,436	9,157,345	3.8%
Wellness	9,619,925	10,199,819	9,944,251	9,958,257	-2.4%
Community Inspections	2,396,750	2,404,813	2,680,704	2,686,382	11.7%
Water Inspection	1,136,152	1,256,572	1,418,526	1,418,933	12.9%
Substance Abuse	426,544	395,555	475,267	475,402	20.2%
Appropriation lapse	-	(691,399)	-	-	-100.0%
Health Fund ⁽¹⁾	26,864,825	28,210,673	29,264,335	29,236,823	3.6%
Lodging Excise Tax Fund	8,430,529	8,685,816	9,116,611	9,116,611	5.0%
ROD Automation Fund	468,242	703,323	772,214	772,214	9.8%
Zoo/Museum Millage Fund	-	-	9,570,000	9,570,000	NA
Senior Millage Fund	9,951,074	10,035,000	11,113,000	11,113,000	10.7%
Correction & Detention Millage Fund	14,028,816	18,101,559	18,078,250	18,078,250	-0.1%
Central Dispatch Fund	3,978,650	3,891,200	8,443,535	8,443,535	117.0%
Concealed Pistol Licensing Fund	96,219	97,466	98,427	98,427	1.0%
Local Officer Correction Training Fund	215,719	266,425	244,035	244,035	-8.4%
Drug Law Enforcement Fund	445,613	534,791	715,543	715,543	33.8%
Childcare--Circuit Court	19,667,341	20,625,366	20,363,666	20,363,666	-1.3%
Childcare--DHHS	7,558,378	10,027,685	7,773,866	7,365,822	-26.5%
Childcare Fund ⁽¹⁾	27,225,719	30,653,051	28,137,532	27,729,488	-9.5%
Veterans Services Fund	1,013,444	1,309,447	1,366,400	1,366,400	4.3%
Veterans Trust Fund	2,684	-	-	-	NA

Continued on next page...

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Special Revenue Funds
 Schedule of Uses of Financial Resources

Program Descriptions	2016	2017	2018		
	Actual	Adopted	Requested	Adopted	% Change
Community Development Fund	3,063,626	3,531,034	3,469,732	3,469,732	-1.7%
Community Action Fund - 9/30 ⁽¹⁾	-	-	2,069,260	2,069,260	NA
BoE Remonumentation	106,511	106,839	-	-	-100.0%
CC Community Corrections Administration	992,196	944,562	948,479	948,479	0.4%
Prosecutor Victim Rights	617,067	677,064	725,421	725,421	7.1%
Sheriff Secondary Road Patrol	408,139	417,761	384,803	384,803	-7.9%
Michigan Medical Marihuana Grant	-	-	-	-	NA
Sheriff Michigan Justice Training	37,611	37,300	-	-	-100.0%
Sheriff Michigan Dispatch Training	38,376	70,795	-	-	-100.0%
Sheriff Marine Law Enforcement	158,765	169,932	-	-	-100.0%
Guardianship Program	336,188	412,225	-	-	-100.0%
Child Welfare Reform	9,285	-	-	-	NA
State Project Fund ⁽¹⁾	2,704,139	2,836,478	2,058,703	2,058,703	-27.4%
BoE Remonumentation	-	-	135,079	135,079	NA
BoE Allegan County	61,764	131,873	-	-	-100.0%
SD Courthouse Security	1,331,814	1,606,591	1,644,083	1,644,083	2.3%
SD 82 Ionia Security	204,887	221,929	235,060	235,060	5.9%
SD 63rd Dist Court Security	178,627	187,690	295,592	295,592	57.5%
SD Parks Security	98,053	124,707	117,768	117,768	-5.6%
SD SRO--Byron Center	103,369	118,331	126,623	126,623	7.0%
SD SRO--Forest Hills	114,803	125,076	126,950	126,950	1.5%
SD SRO--Kenowa Hills	101,286	109,116	111,604	111,604	2.3%
SD SRO--Kent City	112,933	125,355	124,251	124,251	-0.9%
SD SRO--Lowell	116,342	126,325	128,407	128,407	1.6%
SD SRO--Northview	113,844	125,213	127,088	127,088	1.5%
SD SRO--Caledonia	-	125,213	124,530	124,530	-0.5%
SD SRO--Cedar Springs	-	125,213	127,121	127,121	1.5%
SD COP--Algoma Twp	114,313	125,327	128,250	128,250	2.3%
SD COP--Alpine Twp	217,691	239,604	135,103	135,103	-43.6%
SD COP--Gaines Twp	98,928	126,091	128,278	128,278	1.7%
SD COP--Plainfield Twp	-	-	121,988	121,988	NA
SD Township Law	3,279,707	3,951,535	3,971,514	3,971,514	0.5%
SD Twp Law--East Precinct	1,394,975	1,431,945	1,516,536	1,516,536	5.9%
SD Twp Law--Cedar Springs Policing	660,803	180,242	179,275	179,275	-0.5%

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County of Kent, Michigan

Special Revenue Funds
Schedule of Uses of Financial Resources

Program Descriptions	2016	2017	2018		% Change
	Actual	Adopted	Requested	Adopted	
SD Michigan Justice Training	-	-	60,000	60,000	NA
SD Michigan Dispatch Training	-	-	85,000	85,000	NA
SD Marine Law Enforcement	-	-	148,485	148,485	NA
SD MDOT Road Crew	140,852	152,979	155,164	155,164	1.4%
SD Road Commission Road Crew	-	130,557	130,404	130,404	-0.1%
Community Development Block Grant	4,000	-	-	-	NA
Guardianship Program	-	-	430,422	430,422	NA
Project Fund	8,448,989	9,590,912	10,614,575	10,614,575	10.7%
FM HHS Complex Maintenance Reserve	-	61,200	61,200	61,200	0.0%
FM Fallasburg Dam Maintenance	600	4,000	4,000	4,000	0.0%
FM Maintenance Reserve	-	50,000	50,000	50,000	0.0%
CC Family Counseling	15,771	68,500	68,500	68,500	0.0%
SD Jail Gifts	18,216	24,000	25,500	25,500	6.3%
SD Emergency Mgmt Homeland Security	8,261	-	-	-	NA
CC Juvenile Accountability Donations	5,139	2,550	2,550	2,550	0.0%
Agricultural Preservations	309,193	221,000	25,000	25,000	-88.7%
PD Millennium Park Maintenance	4,954	20,000	20,025	20,025	0.1%
PD Lamoreaux Park	-	-	50	50	NA
PD Paris Park Easement	-	50	100	100	100.0%
PD Kent Trains Maintenance	-	20,350	20,808	20,808	2.3%
LTD Project Fund	362,134	471,650	277,733	277,733	-41.1%
FOC Access & Visitation Grant	11,510	15,000	14,000	14,000	-6.7%
Prosecuting Attorney Title IV-D	1,876,808	1,963,035	2,014,011	2,014,011	2.6%
Prosecuting Attorney Title IV-E	947,633	1,016,552	1,132,029	1,132,029	11.4%
SD Crime Control and Investigation	262,008	121,941	124,089	124,089	1.8%
SD Traffic and Safety Programs	42,224	-	-	-	NA
SD Administrative ICE Detainees	30,769	-	-	-	NA
SD Emergency Mangement Homeland Sec	306,350	57,000	57,000	57,000	0.0%
CC Juv Det Milk Meal	102,972	110,500	110,500	110,500	0.0%
Federal Project Fund ⁽¹⁾	3,580,272	3,284,028	3,451,629	3,451,629	5.1%
Total Expenditures	\$ 120,152,251	\$ 132,676,399	\$ 149,253,603	\$ 148,818,047	12.2%

(1) 2017-18 Special Revenue Funds were previously approved by the Kent County Board of Commissioners via resolution and will not be included in the 2018 General Appropriation Act.

