

2023
PROPOSED 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
2023 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
Personnel	87

OFFICE OF THE ADMINISTRATOR

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September 14, 2022

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

RE: 2023 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 2023 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. 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 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.

Alan G. Vanderberg
County Administrator/Controller

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 3, 2022, at 6:00 p.m. The Board should establish the public hearing date at its meeting on October 13, 2022. Formal action on the 2023 General Appropriations resolution is scheduled for the November 17, 2022.

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 2023 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 2023 General Fund were established by the Finance & Physical Resources Committee at its meeting on May 31, 2022.

The County Administrator/Controller is directed to present a General Fund budget that is structurally balanced and to establish the appropriate budget targets to achieve the goals laid out in the Board's strategic plan. To gain efficiencies and align the County's fiscal year end with State and Federal sources, the 2023 budget will be a nine-month gap budget to reset the County's fiscal year end to September 30th. Personnel, liability insurance, vehicles, and cost allocation budgets will be budgeted at the estimated cost for the shortened budget year. While other lines will be budgeted at 75% of the prior year's budget. Departmental budgets supported by State or Federal sources will be treated the same as prior years.

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 2022. The budget review teams conducted their work with the above parameters in mind.

Millage Rates

An operating millage of 4.1310 is being used as part of the revenue estimating process, this is the same operating millage rate levied in 2022. In addition to the operating millage, which is slated for formal approval by the Board of Commissioners in May 2023, the Board of Commissioners must authorize the millage rates for the correctional facilities (0.7546 mills), zoo and museum (0.4206), senior services (0.5000 mills), veteran's services (0.0500 mills), and early childhood (0.2409). 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 2023 budget is 6.0971 mills, which is 0.0550 mills less than the millage rate levied for the 2021 budget due to the Headlee Amendment.

Revenues by Category

Taxes: The taxes category is estimated to increase \$7.00 million, or 6.2%, over the prior year budget from \$112.30 million to \$119.30 million. This represents 64.8% of the County's total General Fund operating revenue stream, which is much higher than the prior year (56.3%) due to 2023 being a nine-month budget with most other revenue sources being reduced as a result. The property tax revenue estimate for 2023 is based on a millage rate of 4.1310 mills and an estimated Taxable Value (TV) of \$29.556 billion, which is a 4.0% increase over the prior year's final equalized TV of \$28.419 billion. Neither of these two variables will be finalized until the Spring of 2023. The year over year budget increase in the Taxes revenue category is higher than the estimated growth of taxable value,

6.2% versus 4.0%. This is due to the final equalized TV, mentioned above, coming in higher than the \$27.619 billion budgeted TV.

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 10.8%, or \$19.92 million, of the County's General Fund revenue. In total, the intergovernmental category of revenues, in the General Fund, is estimated to decrease \$5.60 million, or 22.0%, from the prior year budget. This decrease is due to a \$3.17 million decrease in State Revenue Sharing; a \$1.20 million decrease in Local Community Stabilization; and a \$1.07 million decrease in State Court Equity that can be attributed to the nine-month fiscal year and the timing of receipts for these revenue sources.

Charges for Services: Charges for services provide approximately 12.1%, or \$22.20 million, of the County's General Fund revenue. This represents a decrease of \$5.77 million, or 20.6%, from the prior year budget. This decrease is due to a \$1.77 million decrease in Real Estate Transfer Tax; a \$0.95 million decrease in Recording Fees; and a \$2.27 million decrease in Other Services Rendered in the Sheriff Corrections budget. These decreases can be attributed to the nine-month fiscal year.

Investments, Rents & Royalties: Investments, rents & royalties provide approximately 1.8%, or \$3.37 million, of the County's General Fund revenue. This represents a decrease of \$0.79 million, or 19.0%, from the prior year budget. Interest rates are up but overall revenues are down due to the shortened fiscal year.

Other Revenue: The other revenue category provides 2.6%, or \$4.80 million, of the County's General Fund revenue. This category shows a decrease of \$2.34 million, or 32.8%, from the 2022 budget. Revenues in this category are down due to the shortened fiscal year.

