

2019
PROPOSED BUDGET

Kent County, Michigan



Wayman P. Britt

County Administrator/Controller

Stephen W. Duarte

Fiscal Services Director

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September 12, 2018

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

RE: 2019 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 2019 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. We are fortunate to have such a dedicated and committed group of elected officers, department directors, and judiciary. They continue to do an exceptional job of holding the line on requests in this ever-changing 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 2019 General Fund budget for both operating and capital needs has a gross expenditure requirement of \$179.7 million, which is a 4.3% increase over the 2018 budget. The proposed budget includes operating expenditures of \$136.3 million, including capital expenditures of \$2.7 million, and \$43.4 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 2019 budget balances many demands that have different constituencies; balances 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 balances 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 2019 budget and millage rates is required. It is recommended that the public hearing be held in conjunction with the Board meeting on Thursday, November 8, 2018, at 8:30 a.m. The Board should establish the public hearing date at its meeting on October 11, 2018. Formal action on the 2019 General Appropriations resolution is scheduled for the November 29, 2018, 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 2019 budget was developed. Therefore, given the continued challenges impacting revenues, most departments have been affected by limited financial resources. This will be the second consecutive year that staffing reductions were not necessary to meet budget targets. This year's budget recommendation includes increases in staffing for a few critical areas.

Budget Parameters

Process guidelines and parameters for the 2019 General Fund were established by the Finance & Physical Resources Committee at its meeting on May 15, 2018. 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 2018. 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 17, 2018, and those recommendations are included in this budget document.

Millage Rates

An operating millage of 4.2803 is being used as part of the revenue estimating process. It 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 2019, the Board of Commissioners must adopt the millage rates for debt service and operations for the correctional facilities (0.7828 mills), zoo and museum (0.4363), senior services (0.4958 mills), and veteran's services (0.0495 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, 2018, tax bill. Thus, the total proposed millage rate for the 2019 budget is 6.0447 mills, which is 0.0071 mills less than the millage rate levied for the 2018 budget due to the Headlee Rollback.

Revenues

Taxable Value: The County's State Taxable Value (STV) for 2018 is \$22.89 billion, which is an increase of 4.8% from the 2017 STV of \$21.84 billion. At the back of the annual budget document is a chart noting the County's State Equalized Value (SEV) and STV history since 1993. As you can see, the County's STV for 2018 has exceeded the 2009 STV for the first time, 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 \$23.69 billion is the basis for the 2019 general operating property tax revenue estimate. The estimated STV will generate approximately \$98.16 million in general operating property tax revenue, which is a 3.8% increase from the estimated 2018 actual general operating property tax revenue. Taxes represent 54.3% of the County's total General Fund operating revenue stream.

Intergovernmental Revenues: In total, intergovernmental category of revenues, in the General Fund, is estimated to increase \$0.36 million, or 1.5% from the current year's budget. The largest contributor to the change in 2019 is an estimated increase of \$0.25 million in the Local Community Stabilization Share revenue source. State revenue sharing is flat and liquor tax is up \$0.08 million, or 2.4%, 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 15.9%, or \$28.72 million, of the County's General Fund revenue. This represents an increase of \$1.26 million, or 4.6%, over the prior year budget. This can be attributed to an increase of \$0.69 million, or 11.0% in internal support. The phone service contract at the correctional facility is expected to generate an additional \$0.2 million in revenue and merchandise sales are estimated to increase \$0.16 million.

Transfers In: Transfers In generally come from two primary sources, the Corrections/Detention Fund and the Delinquent Tax Anticipation Notes Fund. It is projected that, in 2019, the amount will be \$18.6 million up from \$17.5 million in 2018. Included in the \$18.6 million estimate for 2019 is a \$1.1 million transfer in from the Lodging Excise Tax Fund. This is an installment payment toward the reimbursement of the \$7.1 million advance made from the General Fund. The General Fund advance is expected to be fully refunded by 2024. Transfers account for 10.3% of the General Fund resources.

Personnel

The Finance & Physical Resources Committee concurred with my recommendation to continue a moratorium on adding new positions that require a General Fund appropriation, unless: 1) it is demonstrated that the County would save money; 2) if there are increases in revenues to accommodate the additional expenses associated with a new position; or 3) if positions are needed as a result of implementing Board of Commissioner-established priorities. Personnel costs represent 51.2% of the General Fund budget for 2019. 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 2019 Budget. After many years of staff reductions due to the economic down turn, there are 36.0 FTE positions included in the 2019 recommended budget to better meet Board priorities and approved initiatives. Five of the new FTE positions are included in the General Fund. The added 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 of approximately \$33.4 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 in related accounting statements. The implementation of GASB 73 was required for 2017 and the VEBA Board implemented GASB 74 early, 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 2019 – 2023. 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 2019 projects, using 2020 – 2023 as a barometer for future years' capital needs. Approximately \$19.0 million in CIP project requests were received from departments and agencies. As is the case historically, not every request was recommended for funding.

At its meeting held July 17, 2018, the Finance & Physical Resources Committee voted to recommend that \$9.3 million (\$5.8 million from the General Fund) be appropriated for CIP projects (as identified/ itemized in the budget document). In addition, it is being recommended that \$1.825 million be set aside in the Strategic Capital CIP project for future capital needs increasing the General Fund support to \$7.66 million. This equates to approximately 0.33 mill being dedicated to capital improvement projects for 2019, which is an increase compared to the 0.30 mill equivalent dedicated in 2018. From 2014 – 2017, 0.25 mill was allocated for capital improvement projects, Board policy calls for the minimum of 0.20 mill be allocated.

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 (\$7.4 million in 2019); (2) the County's contribution to Experience Grand Rapids

(depending upon receipts, in the area of \$1.9 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.

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 2019. The original plan was for the General Fund to be reimbursed by the Hotel/Motel Tax Fund once the debt is retired, but based upon recent history and future projections, we can begin that reimbursement in the current year. 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. Based on current projections, it is expected that the General Fund advance will be fully reimbursed by 2024.

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. This is the 20th consecutive year that the County has received triple-A credit rating from these two agencies. The proposed 2019 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, 2018, the County’s outstanding debt is approximately \$357.4 million. The County’s State Equalized Value (SEV) is approximately \$27.1 billion. As a result, the debt outstanding continues to be well below the constitutional limitation of 10.0%. As of December 31, 2017, the percentage of debt outstanding to SEV is 1.41% and has been on the decline since 2009.

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 2019 Fiscal Year, we have not “grown” out of our financial constraints. We have been able to manage personnel costs by holding the line on additions to the workforce with careful analysis of needs, keeping an eye on health care and pension costs, and most recently we have been successful in negotiating agreements with two collective bargaining units and will work to settle the four remaining units before the end of the year. 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 vulnerable source of revenue from the State. We continue to monitor Revenue Sharing. Maintaining and increasing it continues to be one of the County’s highest legislative priorities. Child Care Fund reimbursements from the State continue to lag six months after being expended. This is both challenging and makes it even more important to maintain a healthy fund balance.

Second, 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 2019 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 2019 General Fund budget provides for \$179.7 million in expenditures, supported by current resources, which is a 4.3% increase over the 2018 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 2019 is not an election year for elections, there is a decrease in the Clerk’s Elections Division budget of approximately \$0.21 million. Existing services will be maintained.

Circuit Court

The total appropriation request of \$16.6 million for 2019 represents a 6.2% decrease from the 2018 budget of \$17.8 million. The Circuit Court decrease is a result of a \$1.6 million, or 29.7% decrease in court appointed attorney fees that were shifted to the newly created Indigent Defense Fund per the State of Michigan. Existing programs and services will be maintained.

Child Care

The total Child Care budget of \$28.9 million for 2019 represents a 4.3% increase from the 2018 budget of \$27.7 million. In terms of the General Fund appropriation, the proposed 2019 budget provides for a 4.1% decrease as compared to the 2018 budget. The change in this budget is attributed to the State formula change, where the State will pay 10.0% internal support on all eligible child care expenses. Personnel increases in the Child Care Fund budget for 2018-19 include 20 Youth Specialists and one Cook added to the Juvenile Detention budget to staff the expanded juvenile facility. These positions will be funded by the State and the County General Fund. The addition of these positions and the expanded facility will allow more children to be placed in the County facility with enhanced programming rather than placed in out-of-county facilities resulting in a significant cost savings.

Friend of the Court

The total appropriation request of \$10.4 million represents a 6.1%, or \$0.6 million, increase over the 2018 budget of \$9.8 million; while the General Fund appropriation request for 2019 is 11.3%, or \$0.2 million, higher than the 2018 budget. The majority of the increase, or \$0.2 million, is attributed to a 19.7% increase in internal support.

Included in the Friend of the Court recommendation is a Caseworker I and a third full-time County Patrol Officer and vehicle to help resolve outstanding warrants. The cost of these positions, including necessary equipment, will be funded by the Title IV-D grant (66%) and the MDHHS medical incentive payments (34%).

Sheriff

The Sheriff Department's General Fund budget will increase 3.3%, from \$63.0 million (2018) to \$65.0 million in 2019. The personnel cost in the Sheriff budget is up \$0.8 million, or 1.7% over the current year; inmate health services are estimated to increase \$0.47 million, or 7.3%; and vehicles are up \$0.3 million or 35.9%. The vehicle increase can be attributed to the expansion of the School Resources Officer program accounted for in the Special Project Fund. Included in the Sheriff 2019 General Fund budget recommendation is a full-time Sergeant to provide supervision for the School Resource Officer program and one full-time Emergency Communications Operator I to offset the increased workload resulting from a 2017 agreement to assume dispatch services for Animal Control using existing emergency communications staff.

The budget recommendation for the Sheriff Special Revenue Fund budgets, supported by the General Fund, include the following public safety staffing changes: three full-time Corrections Officers to ensure compliance with State indigent defense standards under Public Act 93 of 2013; three County Road Patrol Officer positions to provide one School Resource Officer for Rockford Public Schools and two additional School Resource Officers for Forest Hills Public School District; and a third full-time County Patrol Officer and vehicle to help resolve outstanding warrants in cooperation with the Friend of the Court, as mentioned previously.

Policy Administration

The Policy Administration General Fund budget will increase 22.2%, from \$2.8 million (2018) to \$3.5 million in 2019. The personnel cost in the Policy Administration budget is up \$0.1 million, or 5.4% over the current year; community promotion costs are estimated to increase \$0.03 million, or 306.6%; and a contingency budget has been established in the amount \$0.5 million to set aside funding for the MPP job study recommendation that is currently in process.

Fiscal Services

The Fiscal Services General Fund budget will increase 8.7%, from \$4.0 million (2018) to \$4.3 million in 2019. The personnel cost in the Fiscal Services budget is up \$0.29 million, or 9.4% over the current year. This is attributed to inflationary personnel increases, the addition of two financial analyst positions, and the addition of a contract compliance specialist in Purchasing. The two full-time financial analyst positions will address the increased complexity and volume of the financial reporting requirements and account maintenance needs in the department. These positions will also alleviate the workload for others in the department. The cost for these positions will be partially offset by a reduction in the use of contract positions in the department. The contract compliance specialist in Purchasing will provide expertise to negotiate and evaluate vendor contract terms, maintenance agreements and purchase terms and conditions. This will allow Purchasing to manage its contracts in a timely manner along with the demand for additional services, while freeing capacity for the County's Corporate Counsel to focus on larger policy issues, liability and prevention.

Information Technology

The Information Technology budget will decrease 10.0%, from \$7.7 million (2018) to \$6.9 million in 2019. This is attributed to \$944,810 in costs associated with the CGI A360 maintenance agreement being moved from the Information Technology General Fund budget to the Debt Service Fund budget so it can be properly accounted for as a capital lease.

Medical Examiner

The Medical Examiner budget will increase 20.4%, from \$1.7 million (2018) to \$2.0 million in 2019. This is attributed to an increase in the number of budgeted autopsies from 350 to 450 primarily due to the opioid epidemic. It is estimated that the number of autopsies for 2018 will go over 400 for the second consecutive year.

Transfers Out – Special Projects

The General Fund support for the Special Project budgets will increase 85.8%, from \$3.4 million (2018) to \$6.4 million in 2019. This is attributed to a \$0.3 million, or 104.6%, increase in the General Fund support for the Sheriff SRO program; a \$0.06 million, or 33.4%, increase in the Sheriff Township Law program; and \$2.4 million to fund the costs of the Indigent Defense program.

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 (PM). The bar continues to be raised as a result of the biannual review of departmental PM 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 the general rate of 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 deal with those items that have been deferred for several years due to constrained resources. But that is just the first step. 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 2019 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 2019 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
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

	2017		2018		2019		
	Actual	Percent	Adopted ⁽²⁾	Percent	Requested	Proposed ⁽¹⁾	Percent
Revenues By Category							
Taxes	\$ 141,850,994	30.2%	\$ 144,517,900	35.1%	152,799,515	\$ 152,799,515	34.7%
Intergovernmental	72,165,282	15.4%	63,884,561	15.5%	71,808,723	71,890,784	16.3%
Charges for services	89,103,853	19.0%	91,654,571	22.2%	96,292,932	96,292,932	21.9%
Investments, Rents & Royalties	15,695,515	3.3%	12,899,026	3.1%	13,381,757	13,381,757	3.0%
Other Revenue	42,209,818	9.0%	38,442,631	9.3%	40,221,656	40,221,656	9.1%
Total Revenues	361,025,462	76.8%	351,398,689	85.2%	374,504,583	374,586,644	85.0%
Transfers In & Other Fin Sources	109,014,384	23.2%	60,819,311	14.8%	64,691,392	66,070,192	15.0%
Total Sources	470,039,845	100.0%	412,218,000	100.0%	439,195,975	440,656,836	100.0%
Expenditures By Category							
Personnel	144,683,704	31.9%	150,110,267	35.9%	156,172,804	156,144,640	35.1%
Supplies	5,163,622	1.1%	6,187,753	1.5%	5,985,426	5,972,799	1.3%
Other Services & Charges	174,114,799	38.4%	180,097,222	43.1%	192,218,021	191,610,767	43.1%
Capital	29,469,730	6.5%	10,777,559	2.6%	15,263,987	14,534,900	3.3%
Debt	16,432,289	3.6%	15,574,018	3.7%	16,451,290	16,451,290	3.7%
Appropriation lapse	-	0.0%	(6,500,000)	-1.6%	(6,500,000)	(6,500,000)	-1.5%
Total Expenditures	369,864,143	81.6%	356,246,819	85.3%	379,591,528	378,214,396	85.1%
Transfers Out & Other Fin Uses	83,665,496	18.4%	61,399,292	14.7%	64,811,538	66,189,936	14.9%
Total Uses	453,529,640	100.0%	417,646,111	100.0%	444,403,066	444,404,332	100.0%
Net Inc (Dec) in Fund Balance	\$ 16,510,205		\$ (5,428,111)		\$ (5,207,091)	\$ (3,747,496)	