SPECIAL REVENUE FUNDS

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

	2016	2017		2018	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	247,405	255,000	255,000	260,000	2.0%
Investments, Rents & Royalties	1,785	500	500	1,500	200.0%
Other Revenue	387,613	240,764	240,700	20,000	-91.7%
Total Revenues	636,804	496,264	496,200	281,500	-43%
Expenditures By Category					
Personnel	2,116	-	-	2,126	NA
Supplies	1,286	7,500	7,500	700	-90.7%
Other Services & Charges	324,502	352,064	352,000	351,439	-0.2%
Capital	371,238	411,264	411,200	197,500	-52.0%
Total Expenditures	699,142	770,828	770,700	551,765	-28.4%
Net Revenues (Expenditures)	(62,338)	(274,564)	(274,500)	(270,265)	-1.5%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	291,630	278,359	278,300	260,000	-6.6%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	291,630	278,359	278,300	260,000	-6.6%
Net Inc (Dec) in Fund Balance	229,292	3,795	3,800	(10,265)	-370.1%
Fund Balance, beginning of year	172,089	401,381	401,381	405,181	0.9%
Fund Balance, end of year	\$ 401,381	\$ 405,176	\$ 405,181	\$ 394,916	-2.5%

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

	2016	2017		2018	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	6,007,358	6,762,567	6,762,500	6,859,914	1.4%
Charges for services	886,533	910,000	910,000	887,000	-2.5%
Other Revenue	353,955	153,000	153,000	174,000	13.7%
Total Revenues	7,247,846	7,825,567	7,825,500	7,920,914	1%
Expenditures By Category					
Personnel	7,283,248	8,338,619	8,338,600	8,390,695	0.6%
Supplies	47,591	56,400	56,400	52,900	-6.2%
Other Services & Charges	1,115,861	1,225,913	1,225,900	1,308,295	6.7%
Capital	125,712	81,786	81,700	88,434	8.2%
Total Expenditures	8,572,413	9,702,718	9,702,600	9,840,324	1.4%
Net Revenues (Expenditures)	(1,324,567)	(1,877,151)	(1,877,100)	(1,919,410)	2.3%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	1,324,567	1,877,151	1,877,100	1,919,410	2.3%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	1,324,567	1,877,151	1,877,100	1,919,410	2.3%
Net Inc (Dec) in Fund Balance	-	-	-	-	NA
Fund Balance, beginning of year	250,000	250,000	250,000	250,000	0.0%
Fund Balance, end of year	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	0.0%

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**

	2016		2017		2018	
	Actual	Adopted	Estimated	Adopted	% Chg	
Revenues By Category						
Taxes	\$ -	\$ -	\$ -	\$ -		NA
Intergovernmental	12,776,225	12,538,610	12,538,600	12,785,839		2.0%
Charges for services	2,440,855	2,464,870	2,464,800	2,605,032		5.7%
Investments, Rents & Royalties	(189)	41,410	41,400	41,410		0.0%
Other Revenue	6,713,622	6,288,279	6,288,200	6,177,315		-1.8%
Total Revenues	21,930,513	21,333,169	21,333,000	21,609,596		1%
Expenditures By Category						
Personnel	17,683,527	19,475,877	18,683,900	19,751,746		5.7%
Supplies	2,404,678	2,749,134	2,749,100	2,584,811		-6.0%
Other Services & Charges	6,494,483	6,275,424	6,275,400	6,620,575		5.5%
Capital	282,137	401,637	401,600	279,691		-30.4%
Debt	-	-	-	-		NA
Appropriation lapse	-	(691,399)	-	-		NA
Total Expenditures	26,864,825	28,210,673	28,110,000	29,236,823		4.0%
Net Revenues (Expenditures)	(4,934,312)	(6,877,504)	(6,777,000)	(7,627,227)		12.5%
Other Financing Sources (Uses):						
Transfers In & Other Fin Sources	5,184,323	6,877,504	6,877,500	6,939,316		0.9%
Transfers Out & Other Fin Uses	-	-	-	-		NA
Total Other Financing Sources (Uses)	5,184,323	6,877,504	6,877,500	6,939,316		0.9%
Net Inc (Dec) in Fund Balance	250,011	-	100,500	(687,911)		-784.5%
Fund Balance, beginning of year	449,994	700,005	700,005	800,505		14.4%
Fund Balance, end of year	\$ 700,005	\$ 700,005	\$ 800,505	\$ 112,594		-85.9%

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 9-28-17-75.

County of Kent, Michigan

Lodging Excise Tax Special Revenue Fund
Fund Statement

	2016	2017		2018	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ 9,494,361	\$ 9,250,000	\$ 10,000,000	\$ 10,500,000	5.0%
Charges for services	-	100	100	1,000	900.0%
Investments, Rents & Royalties	41,101	60,000	60,000	60,000	0.0%
Other Revenue	15,831	100,000	100,000	20,000	-80.0%
Total Revenues	9,551,293	9,410,100	10,160,100	10,581,000	4%
Expenditures By Category					
Personnel	86,760	150,175	150,100	91,004	-39.4%
Supplies	-	500	500	100	-80.0%
Other Services & Charges	8,343,769	8,535,141	8,535,100	9,025,507	5.7%
Debt	-	-	-	-	NA
Total Expenditures	8,430,529	8,685,816	8,685,700	9,116,611	5.0%
Net Revenues (Expenditures)	1,120,764	724,284	1,474,400	1,464,389	-0.7%
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	1,120,764	724,284	1,474,400	1,464,389	-0.7%
Fund Balance, beginning of year	3,880,653	5,001,417	5,001,417	6,475,817	29.5%
Fund Balance, end of year	\$ 5,001,417	\$ 5,725,701	\$ 6,475,817	\$ 7,940,206	22.6%

SPECIAL REVENUE FUNDS

County of Kent, Michigan

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

	2016	2017		2018	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Charges for services	553,463	525,000	525,000	525,000	0.0%
Investments, Rents & Royalties	11,354	6,500	6,500	6,500	0.0%
Total Revenues	564,817	531,500	531,500	531,500	0%
Expenditures By Category					
Personnel	112,514	135,253	135,200	94,400	-30.2%
Supplies	3,588	8,250	8,200	8,250	0.6%
Other Services & Charges	331,270	379,320	379,300	652,762	72.1%
Capital	20,870	9,487	9,400	16,802	78.7%
Total Expenditures	468,242	532,310	532,100	772,214	45.1%
Net Revenues (Expenditures)	96,575	(810)	(600)	(240,714)	40019.0%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	(171,013)	(171,000)	-	-100.0%
Total Other Financing Sources (Uses)	-	(171,013)	(171,000)	-	-100.0%
Net Inc (Dec) in Fund Balance	96,575	(171,823)	(171,600)	(240,714)	40.3%
Fund Balance, beginning of year	1,744,860	1,841,435	1,841,435	1,669,835	-9.3%
Fund Balance, end of year	\$ 1,841,435	\$ 1,669,612	\$ 1,669,835	\$ 1,429,121	-14.4%

County of Kent, Michigan

Zoo/Museum Millage Special Revenue Fund

Fund Statement

	2016	2017		2018	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ 9,318,000	\$ 9,569,900	2.7%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	-	-	100	100	0.0%
Total Revenues	-	-	9,318,100	9,570,000	3%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	-	-	9,318,100	9,570,000	2.7%
Capital	-	-	-	-	NA
Total Expenditures	-	-	9,318,100	9,570,000	2.7%
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
Senior Millage Special Revenue Fund
 Fund Statement

	2016	2017		2018	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ 10,258,055	\$ 10,020,000	\$ 10,306,000	\$ 10,678,000	3.6%
Investments, Rents & Royalties	34,668	15,000	15,000	35,000	133.3%
Total Revenues	10,292,723	10,035,000	10,321,000	10,713,000	4%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	9,951,074	10,035,000	10,735,000	11,113,000	3.5%
Capital	-	-	-	-	NA
Total Expenditures	9,951,074	10,035,000	10,735,000	11,113,000	3.5%
Net Revenues (Expenditures)	341,649	-	(414,000)	(400,000)	-3.4%
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	341,649	-	(414,000)	(400,000)	-3.4%
Fund Balance, beginning of year	761,426	1,103,075	1,103,075	689,075	-37.5%
Fund Balance, end of year	\$ 1,103,075	\$ 1,103,075	\$ 689,075	\$ 289,075	-58.0%

County of Kent, Michigan

Correction and Detention Special Revenue Fund
Fund Statement

	2016	2017		2018	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ 16,196,179	\$ 15,817,930	\$ 16,283,000	\$ 16,882,000	3.7%
Investments, Rents & Royalties	103,771	50,000	50,000	104,000	108.0%
Total Revenues	16,299,950	15,867,930	16,333,000	16,986,000	4%
Expenditures By Category					
Personnel	-	-	-	-	NA
Other Services & Charges	2,414,797	2,366,684	2,366,600	2,420,000	2.3%
Total Expenditures	2,414,797	2,366,684	2,366,600	2,420,000	2.3%
Net Revenues (Expenditures)	13,885,153	13,501,246	13,966,400	14,566,000	4.3%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	(11,614,019)	(15,734,875)	(15,351,900)	(15,658,250)	2.0%
Total Other Financing Sources (Uses)	(11,614,019)	(15,734,875)	(15,351,900)	(15,658,250)	2.0%
Net Inc (Dec) in Fund Balance	2,271,134	(2,233,629)	(1,385,500)	(1,092,250)	-21.2%
Fund Balance, beginning of year	4,756,824	7,027,958	7,027,958	5,642,458	-19.7%
Fund Balance, end of year	\$ 7,027,958	\$ 4,794,329	\$ 5,642,458	\$ 4,550,208	-19.4%

