

2025
PROPOSED BUDGET

Kent County, Michigan



Alan Vanderberg
County Administrator/Controller

Jeff Dood
Fiscal Services Director

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OFFICE OF THE ADMINISTRATOR



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

June 10, 2024

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

RE: 2025 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 a proposed annual budget to the Board of Commissioners for review and approval. The 2025 budget is being prepared in accordance with section 141.434 of the Uniform Budget and Accounting Act, which requires that the Board of Commissioners adopt a General Appropriation resolution to appropriate all County general government fund expenditures. We are grateful we have such a dedicated and committed group of elected officers, department directors, and judiciary. As has been done historically, great care was taken to ensure the provision of core services while maintaining General Fund reserves as directed by the Finance & Physical Resources Committee.

This budget reflects the County's organizational values and strategic priorities by attempting to strike a balance between financial detail and discussion of the greater picture. It is intended to inform the Board and the public on resource allocation decisions and to reflect the County's plan for programs and activities for the upcoming fiscal year. It is one of many tools used by County Administration and the Board in its planning and decision-making process.

The annual budget is used for a variety of reasons. First, it provides for accountability and 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. 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 that the Board of Commissioners makes on an annual basis.

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 that support the quality of life enjoyed by County residents; and
- Maintains competitive and comprehensive compensation and benefits program for our workforce.

Department directors and elected officials were requested to provide two variations of their expenditure needs. Budget elimination explanations were provided by departments and offices regarding any service or program reductions that were proposed to meet the targets. All departments and offices were very thoughtful in developing funding proposals and are to be commended for their cooperation and responsiveness to the County's commitment to sound fiscal management.

Key Dates

Pursuant to state law, a public hearing on the proposed budget and millage rates is required. It is recommended that the public hearing be held in conjunction with the Board meeting on Thursday, August 8, 2024 at 8:30 a.m. The Board will be asked to establish the public hearing date at its meeting on July 18, 2024. Formal action on the 2025 General Appropriations resolution is scheduled for the August 22, 2024 Board meeting.

Strategic Planning

In 2018, the Board of Commissioners completed a comprehensive strategic plan which culminated in the following Values, Vision, Mission, Priorities, and related Goals for the County to achieve:

Values:

- Act with integrity
- Serve as responsible stewards of County resources
- Provide high-quality service to internal and external customers
- Work collaboratively
- Embrace diversity, equity, and inclusion

Vision: Kent County is where individuals and families choose to live, work, and play because we are a forward-looking, intentional, and inclusive community that serves as the economic engine of West Michigan.

Mission: Through responsible budgeting and thoughtful planning, Kent County government is committed to providing resources and services that promote a high quality of life for the entire community.

Priorities

Priority One: Economic Prosperity: We will focus on sound fiscal management and policies to support the economic prosperity of the County as well as the West Michigan region.

Goal: Maintain the financial stability of Kent County

Goal: Improve the fiscal position of the County through increased state and federal advocacy

Goal: Position the County for multigenerational economic and population growth

Priority Two: High Quality of Life: We will foster a high quality of life that promotes safe and healthy communities, strategic growth, and world-class outdoor resources.

Goal: Ensure an appropriate public safety response to preserve safe communities

Goal: Address existing and emerging public health and environmental concerns

Goal: Support community efforts that improve the social determinants of health

Goal: Sustain and optimize alternatives to incarceration as well as inmate programming and services

Goal: Develop and enhance park and trail facilities to improve access for recreation and leisure opportunities

Priority Three: Excellence in Service Delivery: We will adopt innovative ways to deliver services that maximize efficiency and provide an exceptional experience to those we serve.

Goal: Ensure responsive services to areas with growing and/or changing demographics

Goal: Create an organizational culture that emphasizes excellence in customer service

Goal: Ensure that Kent County is an employer that attracts and retains diverse and top talent

Goal: Embrace innovation and continuous improvement to optimize County operations

Goal: Strengthen the use of technology to foster the efficient use of resources

Priority Four: Inclusive Participation: We will provide innovative and inclusive ways to engage residents and involve them in County government.

Goal: Provide our residents with equitable access to efficient, effective, and culturally responsive services

Goal: Intentionally incorporate diversity, equity, and inclusion practices in our service delivery

Goal: Recruit and retain a qualified, diverse workforce that reflects our continually changing community

Priority Five: Effective Communications: We will be transparent and clear in the communications and decisions of the County.

Goal: Develop a communication plan for the County

Goal: Ensure visible County leadership and staff participation in community initiatives

Goal: Elevate the County's significant initiatives through regular, ongoing communication

The latest strategic plan was used as a guide in developing the proposed 2025 budget. The County and other partner organizations are collaborating on a Kent County 2050 "Futuring Plan" that will help inform future County Strategic Plans and should be completed by the end of 2024.

Though we are experiencing greater increases in State Taxable Revenue and Revenue Sharing, we are still experiencing economic impacts in the wake of the pandemic. This year's budget recommendation includes increases in staffing for a few critical areas, with a demonstrated need and/or direct impact on service delivery.

Budget Parameters

Process guidelines and parameters for the 2025 General Fund were established by the Finance & Physical Resources Committee at its meeting on February 20, 2024.

The following is list of approved guidelines used in preparation of the 2025 County budget:

- The County Administrator/Controller is directed to present a General Fund budget that is structurally balanced and to establish the appropriate budget targets to achieve the goals laid out in the Board's strategic plan.
- Zero-based budgeting will be utilized for all line items so that each department should assume that the account rolls back to zero at year-end and they will need to rebuild the rationale for all expenditures within that line item.
- There will be additional General Fund resources provided for requested new positions that meet a critical need or provide a vital service.
- According to the Capital Improvement Program Policy, a minimum of 0.20 mills of the general property tax levy will be set aside for capital improvements for the 2025 Budget.

These budget parameters were emphasized to all department directors, elected officers, and the judiciary as part of the Budget Call Letters, which were issued in March 2024. The budget review teams conducted their work with the above parameters in mind.

Millage Rates

An operating millage of 4.0987 is being used as part of the revenue estimating process, this is the same operating millage rate levied in 2024. In addition to the operating millage, which is slated for formal approval by the Board of Commissioners in May 2025, the Board of Commissioners must authorize the millage rates for the correctional facilities (0.7487 mills), zoo and museum (0.4173), senior services (0.4961 mills), veteran's services (0.0496 mills), and early childhood (0.2390). The latter five millage rates are adopted by the Board of Commissioners early Fall of 2024, to be placed on the December tax bill. Thus, the total proposed millage rate used for the 2025 budget is 6.0494 mills.

Summary of Revenues and Expenses

The proposed 2025 General Fund budget for both operating and capital needs has a gross expenditure requirement of \$240.13 million, which is a 6.1% increase over the 2024 budget. The proposed budget includes operating expenditures of \$191.19 million, including capital expenditures of \$6.01 million, and \$55.45 million to support other funds. The 2025 projected revenues are adequate to cover the proposed expenditures and will result in a structurally balanced General Fund budget.

Revenues by Category:

Taxes: The taxes category is estimated to increase \$10.63 million, or 8.3%, over the prior year budget from \$128.36 million to \$138.99 million. This represents 57.9% of the County's total General Fund operating sources. Most of the revenue in this category comes from property taxes, the estimate for 2025 is \$135.75 million and is based on a millage rate of 4.0987 mills and an estimated Taxable Value (TV) of \$35.178 billion. This is a 4.5% increase over the prior year's final equalized TV of \$33.663 billion. Neither of these two variables will be finalized until the Spring of 2025.

At the back of this document is a chart noting the County's State Equalized Value (SEV) and STV history. The County's SEV is growing much faster than the STV, primarily because Proposal A limits the amount of increase in taxable value to 5.0% or the rate of inflation.

Intergovernmental Revenues: Intergovernmental revenues provide 12.9%, or \$31.00 million, of the County's General Fund revenue. In total, the intergovernmental category of revenues, in the General Fund, is estimated to increase \$86,975, or 0.3%, from the prior year budget. There is \$15.29 million included in the budget for State Revenue Sharing, which is the largest revenue in this category. This is a \$0.48 million, or 3.1% decrease from the prior year budget amount but is an 8.0% increase over prior year actual expected revenues. The Liquor Tax Revenue is up \$0.28 million, or 5.1% over the prior year on an annualized basis, from \$5.52 million to \$5.80 million. One-half of the Liquor Tax Revenue receipts are allocated to substance abuse services. All other revenues in this category are relatively flat.

Charges for Services: Charges for services provide approximately 12.6%, or \$30.31 million, of the County's General Fund revenue. This represents an increase of \$40,544, or 0.13%, over the prior year budget. Internal Support revenue is up 32.0%, or \$2.30 million, over the prior year. This is offset by decreases in Real Estate Transfer Tax and Recording Fees due to higher interest rates and the impact it's having on the real estate market and mortgage refinancings. Real Estate Transfer Tax is down \$1.25 million, or 20.8% and Recording Fees are down \$0.3 million, or 15.8% as compared to the prior year.

Investments, Rents & Royalties: Investments, rents & royalties provide approximately 3.4%, or \$8.08 million, of the County's General Fund revenue. This represents an increase of \$0.97 million, or 13.7%, over the prior year budget. The increase is due to higher interest rates.

Other Revenue: The other revenue category provides 3.1%, or \$7.54 million, of the County's General Fund revenue. This category shows an increase of \$0.11 million, or 1.5%, over the 2024 budget. Revenues in this category are relatively flat.

Transfers In: Transfers In provides 10.1% of the County's 2025 General Fund funding sources and is up 8.7% over the prior fiscal year. This is due to a 5.8%, or \$1.18 million increase in the transfer in from the Correction & Detention Millage Fund from \$20.29 million to \$21.47 million. Additionally, a \$2.75 million installment payment from the Lodging Excise Tax Fund is included in the proposed budget. This is a 37.5%, or \$0.75 million increase over the prior year installment to continue the reimbursement of the now \$8.0 million outstanding advance from the General Fund.

Expenses by Category:

Personnel: Personnel costs represent 53.7%, or \$128.98 million, of the proposed General Fund budget. There were 26.6 FTE positions added to the FY 2025 General Fund budget (see table below), 12.3 FTE were added as part of the personnel review process; 5.0 FTE were added for the new District Court judgeship via Board resolution 10-12-23-112, 3.8 FTE are projected in the FY 2025 budget, 2.3 of which are in the General Fund and the remaining will be projected in the FY 2026 General Fund budget; and 20.0 FTE corrections officer positions were approved via the FY 2024 personnel review process, 8.0 FTE were projected in the FY 2024 General Fund budget and the additional 12.0 FTE are projected in the FY 2025 General Fund budget.

For 2025, wage rates are estimated to increase 3.0% on average, health/rx benefit rates are up 7.0%, and pension rates are up 40.4%, offset by a 60.0% decrease in OPEB rates.

Position	GF FTE	Non-GF FTE	Total FTE
County Patrol Officers ⁽¹⁾	7.0	-	7.0
Admin Mgmt Analyst	1.0	-	1.0
Admin Communications Mgr	1.0	-	1.0
Court Svcs Caseworker	1.0	-	1.0
Payroll Acct Clerk II	0.3	0.7	1.0
HR Specialist II	1.0	-	1.0
Probate Ct Senior Admin Specialist	1.0	-	1.0
DC Judgeship positions ⁽²⁾	2.3	1.5	3.8
Correction Officers	12.0	-	12.0
Total	26.6	2.2	28.8

⁽¹⁾ 14.0 FTE county patrol officer positions were approved and slated to start mid-year, as part of the personnel review process, as a result of the Sheriff's Road Patrol staffing study that is currently underway.

⁽²⁾ The 1.5 FTE county patrol officer positions approved are in the Special Project Fund but funded 100.0% by the General Fund.

Supplies: The supplies category represents 1.6%, or \$3.88 million, of the General Fund budget for 2025. Supply costs are increasing due to inflation and in some cases expansion of services. This category is relatively flat as compared to the prior year, due in part to right sizing with actual expenditures and available resources.

Other Services & Charges: The other services & charges category represents 21.8%, or \$52.31 million, of the General Fund budget for 2025. This is a \$2.14 million, or 4.3% increase over the prior year. Expanded programming in this category include: inmate health care at the Jail is up \$0.7 million, or 9.71%; Circuit Court attorney fees are up \$0.37 million, or 25.6%; software maintenance agreements are up \$0.52 million, or 15.8%; and the contingency is up \$0.33 million, or 100.0% to support the outcome of the MPP study.

Capital: The capital category represents 2.5%, or \$6.01 million, of the General Fund budget for 2025. This is a \$1.73 million, or 40.3% increase for road patrol body cameras, tasers, in-car cameras, and six additional police vehicles added to the fleet in the Sheriff capital budget.

Transfers Out: The transfers out category represents 23.1%, or \$55.45 million, of the General Fund budget for 2025. The areas of growth in this category are relatively flat as compared to the prior year. The decrease is attributed to a \$2.00 million decline in the set aside for strategic capital, from \$8.00 million in the prior year to \$6.00 million in the proposed budget.

Summary of Major Operating Budget Changes:

Sheriff: The Sheriff budget represents 48.4%, or \$92.62 million, of the proposed General Fund operating budget and is up \$9.67 million, or 11.7% over the prior year budget. Personnel costs are up \$6.59 million, or 10.4% and

make up 75.6% of the Sheriff General Fund operating budget. Included in the Sheriff personnel budget is \$3.03 million in overtime; the addition of 12.0 FTE correction officer positions, bringing the total to 20.0 FTE correction officer positions that were approved as part of the FY 2024 budget; and the addition of 14 (7.0 FTE) county patrol officer positions budgeted to start mid-year, to meet staffing needs resulting from the Sheriff's Road Patrol staffing study that is currently underway. The remaining 7.0 FTE county patrol officers will be included in the FY 2026 budget. Additional changes could be brought forward for approval in the FY 2026 budget pending the final outcome of the staffing study. The proposed budget for the Sheriff also includes additional body cameras, tasers, and in-car cameras for road patrol; 35 replacement vehicles plus six additional police vehicles added to the fleet; a \$0.5 million, or 32.9% increase for inmate food; and a \$0.7 million, or 9.7% increase for inmate health.

Circuit Court: The Circuit Court budget represents 9.3%, or \$17.81 million, of the proposed General Fund operating budget and is up \$1.20 million, or 7.3% over the prior year budget. Personnel costs are up \$0.49 million, or 3.8% and make up \$13.43 million, or 75.4% of the Circuit Court operating budget. Included in the Circuit Court personnel budget is 1.0 FTE community service caseworker position approved by the Legislative & Human Resources Committee to replace two contracted workers who historically provided monitoring services for clients released from jail pending trial who are fitted with an electronic monitoring device. Other areas of increase in this budget include attorney fees which are up \$0.37 million, or 25.6%; and the replacement of obsolete computer equipment is up \$0.12 million, or 202.1%.

Policy/Administration: The Policy/Administration budget represents 3.9%, or \$7.55 million, of the proposed General Fund operating budget and is up \$0.67 million, or 9.8% over the prior year budget. Personnel costs are up \$0.55 million, or 11.9% and make up \$5.20 million, or 68.9% of the Policy/Administration operating budget. The personnel budget includes a new FTE communications manager position to provide support to the Parks Department and ensure that the content on the County's web site is consistent with County standards and a new FTE management analyst position to administer the newly developed Kent County Brownfield Redevelopment Authority and ensure that associated projects meet the State of Michigan's affordable housing requirements, both of these positions were approved by the Legislative & Human Resources Committee. The proposed budget for Policy/Administration also includes a \$0.65 million contingency, most of which is a set aside to support the outcome of the MPP study that is currently under way.

District Court: The District Court budget represents 2.0%, or \$3.76 million, of the proposed General Fund operating budget and is up \$0.34 million, or 9.9% over the prior year budget. Personnel costs are up \$0.32 million, or 10.5% and make up \$3.37 million, or 89.7% of the District Court operating budget. The personnel budget includes a new judgeship as recommended by the State Court Administrator's Office and a senior administrative specialist position, both of which were approved for incorporation into the 2025 budget via Board Resolution 10-12-23-112.

Probate Court: The Probate Court budget represents 1.5%, or \$2.79 million, of the proposed General Fund operating budget and is up \$0.18 million, or 6.9% over the prior year budget. Personnel costs are up \$0.17 million, or 7.9% and make up \$2.30 million, or 82.6% of the Probate Court's operating budget. The proposed budget includes an additional FTE senior administrative specialist position to address the growing complexity and volume of responsibilities associated with managing the Mental Health Department.

Human Resources: The Human Resources budget represents 1.5%, or \$2.80 million, of the proposed General Fund operating budget and is up \$0.24 million, or 9.4% over the prior year budget. Personnel costs are up \$0.18 million, or 8.9% and make up \$2.18 million, or 78.0% of the Human Resources operating budget. Included in the Human Resources personnel budget is an additional FTE HR specialist II position to improve timeliness and service levels for staff recruitments which have increased due to a combination of the growth of the County's workforce and higher rates of employee turnover, this position was approved by the Legislative & Human Resources Committee. Also included in this budget is \$60,000 for the restoration of the employee service awards program.