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

County of Kent, Michigan

All Funds By Function

Statement of Revenues, Expenditures, and Changes in Fund Balances

	2017		2018		2019		
	Actual	Percent	Adopted	Percent	Requested	Proposed ⁽¹⁾	Percent
Revenues By Category							
Taxes	\$ 141,850,994	30.2%	\$ 144,517,900	35.1%	\$ 152,799,515	\$ 152,799,515	34.7%
Intergovernmental	72,165,282	15.4%	63,884,561	15.5%	71,808,723	71,890,784	16.3%
Charges for services	89,103,853	19.0%	91,654,571	22.2%	96,292,932	96,292,932	21.9%
Investments, Rents & Royalties	15,695,515	3.3%	12,899,026	3.1%	13,381,757	13,381,757	3.0%
Other Revenue	42,209,818	9.0%	38,442,631	9.3%	40,221,656	40,221,656	9.1%
Total Revenues	361,025,462	76.8%	351,398,689	85.2%	374,504,583	374,586,644	85.0%
Transfers In & Other Fin Sources	109,014,384	23.2%	60,819,311	14.8%	64,691,392	66,070,192	15.0%
Total Sources	470,039,845	100.0%	412,218,000	100.0%	439,195,975	440,656,836	100.0%
Expenditures By Function							
General Government	68,113,752	15.0%	67,410,177	16.1%	68,961,057	68,494,156	15.4%
Public Safety	94,824,068	20.9%	86,847,173	20.8%	90,584,900	90,531,444	20.4%
Judicial	39,622,251	8.7%	41,996,733	10.1%	46,063,406	46,045,534	10.4%
Social Services	82,128,314	18.1%	81,034,035	19.4%	84,779,138	84,583,901	19.0%
Recreation & Culture	16,175,805	3.6%	16,301,391	3.9%	21,260,220	20,926,554	4.7%
Community & Econ Development ⁽²⁾	10,548,276	2.3%	11,159,060	2.7%	11,704,719	11,394,719	2.6%
Public Works	42,896,912	9.5%	42,994,838	10.3%	47,132,648	47,132,648	10.6%
Debt Service	15,554,767	3.4%	15,003,412	3.6%	15,605,440	15,605,440	3.5%
Appropriation lapse	-	0.0%	(6,500,000)	-1.6%	(6,500,000)	(6,500,000)	-1.5%
Total Expenditures	369,864,143	81.6%	356,246,819	85.3%	379,591,528	378,214,396	85.1%
Transfers Out & Other Fin Uses	83,665,496	18.4%	61,399,292	14.7%	64,811,538	66,189,936	14.9%
Total Uses	453,529,640	100.0%	417,646,111	100.0%	444,403,066	444,404,332	100.0%
Net Inc (Dec) in Fund Balance	\$ 16,510,205		\$ (5,428,111)		\$ (5,207,091)	\$ (3,747,496)	

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

(2) 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

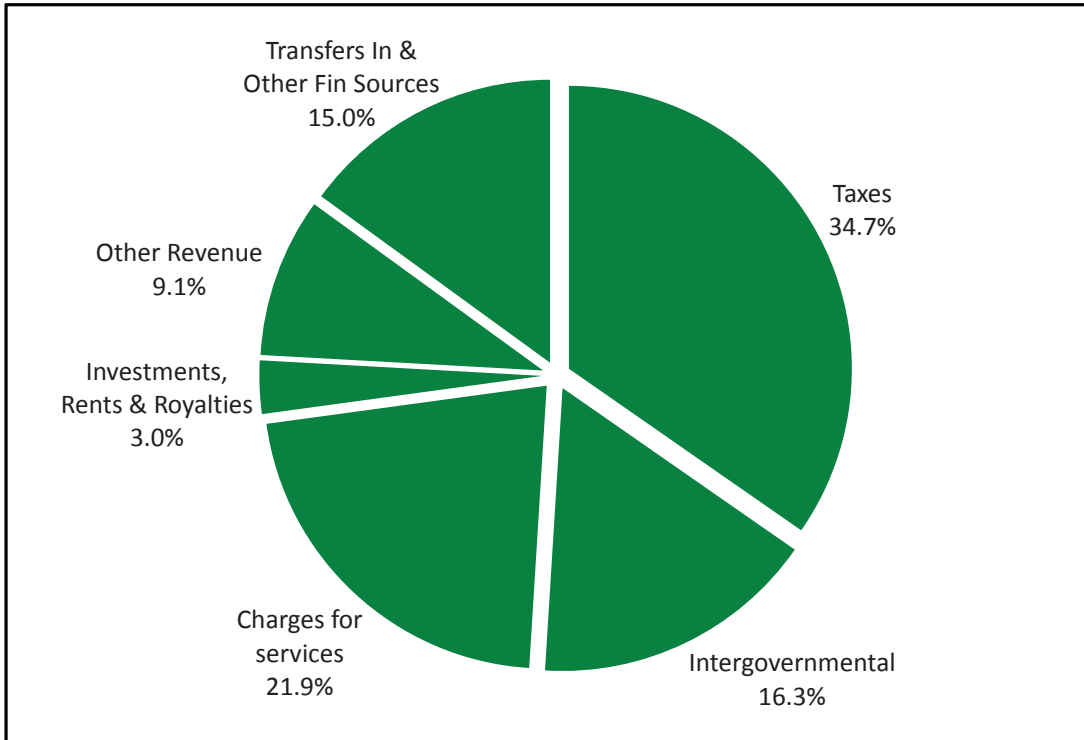
2019 Governmental Fund Type By Function

Statement of Revenues, Expenditures, and Changes in Fund Balances

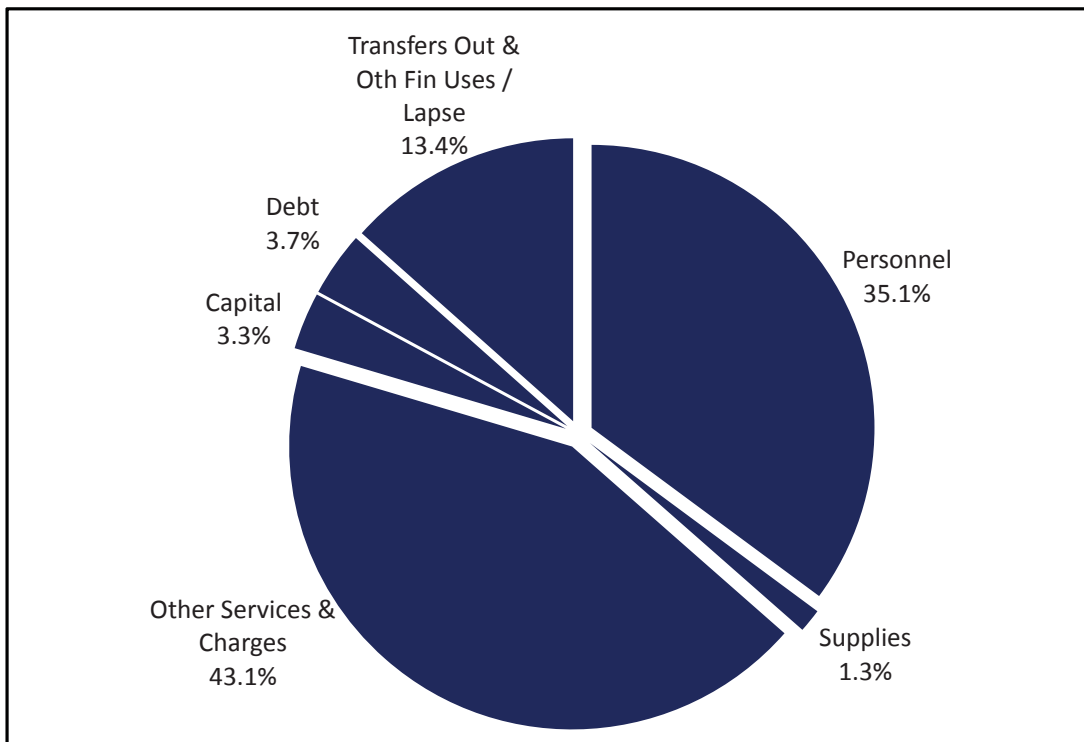
	General	Special Revenue ⁽¹⁾	Debt Service	Enterprise	Internal Service	Capital	Total
Revenues By Category							
Taxes	\$ 98,158,010	\$ 51,655,505	\$ -	\$ 2,986,000	\$ -	\$ -	\$ 152,799,515
Intergovernmental	23,438,312	44,764,756	596,306	-	-	3,091,410	71,890,784
Charges for services	28,719,080	23,019,320	-	42,300,400	2,254,132	-	96,292,932
Investments, Rents & Royalties	4,407,458	338,250	7,493,949	827,300	314,800	-	13,381,757
Other Revenue	7,299,100	7,736,129	-	4,231,735	20,630,800	323,892	40,221,656
Total Revenues	162,021,960	127,513,960	8,090,255	50,345,435	23,199,732	3,415,302	374,586,644
Transfers In & Other Fin Sources	18,603,000	31,926,092	7,515,185	-	305,000	7,720,915	66,070,192
Total Sources	180,624,960	159,440,052	15,605,440	50,345,435	23,504,732	11,136,217	440,656,836
Expenditures By Function							
General Government	35,597,415	376,359	-	1,651,500	26,432,555	4,436,327	68,494,156
Public Safety	65,046,293	24,820,151	-	-	-	665,000	90,531,444
Judicial	26,302,660	19,423,354	-	-	4,520	315,000	46,045,534
Social Services	7,854,485	76,670,513	-	-	-	58,903	84,583,901
Recreation & Culture	6,022,937	10,067,780	-	-	-	4,835,837	20,926,554
Community & Econ Development	1,270,846	10,123,873	-	-	-	-	11,394,719
Public Works	730,513	-	-	46,402,135	-	-	47,132,648
Debt Service	-	-	15,605,440	-	-	-	15,605,440
Appropriation lapse	(6,500,000)	-	-	-	-	-	(6,500,000)
Total Expenditures	136,325,149	141,482,030	15,605,440	48,053,635	26,437,075	10,311,067	378,214,396
Transfers Out & Other Fin Uses	43,369,811	17,891,975	-	4,103,000	-	825,150	66,189,936
Total Uses	179,694,960	159,374,005	15,605,440	52,156,635	26,437,075	11,136,217	444,404,332
Net Inc (Dec) in Fund Balance	\$ 930,000	\$ 66,047	\$ -	\$ (1,811,200)	\$ (2,932,343)	\$ -	\$ (3,747,496)

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

2019 Revenues By Category - \$440,656,836



2019 Expenditures By Category - \$444,404,332



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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	2017	2018	2019		
	Actual	Adopted	Requested	Proposed	% Change
Administration	1,061,532	1,044,723	1,242,034	1,242,034	18.9%
Communications/Dispatch	5,073,346	5,133,330	5,348,669	5,348,669	4.2%
Corrections/Jail	36,422,900	38,661,763	39,165,693	39,115,693	1.2%
Emergency Management	157,821	173,248	20,447	20,447	-88.2%
Road Patrol	18,118,083	17,976,921	19,310,850	19,310,850	7.4%
Security Enforcement Officer	570	-	-	-	NA
SEO--61st DC Drug Lab	2,399	5,017	5,000	5,000	-0.3%
SEO--61st DC Victim Impact Panel	1,028	1,792	1,800	1,800	0.4%
SEO--Holiday Arraignment	1,268	1,792	1,800	1,800	0.4%
Sheriff	60,838,946	62,998,586	65,096,293	65,046,293	3.3%
Circuit Court	13,734,353	14,802,650	13,617,864	13,617,864	-8.0%
Circuit Court Services	1,886,394	1,855,860	1,854,352	1,854,352	-0.1%
Referees	1,146,701	1,081,170	1,162,953	1,162,953	7.6%
Law Library	21,275	21,500	21,500	21,500	0.0%
Circuit Court	16,788,722	17,761,180	16,656,669	16,656,669	-6.2%
63rd District Court	187,920	183,443	204,497	204,497	11.5%
82 Ionia	784,780	910,716	967,795	938,668	3.1%
Administration	462,802	466,162	496,088	463,588	-0.6%
Administration Building	711,651	637,022	710,266	680,266	6.8%
Boiler Plant	922,248	1,071,987	1,075,829	1,075,829	0.4%
Cooperative Extension	47,048	41,313	45,314	45,314	9.7%
Courthouse	8,080,816	8,333,050	8,789,681	8,676,931	4.1%
Energy Use Reduction Program	35,000	35,000	35,000	35,000	0.0%
Human Services Complex	2,566,784	1,003,805	1,005,558	983,058	-2.1%
IT Building	124,520	134,900	153,623	153,623	13.9%
Northwest Center	13,180	15,695	18,751	18,751	19.5%
Veterans Services Facility	27,491	19,875	45,000	45,000	126.4%
Facilities Management	13,964,240	12,852,968	13,547,402	13,320,525	3.6%
Administration	740,133	901,225	960,210	960,210	6.5%
Courthouse Technology	63,476	64,701	65,840	65,840	1.8%
FHRS	396,331	1,286,316	340,029	340,029	-277.1%
GIS	362,981	382,815	393,850	393,850	2.9%
Help Desk	839,058	894,366	936,551	886,551	-0.9%
Information Security	326,717	401,417	479,849	459,849	14.6%
J-Net	403,281	421,490	444,052	444,052	5.4%
Networks	635,647	692,967	896,367	768,203	10.9%

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County of Kent, Michigan

General Fund

Schedule of Uses of Financial Resources

Program Descriptions	2017	2018	2019		
	Actual	Adopted	Requested	Proposed	% Change
Servers	1,975,506	2,010,598	1,960,193	1,957,893	-2.6%
Specialty Applications	562,039	647,835	659,319	659,319	1.8%
Information Technology	6,305,170	7,703,730	7,136,260	6,935,796	-11.4%
Administration	1,259,811	1,469,824	1,564,004	1,421,921	-3.3%
Caledonia Region	237,993	282,307	285,512	273,512	-3.1%
Douglas Walker Region	278,378	324,960	321,180	321,180	-1.2%
Dwight Lydell Region	272,344	259,436	303,152	268,252	3.4%
Fallasburg Region	283,404	270,654	359,115	303,115	12.0%
Inter-Departmental Svcs	27,032	36,746	29,058	29,058	-20.9%
Johnson Park	213,538	176,600	353,467	301,184	70.5%
Kent Trails	47,221	34,298	24,731	24,731	-27.9%
LE Kaufman Clubhouse	287,321	358,583	311,678	311,678	-13.1%
LE Kaufman Golf Course	630,742	670,253	771,226	759,026	13.2%
Long Lake Region	150,179	162,306	211,085	211,085	30.1%
Millennium Park	626,027	663,158	846,527	846,527	27.7%
Palmer Park	159,505	141,493	150,115	150,115	6.1%
Townsend Region	253,091	196,905	233,699	209,499	5.8%
Wabasis Campground	248,578	304,078	219,088	219,088	-28.0%
Wabasis Lake Park	365,828	475,166	345,825	345,825	-28.5%
Parks Department	5,340,993	5,826,767	6,329,462	5,995,796	2.9%
ACSET	65,000	65,000	65,000	65,000	0.0%
Administrator/Controller	1,245,142	1,456,864	1,577,888	1,577,888	8.3%
Agency on Aging	15,225	15,525	15,560	15,560	0.2%
Corporate Counsel	65,151	107,500	107,500	107,500	0.0%
Governing Body	969,698	1,002,572	1,080,369	1,080,369	7.8%
Management Studies	100,224	195,000	2,453,000	628,000	208.4%
Policy/Administration	2,460,439	2,842,461	5,299,317	3,474,317	22.1%
Clerk	812,955	879,493	847,712	847,712	-3.6%
Clerk--Circuit Court	1,540,491	1,647,970	1,683,103	1,683,103	2.1%
Elections	306,539	518,269	309,272	309,272	-40.3%
Register of Deeds	585,042	666,271	668,799	668,799	0.4%
Clerk/Register of Deeds	3,245,027	3,712,003	3,508,886	3,508,886	-5.5%
Central Services	808,289	854,007	890,260	890,260	4.2%
Fiscal Services	1,893,446	1,898,092	2,078,892	2,078,892	9.5%
Fleet Services	514,603	597,953	633,828	633,828	6.0%
Audit	110,800	120,000	130,000	130,000	8.3%
Purchasing	431,769	483,267	565,467	565,467	17.0%
Fiscal Services	3,758,907	3,953,319	4,298,447	4,298,447	8.7%