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Central Dispatch Collection Special Revenue Fund
Fund Statement

	2016	2017		2018	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Charges for services	3,976,754	3,890,000	3,890,000	8,442,035	117.0%
Investments, Rents & Royalties	1,896	1,200	1,200	1,500	25.0%
Total Revenues	3,978,650	3,891,200	3,891,200	8,443,535	117%
Expenditures By Category					
Personnel	-	-	-	-	NA
Other Services & Charges	3,978,650	3,891,200	3,891,200	6,402,710	64.5%
Total Expenditures	3,978,650	3,891,200	3,891,200	6,402,710	64.5%
Net Revenues (Expenditures)	-	-	-	2,040,825	NA
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	(2,040,825)	NA
Total Other Financing Sources (Uses)	-	-	-	(2,040,825)	NA
Net Inc (Dec) in Fund Balance	-	-	-	-	NA
Fund Balance, beginning of year	-	-	-	-	NA
Fund Balance, end of year	\$ -	\$ -	\$ -	\$ -	NA

County of Kent, Michigan

Concealed Pistol Licensing Special Revenue Fund
Fund Statement

	2016	2017		2018	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Investments, Rents & Royalties	468	-	-	-	NA
Other Revenue	179,286	125,000	125,000	150,000	20.0%
Total Revenues	179,754	125,000	125,000	150,000	20%
Expenditures By Category					
Personnel	72,945	77,666	77,600	78,363	1.0%
Supplies	6,893	4,000	4,000	4,000	0.0%
Other Services & Charges	5,918	8,300	8,300	11,000	32.5%
Capital	10,464	7,500	7,500	5,064	-32.5%
Total Expenditures	96,219	97,466	97,400	98,427	1.1%
Net Revenues (Expenditures)	83,535	27,534	27,600	51,573	86.9%
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	83,535	27,534	27,600	51,573	86.9%
Fund Balance, beginning of year	30,818	114,353	114,353	141,953	24.1%
Fund Balance, end of year	\$ 114,353	\$ 141,887	\$ 141,953	\$ 193,526	36.3%

SPECIAL REVENUE FUNDS

County of Kent, Michigan
Local Corrections Officer Training Fund
Fund Statement

	2016	2017		2018	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Charges for services	199,638	266,425	266,400	190,000	-28.7%
Investments, Rents & Royalties	2,701	-	-	2,000	NA
Total Revenues	202,340	266,425	266,400	192,000	-28%
Expenditures By Category					
Personnel	104,555	196,308	196,300	198,918	1.3%
Other Services & Charges	111,163	70,117	70,100	45,117	-35.6%
Total Expenditures	215,719	266,425	266,400	244,035	-8.4%
Net Revenues (Expenditures)	(13,379)	-	-	(52,035)	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	(13,379)	-	-	(52,035)	NA
Fund Balance, beginning of year	411,333	397,954	397,954	397,954	0.0%
Fund Balance, end of year	\$ 397,954	\$ 397,954	\$ 397,954	\$ 345,919	-13.1%

County of Kent, Michigan

Drug Law Enforcement Special Revenue Fund
Fund Statement

	2016	2017		2018	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Investments, Rents & Royalties	4,484	3,700	3,700	2,200	-40.5%
Other Revenue	395,297	480,000	480,000	440,227	-8.3%
Total Revenues	399,781	483,700	483,700	442,427	-9%
Expenditures By Category					
Personnel	267,660	282,560	282,500	278,619	-1.4%
Supplies	20,047	39,000	39,000	29,000	-25.6%
Other Services & Charges	79,677	103,790	103,700	296,335	185.8%
Capital	78,229	-	-	-	NA
Total Expenditures	445,613	425,350	425,200	603,954	42.0%
Net Revenues (Expenditures)	(45,832)	58,350	58,500	(161,527)	-376.1%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	(109,441)	(109,400)	(111,589)	2.0%
Total Other Financing Sources (Uses)	-	(109,441)	(109,400)	(111,589)	2.0%
Net Inc (Dec) in Fund Balance	(45,832)	(51,091)	(50,900)	(273,116)	436.6%
Fund Balance, beginning of year	569,197	523,365	523,365	472,465	-9.7%
Fund Balance, end of year	\$ 523,365	\$ 472,274	\$ 472,465	\$ 199,349	-57.8%

SPECIAL REVENUE FUNDS

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

	2016	2017		2018	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	12,673,935	14,588,323	14,588,300	11,049,693	-24.3%
Charges for services	275,206	256,500	256,500	261,500	1.9%
Other Revenue	266,358	380,000	380,000	224,577	-40.9%
Total Revenues	13,215,499	15,224,823	15,224,800	11,535,770	-24%
Expenditures By Category					
Personnel	10,600,668	11,338,388	11,338,300	11,421,069	0.7%
Supplies	142,772	185,900	185,900	189,400	1.9%
Other Services & Charges	16,445,027	19,108,663	19,108,600	16,097,919	-15.8%
Capital	37,252	20,100	20,100	21,100	5.0%
Total Expenditures	27,225,719	30,653,051	30,652,900	27,729,488	-9.5%
Net Revenues (Expenditures)	(14,010,221)	(15,428,228)	(15,428,100)	(16,193,718)	5.0%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	14,010,221	15,428,228	15,428,200	16,193,718	5.0%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	14,010,221	15,428,228	15,428,200	16,193,718	5.0%
Net Inc (Dec) in Fund Balance	0	-	100	-	-100.0%
Fund Balance, beginning of year	249,998	249,998	249,998	250,098	0.0%
Fund Balance, end of year	\$ 249,998	\$ 249,998	\$ 250,098	\$ 250,098	0.0%

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 9-28-17-71.

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

	2016	2017		2018	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ 1,024,611	\$ 1,007,447	\$ 1,049,000	\$ 1,064,400	1.5%
Investments, Rents & Royalties	6,006	2,000	2,000	2,000	0.0%
Other Revenue	1,215	-	-	-	NA
Total Revenues	1,031,832	1,009,447	1,051,000	1,066,400	1%
Expenditures By Category					
Personnel	411,481	491,931	491,900	509,088	3.5%
Supplies	4,294	3,000	3,000	3,000	0.0%
Other Services & Charges	592,349	812,730	812,700	852,823	4.9%
Capital	5,321	1,786	1,700	1,489	-12.4%
Total Expenditures	1,013,444	1,309,447	1,309,300	1,366,400	4.4%
Net Revenues (Expenditures)	18,388	(300,000)	(258,300)	(300,000)	16.1%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	-	300,000	56,270	300,000	433.1%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	300,000	56,270	300,000	433.1%
Net Inc (Dec) in Fund Balance	18,388	-	(202,030)	-	-100.0%
Fund Balance, beginning of year	483,642	502,030	502,030	300,000	-40.2%
Fund Balance, end of year	\$ 502,030	\$ 502,030	\$ 300,000	\$ 300,000	0.0%

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Veterans' Trust Special Revenue Fund
Fund Statement

	2016	2017		2018	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Total Revenues	-	-	-	-	NA
Expenditures By Category					
Personnel	-	-	-	-	NA
Other Services & Charges	2,684	-	-	-	NA
Total Expenditures	2,684	-	-	-	NA
Net Revenues (Expenditures)	(2,684)	-	-	-	NA
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	(9,508)	-	-100.0%
Total Other Financing Sources (Uses)	-	-	(9,508)	-	-100.0%
Net Inc (Dec) in Fund Balance	(2,684)	-	(9,508)	-	-100.0%
Fund Balance, beginning of year	12,192	9,508	9,508	-	-100.0%
Fund Balance, end of year	\$ 9,508	\$ 9,508	\$ -	\$ -	NA

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.

