

2022
ADOPTED BUDGET

Kent County, Michigan



Alan Vanderberg
County Administrator/Controller

Jeff Dood
Fiscal Services Director

TABLE OF CONTENTS

Transmittal Letter	5
All Funds Summary	15
All Funds By Category.....	16
All Funds By Function.....	17
Government Fund Type By Function.....	18
General Fund	21
Schedule of Uses of Financial Resources.....	22
General Fund Statement.....	25
General Fund by Category.....	26
General Fund by Function.....	27
Special Revenue Funds	29
Schedule of Uses of Financial Resources.....	31
Fire Commission Fund Statement.....	35
Friend of the Court Fund Statement.....	36
Health Fund Statement.....	37
Ready by Five Childhood Millage Fund Statement.....	38
Lodging Excise Fund Statement.....	39
Register of Deeds Automation Fund Statement.....	40
Zoo/Museum Millage Fund Statement.....	41
Senior Millage Fund Statement.....	42
Correction and Detention Fund Statement.....	43
Central Dispatch Collection Fund Statement.....	44
Indigent Defense Fund Statement.....	45
Concealed Pistol Licensing Fund Statement.....	46
Local Corrections Officer Fund Statement.....	47
Drug Law Enforcement Fund Statement.....	48
Child Care Fund Statement.....	49
Veterans’ Millage Fund Statement.....	50
Community Development Fund Statement.....	51
Community Action Fund Statements.....	52
Coronavirus Relief Fund Statement.....	55
State Project Fund Statement.....	56
Project Fund Statement.....	57
LTD Project Fund Statement.....	58
Federal Project Fund Statement.....	59
Debt Service Funds	61
Schedule of Uses of Financial Resources.....	62
Debt Service Fund Statement.....	63
Building Authority Fund Statement.....	64

Capital Project Funds	65
Schedule of Uses of Financial Resources.....	66
Building Authority Construction Fund Statement.....	67
Bond Capital Improvement Project Fund Statement.....	68
Capital Improvement Program (CIP) Fund Statement.....	69
2022 CIP Projects.....	70
Internal Service Funds	71
Schedule of Uses of Financial Resources.....	72
Risk Management Fund Statement.....	73
Office Equipment Fund Statement.....	74
Vehicle Pool Fund Statement.....	75
Enterprise Funds	77
Schedule of Uses of Financial Resources.....	78
Delinquent Tax Fund Statement.....	79
Public Works Fund Statement	80
Housing Commission Fund Statement.....	81
Millage Rates & Property Tax Revenue	83

OFFICE OF THE ADMINISTRATOR

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September 15, 2021

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

RE: 2022 Kent County Annual Budget

State statute mandates that as the Chief Administrative and Financial Officer for the County of Kent, it is my responsibility to develop and submit the proposed annual budget to the Board of Commissioners for review and approval. The 2022 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 designed to appropriate all County general government fund expenditures. We are grateful that we have such a dedicated and committed group of elected officers, department directors, and judiciary during these hard to predict and unprecedented times caused by the COVID-19 pandemic. Their commitment and discipline to holding the line on budget increases in this ever-challenging environment, while minimizing any reductions in services to our citizens, continues to be exceptional. As has been done historically, great care has been 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 an appropriate balance between financial detail and discussion of the larger picture. It is intended to inform the Board and the public with a meaningful discussion about resource allocation decisions and reflects 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. And while it is by nature a fluid document—one that can change as emergent needs and circumstances dictate—it is also the single most important comprehensive policy statement about County priorities and programs that the Board of Commissioners makes on an annual basis.

The annual budget is used for a variety of reasons. First, it provides for accountability; it legitimizes public expenditures and accounts for the use of public resources. Second, the budget is a planning tool, used to outline how public resources are received and used. Third, and probably most important, the budget is an information tool, designed to communicate the funding priorities of the organization to our many stakeholders and other interested parties.

The proposed 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.

Like budgets previously submitted, the proposed budget balances many demands that have different constituencies; balances services the County is required to provide—along with adequate supporting infrastructure to help deliver those services—with programs and services that are discretionary; and balances new or newer initiatives with services that have traditionally been considered the core responsibility of the County. Department directors were

Alan G. Vanderberg
County Administrator/Controller

requested to provide two variations of their expenditure needs. Budget elimination explanations were provided by departments regarding any service or program reductions that were proposed in order to meet the targets. All departments have been very thoughtful in developing funding proposals. They 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, November 4, 2021, at 6:00 p.m. The Board should establish the public hearing date at its meeting on October 14, 2021. Formal action on the 2022 General Appropriations resolution is scheduled for the November 18, 2021.

Strategic Planning

The Board of Commissioners completed a comprehensive strategic planning process which culminated in the following Values, Vision, Mission, Priorities and related Goals for the County to achieve over the next three to five years:

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

These directives were kept in mind as this proposed 2022 budget was developed. Therefore, given the continued challenges impacting revenues, most departments have been affected by limited financial resources. This year's budget recommendation includes increases in staffing for a few critical areas, with demonstrated need.

Budget Parameters

Process guidelines and parameters for the 2022 General Fund were established by the Finance & Physical Resources Committee at its meeting on May 18, 2021. Guidelines included expenditure categories for personnel costs, commodities (or supplies), contract services, aggregate capital expenditures (both operational capital outlay and the CIP), and direction that the General Fund operating budget be structurally balanced (where current revenues and current expenditure requirements are equal).

The budget parameters were emphasized to all department directors, elected officers, and the judiciary as part of the Budget Call Letters, which were issued in June 2021. The budget review teams conducted their work with the above parameters in mind.

Millage Rates

An operating millage of 4.1850 is being used as part of the revenue estimating process, this is the same operating millage rate levied in 2021. In addition to the operating millage, which is slated for formal approval by the Board of Commissioners in May 2022, the Board of Commissioners must authorize the millage rates for the correctional facilities (0.7645 mills), zoo and museum (0.4261), senior services (0.4842 mills), veteran's services (0.0482 mills), and early childhood (0.2441). The latter five millage rates are adopted by the Board of Commissioners early Fall to be placed on the December tax bill. Thus, the total proposed millage rate for the 2022 budget is 6.1521 mills, which is 0.0579 mills less than the millage rate levied for the 2020 budget due to the Headlee Amendment.

Revenues by Category

Taxes: The taxes category is estimated to increase \$5.52 million, or 5.2%, over the prior year budget from \$106.78 million to \$112.30 million. This represents 56.3% of the County's total General Fund operating revenue stream. The property tax revenue estimate for 2022 is based on a millage rate of 4.1850 mills and an estimated Taxable Value (TV) of \$27.619 billion, which is a 4.0% increase over the prior year's final equalized TV of \$26.557 billion. Neither of these two variables will be finalized until the Spring of 2022. Due to unknowns in these unprecedented times, it was assumed that the collection rate for current property taxes would be reduced in 2021 from an average estimated rate of 96.40% to 94.75%. That didn't come to fruition and the 2022 estimate is based on the historic average collection rate. As a result, the year over year budget increase in the Taxes revenue category is higher than the estimated growth of taxable value, 5.2% versus 4.0%.

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. Since the recession, the rate of inflation has been at historic lows and the gap between STV and SEV is larger than ever as a result.

Intergovernmental Revenues: Intergovernmental revenues provide 12.8%, or \$25.53 million, of the County's General Fund revenue. In total, the intergovernmental category of revenues, in the General Fund, is estimated to increase \$3.67 million, or 16.8%, from the prior year budget. This increase is from a \$3.9 million increase in State Revenue Sharing. This is attributed to the 2021 budget, for State Revenue Sharing, being reduced due to expectations it would be cut by the State in these uncertain times. As a result, the year over year budget increase in the Intergovernmental revenue category is inflated as compared to estimated actual collections for 2021. The increase in revenue sharing is offset by a decline in State Liquor Tax.

Charges for Services: Charges for services provide approximately 14.0%, or \$27.97 million, of the County's General Fund revenue. This represents a decrease of \$1.56 million, or 5.3%, over the prior year budget. This decrease is attributed to a \$0.4 million, or 8.7%, decrease in Sheriff work release revenue as a result of the pandemic; a \$0.8 million, or 11.0%, decrease in internal support as a result of costs being allocated to the Coronavirus Relief Fund but will be unbilled because they are not eligible under the grant; and a \$1.2 million decrease in Name Search Fees as the Supreme Court ruled that county's are no longer allowed to charge a fee for online name search services. These decreases are offset by a \$0.4 million, or 9.3%, increase in Real Estate Transfer Tax and a \$0.45 million, or 20.5%, increase in Recording Fees, to bring collections in line with increasing trends.

Investments, Rents & Royalties: Investments, rents & royalties provide approximately 2.1%, or \$4.15 million, of the County's General Fund revenue. This represents a decrease of \$0.21 million, or 4.7%, from the prior year budget as interest rates are down significantly as compared to the prior year.

Other Revenue: The other revenue category provides 3.6%, or \$7.14 million, of the County's General Fund revenue. This category shows a decrease of \$0.03 million, or 0.4%, from the 2021 budget.

Transfers In: Transfers In generally come from two primary sources, the Corrections/Detention Fund (\$18.79 million) and the Delinquent Tax Anticipation Notes Fund (\$3.70 million). It is projected that, in 2022, the amount will be \$22.49 million down from \$22.55 million in 2021. This is attributed to a \$0.34 million increase in transfers in from the Correction & Detention Millage Fund to support the operating and capital budgets for the correction and detention facilities. This is offset by a \$0.40 million reduction in the transfer in from the Delinquent Tax Fund auction proceeds.

Expenses by Category

Personnel: Personnel costs represent 51.2%, or \$102.21 million, of the General Fund budget for 2022. This represents an increase of \$3.4 million, or 3.5%, over the prior year budget and maintains existing staffing levels in the General Fund. The proposed personnel budget does not include 11.0 FTE requested positions. However, approximately \$1.0 was included in the contingency account under Other Services & Charges for future consideration of position requests.

Supplies: The supplies category represents 1.5%, or \$2.96 million, of the General Fund budget for 2022. This category shows an increase of \$0.19 million, or 6.9%. The largest increases in this category are a \$0.11 million, or 44.0%, increase in Sheriff Department uniforms; and a \$0.02 million, or 14.2%, increase in Parks inventory supplies.

Other Services & Charges: The other services & charges category represents 24.2%, or \$48.20 million, of the General Fund budget for 2022. This category shows an increase of \$1.8 million, 3.9%. This increase is attributed to a \$0.4 million, or 9.6%, increase in court fees for court appointed attorneys and juror fees; a \$0.05 million, or 33.3%, increase in outside legal counsel; and a \$2.0 million contingency for potential new initiatives, new position

requests for future consideration, and funding to handle court case backlogs, and other issues caused by the pandemic. These increases are offset by a \$0.79 million decrease in debt service/rent, due to the maturity of the Series 2010 bond issue on the Sheriff administration building.

Capital: The capital category represents 1.5%, or \$2.99 million, of the General Fund budget for 2022. This category shows an increase of \$0.51 million, or 20.5%, over the prior year budget. This increase is attributed to a \$0.57 million, or 55.2%, increase in the Sheriff capital budget for vehicles. Including five additional cruisers to accommodate potential new positions and six more non-police cruisers than budgeted the previous year.

Transfers Out: The transfers out category represents 24.9%, or \$49.72 million, of the General Fund budget for 2022. This category shows an increase of \$1.38 million, or 2.9%, over the prior year budget.

Health Fund: The total appropriation request of \$9.5 million represents a 4.7%, or \$0.42 million, increase over the 2021 budget of \$9.0 million. The increase in General Fund support for the Health Fund is largely to offset a \$0.6 million, or 16.9%, decrease in Medicaid reimbursements. This is due to a reduced number of claims in the Maternal Child Health Women; Sexually Transmitted Disease; and Vaccine Quality Assurance programs, caused by the pandemic.

CIP Fund: The total appropriation request of \$12.2 million represents a 19.9%, or \$2.0 million, increase over the 2021 budget of \$10.2 million. While the CIP Policy calls for the equivalent of 0.2 mills be allocated to the CIP budget, the equivalent of 0.3 mills was allocated to the 2022 CIP budget vs. 0.225 mills that were allocated to the 2021 CIP budget. The proposed budget also includes a \$4.25 million contribution to the Strategic Capital project which is unchanged from the prior year.

Child Care Fund: The total appropriation request of \$15.05 million represents a 1.7%, or \$0.26 million, decrease from the 2021 budget of \$15.31 million. This decrease can be attributed to the State now reimbursing 100% of expenses related to the seventeen-year-old juvenile detention population.

Other: The total appropriation request of \$3.8 million represents a 16.7%, or \$0.76 million, decrease from the 2021 budget of \$4.5 million. This decrease is attributed to a \$0.7 million decrease in the transfer out to the Lodging Excise Tax Fund.

Summary of Major Operating Budget Changes

The proposed 2022 General Fund budget for both operating and capital needs has a gross expenditure requirement of \$199.6 million, which is a 3.8% increase over the 2021 budget. The proposed budget includes operating expenditures of \$156.4 million, including capital expenditures of \$3.0 million, and \$49.7 million to support the operations of other funds. Projected revenues are adequate to cover the proposed expenditures.

Sheriff: The Sheriff represents 36.0%, or \$71.8 million, of the proposed General Fund budget. That's a \$1.9 million, or 2.7%, increase over the prior year budget of \$69.9 million. Personnel costs make up most of this increase and are up \$2.21 million, or 4.1%, over the prior budget, despite the overtime budget being down \$0.09 million, or 5.1%. In the event there is an increased demand for overtime, supplemental funding may be required. The uniform budget is up \$0.11 million, or 44.0%; the vehicle budget is up \$0.57 million, or 55.2%; and the education and training budget is up \$0.96 million, or 101.6%. These increases are offset by a \$0.79 million decrease in debt service/rent, due to the maturity of the Series 2010 bond issue on the Sheriff administration building; and liability insurance, which is down \$0.26 million, or 24.4%.

Circuit Court: The total appropriation request of \$17.1 million for 2022 represents a \$0.79 million, or 4.9% increase over the 2021 budget of \$16.3 million. Personnel costs make up most of this increase and are up \$0.32 million, or 2.9%, over the prior year; court fees are up \$0.34 million, or 9.4%, due to increase juror and attorney fees; and legal fees are up \$0.10 million, or 73.1%, due to increased costs and case volume caused by court backlog.

Parks Department: The total appropriation request of \$6.4 million for 2022 represents a \$0.21 million, or 3.4% increase over the 2021 budget of \$6.2 million. Personnel costs are up \$0.28 million, or 7.7%, over the prior year. The increase is offset by a reduced operating capital plan as compared to the prior year.

Policy Administration: The Policy Administration General Fund appropriation request shows an increase of \$2.6 million, or 72.9%, from \$3.6 million in 2021 to \$6.1 million in 2022. The proposed budget includes a \$0.30 million, or 12.0%, increase in personnel costs, including the mid-year addition of 2.0 FTE positions added for Diversity, Equity, and Inclusion (DEI). The proposed budget also includes a \$2.0 million contingency for potential new initiatives, new position requests for future consideration, and funding to handle court case backlogs, and other potential issues caused by the pandemic; a \$0.05 million, or 33.3%, increase in outside legal counsel; and \$0.2 million for DEI programming.

County Clerk: The General Fund budget, for the Clerk’s Office is proposed to increase 5.8%, from \$3.8 million (2021) to \$4.1 million in 2022. In even-numbered years, the County Clerk’s budget increases because of either statewide or national elections.

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 December 31, 2020, the fiduciary net position as a percentage of total OPEB liability was 67.07%. The Unfunded Actuarial Accrued Liability was approximately \$20.27 million, which is extremely modest compared to most governmental organizations the size of Kent County.

Capital Improvement Program (CIP)

Continuing as an integral part of the budget is the Capital Improvement Program (CIP) budget for 2022 – 2026. The CIP consists mainly of one-time or non-recurring capital expenditures of \$25,000 or more. The process calls for the Board to adopt the budget for 2022 projects, using 2023 – 2026 as a barometer for future years’ capital needs.

At its meeting held July 20, 2021, the Finance & Physical Resources Committee voted to recommend that \$7.98 million in General Fund support be allocated to the 2022 CIP Fund budget. In addition, it is being recommended that \$4.25 million be set aside in the Strategic Capital CIP project for future capital needs bringing the total General Fund support to \$12.23 million.