Transfers In: Transfers In provides 7.9% of the County's 2023 General Fund funding sources and is down 35.0% from the prior fiscal year. This is attributed to the elimination of the \$3.70 million transfer in from the Delinquent Tax Fund, where resources will be set aside to fund future delinquent tax notes without issuing bonds. The transfer in from the Correction & Detention Millage Fund, to support the operating and capital budgets for the correction and detention facilities, is reduced from \$18.79 million to \$14.62 million as a result of the shortened fiscal year.

Expenses by Category

Personnel: Personnel costs represent 50.7%, or \$83.23 million, of the proposed General Fund budget. There were 19.3 FTE positions added as part of the 2023 budget process, of which 13.8 FTE are part of the General Fund budget. For 2023, wages rates are estimated to increase 3.5% on average, health/rx benefit rates are up 4.8%, and pension rates are up 14.8%.

Supplies: The supplies category represents 1.6%, or \$2.55 million, of the General Fund budget for 2023. Generally speaking, line items are budgeted at approximately 75.0% of the prior year budget due to the shortened fiscal year. The exceptions to this are vehicle fuel costs which are up approximately 51.0% on an annualized basis and Parks inventory supplies which are up approximated 24.9% on an annualized basis.

Other Services & Charges: The other services & charges category represents 23.6%, or \$38.71 million, of the General Fund budget for 2023. Generally speaking, line items are budgeted at approximately 75.0% of the prior year budget due to the shortened fiscal year. The exceptions to this are janitorial services (up approximately 56.2% on an annualized basis); Administration's dues and memberships (up approximately 190.1% on an annualized

basis); liability insurance (up approximately 51.8% on an annualized basis); heating (up approximately 33.4% on an annualized basis); and software maintenance agreements (up approximately 23.4% on an annualized basis).

Capital: The capital category represents 1.8%, or \$3.00 million, of the General Fund budget for 2023. This category shows a slight increase over the prior year budget. This increase is primarily attributed to an increase in the Sheriff capital budget for vehicles.

Transfers Out: The transfers out category represents 25.3%, or \$41.60 million, of the General Fund budget for 2023. This category shows a decrease of \$8.12 million, or 16.3%, from the prior year budget primarily due to the shortened fiscal year. In 2022, \$300,000 was budgeted to be transferred to the Lodging Excise Tax Fund. No transfer is in the 2023 budget as the fund has stabilized following the initial impacts of the pandemic, further contributing to the overall decrease in the transfers out category. Also, the transfer to the CIP Fund is reduced by \$1.30 million, or 10.6% due in part to the reduction in the set aside for Strategic Capital from \$4.25 million to \$3.40 million.

Summary of Major Operating Budget Changes

The proposed 2023 General Fund budget for both operating and capital needs has a gross expenditure requirement of \$164.21 million, which is a 17.7% decrease over the 2022 budget. The proposed budget includes operating expenditures of \$127.48 million, including capital expenditures of \$3.0 million, and \$41.60 million to support other funds. Due to the nine-month fiscal year and the timing of receipts, projected revenues are adequate to cover the proposed expenditures and will generate an additional \$20.0 million in fund balance as expected.

Sheriff: The Sheriff represents 36.2%, or \$59.4 million, of the proposed General Fund operating budget. That's a \$12.41 million, or 17.3%, decrease from the prior year budget of \$71.81 million due to 2023 being a shortened fiscal year. Personnel costs make up 77.4% of the Sheriff operating budget, which includes \$2.20 million in overtime and an additional 2.0 FTE deputy positions. In addition, there is \$0.85 million included in the proposed budget for Animal Control, marking the first full year of this transition from the Health Department. Other areas of increase include: vehicle fuel costs which are up 19.4%; liability insurance is up 23.8%; equipment is up 247.1%; and the vehicle budget is up 5.0%.