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

	2016	2017		2018	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	2,681,639	3,486,034	3,486,000	3,469,732	-0.5%
Other Revenue	122,157	45,000	45,000	-	-100.0%
Total Revenues	2,803,796	3,531,034	3,531,000	3,469,732	-2%
Expenditures By Category					
Personnel	360,203	413,448	413,400	259,191	-37.3%
Supplies	2,297	7,667	7,600	3,500	-53.9%
Other Services & Charges	2,699,071	3,105,659	3,105,600	3,204,541	3.2%
Capital	2,054	4,260	4,200	2,500	-40.5%
Total Expenditures	3,063,626	3,531,034	3,530,800	3,469,732	-1.7%
Net Revenues (Expenditures)	(259,830)	-	200	-	-100.0%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	259,831	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	259,831	-	-	-	NA
Net Inc (Dec) in Fund Balance	1	-	200	-	-100.0%
Fund Balance, beginning of year	-	1	1	201	16129.0%
Fund Balance, end of year	\$ 1	\$ 1	\$ 201	\$ 201	0.0%

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Community Action Special Revenue Fund (9/30)

Fund Statement

	2016		2017		2018	
	Actual	Adopted	Estimated	Adopted	% Chg	
Revenues By Category						
Taxes	\$ -	\$ -	\$ -	\$ -	NA	
Intergovernmental	-	-	-	2,069,260	NA	
Other Revenue	-	-	-	-	NA	
Total Revenues	-	-	-	2,069,260	NA	
Expenditures By Category						
Personnel	-	-	-	938,415	NA	
Supplies	-	-	-	58,972	NA	
Other Services & Charges	-	-	-	1,064,673	NA	
Capital	-	-	-	7,200	NA	
Total Expenditures	-	-	-	2,069,260	NA	
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	

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 09-14-17-70.

County of Kent, Michigan

Special Projects - State Project Special Revenue Fund (272)

Fund Statement

	2016	2017		2018	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	1,742,164	1,801,586	1,801,500	1,429,381	-20.7%
Investments, Rents & Royalties	198	-	-	-	NA
Other Revenue	188,200	202,003	202,000	-	-100.0%
Total Revenues	1,930,562	2,003,589	2,003,500	1,429,381	-29%
Expenditures By Category					
Personnel	1,221,767	1,327,387	1,327,300	1,147,849	-13.5%
Supplies	21,933	42,744	42,700	16,770	-60.7%
Other Services & Charges	1,390,604	1,416,047	1,416,000	891,534	-37.0%
Capital	69,836	50,300	50,300	2,550	-94.9%
Total Expenditures	2,704,139	2,836,478	2,836,300	2,058,703	-27.4%
Net Revenues (Expenditures)	(773,577)	(832,889)	(832,800)	(629,322)	-24.4%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	692,118	832,889	832,800	629,322	-24.4%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	692,118	832,889	832,800	629,322	-24.4%
Net Inc (Dec) in Fund Balance	(81,459)	-	-	-	NA
Fund Balance, beginning of year	290,855	209,396	209,396	209,396	0.0%
Fund Balance, end of year	\$ 209,396	\$ 209,396	\$ 209,396	\$ 209,396	0.0%

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolutions 9-14-17-64; 9-14-17-68; and 9-28-17-72. 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 - Project Special Revenue Fund (279)
Fund Statement

	2016	2017		2018	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	4,000	130,557	130,500	511,705	292.1%
Charges for services	8,023,672	8,825,220	8,825,200	8,927,448	1.2%
Total Revenues	8,027,672	8,955,777	8,955,700	9,659,353	8%
Expenditures By Category					
Personnel	8,077,477	9,043,968	9,043,900	9,302,795	2.9%
Supplies	33,077	52,400	52,400	69,815	33.2%
Other Services & Charges	338,435	494,544	494,500	1,225,365	147.8%
Total Expenditures	8,448,989	9,590,912	9,590,800	10,614,575	10.7%
Net Revenues (Expenditures)	(421,317)	(635,135)	(635,100)	(955,222)	50.4%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	490,084	648,480	648,400	908,222	40.1%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	490,084	648,480	648,400	908,222	40.1%
Net Inc (Dec) in Fund Balance	68,766	13,345	13,300	(47,000)	-453.4%
Fund Balance, beginning of year	-	68,766	68,766	82,066	19.3%
Fund Balance, end of year	\$ 68,766	\$ 82,111	\$ 82,066	\$ 35,066	-57.3%

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 - LTD Project Special Revenue Fund (280)

Fund Statement

	2016	2017		2018	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	68,500	10,000	10,000	10,000	0.0%
Charges for services	72,915	68,000	68,000	68,000	0.0%
Investments, Rents & Royalties	24,746	4,950	4,900	6,725	37.2%
Other Revenue	91,100	297,200	297,200	87,700	-70.5%
Total Revenues	257,261	380,150	380,100	172,425	-55%
Expenditures By Category					
Personnel	0	35,455	35,400	-	-100.0%
Other Services & Charges	91,144	240,195	240,100	236,750	-1.4%
Capital	262,729	196,000	196,000	40,983	-79.1%
Total Expenditures	353,873	471,650	471,500	277,733	-41.1%
Net Revenues (Expenditures)	(96,612)	(91,500)	(91,400)	(105,308)	15.2%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	35,000	105,000	105,000	105,000	0.0%
Transfers Out & Other Fin Uses	(8,261)	-	-	-	NA
Total Other Financing Sources (Uses)	26,739	105,000	105,000	105,000	0.0%
Net Inc (Dec) in Fund Balance	(69,873)	13,500	13,600	(308)	-102.3%
Fund Balance, beginning of year	1,474,163	1,404,289	1,404,289	1,417,889	1.0%
Fund Balance, end of year	\$ 1,404,289	\$ 1,417,789	\$ 1,417,889	\$ 1,417,581	0.0%

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 - Federal Project Special Revenue Fund (282)

Fund Statement

	2016	2017		2018	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	1,977,522	1,613,603	1,613,600	1,646,247	2.0%
Other Revenue	91,181	1,000	1,000	-	-100.0%
Total Revenues	2,068,702	1,614,603	1,614,600	1,646,247	2%
Expenditures By Category					
Personnel	2,629,152	2,760,851	2,760,800	2,863,009	3.7%
Supplies	116,846	137,000	137,000	135,000	-1.5%
Other Services & Charges	505,072	384,777	384,700	441,620	14.8%
Capital	227,423	1,400	1,400	12,000	757.1%
Total Expenditures	3,478,494	3,284,028	3,283,900	3,451,629	5.1%
Net Revenues (Expenditures)	(1,409,791)	(1,669,425)	(1,669,300)	(1,805,382)	8.2%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	1,489,949	1,669,425	1,669,400	1,805,382	8.1%
Transfers Out & Other Fin Uses	(101,779)	-	-	-	NA
Total Other Financing Sources (Uses)	1,388,170	1,669,425	1,669,400	1,805,382	8.1%
Net Inc (Dec) in Fund Balance	(21,621)	-	100	-	-100.0%
Fund Balance, beginning of year	87,640	66,019	66,019	66,119	0.2%
Fund Balance, end of year	\$ 66,019	\$ 66,019	\$ 66,119	\$ 66,119	0.0%

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolutions 9-8-16-66; 9-14-17-62; 9-14-17-63; 9-14-17-65; 9-14-17-66; and 9-14-17-67. For a complete listing of projects included in this fund, see the Special Revenue Funds Schedule of Uses of Financial Resources.

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	2016	2017	2018		
	Actual	Adopted	Requested	Adopted	% Change
Series 2008A--Fuller Complex/Dist Ct	919,958	917,819	615,294	615,294	-33.0%
Series 2008B--Spectrum Facility	215,361	212,475	214,275	214,275	0.8%
Series 2014--Court Land/82 Ionia	537,527	544,600	542,450	542,450	-0.4%
Series 2014S--Park Meadows at MP	60,600	60,600	60,600	60,600	0.0%
Capital Lease--IT Infrastructure	590,000	99,333	-	-	-100.0%
Series 2016--Jail Kitchen/Juve Det	517,375	1,634,875	1,638,250	1,638,250	0.2%
Series 2017A--E-911	-	-	1,694,325	1,694,325	NA
Series 2017B--Fuller/Dist Ct/DHHS	-	-	2,111,800	2,111,800	NA
Debt Service Fund	2,840,821	3,469,702	6,876,994	6,876,994	98.2%
Series 2005--Courthouse	4,342,857	4,344,825	4,344,125	4,344,125	0.0%
Series 2007--Human Services Complex	2,066,519	2,065,269	-	-	-100.0%
Series 2009--Correctional Facilities	3,074,147	3,046,170	3,014,755	3,014,755	-1.0%
Series 2010--Sheriff Admin Building	764,350	764,594	767,538	767,538	0.4%
Building Authority Debt Service	10,247,873	10,220,858	8,126,418	8,126,418	-20.5%
Total Expenditures	\$ 13,088,694	\$ 13,690,560	\$ 15,003,412	\$ 15,003,412	9.6%