Prosecutor’s Office: The Prosecutor’s budget represents 3.3%, or \$6.26 million, of the proposed General Fund operating budget and is up \$0.29 million, or 4.9% over the prior year budget. Personnel costs are up \$0.29 million, or 5.3% and make up \$5.79 million, or 92.5% of the Prosecutor’s operating budget. The proposed budget includes an additional FTE assistant prosecuting attorney position as recommended by the Judicial Resources Subcommittee and approved for incorporation into the 2025 budget via Board Resolution 10-12-23-112.

Economic Development: The Economic Development budget represents 0.2%, or \$0.30 million, of the proposed General Fund operating budget and is up \$50,000, or 20.0%. Included in this budget is a \$225,000 contribution to The Right Place, which equates to a \$25,000, or 12.5% increase over the prior year budget; and a \$75,000 contribution to Kent Conservation District, which equates to a \$25,000, or 50.0% increase over the prior year budget.

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. As of September 30, 2023, the fiduciary net position as a percentage of total OPEB liability was 88.7%. The Unfunded Actuarial Accrued Liability was approximately \$7.2 million, which is extremely modest compared to most governmental organizations.

Capital Improvement Program (CIP)

Continuing as an integral part of the budget is the Capital Improvement Program (CIP) budget for 2025 – 2029. The CIP consists mainly of one-time or non-recurring capital expenditures of \$25,000 or more. The process calls for the Finance & Physical Resources Committee to approve the budget for 2025 projects, using 2026 – 2029 as a barometer for future years’ capital needs.

At its meeting held April 16, 2024, the Finance & Physical Resources Committee voted to recommend that \$7.91 million in General Fund support be allocated to the 2025 CIP Fund budget to support \$8.85 million in projects. In addition, it is being recommended that \$6.0 million be set aside in the Strategic Capital CIP project for future capital needs, bringing the total General Fund support to \$13.91 million. There is a detailed summary of the CIP recommendation contained in the Capital Project section, later in this document.

Lodging Excise Tax Fund

The Lodging Excise Tax has historically been used for the following purposes: (1) debt service on the bonds for the DeVos Place Convention Center; (2) the County’s contribution to Experience Grand Rapids; and (3) a contribution to the Arts Festival for marketing purposes. Additionally, the FY 2025 budget includes a \$2.75 million outstanding advance reimbursement to the General Fund; a \$5.0 million contribution to the amphitheater; and a \$200,000 contribution to ArtPrize, an increase of \$125,000 over the prior year. 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.

The County General Fund advanced \$7.1 million to the Lodging Excise Tax Fund from 2009 to 2015; \$1.1 million was reimbursed in 2019; and another \$4.0 million was advanced in 2020 due to COVID concerns. After the \$2.0 million planned reimbursement in FY 2024, the outstanding balance of the General Fund advance is \$8.0 million and is currently expected to be fully reimbursed by FY 2028.

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 26th consecutive year that the County has received triple-A credit rating from these two agencies.

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 September 30, 2023, the County's outstanding debt was approximately \$497,362,325 million and the percentage of debt outstanding to SEV was 1.18%. The County's outstanding debt continues to be well below the constitutional limitation of 10.0%.

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, Board policy requires a minimum General Fund balance of 40% of the subsequent year's General Fund budget. The General Fund budget is currently in compliance with this policy. However, because of the change in the County's fiscal year, the Board will be asked to increase the minimum General Fund balance percentage at a future date. The new fiscal year end is September 30, which is the point in the year where fund balance is the highest, as Summer property taxes are due in the month of September.

Other

The County continues to manage growth and is using additional resources to improve physical and technological infrastructure and reduce legacy costs. The proposed budget provides resources for Capital Improvement Program (CIP) needs and maintenance requirements.

Board Goals

Since 1995, the Board of Commissioners and key administrative staff have met in eight priority and goal-setting sessions. The 1995, 1997, 1998, 1999, 2005, 2009, 2010 and—as mentioned above— 2018 sessions can be summarized in the following budget priority statements. Kent County will:

- Focus on sound fiscal management and policies to support the economic prosperity of the County as well as the West Michigan region;
- Foster a high quality of life that promotes safe and healthy communities, strategic growth, and world-class outdoor resources;
- Adopt innovative ways to deliver services that maximize efficiency and provide an exceptional experience to those we serve;
- Provide innovative and inclusive ways to engage residents and involve them in County government; and
- Be transparent and clear in the communications and decisions of the County.

This can be accomplished by taking measures to preserve a strong financial position as measured by:

- Maintaining the County's favorable credit ratings;
- Maintaining adequate reserves;
- Maximizing revenues internally; and
- Recruiting, training, and developing 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 fund balance equal to at least 40% of the subsequent year's adopted General Fund budgeted expenditures and transfers out, 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.

On the Horizon

We are keeping a close watch on inflation, supply chain delays, and a potential recession.

We continue to closely monitor the Lodging Excise Tax Fund to ensure the fund balance remains strong enough to fund future escalating debt service payments. The convention/hospitality industry rebounded faster than expected in 2022 breaking pre-COVID records set in 2019. While, revenue growth flattened out in 2023, revenues continue to increase at a decreasing rate. The proposed budget includes the second consecutive annual installment to repay Kent County for the General Fund advances made to the Lodging Excise Tax Fund.

Recent increases in State Revenue Sharing are appreciated by Kent County. We will continue to monitor State Shared Revenue closely. Maintaining and increasing it will remain one of the County's top legislative priorities. Experience over several decades has shown that Revenue Sharing is one of the first areas to be cut during an economic downturn.

Property tax revenue is once again growing faster than it was prior to the Great Recession. Surging population growth and a limited housing supply have been contributing factors to the increases in property tax revenue.

To position the County to withstand the next economic downturn, the County will need to continue wise allocation and management of these resources to keep in balance the need for expanded staffing and programming with continued improvement of the County's physical and information technology infrastructure.

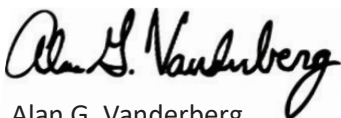
Conclusion

The budget is the primary policy statement on County programs and priorities from the Board of Commissioners to the residents of Kent County. The budget provides information to the public on the funding priorities and programs that have been established. In this sense, the budget is also a plan. It provides a road map for departments, offices, and agencies to use in implementing the programs funded by the Board. And, like most plans, the budget can—and should—be a flexible document that is subject to change as needs emerge, more information becomes available, and priorities change.

As mentioned previously, the proposed 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 manner possible. The process of preparing the budget continues to run smoothly, primarily due to the fiscally responsible nature of our elected officials, judiciary, department directors, 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.

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 Team, the Operating Budget Review Team, 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,



Alan G. Vanderberg
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

	2023		2024		2025	
	Actual	Percent	Adopted	Percent	Proposed ⁽¹⁾	Percent
Revenues By Category						
Taxes	\$ 189,409,444	38.0%	\$ 204,924,566	35.1%	\$ 218,928,096	35.6%
Intergovernmental	103,523,876	20.8%	112,034,991	19.2%	117,506,406	19.1%
Charges for services	81,533,863	16.4%	113,438,514	19.4%	112,516,797	18.3%
Investments, Rents & Royalties	19,307,895	3.9%	14,220,289	2.4%	17,413,897	2.8%
Other Revenue	40,061,137	8.0%	55,058,406	9.4%	62,386,525	10.1%
Total Revenues	433,836,215	87.1%	499,676,766	85.5%	528,751,721	85.9%
Transfers In & Other Fin Sources	64,064,821	12.9%	84,478,437	14.5%	86,738,752	14.1%
Total Sources	497,901,036	100.0%	584,155,203	100.0%	615,490,473	100.0%
Expenditures By Category						
Personnel	136,703,865	30.7%	202,391,910	34.6%	226,748,868	36.3%
Supplies	5,643,777	1.3%	7,486,189	1.3%	8,152,982	1.3%
Other Services & Charges	191,438,489	42.9%	265,158,135	45.3%	272,342,543	43.6%
Capital	27,882,347	6.3%	15,269,856	2.6%	19,857,160	3.2%
Debt	12,433,726	2.8%	17,231,427	2.9%	17,279,625	2.8%
Total Expenditures	374,102,204	83.9%	507,537,516	86.7%	544,381,178	87.2%
Transfers Out & Other Fin Uses	71,740,148	16.1%	84,477,437	14.4%	86,058,102	13.8%
Appropriation lapse	-	0.0%	(6,500,000)	-1.1%	(6,500,000)	-1.0%
Total Uses	445,842,352	100.0%	585,514,953	100.0%	623,939,280	100.0%
Net Inc (Dec) in Fund Balance	\$ 52,058,684		\$ (1,359,750)		\$ (8,448,807)	

⁽¹⁾Includes memorandum budgets approved by the Kent County Board of Commissioners via resolutions separate from the General Appropriations Act.

County of Kent, Michigan

All Funds By Function

Statement of Revenues, Expenditures, and Changes in Fund Balances

	2023		2024		2025	
	Actual	Percent	Adopted	Percent	Proposed ⁽¹⁾	Percent
Revenues By Category						
Taxes	\$ 189,409,444	38.0%	\$ 204,924,566	35.1%	\$ 218,928,096	35.6%
Intergovernmental	103,523,876	20.8%	112,034,991	19.2%	117,506,406	19.1%
Charges for services	81,533,863	16.4%	113,438,514	19.4%	112,516,797	18.3%
Investments, Rents & Royalties	19,307,895	3.9%	14,220,289	2.4%	17,413,897	2.8%
Other Revenue	40,061,137	8.0%	55,058,406	9.4%	62,386,525	10.1%
Total Revenues	433,836,215	87.1%	499,676,766	85.5%	528,751,721	85.9%
Transfers In & Other Fin Sources	64,064,821	12.9%	84,478,437	14.5%	86,738,752	14.1%
Total Sources	497,901,036	100.0%	584,155,203	100.0%	615,490,473	100.0%
Expenditures By Function						
General Government	67,412,660	15.1%	91,146,867	15.6%	103,414,861	16.6%
Public Safety	85,304,059	19.1%	114,240,980	19.5%	123,557,227	19.8%
Judicial	40,805,188	9.2%	72,344,225	12.4%	81,110,278	13.0%
Social Services	85,247,251	19.1%	114,585,248	19.6%	118,192,524	18.9%
Recreation & Culture	28,036,749	6.3%	22,380,575	3.8%	22,564,679	3.6%
Community & Econ Development ⁽²⁾	10,532,629	2.4%	13,604,724	2.3%	18,694,031	3.0%
Public Works	44,812,025	10.1%	62,754,471	10.7%	60,258,328	9.7%
Debt Service	11,951,643	2.7%	16,480,427	2.8%	16,589,250	2.7%
Total Expenditures	374,102,204	83.9%	507,537,516	86.7%	544,381,178	87.2%
Transfers Out & Other Fin Uses	71,740,148	16.1%	84,477,437	14.4%	86,058,102	13.8%
Appropriation lapse	-	0.0%	(6,500,000)	-1.1%	(6,500,000)	-1.0%
Total Uses	445,842,352	100.0%	585,514,953	100.0%	623,939,280	100.0%
Net Inc (Dec) in Fund Balance	\$ 52,058,684		\$ (1,359,750)		\$ (8,448,807)	

⁽¹⁾Includes memorandum budgets approved by the Kent County Board of Commissioners via resolutions separate from the General Appropriations Act.

⁽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

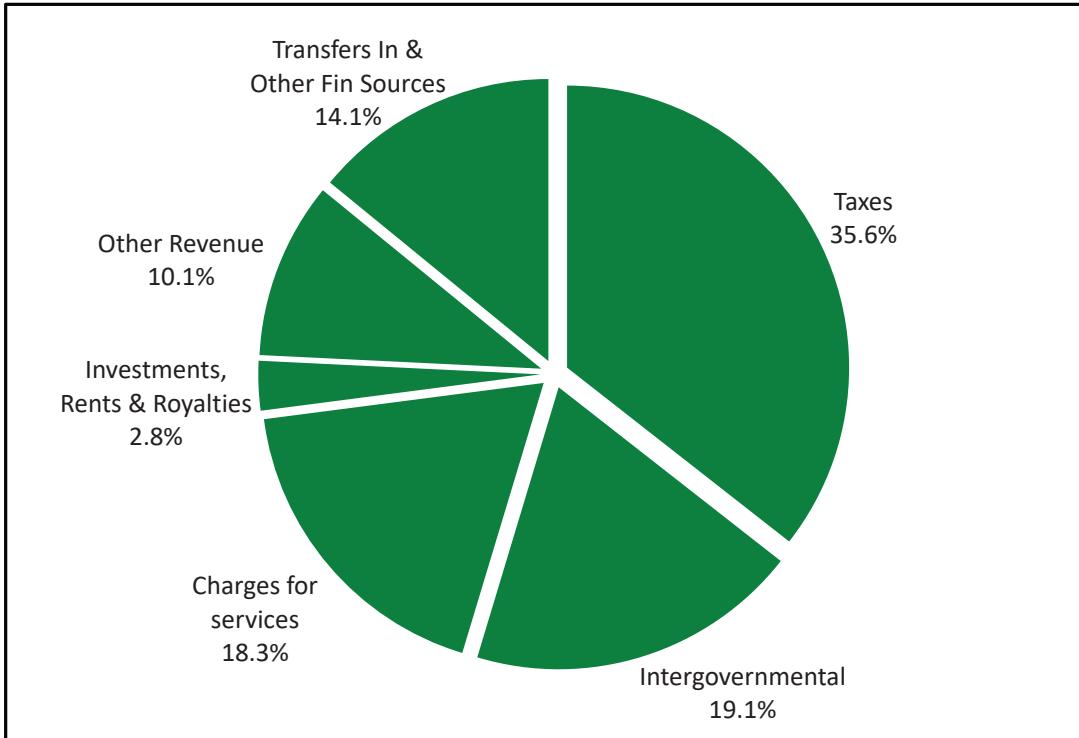
2025 Governmental Fund Type By Function

Statement of Revenues, Expenditures, and Changes in Fund Balances

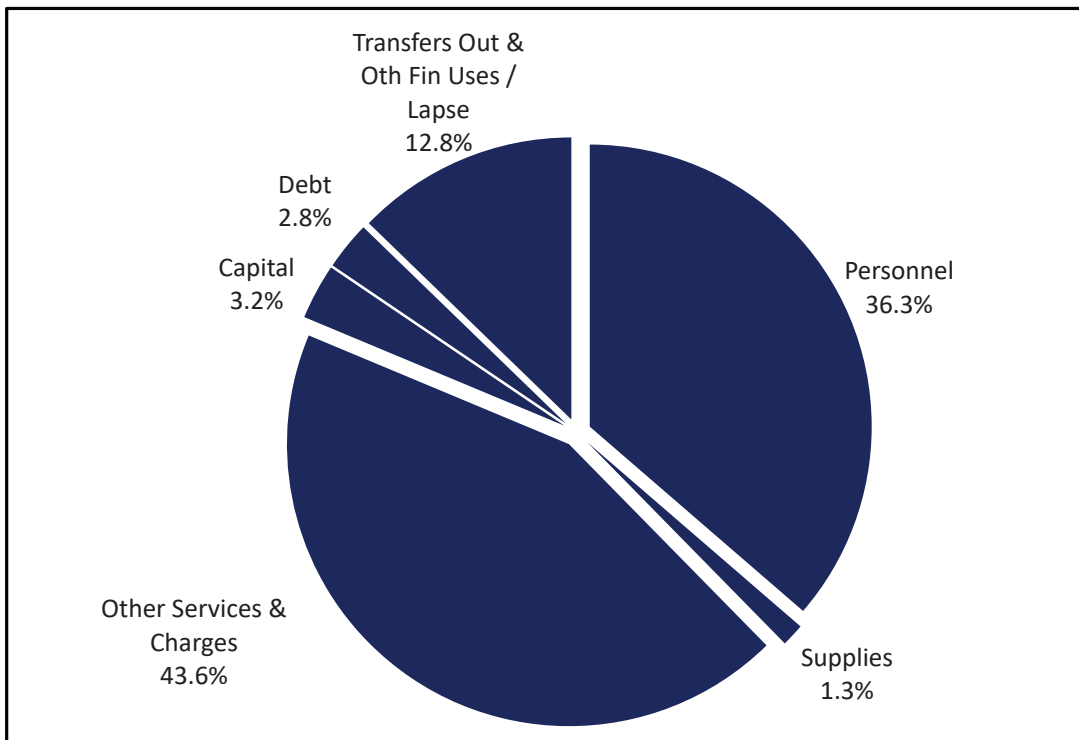
	General	Special Revenue ⁽¹⁾	Debt Service	Enterprise	Internal Service	Capital	Total
Revenues By Category							
Taxes	\$ 138,992,810	\$ 77,097,286	\$ -	\$ 2,838,000	\$ -	\$ -	\$ 218,928,096
Intergovernmental	30,999,602	86,506,804	-	-	-	-	117,506,406
Charges for services	30,305,083	28,632,726	-	50,357,650	3,221,338	-	112,516,797
Investments, Rents & Royalties	8,081,200	1,206,581	4,341,000	2,812,900	972,216	-	17,413,897
Other Revenue	7,539,484	10,550,743	2,317,750	6,817,146	34,912,337	249,065	62,386,525
Total Revenues	215,918,179	203,994,140	6,658,750	62,825,696	39,105,891	249,065	528,751,721
Transfers In & Other Fin Sources	24,215,193	37,661,618	9,930,500	-	326,050	14,605,391	86,738,752
Total Sources	240,133,372	241,655,758	16,589,250	62,825,696	39,431,941	14,854,456	615,490,473
Expenditures By Function							
General Government	46,951,180	2,150,251	-	2,312,693	37,997,531	14,003,206	103,414,861
Public Safety	94,398,270	29,158,957	-	-	-	-	123,557,227
Judicial	30,654,619	50,452,341	-	-	3,318	-	81,110,278
Social Services	8,938,605	109,253,919	-	-	-	-	118,192,524
Recreation & Culture	7,770,457	14,794,222	-	-	-	-	22,564,679
Community & Econ Development	1,581,300	17,112,731	-	-	-	-	18,694,031
Public Works	893,532	-	-	59,364,796	-	-	60,258,328
Debt Service	-	-	16,589,250	-	-	-	16,589,250
Total Expenditures	191,187,963	222,922,421	16,589,250	61,677,489	38,000,849	14,003,206	544,381,178
Transfers Out & Other Fin Uses	55,445,409	29,761,443	-	-	-	851,250	86,058,102
Appropriation lapse	(6,500,000)	-	-	-	-	-	(6,500,000)
Total Uses	240,133,372	252,683,864	16,589,250	61,677,489	38,000,849	14,854,456	623,939,280
Net Inc (Dec) in Fund Balance	\$ -	\$ (11,028,106)	\$ -	\$ 1,148,207	\$ 1,431,092	\$ -	\$ (8,448,807)