Facilities Management: The total appropriation request of \$12.17 million for 2023 represents a \$1.87 million, or 13.3% decrease from the 2022 budget of \$14.04 million. Personnel costs make up 13.3% of the Facilities Management operating budget and includes the addition of 1.0 FTE maintenance tech position included in the proposed budget. Areas of increase include: janitorial services are up 21.1%; liability insurance is up 10.1%; and heating costs are up 10.6%. The Facilities Management budget also includes an increase of \$0.26 million, for a partial years maintenance of the new North Campus facility and Fleet Garage.

Parks Department: The total appropriation request of \$5.20 million for 2023 represents a \$1.21 million, or 18.9% decrease from the 2022 budget of \$6.41 million. Personnel costs make up 61.8% of the Park's operating budget, the proposed budget includes the addition of 0.4 FTE to convert a volunteer coordinator position to full-time. Areas of increase include: liability insurance is up 16.4%; and vehicle use fees are up 20.2% to transition vehicle replacements to the fleet pool.

Policy Administration: The Policy Administration General Fund appropriation request shows a decrease of \$2.04 million, or 33.1%, from \$6.15 million in 2022 to \$4.11 million in 2023. The decrease from the prior year budget is attributed to a \$2.0 million contingency that was appropriated in 2022, 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. Personnel costs make up 91.9% of the Policy Administration operating budget, the proposed budget includes the addition of 1.0 FTE senior admin specialist position and 0.4 FTE to convert an inclusion specialist position to full-time. The proposed budget includes a \$0.21 million, or 127.1%, increase in dues & memberships for ZenCity community surveys and social media listening tool; and a 103.5% increase in liability insurance.

Probate Court: The Probate Court appropriation request shows an increase of 7.4%, from \$1.66 million in 2022 to \$1.79 million in 2023. Personnel costs make up 85.6% of the Probate Court’s operating budget, the proposed budget includes the addition of 2.0 FTE judicial court clerk positions and 1.0 FTE assistant supervisor position. These positions were added as a result of the addition of a Probate Court Judge.

Human Resources: The Human Resources appropriation request shows a decrease of 11.3%, from \$2.06 million in 2022 to \$1.83 million in 2023. Personnel costs make up 80.4% of Human Resources operating budget, the proposed budget includes the addition of 2.0 FTE HR Specialist positions.

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, 2021, the fiduciary net position as a percentage of total OPEB liability was 70.85%. The Unfunded Actuarial Accrued Liability was approximately \$19.82 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 2023 – 2027. 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 2023 projects, using 2024 – 2027 as a barometer for future years’ capital needs.

At its meeting held August 16, 2022, the Finance & Physical Resources Committee voted to recommend that \$7.53 million in General Fund support be allocated to the 2023 CIP Fund budget. In addition, it is being recommended that \$3.40 million be set aside in the Strategic Capital CIP project for future capital needs bringing the total General Fund support to \$10.93 million. There is a detailed summary of the CIP recommendation contained in the Capital Project section, later in this document.

Lodging Excise Tax Fund

The Lodging Excise Tax has historically been used for the following purposes: (1) debt service on the bonds for the DeVos Place Convention Center; (2) the County’s contribution to Experience Grand Rapids; and (3) a contribution to the Arts Festival for marketing purposes. Because of the way the 2001 debt service was structured, the interest rates are “back-loaded” and will escalate each year remaining to pay the bonds.

The County General Fund advanced \$7.1 million to the Lodging Excise Tax Fund from 2009 to 2015; \$1.1 million was reimbursed in 2019; and another \$4.0 million was advanced in 2020 due to COVID. The outstanding balance of the General Fund advance is \$10.0 million and is currently expected to be reimbursed in installments starting in 2023-24 and be fully reimbursed by 2028-29.

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 24th 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, 2021, the County’s outstanding debt was approximately \$388.9 million and the percentage of debt outstanding to SEV was 1.14%. The County’s outstanding debt continues to be well below the constitutional limitation of 10.0%.