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 (\$8.28 million in 2022); (2) the County’s contribution to Experience Grand Rapids is 17.75% of lodging excise tax receipts; and (3) a \$10,000 contribution to the Arts Festival for marketing purposes. Because of the way the 2001 debt service was structured, the interest rates are “back-loaded” and will escalate each year remaining to pay the bonds.

The County General Fund subsidized the Lodging Excise Tax Fund, with advances in the amount of \$7.10 million, from 2008 to 2015. In 2019, \$1.10 million of that advance was reimbursed as part of a plan to reimburse the General Fund the full amount over seven years. Due to the impact the COVID-19 pandemic is having on the convention/hospitality industry, the County contributed an additional \$4.0 million, in 2020, and the reimbursements have been suspended, bringing the total General Fund advance to \$9.99 million at the end of 2020. An additional, \$1.0 million was budgeted in 2021 and \$0.3 million is included in the 2022 proposed budget. The current plan is to advance additional General Fund resources to the Lodging Excise Tax Fund to subsidize the escalating debt payments as necessary to maintain its current level of fund balance. The General Fund advance will gradually be

reimbursed at a future date once the convention/hospitality industry recovers and current transient tax revenues are able to meet current obligations.

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 23rd 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 December 31, 2020, the County's outstanding debt was approximately \$293.57 million and the percentage of debt outstanding to SEV was 0.92%. The County's outstanding debt has been on the decline since 2009 and 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.

Other

Compounding the above are the increased and often conflicting demands for limited resources. The recommendations contained herein do not—and cannot—include full funding of everything that was requested. The budget can best be described as one of balancing departmental needs and ambitions with available resources and Board-identified parameters and priorities. As requests continue to exceed resources, the Board must continue to determine the level of services it is required by law to provide and what additional services it is willing and able to provide. The Mandated Services Study, and continuous reference to it through Standing Committee Action Request forms, serves as one tool to assist the Board in this endeavor.

Challenges We Face

As in prior years, it is expected that State Revenue Sharing will continue to be a vulnerable source of revenue. The County must continue to monitor this source of funding. Maintaining and increasing it continues to be one of the County's highest legislative priorities.

Because of Proposal A and the Headlee Amendment, State Taxable Value growth is limited and millage rates are subject to potential reductions. These two variables are the base upon which the County's largest source of revenue is set. 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 major priority and goal-setting sessions. The 1995, 1997, 1998, 1999, 2005, 2009, 2010 and—as mentioned above— 2019 sessions can be summarized in the following 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

There are many unknowns regarding the short and long term economic impact the coronavirus will have on County operations as it relates to health care services, public safety services, judicial services, and facility requirements. Contingency funding has been set aside in this budget to address potential challenges as they become more defined.

As mentioned previously, State Revenue Sharing will continue to be seen as a low-hanging fruit for the State to continue to pick, potentially resulting in future reduction and/or elimination of statutory revenue sharing. The County must continue to monitor this source of funding. Maintaining and increasing it continues to be one of the County’s highest legislative priorities.

Due to the impact the pandemic has had on the convention/hospitality industry, the County is closely monitoring the Lodging Excise Tax Fund to ensure the fund balance remains strong enough to fund future escalating debt service payments. Depending on how fast the convention/hospitality industry rebounds, the General Fund may need to advance additional resources to this fund. The General Fund advances, made to the Lodging Excise Tax Fund, will be gradually reimbursed when current transient tax revenues are able to meet current obligations.

Property tax revenue is growing, albeit at a lower rate than the pre-recession rate of growth. The County will need to manage how these resources are used and must be judicious in its decision making as it relates to expanding staffing levels and programming. Additional resources should be used to improve the County’s physical and information technology infrastructures and position the County to withstand the next economic downturn.

Conclusion

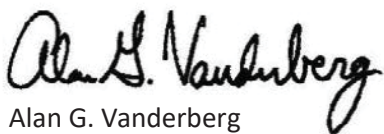
The budget is the primary policy statement on County programs and priorities from the Board of Commissioners to the citizens of Kent County. The budget provides information to the public on the funding priorities and programs that have been established. In this sense, the budget is also a plan. It provides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

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 and responsible manner

as possible. The budget represents the best efforts from all departments, offices, and agencies. The process of preparing the budget continues to run smoothly, primarily due to the fiscally responsible nature of our Elected Officials, Judiciary, Department Heads, and staff. There is an inherent understanding of the financial constraints we operate under and creative solutions are found to maintain current, and in some instances enhanced, level of services we provide. The task of solving problems is made easier by the professionalism, competence, and dedication displayed by all individuals involved in this process.

I would like to again thank the departments, elected officers, and judiciary for their cooperation and assistance in developing the budget. Many people contributed to this effort and all should be proud of the results. In addition, I would like to express my appreciation to the CIP Review 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

	2020		2021		2022	
	Actual	Percent	Adopted	Percent	Adopted ⁽¹⁾	Percent
Revenues By Category						
Taxes	\$ 159,272,417	26.6%	\$ 169,060,500	34.8%	\$ 177,474,824	34.4%
Intergovernmental	187,729,144	31.3%	78,480,818	16.2%	96,760,490	18.7%
Charges for services	95,780,733	16.0%	100,929,145	20.8%	107,279,470	20.8%
Investments, Rents & Royalties	13,244,112	2.2%	13,312,780	2.7%	11,706,285	2.3%
Other Revenue	43,406,909	7.2%	46,165,775	9.5%	44,783,905	8.7%
Total Revenues	499,433,316	83.4%	407,949,018	84.0%	438,004,974	84.8%
Transfers In & Other Fin Sources	99,554,106	16.6%	77,498,012	16.0%	78,530,310	15.2%
Total Sources	598,987,422	100.0%	485,447,030	100.0%	516,535,284	100.0%
Expenditures By Category						
Personnel	165,423,021	28.7%	170,963,331	34.5%	176,540,771	33.5%
Supplies	8,560,670	1.5%	6,291,645	1.3%	6,562,483	1.2%
Other Services & Charges	266,437,745	46.2%	220,221,777	44.4%	239,436,059	45.4%
Capital	21,920,148	3.8%	12,012,302	2.4%	17,383,298	3.3%
Debt	15,372,813	2.7%	15,580,904	3.1%	14,916,042	2.8%
Total Expenditures	477,714,398	82.8%	425,069,959	85.7%	454,838,653	86.3%
Transfers Out & Other Fin Uses	99,560,479	17.2%	77,495,512	15.6%	78,644,204	14.9%
Appropriation lapse	-	0.0%	(6,500,000)	-1.3%	(6,500,000)	-1.2%
Total Uses	577,274,877	100.0%	496,065,471	100.0%	526,982,857	100.0%
Net Inc (Dec) in Fund Balance	\$ 21,712,545		\$ (10,618,441)		\$ (10,447,573)	

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

County of Kent, Michigan

All Funds By Function

Statement of Revenues, Expenditures, and Changes in Fund Balances

	2020		2021		2022	
	Actual	Percent	Adopted	Percent	Adopted ⁽¹⁾	Percent
Revenues By Category						
Taxes	\$ 159,272,417	26.6%	\$ 169,060,500	34.8%	\$ 177,474,824	34.4%
Intergovernmental	187,729,144	31.3%	78,480,818	16.2%	96,760,490	18.7%
Charges for services	95,780,733	16.0%	100,929,145	20.8%	107,279,470	20.8%
Investments, Rents & Royalties	13,244,112	2.2%	13,312,780	2.7%	11,706,285	2.3%
Other Revenue	43,406,909	7.2%	46,165,775	9.5%	44,783,905	8.7%
Total Revenues	499,433,316	83.4%	407,949,018	84.0%	438,004,974	84.8%
Transfers In & Other Fin Sources	99,554,106	16.6%	77,498,012	16.0%	78,530,310	15.2%
Total Sources	598,987,422	100.0%	485,447,030	100.0%	516,535,284	100.0%
Expenditures By Function						
General Government	88,408,783	15.3%	75,300,516	15.2%	78,517,712	14.9%
Public Safety	97,642,768	16.9%	96,809,043	19.5%	99,778,498	18.9%
Judicial	44,486,611	7.7%	52,234,180	10.5%	52,312,503	9.9%
Social Services	117,862,969	20.4%	101,315,113	20.4%	113,704,937	21.6%
Recreation & Culture	19,745,682	3.4%	19,924,067	4.0%	25,252,319	4.8%
Community & Econ Development ⁽²⁾	52,486,538	9.1%	11,565,430	2.3%	12,541,538	2.4%
Public Works	42,238,049	7.3%	53,152,755	10.7%	58,604,754	11.1%
Debt Service	14,842,997	2.6%	14,768,854	3.0%	14,126,392	2.7%
Total Expenditures	477,714,398	82.8%	425,069,959	85.7%	454,838,653	86.3%
Transfers Out & Other Fin Uses	99,560,479	17.2%	77,495,512	15.6%	78,644,204	14.9%
Appropriation lapse	-	0.0%	(6,500,000)	-1.3%	(6,500,000)	-1.2%
Total Uses	577,274,877	100.0%	496,065,471	100.0%	526,982,857	100.0%
Net Inc (Dec) in Fund Balance	\$ 21,712,545		\$ (10,618,441)		\$ (10,447,573)	

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

(2) This activity does not reflect the property taxes captured/exempted by local units, within Kent County for economic development, effectively reducing the County's net property tax revenue.

ALL FUNDS SUMMARY

County of Kent, Michigan

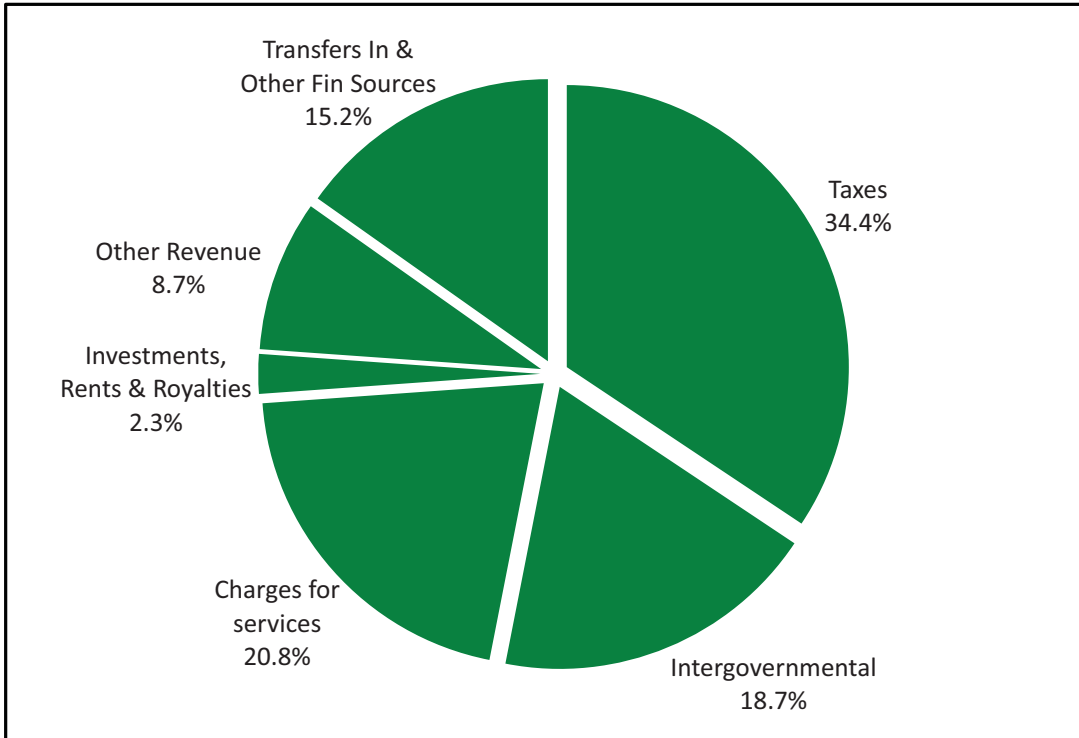
2022 Governmental Fund Type By Function

Statement of Revenues, Expenditures, and Changes in Fund Balances

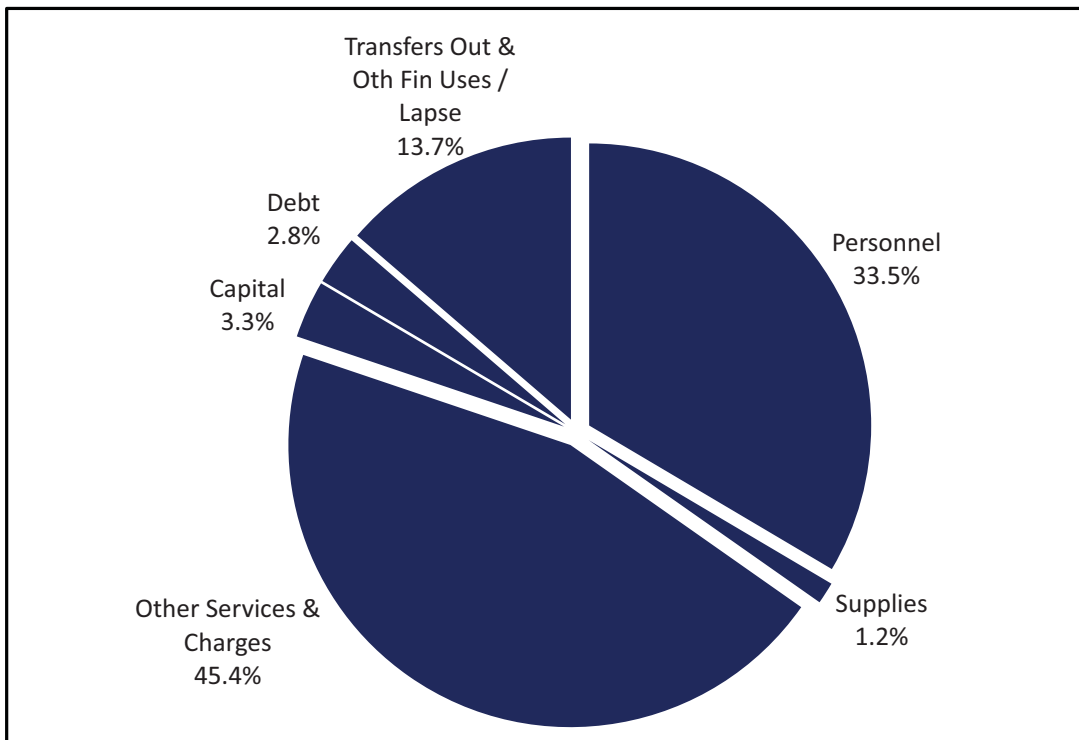
	<u>General</u>	<u>Special Revenue (1)</u>	<u>Debt Service</u>	<u>Enterprise</u>	<u>Internal Service</u>	<u>Capital</u>	<u>Total</u>
Revenues By Category							
Taxes	\$ 112,301,010	\$ 62,335,814	\$ -	\$ 2,838,000	\$ -	\$ -	\$ 177,474,824
Intergovernmental	25,525,143	67,468,047	-	-	-	3,767,300	96,760,490
Charges for services	27,966,281	24,660,195	-	52,372,266	2,280,728	-	107,279,470
Investments, Rents & Royalties	4,153,380	603,930	4,340,775	1,881,000	727,200	-	11,706,285
Other Revenue	7,140,865	7,692,018	-	4,210,264	25,060,083	680,675	44,783,905
Total Revenues	177,086,679	162,760,004	4,340,775	61,301,530	28,068,011	4,447,975	438,004,974
Transfers In & Other Fin Sources	22,487,300	33,826,946	9,785,617	-	202,000	12,228,447	78,530,310
Total Sources	199,573,979	196,586,950	14,126,392	61,301,530	28,270,011	16,676,422	516,535,284
Expenditures By Function							
General Government	41,040,539	420,675	-	1,684,371	28,504,112	6,868,015	78,517,712
Public Safety	71,813,381	26,082,117	-	-	-	1,883,000	99,778,498
Judicial	27,459,510	24,842,444	-	-	10,549	-	52,312,503
Social Services	7,559,024	105,987,690	-	-	-	158,223	113,704,937
Recreation & Culture	6,446,275	11,860,181	-	-	4,054	6,941,809	25,252,319
Community & Econ Development	1,273,507	11,268,031	-	-	-	-	12,541,538
Public Works	763,224	-	-	57,841,530	-	-	58,604,754
Debt Service	-	-	14,126,392	-	-	-	14,126,392
Total Expenditures	156,355,460	180,461,138	14,126,392	59,525,901	28,518,715	15,851,047	454,838,653
Transfers Out & Other Fin Uses	49,718,519	24,400,310	-	3,700,000	-	825,375	78,644,204
Appropriation lapse	(6,500,000)	-	-	-	-	-	(6,500,000)
Total Uses	199,573,979	204,861,448	14,126,392	63,225,901	28,518,715	16,676,422	526,982,857
Net Inc (Dec) in Fund Balance	\$ -	\$ (8,274,498)	\$ -	\$ (1,924,371)	\$ (248,704)	\$ -	\$ (10,447,573)