⁽¹⁾Includes memorandum budgets approved by the Kent County Board of Commissioners via resolutions separate from the General Appropriations Act.

2025 Revenues By Category - \$615,490,473



2025 Expenditures By Category - \$623,939,280



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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	2023	2024	2025	
	Actual	Adopted	Proposed	% Change
Administration	\$ 807,484	\$ 1,072,466	\$ 1,343,503	25.3%
Communications/Dispatch	4,476,668	6,572,781	6,624,860	0.8%
Corrections/Jail	32,967,420	46,689,444	52,543,481	12.5%
Emergency Management	67,058	320,607	296,961	-7.4%
Road Patrol	19,484,399	27,116,922	30,571,960	12.7%
SEO--61st DC Drug Lab	5,510	2,322	6,683	187.8%
SEO--61st DC Victim Impact Panel	47	2,322	2,268	-2.3%
SEO--Holiday Arraignment	550	2,327	2,268	-2.5%
Animal Patrol	800,293	1,172,517	1,227,181	4.7%
Sheriff	58,609,428	82,951,708	92,619,165	11.7%
Circuit Court	8,668,561	12,533,601	13,537,826	8.0%
Circuit Court Services	1,718,009	2,417,759	2,537,211	4.9%
Referees	1,194,849	1,635,801	1,716,088	4.9%
Law Library	20,565	22,000	22,000	0.0%
Circuit Court	11,601,985	16,609,161	17,813,125	7.2%
63rd District Court	443,019	627,709	874,131	39.3%
82 Ionia	625,063	852,163	926,399	8.7%
Administration	399,353	637,943	637,503	-0.1%
Administration Building	564,148	831,803	876,793	5.4%
Boiler Plant	641,291	800,284	189,400	-76.3%
Cooperative Extension	34,775	56,000	59,000	5.4%
Courthouse	7,404,120	9,722,018	9,826,712	1.1%
Energy Use Reduction Program	1,815	30,000	30,000	0.0%
Human Services Complex	745,085	980,872	1,068,170	8.9%
IT Building	94,759	152,995	120,438	-21.3%
Northwest Center	6,539	10,984	-	-100.0%
Veterans Services Facility	39,165	23,250	28,850	24.1%
North Campus	167,638	343,697	344,517	0.2%
Fleet Garage	10,099	59,300	71,760	21.0%
Animal Shelter Facility	-	357,853	420,651	17.5%
Facilities Management	11,176,870	15,486,871	15,474,324	-0.1%
Administrator/Controller	1,862,902	3,354,947	3,695,542	10.2%
Inclusion	382,004	427,408	414,284	-3.1%
Central Services	647,093	936,430	947,927	1.2%
Agency on Aging	11,670	15,560	16,110	3.5%
Corporate Counsel	219,973	400,000	390,000	-2.5%
Governing Body	1,206,713	1,224,724	1,267,157	3.5%
Management Studies	329,885	516,243	816,000	58.1%
Policy/Administration	4,660,241	6,875,312	7,547,020	9.8%

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County of Kent, Michigan

General Fund
Schedule of Uses of Financial Resources

Program Descriptions	2023	2024	2025	
	Actual	Adopted	Proposed	% Change
Administration	735,095	1,050,826	861,676	-18.0%
J-Net	390,675	489,923	507,716	3.6%
Information Security	563,991	904,625	960,956	6.2%
GIS	401,091	461,954	568,966	23.2%
Help Desk	700,783	997,443	1,395,417	39.9%
FHRS	316,588	374,903	475,754	26.9%
Specialty Applications	612,661	615,227	651,808	5.9%
Networks	606,883	819,536	843,226	2.9%
Servers	1,941,295	2,404,434	2,345,000	-2.5%
Courthouse Technology	15,788	76,719	-	-100.0%
Business Analysis	-	282,867	600,250	112.2%
Information Technology	6,284,851	8,478,457	9,210,769	8.6%
Administration	1,155,385	2,150,112	1,786,902	-16.9%
Caledonia Region	194,143	288,076	311,241	8.0%
Douglas Walker Region	199,488	254,206	307,019	20.8%
Dwight Lydell Region	167,736	287,652	289,574	0.7%
Fallasburg Region	285,895	367,805	395,520	7.5%
Inter-Departmental Svcs	14,338	30,198	19,321	-36.0%
Johnson Park	175,889	256,224	313,013	22.2%
Kent Trails	41,492	18,125	42,413	134.0%
LE Kaufman Clubhouse	354,587	434,702	524,618	20.7%
LE Kaufman Golf Course	540,097	806,769	788,297	-2.3%
Long Lake Region	155,054	200,130	262,089	31.0%
Millennium Park	903,058	1,197,914	1,252,311	4.5%
Palmer Park	179,851	272,187	256,610	-5.7%
Townsend Region	198,527	265,540	277,563	4.5%
Wabasis Campground	264,248	319,364	372,069	16.5%
Wabasis Lake Park	317,098	416,200	489,631	17.6%
Parks Department	5,146,886	7,565,204	7,688,191	1.6%
Clerk	641,160	914,937	952,633	4.1%
Clerk--Circuit Court	1,432,313	2,214,986	2,426,613	9.6%
Elections	391,065	997,469	672,141	-32.6%
Register of Deeds	327,569	577,710	749,765	29.8%
Clerk/Register of Deeds	2,792,107	4,705,102	4,801,152	2.0%
Fiscal Services	1,639,200	2,479,919	2,528,154	1.9%
Fleet Services	488,202	893,340	932,175	4.3%
Audit	121,300	125,000	125,000	0.0%
Purchasing	551,752	793,175	904,882	14.1%
Fiscal Services	2,800,453	4,291,434	4,490,211	4.6%

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GENERAL FUND

County of Kent, Michigan

General Fund
Schedule of Uses of Financial Resources

Program Descriptions	2023	2024	2025	
	Actual	Adopted	Proposed	% Change
Human Resources	1,628,776	2,512,322	2,741,621	9.1%
EE Relations & Diversity	1,251	1,500	17,430	1062.0%
Learning & Development	59,692	47,500	42,500	-10.5%
Human Resources	1,689,719	2,561,322	2,801,551	9.4%
Drain Commissioner	452,025	788,937	802,112	1.7%
Drains--Public Benefit	55,672	91,406	91,420	0.0%
Drain Commission	507,697	880,343	893,532	1.5%
Prosecuting Attorney	4,164,292	5,967,065	6,261,779	4.9%
Substance Abuse	2,439,629	2,810,230	2,900,000	3.2%
District Court	2,329,873	3,417,472	3,755,941	9.9%
Zoo	36,063	148,873	82,266	-44.7%
Mental Health	1,519,457	2,025,942	2,025,942	0.0%
Bureau of Equalization	1,216,916	1,729,902	1,869,048	8.0%
Other Social Services	1,054,541	1,465,000	1,465,000	0.0%
Probate Court	1,734,439	2,607,910	2,788,440	6.9%
Medical Examiner	1,325,598	2,029,651	2,039,485	0.5%
Animal Shelter	-	1,687,744	1,779,105	5.4%
Treasurer's Office	1,013,588	1,469,710	1,522,980	3.6%
Health & Human Services (DHHS)	348,893	490,399	492,068	0.3%
Cooperative Extension	373,354	512,432	531,535	3.7%
Economic Development	200,000	250,000	300,000	20.0%
Probation	13,323	34,232	35,334	3.2%
Other	17,769,966	26,646,562	27,848,923	4.5%
Child Care Fund	8,762,763	15,543,686	14,118,086	-9.2%
Health Fund	6,644,055	10,397,687	11,873,783	14.2%
CIP Fund	14,887,127	14,853,749	13,905,391	-6.4%
Friend of the Court Fund	1,598,422	2,590,192	2,934,267	13.3%
Special Project Funds	3,780,545	5,558,862	5,355,817	-3.7%
Debt Service Fund	2,235,675	3,450,177	3,553,400	3.0%
Other	10,495,000	3,414,266	3,704,665	8.5%
Transfers Out & Other Financing Uses	48,403,588	55,808,619	55,445,409	-0.7%
Appropriation lapse	-	(6,500,000)	(6,500,000)	0.0%
Total Expenditures	\$ 171,443,790	\$ 226,360,095	\$ 240,133,372	6.1%

County of Kent, Michigan

General Fund
Fund Statement

	2023	2024		2025	% Chg
	Actual	Adopted	Estimated	Proposed	
Revenues					
Taxes	\$ 122,786,270	\$ 128,357,169	\$ 130,708,400	\$ 138,992,810	6.3%
Intergovernmental	22,276,926	30,912,627	29,697,800	30,999,602	4.4%
Charges for services	22,264,579	30,264,539	28,925,300	30,305,083	4.8%
Investments, Rents & Royalties	7,772,620	7,108,120	9,100,000	8,081,200	-11.2%
Other Revenue	4,787,148	7,429,390	7,448,100	7,539,484	1.2%
Total Revenues	179,887,543	204,071,845	205,879,600	215,918,179	4.9%
Expenditures					
Sheriff	58,609,428	82,951,708	82,763,300	92,619,165	11.9%
Circuit Court	11,601,985	16,609,161	15,795,800	17,813,125	12.8%
Facilities Management	11,176,870	15,486,871	15,005,400	15,474,324	3.1%
Policy/Administration	4,660,241	6,875,312	6,871,400	7,547,020	9.8%
Information Technology	6,284,851	8,478,457	8,460,300	9,210,769	8.9%
Parks Department	5,146,886	7,565,204	7,238,900	7,688,191	6.2%
Prosecuting Attorney	4,164,292	5,967,065	5,718,400	6,261,779	9.5%
Fiscal Services	2,800,453	4,291,434	3,924,300	4,490,211	14.4%
Clerk/Register of Deeds	2,792,107	4,705,102	4,446,800	4,801,152	8.0%
Social Services	5,362,519	6,791,571	6,762,300	6,883,010	1.8%
District Court	2,329,873	3,417,472	3,181,800	3,755,941	18.0%
Human Resources	1,689,719	2,561,322	2,414,400	2,801,551	16.0%
Probate Court	1,734,439	2,607,910	2,366,500	2,788,440	17.8%
Medical Examiner	1,325,598	2,029,651	1,832,000	2,039,485	11.3%
Bureau of Equalization	1,216,916	1,729,902	1,704,400	1,869,048	9.7%
Other	2,144,025	4,983,334	4,647,800	5,144,752	10.7%
Total Expenditures	123,040,202	177,051,476	173,133,800	191,187,963	10.4%
Revenues over (under) Expenditures	56,847,340	27,020,369	32,745,800	24,730,216	-24.5%
Other Financing Sources					
Transfers In & Other Fin Sources	12,912,893	22,288,250	23,288,200	24,215,193	4.0%
Transfers Out & Other Fin Uses	(48,403,588)	(55,808,619)	(54,008,600)	(55,445,409)	2.7%
Appropriation lapse	-	6,500,000	-	6,500,000	NA
Total Uses	(35,490,695)	(27,020,369)	(30,720,400)	(24,730,216)	-19.5%
Net Inc (Dec) in Fund Balance	21,356,646	-	2,025,400	-	-100.0%
Fund Balance, beginning of year	86,910,310	108,266,956	108,266,956	110,292,356	1.9%
Fund Balance, end of year	\$ 108,266,956	\$ 108,266,956	\$ 110,292,356	\$ 110,292,356	0.0%

GENERAL FUND

County of Kent, Michigan

General Fund By Category

Statement of Revenues, Expenditures, and Changes in Fund Balances

	2023		2024		2025		
	Actual	% of Tot	Adopted	% of Tot	Proposed	% of Tot	% of Chg
Revenues By Category							
Taxes	\$ 122,786,270	63.7%	\$ 128,357,169	56.7%	\$ 138,992,810	57.9%	8.3%
Intergovernmental	22,276,926	11.6%	30,912,627	13.7%	30,999,602	12.9%	0.3%
Charges for services	22,264,579	11.5%	30,264,539	13.4%	30,305,083	12.6%	0.1%
Investments, Rents & Royalties	7,772,620	4.0%	7,108,120	3.1%	8,081,200	3.4%	13.7%
Other Revenue	4,787,148	2.5%	7,429,390	3.3%	7,539,484	3.1%	1.5%
Total Revenues	179,887,543	93.3%	204,071,845	90.2%	215,918,179	89.9%	5.8%
Transfers In & Other Fin Sources	12,912,893	6.7%	22,288,250	9.8%	24,215,193	10.1%	8.6%
Total Sources	192,800,436	100.0%	226,360,095	100.0%	240,133,372	100.0%	6.1%
Expenditures By Category							
Personnel	81,169,872	47.3%	118,754,479	52.5%	128,979,098	53.7%	8.6%
Supplies	2,607,778	1.5%	3,840,013	1.7%	3,882,720	1.6%	1.1%
Other Services & Charges	34,896,262	20.4%	50,172,168	22.2%	52,314,256	21.8%	4.3%
Capital	4,366,290	2.5%	4,284,816	1.9%	6,011,889	2.5%	40.3%
Total Expenditures	123,040,202	71.8%	177,051,476	78.2%	191,187,963	79.6%	8.0%
Transfers Out & Other Fin Uses	48,403,588	28.2%	55,808,619	24.7%	55,445,409	23.1%	-0.7%
Appropriation lapse	-	0.0%	(6,500,000)	-2.9%	(6,500,000)	-2.7%	0.0%
Total Uses	171,443,790	100.0%	226,360,095	100.0%	240,133,372	100.0%	6.1%
Net Inc (Dec) in Fund Balance	\$ 21,356,646		\$ -		\$ -		

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	2023		2024		2025		
	Actual	% of Tot	Adopted	% of Tot	Proposed	% of Tot	% Change
Child Care	\$ 8,762,763	18.1%	\$ 15,543,686	27.9%	\$ 14,118,086	25.5%	-9.2%
Health Fund	6,644,055	13.7%	10,397,687	18.6%	11,873,783	21.4%	14.2%
CIP Fund	14,887,127	30.8%	14,853,749	26.6%	13,905,391	25.1%	-6.4%
Friend of the Court	1,598,422	3.3%	2,590,192	4.6%	2,934,267	5.3%	13.3%
Special Projects	3,780,545	7.8%	5,558,862	10.0%	5,355,817	9.7%	-3.7%
Gen Debt Service Fund	2,235,675	4.6%	3,450,177	6.2%	3,553,400	6.4%	3.0%
Other	10,495,000	21.7%	3,414,266	6.1%	3,704,665	6.7%	8.5%
Total Transfers Out & Other Fin Uses	\$ 48,403,588	100.0%	\$ 55,808,619	100.0%	\$ 55,445,409	100.0%	-0.7%