Fund Balances

Fund balances play an important role in the County’s financial planning. While this document tends to emphasize the General Fund, all funds within the County have, or should carry, a fund balance for the uses allowed by law. County policy and bonded indebtedness resolutions require that fund balances be held in the General Fund and any other fund that is responsible for debt retirement. For instance, Board policy requires a minimum General Fund balance of 40% of the subsequent year’s General Fund Budget. The General Fund budget is currently in compliance with this policy. However, as a result of the change in the County’s fiscal year, starting in 2023, the Board will be asked to increase the minimum General Fund balance percentage. The new fiscal year will end September 30, which is the point in the year where fund balance is the highest, as Summer property taxes are due in the month of September.

Other

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. As mentioned previously, the Board will be asked to increase the minimum General Fund balance percentage in 2023. The new fiscal year will end September 30, which is the point in the year where fund balance is the highest.

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.

Due to the impact the pandemic, the County has been closely monitoring the Lodging Excise Tax Fund to ensure the fund balance remains strong enough to fund future escalating debt service payments. The convention/hospitality industry is rebounding faster than expected. It is expected that the General Fund advances made to the Lodging Excise Tax Fund, will be gradually reimbursed starting in 2023-24.

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.

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

As mentioned previously, the proposed budget can best be described as an effort to balance the major and conflicting needs of the organization and community, weighing priorities, emphasizing the mandated functions of the County, and attempting to appropriate limited resources in the most reasonable 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,

A handwritten signature in black ink that reads "Alan G. Vanderberg". The signature is written in a cursive style with a large, prominent initial "A".

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

	2021		2022		2023	
	Actual	Percent	Adopted	Percent	Proposed ⁽¹⁾	Percent
Revenues By Category						
Taxes	\$ 169,441,444	31.4%	\$ 177,474,824	34.4%	\$ 186,666,620	39.3%
Intergovernmental	109,302,844	20.3%	96,760,490	18.7%	88,753,267	18.7%
Charges for services	101,741,705	18.9%	107,279,470	20.8%	84,097,776	17.7%
Investments, Rents & Royalties	9,760,383	1.8%	11,706,285	2.3%	9,529,810	2.0%
Other Revenue	45,700,708	8.5%	44,783,905	8.7%	39,068,224	8.2%
Total Revenues	435,947,083	80.9%	438,004,974	84.8%	408,115,697	85.9%
Transfers In & Other Fin Sources	102,854,853	19.1%	78,530,310	15.2%	66,817,203	14.1%
Total Sources	538,801,936	100.0%	516,535,284	100.0%	474,932,900	100.0%
Expenditures By Category						
Personnel	164,528,997	31.9%	176,540,771	33.5%	154,783,131	35.2%
Supplies	5,543,646	1.1%	6,562,483	1.2%	5,789,659	1.3%
Other Services & Charges	226,195,520	43.9%	239,436,059	45.4%	197,845,245	44.9%
Capital	23,640,826	4.6%	17,383,298	3.3%	13,573,300	3.1%
Debt	15,358,585	3.0%	14,916,042	2.8%	13,193,005	3.0%
Total Expenditures	435,267,574	84.4%	454,838,653	86.3%	385,184,340	87.5%
Transfers Out & Other Fin Uses	80,460,973	15.6%	78,644,204	14.9%	59,882,045	13.6%
Appropriation lapse	-	0.0%	(6,500,000)	-1.2%	(4,875,000)	-1.1%
Total Uses	515,728,547	100.0%	526,982,857	100.0%	440,191,385	100.0%
Net Inc (Dec) in Fund Balance	\$ 23,073,389		\$ (10,447,573)		\$ 34,741,515	