County of Kent, Michigan

Debt Service Fund
Fund Statement

	2016	2017		2018	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Intergovernmental	\$ -	\$ -	\$ -	-	NA
Investments, Rents & Royalties	-	-	-	-	NA
Total Revenues	-	-	-	-	NA
Expenditures By Category					
Principal	1,725,000	1,884,333	1,884,300	3,645,000	93.4%
Interest	1,114,821	1,582,294	1,582,200	3,226,419	103.9%
Paying Agent Fees	1,000	3,075	3,000	5,575	85.8%
Total Expenditures	2,840,821	3,469,702	3,469,500	6,876,994	98.2%
Net Revenues (Expenditures)	(2,840,821)	(3,469,702)	(3,469,500)	(6,876,994)	98.2%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	2,844,294	3,469,702	3,469,700	6,876,994	98.2%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	2,844,294	3,469,702	3,469,700	6,876,994	98.2%
Net Inc (Dec) in Fund Balance	3,473	-	200	-	-100.0%
Fund Balance, beginning of year	49,466	52,938	52,938	53,138	0.4%
Fund Balance, end of year	\$ 52,938	\$ 52,938	\$ 53,138	\$ 53,138	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	Special Project Fund	
Series 2008A -- Fuller Complex / Dist Ct	\$ 615,294	\$ -	\$ -	\$ -	\$ 615,294
Series 2008B -- Spectrum Facility	214,275	-	-	-	214,275
Series 2014 -- Courthouse / 82 Ionia	-	-	542,450	-	542,450
Series 2014S -- Meadows at Millennium Park	-	-	60,600	-	60,600
Series 2016 -- Jail Kitchen / Juvenile Det	-	1,638,250	-	-	1,638,250
Series 2017A -- E-911	-	-	-	1,694,325	1,694,325
Series 2017B -- Fuller Complex / Dist Ct / DHHS	300,450	-	1,811,350	-	2,111,800
Total	\$ 1,130,019	\$ 1,638,250	\$ 2,414,400	\$ 1,694,325	\$ 6,876,994

DEBT SERVICE FUNDS

County of Kent, Michigan

**Building Authority Debt Service Fund
Fund Statement**

	2016	2017		2018	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Intergovernmental	\$ 659,350	\$ 679,486	\$ 679,400	594,755	-12.5%
Investments, Rents & Royalties	9,589,523	9,541,372	9,541,300	7,531,663	-21.1%
Total Revenues	10,248,873	10,220,858	10,220,700	8,126,418	-20.5%
Expenditures By Category					
Principal	5,740,000	5,975,000	5,975,000	4,990,000	-16.5%
Interest	4,504,895	4,242,058	4,242,000	3,133,418	-26.1%
Paying Agent Fees	2,978	3,800	3,800	3,000	-21.1%
Total Expenditures	10,247,873	10,220,858	10,220,800	8,126,418	-20.5%
Net Revenues (Expenditures)	1,000	-	(100)	-	-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	1,000	-	(100)	-	-100.0%
Fund Balance, beginning of year	1,903	2,902	2,902	2,802	-3.4%
Fund Balance, end of year	\$ 2,902	\$ 2,902	\$ 2,802	\$ 2,802	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.	\$ 4,344,125
Series 2009 -- Correctional/JD Facility Remodel	Funded 19.7% from Federal Grants and 80.3% from the Kent County Correctional Millage.	3,014,755
Series 2010 -- Sheriff Administration Building	Funded 100% from the Sheriff General Fund Operating Budget.	767,538
Total		\$ 8,126,418

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

	2016	2017	2018		% Change
	Actual	Adopted	Requested	Adopted	
Building Authority Construction Fund	-	-	-	-	NA
Storage Replacement/Expansion	-	-	-	-	NA
1330 Bradford Facility	133,000	-	-	-	NA
Juvenile Detention Replacement	527,553	-	-	-	NA
Public Safety Communications System	3,416,632	25,229,567	-	-	-100.0%
Jail Kitchen & Work Release	3,377,348	-	-	-	NA
Millennium Park Meadows	3,310,589	-	-	-	NA
Bonded Capital Project Fund	10,765,122	25,229,567	-	-	-100.0%
Capital Improvement Program (CIP)	9,668,824	9,276,385	8,017,947	8,017,947	-13.6%
Total Expenditures	\$ 20,433,946	\$ 34,505,952	\$ 8,017,947	\$ 8,017,947	-76.8%

County of Kent, Michigan

Building Authority Construction Capital Project Fund
Fund Statement

	2016	2017		2018	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Investments, Rents & Royalties	833	-	1,000	-	-100.0%
Other Revenue	-	-	-	-	NA
Total Revenues	833	-	1,000	-	-100.0%
Expenditures By Category					
Personnel	-	-	-	-	NA
Capital	-	-	-	-	NA
Total Expenditures	-	-	-	-	NA
Net Revenues (Expenditures)	833	-	1,000	-	-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	833	-	1,000	-	-100.0%
Fund Balance, beginning of year	148,304	149,137	149,137	150,137	0.7%
Fund Balance, end of year	\$ 149,137	\$ 149,137	\$ 150,137	\$ 150,137	0.0%

CAPITAL PROJECT FUNDS

County of Kent, Michigan

Bond Capital Improvement Project Capital Fund
Fund Statement

	2016	2017		2018	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Investments, Rents & Royalties	18,219	-	28,000	-	-100.0%
Other Revenue	347,900	-	118,000	-	-100.0%
Total Revenues	366,119	-	146,000	-	-100.0%
Expenditures By Category					
Personnel	-	-	-	-	NA
Other Services & Charges	-	-	-	-	NA
Capital	10,509,927	24,975,396	20,000,000	-	-100.0%
Total Expenditures	10,765,122	25,229,567	20,254,100	-	-100.0%
Net Revenues (Expenditures)	(10,399,003)	(25,229,567)	(20,108,100)	-	-100.0%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	25,702,062	25,229,567	25,229,500	-	-100.0%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	25,702,062	25,229,567	25,229,500	-	-100.0%
Net Inc (Dec) in Fund Balance	15,303,060	-	5,121,400	-	-100.0%
Fund Balance, beginning of year	2,864,512	18,167,572	18,167,572	23,288,972	28.2%
Fund Balance, end of year	\$ 18,167,572	\$ 18,167,572	\$ 23,288,972	\$ 23,288,972	0.0%

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

	2016	2017		2018	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	1,065,451	282,025	1,257,000	115,000	-59.2%
Investments, Rents & Royalties	217,567	212,475	212,400	214,200	0.8%
Other Revenue	455,000	206,208	30,000	610,800	196.2%
Total Revenues	1,738,018	700,708	1,499,400	940,000	34.2%
Expenditures By Category					
Personnel	-	-	-	-	NA
Other Services & Charges	-	-	-	644,811	NA
Capital	6,451,748	8,046,758	6,957,500	6,243,117	-22.4%
Total Expenditures	6,451,748	8,046,758	6,957,500	6,887,928	-14.4%
Net Revenues (Expenditures)	(4,713,731)	(7,346,050)	(5,458,100)	(5,947,928)	-19.0%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	9,028,193	8,575,677	8,575,600	7,077,947	-17.5%
Transfers Out & Other Fin Uses	(3,217,076)	(1,229,627)	(1,229,600)	(1,130,019)	-8.1%
Total Other Financing Sources (Uses)	5,811,117	7,346,050	7,346,000	5,947,928⁽¹⁾	-19.0%
Net Inc (Dec) in Fund Balance	1,097,387	-	1,887,900	-	NA
Fund Balance, beginning of year	13,474,691	14,572,078	14,572,078	16,459,978	13.0%
Fund Balance, end of year	\$ 14,572,078	\$ 14,572,078	\$ 16,459,978	\$ 16,459,978	13.0%

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 \$16.5 million fund balance is reserved for approved prior year projects that are expected to become part of the 2018 Amended Budget.

(1) The budgeted Transfer Out to the Debt Service Fund for 2018 of \$1,130,019 is summarized on page 57. The Operating Transfer in line above includes \$6,457,947 from the General Fund; and \$620,000 from the Correction & Detention Millage Fund.