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

2022 Revenues By Category - \$516,535,284



2022 Expenditures By Category - \$526,982,857



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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	2020	2021	2022	% Change
	Actual	Adopted	Adopted	
Administration	\$ 1,310,890	\$ 1,354,710	\$ 1,351,738	-0.2%
Communications/Dispatch	3,952,469	5,878,989	6,048,599	2.9%
Corrections/Jail	33,291,895	40,637,006	41,357,526	1.8%
Emergency Management	-	50,000	17,000	-66.0%
Road Patrol	18,462,858	21,985,834	23,027,980	4.7%
SEO--61st DC Drug Lab	-	5,568	6,093	9.4%
SEO--61st DC Victim Impact Panel	115	2,002	2,220	10.9%
SEO--Holiday Arraignment	833	2,008	2,225	10.8%
Sheriff	57,019,059	69,916,117	71,813,381	2.7%
Circuit Court	10,826,689	12,865,958	13,494,864	4.9%
Circuit Court Services	2,031,878	2,054,092	2,219,962	8.1%
Referees	1,376,711	1,360,035	1,355,912	-0.3%
Law Library	21,477	22,000	22,000	0.0%
Circuit Court	14,256,755	16,302,085	17,092,738	4.9%
63rd District Court	198,531	513,164	579,995	13.0%
82 Ionia	736,739	1,012,106	974,191	-3.7%
Administration	498,052	559,856	626,044	11.8%
Administration Building	734,426	751,627	827,217	10.1%
Boiler Plant	724,515	962,550	669,802	-30.4%
Cooperative Extension	33,787	55,314	50,600	-8.5%
Courthouse	7,825,298	8,921,248	9,109,751	2.1%
Energy Use Reduction Program	37,306	40,000	40,000	0.0%
Human Services Complex	801,926	1,020,408	953,890	-6.5%
IT Building	113,841	155,166	155,245	0.1%
Northwest Center	9,807	17,562	15,494	-11.8%
Veterans Services Facility	24,544	37,200	34,200	-8.1%
Facilities Management	11,738,772	14,046,201	14,036,429	-0.1%
Administration	719,177	827,433	987,769	19.4%
Courthouse Technology	82,258	82,820	83,526	0.9%
FHRS	240,356	317,229	325,887	2.7%
GIS	332,332	412,023	419,133	1.7%
Help Desk	908,673	971,629	1,002,830	3.2%
Information Security	415,353	956,050	806,671	-15.6%
J-Net	421,179	449,859	450,204	0.1%
Networks	737,623	808,367	804,951	-0.4%
Servers	1,909,639	2,169,926	2,148,130	-1.0%

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County of Kent, Michigan

General Fund
Schedule of Uses of Financial Resources

Program Descriptions	2020	2021	2022	% Change
	Actual	Adopted	Adopted	
Specialty Applications	625,210	699,302	719,856	2.9%
Information Technology	6,391,800	7,694,638	7,748,957	0.7%
Administration	1,547,734	1,430,054	1,379,898	-3.5%
Caledonia Region	271,649	315,066	342,499	8.7%
Douglas Walker Region	353,266	322,090	348,587	8.2%
Dwight Lydell Region	224,266	253,035	268,618	6.2%
Fallasburg Region	328,899	337,992	375,623	11.1%
Inter-Departmental Svcs	8,469	25,241	26,713	5.8%
Johnson Park	188,343	204,085	223,872	9.7%
Kent Trails	27,492	18,387	20,023	8.9%
LE Kaufman Clubhouse	319,769	341,223	374,244	9.7%
LE Kaufman Golf Course	696,953	703,056	657,677	-6.5%
Long Lake Region	151,683	192,116	204,526	6.5%
Millennium Park	810,317	880,870	1,052,780	19.5%
Palmer Park	162,708	226,221	208,909	-7.7%
Townsend Region	270,841	253,132	236,593	-6.5%
Wabasis Campground	193,111	273,114	283,364	3.8%
Wabasis Lake Park	279,138	428,964	409,343	-4.6%
Parks Department	5,834,640	6,204,646	6,413,269	3.4%
Administrator/Controller	1,488,404	1,863,959	1,935,585	3.8%
Diversity,Equity and Inclusion	-	-	400,682	NA
Agency on Aging	15,560	15,560	15,560	0.0%
Corporate Counsel	114,936	192,500	242,500	26.0%
Governing Body	1,173,507	1,312,733	1,331,276	1.4%
Management Studies	244,938	170,000	2,220,484	1206.2%
Policy/Administration	3,037,344	3,554,752	6,146,087	72.9%
Clerk	892,400	964,555	913,844	-5.3%
Clerk--Circuit Court	1,735,964	1,935,388	1,911,096	-1.3%
Elections	639,236	407,977	639,572	56.8%
Register of Deeds	496,261	523,295	590,476	12.8%
Clerk/Register of Deeds	3,763,861	3,831,215	4,054,988	5.8%
Central Services	834,790	899,791	884,568	-1.7%
Fiscal Services	1,928,584	2,152,010	2,230,738	3.7%
Fleet Services	469,900	636,546	657,479	3.3%
Audit	101,900	130,000	125,000	-3.8%
Purchasing	591,427	610,652	664,512	8.8%
Fiscal Services	3,926,601	4,428,999	4,562,297	3.0%

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GENERAL FUND

County of Kent, Michigan

General Fund

Schedule of Uses of Financial Resources

Program Descriptions	2020	2021	2022	% Change
	Actual	Adopted	Adopted	
EE Relations & Diversity	33,879	39,146	2,000	-94.9%
Human Resources	1,842,695	1,941,364	2,010,387	3.6%
Learning & Development	15,046	30,000	49,000	63.3%
Human Resources	1,891,620	2,010,510	2,061,387	2.5%
Drain Commissioner	619,125	715,104	693,224	-3.1%
Drains--Public Benefit	106,517	50,000	70,000	40.0%
Drain Commission	725,642	765,104	763,224	-0.2%
Prosecuting Attorney	5,162,743	5,355,232	5,510,340	2.9%
Substance Abuse	1,747,338	1,853,438	1,647,761	-11.1%
District Court	3,150,221	3,105,806	3,149,203	1.4%
Zoo	21,448	33,354	33,006	-1.0%
Mental Health	2,025,942	2,025,943	2,025,943	0.0%
Bureau of Equalization	1,548,935	1,726,228	1,581,667	-8.4%
Other Social Services	1,427,526	1,455,000	1,455,000	0.0%
Probate Court	1,463,815	1,621,062	1,664,869	2.7%
Medical Examiner	1,673,021	1,948,697	1,929,935	-1.0%
Treasurer's Office	1,278,918	1,330,046	1,454,763	9.4%
Health & Human Services (DHHS)	483,989	484,840	484,825	0.0%
Cooperative Extension	472,041	483,295	483,031	-0.1%
Economic Development	200,000	200,000	200,000	0.0%
Probation	20,025	36,697	42,360	15.4%
Other	20,675,961	21,659,638	21,662,703	0.0%
Child Care Fund	14,355,643	15,310,381	15,051,828	-1.7%
Health Fund	5,131,140	9,038,155	9,461,964	4.7%
CIP Fund	18,445,788	10,194,903	12,228,447	19.9%
Friend of the Court Fund	1,802,129	2,149,431	2,057,943	-4.3%
Special Project Funds	3,373,450	3,791,027	3,693,138	-2.6%
Debt Service Fund	3,394,727	3,317,716	3,445,467	3.9%
Other	7,268,601	4,536,099	3,779,732	-16.7%
Transfers Out & Other Financing Uses	53,771,477	48,337,712	49,718,519	2.9%
Appropriation lapse	-	(6,500,000)	(6,500,000)	0.0%
Total Expenditures	\$ 183,033,531	\$ 192,251,617	\$ 199,573,979	3.8%

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

County of Kent, Michigan

General Fund
Fund Statement

	2020	2021		2022	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues					
Taxes	\$ 104,217,071	\$ 106,782,565	\$ 108,848,700	\$ 112,301,010	3.2%
Intergovernmental	21,979,434	21,860,266	25,370,700	25,525,143	0.6%
Charges for services	27,841,181	29,529,546	29,529,000	27,966,281	-5.3%
Investments, Rents & Royalties	4,718,854	4,359,765	500,000	4,153,380	730.7%
Other Revenue	6,896,514	7,169,475	7,191,400	7,140,865	-0.7%
Total Revenues	165,653,054	169,701,617	171,439,800	177,086,679	3.3%
Expenditures					
Sheriff	57,019,059	69,916,117	57,241,600	71,813,381	25.5%
Circuit Court	14,256,755	16,302,085	14,668,000	17,092,738	16.5%
Facilities Management	11,738,772	14,046,201	13,100,000	14,036,429	7.1%
Information Technology	6,391,800	7,694,638	7,400,000	7,748,957	4.7%
Parks Department	5,834,640	6,204,646	6,150,000	6,413,269	4.3%
Prosecuting Attorney	5,162,743	5,355,232	5,202,600	5,510,340	5.9%
Fiscal Services	3,926,601	4,428,999	4,200,000	4,562,297	8.6%
Clerk/Register of Deeds	3,763,861	3,831,215	3,754,700	4,054,988	8.0%
Social Services	5,684,795	5,819,221	5,508,200	5,613,529	1.9%
District Court	3,150,221	3,105,806	2,860,500	3,149,203	10.1%
Policy/Administration	3,037,344	3,554,752	3,547,100	6,146,087	73.3%
Human Resources	1,891,620	2,010,510	1,950,000	2,061,387	5.7%
Bureau of Equalization	1,548,935	1,726,228	1,613,400	1,581,667	-2.0%
Other	5,854,910	6,418,255	6,082,100	6,571,188	8.0%
Total Expenditures	129,262,054	150,413,905	133,278,200	156,355,460	17.3%
Revenues over (under) Expenditures	36,391,000	19,287,712	38,161,600	20,731,219	-45.7%
Other Financing Sources					
Transfers In & Other Fin Sources	19,134,338	22,550,000	22,550,000	22,487,300	-0.3%
Transfers Out & Other Fin Uses	(53,771,477)	(48,337,712)	(58,211,600)	(49,718,519)	-14.6%
Appropriation lapse	-	6,500,000	-	6,500,000	NA
Total Uses	(34,637,139)	(19,287,712)	(35,661,600)	(20,731,219)	-41.9%
Net Inc (Dec) in Fund Balance	1,753,861	-	2,500,000	-	-100.0%
Fund Balance, beginning of year	80,778,419	82,532,280	82,532,280	85,032,280	3.0%
Fund Balance, end of year	\$ 82,532,280	\$ 82,532,280	\$ 85,032,280	\$ 85,032,280	0.0%

GENERAL FUND

County of Kent, Michigan

General Fund By Category

Statement of Revenues, Expenditures, and Changes in Fund Balances

	2020		2021		2022		
	Actual	% of Tot	Adopted	% of Tot	Adopted	% of Tot	% of Chg
Revenues By Category							
Taxes	\$ 104,217,071	56.4%	\$ 106,782,565	55.5%	\$ 112,301,010	56.3%	5.2%
Intergovernmental	21,979,434	11.9%	21,860,266	11.4%	25,525,143	12.8%	16.8%
Charges for services	27,841,181	15.1%	29,529,546	15.4%	27,966,281	14.0%	-5.3%
Investments, Rents & Royalties	4,718,854	2.6%	4,359,765	2.3%	4,153,380	2.1%	-4.7%
Other Revenue	6,896,514	3.7%	7,169,475	3.7%	7,140,865	3.6%	-0.4%
Total Revenues	165,653,054	89.6%	169,701,617	88.3%	177,086,679	88.7%	4.4%
Transfers In & Other Fin Sources	19,134,338	10.4%	22,550,000	11.7%	22,487,300	11.3%	-0.3%
Total Sources	184,787,392	100.0%	192,251,617	100.0%	199,573,979	100.0%	3.8%
Expenditures By Category							
Personnel	82,453,262	45.0%	98,784,070	51.4%	102,213,882	51.2%	3.5%
Supplies	2,287,988	1.3%	2,760,915	1.4%	2,952,312	1.5%	6.9%
Other Services & Charges	41,515,925	22.7%	46,391,127	24.1%	48,203,968	24.2%	3.9%
Capital	3,004,879	1.6%	2,477,793	1.3%	2,985,298	1.5%	20.5%
Total Expenditures	129,262,054	70.6%	150,413,905	78.2%	156,355,460	78.3%	4.0%
Transfers Out & Other Fin Uses	53,771,477	29.4%	48,337,712	25.1%	49,718,519	24.9%	2.9%
Appropriation lapse	-	0.0%	(6,500,000)	-3.4%	(6,500,000)	-3.3%	0.0%
Total Uses	183,033,531	100.0%	192,251,617	100.0%	199,573,979	100.0%	3.8%
Net Inc (Dec) in Fund Balance	\$ 1,753,861		\$ -		\$ -		

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.

	2020		2021		2022		
	Actual	% of Tot	Adopted	% of Tot	Adopted	% of Tot	% Change
Transfers Out & Other Fin Uses							
Child Care	\$ 14,355,643	26.7%	\$ 15,310,381	31.7%	\$ 15,051,828	30.3%	-1.7%
Health Fund	5,131,140	9.5%	9,038,155	18.7%	9,461,964	19.0%	4.7%
CIP Fund	18,445,788	34.3%	10,194,903	21.1%	12,228,447	24.6%	19.9%
Friend of the Court	1,802,129	3.4%	2,149,431	4.4%	2,057,943	4.1%	-4.3%
Special Projects	3,373,450	6.3%	3,791,027	7.8%	3,693,138	7.4%	-2.6%
Gen Debt Service Fund	3,394,727	6.3%	3,317,716	6.9%	3,445,467	6.9%	3.9%
Other	7,268,601	13.5%	4,536,099	9.4%	3,779,732	7.6%	-16.7%
Total Transfers Out & Other Fin Uses	\$ 53,771,477	100.0%	\$ 48,337,712	100.0%	\$ 49,718,519	100.0%	2.9%

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

County of Kent, Michigan

General Fund By Function

Statement of Revenues, Expenditures, and Changes in Fund Balances

	2020		2021		2022		
	Actual	% of Tot	Adopted	% of Tot	Adopted	% of Tot	% of Chg
Revenues By Category							
Taxes	\$ 104,217,071	56.4%	\$ 106,782,565	55.5%	\$ 112,301,010	56.3%	5.2%
Intergovernmental	21,979,434	11.9%	21,860,266	11.4%	25,525,143	12.8%	16.8%
Charges for services	27,841,181	15.1%	29,529,546	15.4%	27,966,281	14.0%	-5.3%
Investments, Rents & Royalties	4,718,854	2.6%	4,359,765	2.3%	4,153,380	2.1%	-4.7%
Other Revenue	6,896,514	3.7%	7,169,475	3.7%	7,140,865	3.6%	-0.4%
Total Revenues	165,653,054	89.6%	169,701,617	88.3%	177,086,679	88.7%	4.4%
Transfers In & Other Fin Sources	19,134,338	10.4%	22,550,000	11.7%	22,487,300	11.3%	-0.3%
Total Sources	184,787,392	100.0%	192,251,617	100.0%	199,573,979	100.0%	3.8%
Expenditures By Function							
General Government	33,066,029	18.1%	38,083,734	19.8%	41,040,539	20.6%	7.8%
Public Safety	57,019,059	31.2%	69,916,117	36.4%	71,813,381	36.0%	2.7%
Judicial	24,053,558	13.1%	26,420,882	13.7%	27,459,510	13.8%	3.9%
Social Services	7,373,376	4.0%	7,783,478	4.0%	7,559,024	3.8%	-2.9%
Recreation & Culture	5,856,088	3.2%	6,238,000	3.2%	6,446,275	3.2%	3.3%
Community & Econ Development	1,168,302	0.6%	1,206,590	0.6%	1,273,507	0.6%	5.5%
Public Works	725,642	0.4%	765,104	0.4%	763,224	0.4%	-0.2%
Total Expenditures	129,262,054	70.6%	150,413,905	78.2%	156,355,460	78.3%	4.0%
Transfers Out & Other Fin Uses	53,771,477	29.4%	48,337,712	25.1%	49,718,519	24.9%	2.9%
Appropriation lapse	-	0.0%	(6,500,000)	-3.4%	(6,500,000)	-3.3%	0.0%
Total Uses	183,033,531	100.0%	192,251,617	100.0%	199,573,979	100.0%	3.8%
Net Inc (Dec) in Fund Balance	\$ 1,753,861		\$ -		\$ -		