⁽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

	2021		2022		2023	
	Actual	Percent	Adopted	Percent	Proposed ⁽¹⁾	Percent
Revenues By Category						
Taxes	\$ 169,441,444	31.4%	\$ 177,474,824	34.4%	\$ 186,666,620	39.3%
Intergovernmental	109,302,844	20.3%	96,760,490	18.7%	88,753,267	18.7%
Charges for services	101,741,705	18.9%	107,279,470	20.8%	84,097,776	17.7%
Investments, Rents & Royalties	9,760,383	1.8%	11,706,285	2.3%	9,529,810	2.0%
Other Revenue	45,700,708	8.5%	44,783,905	8.7%	39,068,224	8.2%
Total Revenues	435,947,083	80.9%	438,004,974	84.8%	408,115,697	85.9%
Transfers In & Other Fin Sources	102,854,853	19.1%	78,530,310	15.2%	66,817,203	14.1%
Total Sources	538,801,936	100.0%	516,535,284	100.0%	474,932,900	100.0%
Expenditures By Function						
General Government	74,979,077	14.5%	78,517,712	14.9%	63,958,555	14.5%
Public Safety	96,878,435	18.8%	99,778,498	18.9%	82,937,725	18.8%
Judicial	46,761,585	9.1%	52,312,503	9.9%	49,911,375	11.3%
Social Services	103,928,184	20.2%	113,704,937	21.6%	105,723,965	24.0%
Recreation & Culture	22,809,999	4.4%	25,252,319	4.8%	20,797,743	4.7%
Community & Econ Development ⁽²⁾	11,505,205	2.2%	12,541,538	2.4%	3,608,486	0.8%
Public Works	41,517,826	8.1%	58,604,754	11.1%	45,762,049	10.4%
Debt Service	36,887,261	7.2%	14,126,392	2.7%	12,484,442	2.8%
Total Expenditures	435,267,574	84.4%	454,838,653	86.3%	385,184,340	87.5%
Transfers Out & Other Fin Uses	80,460,973	15.6%	78,644,204	14.9%	59,882,045	13.6%
Appropriation lapse	-	0.0%	(6,500,000)	-1.2%	(4,875,000)	-1.1%
Total Uses	515,728,547	100.0%	526,982,857	100.0%	440,191,385	100.0%
Net Inc (Dec) in Fund Balance	\$ 23,073,389		\$ (10,447,573)		\$ 34,741,515	