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GENERAL FUND

County of Kent, Michigan

General Fund
Schedule of Uses of Financial Resources

Program Descriptions	2017	2018	2019		
	Actual	Adopted	Requested	Proposed	% Change
EE Relations & Diversity	45,353	47,799	47,799	47,799	0.0%
Human Resources	1,778,840	1,852,789	1,952,521	1,912,961	3.2%
Learning & Development	18,548	30,000	30,000	30,000	0.0%
Human Resources	1,842,741	1,930,588	2,030,320	1,990,760	3.1%
Drain Commissioner	661,074	661,494	680,513	680,513	2.9%
Drains--Public Benefit	24,455	40,000	50,000	50,000	25.0%
Drain Commission	685,529	701,494	730,513	730,513	4.1%
Prosecuting Attorney	4,490,387	4,673,226	4,834,688	4,834,688	3.5%
Substance Abuse	1,650,028	1,694,771	1,735,812	1,735,812	2.4%
District Court	3,030,242	3,222,528	3,233,900	3,233,900	0.4%
Zoo	20,924	24,361	27,141	27,141	11.4%
Mental Health	2,025,943	2,025,943	2,025,943	2,025,943	0.0%
Bureau of Equalization	1,521,892	1,498,914	1,547,776	1,547,776	3.3%
Other Social Services	1,489,167	1,510,000	1,525,000	1,525,000	1.0%
Probate Court	1,430,684	1,555,853	1,535,452	1,535,452	-1.3%
Medical Examiner	1,706,049	1,663,864	2,160,432	2,002,832	20.4%
Treasurer's Office	1,189,296	1,234,387	1,270,267	1,270,267	2.9%
Health & Human Services (DHHS)	447,808	469,335	484,338	484,338	3.2%
Cooperative Extension	460,946	468,964	482,047	482,047	2.8%
Economic Development	107,500	110,000	120,000	120,000	8.7%
Probation	44,348	41,182	46,823	41,951	1.9%
Other	19,615,213	20,193,328	21,029,619	20,867,147	3.3%
Child Care Fund	14,660,470	16,193,718	15,531,891	15,531,891	-4.1%
Health Fund	5,888,203	7,071,208	7,457,795	7,416,254	4.9%
CIP Fund	6,136,282	6,457,947	5,833,415	7,658,415	18.6%
Friend of the Court Fund	1,720,770	1,919,410	2,136,854	2,136,854	11.3%
Special Project Funds	3,294,631	3,447,926	6,810,898	6,405,837	85.8%
Debt Service Fund	1,808,023	2,414,400	3,360,560	3,360,560	28.2%
Other	278,359	854,000	860,000	860,000	0.7%
Transfers Out & Other Financing Uses	33,786,738	38,358,609	41,991,413	43,369,811	12.8%
Appropriation lapse	-	(6,500,000)	(6,500,000)	(6,500,000)	0.0%
Total Expenditures	\$ 168,632,666	\$ 172,335,033	\$ 181,154,601	\$ 179,694,960	4.3%

County of Kent, Michigan

General Fund
Fund Statement

	2017	2018		2019	% Chg
	Actual	Adopted	Estimated	Proposed	
Revenues:					
Taxes	\$ 91,127,600	\$ 92,813,600	\$ 94,838,400	\$ 98,158,010	3.5%
Intergovernmental	25,572,734	23,083,035	22,403,000	23,438,312	4.6%
Charges for services	28,205,182	27,465,329	27,159,000	28,719,080	5.7%
Investments, Rents & Royalties	4,390,134	4,085,428	4,400,000	4,407,458	0.2%
Other Revenue	5,962,852	7,387,641	7,300,000	7,299,100	0.0%
Total Revenues	155,258,502	154,835,033	156,100,400	162,021,960	3.8%
Expenditures:					
Sheriff	60,838,946	62,998,586	62,998,000	65,046,293	3.3%
Circuit Court	16,788,722	17,761,180	17,280,800	16,656,669	-3.6%
Facilities Management	13,964,240	12,852,968	12,852,000	13,320,525	3.6%
Information Technology	6,305,170	7,703,730	7,703,000	6,935,796	-10.0%
Parks Department	5,340,993	5,826,767	5,729,300	5,995,796	4.7%
Prosecuting Attorney	4,490,387	4,673,226	4,670,000	4,834,688	3.5%
Fiscal Services	3,758,907	3,953,319	3,828,200	4,298,447	12.3%
Clerk/Register of Deeds	3,245,027	3,712,003	3,712,000	3,508,886	-5.5%
Substance Abuse	1,650,028	1,694,771	1,694,000	1,735,812	2.5%
District Court	3,030,242	3,222,528	3,144,600	3,233,900	2.8%
Policy/Administration	2,460,439	2,842,461	2,842,000	3,474,317	22.2%
Zoo	20,924	24,361	24,000	27,141	13.1%
Mental Health	2,025,943	2,025,943	2,025,000	2,025,943	0.0%
Human Resources	1,842,741	1,930,588	1,930,000	1,990,760	3.1%
Bureau of Equalization	1,521,892	1,498,914	1,498,000	1,547,776	3.3%
Other	7,561,327	7,755,079	7,755,000	8,192,400	5.6%
Appropriation lapse	-	(6,500,000)	(6,500,000)	(6,500,000)	0.0%
Total Expenditures	134,845,928	133,976,424	133,185,900	136,325,149	2.4%
Revenues over (under) Expenditures	20,412,574	20,858,609	22,914,500	25,696,811	12.1%
Other Financing Sources					
Transfers In & Other Fin Sources	14,602,622	17,500,000	16,500,000	18,603,000	12.7%
Transfers Out & Other Fin Uses	(33,786,738)	(38,358,609)	(37,966,700)	(43,369,811)	14.2%
Total Uses	(19,184,116)	(20,858,609)	(21,466,700)	(24,766,811)	15.4%
Net Inc (Dec) in Fund Balance	1,228,458	-	1,447,800	930,000	-35.8%
Fund Balance, beginning of year	69,563,356	70,791,814	70,791,814	72,239,614	2.0%
Fund Balance, end of year	\$ 70,791,814	\$ 70,791,814	\$ 72,239,614	\$ 73,169,614	1.3%

GENERAL FUND

County of Kent, Michigan

General Fund By Category

Statement of Revenues, Expenditures, and Changes in Fund Balances

	2017		2018		2019		
	Actual	% of Tot	Adopted	% of Tot	Proposed	% of Tot	% of Chg
Revenues By Category							
Taxes	\$ 91,127,600	53.6%	\$ 92,813,600	53.9%	\$ 98,158,010	54.3%	5.8%
Intergovernmental	25,572,734	15.1%	23,083,035	13.4%	23,438,312	13.0%	1.5%
Charges for services	28,205,182	16.6%	27,465,329	15.9%	28,719,080	15.9%	4.6%
Investments, Rents & Royalties	4,390,134	2.6%	4,085,428	2.4%	4,407,458	2.4%	7.9%
Other Revenue	5,962,852	3.5%	7,387,641	4.3%	7,299,100	4.0%	-1.2%
Total Revenues	155,258,502	91.4%	154,835,033	89.8%	162,021,960	89.7%	4.6%
Transfers In & Other Fin Sources	14,602,622	8.6%	17,500,000	10.2%	18,603,000	10.3%	6.3%
Total Sources	169,861,124	100.0%	172,335,033	100.0%	180,624,960	100.0%	4.8%
Expenditures By Category							
Personnel	86,418,071	51.2%	89,846,590	52.1%	91,981,754	51.2%	2.4%
Supplies	2,123,063	1.3%	2,482,660	1.4%	2,653,339	1.5%	6.9%
Other Services & Charges	44,030,966	26.1%	45,933,940	26.7%	45,482,206	25.3%	-1.0%
Capital	2,273,829	1.3%	2,213,234	1.3%	2,707,850	1.5%	22.3%
Appropriation lapse	-	0.0%	(6,500,000)	-3.8%	(6,500,000)	-3.6%	0.0%
Total Expenditures	134,845,928	80.0%	133,976,424	77.7%	136,325,149	75.9%	1.8%
Transfers Out & Other Fin Uses	33,786,738	20.0%	38,358,609	22.3%	43,369,811	24.1%	13.1%
Total Uses	168,632,666	100.0%	172,335,033	100.0%	179,694,960	100.0%	4.3%
Net Inc (Dec) in Fund Balance	\$ 1,228,458		\$ -		\$ 930,000		

Other Revenues:

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

Other Services & Charges:

Contributions (Network180, The Right Place, and substance abuse); Court Appointed Attorneys; Court/HSC Rent; Inmate Health; Prevention Services; Repairs & Maintenance; and Security.

Transfers Out & Other Fin Uses	2017	2018	2019
	Actual	Adopted	Proposed
Child Care	14,660,470	16,193,718	15,531,891
Health Fund	5,888,203	7,071,208	7,416,254
CIP Fund	6,136,282	6,457,947	7,658,415
Friend of the Court	1,720,770	1,919,410	2,136,854
Special Projects	3,294,631	3,447,926	6,405,837
Gen Debt Service Fund	1,808,023	2,414,400	3,360,560
Other	278,359	854,000	860,000
Total Transfers Out & Other Fin Uses	33,786,738	38,358,609	43,369,811

County of Kent, Michigan

General Fund By Function

Statement of Revenues, Expenditures, and Changes in Fund Balances

	2017		2018		2019		
	Actual	% of Tot	Adopted	% of Tot	Proposed	% of Tot	% of Chg
Revenues By Category							
Taxes	\$ 91,127,600	53.6%	\$ 92,813,600	53.9%	\$ 98,158,010	54.3%	5.8%
Intergovernmental	25,572,734	15.1%	23,083,035	13.4%	23,438,312	13.0%	1.5%
Charges for services	28,205,182	16.6%	27,465,329	15.9%	28,719,080	15.9%	4.6%
Investments, Rents & Royalties	4,390,134	2.6%	4,085,428	2.4%	4,407,458	2.4%	7.9%
Other Revenue	5,962,852	3.5%	7,387,641	4.3%	7,299,100	4.0%	-1.2%
Total Revenues	155,258,502	91.4%	154,835,033	89.8%	162,021,960	89.7%	4.6%
Transfers In & Other Fin Sources	14,602,622	8.6%	17,500,000	10.2%	18,603,000	10.3%	6.3%
Total Sources	169,861,124	100.0%	172,335,033	100.0%	180,624,960	100.0%	4.8%
Expenditures By Function							
General Government	33,622,445	19.9%	34,981,574	20.3%	35,597,415	19.8%	1.8%
Public Safety	60,838,946	36.1%	62,998,586	36.6%	65,046,293	36.2%	3.3%
Judicial	25,784,383	15.3%	27,253,969	15.8%	26,302,660	14.6%	-3.5%
Social Services	7,399,220	4.4%	7,444,438	4.3%	7,854,485	4.4%	5.5%
Recreation & Culture	5,361,917	3.2%	5,851,128	3.4%	6,022,937	3.4%	2.9%
Community & Econ Development	1,153,489	0.7%	1,245,235	0.7%	1,270,846	0.7%	2.1%
Public Works	685,529	0.4%	701,494	0.4%	730,513	0.4%	4.1%
Appropriation lapse	-	0.0%	(6,500,000)	-3.8%	(6,500,000)	-3.6%	0.0%
Total Expenditures	134,845,928	80.0%	133,976,424	77.7%	136,325,149	75.9%	1.8%
Transfers Out & Other Fin Uses	33,786,738	20.0%	38,358,609	22.3%	43,369,811	24.1%	13.1%
Total Uses	168,632,666	100.0%	172,335,033	100.0%	179,694,960	100.0%	4.3%
Net Inc (Dec) in Fund Balance	\$ 1,228,458		\$ -		\$ 930,000		

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.

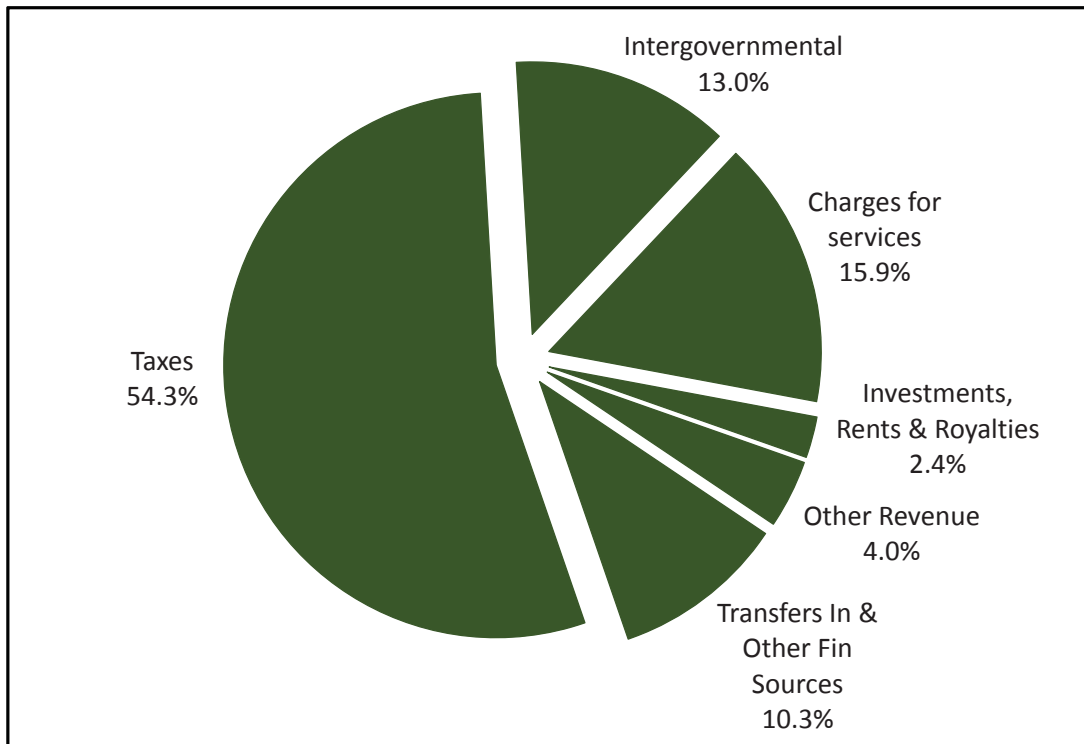
Social Services: Substance Abuse; Network 180 Contribution; DHHS Social Welfare; Medical Examiner; and Prevention Programming.