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

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

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

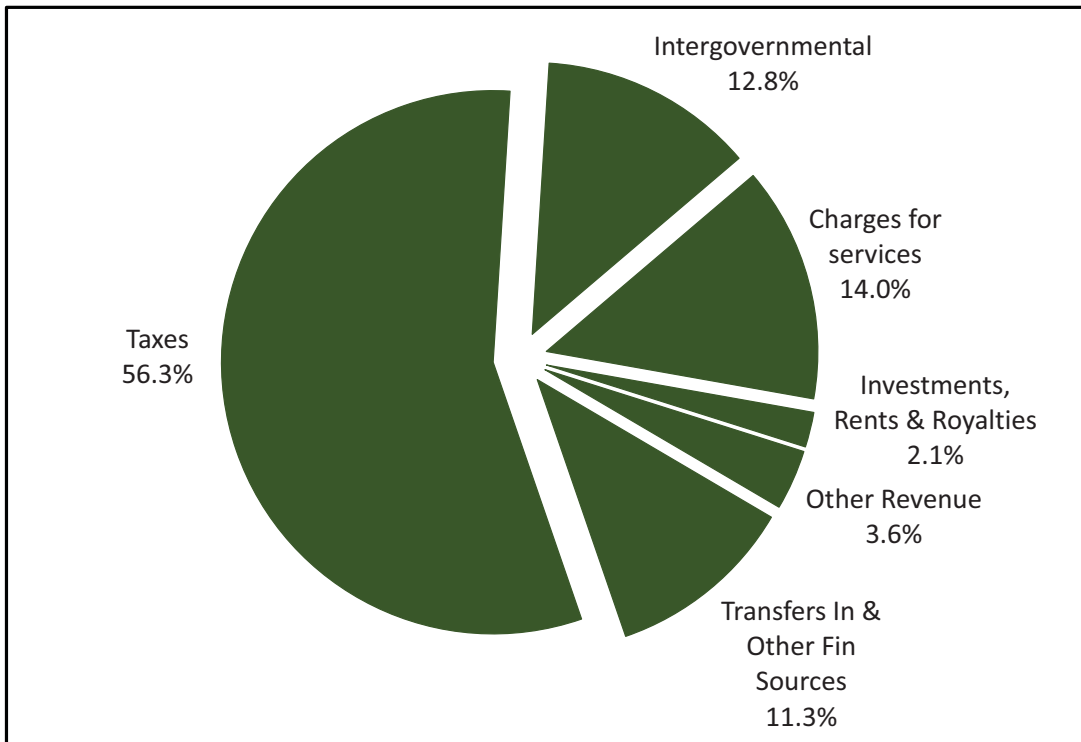
Social Services: Substance Abuse; Network 180 Contribution; DHHS Social Welfare; Medical Examiner; and Prevention Programming.

Recreation & Culture: Parks

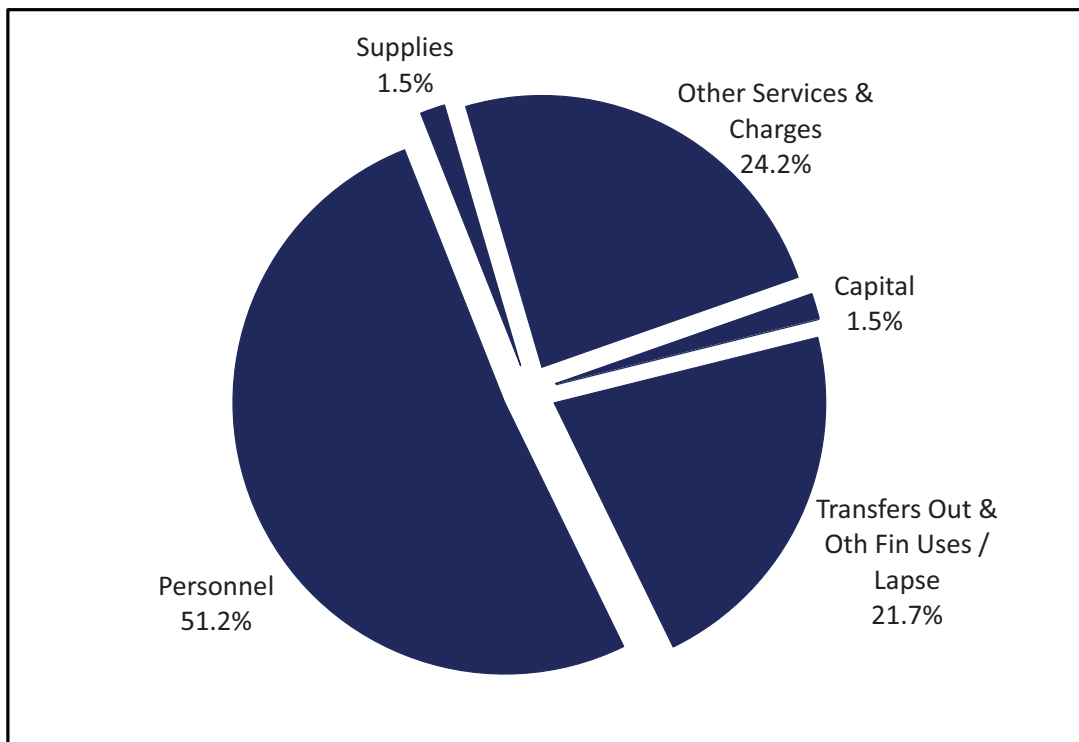
Community & Economic Development: Register of Deeds; Cooperative Extension; and Economic Development

Public Works: Drain Commission

2022 Sources By Category - \$199,573,979



2022 Uses By Category - \$199,573,979



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.

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. Project are annually renewable.

LTD Project Fund

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

Federal Project Fund

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

County of Kent, Michigan

Special Revenue Funds
Schedule of Uses of Financial Resources

Program Descriptions	2020	2021	2022	% Change
	Actual	Adopted	Adopted	
Fire Commission Fund	\$ 843,081	\$ 991,099	\$ 1,010,551	2.0%
Friend of the Court Fund ⁽¹⁾	9,942,933	10,642,400	10,736,824	0.9%
Administration	2,745,455	2,687,956	6,066,739	125.7%
Animal Shelter	2,251,614	2,713,679	2,660,917	-1.9%
Contagious Disease	2,028,299	2,298,198	2,238,256	-2.6%
Health Clinics	6,868,692	9,095,084	11,757,247	29.3%
Wellness	7,432,534	10,423,274	10,037,068	-3.7%
Community Inspections	2,560,023	2,795,537	3,008,414	7.6%
Water Inspection	2,005,258	2,645,375	3,613,936	36.6%
Substance Abuse	533,759	603,460	540,252	-10.5%
Mental Health Crisis Center	-	200,000	200,000	0.0%
Health Fund ⁽¹⁾	26,425,634	33,462,563	40,122,829	19.9%
Ready by Five Millage Fund	3,639,710	8,389,904	9,878,557	17.7%
Lodging Excise Tax Fund	8,743,550	9,676,981	10,423,925	7.7%
ROD Automation Fund	790,313	587,354	891,629	51.8%
Zoo/Museum Millage Fund	10,721,537	11,430,774	11,810,790	3.3%
Senior Millage Fund	11,637,444	13,003,800	13,937,000	7.2%
Correction & Detention Millage Fund	19,709,970	24,271,575	24,607,250	1.4%
Central Dispatch Fund	8,661,456	8,122,000	9,018,000	11.0%
Indigent Defense Fund ⁽¹⁾	4,840,147	9,093,795	8,424,800	-7.4%
Concealed Pistol Licensing Fund	106,496	151,130	170,357	12.7%
Local Officer Correction Training Fund	61,442	267,014	84	-100.0%
Drug Law Enforcement Fund	168,498	329,811	621,025	88.3%

Continued on next page...

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Special Revenue Funds
Schedule of Uses of Financial Resources

Program Descriptions	2020	2021	2022	% Change
	Actual	Adopted	Adopted	
Childcare--Circuit Court	20,834,020	22,732,515	27,216,897	19.7%
Childcare--DHHS	6,024,521	6,534,988	6,434,988	-1.5%
Childcare Fund ⁽¹⁾	26,858,541	29,267,503	33,651,885	15.0%
Veterans' Services Millage Fund	1,515,519	2,852,034	1,634,727	-42.7%
Continuum of Care	1,550,859	1,544,548	1,681,796	8.9%
Community Development Block Grant	2,008,577	1,750,350	1,794,159	2.5%
Home	1,582,081	948,820	975,075	2.8%
Emergency Solutions Grant	86,131	154,368	148,422	-3.9%
Community Development Fund	5,227,648	4,398,086	4,599,452	4.6%
Community Services Block Grant	1,564,558	1,299,696	1,308,023	0.6%
Community Services Block Grant CARES	49,332	-	-	NA
Commodity Assistance Program Families First CRA	31,616	-	-	NA
Michigan Energy Assistance Program	49,703	130,680	26,687	-79.6%
Lead Hazard Control Community Development	316	-	5,307	NA
LIHEAP Weatherization Assistance Program	170,475	275,866	284,828	3.2%
Older Americans Act	49,143	45,318	46,050	1.6%
Nutrition Service Incentive Program	16,020	13,525	9,482	-29.9%
The Emergency Food Assistance Program	399,540	377,124	440,020	16.7%
Commodity Supplemental Food Program	141,784	103,257	114,180	10.6%
Interurban Transport Program	18,930	22,498	-	-100.0%
Community Action Fund - 9/30 ⁽¹⁾	2,491,417	2,267,964	2,234,577	-1.5%
City of Grand Rapids Support	132,839	130,000	130,000	0.0%
Department of Energy Weatherization	456,646	733,878	1,047,847	42.8%
Community Action Fund - 6/30 ⁽¹⁾	589,485	863,878	1,177,847	36.3%
Kent County Support	63,647	64,375	65,000	1.0%
Grand Rapids Individual Circuitry Breaker	106,909	158,732	-	-100.0%
Sr. Millage Meals	96,133	95,385	85,994	-9.8%
Sr. Millage Outreach	72,572	81,988	76,445	-6.8%
Sr. Millage Transportation	187,201	256,177	228,142	-10.9%
Sr. Millage Weatherization	29,529	53,887	53,126	-1.4%
MDOT Enhance Mobility	199,185	170,662	55,478	-67.5%
KCCA CARES Act Funding	831,412	-	-	NA
Community Action Fund - 12/31	1,586,588	881,206	564,185	-36.0%

Continued on next page...

County of Kent, Michigan

Special Revenue Funds
Schedule of Uses of Financial Resources

Program Descriptions	2020	2021	2022	% Change
	Actual	Adopted	Adopted	
CC Community Corrections Administration	1,106,367	1,085,364	1,066,113	-1.8%
CC Michigan Mental Health Court Grants	147,249	401,614	190,650	-52.5%
Youth Sex Offender Treatment Program - Circuit Court	-	-	75,000	NA
Prosecutor Victim Rights	901,263	933,538	957,645	2.6%
Youth Sex Offender Treatment Program - Prosecutor	15,125	-	-	NA
Sheriff Secondary Road Patrol	482,373	303,910	384,437	26.5%
County Veteran Service Fund	138,003	-	-	NA
State Project Fund⁽¹⁾	2,790,379	2,724,426	2,673,845	-1.9%
Coronavirus Relief Fund	107,894,825	-	-	NA
Be Counted 2020 Census	75,000	-	-	
BoE Remonumentation	126,629	127,809	115,772	-9.4%
SD Courthouse Security	1,256,797	1,779,623	1,783,889	0.2%
SD 82 Ionia Security	177,378	259,026	266,479	2.9%
SD 63rd Dist Court Security	196,104	331,756	344,482	3.8%
SD Parks Security	141,843	212,000	236,403	11.5%
SD SRO Program	1,155,002	1,619,510	1,628,531	0.6%
SD COP--Algoma Twp	86,936	127,506	131,423	3.1%
SD COP--Alpine Twp	85,296	121,143	129,773	7.1%
SD COP--Gaines Twp	97,789	131,321	133,426	1.6%
SD COP--Plainfield Twp	86,644	129,223	131,192	1.5%
SD Township Law	3,287,062	4,699,497	4,653,378	-1.0%
SD Twp Law--East Precinct	1,143,757	1,551,741	1,581,675	1.9%
SD Twp Law--Cedar Springs Policing	103,742	151,759	150,245	-1.0%
SD Michigan Justice Training	28,601	40,801	32,000	-21.6%
SD Michigan Dispatch Training	22,533	72,411	69,610	-3.9%
SD Marine Law Enforcement	146,646	171,871	171,581	-0.2%
SD MDOT Road Crew	-	100,703	147,095	46.1%
SD Road Commission Road Crew	30,907	134,506	132,907	-1.2%
SD - DPW Corrections Officers	59,513	271,301	148,636	-45.2%
Guardianship Program	633,376	704,543	691,773	-1.8%
Project Fund	8,941,557	12,738,050	12,680,270	-0.5%

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SPECIAL REVENUE FUNDS

County of Kent, Michigan

Special Revenue Funds
 Schedule of Uses of Financial Resources

Program Descriptions	2020	2021	2022	% Change
	Actual	Adopted	Adopted	
Bureau of Equalization Orthophoto Project	124,616	-	1,000	NA
FM HHS Complex Maintenance Reserve	-	54,546	54,546	0.0%
FM Fallasburg Dam Maintenance	22,444	6,614	4,000	-39.5%
FM Maintenance Reserve	-	75,000	75,000	0.0%
CC Family Counseling	5,231	81,189	74,000	-8.9%
SD Jail Gifts	47,341	5,992	2,299	-61.6%
Mental Health Crisis Center	278,595	1,404	-	-100.0%
CC Juvenile Accountability Donations	471	2,893	2,788	-3.6%
Walk for Warmth	3,191	19,329	596	-96.9%
Hispanic Senior Activities	233	208	79	-61.9%
KCCA Compassionate Care	6,404	-	2,313	NA
Agricultural Preservations	37,034	94,505	50,712	-46.3%
PD Millennium Park Maintenance	-	20,368	20,513	0.7%
PD Lamoreaux Park	-	633	200	-68.4%
PD Paris Park Easement	-	250	185	-26.2%
PD Kent Trains Maintenance	-	30,176	28,493	-5.6%
LTD Project Fund	525,560	393,106	316,723	-19.4%
17th Circuit Court TASC Expansion	280,409	-	-	NA
FOC Access & Visitation Grant	9,940	15,000	16,000	6.7%
Prosecuting Attorney Title IV-D	1,998,922	2,109,380	2,114,329	0.2%
Prosecuting Attorney Title IV-E	1,124,208	1,274,439	1,187,083	-6.9%
SD Crime Control and Investigation	61,627	-	-	NA
SD Traffic and Safety Programs	25,297	-	-	NA
SD Emergency Mangement Homeland Sec	336,232	210,244	206,904	-1.6%
CC Juv Det Milk Meal	119,054	130,000	150,000	15.4%
Federal Project Fund⁽¹⁾	3,955,689	3,739,063	3,674,316	-1.7%
Total Expenditures	\$ 268,669,417	\$ 190,545,517	\$ 204,861,448	7.5%

(1) 2021-22 Special Revenue Funds were previously approved by the Kent County Board of Commissioners via resolution and will not be included in the 2022 General Appropriation Act.