Transfers Out - Other: Fire Commission Fund; Veterans Millage Fund; Vehicle Fleet Pool Fund; Office Equipment Fund; Indigent Defense Fund; and KCCA Funds

County of Kent, Michigan

General Fund By Function

Statement of Revenues, Expenditures, and Changes in Fund Balances

	2023		2024		2025		
	Actual	% of Tot	Adopted	% of Tot	Proposed	% of Tot	% of Chg
Revenues By Category							
Taxes	\$ 122,786,270	63.7%	\$ 128,357,169	56.7%	\$ 138,992,810	57.9%	8.3%
Intergovernmental	22,276,926	11.6%	30,912,627	13.7%	30,999,602	12.9%	0.3%
Charges for services	22,264,579	11.5%	30,264,539	13.4%	30,305,083	12.6%	0.1%
Investments, Rents & Royalties	7,772,620	4.0%	7,108,120	3.1%	8,081,200	3.4%	13.7%
Other Revenue	4,787,148	2.5%	7,429,390	3.3%	7,539,484	3.1%	1.5%
Total Revenues	179,887,543	93.3%	204,071,845	90.2%	215,918,179	89.9%	5.8%
Transfers In & Other Fin Sources	12,912,893	6.7%	22,288,250	9.8%	24,215,193	10.1%	8.6%
Total Sources	192,800,436	100.0%	226,360,095	100.0%	240,133,372	100.0%	6.1%
Expenditures By Function							
General Government	31,295,506	18.3%	45,004,840	19.9%	46,951,180	19.6%	4.3%
Public Safety	58,609,428	34.2%	84,639,452	37.4%	94,398,270	39.3%	11.5%
Judicial	19,843,912	11.6%	28,635,840	12.7%	30,654,619	12.8%	7.0%
Social Services	6,699,787	3.9%	8,836,782	3.9%	8,938,605	3.7%	1.2%
Recreation & Culture	5,182,949	3.0%	7,714,077	3.4%	7,770,457	3.2%	0.7%
Community & Econ Development	900,924	0.5%	1,340,142	0.6%	1,581,300	0.7%	18.0%
Public Works	507,697	0.3%	880,343	0.4%	893,532	0.4%	1.5%
Total Expenditures	123,040,202	71.8%	177,051,476	78.2%	191,187,963	79.6%	8.0%
Transfers Out & Other Fin Uses	48,403,588	28.2%	55,808,619	24.7%	55,445,409	23.1%	-0.7%
Appropriation lapse	-	0.0%	(6,500,000)	-2.9%	(6,500,000)	-2.7%	0.0%
Total Uses	171,443,790	100.0%	226,360,095	100.0%	240,133,372	100.0%	6.1%
Net Inc (Dec) in Fund Balance	\$ 21,356,646		\$ -		\$ -		

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; Corrections and Animal Shelter

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

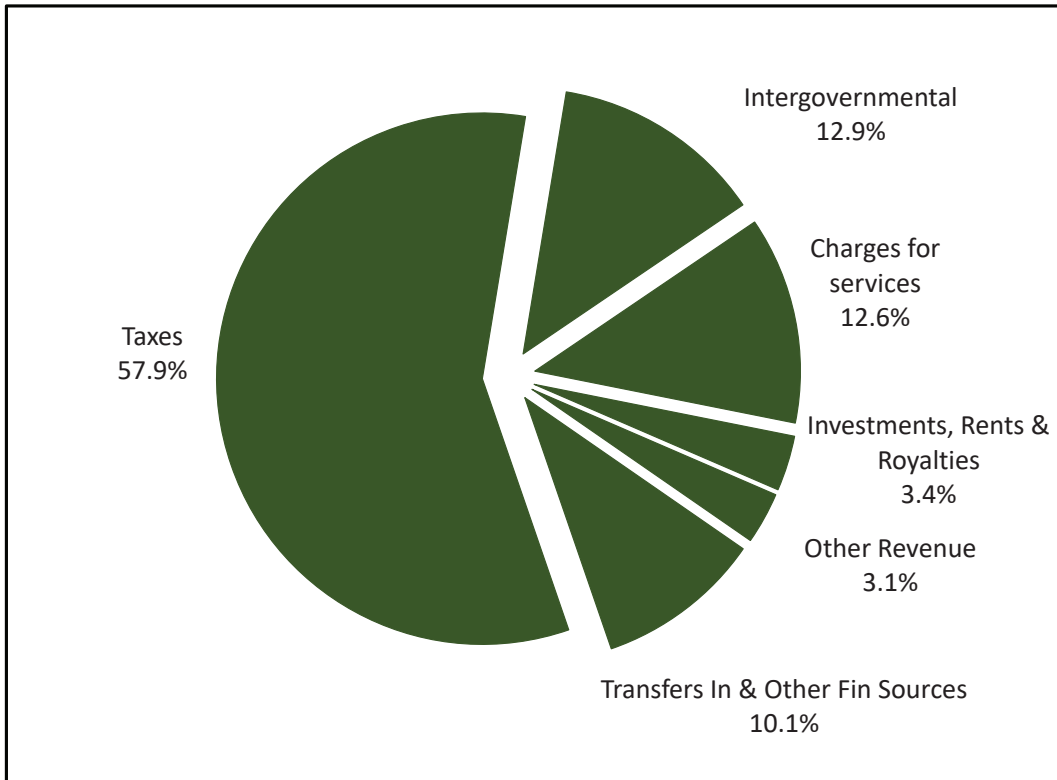
Social Services: Substance Abuse; Network 180 Contribution; DHHS Social Welfare; Medical Examiner; and Prevention Programming

Recreation & Culture: Parks

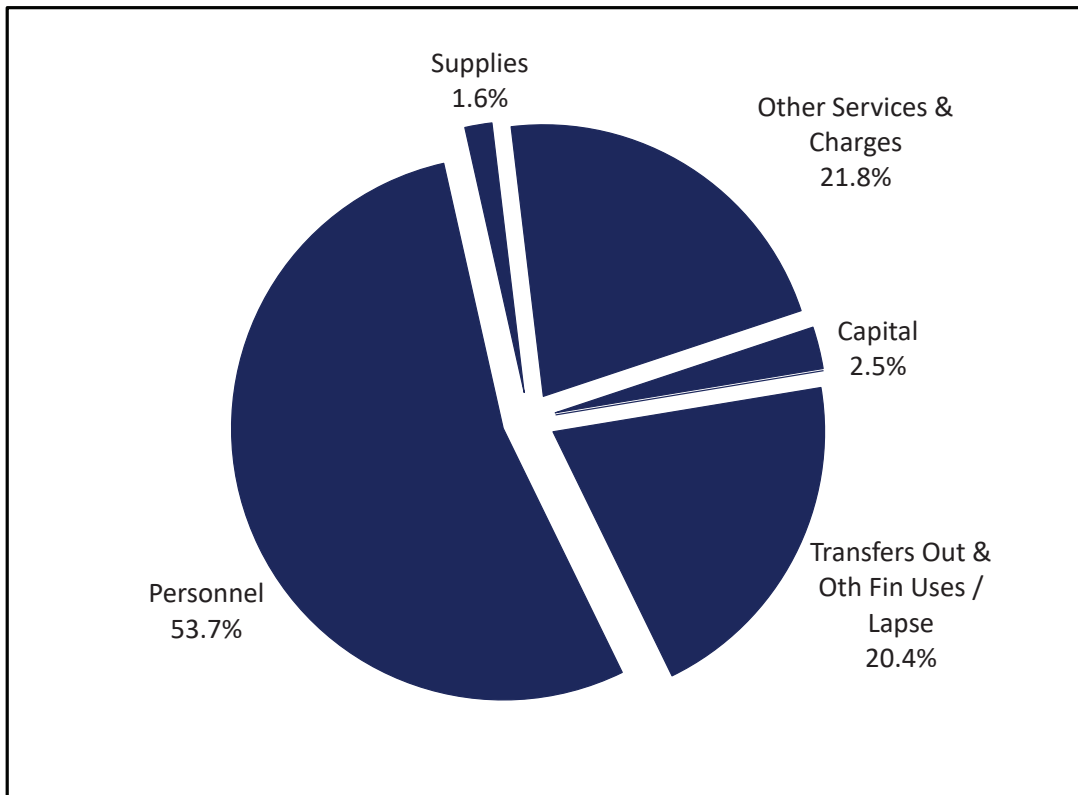
Community & Economic Development: Register of Deeds; Cooperative Extension; and Economic Development

Public Works: Drain Commission

2025 Sources By Category - \$240,133,372



2025 Uses By Category - \$240,133,372



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.

Ready by Five Millage Fund

To account for special revenue set aside to ensure that every child in the county under age 5 has access to “community-based programs, such as in-home support, visiting nurses, developmental screenings for all children, early learning, and programs that support parents.

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' Services Millage Fund

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

Opioid Settlement Fund

To account for the expenditures and revenues of the national opioid settlements.

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.

Coronavirus Relief Fund

To account for the expenditures and revenues of the various Coronavirus Relief activities financed by restricted grants from the state and federal government.

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. Projects 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	2023	2024	2025	
	Actual	Adopted	Proposed	% Change
Fire Commission Fund	\$ 1,352,614	\$ 1,348,605	\$ 1,505,042	11.6%
Friend of the Court Fund ⁽¹⁾	7,897,182	11,572,020	12,311,448	6.4%
Administration	3,998,921	6,020,374	4,062,313	-32.5%
Animal Shelter Facilities	105,963	-	-	NA
Animal Shelter Operations	1,448,695	-	-	NA
Contagious Disease	1,482,009	2,382,562	2,922,337	22.7%
Health Clinics	7,599,325	10,512,634	11,673,693	11.0%
Wellness	7,561,432	11,559,612	13,143,484	13.7%
Community Inspections	1,874,813	2,874,001	3,376,647	17.5%
Water Inspection	2,850,587	3,361,701	5,505,983	63.8%
Substance Abuse	704,877	780,560	890,769	14.1%
Health Fund	27,626,622	37,491,444	41,575,226	10.9%
Ready by Five Millage Fund	7,129,211	7,605,835	10,578,000	39.1%
Lodging Excise Tax Fund	2,008,455	13,605,908	19,547,135	43.7%
ROD Automation Fund	541,739	600,648	253,626	-57.8%
Zoo/Museum Millage Fund	12,115,721	13,622,696	14,717,710	8.0%
Senior Millage Fund	11,384,828	15,801,087	16,845,451	6.6%
Correction & Detention Millage Fund	14,167,594	25,094,200	25,273,493	0.7%
Central Dispatch Fund	6,908,238	9,226,000	10,830,000	17.4%
Indigent Defense Fund	7,468,872	23,884,345	29,932,313	25.3%
Concealed Pistol Licensing Fund	118,882	339,765	220,287	-35.2%
Local Officer Correction Training Fund	104,393	184,346	184,790	0.2%
Drug Law Enforcement Fund	131,333	586,146	714,067	21.8%
Childcare--Circuit Court	16,802,648	27,359,098	27,984,363	2.3%
Childcare--DHHS	2,251,032	5,276,189	5,277,625	0.0%
Childcare Fund	19,053,680	32,635,287	33,261,988	1.9%

Continued on next page...

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Special Revenue Funds
 Schedule of Uses of Financial Resources

Program Descriptions	2023	2024	2025	
	Actual	Adopted	Proposed	% Change
Veterans' Services Millage Fund	1,235,060	1,905,124	1,954,400	2.6%
Community Development Block Grant	3,568,933	1,673,601	-	-100.0%
Home	157,192	1,016,865	-	-100.0%
Emergency Solutions Grant	688,023	147,074	-	-100.0%
Community Development Fund	4,414,148	2,837,540	-	-100.0%
Opioid Settlement Fund	-	1,974,303	1,612,000	-18.4%
Community Services Block Grant	1,011,550	1,327,369	1,352,209	1.9%
Michigan Energy Assistance Program	98,168	100,384	109,026	8.6%
Lead Hazard Control Community Development	3,513	5,000	5,500	10.0%
LIHEAP Weatherization Assistance Program	227,319	386,025	506,752	31.3%
Older Americans Act	35,069	65,866	63,017	-4.3%
Nutrition Service Incentive Program	6,405	10,754	12,291	14.3%
The Emergency Food Assistance Program	299,043	368,920	368,920	0.0%
Commodity Supplemental Food Program	57,949	312,000	115,100	-63.1%
Interurban Transport Program	33,315	32,142	45,290	40.9%
Kent County Support	65,000	137,597	102,882	-25.2%
Grand Rapids Individual Circuitry Breaker	65,843	214,154	209,747	-2.1%
Sr. Millage Emergency Support	-	-	7,700	NA
Sr. Millage Meals	73,880	139,289	124,716	-10.5%
Sr. Millage Outreach	79,173	81,945	113,033	37.9%
Sr. Millage Transportation	183,886	322,481	397,196	23.2%
Sr. Millage Weatherization	72,289	134,660	127,833	-5.1%
MDOT Enhance Mobility	-	325,200	-	-100.0%
Weatherization Deferral Reduction Program Admin	35,545	-	-	NA
Low Income Water Assistance Consolidated Appropriation	291,981	-	-	NA
Bipartisan Infrastructure Law Admin	164,607	1,360,500	-	-100.0%
Community Action Fund - 9/30	2,804,537	5,324,286	3,661,212	-31.2%
City of Grand Rapids Support	104,868	130,000	-	-100.0%
Department of Energy Weatherization	291,835	831,053	-	-100.0%
Community Action Fund - 6/30	396,702	961,053	-	-100.0%

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County of Kent, Michigan

Special Revenue Funds
Schedule of Uses of Financial Resources

Program Descriptions	2023	2024	2025	
	Actual	Adopted	Proposed	% Change
CC Community Corrections Administration	879,167	1,226,135	1,216,183	-0.8%
CC Michigan Mental Health Court Grants	217,621	260,000	354,020	36.2%
CC Quality Legal Guardian Ad Litem Grant	46,529	350,000	-	-100.0%
CC Youth Sex Offender Treatment Program	23,335	-	-	NA
Prosecutor Victim Rights	712,724	1,105,466	1,184,158	7.1%
Sheriff Secondary Road Patrol	506,131	669,961	802,589	19.8%
County Veteran Service Fund	185,573	324,357	327,239	0.9%
State Project Fund	2,571,081	3,935,919	3,884,189	-1.3%
Coronavirus Relief Fund	31,617,559	-	-	NA
BoE Remonumentation	35,938	-	-	NA
SD Courthouse Security	1,475,038	2,298,896	2,345,429	2.0%
SD 82 Ionia Security	186,280	255,981	290,211	13.4%
SD 63rd Dist Court Security	278,139	382,857	583,263	52.3%
SD Parks Security	213,565	240,644	247,893	3.0%
SD SRO Program	1,528,543	2,554,407	2,854,164	11.7%
SD COP--Algoma Twp	81,632	142,126	149,316	5.1%
SD COP--Alpine Twp	98,956	142,373	148,663	4.4%
SD COP--Gaines Twp	101,310	144,535	151,415	4.8%
SD COP--Plainfield Twp	200,596	285,709	294,692	3.1%
SD COP--Byron Twp	85,529	129,154	136,940	6.0%
SD Township Law	3,373,312	5,566,942	6,195,452	11.3%
SD Twp Law--East Precinct	1,267,587	1,823,526	1,954,873	7.2%
SD Twp Law--Cedar Springs Policing	115,880	165,129	178,191	7.9%
SD Michigan Justice Training	32,118	100,000	146,357	46.4%
SD Michigan Dispatch Training	76,934	84,638	86,833	2.6%
SD Marine Law Enforcement	135,780	165,955	164,983	-0.6%
SD MDOT Road Crew	70,873	100,982	117,351	16.2%
SD Road Commission Road Crew	102,504	132,787	147,187	10.8%
Guardianship Program	496,222	662,853	724,841	9.4%
Project Fund	9,956,736	15,379,494	16,918,054	10.0%

Continued on next page...