Recreation & Culture: Parks

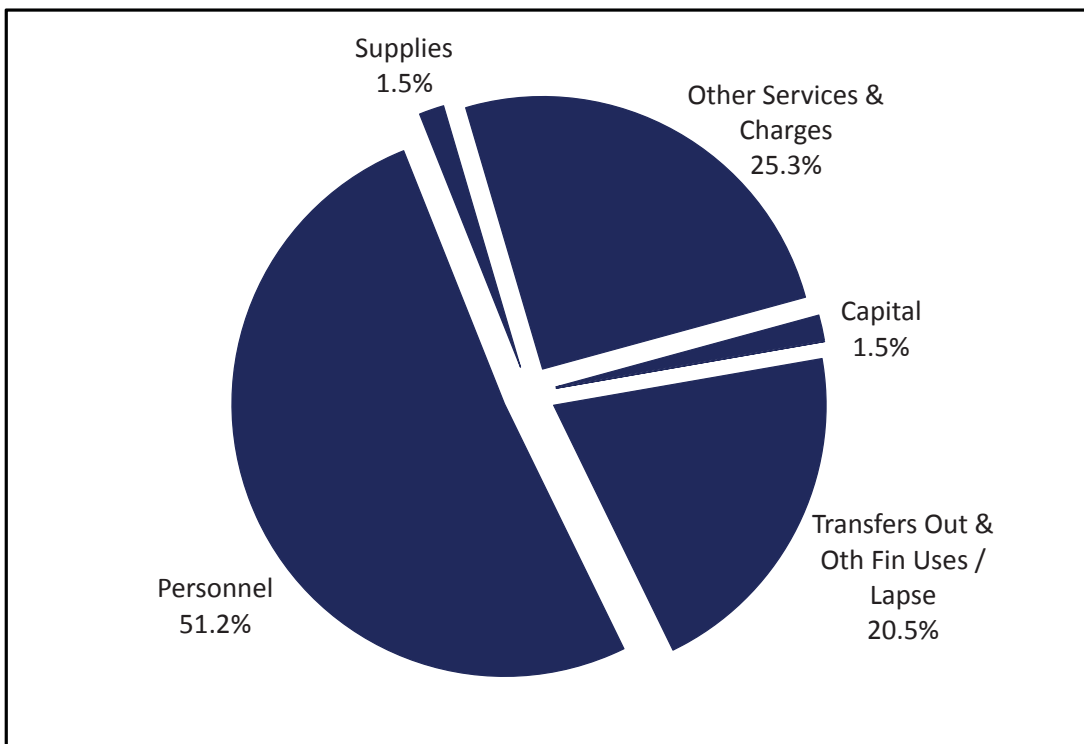
Community & Economic Development: Register of Deeds; Cooperative Extension; and Economic Development

Public Works: Drain Commission

2019 Sources By Category - \$180,624,960



2019 Uses By Category - \$179,694,960



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.

Indigent Defense Fund

This fund is used to account for earmarked state grant revenue to provide indigent defendants in criminal cases with effective assistance of counsel. This fund is required by the Michigan Indigent Defense Commission (MIDC) Act, Public Act 93 of 2013, as amended.

SPECIAL REVENUE FUNDS

Concealed Pistol Licensing Fund

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

Local Officer Correction Training Fund

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

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	2017	2018	2019		% Change
	Actual	Adopted	Requested	Proposed	
Fire Commission Fund	694,149	551,765	680,143	680,143	23.3%
Friend of the Court Fund ⁽¹⁾	9,160,710	9,840,324	10,441,376	10,441,376	6.1%
Administration	2,143,818	1,687,037	1,742,853	1,740,399	3.2%
Animal Shelter	2,108,466	2,338,578	2,303,693	2,300,237	-1.6%
Contagious Disease	1,408,925	1,514,889	1,510,639	1,508,369	-0.4%
Health Clinics	8,313,163	9,157,345	8,666,308	8,654,752	-5.5%
Wellness	10,250,920	9,958,257	9,860,967	9,846,614	-1.1%
Community Inspections	2,371,832	2,686,382	2,670,464	2,666,465	-0.7%
Water Inspection	1,249,415	1,418,933	1,375,281	1,373,198	-3.2%
Substance Abuse	339,432	475,402	613,594	612,672	28.9%
Health Fund ⁽¹⁾	28,185,970	29,236,823	28,743,799	28,702,706	-1.8%
Lodging Excise Tax Fund	8,812,252	9,116,611	10,626,898	10,626,898	16.6%
ROD Automation Fund	924,483	772,214	601,975	601,975	-22.0%
Zoo/Museum Millage Fund	9,186,066	9,570,000	10,017,200	10,017,200	4.7%
Senior Millage Fund	10,642,988	11,113,000	11,558,100	11,558,100	4.0%
Correction & Detention Millage Fund	14,549,267	18,078,250	17,420,723	17,420,723	-3.6%
Central Dispatch Fund	5,943,125	8,443,535	8,443,185	8,443,185	0.0%
Indigent Defense Fund ⁽¹⁾	-	-	3,498,448	3,498,448	NA
Concealed Pistol Licensing Fund	70,990	98,427	128,734	128,734	30.8%
Local Officer Correction Training Fund	268,942	244,035	264,481	264,481	8.4%
Drug Law Enforcement Fund	515,297	715,543	616,224	616,224	-13.9%
Childcare--Circuit Court	19,773,776	20,363,666	21,774,803	21,774,803	6.9%
Childcare--DHHS	8,024,167	7,365,822	7,154,216	7,154,216	-2.9%
Childcare Fund ⁽¹⁾	27,797,943	27,729,488	28,929,019	28,929,019	4.3%
Veterans Services Fund	977,267	1,366,400	1,542,800	1,542,800	12.9%

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SPECIAL REVENUE FUNDS

County of Kent, Michigan
Special Revenue Funds
 Schedule of Uses of Financial Resources

Program Descriptions	2017	2018	2019		
	Actual	Adopted	Requested	Proposed	% Change
Community Development Fund	3,572,006	3,469,732	4,467,942	4,467,942	28.8%
Community Action Fund - 9/30 ⁽¹⁾	393,768	2,069,260	1,827,492	1,827,492	-11.7%
Community Action Fund - 6/30 ⁽¹⁾	177,086	-	740,275	740,275	NA
Community Action Fund - 12/31	162,172	-	632,578	632,578	NA
BoE Remonumentation	113,844	-	-	-	NA
CC Community Corrections Grant	730,135	-	-	-	NA
Michigan Mental Health Court Grant	29,067	-	-	-	NA
CC Community Corrections Administration	235,214	948,479	1,030,393	1,030,393	8.6%
CC Michigan Mental Health Court Grant	6,915	-	243,510	243,510	NA
Prosecutor Victim Rights	652,750	725,421	733,821	733,821	1.2%
Sheriff Secondary Road Patrol	96,288	384,803	438,745	438,745	14.0%
Michigan Medical Marihuana Grant	119,426	-	-	-	NA
Sheriff Michigan Justice Training	32,960	-	-	-	NA
Sheriff Michigan Dispatch Training	62,331	-	-	-	NA
Sheriff Marine Law Enforcement	139,484	-	-	-	NA
Guardianship Program	387,145	-	-	-	NA
Child Welfare Reform	5,795	-	-	-	NA
State Project Fund ⁽¹⁾	2,611,353	2,058,703	2,446,469	2,446,469	18.8%
BoE Remonumentation	-	135,079	135,079	135,079	0.0%
BoE Allegan County	64,647	-	-	-	NA
SD Courthouse Security	1,639,088	1,644,083	1,670,566	1,670,566	1.6%
SD 82 Ionia Security	231,578	235,060	235,954	235,954	0.4%
SD 63rd Dist Court Security	181,366	295,592	307,013	307,013	3.9%
SD Parks Security	101,221	117,768	122,029	122,029	3.6%
SD SRO Program	908,073	996,574	1,749,990	1,749,990	75.6%
SD COP--Algoma Twp	121,228	128,250	109,486	109,486	-14.6%
SD COP--Alpine Twp	98,297	135,103	105,830	105,830	-21.7%
SD COP--Gaines Twp	110,673	128,278	100,377	100,377	-21.8%
SD COP--Plainfield Twp	130,284	121,988	127,807	127,807	4.8%
SD Township Law	3,825,703	3,971,514	4,262,805	4,262,805	7.3%
SD Twp Law--East Precinct	1,467,331	1,516,536	1,482,706	1,482,706	-2.2%
SD Twp Law--Cedar Springs Policing	169,674	179,275	151,697	151,697	-15.4%

Continued on next page...

County of Kent, Michigan
Special Revenue Funds
Schedule of Uses of Financial Resources

Program Descriptions	2017	2018	2019		% Change
	Actual	Adopted	Requested	Proposed	
SD Michigan Justice Training	-	60,000	60,000	60,000	0.0%
SD Michigan Dispatch Training	-	85,000	70,173	70,173	-17.4%
SD Marine Law Enforcement	-	148,485	160,930	160,930	8.4%
SD MDOT Road Crew	72,037	155,164	154,847	154,847	-0.2%
SD Road Commission Road Crew	120,786	130,404	396,178	396,178	203.8%
Community Development Block Grant	3,500	-	-	-	NA
Guardianship Program	-	430,422	454,214	454,214	5.5%
Project Fund	9,245,486	10,614,575	11,857,681	11,857,681	11.7%
FM HHS Complex Maintenance Reserve	-	61,200	54,546	54,546	-10.9%
FM Fallasburg Dam Maintenance	550	4,000	25,500	25,500	537.5%
FM Maintenance Reserve	-	50,000	50,000	50,000	0.0%
CC Family Counseling	7,719	68,500	78,625	78,625	14.8%
SD Jail Gifts	14,168	25,500	37,500	37,500	47.1%
ME Gift of Life iPad Program	889	-	-	-	NA
CC Juvenile Accountability Donations	1,289	2,550	5,124	5,124	100.9%
Agricultural Preservations	42,121	25,000	350,000	40,000	60.0%
PD Millennium Park Maintenance	12,459	20,025	20,918	20,918	4.5%
PD Lamoreaux Park	-	50	575	575	1050.3%
PD Paris Park Easement	-	100	176	176	76.0%
PD Kent Trains Maintenance	-	20,808	28,911	28,911	38.9%
LTD Project Fund	79,195	277,733	651,875	341,875	23.1%
FOC Access & Visitation Grant	5,430	14,000	14,000	14,000	0.0%
Prosecuting Attorney Title IV-D	1,958,710	2,014,011	2,151,768	2,138,768	6.2%
Prosecuting Attorney Title IV-E	1,036,765	1,132,029	1,244,413	1,244,413	9.9%
SD Crime Control and Investigation	182,264	124,089	-	-	-100.0%
SD Traffic and Safety Programs	40,272	-	-	-	NA
SD Emergency Mangement Homeland Sec	471,401	57,000	80,000	80,000	40.4%
CC Juv Det Milk Meal	116,945	110,500	110,500	110,500	0.0%
Federal Project Fund ⁽¹⁾	3,811,789	3,451,629	3,600,681	3,587,681	3.9%
Total Expenditures	\$ 137,782,304	\$ 148,818,047	\$ 159,738,098	\$ 159,374,005	7.1%

(1) 2018-19 Special Revenue Funds were previously approved by the Kent County Board of Commissioners via resolution and will not be included in the 2019 General Appropriation Act.

SPECIAL REVENUE FUNDS

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

	2017	2018		2019	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	189,325	260,000	260,000	250,000	-3.8%
Investments, Rents & Royalties	2,870	1,500	1,500	1,500	0.0%
Other Revenue	280,948	20,000	20,000	197,806	889.0%
Total Revenues	473,143	281,500	281,500	449,306	60%
Expenditures By Category					
Personnel	971	2,126	2,100	2,126	1.2%
Supplies	701	700	700	1,000	42.9%
Other Services & Charges	267,530	351,439	351,400	310,517	-11.6%
Capital	424,948	197,500	197,500	366,500	85.6%
Total Expenditures	694,149	551,765	551,700	680,143	23.3%
Net Revenues (Expenditures)	(221,006)	(270,265)	(270,200)	(230,837)	-14.6%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	278,359	260,000	260,000	260,000	0.0%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	278,359	260,000	260,000	260,000	0.0%
Net Inc (Dec) in Fund Balance	57,353	(10,265)	(10,200)	29,163	-385.9%
Fund Balance, beginning of year	401,381	458,734	458,734	448,534	-2.2%
Fund Balance, end of year	\$ 458,734	\$ 448,469	\$ 448,534	\$ 477,697	6.5%

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

	2017	2018		2019	% Chg
	Actual	Adopted	Estimated	Proposed	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	6,377,613	6,859,914	6,859,900	7,249,522	5.7%
Charges for services	869,589	887,000	887,000	862,500	-2.8%
Other Revenue	192,738	174,000	174,000	192,500	10.6%
Total Revenues	7,439,940	7,920,914	7,920,900	8,304,522	5%
Expenditures By Category					
Personnel	7,899,588	8,390,695	8,390,600	8,618,731	2.7%
Supplies	44,216	52,900	52,900	60,436	14.2%
Other Services & Charges	1,138,040	1,308,295	1,308,200	1,531,023	17.0%
Capital	78,866	88,434	88,400	231,186	161.5%
Total Expenditures	9,160,710	9,840,324	9,840,100	10,441,376	6.1%
Net Revenues (Expenditures)	(1,720,770)	(1,919,410)	(1,919,200)	(2,136,854)	11.3%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	1,720,770	1,919,410	1,919,400	2,136,854	11.3%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	1,720,770	1,919,410	1,919,400	2,136,854	11.3%
Net Inc (Dec) in Fund Balance	-	-	200	-	-100.0%
Fund Balance, beginning of year	250,001	250,001	250,001	250,201	0.1%
Fund Balance, end of year	\$ 250,001	\$ 250,001	\$ 250,201	\$ 250,201	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**

	2017	2018		2019	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	12,922,927	12,785,839	12,785,800	11,875,777	-7.1%
Charges for services	2,293,913	2,605,032	2,605,000	2,746,942	5.4%
Investments, Rents & Royalties	108,012	41,410	41,400	-	-100.0%
Other Revenue	6,972,914	6,177,315	6,177,300	6,100,260	-1.2%
Total Revenues	22,297,767	21,609,596	21,609,500	20,722,979	-4%
Expenditures By Category					
Personnel	19,304,292	19,751,746	18,948,600	20,153,713	6.4%
Supplies	2,009,078	2,584,811	2,584,800	2,096,895	-18.9%
Other Services & Charges	6,524,474	6,620,575	6,620,500	6,138,620	-7.3%
Capital	348,126	279,691	279,600	313,478	12.1%
Total Expenditures	28,185,970	29,236,823	28,433,500	28,702,706	0.9%
Net Revenues (Expenditures)	(5,888,203)	(7,627,227)	(6,824,000)	(7,979,727)	16.9%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	5,888,204	6,939,316	6,939,300	7,291,510	5.1%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	5,888,204	6,939,316	6,939,300	7,291,510	5.1%
Net Inc (Dec) in Fund Balance	1	(687,911)	115,300	(688,217)	-696.9%
Fund Balance, beginning of year	699,999	700,000	700,000	815,300	16.5%
Fund Balance, end of year	\$ 700,000	\$ 12,089	\$ 815,300	\$ 127,083	-84.4%

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 9-27-18-TBD.