⁽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

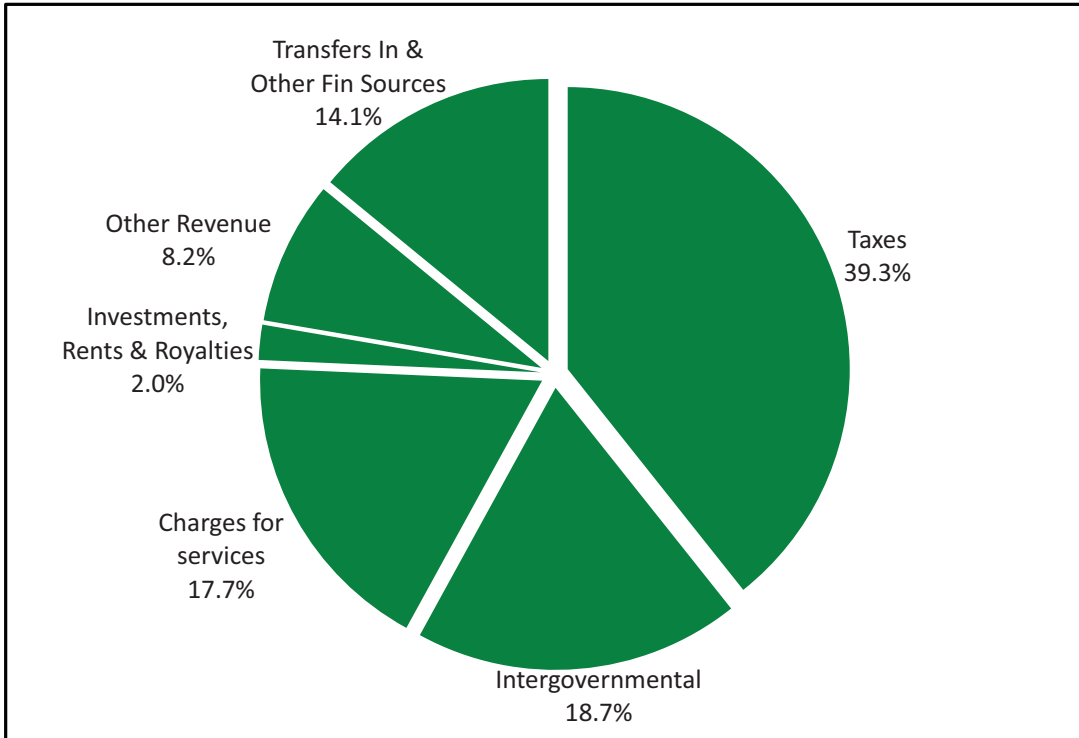
2023 Governmental Fund Type By Function

Statement of Revenues, Expenditures, and Changes in Fund Balances

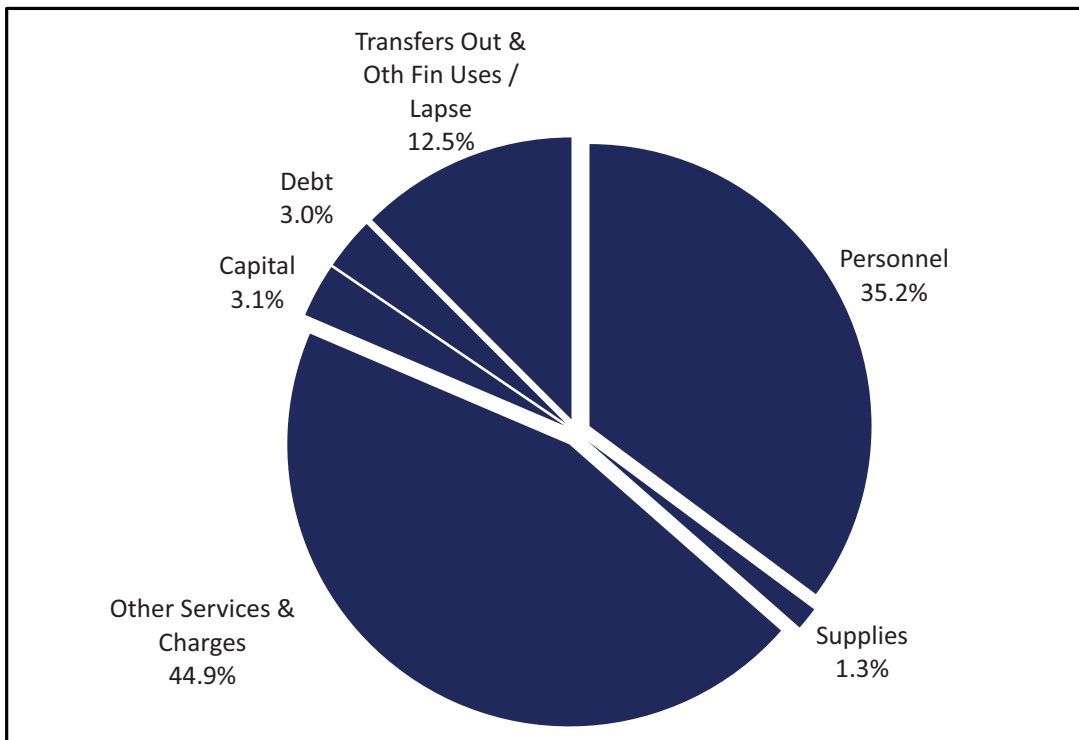
	<u>General</u>	<u>Special Revenue ⁽¹⁾</u>	<u>Debt Service</u>	<u>Enterprise</u>	<u>Internal Service</u>	<u>Capital</u>	<u>Total</u>
Revenues By Category							
Taxes	\$ 119,298,360	\$ 64,845,260	\$ -	\$ 2,523,000	\$ -	\$ -	\$ 186,666,620
Intergovernmental	19,921,130	68,832,137	-	-	-	-	88,753,267
Charges for services	22,199,296	19,444,172	-	39,841,214	2,613,094	-	84,097,776
Investments, Rents & Royalties	3,365,400	359,201	3,919,000	1,402,000	484,209	-	9,529,810
Other Revenue	4,799,380	7,111,695	2,320,500	4,516,051	20,010,825	309,773	39,068,224
Total Revenues	169,583,566	160,592,465	6,239,500	48,282,265	23,108,128	309,773	408,115,697
Transfers In & Other Fin Sources	14,618,494	34,875,791	6,244,942	-	151,500	10,926,476	66,817,203
Total Sources	184,202,060	195,468,256	12,484,442	48,282,265	23,259,628	11,236,249	474,932,900
Expenditures By Function							
General Government	32,966,483	882,157	-	1,844,949	22,219,540	6,045,426	63,958,555
Public Safety	59,403,376	21,084,349	-	-	-	2,450,000	82,937,725
Judicial	21,845,646	28,061,563	-	-	4,166	-	49,911,375
Social Services	6,358,222	99,363,666	-	-	2,077	-	105,723,965
Recreation & Culture	5,239,614	13,547,065	-	-	3,041	2,008,023	20,797,743
Community & Econ Development	1,042,693	2,565,793	-	-	-	-	3,608,486
Public Works	624,784	-	-	45,137,265	-	-	45,762,049
Debt Service	-	-	12,484,442	-	-	-	12,484,442
Appropriation lapse	(4,875,000)	-	-	-	-	-	(4,875,000)
Total Expenditures	122,605,818	165,504,593	12,484,442	46,982,214	22,228,824	10,503,449	380,309,340
Transfers Out & Other Fin Uses	41,600,320	17,548,925	-	-	-	732,800	59,882,045
Total Uses	164,206,138	183,053,518	12,484,442	46,982,214	22,228,824	11,236,249	440,191,385
Net Inc (Dec) in Fund Balance	\$ 19,995,922	\$ 12,414,738	\$ -	\$ 1,300,051	\$ 1,030,804	\$ -	\$ 34,741,515