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

	2020	2021		2022	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	263,697	265,000	275,000	260,000	-5.5%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	6,591	5,500	300	5,500	1733.3%
Other Revenue	227,792	451,000	200,000	476,800	138.4%
Total Revenues	498,080	721,500	475,300	742,300	56.2%
Expenditures By Category					
Personnel	165	1,645	1,600	1,327	-17.1%
Supplies	195	500	500	200	-60.0%
Other Services & Charges	277,028	336,454	293,100	356,524	21.6%
Capital	565,694	652,500	600,000	652,500	8.8%
Total Expenditures	843,081	991,099	895,200	1,010,551	12.9%
Net Revenues (Expenditures)	(345,002)	(269,599)	(419,900)	(268,251)	-36.1%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	260,000	260,000	260,000	260,000	0.0%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	260,000	260,000	260,000	260,000	0.0%
Net Inc (Dec) in Fund Balance	(85,002)	(9,599)	(159,900)	(8,251)	-94.8%
Fund Balance, beginning of year	477,276	392,274	392,274	232,374	-40.8%
Fund Balance, end of year	\$ 392,274	\$ 382,675	\$ 232,374	\$ 224,123	-3.6%

SPECIAL REVENUE FUNDS

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

	2020	2021		2022	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	6,910,566	7,417,969	7,417,900	7,469,881	0.7%
Charges for services	1,000,914	873,000	873,000	985,000	12.8%
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	229,324	202,000	202,000	224,000	10.9%
Total Revenues	8,140,804	8,492,969	8,492,900	8,678,881	2.2%
Expenditures By Category					
Personnel	8,401,056	9,033,628	9,033,600	9,287,380	2.8%
Supplies	30,652	49,300	49,300	47,800	-3.0%
Other Services & Charges	1,424,479	1,467,380	1,467,300	1,363,139	-7.1%
Capital	86,746	92,092	92,000	38,505	-58.1%
Total Expenditures	9,942,933	10,642,400	10,642,200	10,736,824	0.9%
Net Revenues (Expenditures)	(1,802,129)	(2,149,431)	(2,149,300)	(2,057,943)	-4.3%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	1,802,129	2,149,431	2,149,400	2,057,943	-4.3%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	1,802,129	2,149,431	2,149,400	2,057,943	-4.3%
Net Inc (Dec) in Fund Balance	-	-	100	-	-100.0%
Fund Balance, beginning of year	250,001	250,001	250,001	250,101	0.0%
Fund Balance, end of year	\$ 250,001	\$ 250,001	\$ 250,101	\$ 250,101	0.0%

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 09-09-21-85.

County of Kent, Michigan

Health Special Revenue Fund

Fund Statement

	2020	2021		2022	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	13,564,759	13,936,651	14,436,600	21,445,262	48.5%
Charges for services	2,040,417	2,793,851	2,793,800	2,794,822	0.0%
Investments, Rents & Royalties	45,406	45,080	45,000	45,080	0.2%
Other Revenue	5,643,912	6,954,647	6,954,600	5,800,426	-16.6%
Total Revenues	21,294,494	23,730,229	24,230,000	30,085,590	24.2%
Expenditures By Category					
Personnel	18,195,950	24,046,142	23,068,400	23,808,913	3.2%
Supplies	1,344,046	2,209,618	2,209,600	2,346,420	6.2%
Other Services & Charges	6,436,867	7,108,896	7,108,800	13,678,040	92.4%
Capital	448,771	97,907	97,900	289,456	195.7%
Debt	-	-	-	-	NA
Appropriation lapse	-	-	-	-	NA
Total Expenditures	26,425,634	33,462,563	32,484,700	40,122,829	23.5%
Net Revenues (Expenditures)	(5,131,140)	(9,732,334)	(8,254,700)	(10,037,239)	21.6%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	5,131,140	9,038,155	8,254,700	9,346,070	13.2%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	5,131,140	9,038,155	8,254,700	9,346,070	13.2%
Net Inc (Dec) in Fund Balance	0	(694,179)	-	(691,169)	NA
Fund Balance, beginning of year	700,003	700,003	700,003	700,003	0.0%
Fund Balance, end of year	\$ 700,003	\$ 5,824	\$ 700,003	\$ 8,834	-98.7%

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 09-09-21-85.

SPECIAL REVENUE FUNDS

County of Kent, Michigan
Ready by Five Millage Special Revenue Fund
 Fund Statement

	2020	2021		2022	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ 5,899,464	\$ 6,295,904	\$ 6,139,300	\$ 6,532,600	6.4%
Intergovernmental	235,030	93,000	93,000	200,000	115.1%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	117,622	1,000	70,000	60,000	-14.3%
Other Revenue	-	-	-	-	NA
Total Revenues	6,252,116	6,389,904	6,302,300	6,792,600	7.8%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	3,639,710	8,389,904	5,472,145	9,878,557	80.5%
Total Expenditures	3,639,710	8,389,904	5,472,145	9,878,557	80.5%
Net Revenues (Expenditures)	2,612,406	(2,000,000)	830,155	(3,085,957)	-471.7%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Fund Balance	2,612,406	(2,000,000)	830,155	(3,085,957)	-471.7%
Fund Balance, beginning of year	5,341,723	7,954,129	7,954,129	8,784,284	10.4%
Fund Balance, end of year	\$ 7,954,129	\$ 5,954,129	\$ 8,784,284	\$ 5,698,327	-35.1%

County of Kent, Michigan
Lodging Excise Tax Special Revenue Fund
Fund Statement

	2020	2021		2022	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ 5,107,828	\$ 8,500,000	\$ 7,300,000	\$ 9,750,000	33.6%
Intergovernmental	-	-	-	-	NA
Charges for services	-	100	100	100	0.0%
Investments, Rents & Royalties	102,705	150,000	40,000	100,000	150.0%
Other Revenue	6,496	10,000	6,700	7,500	11.9%
Total Revenues	5,217,029	8,660,100	7,346,800	9,857,600	34.2%
Expenditures By Category					
Personnel	95,394	97,539	92,100	98,184	6.6%
Supplies	-	100	100	100	0.0%
Other Services & Charges	8,648,156	9,579,342	9,038,800	10,325,641	14.2%
Capital	-	-	-	-	NA
Total Expenditures	8,743,550	9,676,981	9,131,000	10,423,925	14.2%
Net Revenues (Expenditures)	(3,526,521)	(1,016,881)	(1,784,200)	(566,325)	-68.3%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	4,000,000	1,016,881	1,016,800	300,000	-70.5%
Transfers Out & Other Fin Uses ⁽¹⁾	-	-	-	-	NA
Total Other Financing Sources (Uses)	4,000,000	1,016,881	1,016,800	300,000	-70.5%
Net Inc (Dec) in Fund Balance	473,479	-	(767,400)	(266,325)	-65.3%
Fund Balance, beginning of year	7,419,697	7,893,176	7,893,176	7,125,776	-9.7%
Fund Balance, end of year	\$ 7,893,176	\$ 7,893,176	\$ 7,125,776	\$ 6,859,451	-3.7%

(1) The County General Fund subsidized the Lodging Excise Tax Fund, with advances in the amount of \$7.10 million, from 2008 to 2015. In 2019, \$1.10 million of that advance was reimbursed as part of a plan to reimburse the General Fund the full amount over seven years. Due to the impact the COVID-19 pandemic is having on the convention/hospitality industry, the County contributed an additional \$4.0 million, in 2020, and the reimbursements have been suspended, bringing the total General Fund advance to \$9.99 million at the end of 2020. The current plan is to advance additional General Fund resources to the Lodging Excise Tax Fund to subsidize the escalating debt payments as necessary to maintain its current level of fund balance. The General Fund advance will begin to be reimbursed at a future date once the convention/hospitality industry recovers and current revenues are able to meet current obligations.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

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

	2020	2021		2022	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Charges for services	634,190	525,000	525,000	700,000	33.3%
Investments, Rents & Royalties	7,662	25,000	2,000	10,000	400.0%
Other Revenue	-	-	-	-	NA
Total Revenues	641,852	550,000	527,000	710,000	34.7%
Expenditures By Category					
Personnel	129,264	141,567	141,500	154,150	8.9%
Supplies	2,574	6,500	6,500	6,500	0.0%
Other Services & Charges	491,561	431,787	431,700	592,744	37.3%
Capital	157,498	7,500	7,500	40,000	433.3%
Total Expenditures	780,897	587,354	587,200	793,394	35.1%
Net Revenues (Expenditures)	(139,044)	(37,354)	(60,200)	(83,394)	38.5%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	(9,416)	-	-	(98,235)	NA
Total Other Financing Sources (Uses)	(9,416)	-	-	(98,235)	NA
Net Inc (Dec) in Fund Balance	(148,460)	(37,354)	(60,200)	(181,629)	201.7%
Fund Balance, beginning of year	767,198	618,738	618,738	558,538	-9.7%
Fund Balance, end of year	\$ 618,738	\$ 581,384	\$ 558,538	\$ 376,909	-32.5%

County of Kent, Michigan
Zoo/Museum Millage Special Revenue Fund
Fund Statement

	2020	2021		2022	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ 10,298,994	\$ 11,025,774	\$ 10,719,400	\$ 11,405,790	6.4%
Intergovernmental	410,205	400,000	400,000	400,000	0.0%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	12,337	5,000	2,900	5,000	72.4%
Other Revenue	-	-	-	-	NA
Total Revenues	10,721,537	11,430,774	11,122,300	11,810,790	6.2%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	10,721,537	11,430,774	11,122,300	11,810,790	6.2%
Capital	-	-	-	-	NA
Total Expenditures	10,721,537	11,430,774	11,122,300	11,810,790	6.2%
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

	2020	2021		2022	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ 11,537,164	\$ 12,523,800	\$ 12,273,400	\$ 12,957,000	5.6%
Intergovernmental	458,274	400,000	450,000	400,000	-11.1%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	81,740	80,000	60,000	60,000	0.0%
Other Revenue	-	-	-	-	NA
Total Revenues	12,077,178	13,003,800	12,783,400	13,417,000	5.0%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	11,637,444	13,003,800	13,374,950	13,937,000	4.2%
Capital	-	-	-	-	NA
Total Expenditures	11,637,444	13,003,800	13,374,950	13,937,000	4.2%
Net Revenues (Expenditures)	439,734	-	(591,550)	(520,000)	-12.1%
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	439,734	-	(591,550)	(520,000)	-12.1%
Fund Balance, beginning of year	970,197	1,409,931	1,409,931	818,381	-42.0%
Fund Balance, end of year	\$ 1,409,931	\$ 1,409,931	\$ 818,381	\$ 298,381	-63.5%

County of Kent, Michigan

Correction and Detention Special Revenue Fund
Fund Statement

	2020	2021		2022	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ 18,218,473	\$ 19,774,258	\$ 18,813,900	\$ 20,457,910	8.7%
Intergovernmental	324,344	325,000	325,000	320,000	-1.5%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	299,598	313,000	108,100	275,000	154.4%
Other Revenue	-	-	-	-	NA
Total Revenues	18,842,416	20,412,258	19,247,000	21,052,910	9.4%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	-	2,000,000	-	2,000,000	NA
Total Expenditures	-	2,000,000	-	2,000,000	NA
Net Revenues (Expenditures)	18,842,416	18,412,258	19,247,000	19,052,910	-1.0%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	(19,709,970)	(22,271,575)	(22,271,500)	(22,607,250)	1.5%
Total Other Financing Sources (Uses)	(19,709,970)	(22,271,575)	(22,271,500)	(22,607,250)	1.5%
Net Inc (Dec) in Fund Balance	(867,554)	(3,859,317)	(3,024,500)	(3,554,340)	17.5%
Fund Balance, beginning of year	14,090,115	13,222,561	13,222,561	10,198,061	-22.9%
Fund Balance, end of year	\$ 13,222,561	\$ 9,363,244	\$ 10,198,061	\$ 6,643,721	-34.9%

	2020		2021		2022	
	Actual	% of Tot	Adopted	% of Tot	Adopted	% of Tot
Transfers Out & Other Fin Uses						
General Fund	15,434,338	78.3%	18,450,000	82.8%	18,787,300	83.1%
CIP Fund	450,000	2.3%	-	0.0%	-	0.0%
Gen Debt Service Fund	3,825,632	19.4%	3,821,575	17.2%	3,819,950	16.9%
Total Transfers Out & Other Fin Uses	19,709,970	100.0%	22,271,575	100.0%	22,607,250	100.0%

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Central Dispatch Collection Special Revenue Fund
Fund Statement

	2020	2021		2022	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Charges for services	8,997,794	8,446,600	8,446,610	9,259,950	9.6%
Investments, Rents & Royalties	20,885	20,000	9,100	16,000	75.8%
Other Revenue	-	-	-	-	NA
Total Revenues	9,018,679	8,466,600	8,455,710	9,275,950	9.7%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	6,969,156	6,427,925	6,427,900	7,323,175	13.9%
Capital	-	-	-	-	NA
Total Expenditures	6,969,156	6,427,925	6,427,900	7,323,175	13.9%
Net Revenues (Expenditures)	2,049,523	2,038,675	2,027,810	1,952,775	-3.7%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	(1,692,300)	(1,694,075)	(1,694,000)	(1,694,825)	0.0%
Total Other Financing Sources (Uses)	(1,692,300)	(1,694,075)	(1,694,000)	(1,694,825)	0.0%
Net Inc (Dec) in Fund Balance	357,223	344,600	333,810	257,950	-22.7%
Fund Balance, beginning of year	782,532	1,139,755	1,139,755	1,473,565	29.3%
Fund Balance, end of year	\$ 1,139,755	\$ 1,484,355	\$ 1,473,565	\$ 1,731,515	17.5%

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

	2020	2021		2022	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	2,701,858	6,647,094	6,647,000	5,999,666	-9.7%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	16,955	-	-	-	NA
Other Revenue	-	-	-	-	NA
Total Revenues	2,718,813	6,647,094	6,647,000	5,999,666	-9.7%
Expenditures By Category					
Personnel	606,554	873,269	873,200	1,030,464	18.0%
Supplies	-	3,548	3,500	-	-100.0%
Other Services & Charges	4,225,191	8,213,178	8,213,100	7,388,141	-10.0%
Capital	8,402	3,800	3,800	6,195	63.0%
Total Expenditures	4,840,147	9,093,795	9,093,600	8,424,800	-7.4%
Net Revenues (Expenditures)	(2,121,334)	(2,446,701)	(2,446,600)	(2,425,134)	-0.9%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	2,446,701	2,446,701	2,446,700	2,425,134	-0.9%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	2,446,701	2,446,701	2,446,700	2,425,134	-0.9%
Net Inc (Dec) in Fund Balance	325,367	-	100	-	-100.0%
Fund Balance, beginning of year	5,593,834	5,919,201	5,919,201	5,919,301	0.0%
Fund Balance, end of year	\$ 5,919,201	\$ 5,919,201	\$ 5,919,301	\$ 5,919,301	0.0%

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 8-26-21-76.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Concealed Pistol Licensing Special Revenue Fund

Fund Statement

	2020	2021		2022	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	5,305	3,000	2,300	3,000	30.4%
Other Revenue	260,920	150,000	150,000	175,000	16.7%
Total Revenues	266,225	153,000	152,300	178,000	16.9%
Expenditures By Category					
Personnel	85,029	87,830	87,800	88,357	0.6%
Supplies	13,074	10,000	10,000	21,000	110.0%
Other Services & Charges	8,393	30,800	30,800	41,000	33.1%
Capital	-	22,500	22,500	20,000	-11.1%
Total Expenditures	106,496	151,130	151,100	170,357	12.7%
Net Revenues (Expenditures)	159,729	1,870	1,200	7,643	536.9%
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	159,729	1,870	1,200	7,643	536.9%
Fund Balance, beginning of year	361,689	521,418	521,418	522,618	0.2%
Fund Balance, end of year	\$ 521,418	\$ 523,288	\$ 522,618	\$ 530,261	1.5%

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

	2020	2021		2022	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Charges for services	99,733	150,000	150,000	100,000	-33.3%
Investments, Rents & Royalties	4,370	2,000	1,400	2,000	42.9%
Other Revenue	-	-	-	-	NA
Total Revenues	104,103	152,000	151,400	102,000	-32.6%
Expenditures By Category					
Personnel	17,130	134,765	134,700	-	-100.0%
Supplies	-	-	-	-	NA
Other Services & Charges	44,312	120,249	120,200	84	-99.9%
Capital	-	12,000	12,000	-	-100.0%
Total Expenditures	61,442	267,014	266,900	84	-100.0%
Net Revenues (Expenditures)	42,661	(115,014)	(115,500)	101,916	-188.2%
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	42,661	(115,014)	(115,500)	101,916	-188.2%
Fund Balance, beginning of year	328,603	371,264	371,264	255,764	-31.1%
Fund Balance, end of year	\$ 371,264	\$ 256,250	\$ 255,764	\$ 357,680	39.8%