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Special Revenue Funds
Schedule of Uses of Financial Resources

Program Descriptions	2023	2024	2025	
	Actual	Adopted	Proposed	% Change
Welcome Plan Initiative	62,800	21,878	34,861	59.3%
Org. Improvement & Employee Well-Being Development	183,874	8,057	23,057	186.2%
Bureau of Equalization Orthophoto Project	149,918	53,271	-	-100.0%
FM HHS Complex Maintenance Reserve	-	54,546	54,546	0.0%
FM Fallasburg Dam Maintenance	83,450	2,123	13,000	512.4%
FM Maintenance Reserve	96,363	119,550	12,500	-89.5%
CC Family Counseling	54,523	73,714	68,000	-7.8%
Hybrid Drug Court Recovery Prog	8,335	30,000	15,025	-49.9%
County Revenue Sharing-Public Safety	-	-	283,331	NA
Human Trafficking Donations	-	-	135,000	NA
SD Jail Gifts	11,610	2,000	4,031	101.6%
Animal Shelter Donations	31,151	-	5,752	NA
CC Juvenile Accountability Donations	4,250	2,550	1,106	-56.6%
KCCA Walk for Warmth	16,678	50	2,789	5478.0%
KCCA Hispanic Senior Activities	266	50	284	468.0%
KCCA Compassionate Care	6,415	26,950	1,523	-94.3%
KCCA Weatherization Unrestricted Funding	10,077	-	19,860	NA
Agricultural Preservation	55,978	71,344	61,970	-13.1%
PD Paris Park Easement	-	125	288	130.4%
PD Kent Trails Maintenance	-	26,000	36,410	40.0%
PD Millennium Park Maintenance	174,353	500	39,558	7811.6%
PD Lamoreaux Park	-	200	256	28.0%
LTD Project Fund	950,041	492,907	813,147	65.0%
Regional Community Collaborative	76,814	-	180,000	NA
17th Circuit Court TASC Expansion	259,320	-	400,000	NA
Child & Parent Legal Representation	747,857	1,100,000	1,100,000	0.0%
Byrne JAG - Kent County Back2School Initiative	50,219	100,000	-	-100.0%
Hybrid DWI Drug Court	51,825	149,497	106,808	-28.6%
FOC Access & Visitation Grant	12,570	17,000	19,500	14.7%
Prosecuting Attorney Title IV-D ⁽¹⁾	1,634,893	2,280,862	2,385,945	4.6%
Prosecuting Attorney Title IV-E	804,449	1,434,909	1,358,941	-5.3%
SD Crime Control and Investigation	244,033	200,000	-	-100.0%
SD Traffic and Safety Programs	13,895	-	-	NA
SD Emergency Mangement Homeland Sec	424,928	231,879	239,092	3.1%
CC Juv Det Milk Meal	189,387	170,000	300,000	76.5%
Federal Project Fund	4,510,188	5,684,147	6,090,286	7.1%
Total Expenditures	\$ 176,465,415	\$ 232,093,105	\$ 252,683,864	8.9%

⁽¹⁾Special Revenue Funds approved by the Kent County Board of Commissioners via separate resolution will not be included in the General Appropriations Act.

County of Kent, Michigan

Fire Commission Special Revenue Fund

Fund Statement

	2023	2024		2025	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	275,116	300,000	263,355	300,000	13.9%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	14,931	2,500	20,000	5,500	-72.5%
Other Revenue	902,764	665,800	485,583	762,900	57.1%
Total Revenues	1,192,812	968,300	768,938	1,068,400	38.9%
Expenditures By Category					
Personnel	473	1,327	1,000	1,327	32.7%
Supplies	-	200	200	200	0.0%
Other Services & Charges	286,578	496,078	364,759	552,515	51.5%
Capital	1,065,564	851,000	649,842	951,000	46.3%
Total Expenditures	1,352,614	1,348,605	1,015,801	1,505,042	48.2%
Net Revenues (Expenditures)	(159,803)	(380,305)	(246,863)	(436,642)	76.9%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	275,000	285,000	285,000	285,000	0.0%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	275,000	285,000	285,000	285,000	0.0%
Net Inc (Dec) in Fund Balance	115,197	(95,305)	38,137	(151,642)	-497.6%
Fund Balance, beginning of year	651,145	766,343	766,343	804,480	5.0%
Fund Balance, end of year	\$ 766,343	\$ 671,038	\$ 804,480	\$ 652,838	-18.8%

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Friend of the Court Special Revenue Fund

Fund Statement

	2023	2024		2025	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	5,460,270	7,863,828	7,863,800	8,312,181	5.7%
Charges for services	679,783	894,000	894,000	858,000	-4.0%
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	158,707	224,000	224,000	207,000	-7.6%
Total Revenues	6,298,760	8,981,828	8,981,800	9,377,181	4.4%
Expenditures By Category					
Personnel	6,654,512	10,006,613	10,006,600	10,395,686	3.9%
Supplies	35,566	55,500	55,500	57,100	2.9%
Other Services & Charges	1,111,409	1,483,157	1,483,100	1,741,389	17.4%
Capital	95,695	26,750	26,700	117,273	339.2%
Total Expenditures	7,897,182	11,572,020	11,571,900	12,311,448	6.4%
Net Revenues (Expenditures)	(1,598,422)	(2,590,192)	(2,590,100)	(2,934,267)	13.3%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	1,598,422	2,590,192	2,590,100	2,934,267	13.3%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	1,598,422	2,590,192	2,590,100	2,934,267	13.3%
Net Inc (Dec) in Fund Balance	-	-	-	-	NA
Fund Balance, beginning of year	250,000	250,000	250,000	250,000	0.0%
Fund Balance, end of year	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	0.0%

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 05-25-23-57. Up to \$12,399,659 was approved, but only \$12,311,448 is necessary for the 2025 budget.

County of Kent, Michigan

Health Special Revenue Fund

Fund Statement

	2023	2024		2025	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	12,917,564	17,987,677	17,987,600	19,392,256	7.8%
Charges for services	1,833,359	2,028,872	2,028,800	1,926,612	-5.0%
Investments, Rents & Royalties	46,742	45,080	45,000	45,080	0.2%
Other Revenue	6,183,778	6,331,627	6,331,600	7,636,992	20.6%
Total Revenues	20,981,443	26,393,256	26,393,000	29,000,940	9.9%
Expenditures By Category					
Personnel	17,837,719	25,474,293	25,124,200	28,822,265	14.7%
Supplies	1,844,046	1,951,270	1,951,200	2,403,674	23.2%
Other Services & Charges	7,827,907	9,708,671	9,323,600	10,125,077	8.6%
Capital	116,950	357,210	357,200	224,210	-37.2%
Total Expenditures	27,626,622	37,491,444	36,756,200	41,575,226	13.1%
Net Revenues (Expenditures)	(6,645,179)	(11,098,188)	(10,363,200)	(12,574,286)	21.3%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	6,644,055	10,397,687	10,397,600	11,873,783	14.2%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	6,644,055	10,397,687	10,397,600	11,873,783	14.2%
Net Inc (Dec) in Fund Balance	(1,124)	(700,501)	34,400	(700,503)	-2136.3%
Fund Balance, beginning of year	701,115	699,991	699,991	734,391	4.9%
Fund Balance, end of year	\$ 699,991	\$ (510)	\$ 734,391	\$ 33,888	-95.4%

This budget will be reviewed and acted on by the Kent County Finance and Physical Resources Committee in August 2024.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Ready by Five Millage Special Revenue Fund
Fund Statement

	2023	2024		2025	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ 6,698,820	\$ 7,271,335	\$ 7,267,300	\$ 7,761,525	6.8%
Intergovernmental	224,077	282,000	282,000	282,000	0.0%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	276,300	52,500	300,000	225,000	-25.0%
Other Revenue	-	-	-	-	NA
Total Revenues	7,199,196	7,605,835	7,849,300	8,268,525	5.3%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	7,129,211	7,605,835	10,628,000	10,578,000	-0.5%
Total Expenditures	7,129,211	7,605,835	10,628,000	10,578,000	-0.5%
Net Revenues (Expenditures)	69,985	-	(2,778,700)	(2,309,475)	-16.9%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Fund Balance	69,985	-	(2,778,700)	(2,309,475)	-16.9%
Fund Balance, beginning of year	7,381,445	7,451,431	7,451,431	4,672,731	-37.3%
Fund Balance, end of year	\$ 7,451,431	\$ 7,451,431	\$ 4,672,731	\$ 2,363,256	-49.4%

County of Kent, Michigan

Lodging Excise Tax Special Revenue Fund
Fund Statement

	2023	2024		2025	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ 10,054,121	\$ 14,500,000	\$ 13,200,000	\$ 13,100,000	-0.8%
Intergovernmental	-	-	-	-	NA
Charges for services	-	10	10	10	0.0%
Investments, Rents & Royalties	261,383	35,000	500,000	225,000	-55.0%
Other Revenue	12,590	10,725	12,980	10,800	-16.8%
Total Revenues	10,328,093	14,545,735	13,712,990	13,335,810	-2.8%
Expenditures By Category					
Personnel	77,235	104,154	108,500	112,095	3.3%
Supplies	-	75	75	75	0.0%
Other Services & Charges	1,931,219	11,501,679	16,075,400	16,684,965	3.8%
Capital	-	-	-	-	NA
Total Expenditures	2,008,455	11,605,908	16,183,975	16,797,135	3.8%
Net Revenues (Expenditures)	8,319,639	2,939,827	(2,470,985)	(3,461,325)	40.1%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses ⁽¹⁾	-	(2,000,000)	(2,000,000)	(2,750,000)	37.5%
Total Other Financing Sources (Uses)	-	(2,000,000)	(2,000,000)	(2,750,000)	37.5%
Net Inc (Dec) in Fund Balance	8,319,639	939,827	(4,470,985)	(6,211,325)	38.9%
Fund Balance, beginning of year	9,009,374	17,329,012	17,329,012	12,858,027	-25.8%
Fund Balance, end of year	\$ 17,329,012	\$ 18,268,839	\$ 12,858,027	\$ 6,646,702	-48.3%

⁽¹⁾The County General Fund advanced \$7.1 million to the Lodging Excise Tax Fund from 2009 to 2015; \$1.1 million was reimbursed in 2019; and another \$4.0 million was advanced in 2020 due to COVID. After the \$2.0 million planned reimbursement in FY 2024, the outstanding balance of the General Fund advance is \$8.0 million and is currently expected to be fully reimbursed by FY 2028.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

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

	2023	2024		2025	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Charges for services	281,895	400,000	348,000	300,000	-13.8%
Investments, Rents & Royalties	13,047	7,000	7,500	1,000	-86.7%
Other Revenue	-	-	-	-	NA
Total Revenues	294,942	407,000	355,500	301,000	-15.3%
Expenditures By Category					
Personnel	82,737	142,584	138,000	-	-100.0%
Supplies	2,290	5,000	2,800	-	-100.0%
Other Services & Charges	345,827	397,946	380,800	250,126	-34.3%
Capital	8,903	41,800	31,000	3,500	-88.7%
Total Expenditures	439,758	587,330	552,600	253,626	-54.1%
Net Revenues (Expenditures)	(144,816)	(180,330)	(197,100)	47,374	-124.0%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	(101,981)	(13,318)	(13,300)	-	-100.0%
Total Other Financing Sources (Uses)	(101,981)	(13,318)	(13,300)	-	-100.0%
Net Inc (Dec) in Fund Balance	(246,797)	(193,648)	(210,400)	47,374	-122.5%
Fund Balance, beginning of year	518,165	271,367	271,367	60,967	-77.5%
Fund Balance, end of year	\$ 271,367	\$ 77,719	\$ 60,967	\$ 108,341	77.7%

County of Kent, Michigan

Zoo/Museum Millage Special Revenue Fund
Fund Statement

	2023	2024		2025	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ 11,695,691	\$ 13,117,696	\$ 13,105,000	\$ 14,187,710	8.3%
Intergovernmental	391,152	500,000	454,000	500,000	10.1%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	28,878	5,000	38,000	30,000	-21.1%
Other Revenue	-	-	-	-	NA
Total Revenues	12,115,721	13,622,696	13,597,000	14,717,710	8.2%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	12,115,721	13,622,696	13,597,000	14,717,710	8.2%
Capital	-	-	-	-	NA
Total Expenditures	12,115,721	13,622,696	13,597,000	14,717,710	8.2%
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

	2023	2024		2025	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ 13,726,845	\$ 14,880,737	\$ 14,243,800	\$ 16,105,951	13.1%
Intergovernmental	445,825	560,000	500,000	555,000	11.0%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	178,399	30,000	248,000	179,500	-27.6%
Other Revenue	-	-	-	-	NA
Total Revenues	14,351,069	15,470,737	14,991,800	16,840,451	12.3%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	11,384,828	15,801,087	14,000,000	16,845,451	20.3%
Capital	-	-	-	-	NA
Total Expenditures	11,384,828	15,801,087	14,000,000	16,845,451	20.3%
Net Revenues (Expenditures)	2,966,242	(330,350)	991,800	(5,000)	-100.5%
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	2,966,242	(330,350)	991,800	(5,000)	-100.5%
Fund Balance, beginning of year	949,760	3,916,002	3,916,002	4,907,802	25.3%
Fund Balance, end of year	\$ 3,916,002	\$ 3,585,652	\$ 4,907,802	\$ 4,902,802	-0.1%

County of Kent, Michigan
Correction and Detention Special Revenue Fund
Fund Statement

	2023	2024		2025	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ 20,720,692	\$ 22,471,475	\$ 22,720,000	\$ 24,348,700	7.2%
Intergovernmental	-	306,500	348,500	306,500	-12.1%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	471,726	150,000	495,000	400,000	-19.2%
Other Revenue	-	-	-	-	NA
Total Revenues	21,192,419	22,927,975	23,563,500	25,055,200	6.3%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	-	1,000,000	-	-	NA
Total Expenditures	-	1,000,000	-	-	NA
Net Revenues (Expenditures)	21,192,419	21,927,975	23,563,500	25,055,200	6.3%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	(14,167,594)	(24,094,200)	(25,094,200)	(25,273,493)	0.7%
Total Other Financing Sources (Uses)	(14,167,594)	(24,094,200)	(25,094,200)	(25,273,493)	0.7%
Net Inc (Dec) in Fund Balance	7,024,825	(2,166,225)	(1,530,700)	(218,293)	-85.7%
Fund Balance, beginning of year	7,695,322	14,720,147	14,720,147	13,189,447	-10.4%
Fund Balance, end of year	\$ 14,720,147	\$ 12,553,922	\$ 13,189,447	\$ 12,971,154	-1.7%

	2023		2024		2025	
	Actual	% of Tot	Adopted	% of Tot	Proposed	% of Tot
Transfers Out & Other Fin Uses						
General Fund	12,612,694	89.0%	20,288,250	84.2%	21,465,193	84.9%
Gen Debt Service Fund	1,554,900	11.0%	3,805,950	15.8%	3,808,300	15.1%
Total Transfers Out & Other Fin Uses	14,167,594	100.0%	24,094,200	100.0%	25,273,493	100.0%

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Central Dispatch Collection Special Revenue Fund
Fund Statement

	2023	2024		2025	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Charges for services	6,870,201	9,200,000	9,200,000	10,800,000	17.4%
Investments, Rents & Royalties	58,658	26,000	26,000	30,000	15.4%
Other Revenue	-	-	-	-	NA
Total Revenues	6,928,858	9,226,000	9,226,000	10,830,000	17.4%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	5,628,388	7,508,950	7,508,900	9,092,050	21.1%
Capital	-	-	-	-	NA
Total Expenditures	5,628,388	7,508,950	7,508,900	9,092,050	21.1%
Net Revenues (Expenditures)	1,300,471	1,717,050	1,717,100	1,737,950	1.2%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	(1,279,850)	(1,717,050)	(1,717,000)	(1,737,950)	1.2%
Total Other Financing Sources (Uses)	(1,279,850)	(1,717,050)	(1,717,000)	(1,737,950)	1.2%
Net Inc (Dec) in Fund Balance	20,621	-	100	-	-100.0%
Fund Balance, beginning of year	1,738,012	1,758,633	1,758,633	1,758,733	0.0%
Fund Balance, end of year	\$ 1,758,633	\$ 1,758,633	\$ 1,758,733	\$ 1,758,733	0.0%

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

	2023	2024		2025	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	21,416,076	21,416,000	27,464,044	28.2%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	64,222	-	-	-	NA
Other Revenue	-	-	-	-	NA
Total Revenues	64,222	21,416,076	21,416,000	27,464,044	28.2%
Expenditures By Category					
Personnel	850,490	1,451,273	1,451,200	11,175,903	670.1%
Supplies	40	5,090	5,000	48,946	878.9%
Other Services & Charges	6,592,364	22,421,482	22,421,400	17,204,973	-23.3%
Capital	25,978	6,500	6,500	1,502,491	23015.2%
Total Expenditures	7,468,872	23,884,345	23,884,100	29,932,313	25.3%
Net Revenues (Expenditures)	(7,404,649)	(2,468,269)	(2,468,100)	(2,468,269)	0.0%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	2,468,269	2,468,269	2,468,269	0.0%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	2,468,269	2,468,269	2,468,269	0.0%
Net Inc (Dec) in Fund Balance	(7,404,649)	-	169	-	-100.0%
Fund Balance, beginning of year	8,509,708	1,105,058	1,105,058	1,105,227	0.0%
Fund Balance, end of year	\$ 1,105,058	\$ 1,105,058	\$ 1,105,227	\$ 1,105,227	0.0%