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

2023 Revenues By Category - \$474,932,900



2023 Expenditures By Category - \$440,191,385



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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	2021	2022	2023	% Change
	Actual	Adopted	Proposed	
Administration	\$ 1,277,084	\$ 1,351,738	\$ 924,049	-31.6%
Communications/Dispatch	4,591,619	6,048,599	4,804,460	-20.6%
Corrections/Jail	35,558,100	41,357,526	32,820,463	-20.6%
Emergency Management	43,890	17,000	132,681	680.5%
Road Patrol	19,814,670	23,027,980	19,865,450	-13.7%
SEO--61st DC Drug Lab	753	6,093	4,297	-29.5%
SEO--61st DC Victim Impact Panel	65	2,220	1,347	-39.3%
SEO--Holiday Arraignment	1,313	2,225	1,458	-34.5%
Animal Patrol	-	-	849,171	NA
Sheriff	61,287,494	71,813,381	59,403,376	-17.3%
Circuit Court	11,271,785	13,494,864	10,232,251	-24.2%
Circuit Court Services	2,038,603	2,219,962	1,787,858	-19.5%
Referees	1,350,104	1,355,912	1,090,277	-19.6%
Law Library	21,009	22,000	22,000	0.0%
Circuit Court	14,681,500	17,092,738	13,132,386	-23.2%
63rd District Court	529,035	579,995	471,249	-18.7%
82 Ionia	821,239	974,191	800,069	-17.9%
Administration	555,906	626,044	485,685	-22.4%
Administration Building	741,158	827,217	652,964	-21.1%
Boiler Plant	758,079	669,802	611,557	-8.7%
Cooperative Extension	37,921	50,600	44,050	-12.9%
Courthouse	8,462,749	9,109,751	7,878,957	-13.5%
Energy Use Reduction Program	6,800	40,000	30,000	-25.0%
Human Services Complex	861,757	953,890	762,856	-20.0%
IT Building	127,891	155,245	128,595	-17.2%
Northwest Center	10,299	15,494	11,756	-24.1%
Veterans Services Facility	23,912	34,200	27,575	-19.4%
North Campus	-	-	234,897	NA
Fleet Garage	-	-	30,000	NA
Facilities Management	12,936,747	14,036,429	12,170,210	-13.3%
Administration	757,896	987,769	871,701	-11.8%
Courthouse Technology	82,993	83,526	69,580	-16.7%
FHRS	299,057	325,887	259,267	-20.4%
GIS	384,330	419,133	341,910	-18.4%
Help Desk	924,490	1,002,830	788,132	-21.4%
Information Security	801,690	806,671	616,727	-23.5%
J-Net	441,208	450,204	404,049	-10.3%
Networks	779,661	804,951	628,959	-21.9%