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Drug Law Enforcement Special Revenue Fund
Fund Statement

	2020	2021		2022	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	2,565	500	500	500	0.0%
Other Revenue	503,269	236,964	236,900	247,761	4.6%
Total Revenues	505,834	237,464	237,400	248,261	4.6%
Expenditures By Category					
Personnel	82,101	84,399	84,300	86,169	2.2%
Supplies	57,785	83,000	83,000	83,000	0.0%
Other Services & Charges	28,613	162,412	162,400	451,856	178.2%
Capital	-	-	-	-	NA
Total Expenditures	168,498	329,811	329,700	621,025	88.4%
Net Revenues (Expenditures)	337,335	(92,347)	(92,300)	(372,764)	303.9%
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	337,335	(92,347)	(92,300)	(372,764)	303.9%
Fund Balance, beginning of year	128,947	466,282	466,282	373,982	-19.8%
Fund Balance, end of year	\$ 466,282	\$ 373,935	\$ 373,982	\$ 1,218	-99.7%

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

	2020	2021		2022	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	12,175,546	13,528,122	13,528,000	18,171,057	34.3%
Charges for services	287,881	254,000	254,000	269,000	5.9%
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	39,471	175,000	175,000	160,000	-8.6%
Total Revenues	12,502,898	13,957,122	13,957,000	18,600,057	33.3%
Expenditures By Category					
Personnel	12,339,411	13,646,011	13,646,000	15,468,749	13.4%
Supplies	184,763	239,700	239,700	282,440	17.8%
Other Services & Charges	14,300,135	15,333,593	15,333,500	17,848,327	16.4%
Capital	34,232	48,199	48,100	52,369	8.9%
Total Expenditures	26,858,541	29,267,503	29,267,300	33,651,885	15.0%
Net Revenues (Expenditures)	(14,355,643)	(15,310,381)	(15,310,300)	(15,051,828)	-1.7%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	14,355,643	15,310,381	15,310,300	15,051,828	-1.7%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	14,355,643	15,310,381	15,310,300	15,051,828	-1.7%
Net Inc (Dec) in Fund Balance	(0)	-	-	-	NA
Fund Balance, beginning of year	250,000	250,000	250,000	250,000	0.0%
Fund Balance, end of year	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	0.0%

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 09-09-21-85.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Veterans' Millage Special Revenue Fund
Fund Statement

	2020	2021		2022	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ 1,148,669	\$ 1,248,199	1,191,600	\$ 1,232,514	3.4%
Intergovernmental	45,737	40,000	40,000	45,000	12.5%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	19,931	20,000	7,000	5,000	-28.6%
Other Revenue	4,725	100	4,725	4,725	0.0%
Total Revenues	1,219,062	1,308,299	1,243,325	1,287,239	3.5%
Expenditures By Category					
Personnel	605,315	725,746	670,700	704,956	5.1%
Supplies	8,031	4,000	4,000	2,000	-50.0%
Other Services & Charges	742,930	2,122,288	1,147,097	927,771	-19.1%
Capital	159,243	-	-	-	NA
Total Expenditures	1,515,519	2,852,034	1,821,797	1,634,727	-10.3%
Net Revenues (Expenditures)	(296,458)	(1,543,735)	(578,472)	(347,488)	-39.9%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	300,000	300,000	-	300,000	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	300,000	300,000	-	300,000	NA
Net Inc (Dec) in Fund Balance	3,542	(1,243,735)	(578,472)	(47,488)	-91.8%
Fund Balance, beginning of year	998,881	1,002,423	1,002,423	423,951	-57.7%
Fund Balance, end of year	\$ 1,002,423	\$ (241,312)	\$ 423,951	\$ 376,463	-11.2%

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

	2020	2021		2022	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	5,135,807	4,371,174	4,292,900	4,512,552	5.1%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	83,124	10,000	10,000	75,000	650.0%
Total Revenues	5,218,931	4,381,174	4,302,900	4,587,552	6.6%
Expenditures By Category					
Personnel	278,954	297,229	297,200	308,535	3.8%
Supplies	549	3,400	3,400	5,838	71.7%
Other Services & Charges	4,939,955	4,090,457	4,012,200	4,283,279	6.8%
Capital	8,191	7,000	7,000	1,800	-74.3%
Total Expenditures	5,227,648	4,398,086	4,319,800	4,599,452	6.5%
Net Revenues (Expenditures)	(8,718)	(16,912)	(16,900)	(11,900)	-29.6%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	8,718	16,912	16,900	11,900	-29.6%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	8,718	16,912	16,900	11,900	-29.6%
Net Inc (Dec) in Fund Balance	0	-	-	-	NA
Fund Balance, beginning of year	0	0	-	-	NA
Fund Balance, end of year	\$ 0	\$ 0	\$ -	\$ -	NA

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolutions 6-10-21-52 and 6-10-21-54.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Community Action Special Revenue Fund (9/30)

Fund Statement

	2020		2021		2022	
	Actual	Adopted	Estimated	Adopted	% Chg	
Revenues By Category						
Taxes	\$ -	\$ -	\$ -	\$ -		NA
Intergovernmental	2,442,777	2,125,703	2,044,700	2,040,498		-0.2%
Charges for services	-	-	-	-		NA
Investments, Rents & Royalties	125	-	-	-		NA
Other Revenue	11,508	1,075	1,000	-		-100.0%
Total Revenues	2,454,411	2,126,778	2,045,700	2,040,498		-0.3%
Expenditures By Category						
Personnel	1,316,126	1,243,427	1,243,000	1,116,288		-10.2%
Supplies	80,603	58,048	58,000	63,000		8.6%
Other Services & Charges	1,016,196	964,014	883,400	1,007,094		14.0%
Capital	78,492	2,475	2,400	48,195		1908.1%
Total Expenditures	2,491,417	2,267,964	2,186,800	2,234,577		2.2%
Net Revenues (Expenditures)	(37,006)	(141,186)	(141,100)	(194,079)		37.5%
Other Financing Sources (Uses)						
Transfers In & Other Fin Sources	57,675	141,186	141,100	194,079		37.5%
Transfers Out & Other Fin Uses	-	-	-	-		NA
Total Other Financing Sources (Uses)	57,675	141,186	141,100	194,079		37.5%
Net Inc (Dec) in Fund Balance	20,669	-	-	-		NA
Fund Balance, beginning of year	54,935	75,604	75,604	75,604		0.0%
Fund Balance, end of year	\$ 75,604	\$ 75,604	\$ 75,604	\$ 75,604		0.0%

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 09-09-21-85.

County of Kent, Michigan
Community Action Special Revenue Fund (6/30)
Fund Statement

	2020	2021		2022	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	589,485	863,878	584,700	1,177,847	101.4%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	-	-	-	-	NA
Total Revenues	589,485	863,878	584,700	1,177,847	101.4%
Expenditures By Category					
Personnel	287,335	394,083	288,600	521,301	80.6%
Supplies	6,607	4,990	4,900	11,717	139.1%
Other Services & Charges	282,324	464,805	291,200	638,118	119.1%
Capital	13,218	-	-	6,711	NA
Total Expenditures	589,485	863,878	584,700	1,177,847	101.4%
Net Revenues (Expenditures)	-	-	-	-	NA
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Fund Balance	-	-	-	-	NA
Fund Balance, beginning of year	-	-	-	-	NA
Fund Balance, end of year	\$ -	\$ -	\$ -	\$ -	NA

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 06-10-21-53 and 6-24-21-59.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Community Action Special Revenue Fund (12/31)

Fund Statement

	2020	2021		2022	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	1,448,112	720,813	646,800	470,366	-27.3%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	1,066	-	-	-	NA
Other Revenue	3,032	5,200	5,200	5,200	0.0%
Total Revenues	1,452,210	726,013	652,000	475,566	-27.1%
Expenditures By Category					
Personnel	320,942	372,186	372,100	356,242	-4.3%
Supplies	8,915	25,765	25,700	35,050	36.4%
Other Services & Charges	1,061,704	314,618	240,600	117,893	-51.0%
Capital	195,027	168,637	168,600	55,000	-67.4%
Total Expenditures	1,586,588	881,206	807,000	564,185	-30.1%
Net Revenues (Expenditures)	(134,378)	(155,193)	(155,000)	(88,619)	-42.8%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	145,495	154,419	154,400	88,619	-42.6%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	145,495	154,419	154,400	88,619	-42.6%
Net Inc (Dec) in Fund Balance	11,117	(774)	(600)	-	-100.0%
Fund Balance, beginning of year	16,339	27,456	27,456	26,856	-2.2%
Fund Balance, end of year	\$ 27,456	\$ 26,682	\$ 26,856	\$ 26,856	0.0%

County of Kent, Michigan

Coronavirus Relief Special Revenue Fund
Fund Statement

	2020	2021		2022	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	107,869,313	-	114,633,581	-	-100.0%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	519,793	-	-	-	NA
Other Revenue	-	-	-	-	NA
Total Revenues	108,389,106	-	114,633,581	-	-100.0%
Expenditures By Category					
Personnel	23,812,808	-	48,149,790	-	-100.0%
Supplies	3,920,295	-	23,203,624	-	-100.0%
Other Services & Charges	76,625,971	-	40,233,570	-	-100.0%
Capital	3,535,751	-	3,046,597	-	-100.0%
Total Expenditures	107,894,825	-	114,633,581	-	-100.0%
Net Revenues (Expenditures)	494,281	-	-	-	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	494,281	-	-	-	NA
Fund Balance, beginning of year	-	494,281	494,281	494,281	0.0%
Fund Balance, end of year	\$ 494,281	\$ 494,281	\$ 494,281	\$ 494,281	0.0%

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Special Projects - State Project Special Revenue Fund (272)

Fund Statement

	2020	2021		2022	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	2,584,111	2,420,912	2,420,800	2,392,611	-1.2%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	-	-	-	-	NA
Total Revenues	2,584,111	2,420,912	2,420,800	2,392,611	-1.2%
Expenditures By Category					
Personnel	1,290,327	1,205,529	1,205,500	1,299,320	7.8%
Supplies	27,253	43,853	43,800	34,767	-20.6%
Other Services & Charges	1,369,944	1,465,244	1,465,200	1,325,208	-9.6%
Capital	102,856	9,800	9,800	14,550	48.5%
Total Expenditures	2,790,379	2,724,426	2,724,300	2,673,845	-1.9%
Net Revenues (Expenditures)	(206,267)	(303,514)	(303,500)	(281,234)	-7.3%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	206,267	303,514	303,500	281,234	-7.3%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	206,267	303,514	303,500	281,234	-7.3%
Net Inc (Dec) in Fund Balance	(0)	-	-	-	NA
Fund Balance, beginning of year	0	(0)	-	-	NA
Fund Balance, end of year	\$ (0)	\$ (0)	\$ -	\$ -	NA

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolutions 09-09-21-85. 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

	2020	2021		2022	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	394,989	573,228	573,200	486,592	-15.1%
Charges for services	7,341,096	10,472,488	10,472,400	10,483,323	0.1%
Investments, Rents & Royalties	2,064	2,197	2,100	800	-61.9%
Other Revenue	405,208	330,208	330,200	458,060	38.7%
Total Revenues	8,143,358	11,378,121	11,377,900	11,428,775	0.4%
Expenditures By Category					
Personnel	7,379,370	10,926,540	10,926,500	11,012,921	0.8%
Supplies	14,916	29,700	29,700	26,800	-9.8%
Other Services & Charges	1,529,488	1,763,210	1,763,200	1,633,549	-7.4%
Capital	17,783	18,600	18,600	7,000	-62.4%
Total Expenditures	8,941,557	12,738,050	12,738,000	12,680,270	-0.5%
Net Revenues (Expenditures)	(798,199)	(1,359,929)	(1,360,100)	(1,251,495)	-8.0%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	758,224	1,272,492	1,272,400	1,241,885	-2.4%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	758,224	1,272,492	1,272,400	1,241,885	-2.4%
Net Inc (Dec) in Fund Balance	(39,975)	(87,437)	(87,700)	(9,610)	-89.0%
Fund Balance, beginning of year	236,343	196,368	196,368	108,668	-44.7%
Fund Balance, end of year	\$ 196,368	\$ 108,931	\$ 108,668	\$ 99,058	-8.8%

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

	2020	2021		2022	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	143,281	12,500	12,500	14,756	18.0%
Charges for services	55,965	68,000	68,000	68,000	0.0%
Investments, Rents & Royalties	15,702	14,800	6,800	16,050	136.0%
Other Revenue	220,397	57,046	57,000	57,046	0.1%
Total Revenues	435,345	152,346	144,300	155,852	8.0%
Expenditures By Category					
Personnel	36,882	127,548	127,500	123,120	-3.4%
Supplies	233	208	200	79	-60.4%
Other Services & Charges	363,829	187,912	187,900	163,596	-12.9%
Capital	124,616	77,439	77,400	29,928	-61.3%
Total Expenditures	525,560	393,106	393,000	316,723	-19.4%
Net Revenues (Expenditures)	(90,215)	(240,760)	(248,700)	(160,871)	-35.3%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	268,512	156,000	156,000	256,397	64.4%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	268,512	156,000	156,000	256,397	64.4%
Net Inc (Dec) in Fund Balance	178,297	(84,760)	(92,700)	95,526	-203.0%
Fund Balance, beginning of year	2,074,591	2,252,888	2,252,888	2,160,188	-4.1%
Fund Balance, end of year	\$ 2,252,888	\$ 2,168,128	\$ 2,160,188	\$ 2,255,714	4.4%

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

	2020	2021		2022	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	2,017,086	1,679,542	1,679,500	1,661,959	-1.0%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	628	500	500	500	0.0%
Total Revenues	2,017,714	1,680,042	1,680,000	1,662,459	-1.0%
Expenditures By Category					
Personnel	2,816,775	3,010,008	3,010,000	3,004,117	-0.2%
Supplies	177,909	160,500	160,500	173,000	7.8%
Other Services & Charges	808,433	549,055	549,100	491,655	-10.5%
Capital	152,572	19,500	19,500	5,544	-71.6%
Total Expenditures	3,955,689	3,739,063	3,739,100	3,674,316	-1.7%
Net Revenues (Expenditures)	(1,937,975)	(2,059,021)	(2,059,100)	(2,011,857)	-2.3%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	1,937,975	2,059,021	2,059,000	2,011,857	-2.3%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	1,937,975	2,059,021	2,059,000	2,011,857	-2.3%
Net Inc (Dec) in Fund Balance	0	-	(100)	-	-100.0%
Fund Balance, beginning of year	56,872	56,872	56,872	56,772	-0.2%
Fund Balance, end of year	\$ 56,872	\$ 56,872	\$ 56,772	\$ 56,772	0.0%

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolutions 09-09-21-85. 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	2020	2021	2022	% Change
	Actual	Adopted	Adopted	
Series 2014--Court Land/82 Ionia	\$ 547,300	\$ 539,800	\$ 546,400	1.2%
Series 2016--Jail Kitchen/Juve Det	1,634,125	1,637,875	1,634,250	-0.2%
Series 2017A--E-911	1,692,300	1,694,075	1,694,825	0.0%
Series 2017B--Fuller/Dist Ct/DHHS	2,633,300	2,634,400	2,628,125	-0.2%
Capital Lease--CGI A360	1,038,077	970,166	1,038,077	7.0%
Series 2019--Correctional Facilities	2,191,730	2,183,700	2,185,700	0.1%
KCDA Tower Capital Lease	-	-	58,240	NA
Debt Service Fund	9,736,832	9,660,016	9,785,617	1.3%
Series 2005--Courthouse	4,341,065	4,338,238	4,340,775	0.1%
Series 2010--Sheriff Admin Building	765,100	770,600	-	-100.0%
Building Authority Debt Service	5,106,165	5,108,838	4,340,775	-15.0%
Total Expenditures	\$ 14,842,997	\$ 14,768,854	\$ 14,126,392	-4.4%