This budget will be reviewed and acted on by the Kent County Finance and Physical Resources Committee in August 2024.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Concealed Pistol Licensing Special Revenue Fund
Fund Statement

	2023	2024		2025	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	21,978	11,518	11,500	15,000	30.4%
Other Revenue	162,060	215,000	215,000	200,000	-7.0%
Total Revenues	184,038	226,518	226,500	215,000	-5.1%
Expenditures By Category					
Personnel	66,781	92,865	92,800	97,287	4.8%
Supplies	10,754	36,000	36,000	36,000	0.0%
Other Services & Charges	36,321	190,900	190,900	82,000	-57.0%
Capital	5,027	20,000	20,000	5,000	-75.0%
Total Expenditures	118,882	339,765	339,700	220,287	-35.2%
Net Revenues (Expenditures)	65,156	(113,247)	(113,200)	(5,287)	-95.3%
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	65,156	(113,247)	(113,200)	(5,287)	-95.3%
Fund Balance, beginning of year	735,550	800,707	800,707	687,507	-14.1%
Fund Balance, end of year	\$ 800,707	\$ 687,460	\$ 687,507	\$ 682,220	-0.8%

County of Kent, Michigan

Local Corrections Officer Training Special Revenue Fund
Fund Statement

	2023	2024		2025	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Charges for services	76,012	100,000	100,000	100,000	0.0%
Investments, Rents & Royalties	15,195	4,576	4,500	10,000	122.2%
Other Revenue	-	-	-	-	NA
Total Revenues	91,207	104,576	104,500	110,000	5.3%
Expenditures By Category					
Personnel	75,785	74,312	74,300	74,790	0.7%
Supplies	-	-	-	-	NA
Other Services & Charges	28,608	110,034	110,000	110,000	0.0%
Capital	-	-	-	-	NA
Total Expenditures	104,393	184,346	184,300	184,790	0.3%
Net Revenues (Expenditures)	(13,186)	(79,770)	(79,800)	(74,790)	-6.3%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Fund Balance	(13,186)	(79,770)	(79,800)	(74,790)	-6.3%
Fund Balance, beginning of year	542,656	529,470	529,470	449,670	-15.1%
Fund Balance, end of year	\$ 529,470	\$ 449,700	\$ 449,670	\$ 374,880	-16.6%

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Drug Law Enforcement Special Revenue Fund
Fund Statement

	2023	2024		2025	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	13,411	550	17,500	501	-97.1%
Other Revenue	183,913	180,000	345,000	228,429	-33.8%
Total Revenues	197,324	180,550	362,500	228,930	-36.8%
Expenditures By Category					
Personnel	66,864	46,786	46,300	48,184	4.1%
Supplies	37,612	72,000	50,500	117,000	131.7%
Other Services & Charges	26,856	467,360	134,100	548,883	309.3%
Capital	-	-	-	-	NA
Total Expenditures	131,333	586,146	230,900	714,067	209.3%
Net Revenues (Expenditures)	65,992	(405,596)	131,600	(485,137)	-468.6%
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	65,992	(405,596)	131,600	(485,137)	-468.6%
Fund Balance, beginning of year	480,589	546,580	546,580	678,180	24.1%
Fund Balance, end of year	\$ 546,580	\$ 140,984	\$ 678,180	\$ 193,043	-71.5%

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

	2023	2024		2025	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	10,121,977	16,799,601	16,799,000	18,916,402	12.6%
Charges for services	77,946	162,000	162,000	187,500	15.7%
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	90,994	130,000	130,000	40,000	-69.2%
Total Revenues	10,290,917	17,091,601	17,091,000	19,143,902	12.0%
Expenditures By Category					
Personnel	10,124,248	16,099,424	16,099,400	16,531,745	2.7%
Supplies	252,929	297,800	297,800	304,800	2.4%
Other Services & Charges	8,617,206	16,126,903	16,126,900	16,309,949	1.1%
Capital	59,297	111,160	111,100	115,494	4.0%
Total Expenditures	19,053,680	32,635,287	32,635,200	33,261,988	1.9%
Net Revenues (Expenditures)	(8,762,763)	(15,543,686)	(15,544,200)	(14,118,086)	-9.2%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	8,762,763	15,543,686	15,543,600	14,118,086	-9.2%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	8,762,763	15,543,686	15,543,600	14,118,086	-9.2%
Net Inc (Dec) in Fund Balance	1	-	(600)	-	-100.0%
Fund Balance, beginning of year	250,000	250,001	250,001	249,401	-0.2%
Fund Balance, end of year	\$ 250,001	\$ 250,001	\$ 249,401	\$ 249,401	0.0%

This budget will be reviewed and acted on by the Kent County Finance and Physical Resources Committee in August 2024.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Veterans' Millage Special Revenue Fund
Fund Statement

	2023	2024		2025	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ 1,370,804	\$ 1,488,154	1,482,500	\$ 1,593,400	7.5%
Intergovernmental	44,382	56,000	56,000	56,000	0.0%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	26,765	5,000	24,000	5,000	-79.2%
Other Revenue	-	10	2,000	-	-100.0%
Total Revenues	1,441,951	1,549,164	1,564,500	1,654,400	5.7%
Expenditures By Category					
Personnel	536,030	817,448	782,400	862,845	10.3%
Supplies	4,770	1,875	10,100	4,000	-60.4%
Other Services & Charges	694,260	1,083,301	1,048,500	1,080,055	3.0%
Capital	-	2,500	2,500	7,500	200.0%
Total Expenditures	1,235,060	1,905,124	1,843,500	1,954,400	6.0%
Net Revenues (Expenditures)	206,890	(355,960)	(279,000)	(300,000)	7.5%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	300,000	300,000	300,000	0.0%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	300,000	300,000	300,000	0.0%
Net Inc (Dec) in Fund Balance	206,890	(55,960)	21,000	-	-100.0%
Fund Balance, beginning of year	367,878	574,769	574,769	595,769	3.7%
Fund Balance, end of year	\$ 574,769	\$ 518,809	\$ 595,769	\$ 595,769	0.0%

County of Kent, Michigan

Community Development Special Revenue Fund
Fund Statement

	2023	2024		2025	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	4,384,679	2,787,540	2,787,500	-	-100.0%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	29,469	50,000	50,000	-	-100.0%
Total Revenues	4,414,148	2,837,540	2,837,500	-	-100.0%
Expenditures By Category					
Personnel	342,400	517,972	509,000	-	-100.0%
Supplies	7,719	3,630	3,600	-	-100.0%
Other Services & Charges	4,062,573	2,312,338	2,321,300	-	-100.0%
Capital	1,457	3,600	3,600	-	-100.0%
Total Expenditures	4,414,148	2,837,540	2,837,500	-	-100.0%
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	0	0	-	-	NA
Fund Balance, end of year	\$ 0	\$ 0	\$ -	\$ -	NA

SPECIAL REVENUE FUNDS

County of Kent, Michigan
Opioid Settlement Special Revenue Fund
Fund Statement

	2023	2024		2025	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	37,875	-	-	-	NA
Other Revenue	2,211,107	1,974,303	757,000	855,000	12.9%
Total Revenues	2,248,982	1,974,303	757,000	855,000	12.9%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	-	1,974,303	757,000	1,612,000	112.9%
Capital	-	-	-	-	NA
Total Expenditures	-	1,974,303	757,000	1,612,000	112.9%
Net Revenues (Expenditures)	2,248,982	-	-	(757,000)	NA
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Fund Balance	2,248,982	-	-	(757,000)	NA
Fund Balance, beginning of year	-	2,248,982	2,248,982	2,248,982	0.0%
Fund Balance, end of year	\$ 2,248,982	\$ 2,248,982	\$ 2,248,982	\$ 1,491,982	-33.7%

County of Kent, Michigan

Community Action Special Revenue Fund (6/30)

Fund Statement

	2023	2024		2025	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	395,853	961,053	961,000	-	-100.0%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	-	-	-	-	NA
Total Revenues	395,853	961,053	961,000	-	-100.0%
Expenditures By Category					
Personnel	199,385	341,968	341,900	-	-100.0%
Supplies	6,015	10,476	10,400	-	-100.0%
Other Services & Charges	189,210	583,953	583,900	-	-100.0%
Capital	2,093	24,656	24,800	-	-100.0%
Total Expenditures	396,702	961,053	961,000	-	-100.0%
Net Revenues (Expenditures)	(850)	-	-	-	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	(850)	-	-	-	NA
Fund Balance, beginning of year	850	0	-	-	NA
Fund Balance, end of year	\$ 0	\$ 0	\$ -	\$ -	NA

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Community Action Special Revenue Fund (9/30)

Fund Statement

	2023	2024		2025	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	2,514,422	4,959,489	4,959,400	3,325,016	-33.0%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	13,625	3,800	3,800	9,800	157.9%
Total Revenues	2,528,047	4,963,289	4,963,200	3,334,816	-32.8%
Expenditures By Category					
Personnel	1,465,318	2,488,409	2,488,400	2,024,957	-18.6%
Supplies	81,879	126,806	126,800	105,730	-16.6%
Other Services & Charges	1,200,639	2,367,475	2,367,400	1,517,025	-35.9%
Capital	56,701	341,596	341,500	13,500	-96.0%
Total Expenditures	2,804,537	5,324,286	5,324,100	3,661,212	-31.2%
Net Revenues (Expenditures)	(276,490)	(360,997)	(360,900)	(326,396)	-9.6%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	275,399	360,997	360,900	326,396	-9.6%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	275,399	360,997	360,900	326,396	-9.6%
Net Inc (Dec) in Fund Balance	(1,092)	-	-	-	NA
Fund Balance, beginning of year	48,820	47,729	47,729	47,729	0.0%
Fund Balance, end of year	\$ 47,729	\$ 47,729	\$ 47,729	\$ 47,729	0.0%

This budget will be reviewed and acted on by the Kent County Finance and Physical Resources Committee in August 2024.

County of Kent, Michigan

Coronavirus Relief Special Revenue Fund
Fund Statement

	2023	2024		2025	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	31,617,351	-	51,991,870	-	-100.0%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	1,464,729	-	1,853,500	-	-100.0%
Other Revenue	-	-	-	-	NA
Total Revenues	33,082,080	-	53,845,370	-	-100.0%
Expenditures By Category					
Personnel	106,034	-	166,770	-	-100.0%
Supplies	41	-	100	-	-100.0%
Other Services & Charges	23,306,636	-	38,065,000	-	-100.0%
Capital	1,736,334	-	1,260,000	-	-100.0%
Total Expenditures	25,149,046	-	39,491,870	-	-100.0%
Net Revenues (Expenditures)	7,933,035	-	14,353,500	-	-100.0%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	(6,468,513)	-	(12,500,000)	-	-100.0%
Total Other Financing Sources (Uses)	(6,468,513)	-	(12,500,000)	-	-100.0%
Net Inc (Dec) in Fund Balance	1,464,522	-	1,853,500	-	-100.0%
Fund Balance, beginning of year	2,066,251	3,530,773	3,530,773	5,384,273	52.5%
Fund Balance, end of year	\$ 3,530,773	\$ 3,530,773	\$ 5,384,273	\$ 5,384,273	0.0%

SPECIAL REVENUE FUNDS

County of Kent, Michigan

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

	2023	2024		2025	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	2,398,734	3,550,229	3,550,200	3,404,772	-4.1%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	-	-	-	-	NA
Total Revenues	2,398,734	3,550,229	3,550,200	3,404,772	-4.1%
Expenditures By Category					
Personnel	1,118,397	1,679,300	1,679,300	1,791,176	6.7%
Supplies	33,991	31,492	31,400	35,000	11.5%
Other Services & Charges	1,308,676	2,146,254	2,146,200	1,920,921	-10.5%
Capital	110,016	78,873	78,800	137,092	74.0%
Total Expenditures	2,571,081	3,935,919	3,935,700	3,884,189	-1.3%
Net Revenues (Expenditures)	(172,346)	(385,690)	(385,500)	(479,417)	24.4%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	172,347	385,690	385,600	479,417	24.3%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	172,347	385,690	385,600	479,417	24.3%
Net Inc (Dec) in Fund Balance	0	-	100	-	-100.0%
Fund Balance, beginning of year	0	0	-	100	NA
Fund Balance, end of year	\$ 0	\$ 0	\$ 100	\$ 100	0.0%

This budget will be reviewed and acted on by the Kent County Finance and Physical Resources Committee in August 2024. 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

	2023	2024		2025	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	457,817	450,700	470,200	455,100	-3.2%
Charges for services	8,295,859	12,964,610	12,360,000	14,385,604	16.4%
Investments, Rents & Royalties	1,903	1,000	1,000	500	-50.0%
Other Revenue	308,644	383,060	383,000	409,776	7.0%
Total Revenues	9,064,223	13,799,370	13,214,200	15,250,980	15.4%
Expenditures By Category					
Personnel	8,688,864	13,665,703	13,084,500	15,039,882	14.9%
Supplies	6,616	20,250	10,000	19,950	99.5%
Other Services & Charges	1,261,223	1,693,541	1,838,500	1,852,222	0.7%
Capital	33	-	-	6,000	NA
Total Expenditures	9,956,736	15,379,494	14,933,000	16,918,054	13.3%
Net Revenues (Expenditures)	(892,514)	(1,580,124)	(1,718,800)	(1,667,074)	-3.0%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	978,782	1,567,486	1,567,400	1,593,985	1.7%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	978,782	1,567,486	1,567,400	1,593,985	1.7%
Net Inc (Dec) in Fund Balance	86,268	(12,638)	(151,400)	(73,089)	-51.7%
Fund Balance, beginning of year	202,495	288,763	288,763	137,363	-52.4%
Fund Balance, end of year	\$ 288,763	\$ 276,125	\$ 137,363	\$ 64,274	-53.2%

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

	2023	2024		2025	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	99,443	39,135	355,000	295,831	-16.7%
Charges for services	56,030	98,000	55,500	75,000	35.1%
Investments, Rents & Royalties	78,108	9,525	90,000	34,500	-61.7%
Other Revenue	211,408	57,046	390,000	189,546	-51.4%
Total Revenues	444,989	203,706	890,500	594,877	-33.2%
Expenditures By Category					
Personnel	100,286	97,628	110,000	212,659	93.3%
Supplies	5,754	13,580	2,000	10,311	415.6%
Other Services & Charges	662,932	301,447	694,600	513,595	-26.1%
Capital	181,068	80,253	80,000	76,582	-4.3%
Total Expenditures	950,041	492,907	886,600	813,147	-8.3%
Net Revenues (Expenditures)	(505,052)	(289,201)	3,900	(218,270)	-5696.7%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	374,700	237,893	225,400	134,331	-40.4%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	374,700	237,893	225,400	134,331	-40.4%
Net Inc (Dec) in Fund Balance	(130,352)	(51,308)	229,300	(83,939)	-136.6%
Fund Balance, beginning of year	4,022,651	3,892,299	3,892,299	4,121,599	5.9%
Fund Balance, end of year	\$ 3,892,299	\$ 3,840,991	\$ 4,121,599	\$ 4,037,660	-2.0%

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

	2023	2024		2025	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	2,428,571	2,302,536	2,302,500	2,941,702	27.8%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	318	500	500	500	0.0%
Total Revenues	2,428,889	2,303,036	2,303,000	2,942,202	27.8%
Expenditures By Category					
Personnel	2,626,869	3,743,822	3,743,800	3,575,093	-4.5%
Supplies	205,377	206,435	206,400	348,500	68.8%
Other Services & Charges	1,458,137	1,733,890	1,733,800	2,162,693	24.7%
Capital	219,805	-	-	4,000	NA
Total Expenditures	4,510,188	5,684,147	5,684,000	6,090,286	7.1%
Net Revenues (Expenditures)	(2,081,299)	(3,381,111)	(3,381,000)	(3,148,084)	-6.9%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	2,081,299	3,381,111	3,381,100	3,148,084	-6.9%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	2,081,299	3,381,111	3,381,100	3,148,084	-6.9%
Net Inc (Dec) in Fund Balance	-	-	100	-	-100.0%
Fund Balance, beginning of year	56,872	56,872	56,872	56,972	0.2%
Fund Balance, end of year	\$ 56,872	\$ 56,872	\$ 56,972	\$ 56,972	0.0%

This budget will be reviewed and acted on by the Kent County Finance and Physical Resources Committee in August 2024. For a complete listing of projects included in this fund, see the Special Revenue Funds Schedule of Uses of Financial Resources.

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DEBT SERVICE FUNDS

Debt Service Fund

To account for the retirement of principal and related interest and fiscal charges on long-term debt issued to fund various building and land acquisitions within Kent County.