CAPITAL PROJECT FUNDS

County of Kent, Michigan

**2018 Capital Improvement Program
FPRC Approved Projects**

Project Name by Department	General Fund	Cor & Det Fund	Other	Total
Backfile Digital Scanning Project	44,811	-	-	44,811
Drain Commission Total	44,811	-	-	44,811
Bldg Restoration & Waterproofing - Health	173,000	-	-	173,000
Bldg Restoration & Waterproofing - S Clinic	37,000	-	-	37,000
Board Room Updates	125,000	-	-	125,000
City/County Work Plan	565,000	-	-	565,000
Debt Service Fuller Complex	915,819	-	214,200	1,130,019
Exterior Sealing & Staining - IT Bldg	100,000	-	-	100,000
LED Site Lighting Upgrades - Fuller Complex	16,200	-	10,800	27,000
Monitored Intruder Alarm System - Health	26,000	-	-	26,000
Security Camera & Software Repl - 82 Ionia	43,000	-	-	43,000
WMSC/Art Van Sports Complex Contribution	-	-	600,000	600,000
Facilities Management Total	2,001,019	-	825,000	2,826,019
Enterprise Mgmt / Electronic Health Record Software	400,000	-	-	400,000
Health Total	400,000	-	-	400,000
CJIS Compliance	335,000	-	-	335,000
Financial & Human Resource Mgmt Applications	1,000,000	-	-	1,000,000
OnBase & Courtview Interface - Prosecutor's Office	67,890	-	-	67,890
Storage System Replacement	1,857,868	-	-	1,857,868
Information Technology Total	3,260,758	-	-	3,260,758
Mill Creek Phase 2 - Dwight Lydell Park	200,000	-	-	200,000
Park Development - Fallasburg Park	110,000	-	115,000	225,000
Playground Replacements	190,000	-	-	190,000
Reservation & POS System Replacement	60,000	-	-	60,000
Parks Total	560,000	-	115,000	675,000
Computer & Cell Phone Forensics Hardware/Software	27,079	-	-	27,079
Electronic Flow Valves - Phase 2	-	460,000	-	460,000
Jail Domestic Water Booster Pumps	-	30,000	-	30,000
Jail Video Camera Project	-	95,000	-	95,000
Pipe Chase Door Replacement	-	35,000	-	35,000
Sheriff Total	27,079	620,000	-	647,079
Administration Carpet Replacement	40,906	-	-	40,906
Bear Holding Envelope Repairs	29,566	-	-	29,566
Whistlestop Restroom ADA Upgrade	93,808	-	-	93,808
Zoo Total	164,280	-	-	164,280
Grand Total	\$ 6,457,947	\$ 620,000	\$ 940,000	\$ 8,017,947

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.

Vehicle Pool Fund

To account for vehicles purchases in a revolving fund. This fund will be reimbursed by benefiting departments over the useful life of the vehicle. This allows departments to avoid periodic budget spikes when vehicles need to be replaced.

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

	2016	2017	2018		% Change
	Actual	Adopted	Requested	Adopted	
Health Insurance	13,981,247	16,719,000	16,000,000	16,000,000	-4.3%
Prescription	4,471,410	5,663,000	5,500,000	5,500,000	-2.9%
Liability Insurance	1,775,783	2,017,582	1,912,000	1,912,000	-5.2%
Dental Insurance	1,402,380	1,510,500	1,515,000	1,515,000	0.3%
Unemployment Compensation	72,555	125,000	125,000	125,000	0.0%
Workers Compensation	263,887	583,000	450,800	450,800	-22.7%
Risk Management Fund	21,967,262	26,618,082	25,502,800	25,502,800	-4.2%
Office Equipment Fund	108,534	108,653	45,339	45,339	-58.3%
Vehicle Pool Fund	-	-	-	-	NA
Total Expenditures	\$ 22,075,797	\$ 26,726,735	\$ 25,548,139	\$ 25,548,139	-4.4%

County of Kent, Michigan

Risk Management Internal Service Fund
Fund Statement

	2016		2017		2018	
	Actual	Adopted	Estimated	Adopted	% Chg	
Revenues By Category						
Taxes	\$ -	\$ -	\$ -	\$ -		NA
Intergovernmental	-	-	-	-		NA
Charges for services	1,341,489	2,154,103	2,154,000	1,890,119		-12.3%
Investments, Rents & Royalties	368,919	25,500	25,000	94,700		278.8%
Other Revenue	25,201,219	24,531,350	24,531,000	20,815,400		-15.1%
Total Revenues	26,911,627	26,710,953	26,710,000	22,800,219		-15%
Expenditures By Category						
Personnel	175,598	230,841	230,000	232,377		1.0%
Supplies	-	150	-	150		NA
Other Services & Charges	21,791,664	26,387,091	26,387,000	25,269,473		-4.2%
Capital	-	-	-	800		NA
Debt	-	-	-	-		NA
Appropriation lapse	-	-	-	-		NA
Total Expenditures	21,967,262	26,618,082	26,617,000	25,502,800		-4.2%
Net Revenues (Expenditures)	4,944,365	92,871	93,000	(2,702,581)		-3006.0%
Other Financing Sources (Uses):						
Transfers In & Other Fin Sources	(88,450)	32,000	32,000	10,000		-68.8%
Transfers Out & Other Fin Uses	-	-	-	-		NA
Total Other Financing Sources (Uses)	(88,450)	32,000	32,000	10,000		-68.8%
Net Inc (Dec) in Net Assets	4,855,915	124,871	125,000	(2,692,581)		-2254.1%
Net Position, beginning of year	6,769,285	11,625,200	11,625,200	11,750,200		1.1%
Net Position, end of year	\$ 11,625,200	\$ 11,750,071	\$ 11,750,200	\$ 9,057,619		-22.9%

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

	2016	2017		2018	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Charges for services	128,772	129,096	129,000	66,846	-48.2%
Investments, Rents & Royalties	2,661	-	-	-	NA
Other Revenue	-	-	-	-	NA
Total Revenues	131,433	129,096	129,000	66,846	-48%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	96,534	108,653	108,000	45,339	-58.0%
Capital	12,000	-	-	-	NA
Debt	-	-	-	-	NA
Appropriation lapse	-	-	-	-	NA
Total Expenditures	108,534	108,653	108,000	45,339	-58.0%
Net Revenues (Expenditures)	22,898	20,443	21,000	21,507	2.4%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	500,000	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	500,000	-	-	-	NA
Net Inc (Dec) in Net Assets	522,898	20,443	21,000	21,507	2.4%
Net Position, beginning of year	285,795	808,693	808,693	829,693	2.6%
Net Position, end of year	\$ 808,693	\$ 829,136	\$ 829,693	\$ 851,200	2.6%

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

County of Kent, Michigan
Vehicle Pool Internal Service Fund
Fund Statement

	2016		2017		2018	
	Actual	Adopted	Estimated	Adopted	% Chg	
Revenues By Category						
Taxes	\$ -	\$ -	\$ -	\$ -		NA
Intergovernmental	-	-	-	-		NA
Charges for services	-	-	-	-		NA
Investments, Rents & Royalties	-	-	-	-		NA
Other Revenue	-	-	-	-		NA
Total Revenues	-	-	-	-		NA
Expenditures By Category						
Personnel	-	-	-	-		NA
Supplies	-	-	-	-		NA
Other Services & Charges	-	-	-	-		NA
Capital	-	-	-	-		NA
Debt	-	-	-	-		NA
Appropriation lapse	-	-	-	-		NA
Total Expenditures	-	-	-	-		NA
Net Revenues (Expenditures)	-	-	-	-		NA
Other Financing Sources (Uses):						
Transfers In & Other Fin Sources	-	-	-	294,000		NA
Transfers Out & Other Fin Uses	-	-	-	-		NA
Total Other Financing Sources (Uses)	-	-	-	294,000		NA
Net Inc (Dec) in Net Assets	-	-	-	294,000		NA
Net Position, beginning of year	-	-	-	-		NA
Net Position, end of year	\$ -	\$ -	\$ -	\$ 294,000		NA

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

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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	2016	2017	2018		
	Actual	Adopted	Requested	Adopted	% Change
Delinquent Tax Anticipation Notes	4,737,422	5,754,000	5,675,000	5,675,000	-1.4%
Public Works	42,794,454	42,690,007	42,248,533	42,248,533	NA
Housing Commission	4,005,846	3,793,664	-	-	NA
Total Expenditures	\$ 51,537,723	\$ 52,237,671	\$ 47,923,533	\$ 47,923,533	NA