County of Kent, Michigan

Lodging Excise Tax Special Revenue Fund
Fund Statement

	2017	2018		2019	% Chg
	Actual	Adopted	Estimated	Proposed	
Revenues By Category					
Taxes	\$ 10,205,658	\$ 10,500,000	\$ 10,500,000	\$ 11,000,000	4.8%
Charges for services	-	1,000	1,000	100	-90.0%
Investments, Rents & Royalties	69,646	60,000	60,000	80,000	33.3%
Other Revenue	9,007	20,000	20,000	10,000	-50.0%
Total Revenues	10,284,311	10,581,000	10,581,000	11,090,100	5%
Expenditures By Category					
Personnel	92,346	91,004	91,000	93,646	2.9%
Supplies	100	100	100	100	0.0%
Other Services & Charges	8,719,806	9,025,507	9,025,500	9,433,152	4.5%
Debt	-	-	-	-	NA
Total Expenditures	8,812,252	9,116,611	9,116,600	9,526,898	4.5%
Net Revenues (Expenditures)	1,472,059	1,464,389	1,464,400	1,563,202	6.7%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	(1,100,000)	NA
Total Other Financing Sources (Uses)	-	-	-	(1,100,000)	NA
Net Inc (Dec) in Fund Balance	1,472,059	1,464,389	1,464,400	463,202	-68.4%
Fund Balance, beginning of year	5,001,417	6,473,476	6,473,476	7,937,876	22.6%
Fund Balance, end of year	\$ 6,473,476	\$ 7,937,865	\$ 7,937,876	\$ 8,401,078	5.8%

SPECIAL REVENUE FUNDS

County of Kent, Michigan

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

	2017	2018		2019	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Charges for services	543,098	525,000	525,000	525,000	0.0%
Investments, Rents & Royalties	16,070	6,500	6,500	6,500	0.0%
Total Revenues	559,168	531,500	531,500	531,500	0%
Expenditures By Category					
Personnel	112,014	94,400	94,400	94,180	-0.2%
Supplies	6,050	8,250	8,200	8,250	0.6%
Other Services & Charges	400,814	652,762	652,700	452,045	-30.7%
Capital	21,536	16,802	16,800	2,500	-85.1%
Total Expenditures	540,414	772,214	772,100	556,975	-27.9%
Net Revenues (Expenditures)	18,753	(240,714)	(240,600)	(25,475)	-89.4%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	(384,069)	-	-	(45,000)	NA
Total Other Financing Sources (Uses)	(384,069)	-	-	(45,000)	NA
Net Inc (Dec) in Fund Balance	(365,316)	(240,714)	(240,600)	(70,475)	-70.7%
Fund Balance, beginning of year	1,841,435	1,476,119	1,476,119	1,235,519	-16.3%
Fund Balance, end of year	\$ 1,476,119	\$ 1,235,405	\$ 1,235,519	\$ 1,165,044	-5.7%

County of Kent, Michigan

Zoo/Museum Millage Special Revenue Fund
Fund Statement

	2017	2018		2019	% Chg
	Actual	Adopted	Estimated	Proposed	
Revenues By Category					
Taxes	\$ 9,183,992	\$ 9,569,900	\$ 9,318,000	\$ 10,017,000	7.5%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	2,074	100	100	200	100.0%
Total Revenues	9,186,066	9,570,000	9,318,100	10,017,200	8%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	9,186,066	9,570,000	9,318,100	10,017,200	7.5%
Capital	-	-	-	-	NA
Total Expenditures	9,186,066	9,570,000	9,318,100	10,017,200	7.5%
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

	2017	2018		2019	% Chg
	Actual	Adopted	Estimated	Proposed	
Revenues By Category					
Taxes	\$ 10,583,668	\$ 10,678,000	\$ 10,306,000	\$ 11,358,100	10.2%
Investments, Rents & Royalties	49,902	35,000	35,000	50,000	42.9%
Total Revenues	10,633,570	10,713,000	10,341,000	11,408,100	10%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	10,642,988	11,113,000	11,113,000	11,558,100	4.0%
Capital	-	-	-	-	NA
Total Expenditures	10,642,988	11,113,000	11,113,000	11,558,100	4.0%
Net Revenues (Expenditures)	(9,418)	(400,000)	(772,000)	(150,000)	-80.6%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Fund Balance	(9,418)	(400,000)	(772,000)	(150,000)	-80.6%
Fund Balance, beginning of year	1,103,076	1,093,658	1,093,658	321,658	-70.6%
Fund Balance, end of year	\$ 1,093,658	\$ 693,658	\$ 321,658	\$ 171,658	-46.6%

County of Kent, Michigan

Correction and Detention Special Revenue Fund
Fund Statement

	2017	2018		2019	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ 16,456,091	\$ 16,882,000	\$ 16,283,000	\$ 18,042,605	10.8%
Investments, Rents & Royalties	178,901	104,000	104,000	180,000	73.1%
Total Revenues	16,634,992	16,986,000	16,387,000	18,222,605	11%
Expenditures By Category					
Personnel	-	-	-	-	NA
Other Services & Charges	2,412,559	2,420,000	2,420,000	2,385,223	-1.4%
Total Expenditures	2,412,559	2,420,000	2,420,000	2,385,223	-1.4%
Net Revenues (Expenditures)	14,222,433	14,566,000	13,967,000	15,837,382	13.4%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	(12,136,708)	(15,658,250)	(12,400,000)	(15,035,500)	21.3%
Total Other Financing Sources (Uses)	(12,136,708)	(15,658,250)	(12,400,000)	(15,035,500)	21.3%
Net Inc (Dec) in Fund Balance	2,085,725	(1,092,250)	1,567,000	801,882	-48.8%
Fund Balance, beginning of year	7,027,958	9,113,683	9,113,683	10,680,683	17.2%
Fund Balance, end of year	\$ 9,113,683	\$ 8,021,433	\$ 10,680,683	\$ 11,482,565	7.5%

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Central Dispatch Collection Special Revenue Fund
Fund Statement

	2017	2018		2019	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Charges for services	5,940,073	8,442,035	8,442,010	8,442,035	0.0%
Investments, Rents & Royalties	3,052	1,500	1,500	1,500	0.0%
Total Revenues	5,943,125	8,443,535	8,443,510	8,443,535	0%
Expenditures By Category					
Personnel	-	-	-	-	NA
Other Services & Charges	4,497,683	6,402,710	6,402,700	6,749,210	5.4%
Total Expenditures	4,497,683	6,402,710	6,402,700	6,749,210	5.4%
Net Revenues (Expenditures)	1,445,441	2,040,825	2,040,810	1,694,325	-17.0%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	(1,445,442)	(2,040,825)	(2,040,800)	(1,693,975)	-17.0%
Total Other Financing Sources (Uses)	(1,445,442)	(2,040,825)	(2,040,800)	(1,693,975)	-17.0%
Net Inc (Dec) in Fund Balance	(1)	-	10	350	3400.0%
Fund Balance, beginning of year	(0)	(1)	(1)	9	-900.9%
Fund Balance, end of year	\$ (1)	\$ (1)	\$ 9	\$ 359	3937.0%

County of Kent, Michigan
Indigent Defense Special Revenue Fund
Fund Statement

	2017	2018		2019	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	933,761	NA
Charges for services	-	-	-	168,310	NA
Investments, Rents & Royalties	-	-	-	-	NA
Total Revenues	-	-	-	1,102,071	NA
Expenditures By Category					
Personnel	-	-	-	572,192	NA
Supplies	-	-	-	4,000	NA
Other Services & Charges	-	-	-	2,920,256	NA
Capital	-	-	-	2,000	NA
Total Expenditures	-	-	-	3,498,448	NA
Net Revenues (Expenditures)	-	-	-	(2,396,377)	NA
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	-	-	-	2,396,377	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	2,396,377	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 9-27-18-TBD.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Concealed Pistol Licensing Special Revenue Fund

Fund Statement

	2017	2018		2019	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Investments, Rents & Royalties	1,295	-	-	-	NA
Other Revenue	158,506	150,000	150,000	150,000	0.0%
Total Revenues	159,801	150,000	150,000	150,000	0%
Expenditures By Category					
Personnel	63,645	78,363	78,300	83,234	6.3%
Supplies	821	4,000	4,000	10,000	150.0%
Other Services & Charges	5,017	11,000	11,000	12,000	9.1%
Capital	1,507	5,064	5,000	6,000	20.0%
Total Expenditures	70,990	98,427	98,300	111,234	13.2%
Net Revenues (Expenditures)	88,811	51,573	51,700	38,766	-25.0%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	(17,500)	NA
Total Other Financing Sources (Uses)	-	-	-	(17,500)	NA
Net Inc (Dec) in Fund Balance	88,811	51,573	51,700	21,266	-58.9%
Fund Balance, beginning of year	114,352	203,163	203,163	254,863	25.4%
Fund Balance, end of year	\$ 203,163	\$ 254,736	\$ 254,863	\$ 276,129	8.3%

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

	2017	2018		2019	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Charges for services	181,031	190,000	190,000	180,000	-5.3%
Investments, Rents & Royalties	3,196	2,000	2,000	2,000	0.0%
Total Revenues	184,227	192,000	192,000	182,000	-5.2%
Expenditures By Category					
Personnel	118,541	198,918	198,900	199,348	0.2%
Other Services & Charges	150,401	45,117	45,100	65,133	44.4%
Total Expenditures	268,942	244,035	244,000	264,481	8.4%
Net Revenues (Expenditures)	(84,715)	(52,035)	(52,000)	(82,481)	58.6%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Fund Balance	(84,715)	(52,035)	(52,000)	(82,481)	58.6%
Fund Balance, beginning of year	397,954	313,239	313,239	261,239	-16.6%
Fund Balance, end of year	\$ 313,239	\$ 261,204	\$ 261,239	\$ 178,758	-31.6%

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Drug Law Enforcement Special Revenue Fund
Fund Statement

	2017	2018		2019	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Investments, Rents & Royalties	6,705	2,200	2,200	1,200	-45.5%
Other Revenue	377,509	440,227	440,200	478,535	8.7%
Total Revenues	384,214	442,427	442,400	479,735	8.4%
Expenditures By Category					
Personnel	294,115	278,619	268,600	288,318	7.3%
Supplies	126,251	29,000	29,000	32,000	10.3%
Other Services & Charges	94,931	296,335	286,300	295,906	3.4%
Capital	-	-	-	-	NA
Total Expenditures	515,297	603,954	583,900	616,224	5.5%
Net Revenues (Expenditures)	(131,082)	(161,527)	(141,500)	(136,489)	-3.5%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	(111,589)	(111,500)	-	-100.0%
Total Other Financing Sources (Uses)	-	(111,589)	(111,500)	-	-100.0%
Net Inc (Dec) in Fund Balance	(131,082)	(273,116)	(253,000)	(136,489)	-46.1%
Fund Balance, beginning of year	523,364	392,282	392,282	139,282	-64.5%
Fund Balance, end of year	\$ 392,282	\$ 119,166	\$ 139,282	\$ 2,793	-98.0%

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

	2017	2018		2019	% Chg
	Actual	Adopted	Estimated	Proposed	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	12,765,898	11,049,693	11,049,600	13,075,628	18.3%
Charges for services	245,248	261,500	261,500	201,500	-22.9%
Other Revenue	126,325	224,577	224,500	120,000	-46.5%
Total Revenues	13,137,472	11,535,770	11,535,600	13,397,128	16.1%
Expenditures By Category					
Personnel	11,468,178	11,421,069	11,421,000	11,955,729	4.7%
Supplies	212,862	189,400	189,400	233,500	23.3%
Other Services & Charges	16,072,215	16,097,919	16,097,900	16,670,690	3.6%
Capital	44,689	21,100	21,100	69,100	227.5%
Total Expenditures	27,797,943	27,729,488	27,729,400	28,929,019	4.3%
Net Revenues (Expenditures)	(14,660,472)	(16,193,718)	(16,193,800)	(15,531,891)	-4.1%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	14,660,470	16,193,718	16,193,700	15,531,891	-4.1%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	14,660,470	16,193,718	16,193,700	15,531,891	-4.1%
Net Inc (Dec) in Fund Balance	(1)	-	(100)	-	-100.0%
Fund Balance, beginning of year	249,998	249,997	249,997	249,897	0.0%
Fund Balance, end of year	\$ 249,997	\$ 249,997	\$ 249,897	\$ 249,897	0.0%

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 9-13-18-75.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Veterans' Millage Special Revenue Fund
Fund Statement

	2017	2018		2019	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ 1,063,618	\$ 1,064,400	\$ 1,049,000	\$ 1,237,800	18.0%
Investments, Rents & Royalties	8,826	2,000	2,000	5,000	150.0%
Other Revenue	4,751	-	-	-	NA
Total Revenues	1,077,195	1,066,400	1,051,000	1,242,800	18.2%
Expenditures By Category					
Personnel	444,564	509,088	509,000	519,076	2.0%
Supplies	3,420	3,000	3,000	3,000	0.0%
Other Services & Charges	528,340	852,823	852,800	1,017,724	19.3%
Capital	943	1,489	1,400	3,000	114.3%
Total Expenditures	977,267	1,366,400	1,366,200	1,542,800	12.9%
Net Revenues (Expenditures)	99,928	(300,000)	(315,200)	(300,000)	-4.8%
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	99,928	-	(258,930)	-	-100.0%
Fund Balance, beginning of year	502,030	601,958	601,958	343,028	-43.0%
Fund Balance, end of year	\$ 601,958	\$ 601,958	\$ 343,028	\$ 343,028	0.0%

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

	2017	2018		2019	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Total Revenues	-	-	-	-	NA
Expenditures By Category					
Personnel	-	-	-	-	NA
Other Services & Charges	-	-	-	-	NA
Total Expenditures	-	-	-	-	NA
Net Revenues (Expenditures)	-	-	-	-	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	-	-	(9,508)	-	-100.0%
Fund Balance, beginning of year	9,508	9,508	9,508	(0)	-100.0%
Fund Balance, end of year	\$ 9,508	\$ 9,508	\$ (0)	\$ (0)	0.0%

Effective July 1, 2016, the State initiated a Pilot program for the Michigan Veterans Trust Fund. Consequently, the County no longer administers these funds or acts as a pass-through agency for them.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

**Community Development Special Revenue Fund
Fund Statement**

	2017	2018		2019	% Chg
	Actual	Adopted	Estimated	Proposed	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	3,444,818	3,469,732	3,469,700	4,278,263	23.3%
Other Revenue	127,188	-	-	189,679	NA
Total Revenues	3,572,006	3,469,732	3,469,700	4,467,942	28.8%
Expenditures By Category					
Personnel	286,712	259,191	259,100	334,118	29.0%
Supplies	1,906	3,500	3,500	3,000	-14.3%
Other Services & Charges	3,283,389	3,204,541	3,204,500	4,128,324	28.8%
Capital	-	2,500	2,500	2,500	0.0%
Total Expenditures	3,572,006	3,469,732	3,469,600	4,467,942	28.8%
Net Revenues (Expenditures)	-	-	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	-	-	100	-	-100.0%
Fund Balance, beginning of year	1	1	1	101	8064.5%
Fund Balance, end of year	\$ 1	\$ 1	\$ 101	\$ 101	0.0%

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolutions 6-14-18-39 and 6-28-18-45.