County of Kent, Michigan

Debt Service Fund
Fund Statement

	2020		2021		2022	
	Actual	Adopted	Estimated	Adopted	% Chg	
Revenues By Category						
Intergovernmental	\$ -	\$ -	\$ -	\$ -		NA
Investments, Rents & Royalties	-	-	-	-		NA
Total Revenues	-	-	-	-		NA
Expenditures By Category						
Legal Fees	-	-	-	-		NA
Principal	6,063,058	6,170,166	6,170,100	6,531,317		5.9%
Interest	3,671,325	3,484,850	3,484,800	3,249,050		-6.8%
Paying Agent Fees	2,449	5,000	5,000	5,250		5.0%
Bond Sale Expense	-	-	-	-		NA
Total Expenditures	9,736,832	9,660,016	9,659,900	9,785,617		1.3%
Net Revenues (Expenditures)	(9,736,832)	(9,660,016)	(9,659,900)	(9,785,617)		1.3%
Other Financing Sources (Uses)						
Transfers In & Other Fin Sources	9,736,832	9,660,016	9,660,000	9,785,617		1.3%
Transfers Out & Other Fin Uses	-	-	-	-		NA
Total Other Financing Sources (Uses)	9,736,832	9,660,016	9,660,000	9,785,617		1.3%
Net Inc (Dec) in Fund Balance	-	-	100	-		-100.0%
Fund Balance, beginning of year	2	2	2	102		6666.7%
Fund Balance, end of year	\$ 2	\$ 2	\$ 102	\$ 102		0.0%

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

Series / Facility	Transfers In from:				Total
	CIP Fund	Cor & Det Fund	General Fund	Special Project Fund	
Series 2014 -- Courthouse / 82 Ionia	\$ -	\$ -	\$ 546,400	\$ -	\$ 546,400
Series 2016 -- Jail Kitchen / Juvenile Det	-	1,634,250	-	-	1,634,250
Series 2017A -- E-911	-	-	-	1,694,825	1,694,825
Series 2017B -- Fuller Complex / Dist Ct / DHHS	825,375	-	1,802,750	-	2,628,125
Series 2019 -- Correctional Facilities	-	2,185,700	-	-	2,185,700
KCDA Tower Capital Lease	-	-	58,240	-	58,240
Capital Lease -- CGI A360	-	-	1,038,077	-	1,038,077
Total	\$ 825,375	\$ 3,819,950	\$ 3,445,467	\$ 1,694,825	\$ 9,785,617

DEBT SERVICE FUNDS

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

	2020	2021		2022	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	NA
Investments, Rents & Royalties	5,106,165	5,108,838	5,108,800	4,340,775	-15.0%
Total Revenues	5,106,165	5,108,838	5,108,800	4,340,775	-15.0%
Expenditures By Category					
Legal Fees	325	-	-	-	
Principal	3,775,000	3,980,000	3,980,000	3,410,000	-14.3%
Interest	1,329,538	1,127,338	1,127,300	929,775	-17.5%
Paying Agent Fees	1,303	1,500	1,500	1,000	-33.3%
Bond Sale Expense	-	-	-	-	NA
Discounts on Bonds/Notes	-	-	-	-	NA
Total Expenditures	5,106,165	5,108,838	5,108,800	4,340,775	-15.0%
Net Revenues (Expenditures)	-	-	(1)	-	-100.0%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Fund Balance	-	-	(1)	-	-100.0%
Fund Balance, beginning of year	1	1	1	-	-100.0%
Fund Balance, end of year	\$ 1	\$ 1	\$ -	\$ -	NA

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

Series / Facility	Funding Source	Amount
Series 2005 -- Courthouse	Funded 100% with rent receipts from the Courthouse General Fund Operating Budget. The City of Grand Rapids reimburses the County for 31.35% of court debt and maintenance costs.	\$ 4,340,775
Total		\$ 4,340,775

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

	<u>2020</u>	<u>2021</u>	<u>2022</u>	
	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>	<u>% Change</u>
Building Authority Construction Fund	\$ -	\$ -	\$ -	NA
Juvenile Detention Replacement	130,991	-	-	NA
Public Safety Communications System	2,049,979	-	-	NA
Work Release Demolition	-	-	-	NA
Bond Capital Project Fund	2,180,970	-	-	NA
Capital Improvement Program (CIP)	30,306,243	11,144,869	16,676,422	49.6%
Total Expenditures	\$ 32,487,213	\$ 11,144,869	\$ 16,676,422	49.6%

County of Kent, Michigan

Building Authority Construction Capital Project Fund
Fund Statement

	2020	2021		2022	% Chg
	Actual	Adopted	Estimated	Adopted	
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	-	-	-	-	NA
Total Expenditures	-	-	-	-	NA
Net Revenues (Expenditures)	-	-	-	-	NA
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	(1)	-	-100.0%
Total Other Financing Sources (Uses)	-	-	(1)	-	-100.0%
Net Inc (Dec) in Fund Balance	-	-	(1)	-	-100.0%
Fund Balance, beginning of year	0	0	0	(0)	-122.2%
Fund Balance, end of year	\$ 0	\$ 0	\$ (0)	\$ (0)	0.0%

There are currently no construction projects being accounted for in the Building Authority Construction Fund.

CAPITAL PROJECT FUNDS

County of Kent, Michigan

Bond Capital Improvement Project Capital Fund
Fund Statement

	2020	2021		2022	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	49,971	-	9,400	-	-100.0%
Other Revenue	-	-	-	-	NA
Total Revenues	49,971	-	9,400	-	-100.0%
Expenditures By Category					
Personnel	-	-	-	-	NA
Other Services & Charges	-	-	-	-	NA
Capital	2,180,746	-	1,368,000	-	-100.0%
Total Expenditures	2,180,746	-	1,368,000	-	-100.0%
Net Revenues (Expenditures)	(2,130,776)	-	(1,358,600)	-	-100.0%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	(224)	-	-	-	NA
Total Other Financing Sources (Uses)	(224)	-	-	-	NA
Net Inc (Dec) in Fund Balance	(2,130,999)	-	(1,358,600)	-	-100.0%
Fund Balance, beginning of year	4,712,988	2,581,989	2,581,989	1,223,389	-52.6%
Fund Balance, end of year	\$ 2,581,989	\$ 2,581,989	\$ 1,223,389	\$ 1,223,389	0.0%

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

	2020	2021		2022	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	1,051,483	799,966	2,500,000	3,767,300	370.9%
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	118,920	150,000	600,000	680,675	353.8%
Total Revenues	1,170,403	949,966	3,100,000	4,447,975	368.2%
Expenditures By Category					
Personnel	-	-	-	-	NA
Other Services & Charges	500,000	4,249,119	500,000	4,250,000	0.0%
Capital	9,469,771	6,069,100	4,352,500	11,601,047	91.1%
Total Expenditures	9,969,771	10,318,219	4,852,500	15,851,047	53.6%
Net Revenues (Expenditures)	(8,799,368)	(9,368,253)	(1,752,500)	(11,403,072)	21.7%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	38,408,310	10,194,903	30,515,600	12,228,447	19.9%
Transfers Out & Other Fin Uses	(20,336,472)	(826,650)	(20,037,800)	(825,375) ⁽¹⁾	-0.2%
Total Other Financing Sources (Uses)	18,071,838	9,368,253	10,477,800	11,403,072	21.7%
Net Inc (Dec) in Fund Balance	9,272,470	-	8,725,300	-	NA
Fund Balance, beginning of year	30,008,230	39,280,700	39,280,700	48,006,000	22.2%
Fund Balance, end of year	\$ 39,280,700	\$ 39,280,700	\$ 48,006,000	\$ 48,006,000	22.2%

CIP project budget extension requests are reviewed by the County Administrator/Controller with available budget balances carried forward for those approved projects. The majority of the estimated fund balance is reserved for approved prior year projects that are expected to become part of the 2022 Amended Budget.

(1) The budgeted Transfer Out to the Debt Service Fund for 2022 of \$825,375, for the Series 2017B bonds, is summarized on page 63. The Transfer In line includes \$12,228,447 from the General Fund.

CAPITAL PROJECT FUNDS

**County of Kent, Michigan
2022 Capital Improvement Program**

Project Name	General Fund	Grants	Other	Total
Animal Shelter Camera System Upgrade	80,000	-	-	80,000
Health South Clinic Camera System Upgrade	26,000	-	-	26,000
Animal Shelter Card Access System Upgrade	115,000	-	-	115,000
Adm Bldg Interior Doors Card Access Locks	65,000	-	-	65,000
South Clinic Card Access System Upgrade	45,000	-	-	45,000
82 Ionia Camera Upgrade	65,000	-	-	65,000
City/County Work Plan	70,500	-	-	70,500
Courthouse Absorption Chiller Repl	553,000	-	237,000	790,000
Courthouse Elevator Drive Repl	81,840	-	35,075	116,915
Adm Bldg Envelope Weatherproofing	60,000	-	-	60,000
82 Ionia Generator Replacement	115,000	-	-	115,000
Fuel Island Relocation	220,000	-	-	220,000
Raycap Surge Suppression	115,000	-	-	115,000
Human Services New Chiller	75,000	-	225,000	300,000
Courthouse HVAC Control Upgrade Phase II	106,400	-	45,600	152,000
Human Services Kubota Utility Tractor	9,000	-	33,600	42,600
Roofing Replacement	50,000	-	-	50,000
Asphalt Paving Repairs	50,000	-	-	50,000
Strategic Capital	4,250,000	-	-	4,250,000
Facilities Management Total	6,151,740	-	576,275	6,728,015
2017B Debt Service - Fuller Complex/DC (2029 maturity)	825,375	-	-	825,375
Fiscal Services Total	825,375	-	-	825,375
Mass Spectroscopy	158,223	-	-	158,223
Health Total	158,223	-	-	158,223
Backup Systems Refresh	140,000	-	-	140,000
Information Technology Total	140,000	-	-	140,000
Two Rivers Park Acquisition	75,000	525,000	150,000	750,000
Townsend Park Acquisition	160,000	1,120,000	320,000	1,600,000
Wahlfield Park North Development	750,000	500,000	-	1,250,000
Thornapple River Access	106,300	744,100	212,600	1,063,000
Thornapple Riverbend Land Acquisition	300,000	-	300,000	600,000
Park Admin Site Remediation Phase II	689,026	-	-	689,026
Millennium Park Pavement Replacement - Rec Core	400,000	-	-	400,000
Siedman Park Trail Work and Parking Addition	100,000	-	-	100,000
Townsend Pk Enclosed Shelter Site Entry Improvements	60,789	-	-	60,789
Winter Restroom Accommodations	350,000	-	-	350,000
Parks Total	2,991,115	2,889,100	982,600	6,862,815
Training Facility Indoor Range Air Handler and Ballistics	820,000	-	-	820,000
Jail Intercom Replacement	320,000	-	-	320,000
Training Center Indoor Range De-Escalation Ctr	175,000	-	-	175,000
Cooling Tower Replacement	60,000	-	-	60,000
Power Supply Replacement - Admin Bldg	88,000	-	-	88,000
Fire Alarm System Replacement - Admin Bldg	50,000	-	-	50,000
Elevator Cable & Control Repl - Correctional Facility	100,000	-	-	100,000
Jail Video Camera Project	95,000	-	-	95,000
Correctional Facility Card Access System	175,000	-	-	175,000
Sheriff Total	1,883,000	-	-	1,883,000
Hoofstock and Warthog Roof Replacement	41,594	-	-	41,594
Aquarium Vent Chase Replacement	37,400	-	-	37,400
Zoo Total	78,994	-	-	78,994
Grand Total	\$ 12,228,447	\$ 2,889,100	\$ 1,558,875	\$ 16,676,422

INTERNAL SERVICE FUNDS

Risk Management and Benefits Fund

To account for claims related to public liability, workers' compensation, health, drug, dental benefits and other County insurance programs. The County is primarily self-insured and finances its insurance payments by billing other funds for their respective share.

Equipment Fund

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

Vehicle Pool Fund

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

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

	<u>2020</u>	<u>2021</u>	<u>2022</u>	
	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>	<u>% Change</u>
Health Insurance	\$ 15,080,337	\$ 16,170,361	\$ 15,500,000	-4.1%
Prescription	6,546,044	7,020,000	7,000,000	-0.3%
Liability Insurance	2,511,925	2,169,479	2,358,226	8.7%
Dental Insurance	1,422,374	1,806,000	1,859,475	3.0%
Unemployment Compensation	30,024	68,250	50,355	-26.2%
Workers Compensation	721,260	765,375	826,220	7.9%
Sick and Accident Plan	693,526	750,750	753,000	0.3%
Risk Management Fund	27,005,489	28,750,215	28,347,276	-1.4%
Office Equipment Fund	297,493	86,299	66,984	-22.4%
Vehicle Pool Fund	313,960	338,523	104,455	-69.1%
Total Expenditures	<u>\$ 27,616,943</u>	<u>\$ 29,175,037</u>	<u>\$ 28,518,715</u>	<u>-2.2%</u>

County of Kent, Michigan

Risk Management Internal Service Fund
Fund Statement

	2020	2021		2022	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Charges for services	3,621,822	2,205,673	2,205,600	1,983,208	-10.1%
Investments, Rents & Royalties	715,737	656,700	125,000	727,200	481.8%
Other Revenue	25,038,672	24,967,368	23,967,300	25,060,083	4.6%
Total Revenues	29,376,232	27,829,741	26,297,900	27,770,491	5.6%
Expenditures By Category					
Personnel	120,419	193,407	193,400	126,211	-34.7%
Supplies	-	150	100	150	50.0%
Other Services & Charges	26,866,260	28,516,658	28,516,600	28,200,915	-1.1%
Capital	18,810	40,000	40,000	20,000	-50.0%
Total Expenditures	27,005,489	28,750,215	28,750,100	28,347,276	-1.4%
Net Revenues (Expenditures)	2,370,743	(920,474)	(2,452,200)	(576,785)	-76.5%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	275	2,500	2,500	2,000	-20.0%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	275	2,500	2,500	2,000	-20.0%
Net Inc (Dec) in Net Assets	2,371,018	(917,974)	(2,449,700)	(574,785)	-76.5%
Net Position, beginning of year	11,120,320	13,491,338	13,491,338	11,041,638	-18.2%
Net Position, end of year	\$ 13,491,338	\$ 12,573,364	\$ 11,041,638	\$ 10,466,853	-5.2%

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

INTERNAL SERVICE FUNDS

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

	2020	2021		2022	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Charges for services	202,459	108,350	108,300	123,301	13.9%
Investments, Rents & Royalties	7,583	10,000	10,000	-	-100.0%
Other Revenue	-	-	-	-	NA
Total Revenues	210,042	118,350	118,300	123,301	4.2%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	131,012	86,299	106,100	66,984	-36.9%
Capital	79,459	-	-	-	NA
Total Expenditures	210,471	86,299	106,100	66,984	-36.9%
Net Revenues (Expenditures)	(429)	32,051	12,200	56,317	361.6%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	87,023	-	-	-	NA
Transfers Out & Other Fin Uses	(87,023)	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Net Assets	(429)	32,051	12,200	56,317	361.6%
Net Position, beginning of year	816,436	816,007	816,007	828,207	1.5%
Net Position, end of year	\$ 816,007	\$ 848,058	\$ 828,207	\$ 884,524	6.8%

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

County of Kent, Michigan

Vehicle Pool Internal Service Fund
Fund Statement

	2020	2021		2022	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Charges for services	97,148	122,523	122,500	174,219	42.2%
Investments, Rents & Royalties	7,052	4,600	4,600	-	-100.0%
Other Revenue	-	-	-	-	NA
Total Revenues	104,199	127,123	127,100	174,219	37.1%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	67,010	73,023	70,000	104,455	49.2%
Capital	-	-	-	-	NA
Total Expenditures	67,010	73,023	70,000	104,455	49.2%
Net Revenues (Expenditures)	37,189	54,100	57,100	69,764	22.2%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	508,850	465,500	400,000	200,000	-50.0%
Transfers Out & Other Fin Uses	(246,950)	(265,500)	(200,000)	-	-100.0%
Total Other Financing Sources (Uses)	261,900	200,000	200,000	200,000	0.0%
Net Inc (Dec) in Net Assets	299,089	254,100	257,100	269,764	4.9%
Net Position, beginning of year	644,463	943,552	943,552	1,200,652	27.2%
Net Position, end of year	\$ 943,552	\$ 1,197,652	\$ 1,200,652	\$ 1,470,416	22.5%

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

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Delinquent Tax Revolving Fund

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

Public Works

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

Housing Commission

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

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

Program Descriptions	2020	2021	2022	% Chg
	Actual	Adopted	Adopted	
Delinquent Tax Anticipation Notes	\$ 4,582,891	\$ 5,834,371	\$ 5,384,371	-7.7%
Public Works	41,424,159	52,345,206	57,841,530	10.5%
Housing Commission	4,617,725	-	-	NA
Total Expenditures	\$ 50,624,775	\$ 58,179,577	\$ 63,225,901	8.7%