County of Kent, Michigan
 Delinquent Tax Enterprise Fund
 Fund Statement

	2016	2017		2018	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ 3,064,448	\$ 2,996,000	\$ 2,996,000	\$ 3,010,000	0.5%
Charges for services	538,663	645,000	645,000	645,000	0.0%
Investments, Rents & Royalties	142,251	192,000	192,000	256,600	33.6%
Other Revenue	60,056	-	-	-	NA
Total Revenues	3,805,419	3,833,000	3,833,000	3,911,600	2.1%
Expenditures By Category					
Other Services & Charges	446,603	1,367,000	1,367,000	1,307,000	-4.4%
Capital	-	53,000	53,000	53,000	0.0%
Debt	190,819	234,000	234,000	215,000	-8.1%
Total Expenditures	637,422	1,654,000	1,654,000	1,575,000	-4.8%
Net Revenues (Expenditures)	3,167,996	2,179,000	2,179,000	2,336,600	7.2%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	(4,100,000)	(4,100,000)	(4,100,000)	(4,100,000)	0.0%
Total Other Financing Sources (Uses)	(4,100,000)	(4,100,000)	(4,100,000)	(4,100,000)	0.0%
Net Inc (Dec) in Net Assets	(932,004)	(1,921,000)	(1,921,000)	(1,763,400)	-8.2%
Net Position, beginning of year	13,570,941	12,638,938	12,638,938	10,717,938	-15.2%
Net Position, end of year	\$ 12,638,938	\$ 10,717,938	\$ 10,717,938	\$ 8,954,538	-16.5%

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**

	2016	2017		2018	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Intergovernmental	\$ 1,014	\$ -	\$ -	\$ -	NA
Charges for services	37,900,509	38,522,138	38,522,000	39,680,262	3.0%
Investments, Rents & Royalties	493,949	298,464	298,000	453,300	52.1%
Other Revenue	1,533,521	3,869,405	3,869,000	2,114,971	-45.3%
Total Revenues	39,928,993	42,690,007	42,689,000	42,248,533	-1.0%
Expenditures By Category					
Personnel	5,040,239	4,769,953	4,769,000	4,704,013	-1.4%
Supplies	409,572	540,828	540,000	548,725	1.6%
Other Services & Charges	35,039,787	35,471,638	35,471,000	35,064,694	-1.1%
Capital	1,917,189	1,531,050	1,531,000	1,575,495	2.9%
Debt	387,666	376,538	376,000	355,606	-5.4%
Total Expenditures	42,794,454	42,690,007	42,687,000	42,248,533	-1.0%
Net Revenues (Expenditures)	(2,865,462)	-	2,000	-	-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 Net Assets	(2,865,462)	-	2,000	-	-100.0%
Net Position, beginning of year	94,170,994	91,305,533	91,305,533	91,307,533	0.0%
Net Position, end of year	\$ 91,305,533	\$ 91,305,533	\$ 91,307,533	\$ 91,307,533	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

	2016	2017		2018	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Intergovernmental	\$ 3,863,771	\$ 3,793,664	\$ 3,793,000	\$ -	-100.0%
Investments, Rents & Royalties	1,743	-	-	-	NA
Other Revenue	19,824	-	-	-	NA
Total Revenues	3,885,338	3,793,664	3,793,000	-	-100.0%
Expenditures By Category					
Personnel	344,461	260,070	260,000	-	-100.0%
Supplies	5,850	8,400	8,000	-	-100.0%
Other Services & Charges	3,649,168	3,524,394	3,524,000	-	-100.0%
Capital	6,367	800	-	-	NA
Total Expenditures	4,005,846	3,793,664	3,792,000	-	-100.0%
Net Revenues (Expenditures)	(120,508)	-	1,000	-	-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 Net Assets	(120,508)	-	1,000	-	-100.0%
Net Position, beginning of year	390,354	269,845	269,845	270,845	0.4%
Net Position, end of year	\$ 269,845	\$ 269,845	\$ 270,845	\$ 270,845	0.0%

This is a memorandum budget, the Kent County Housing Commission Board is scheduled to act on this budget at its meeting in November 2017.

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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.

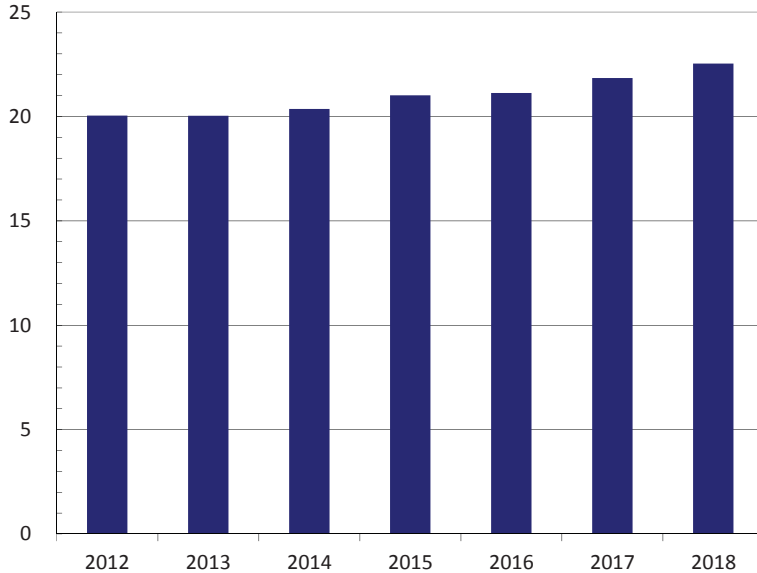
Michigan Public Act 357 of 2004 changed the collection schedule for the operating property tax levy. Beginning with the 2005 summer tax levy, one-third of the county operating property tax levy was billed on July 1, 2005. In 2006, two-thirds of the operating tax levy was billed in the summer. In 2007, 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 2018 operating millage rate to be levied is 4.2803 mills per \$1,000 of taxable value, this is unchanged from the 2017 rate. The 2017 special millage rates used for the 2018 budget are as follows: correctional facility millage is 0.7859, the senior services millage is 0.4978, the zoo/museum millage is 0.4381, and the veterans services millage is 0.0497 mills. The total estimated millage rate for the 2018 budget is 6.0518 per \$1,000 of taxable value. This rate represents a 0.0078 mill reduction from the millage rate used for the prior year's budget due to the impact of the Headlee Rollback on the special approved millages.

The Kent County State Taxable Value has increased from \$20.0394 billion in 2012 to \$21.8384 billion in 2017. This represents a 9.0% increase or an average annual increase of 1.8%. The increase from 2016 to 2017 is 3.4%. It is estimated that the taxable valuation will increase to \$22.5250 billion, or 3.1%, in 2018. The entire 2018 operating levy, or 4.2803 mills, is applied to the 2018 estimated taxable value of \$22.5250 billion to generate \$92.8 million (after set-aside for tax capture and delinquencies) in property tax revenue.