County of Kent, Michigan
Community Action Special Revenue Fund (9/30)
Fund Statement

	2017	2018		2019	% Chg
	Actual	Adopted	Estimated	Proposed	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	393,669	2,069,260	2,069,200	1,826,898	-11.7%
Other Revenue	99	-	-	594	NA
Total Revenues	393,768	2,069,260	2,069,200	1,827,492	-11.7%
Expenditures By Category					
Personnel	220,087	938,415	938,400	1,024,262	9.1%
Supplies	4,725	58,972	58,900	62,241	5.7%
Other Services & Charges	168,451	1,064,673	1,064,600	729,299	-31.5%
Capital	505	7,200	7,200	11,690	62.4%
Total Expenditures	393,768	2,069,260	2,069,100	1,827,492	-11.7%
Net Revenues (Expenditures)	-	-	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	-	-	100	-	-100.0%
Fund Balance, beginning of year	-	-	-	100	NA
Fund Balance, end of year	\$ -	\$ -	\$ 100	\$ 100	0.0%

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 08-23-18-64.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Community Action Special Revenue Fund (6/30)
Fund Statement

	2017	2018		2019	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	177,086	-	694,475	740,275	6.6%
Investments, Rents & Royalties	-	-	(175)	-	-100.0%
Other Revenue	-	-	-	-	NA
Total Revenues	177,086	-	694,300	740,275	7%
Expenditures By Category					
Personnel	72,506	-	372,000	336,094	-9.7%
Supplies	-	-	5,300	144	-97.3%
Other Services & Charges	104,580	-	316,000	397,788	25.9%
Capital	-	-	1,000	6,249	524.9%
Total Expenditures	177,086	-	694,300	740,275	6.6%
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 06-14-18-40 and 6-28-18-43.

County of Kent, Michigan

Community Action Special Revenue Fund (12/31)

Fund Statement

	2017	2018		2019	% Chg
	Actual	Adopted	Estimated	Proposed	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	160,715	-	629,475	628,359	-0.2%
Investments, Rents & Royalties	-	-	(200)	-	-100.0%
Other Revenue	1,458	-	3,250	4,219	29.8%
Total Revenues	162,172	-	632,525	632,578	0%
Expenditures By Category					
Personnel	92,283	-	361,600	358,125	-1.0%
Supplies	10,782	-	33,100	23,450	-29.2%
Other Services & Charges	59,108	-	237,600	251,003	5.6%
Capital	-	-	225	-	-100.0%
Total Expenditures	162,172	-	632,525	632,578	0.0%
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

Special Projects - State Project Special Revenue Fund (272)

Fund Statement

	2017	2018		2019	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	1,696,151	1,429,381	1,429,300	1,705,855	19.3%
Investments, Rents & Royalties	85	-	-	-	NA
Other Revenue	210,570	-	-	-	NA
Total Revenues	1,906,806	1,429,381	1,429,300	1,705,855	19.3%
Expenditures By Category					
Personnel	1,017,137	1,147,849	1,147,800	1,137,386	-0.9%
Supplies	13,986	16,770	16,700	23,650	41.6%
Other Services & Charges	1,437,674	891,534	891,500	1,238,933	39.0%
Capital	142,556	2,550	2,500	46,500	1760.0%
Total Expenditures	2,611,353	2,058,703	2,058,500	2,446,469	18.8%
Net Revenues (Expenditures)	(704,547)	(629,322)	(629,200)	(740,614)	17.7%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	787,507	629,322	629,300	740,614	17.7%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	787,507	629,322	629,300	740,614	17.7%
Net Inc (Dec) in Fund Balance	82,960	-	100	-	-100.0%
Fund Balance, beginning of year	209,396	292,356	292,356	292,456	0.0%
Fund Balance, end of year	\$ 292,356	\$ 292,356	\$ 292,456	\$ 292,456	0.0%

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolutions 9-13-18-70; 9-13-18-72; 9-27-18-TBD and 9-27-18-TBD. For a complete listing of projects included in this fund, see the Special Revenue Funds Schedule of Uses of Financial Resources.

County of Kent, Michigan

Special Projects - Project Special Revenue Fund (279)

Fund Statement

	2017	2018		2019	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	124,286	511,705	511,700	488,831	-4.5%
Charges for services	8,307,871	8,927,448	8,927,400	9,824,933	10.1%
Total Revenues	8,432,156	9,659,353	9,659,300	10,549,454	9.2%
Expenditures By Category					
Personnel	8,749,163	9,302,795	9,302,700	10,350,345	11.3%
Supplies	2,654	69,815	69,800	85,376	22.3%
Other Services & Charges	493,669	1,225,365	1,100,000	1,403,360	27.6%
Total Expenditures	9,245,486	10,614,575	10,489,100	11,857,681	13.0%
Net Revenues (Expenditures)	(813,330)	(955,222)	(829,800)	(1,308,227)	57.7%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	748,683	908,222	908,200	1,262,752	39.0%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	748,683	908,222	908,200	1,262,752	39.0%
Net Inc (Dec) in Fund Balance	(64,647)	(47,000)	78,400	(45,475)	-158.0%
Fund Balance, beginning of year	68,766	4,119	4,119	82,519	1903.2%
Fund Balance, end of year	\$ 4,119	\$ (42,881)	\$ 82,519	\$ 37,044	-55.1%

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

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Special Projects - LTD Project Special Revenue Fund (280)

Fund Statement

	2017	2018		2019	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	22,300	10,000	10,000	10,000	0.0%
Charges for services	69,240	68,000	68,000	68,000	0.0%
Investments, Rents & Royalties	26,293	6,725	6,700	10,150	51.5%
Other Revenue	72,036	87,700	87,700	57,046	-35.0%
Total Revenues	189,869	172,425	172,400	145,196	-15.8%
Expenditures By Category					
Personnel	-	-	-	-	NA
Other Services & Charges	75,067	236,750	236,700	311,895	31.8%
Capital	4,127	40,983	40,900	29,980	-26.7%
Total Expenditures	79,195	277,733	277,600	341,875	23.2%
Net Revenues (Expenditures)	110,674	(105,308)	(105,200)	(196,679)	87.0%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	105,000	105,000	105,000	120,000	14.3%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	105,000	105,000	105,000	120,000	14.3%
Net Inc (Dec) in Fund Balance	215,674	(308)	(200)	(76,679)	38239.3%
Fund Balance, beginning of year	1,404,290	1,619,964	1,619,964	1,619,764	0.0%
Fund Balance, end of year	\$ 1,619,964	\$ 1,619,656	\$ 1,619,764	\$ 1,543,085	-4.7%

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

County of Kent, Michigan

Special Projects - Federal Project Special Revenue Fund (282)

Fund Statement

	2017	2018		2019	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	2,047,360	1,646,247	1,646,200	1,701,587	3.4%
Other Revenue	119,637	-	-	-	NA
Total Revenues	2,166,997	1,646,247	1,646,200	1,701,587	3.4%
Expenditures By Category					
Personnel	2,829,159	2,863,009	2,863,000	2,824,116	-1.4%
Supplies	137,887	135,000	135,000	136,668	1.2%
Other Services & Charges	435,623	441,620	441,600	607,897	37.7%
Capital	409,121	12,000	12,000	19,000	58.3%
Total Expenditures	3,811,789	3,451,629	3,451,600	3,587,681	3.9%
Net Revenues (Expenditures)	(1,644,792)	(1,805,382)	(1,805,400)	(1,886,094)	4.5%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	1,635,644	1,805,382	1,805,300	1,886,094	4.5%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	1,635,644	1,805,382	1,805,300	1,886,094	4.5%
Net Inc (Dec) in Fund Balance	(9,148)	-	(100)	-	-100.0%
Fund Balance, beginning of year	66,019	56,871	56,871	56,771	-0.2%
Fund Balance, end of year	\$ 56,871	\$ 56,871	\$ 56,771	\$ 56,771	0.0%

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolutions 9-8-16-66; 9-13-18-68; 9-13-18-69; 9-13-18-71; 9-13-18-73; and 9-13-18-74. 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.

County of Kent, Michigan

Debt Service Funds

Schedule of Uses of Financial Resources

Program Descriptions	2017	2018	2019		
	Actual	Adopted	Requested	Proposed	% Change
Series 2008A--Fuller Complex/Dist Ct	801,298	615,294	-	-	-100.0%
Series 2008B--Spectrum Facility	212,461	214,275	-	-	-100.0%
Series 2014--Court Land/82 Ionia	543,899	542,450	545,500	545,500	0.6%
Series 2014S--Park Meadows at MP	60,600	60,600	60,600	60,600	0.0%
Capital Lease--IT Infrastructure	98,333	-	-	-	NA
Series 2016--Jail Kitchen/Juve Det	1,633,875	1,638,250	1,635,500	1,635,500	-0.2%
Series 2017A--E-911	848,917	1,694,325	1,693,975	1,693,975	0.0%
Series 2017B--Fuller/Dist Ct/DHHS	27,003,656	2,111,800	2,634,800	2,634,800	24.8%
Capital Lease--CGI A360	944,810	-	944,810	944,810	NA
Debt Service Fund	32,147,849	6,876,994	7,515,185	7,515,185	9.3%
Series 2005--Courthouse	4,345,829	4,344,125	4,340,944	4,340,944	-0.1%
Series 2007--Human Services Complex	1,751,310	-	-	-	NA
Series 2009--Correctional Facilities	3,046,180	3,014,755	2,981,529	2,981,529	-1.1%
Series 2010--Sheriff Admin Building	764,494	767,538	767,782	767,782	0.0%
Building Authority Debt Service	9,907,813	8,126,418	8,090,255	8,090,255	-0.4%
Total Expenditures	\$ 42,055,661	\$ 15,003,412	\$ 15,605,440	\$ 15,605,440	4.0%

DEBT SERVICE FUNDS

County of Kent, Michigan

**Debt Service Fund
Fund Statement**

	2017	2018		2019	% Chg
	Actual	Adopted	Estimated	Proposed	
Revenues By Category					
Intergovernmental	\$ -	\$ -	\$ -	-	NA
Investments, Rents & Royalties	-	-	-	-	NA
Total Revenues	-	-	-	-	NA
Expenditures By Category					
Principal	2,828,143	3,645,000	3,645,000	4,409,810	21.0%
Interest	2,532,485	3,226,419	3,226,400	3,098,375	-4.0%
Paying Agent Fees	1,799	5,575	5,500	7,000	27.3%
Bond Sale Expense	147,847	-	-	-	NA
Discounts on Bonds/Notes	136,680	-	-	-	NA
Total Expenditures	5,646,955	6,876,994	6,876,900	7,515,185	9.3%
Net Revenues (Expenditures)	(5,646,955)	(6,876,994)	(6,876,900)	(7,515,185)	9.3%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	32,694,908	6,876,994	6,876,900	7,515,185	9.3%
Transfers Out & Other Fin Uses	(26,500,894)	-	-	-	NA
Total Other Financing Sources (Uses)	6,194,014	6,876,994	6,876,900	7,515,185	9.3%
Net Inc (Dec) in Fund Balance	547,059	-	-	-	NA
Fund Balance, beginning of year	52,939	599,998	599,998	599,998	0.0%
Fund Balance, end of year	599,998	\$ 599,998	\$ 599,998	\$ 599,998	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 2014 -- Courthouse / 82 Ionia	\$ -	\$ -	\$ 545,500	\$ -	\$ 545,500
Series 2014S -- Meadows at Millennium Park	-	-	60,600	-	60,600
Series 2016 -- Jail Kitchen / Juvenile Det	-	1,635,500	-	-	1,635,500
Series 2017A -- E-911	-	-	-	1,693,975	1,693,975
Series 2017B -- Fuller Complex / Dist Ct / DHHS	825,150	-	1,809,650	-	2,634,800
Capital Lease -- CGI A360	-	-	944,810	-	944,810
Total	\$ 825,150	\$ 1,635,500	\$ 3,360,560	\$ 1,693,975	\$ 7,515,185

County of Kent, Michigan
Building Authority Debt Service Fund
Fund Statement

	2017	2018		2019	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Intergovernmental	\$ 633,621	\$ 594,755	\$ 594,700	596,306	0.3%
Investments, Rents & Royalties	9,273,191	7,531,663	7,531,600	7,493,949	-0.5%
Total Revenues	9,906,813	8,126,418	8,126,300	8,090,255	-0.4%
Expenditures By Category					
Principal	5,974,198	4,990,000	4,990,000	5,200,000	4.2%
Interest	3,928,349	3,133,418	3,133,400	2,887,005	-7.9%
Paying Agent Fees	5,266	3,000	3,000	3,250	8.3%
Total Expenditures	9,907,813	8,126,418	8,126,400	8,090,255	-0.4%
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	2,903	1,903	1,903	1,803	-5.3%
Fund Balance, end of year	\$ 1,903	\$ 1,903	\$ 1,803	\$ 1,803	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 court debt and maintenance costs.	\$ 4,340,944
Series 2009 -- Correctional/JD Facility Remodel	Funded 19.7% from Federal Grants and 80.3% from the Kent County Correctional Millage.	2,981,529
Series 2010 -- Sheriff Administration Building	Funded 100% from the Sheriff General Fund Operating Budget.	767,782
Total		\$ 8,090,255

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.