Building Authority Debt Service Fund

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

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

Program Descriptions	2023	2024	2025	
	Actual	Adopted	Proposed	% Change
Series 2014--Courthouse/82 Ionia	\$ 21,000	\$ 536,500	\$ 531,000	-1.0%
Series 2016--Jail Kitchen/Juvenile Det	1,247,250	1,657,350	1,658,600	0.1%
Series 2017A--E-911	1,279,850	1,717,050	1,717,550	0.0%
Series 2017B--Fuller Complex/Dist Ct/DHHS	2,298,375	2,659,850	2,658,750	0.0%
Capital Lease--CGI A360	515,083	1,038,077	1,152,000	11.0%
Series 2019--Correctional Facilities	307,650	2,148,600	2,149,700	0.1%
Capital Lease--KCDA Tower	44,535	60,000	62,900	4.8%
Series 2021--Michigan Transportation Fund Bonds	2,319,900	2,318,500	2,317,750	0.0%
Debt Service Fund	8,033,643	12,135,927	12,248,250	0.9%
Series 2005--Courthouse	3,918,000	4,344,500	4,341,000	-0.1%
Building Authority Debt Service	3,918,000	4,344,500	4,341,000	-0.1%
Total Expenditures	\$ 11,951,643	\$ 16,480,427	\$ 16,589,250	0.7%

County of Kent, Michigan

Debt Service Fund
Fund Statement

	2023	2024		2025	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	NA
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	2,319,900	2,318,500	2,318,500	2,317,750	0.0%
Total Revenues	2,319,900	2,318,500	2,318,500	2,317,750	0.0%
Expenditures By Category					
Miscellaneous	-	-	-	-	NA
Principal	5,709,618	8,568,077	8,568,077	9,034,900	5.4%
Interest	2,322,025	3,564,250	3,564,250	3,209,850	-9.9%
Paying Agent Fees	2,000	3,600	3,600	3,500	-2.8%
Bond Sale Expense	-	-	-	-	NA
Total Expenditures	8,033,643	12,135,927	12,135,927	12,248,250	0.9%
Net Revenues (Expenditures)	(5,713,743)	(9,817,427)	(9,817,427)	(9,930,500)	1.2%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	5,713,743	9,817,427	9,817,427	9,930,500	1.2%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	5,713,743	9,817,427	9,817,427	9,930,500	1.2%
Net Inc (Dec) in Fund Balance	-	-	-	-	NA
Fund Balance, beginning of year	-	-	-	-	NA
Fund Balance, end of year	\$ -	\$ -	\$ -	\$ -	NA

This is a memorandum budget not included in the General Appropriations 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	\$ -	\$ -	\$ 531,000	\$ -	\$ 531,000
Series 2016 -- Jail Kitchen / Juvenile Det	-	1,658,600	-	-	1,658,600
Series 2017A -- E-911	-	-	-	1,717,550	1,717,550
Series 2017B -- Fuller Complex / Dist Ct / DHHS	851,250	-	1,807,500	-	2,658,750
Series 2019 -- Correctional Facilities	-	2,149,700	-	-	2,149,700
Capital Lease -- KCDA Tower	-	-	62,900	-	62,900
Capital Lease -- CGI Advantage	-	-	1,152,000	-	1,152,000
Total	\$ 851,250	\$ 3,808,300	\$ 3,553,400	\$ 1,717,550	\$ 9,930,500

DEBT SERVICE FUNDS

County of Kent, Michigan

**Building Authority Debt Service Fund
Fund Statement**

	2023	2024		2025	% Chg
	Actual	Adopted	Estimated	Proposed	
Revenues By Category					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	NA
Investments, Rents & Royalties	3,918,000	4,344,500	4,344,500	4,341,000	-0.1%
Total Revenues	3,918,000	4,344,500	4,344,500	4,341,000	-0.1%
Expenditures By Category					
Legal Fees	-	-	-	-	
Principal	3,500,000	3,700,000	3,700,000	3,900,000	5.4%
Interest	418,000	643,500	643,500	440,000	-31.6%
Paying Agent Fees	-	1,000	1,000	1,000	0.0%
Bond Sale Expense	-	-	-	-	NA
Discounts on Bonds/Notes	-	-	-	-	NA
Total Expenditures	3,918,000	4,344,500	4,344,500	4,341,000	-0.1%
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 not included in the General Appropriations 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 26.16% of court debt and maintenance costs.	\$ 4,341,000
Total		\$ 4,341,000

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.

CAPITAL PROJECT FUNDS

County of Kent, Michigan

Capital Project Funds
Schedule of Uses of Financial Resources

	2023	2024	2025	
	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>	<u>% Change</u>
Building Authority Construction Fund	\$ 118,141	\$ -	\$ -	NA
Bond Capital Project Fund	-	-	-	NA
Capital Improvement Program (CIP)	19,599,787	14,939,549	14,854,456	-0.6%
Total Expenditures	<u>\$ 19,717,928</u>	<u>\$ 14,939,549</u>	<u>\$ 14,854,456</u>	<u>-0.6%</u>

County of Kent, Michigan
Building Authority Construction Capital Project Fund
Fund Statement

	2023	2024		2025	% Chg
	Actual	Adopted	Estimated	Proposed	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	-	-	-	-	NA
Total Revenues	-	-	-	-	NA
Expenditures By Category					
Personnel	-	-	-	-	NA
Other Services & Charges	-	-	-	-	NA
Capital	118,141	-	5,520,500	-	-100.0%
Total Expenditures	118,141	-	5,520,500	-	-100.0%
Net Revenues (Expenditures)	(118,141)	-	(5,520,500)	-	-100.0%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	6,000,000	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	6,000,000	-	-	-	NA
Net Inc (Dec) in Fund Balance	5,881,859	-	(5,520,500)	-	-100.0%
Fund Balance, beginning of year	-	5,881,859	5,881,859	361,359	-93.9%
Fund Balance, end of year	\$ 5,881,859	\$ 5,881,859	\$ 361,359	\$ 361,359	0.0%

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

CAPITAL PROJECT FUNDS

County of Kent, Michigan

Bond Capital Improvement Project Capital Fund
Fund Statement

	2023	2024		2025	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	-	-	-	-	NA
Total Revenues	-	-	-	-	NA
Expenditures By Category					
Personnel	-	-	-	-	NA
Other Services & Charges	-	-	-	-	NA
Capital	-	-	-	-	NA
Total Expenditures	-	-	-	-	NA
Net Revenues (Expenditures)	-	-	-	-	NA
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Fund Balance	-	-	-	-	NA
Fund Balance, beginning of year	-	-	-	-	NA
Fund Balance, end of year	\$ -	\$ -	\$ -	\$ -	NA

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

There are currently no construction projects being accounted for in the Bond Capital Improvement Project Fund.

County of Kent, Michigan

Capital Improvement Program Capital Fund
Fund Statement

	2023	2024		2025	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	2,695,553	-	5,345,600	-	NA
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	-	85,800	85,800	249,065	190.3%
Total Revenues	2,695,553	85,800	5,431,400	249,065	190.3%
Expenditures By Category					
Personnel	-	-	-	-	NA
Other Services & Charges	-	8,000,000	6,000,000	6,000,000	-25.0%
Capital	18,620,360	6,095,299	14,704,100	8,003,206	31.3%
Total Expenditures	18,620,360	14,095,299	20,704,100	14,003,206	-0.7%
Net Revenues (Expenditures)	(15,924,807)	(14,009,499)	(15,272,700)	(13,754,141)	-1.8%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	15,691,749	14,853,749	16,541,300	14,605,391	-1.7%
Transfers Out & Other Fin Uses	(979,427)	(844,250)	(13,432,500)	(851,250)	0.8%
Total Other Financing Sources (Uses)	14,712,322	14,009,499	3,108,800	13,754,141^(a)	-1.8%
Net Inc (Dec) in Fund Balance	(1,212,485)	-	(12,163,900)	-	NA
Fund Balance, beginning of year	51,650,208	50,437,723	50,437,723	38,273,823	-24.1%
Fund Balance, end of year	\$ 50,437,723	\$ 50,437,723	\$ 38,273,823	\$ 38,273,823	-24.1%

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

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 fund balance is reserved for approved prior year projects that are expected to become part of the 2025 Amended Budget.

(a) The budgeted Transfer Out to the Debt Service Fund for 2025 of \$851,250, for the Series 2017B bonds, is summarized on page 63. The Transfer In line includes \$13,905,391 from the General Fund.

County of Kent, Michigan
2025 Capital Improvement Program

Project Name	General Fund	Other	Total
E-filing	838,400	-	838,400
Circuit Court Total	838,400	-	838,400
Juvenile Det Security Electronics	236,800	-	236,800
63rd DC Space Needs Study	50,000	-	50,000
Health Dept Mechanical Renovation	440,000	-	440,000
63rd DC Elevator Jack Replacement	32,640	-	32,640
CCWP ADA Elevator and Electric Switch Gear	1,000,000	-	1,000,000
Courthouse Microphone Replacement	203,718	72,282 ^(a)	276,000
Courthouse Carpet Replacement	280,478	99,522 ^(a)	380,000
82 Ionia Areaway Sidewalk Replacement	50,000	-	50,000
Emergency Exit Door & Window Security Film	120,146	-	120,146
South Clinic Flooring Replacement	64,000	-	64,000
Animal Shelter Weather Proofing and Caulking	45,000	-	45,000
Courthouse Exterior Elevations Re-Caulking	217,739	77,261 ^(a)	295,000
Juvenile Det Roof Replacement	-	150,000 ^(b)	150,000
Facilities Management Total	2,740,521	399,065	3,139,586
2025 LiDAR Update	200,000	-	200,000
OnBase Enhancements	86,000	-	86,000
Correctional Facility A,B,C,D Buildings Data Re-wire	100,000	-	100,000
Information Technology Total	386,000	-	386,000
Wabasis Park/Campground Playground Equip Repl	450,000	-	450,000
Fallasburg Park Pavement Repl	300,000	-	300,000
Millennium Park Gateway Sign	50,000	100,000 ^(b)	150,000
Parks and Trails Wayfinding System	100,000	-	100,000
Creekside Park - Automation Demonstration Project	100,000	-	100,000
Millennium Park Playground Equip Repl	250,000	250,000 ^(b)	500,000
Parks Total	1,250,000	350,000	1,600,000
LIDAR Accident and Crime Scene Scanner	80,000	-	80,000
Jail Dental Equipment Replacement	40,000	-	40,000
Jail Elevator Improvements	250,000	-	250,000
Jail Key Control System-Phase 2	170,000	-	170,000
Jail Card Access System - Phase 3	340,000	-	340,000
Parking Lot Addition	275,000	200,000 ^(b)	475,000
Capstone Repair, Cleaning, Sealing, and Roof Inspection	90,000	-	90,000
Livescan Fingerprint Equipment Replacement	125,000	-	125,000
Carpet Replacement	75,000	-	75,000
Sheriff Total	1,445,000	200,000	1,645,000
Strategic Capital	6,000,000	-	6,000,000
FMS Implementation Supplemental Funding	300,000	-	300,000
2017B Debt Service - Fuller Complex/DC	851,250	-	851,250
Prosecutor's Digital Evidence Management System	94,220	-	94,220
Other Total	7,245,470	-	7,245,470
Total	\$ 13,905,391	\$ 949,065	\$ 14,854,456

^(a) City of Grand Rapids

^(b) Interfund Transfer

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.

Office Equipment Fund

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

Vehicle Pool Fund

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

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

	2023	2024	2025	
	Actual	Adopted	Proposed	% Change
Health Insurance - PPO	\$ 12,723,765	\$ 17,567,545	\$ 18,445,922	5.0%
Prescription - PPO and HMO	5,872,879	7,685,637	8,069,919	5.0%
Liability Insurance	3,564,296	3,047,037	3,629,367	19.1%
Dental Insurance	1,409,956	1,834,605	1,926,335	5.0%
Unemployment Compensation Insurance	47,653	52,873	55,517	5.0%
Workers Compensation Insurance	402,441	712,296	712,959	0.1%
Sick and Accident Plan	609,943	674,467	761,909	13.0%
Health Insurance - HMO	-	-	2,500,000	NA
Health Insurance - High Deductible	-	-	1,150,000	NA
Prescription - High Deductible	-	-	30,000	NA
HSA Contributions	-	-	250,000	NA
Employee Wellness	-	-	300,000	NA
Risk Management Fund	24,630,932	31,574,460	37,831,928	19.8%
Office Equipment Fund	267,674	99,884	54,586	-45.4%
Vehicle Pool Fund	358,080	119,055	114,335	-4.0%
Total Expenditures	\$ 25,256,687	\$ 31,793,399	\$ 38,000,849	19.5%

County of Kent, Michigan

Risk Management Internal Service Fund
Fund Statement

	2023	2024		2025	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Charges for services	2,286,409	3,110,152	2,800,500	2,805,271	0.2%
Investments, Rents & Royalties	803,844	671,420	800,000	952,216	19.0%
Other Revenue	21,401,200	28,110,824	30,797,200	34,908,837	13.4%
Total Revenues	24,491,454	31,892,396	34,397,700	38,666,324	12.4%
Expenditures By Category					
Personnel	98,063	219,609	136,380	281,211	106.2%
Supplies	150	372	100	391	291.0%
Other Services & Charges	24,532,719	31,349,886	34,081,300	37,545,503	10.2%
Capital	-	4,593	15,500	4,823	-68.9%
Total Expenditures	24,630,932	31,574,460	34,233,280	37,831,928	10.5%
Net Revenues (Expenditures)	(139,479)	317,936	164,420	834,396	407.5%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	2,024,475	1,000	1,500	1,050	-30.0%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	2,024,475	1,000	1,500	1,050	-30.0%
Net Inc (Dec) in Net Assets	1,884,996	318,936	165,920	835,446	403.5%
Net Position, beginning of year	10,573,809	12,458,805	12,458,805	12,624,725	1.3%
Net Position, end of year	\$ 12,458,805	\$ 12,777,741	\$ 12,624,725	\$ 13,460,171	6.6%

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

INTERNAL SERVICE FUNDS

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

	2023	2024		2025	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Charges for services	133,552	167,908	155,200	160,383	3.3%
Investments, Rents & Royalties	13,847	7,000	19,000	10,000	-47.4%
Other Revenue	-	-	-	-	NA
Total Revenues	147,399	174,908	174,200	170,383	-2.2%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	80,417	99,884	99,884	54,586	-45.4%
Capital	104,301	-	65,300	-	-100.0%
Total Expenditures	184,718	99,884	165,184	54,586	-67.0%
Net Revenues (Expenditures)	(37,319)	75,024	9,016	115,797	1184.4%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	152,957	-	24,264	25,000	3.0%
Transfers Out & Other Fin Uses	(82,957)	-	(24,264)	-	-100.0%
Total Other Financing Sources (Uses)	70,000	-	-	25,000	NA
Net Inc (Dec) in Net Assets	32,681	75,024	9,016	140,797	1461.6%
Net Position, beginning of year	810,787	843,468	843,468	852,484	1.1%
Net Position, end of year	\$ 843,468	\$ 918,492	\$ 852,484	\$ 993,281	16.5%

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

County of Kent, Michigan

Vehicle Pool Internal Service Fund
Fund Statement

	2023	2024		2025	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Charges for services	104,702	142,316	180,200	255,684	41.9%
Investments, Rents & Royalties	20,404	2,000	35,000	10,000	-71.4%
Other Revenue	3,751	-	-	3,500	NA
Total Revenues	128,856	144,316	215,200	269,184	25.1%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	101,842	119,055	119,055	114,335	-4.0%
Capital	-	-	-	-	NA
Total Expenditures	101,842	119,055	119,055	114,335	-4.0%
Net Revenues (Expenditures)	27,014	25,261	96,145	154,849	61.1%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	406,238	-	303,152	300,000	-1.0%
Transfers Out & Other Fin Uses	(256,238)	-	(258,152)	-	-100.0%
Total Other Financing Sources (Uses)	150,000	-	45,000	300,000	566.7%
Net Inc (Dec) in Net Assets	177,014	25,261	141,145	454,849	222.3%
Net Position, beginning of year	1,464,132	1,641,146	1,641,146	1,782,291	8.6%
Net Position, end of year	\$ 1,641,146	\$ 1,666,407	\$ 1,782,291	\$ 2,237,140	25.5%

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

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Delinquent Tax Revolving Fund

To account for and stabilize annual revenues for local taxing units. It does this by paying our local communities 100% of their share of delinquent real property taxes in anticipation of the collection of those taxes by the County Treasurer. The County funds the Delinquent Tax Revolving Fund by borrowing money and issuing revolving fund notes. Payment of the notes is made from the proceeds of delinquent tax collections. Once the notes are paid in full, any surplus in the fund may be transferred to the County General Fund by action of the Board of Commissioners.

Public Works

To account for the operation and maintenance of facilities managed by the Kent County Department of Public Works. Financing is provided primarily by charges for services.

Housing Commission

The Kent County Housing Commission is a policy-making body which oversees the distribution of rental assistance to low-income residents of the County.