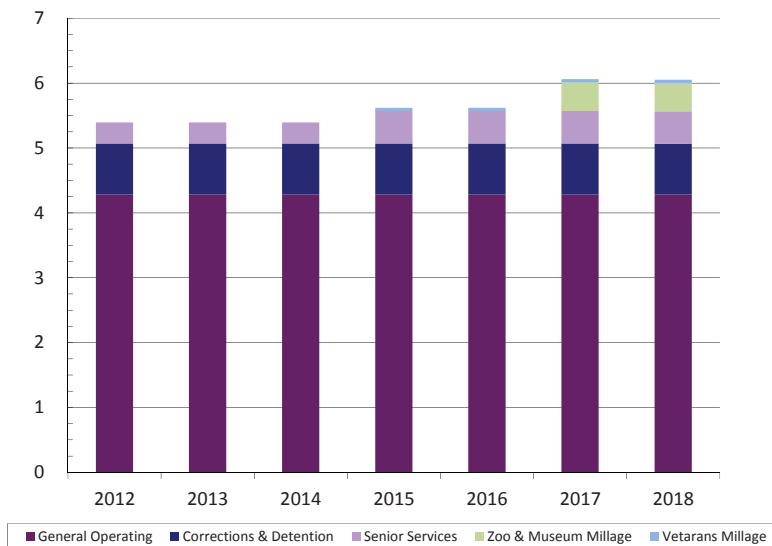
MILLAGE RATES & PROPERTY TAX REVENUE

State Taxable Value *(in billions)*



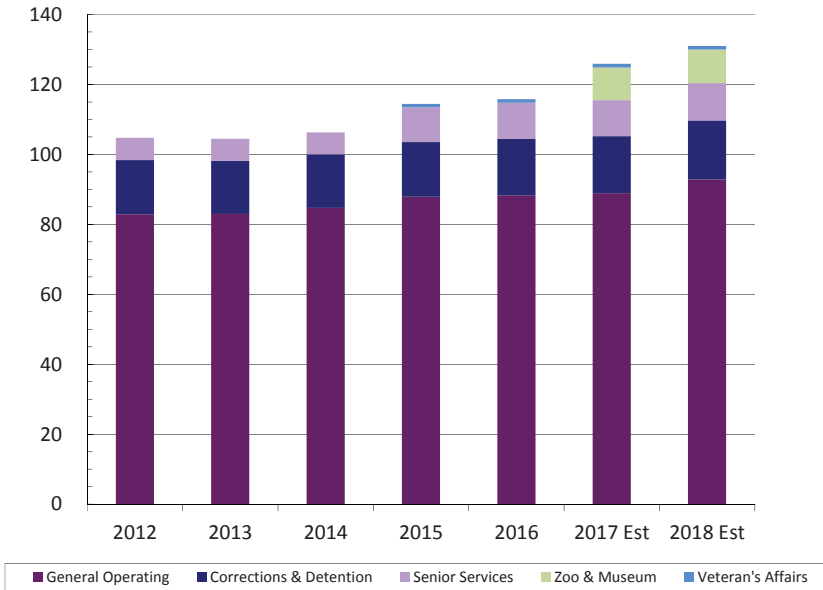
The Kent County State Taxable Value has increased from \$20.0394 billion in 2012 to \$21.8384 billion in 2017. This represents a 9.0% increase or an average annual increase of 1.8%. The increase from 2016 to 2017 is 3.4%. It is estimated that the taxable valuation will increase to \$22.5250 billion, or 3.1%, in 2018. From 2000 to 2008, the average annual increase was nearly 6.4%.

Millage Rates



The estimated operating millage rate to be levied for 2018 is 4.2803 mills, this is unchanged from 2017. For the 2017 special millages, the correctional facility millage is 0.7859, the senior services millage is 0.4978 mills, zoo/museum millage is 0.4381, and the veteran's affairs millage is 0.0497. The total estimated millage rate used for the 2018 budget is 6.0518, this rate is reduced 0.0078 mills from the prior year due to the impact of the Headlee Rollback on the special approved millages.

Property Tax Revenue (in millions)

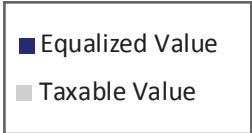
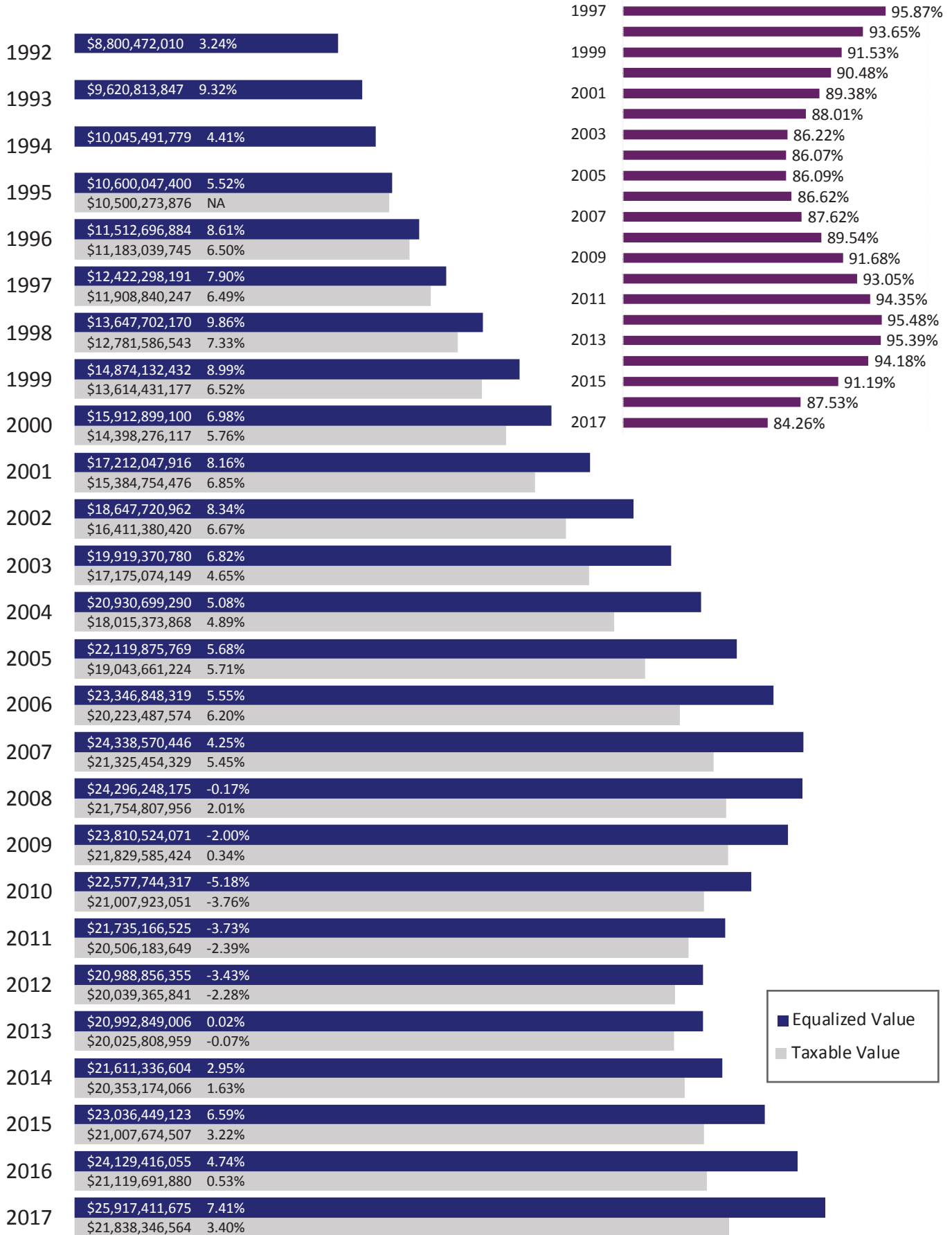


Property tax revenue, based on the estimated increase in the STV, will increase 4.1% from \$125.9 million estimated for 2017 to \$131.0 million in 2018. The total General Operating levy is estimated to increase \$2.90 million or 3.2% from \$89.9 million estimated for 2017 to \$92.8 million in 2018.

MILLAGE RATES & PROPERTY TAX REVENUE

County State Equalized and State Taxable Values by Year

% of STV to SEV



PERSONNEL

County of Kent, Michigan
Personnel by Fund

Fund	Authorized
101 General Fund	1,001.05
215 Friend of the Court Fund	100.00
221 Health Fund	243.79
229 Lodging Excise Tax Fund	1.00
256 Register of Deeds Automation Fund	1.20
263 Concealed Pistol Licensing Fund	1.00
265 Drug Law Enforcement Fund	3.00
272 Special Project Fund	14.00
279 Special Project Fund	97.59
282 Special Project Fund	29.50
292 Childcare Fund	137.35
293 Veteran's Services Fund	7.00
517 Public Works Fund	54.32
535 Housing Commission Fund	9.88
677 Insurance Fund	1.00
Total	1,701.68

Includes Elected Officials, Judges, and Board of Commissioners.

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

Department	Fund	Authorized
Bureau of Equalization	101	14.00
	101	126.20
	215	100.00
	272	2.00
	292	132.35
Circuit Court		360.55
	101	42.30
	256	1.20
	263	1.00
Clerk		44.50
Cooperative Extension	101	2.00
District Court	101	33.00
Drains	101	5.50
	101	20.75
	221	4.00
	292	5.00
Facilities Management		29.75
	101	33.25
	677	1.00
Fiscal Services		34.25
Health Department	221	239.79
Housing Commission	535	9.88
Human Resources	101	15.20
Information Technology	101	37.00
Medical Examiner	101	7.70
Parks Department	101	63.52
Policy Administration	101	31.70
Probate	101	15.30
	101	40.00
	272	9.00
	282	28.50
Prosecutor		77.50
Public Works	517	54.32
	101	501.63
	265	3.00
	272	3.00
	279	97.59
	282	1.00
Sheriff		606.22
	101	12.00
	229	1.00
Treasurer		13.00
Veteran's Services	293	7.00
Total		1,701.68

Includes Elected Officials, Judges, and Board of Commissioners.

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