County of Kent, Michigan

Capital Project Funds
Schedule of Uses of Financial Resources

	2017	2018	2019		% Change
	Actual	Adopted	Requested	Proposed	
Building Authority Construction Fund	-	-	-	-	NA
Storage Replacement/Expansion	-	-	-	-	NA
1330 Bradford Facility	-	-	-	-	NA
Juvenile Detention Replacement	5,520,004	-	-	-	NA
Public Safety Communications System	10,762,939	-	-	-	NA
Jail Kitchen & Work Release	1,120,614	-	-	-	NA
Millennium Park Meadows	212,224	-	-	-	NA
Bonded Capital Project Fund	17,615,781	-	-	-	NA
Capital Improvement Program (CIP)	13,070,438	8,017,947	9,311,217	11,136,217	38.9%
Total Expenditures	\$ 30,686,219	\$ 8,017,947	\$ 9,311,217	\$ 11,136,217	38.9%

CAPITAL PROJECT FUNDS

County of Kent, Michigan

Building Authority Construction Capital Project Fund
Fund Statement

	2017	2018		2019	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Investments, Rents & Royalties	1,564	-	1,000	-	-100.0%
Other Revenue	-	-	-	-	NA
Total Revenues	1,564	-	1,000	-	-100.0%
Expenditures By Category					
Personnel	-	-	-	-	NA
Capital	-	-	-	-	NA
Total Expenditures	-	-	-	-	NA
Net Revenues (Expenditures)	1,564	-	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	1,564	-	1,000	-	-100.0%
Fund Balance, beginning of year	149,137	150,701	150,701	151,701	0.7%
Fund Balance, end of year	\$ 150,701	\$ 150,701	\$ 151,701	\$ 151,701	0.0%

County of Kent, Michigan

Bond Capital Improvement Project Capital Fund
Fund Statement

	2017	2018		2019	% Chg
	Actual	Adopted	Estimated	Proposed	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Investments, Rents & Royalties	21,215	-	28,000	-	-100.0%
Other Revenue	117,647	-	118,000	-	-100.0%
Total Revenues	138,862	-	146,000	-	-100.0%
Expenditures By Category					
Personnel	-	-	-	-	NA
Other Services & Charges	-	-	-	-	NA
Capital	17,362,950	-	20,000,000	-	-100.0%
Total Expenditures	17,615,781	-	20,000,000	-	-100.0%
Net Revenues (Expenditures)	(17,476,919)	-	(19,854,000)	-	-100.0%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	25,362,778	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	25,362,778	-	-	-	NA
Net Inc (Dec) in Fund Balance	7,885,859	-	(19,854,000)	-	-100.0%
Fund Balance, beginning of year	18,167,571	26,053,430	26,053,430	6,199,430	-76.2%
Fund Balance, end of year	\$ 26,053,430	\$ 26,053,430	\$ 6,199,430	\$ 6,199,430	0.0%

CAPITAL PROJECT FUNDS

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

	2017	2018		2019	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	1,261,237	115,000	1,257,000	3,091,410	2588.2%
Investments, Rents & Royalties	217,567	214,200	214,200	-	-100.0%
Other Revenue	136,200	610,800	30,000	323,892	-47.0%
Total Revenues	1,615,003	940,000	1,501,200	3,415,302	263.3%
Expenditures By Category					
Personnel	-	-	-	-	NA
Other Services & Charges	-	644,811	644,800	1,825,000	-100.0%
Capital	8,221,363	6,243,117	6,957,500	8,486,067	35.9%
Total Expenditures	8,221,363	6,887,928	7,602,300	10,311,067	23.2%
Net Revenues (Expenditures)	(6,606,360)	(5,947,928)	(6,101,100)	(6,895,765)	-14.7%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	10,063,018	7,077,947	7,077,900	7,720,915	-16.7%
Transfers Out & Other Fin Uses	(4,849,075)	(1,130,019)	(1,130,000)	(825,150)	-27.0%
Total Other Financing Sources (Uses)	5,213,944	5,947,928	5,947,900	6,895,765⁽¹⁾	-14.7%
Net Inc (Dec) in Fund Balance	(1,392,417)	-	(153,200)	-	NA
Fund Balance, beginning of year	14,572,076	13,179,659	13,179,659	13,026,459	-1.2%
Fund Balance, end of year	\$ 13,179,659	\$ 13,179,659	\$ 13,026,459	\$ 13,026,459	-1.2%

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 \$13.0 million fund balance is reserved for approved prior year projects that are expected to become part of the 2019 Amended Budget.

(1) The budgeted Transfer Out to the Debt Service Fund for 2019 of \$825,150 is summarized on page 60. The Operating Transfer in line above includes \$7,658,415 from the General Fund, \$45,000 from the Register of Deeds Automation Fund, and \$17,500 from the Concealed Pistol Licensing Fund.

County of Kent, Michigan

2019 Capital Improvement Program

Project Name	General Fund	Grants	Other	Total
82 Ionia Carpet Replacement	30,000	-	-	30,000
82 Ionia Parking Deck Repairs	65,000	-	-	65,000
Admin Building Carpet Replacement	150,000	-	-	150,000
City/County Work Plan	1,200,000	-	-	1,200,000
Courthouse Security Camera System	211,513	-	95,677	307,190
Courtroom A/V Recording Systems	61,785	-	28,215	90,000
HD Interior LED Lighting & Fixture Wiring Upgrades	255,000	-	-	255,000
HD Staff Seating	137,637	-	-	137,637
NK Complex Health Clinic & Sheriff Substation	125,000	-	-	125,000
Strategic Capital	1,825,000	-	-	1,825,000
Facilities Management Total	4,060,935	-	123,892	4,184,827
Series 2017B - Fuller Complex/Dist Ct	825,150	-	-	825,150
Fiscal Services Total	825,150	-	-	825,150
Water Analyzer	58,903	-	-	58,903
Health Total	58,903	-	-	58,903
2019 Orthophotography Update	45,000	-	45,000	90,000
Human Svcs Complex Redundant Network Connectivity	46,000	-	-	46,000
Internet Connectivity Enhancement	51,500	-	-	51,500
Millennium Park Fiber Connectivity	64,000	-	-	64,000
Information Technology Total	206,500	-	45,000	251,500
Mill Creek Continuation Dwight Lydell Park	150,000	801,453	-	951,453
Park and Openspace Acquisition 2019	247,500	577,500	-	825,000
Pioneer Trail West River Drive Connector	255,000	250,000	1,662,457	2,167,457
Playground Replacement Douglas Walker Pk	100,000	-	-	100,000
Playground Replacement Millennium Park	60,000	-	-	60,000
Storm Pipe Replacement Johnson Park	148,471	-	-	148,471
Parks Total	960,971	1,628,953	1,662,457	4,252,381
Prosecutor's Case Management Project	315,000	-	-	315,000
Prosecutor's Office Total	315,000	-	-	315,000
Boiler Expansion Tank Replacement	65,000	-	-	65,000
Carpet Replacement	60,000	-	-	60,000
Jail Roof Replacement	60,000	-	-	60,000
Jail Video Camera Project	95,000	-	-	95,000
Parking Lot Pavement Maintenance	150,000	-	-	150,000
Replace all Exterior Lighting with LED Lighting	130,000	-	-	130,000
Replace Livescan Fingerprint Machines & Assoc EQ	87,500	-	17,500	105,000
Sheriff Total	647,500	-	17,500	665,000
East Parking Lot Rejuvenation	179,501	-	-	179,501
Electronic Access Control System	77,000	-	-	77,000
South America Air Handler Replacement	37,760	-	-	37,760
Spider Monkey Holding/Exhibit Air Handler Replace	50,285	-	-	50,285
Tropics Building Water Proofing	210,710	-	-	210,710
Zoo School Make Up Air Installation	28,200	-	-	28,200
Zoo Total	583,456	-	-	583,456
Grand Total	7,658,415	1,628,953	1,848,849	11,136,217

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.

County of Kent, Michigan

Internal Service Fund
Schedule of Uses of Financial Resources

	2017	2018	2019		
	Actual	Adopted	Requested	Proposed	% Change
Health Insurance	14,466,587	16,000,000	16,000,000	16,000,000	0.0%
Prescription	4,404,827	5,500,000	6,000,000	6,000,000	9.1%
Liability Insurance	1,766,801	1,912,000	2,216,538	2,216,538	15.9%
Dental Insurance	1,514,384	1,515,000	1,720,000	1,720,000	13.5%
Unemployment Compensation	46,435	125,000	100,000	100,000	-20.0%
Workers Compensation	123,090	450,800	282,300	282,300	-37.4%
Risk Management Fund	22,322,123	25,502,800	26,318,838	26,318,838	3.2%
Office Equipment Fund	663,513	45,339	57,317	57,317	26.4%
Vehicle Pool Fund	-	-	60,920	60,920	NA
Total Expenditures	\$ 22,985,636	\$ 25,548,139	\$ 26,437,075	\$ 26,437,075	3.5%

INTERNAL SERVICE FUNDS

County of Kent, Michigan

**Risk Management Internal Service Fund
Fund Statement**

	2017	2018		2019	% Chg
	Actual	Adopted	Estimated	Proposed	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Charges for services	1,251,015	1,890,119	1,890,000	2,092,528	10.7%
Investments, Rents & Royalties	398,486	94,700	94,000	314,300	234.4%
Other Revenue	24,847,302	20,815,400	20,815,000	20,630,800	-0.9%
Total Revenues	26,496,803	22,800,219	22,799,000	23,037,628	1%
Expenditures By Category					
Personnel	154,577	232,377	232,000	213,670	-7.9%
Supplies	-	150	-	150	NA
Other Services & Charges	22,167,131	25,269,473	25,269,000	25,905,018	2.5%
Capital	415	800	-	200,000	NA
Debt	-	-	-	-	NA
Appropriation lapse	-	-	-	-	NA
Total Expenditures	22,322,123	25,502,800	25,501,000	26,318,838	3.2%
Net Revenues (Expenditures)	4,174,680	(2,702,581)	(2,702,000)	(3,281,210)	21.4%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	3,850	10,000	10,000	5,000	-50.0%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	3,850	10,000	10,000	5,000	-50.0%
Net Inc (Dec) in Net Assets	4,178,530	(2,692,581)	(2,692,000)	(3,276,210)	21.7%
Net Position, beginning of year	11,625,200	15,803,730	15,803,730	13,111,730	-17.0%
Net Position, end of year	\$ 15,803,730	\$ 13,111,149	\$ 13,111,730	\$ 9,835,520	-25.0%

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

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

	2017	2018		2019	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Charges for services	150,665	66,846	66,000	94,285	42.9%
Investments, Rents & Royalties	5,630	-	-	-	NA
Other Revenue	-	-	-	-	NA
Total Revenues	156,295	66,846	66,000	94,285	43%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	144,192	45,339	45,000	57,317	27.4%
Capital	56,751	-	-	-	NA
Debt	-	-	-	-	NA
Appropriation lapse	-	-	-	-	NA
Total Expenditures	200,943	45,339	45,000	57,317	27.4%
Net Revenues (Expenditures)	(44,648)	21,507	21,000	36,968	76.0%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	462,571	-	-	-	NA
Transfers Out & Other Fin Uses	(462,571)	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Net Assets	(44,648)	21,507	21,000	36,968	76.0%
Net Position, beginning of year	808,693	764,046	764,046	785,046	2.7%
Net Position, end of year	\$ 764,046	\$ 785,553	\$ 785,046	\$ 822,014	4.7%

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

INTERNAL SERVICE FUNDS

County of Kent, Michigan

Vehicle Pool Internal Service Fund
Fund Statement

	2017	2018		2019	% Chg
	Actual	Adopted	Estimated	Proposed	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Charges for services	-	-	-	67,319	NA
Investments, Rents & Royalties	-	-	-	500	NA
Other Revenue	-	-	-	-	NA
Total Revenues	-	-	-	67,819	NA
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	-	-	-	60,920	NA
Capital	-	-	-	-	NA
Debt	-	-	-	-	NA
Appropriation lapse	-	-	-	-	NA
Total Expenditures	-	-	-	60,920	NA
Net Revenues (Expenditures)	-	-	-	6,899	NA
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	-	294,000	294,000	300,000	2.0%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	294,000	294,000	300,000	2.0%
Net Inc (Dec) in Net Assets	-	294,000	294,000	306,899	4.4%
Net Position, beginning of year	-	-	-	294,000	NA
Net Position, end of year	\$ -	\$ 294,000	\$ 294,000	\$ 600,899	104.4%

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.

County of Kent, Michigan

Enterprise Funds

Schedule of Uses of Financial Resources

Program Descriptions	2017	2018	2019		
	Actual	Adopted	Requested	Proposed	% Change
Delinquent Tax Anticipation Notes	4,783,070	5,675,000	5,754,500	5,754,500	1.4%
Public Works	42,211,382	42,248,533	46,402,135	46,402,135	NA
Housing Commission	4,392,701	-	-	-	NA
Total Expenditures	\$ 51,387,153	\$ 47,923,533	\$ 52,156,635	\$ 52,156,635	NA

ENTERPRISE FUNDS

County of Kent, Michigan

Delinquent Tax Enterprise Fund
Fund Statement

	2017	2018		2019	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ 3,230,367	\$ 3,010,000	\$ 3,010,000	\$ 2,986,000	-0.8%
Charges for services	471,901	645,000	645,000	645,000	0.0%
Investments, Rents & Royalties	181,142	256,600	256,000	312,300	22.0%
Other Revenue	53,907	-	-	-	NA
Total Revenues	3,937,318	3,911,600	3,911,000	3,943,300	0.8%
Expenditures By Category					
Other Services & Charges	525,252	1,307,000	1,307,000	1,071,000	-18.1%
Capital	132	53,000	53,000	50,000	-5.7%
Debt	157,685	215,000	215,000	530,500	146.7%
Total Expenditures	683,070	1,575,000	1,575,000	1,651,500	4.9%
Net Revenues (Expenditures)	3,254,249	2,336,600	2,336,000	2,291,800	-1.9%
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	(4,100,000)	(4,100,000)	(4,100,000)	(4,103,000)	0.1%
Total Other Financing Sources (Uses)	(4,100,000)	(4,100,000)	(4,100,000)	(4,103,000)	0.1%
Net Inc (Dec) in Net Assets	(845,751)	(1,763,400)	(1,764,000)	(1,811,200)	2.7%
Net Position, beginning of year	12,638,937	11,793,186	11,793,186	10,029,186	-15.0%
Net Position, end of year	\$ 11,793,186	\$ 10,029,786	\$ 10,029,186	\$ 8,217,986	-18.1%

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

County of Kent, Michigan

Public Works Enterprise Fund
Fund Statement

	2017	2018		2019	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	NA
Charges for services	40,575,028	39,680,262	39,680,000	41,655,400	5.0%
Investments, Rents & Royalties	720,310	453,300	453,000	515,000	13.7%
Other Revenue	2,405,608	2,114,971	2,114,000	4,231,735	100.2%
Total Revenues	43,700,946	42,248,533	42,247,000	46,402,135	9.8%
Expenditures By Category					
Personnel	4,687,881	4,704,013	4,704,000	5,004,477	6.4%
Supplies	459,571	548,725	548,000	535,600	-2.3%
Other Services & Charges	36,519,559	35,064,694	35,064,000	38,584,008	10.0%
Capital	77,367	1,575,495	1,575,000	1,962,700	24.6%
Debt	467,005	355,606	355,000	315,350	-11.2%
Total Expenditures	42,211,382	42,248,533	42,246,000	46,402,135	9.8%
Net Revenues (Expenditures)	1,489,564	-	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	1,489,564	-	1,000	-	-100.0%
Net Position, beginning of year	90,207,653	91,697,217	91,697,217	91,698,217	0.0%
Net Position, end of year	\$ 91,697,217	\$ 91,697,217	\$ 91,698,217	\$ 91,698,217	0.0%

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

ENTERPRISE FUNDS

County of Kent, Michigan

**Housing Commission Enterprise Fund
Fund Statement**

	2017	2018		2019	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Intergovernmental	\$ 4,375,542	\$ -	\$ 4,281,289	\$ -	-100.0%
Investments, Rents & Royalties	9,349	-	8,789	-	-100.0%
Other Revenue	32,614	-	-	-	NA
Total Revenues	4,417,505	-	4,290,078	-	-100.0%
Expenditures By Category					
Personnel	357,876	-	261,610	-	-100.0%
Supplies	5,551	-	1,886	-	-100.0%
Other Services & Charges	4,029,274	-	4,026,582	-	-100.0%
Capital	-	-	-	-	NA
Total Expenditures	4,392,701	-	4,290,078	-	-100.0%
Net Revenues (Expenditures)	24,803	-	-	-	NA
Other Financing Sources (Uses):					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Net Assets	24,803	-	-	-	NA
Net Position, beginning of year	269,846	294,649	294,649	294,649	0.0%
Net Position, end of year	\$ 294,649	\$ 294,649	\$ 294,649	\$ 294,649	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 2018.