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

Program Descriptions	2023	2024	2025	
	Actual	Adopted	Proposed	% Chg
Delinquent Tax Anticipation Notes	\$ 1,280,845	\$ 1,974,250	\$ 2,312,693	17.1%
Public Works	35,657,680	61,874,128	59,364,796	-4.1%
Housing Commission	4,068,364	-	-	NA
Total Expenditures	<u>\$ 41,006,889</u>	<u>\$ 63,848,378</u>	<u>\$ 61,677,489</u>	<u>-3.4%</u>

County of Kent, Michigan
Delinquent Tax Enterprise Fund
Fund Statement

	2023	2024		2025	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ 2,356,201	\$ 2,838,000	\$ 2,838,000	\$ 2,838,000	0.0%
Intergovernmental	-	-	-	-	NA
Charges for services	284,090	120,000	120,000	160,000	33.3%
Investments, Rents & Royalties	664,032	502,000	502,000	462,900	-7.8%
Other Revenue	395,874	-	-	-	NA
Total Revenues	3,700,197	3,460,000	3,460,000	3,460,900	0.0%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	940,901	1,425,950	1,425,900	1,783,093	25.1%
Capital	-	12,800	12,800	23,600	84.4%
Debt	339,944	535,500	535,500	506,000	-5.5%
Total Expenditures	1,280,845	1,974,250	1,974,200	2,312,693	17.1%
Net Revenues (Expenditures)	2,419,353	1,485,750	1,485,800	1,148,207	-22.7%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Net Assets	2,419,353	1,485,750	1,485,800	1,148,207	-22.7%
Net Position, beginning of year	11,347,486	13,766,838	13,766,838	15,252,638	10.8%
Net Position, end of year	\$ 13,766,838	\$ 15,252,588	\$ 15,252,638	\$ 16,400,845	7.5%

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

ENTERPRISE FUNDS

County of Kent, Michigan

**Public Works Enterprise Fund
Fund Statement**

	2023	2024		2025	% Chg
	Actual	Adopted	Estimated	Proposed	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	406,000	-	-	-	NA
Charges for services	38,289,447	53,786,107	53,786,100	50,197,650	-6.7%
Investments, Rents & Royalties	3,040,397	1,200,000	2,900,000	2,350,000	-19.0%
Other Capital Contributions	-	-	-	-	
Other Revenue	683,131	6,888,021	6,888,000	6,817,146	-1.0%
Total Revenues	42,418,975	61,874,128	63,574,100	59,364,796	-6.6%
Expenditures By Category					
Personnel	4,076,595	6,571,941	6,571,900	6,722,665	2.3%
Supplies	500,319	808,325	808,300	778,585	-3.7%
Other Services & Charges	29,950,296	51,351,912	51,351,900	49,029,171	-4.5%
Capital	988,331	2,926,450	2,926,400	2,650,000	-9.4%
Debt	142,140	215,500	215,500	184,375	-14.4%
Total Expenditures	35,657,680	61,874,128	61,874,000	59,364,796	-4.1%
Net Revenues (Expenditures)	6,761,295	-	1,700,100	-	-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 Net Assets	6,761,295	-	1,700,100	-	-100.0%
Net Position, beginning of year	116,506,486	123,267,780	123,267,780	124,967,880	1.4%
Net Position, end of year	\$ 123,267,780	\$ 123,267,780	\$ 124,967,880	\$ 124,967,880	0.0%

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

County of Kent, Michigan
Housing Commission Enterprise Fund
 Fund Statement

	2023	2024		2025	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	3,968,164	-	6,365,000	-	-100.0%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	500	-	23,400	-	-100.0%
Other Revenue	757	-	14,600	-	-100.0%
Total Revenues	3,969,422	-	6,403,000	-	-100.0%
Expenditures By Category					
Personnel	338,908	-	491,400	-	-100.0%
Supplies	131	-	1,080	-	-100.0%
Other Services & Charges	3,729,325	-	6,145,000	-	-100.0%
Capital	-	-	1,800	-	-100.0%
Debt	-	-	-	-	NA
Total Expenditures	4,068,364	-	6,639,280	-	-100.0%
Net Revenues (Expenditures)	(98,942)	-	(236,280)	-	-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	(98,942)	-	(236,280)	-	-100.0%
Net Position, beginning of year	449,714	350,772	350,772	114,492	-67.4%
Net Position, end of year	\$ 350,772	\$ 350,772	\$ 114,492	\$ 114,492	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 2024.

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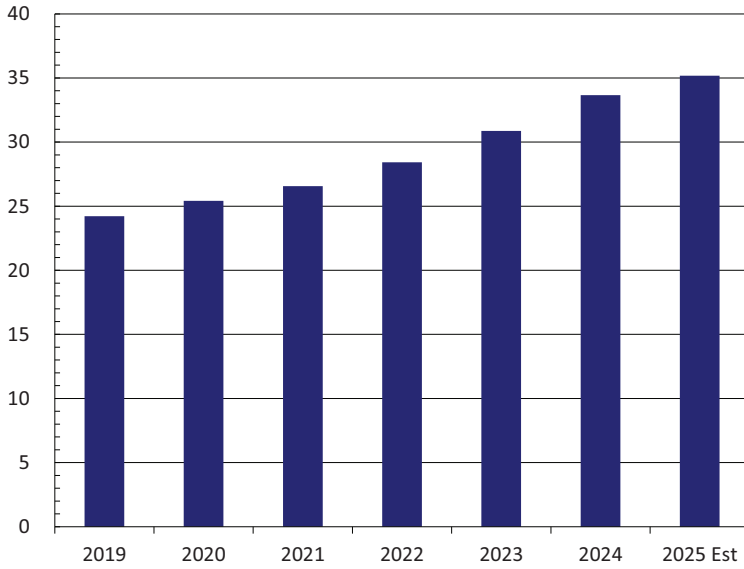
MILLAGE RATES & PROPERTY TAX REVENUE

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.

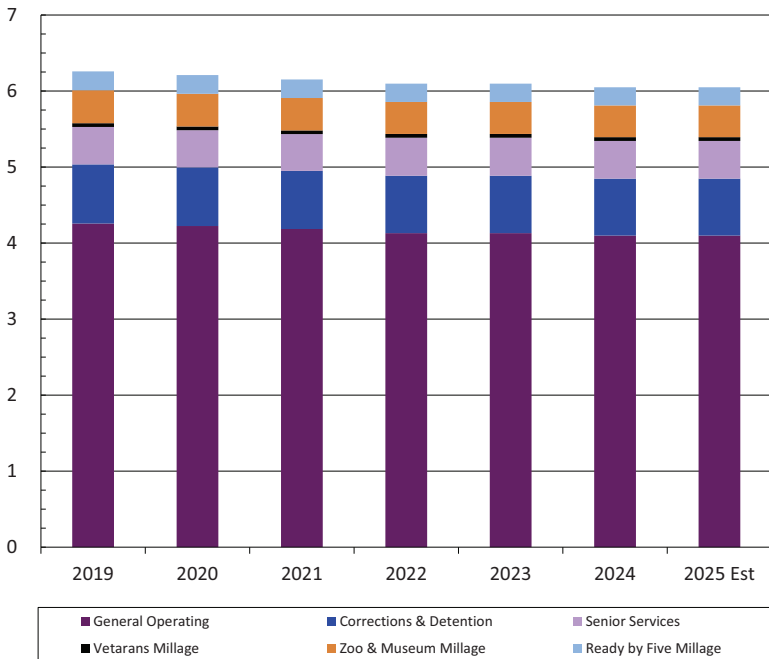
MILLAGE RATES & PROPERTY TAX REVENUE

State Taxable Value (in billions)



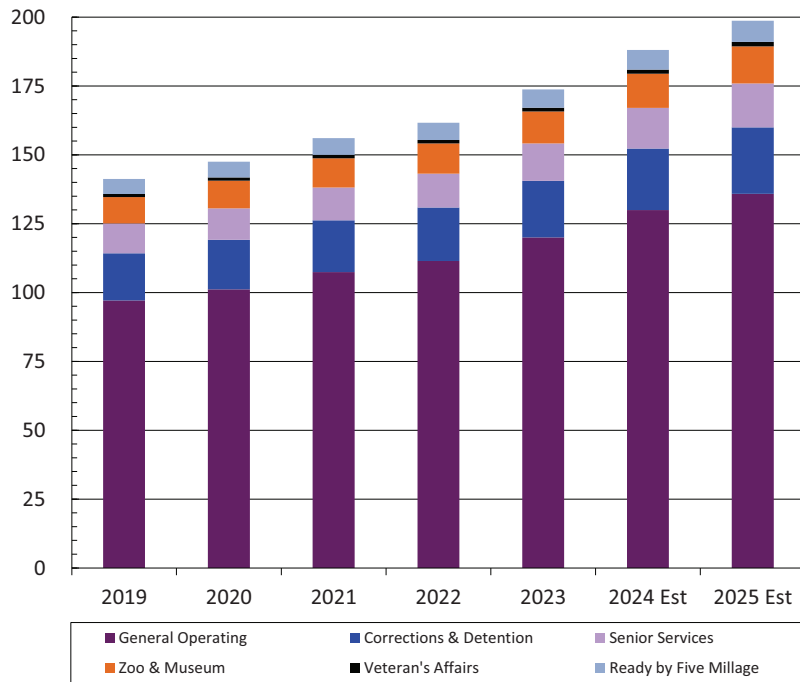
The Kent County State Taxable Value has increased from \$24.2195 billion in 2019 to \$33.6633 billion in 2024. This represents a 39.0% increase or an average annual increase of 6.2%. The increase from 2023 to 2024 is 9.1%. It is estimated that the taxable valuation will increase to \$35.1782 billion, or 4.5%, in 2025.

Millage Rates



The estimated operating millage rate to be levied for 2025 is 4.0987 mills, this is unchanged from 2024. The 2024 special millages, used for the 2025 budget, are as follows: the correctional facility millage is 0.7487 the senior services millage is 0.4961, zoo/museum millage is 0.4173, the ready by five millage is 0.2390, and the veteran’s affairs millage is 0.0496. The total estimated millage rate used for the 2025 budget is 6.0494, this rate is unchanged from the 2024 levied millage.

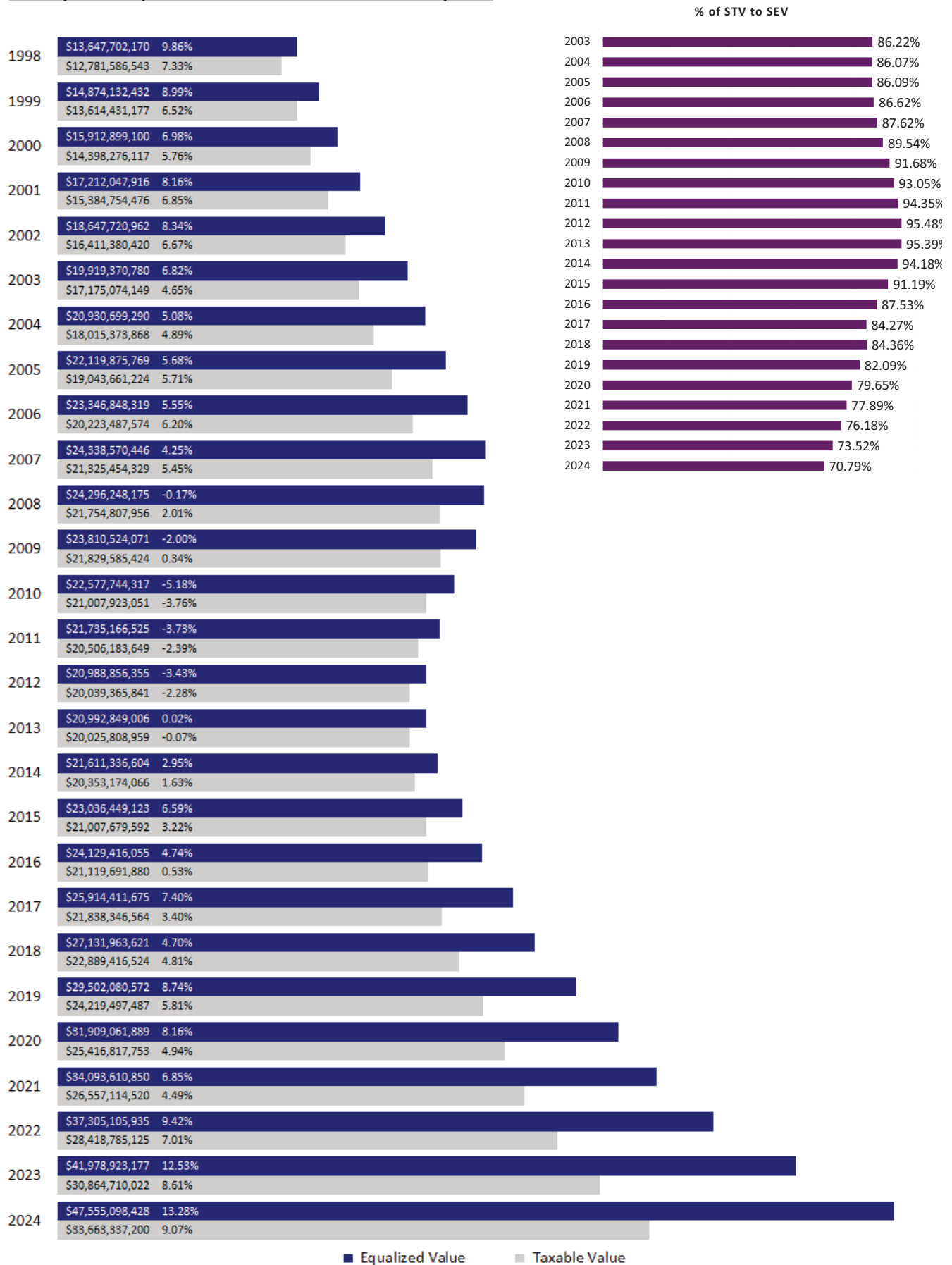
Current Property Tax Revenue *(in millions)*



Current property tax revenue, based on the estimated millage rates and STV, will increase 5.6%, from \$188.05 million estimated for 2024 to \$198.67 million estimated for 2025. The total General Operating levy is estimated to increase \$5.85 million, or 4.5%, from \$129.97 million estimated for 2024 to \$135.82 million estimated for 2025.

MILLAGE RATES & PROPERTY TAX REVENUE

County State Equalized and State Taxable Values by Year



PERSONNEL

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

Fund	Fund Name	Authorized
101	General Fund	1,166.5
215	Friend of the Court Fund	103.0
221	Health Fund	254.9
229	Lodging Excise Tax Fund	1.0
260	Indigent Defense Fund	9.0
263	Concealed Pistol Licensing Fund	1.0
265	Drug Law Enforcement Fund	0.5
272	State Special Project Fund	17.0
274	Coronavirus Relief Fund	1.4
279	Special Project Fund	126.4
280	LTD Special Project Fund	3.0
282	Federal Special Project Fund	30.0
283	Community Development (CDBG) Fund	5.0
285	Community Action (KCCA) Fund	2.0
286	Community Action (KCCA) Fund	38.9
292	Childcare Fund	165.7
293	Veteran's Services Fund	9.0
517	Public Works Fund	60.5
535	Housing Commission Fund	6.0
677	Insurance Fund	2.7
Grand Total		2,003.5

Includes Elected Officials, Judges, and Board of Commissioners. Does not include any positions added after May 31, 2024 via Board Resolution.

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

Department	Fund	Authorized
Animal Shelter	101	16.2
Bureau of Equalization	101	14.0
	101	128.8
	215	103.0
	272	2.0
	292	160.7
Circuit Court		394.5
	101	47.4
	263	1.0
Clerk/Register of Deeds		48.4
Cooperative Extension	101	1.0
District Court	101	34.5
Drain Commission	101	5.0
	101	22.5
	221	3.5
	292	5.0
Facilities Management		31.0
	101	31.4
	677	2.7
Fiscal Services		34.1
	221	251.4
Health Department		251.4
Human Resources	101	18.3
Information Technology	101	40.4
	274	1.4
	283	5.0
	285	2.0
	286	38.9
	535	6.0
KCCA/Housing Com		53.3
Medical Examiner	101	7.1
Parks Department	101	68.4
	101	52.0
	260	9.0
	280	2.0
Policy Administration		63.0
Probate Court	101	23.0
	101	42.6
	272	11.0
	282	27.0
Prosecutor's Office		80.6
Public Works	517	60.5
	101	602.0
	265	0.5
	272	4.0
	279	126.4
	280	1.0
	282	3.0
Sheriff Department		736.9
	101	12.0
	229	1.0
Treasurer's Office		13.0
Veterans Affairs	293	9.0
Grand Total		2,003.5

*Includes Elected Officials, Judges, and Board of Commissioners.
Does not include any positions added after May 31, 2024 via
Board Resolution.*

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