County of Kent, Michigan
Delinquent Tax Enterprise Fund
Fund Statement

	2020	2021		2022	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ 2,844,753	\$ 2,910,000	\$ 2,910,000	\$ 2,838,000	-2.5%
Intergovernmental	-	-	-	-	NA
Charges for services	383,703	330,000	330,000	120,000	-63.6%
Investments, Rents & Royalties	204,297	485,800	56,100	502,000	794.8%
Other Revenue	43,081	-	-	-	NA
Total Revenues	3,475,834	3,725,800	3,296,100	3,460,000	5.0%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	503,138	1,186,071	1,186,000	1,136,071	-4.2%
Capital	77,009	12,800	62,800	12,800	-79.6%
Debt	296,096	535,500	535,500	535,500	0.0%
Total Expenditures	876,243	1,734,371	1,784,300	1,684,371	-5.6%
Net Revenues (Expenditures)	2,599,591	1,991,429	1,511,800	1,775,629	17.5%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	(3,706,648)	(4,100,000)	(3,700,000)	(3,700,000)	0.0%
Total Other Financing Sources (Uses)	(3,706,648)	(4,100,000)	(3,700,000)	(3,700,000)	0.0%
Net Inc (Dec) in Net Assets	(1,107,057)	(2,108,571)	(2,188,200)	(1,924,371)	-12.1%
Net Position, beginning of year	9,206,202	8,099,145	8,099,145	5,910,945	-27.0%
Net Position, end of year	\$ 8,099,145	\$ 5,990,574	\$ 5,910,945	\$ 3,986,574	-32.6%

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**

	2020	2021		2022	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	339,121	-	270,400	-	-100.0%
Charges for services	43,176,431	45,050,014	45,050,000	52,252,266	16.0%
Investments, Rents & Royalties	1,161,622	2,000,000	349,000	1,379,000	295.1%
Other Capital Contributions	265,688	-	-	-	
Other Revenue	3,575,142	5,295,192	4,067,100	4,210,264	3.5%
Total Revenues	48,518,003	52,345,206	49,736,500	57,841,530	16.3%
Expenditures By Category					
Personnel	4,460,888	5,536,763	4,560,300	5,730,185	25.7%
Supplies	392,997	597,850	394,200	470,310	19.3%
Other Services & Charges	34,936,060	43,761,383	37,636,500	49,890,485	32.6%
Capital	1,400,169	2,172,660	1,413,800	1,496,400	5.8%
Debt	234,045	276,550	221,100	254,150	14.9%
Total Expenditures	41,424,159	52,345,206	44,225,900	57,841,530	30.8%
Net Revenues (Expenditures)	7,093,844	-	5,510,600	-	-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	7,093,844	-	5,510,600	-	-100.0%
Net Position, beginning of year	98,002,739	105,096,583	105,096,583	110,607,183	5.2%
Net Position, end of year	\$ 105,096,583	\$ 105,096,583	\$ 110,607,183	\$ 110,607,183	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

	2020	2021		2022	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	4,644,130	-	4,628,600	-	-100.0%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	(9,591)	-	-	-	NA
Other Revenue	94,773	-	-	-	NA
Total Revenues	4,729,312	-	4,628,600	-	-100.0%
Expenditures By Category					
Personnel	291,564	-	325,500	-	-100.0%
Supplies	1,286	-	2,800	-	-100.0%
Other Services & Charges	4,324,663	-	4,163,300	-	-100.0%
Capital	212	-	800	-	-100.0%
Debt	-	-	-	-	NA
Total Expenditures	4,617,725	-	4,492,400	-	-100.0%
Net Revenues (Expenditures)	111,586	-	136,200	-	-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	111,586	-	136,200	-	-100.0%
Net Position, beginning of year	321,780	433,366	433,366	569,566	31.4%
Net Position, end of year	\$ 433,366	\$ 433,366	\$ 569,566	\$ 569,566	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 2021.

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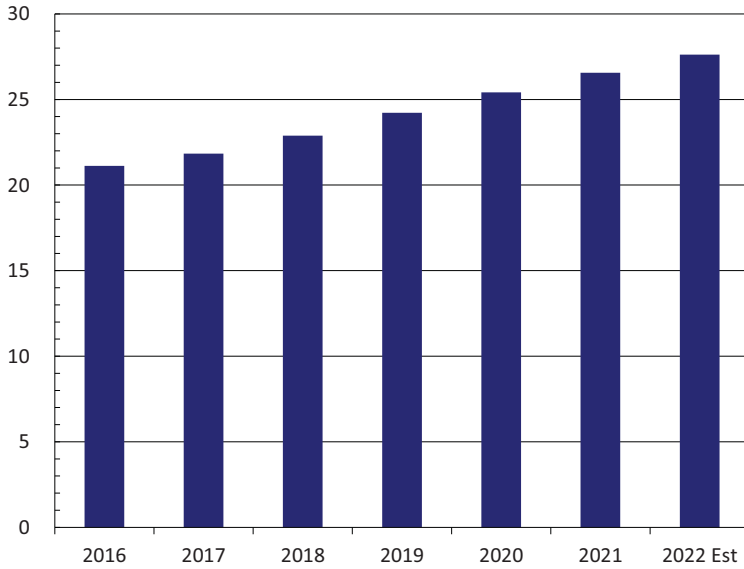
MILLAGE RATES & PROPERTY TAX REVENUE

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.

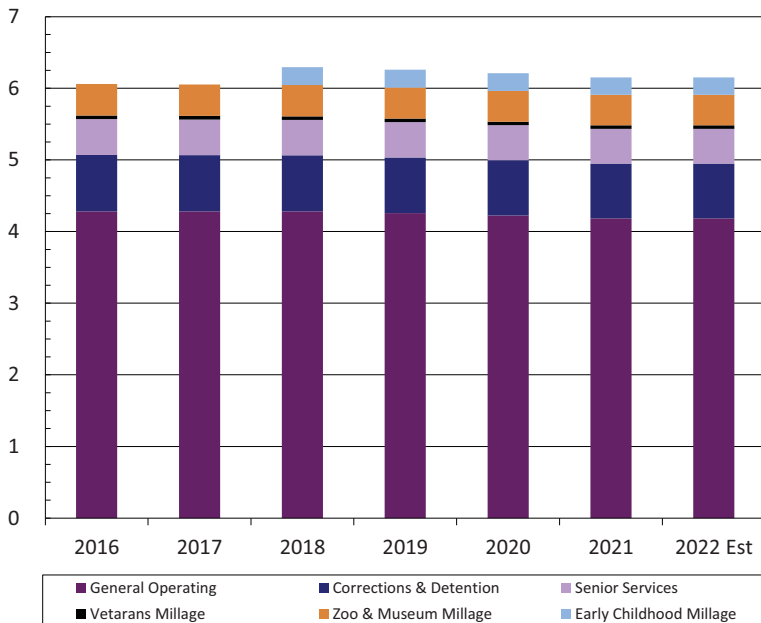
MILLAGE RATES & PROPERTY TAX REVENUE

State Taxable Value *(in billions)*



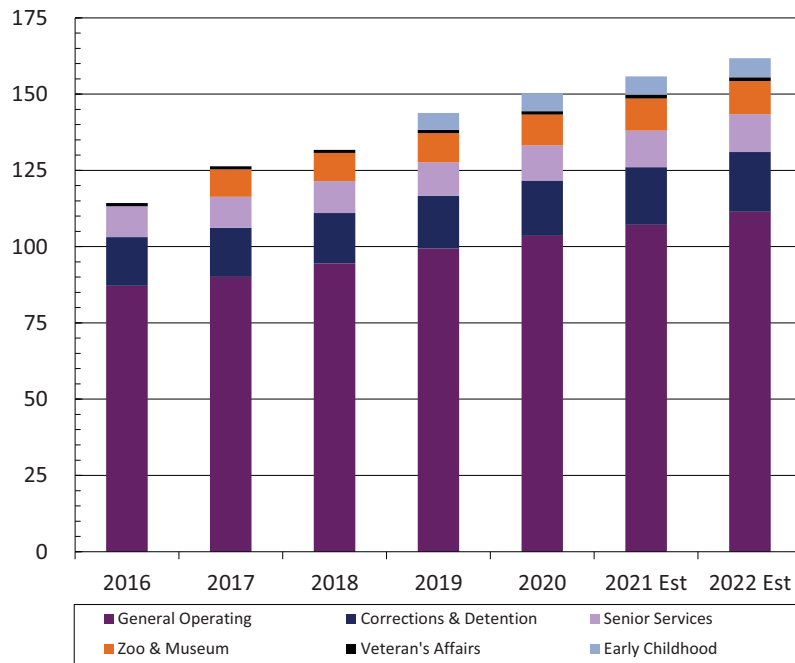
The Kent County State Taxable Value has increased from \$21.1969 billion in 2016 to \$26.55711 billion in 2021. This represents a 25.7% increase or an average annual increase of 5.1%. The increase from 2020 to 2021 is 4.5%. It is estimated that the taxable valuation will increase to \$27.61940 billion, or 4.0%, in 2022. From 2000 to 2008, the average annual increase was nearly 6.4%.

Millage Rates



The estimated operating millage rate to be levied for 2022 is 4.1850 mills, this is unchanged from 2021. The 2021 special millages, used for the 2022 budget, are as follows: the correctional facility millage is 0.7645 the senior services millage is 0.4842, zoo/museum millage is 0.4261, the early childhood millage is 0.2441, and the veteran's affairs millage is 0.0482. The total estimated millage rate used for the 2022 budget is 6.1521, this rate represents a 0.0579 mill reduction from the 2020 levied millage rate due to the Headlee Amendment.

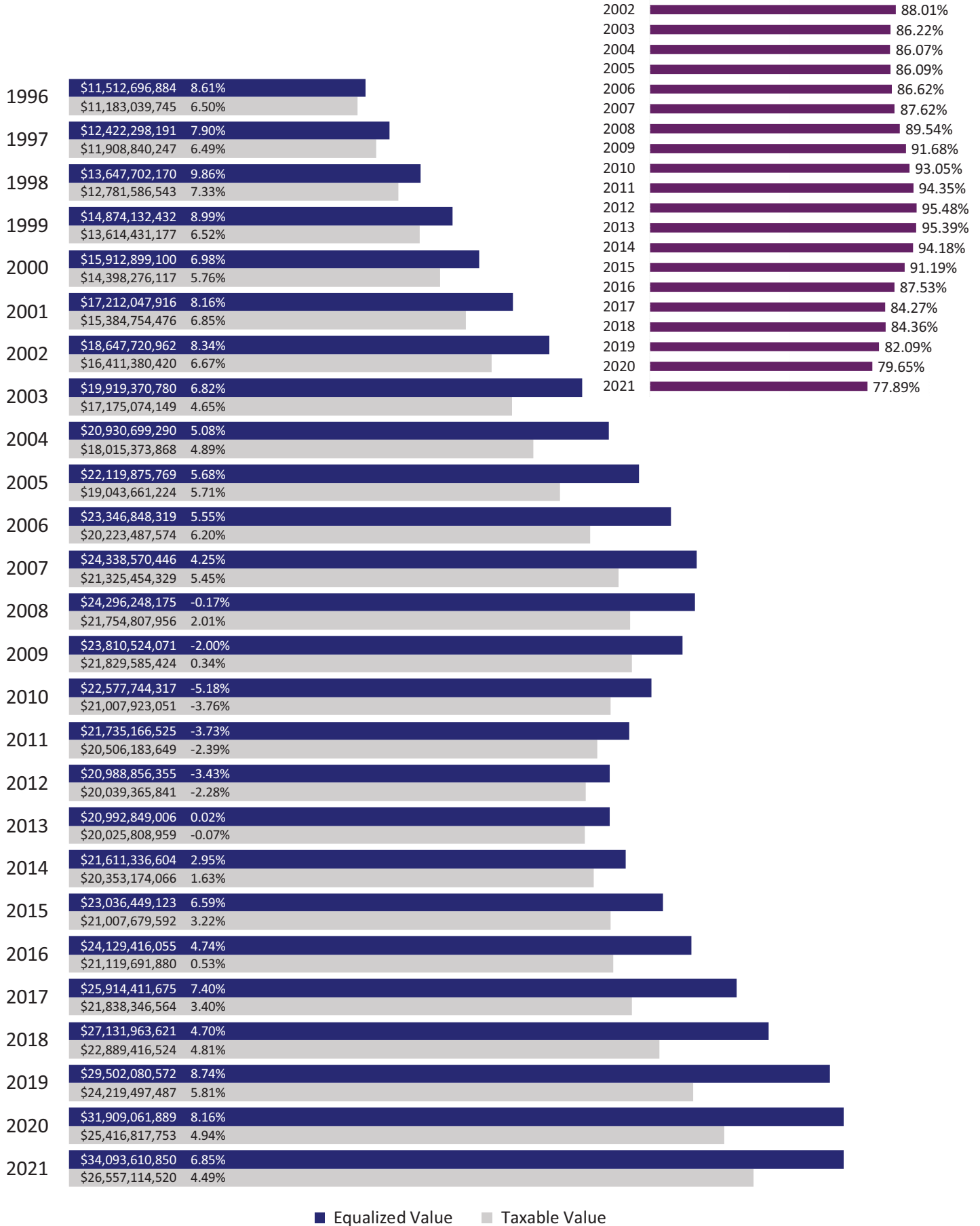
Current Property Tax Revenue *(in millions)*



Current property tax revenue, based on the estimated millage rates and STV, will increase 3.8%, from \$155.8 million estimated for 2021 to \$161.8 million estimated for 2022. The total General Operating levy is estimated to increase \$4.3 million, or 4.0%, from \$107.1 million estimated for 2021 to \$111.4 million estimated for 2022.

MILLAGE RATES & PROPERTY TAX REVENUE

County State Equalized and State Taxable Values by Year



■ Equalized Value ■ Taxable Value

PERSONNEL

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

Fund	Fund Name	Authorized
101	General Fund	1,021.7
215	Friend of the Court Fund	103.0
221	Health Fund	275.0
229	Lodging Excise Tax Fund	1.0
256	Register of Deeds Automation Fund	1.6
260	Indigent Defense Fund	6.0
263	Concealed Pistol Licensing Fund	1.0
265	Drug Law Enforcement Fund	1.0
272	State Special Project Fund	14.6
274	Coronavirus Relief Fund	2.4
279	Special Project Fund	104.5
280	LTD Special Project Fund	0.5
282	Federal Special Project Fund	29.0
283	Community Development (CDBG) Fund	3.0
284	Community Action (KCCA) Fund	17.4
285	Community Action (KCCA) Fund	2.5
286	Community Action (KCCA) Fund	11.1
292	Childcare Fund	165.0
293	Veteran's Services Fund	9.0
517	Public Works Fund	60.9
535	Housing Commission Fund	6.0
677	Insurance Fund	1.0
Grand Total		1,837.0

Includes Elected Officials, Judges, and Board of Commissioners.

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

Department	Fund	Authorized
Bureau of Equalization	101	14.4
	101	126.7
	215	103.0
	272	2.0
	292	160.0
Circuit Court		391.6
	101	44.8
	256	1.6
	263	1.0
Clerk/Register of Deeds		47.4
Cooperative Extension	101	1.0
District Court	101	33.0
Drain Commission	101	5.5
	101	21.0
	221	4.0
	292	5.0
Facilities Management		30.0
	101	36.1
	677	1.0
Fiscal Services		37.1
	221	271.0
	274	2.4
Health Department		273.4
Human Resources	101	14.4
Information Technology	101	37.4
	283	3.0
	284	17.4
	285	2.5
	286	11.1
	535	6.0
KCCA/Housing Com		40.0
Medical Examiner	101	6.1
Parks Department	101	64.7
	101	36.8
	260	6.0
	280	0.5
Policy Administration		43.3
Probate Court	101	15.6
	101	40.5
	272	10.0
	282	28.0
Prosecutor's Office		78.5
Public Works	517	60.9
	101	511.9
	265	1.0
	272	2.6
	279	104.5
	282	1.0
Sheriff Department		621.0
	101	12.0
	229	1.0
Treasurer's Office		13.0
Veterans Affairs	293	9.0
Grand Total		1,837.0

Includes Elected Officials, Judges, and Board of Commissioners.

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