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MILLAGE RATES & PROPERTY TAX REVENUE

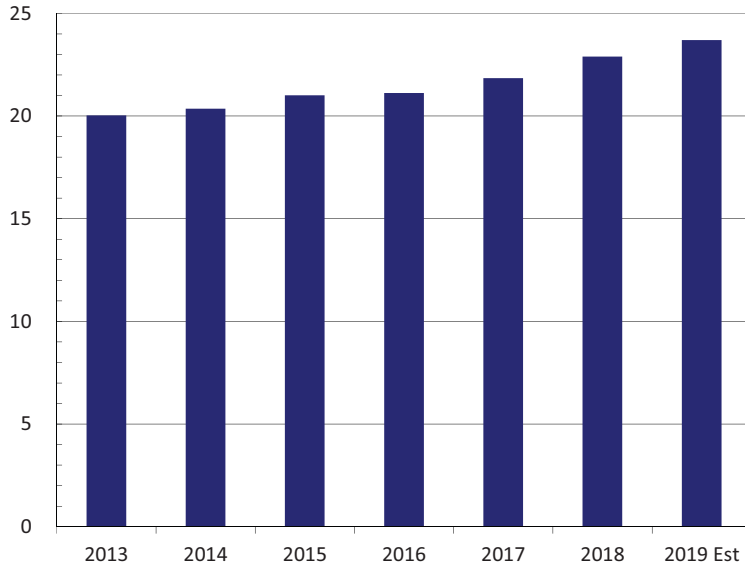
Property Tax is the primary source of revenue for the County's General Fund. Property tax revenue is based on four variables: taxable valuation, the operating millage, delinquencies, and tax abatement/capture programs initiated by local governmental units. The taxable valuation is based on the assessed 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 was 100% back on the State Revenue Sharing program as of 2012.

The estimated 2019 operating millage rate to be levied is 4.2803 mills per \$1,000 of taxable value, this is unchanged from the 2018 rate. The 2018 special millage rates used for the 2019 budget are as follows: correctional facility millage is 0.7828, the senior services millage is 0.4958, the zoo/museum millage is 0.4363, and the veterans services millage is 0.0495 mills. The total estimated millage rate for the 2019 budget is 6.0447 per \$1,000 of taxable value. This rate represents a 0.0071 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.

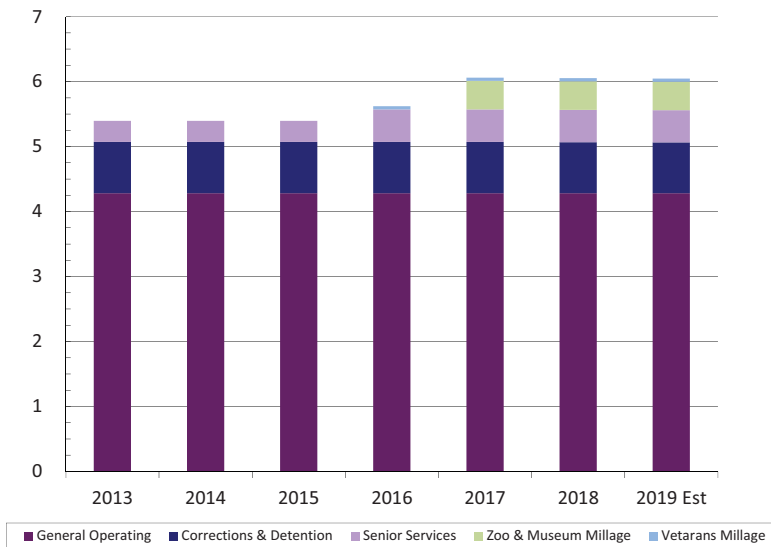
The Kent County State Taxable Value has increased from \$20.0258 billion in 2013 to \$22.8894 billion in 2018. This represents a 14.3% increase or an average annual increase of 2.8%. The increase from 2017 to 2018 is 4.8%. It is estimated that the taxable valuation will increase to \$23.6906 billion, or 3.5%, in 2019. The entire 2019 estimated operating levy, or 4.2803 mills, is applied to the 2019 estimated taxable value of \$23.6906 billion to generate \$98.1 million (after set-aside for tax capture and delinquencies) in property tax revenue.

State Taxable Value (in billions)



The Kent County State Taxable Value has increased from \$20.0258 billion in 2013 to \$22.8894 billion in 2018. This represents a 14.3% increase or an average annual increase of 2.8%. The increase from 2017 to 2018 is 4.8%. It is estimated that the taxable valuation will increase to \$23.6906 billion, or 3.5%, in 2019. From 2000 to 2008, the average annual increase was nearly 6.4%.

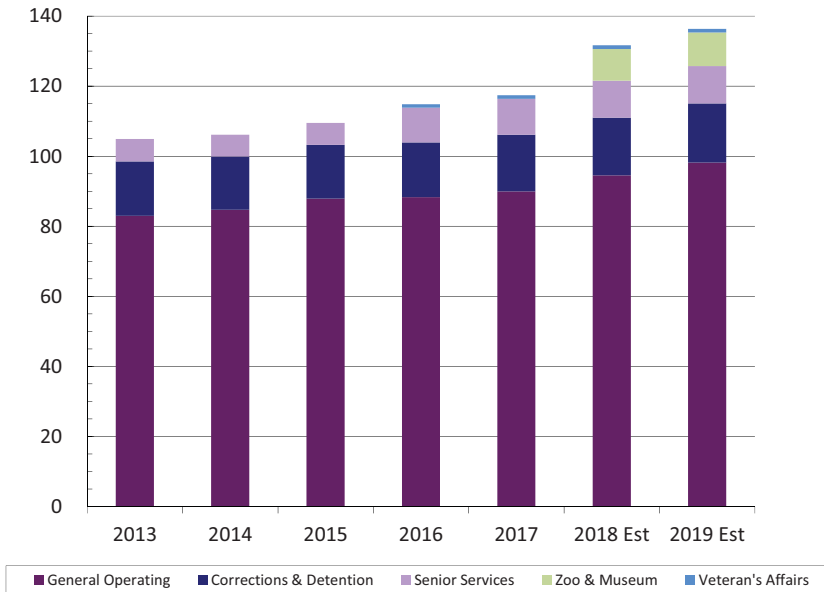
Millage Rates



The estimated operating millage rate to be levied for 2019 is 4.2803 mills, this is unchanged from 2018. The 2018 special millages, used for the 2019 budget, are as follows: the correctional facility millage is 0.7828, the senior services millage is 0.4958, zoo/museum millage is 0.4363, and the veteran’s affairs millage is 0.0495. The total estimated millage rate used for the 2019 budget is 6.0447, this rate represents a 0.0071 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.

MILLAGE RATES & PROPERTY TAX REVENUE

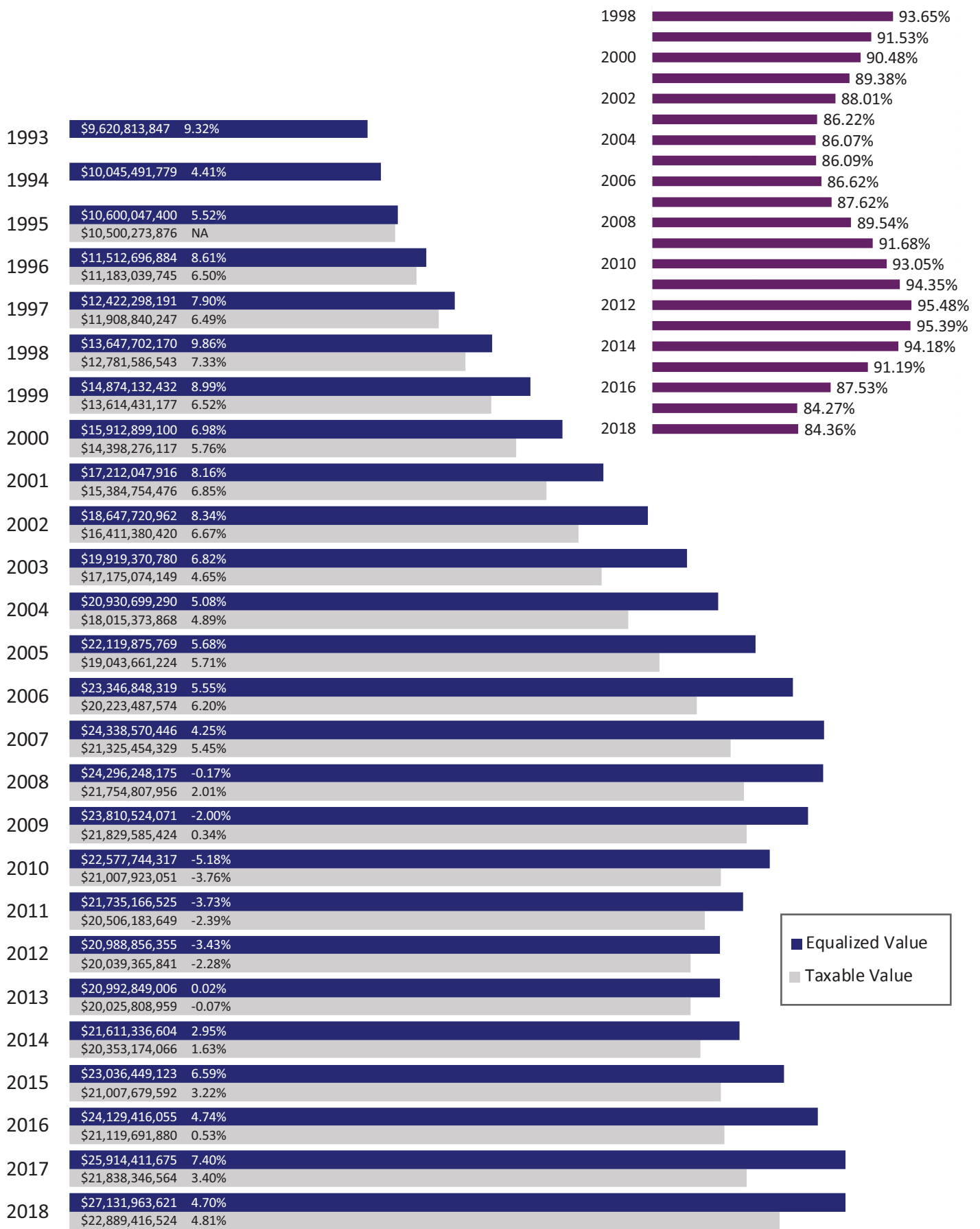
Property Tax Revenue *(in millions)*



Property tax revenue, based on the estimated increase in the STV, will increase 4.5%, from \$132.7 million estimated for 2018 to \$138.7 million estimated for 2019. The total General Operating levy is estimated to increase \$3.6 million, or 3.8%, from \$94.5 million estimated for 2018 to \$98.1 million estimated for 2019.

MILLAGE RATES & PROPERTY TAX REVENUE

County State Equalized and State Taxable Values by Year



PERSONNEL

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

Fund	Fund Description	Authorized
101	General Fund	1,003.27
215	Friend of the Court Fund	102.00
221	Health Fund	244.33
229	Lodging Excise Tax Fund	1.00
256	Register of Deeds Automation Fund	1.20
262	Indigent Defense Fund	3.00
263	Concealed Pistol Licensing Fund	1.00
265	Drug Law Enforcement Fund	3.00
272	Special Project Fund	14.00
279	Special Project Fund	107.72
282	Special Project Fund	29.50
283	Community Development (CDBG)	6.00
284	Community Action (KCCA)	24.22
292	Childcare Fund	164.97
293	Veteran's Services Fund	7.00
517	Public Works Fund	57.38
535	Housing Commission Fund	3.88
677	Insurance Fund	1.00
Total		1,774.47

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	128.00
	215	99.00
	272	2.00
	292	159.97
Circuit Court		388.97
	101	41.80
	256	1.20
	263	1.00
Clerk/Register of Deeds		44.00
	283	6.00
	284	24.22
	535	3.88
KCCA/Com Dev/Housing Com		34.10
Cooperative Extension	101	2.00
District Court	101	33.00
Drain Commissioner	101	5.38
	101	20.75
	221	4.00
	292	5.00
Facilities Management		29.75
	101	36.25
	677	1.00
Fiscal Services		37.25
Health Department	221	240.33
Human Resources	101	14.65
Information Technology	101	37.96
Medical Examiner	101	7.70
Parks	101	63.68
Policy Administration	101	32.45
Probate Court	101	15.40
	101	40.00
	272	9.00
	282	28.50
Prosecuting Attorney		77.50
Public Works	517	57.38
	101	498.25
	215	3.00
	262	3.00
	265	3.00
	272	3.00
	279	107.72
	282	1.00
Sheriff		618.98
	101	12.00
	229	1.00
Treasurer		13.00
Veteran's Services	293	7.00
Total		1,774.47

Includes Elected Officials, Judges, and Board of Commissioners.