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County of Kent, Michigan

General Fund
Schedule of Uses of Financial Resources

Program Descriptions	2021	2022	2023	% Change
	Actual	Adopted	Proposed	
Servers	1,914,901	2,148,130	1,713,865	-20.2%
Specialty Applications	603,371	719,856	622,192	-13.6%
Information Technology	6,989,597	7,748,957	6,316,382	-18.5%
Administration	1,344,445	1,379,898	1,413,340	2.4%
Caledonia Region	315,955	342,499	207,137	-39.5%
Douglas Walker Region	237,288	348,587	179,946	-48.4%
Dwight Lydell Region	275,003	268,618	201,408	-25.0%
Fallasburg Region	352,292	375,623	275,664	-26.6%
Inter-Departmental Svcs	23,176	26,713	16,343	-38.8%
Johnson Park	178,443	223,872	186,605	-16.6%
Kent Trails	17,283	20,023	16,153	-19.3%
LE Kaufman Clubhouse	334,820	374,244	304,858	-18.5%
LE Kaufman Golf Course	795,288	657,677	471,629	-28.3%
Long Lake Region	210,822	204,526	148,313	-27.5%
Millennium Park	980,083	1,052,780	867,899	-17.6%
Palmer Park	146,683	208,909	206,976	-0.9%
Townsend Region	253,273	236,593	182,274	-23.0%
Wabasis Campground	254,629	283,364	219,233	-22.6%
Wabasis Lake Park	408,063	409,343	305,773	-25.3%
Parks Department	6,127,544	6,413,269	5,203,551	-18.9%
Administrator/Controller	1,889,176	1,935,585	1,922,562	-0.7%
Diversity,Equity and Inclusion	-	400,682	316,569	-21.0%
Agency on Aging	11,670	15,560	15,560	0.0%
Corporate Counsel	198,431	242,500	181,875	-25.0%
Governing Body	1,318,116	1,331,276	1,317,641	-1.0%
Management Studies	104,885	2,220,484	359,900	-83.8%
Policy/Administration	3,522,277	6,146,087	4,114,107	-33.1%
Clerk	874,635	913,844	750,280	-17.9%
Clerk--Circuit Court	1,770,235	1,911,096	1,462,465	-23.5%
Elections	322,340	639,572	392,871	-38.6%
Register of Deeds	505,783	590,476	469,159	-20.5%
Clerk/Register of Deeds	3,472,993	4,054,988	3,074,775	-24.2%
Central Services	841,391	884,568	675,833	-23.6%
Fiscal Services	1,994,934	2,230,738	1,782,117	-20.1%
Fleet Services	485,595	657,479	506,919	-22.9%
Audit	115,000	125,000	125,000	0.0%
Purchasing	618,577	664,512	554,341	-16.6%
Fiscal Services	4,055,497	4,562,297	3,644,210	-20.1%

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GENERAL FUND

County of Kent, Michigan

General Fund
Schedule of Uses of Financial Resources

Program Descriptions	2021	2022	2023	
	Actual	Adopted	Proposed	% Change
EE Relations & Diversity	10,205	2,000	1,500	-25.0%
Human Resources	1,958,625	2,010,387	1,784,484	-11.2%
Learning & Development	27,305	49,000	41,500	-15.3%
Human Resources	1,996,135	2,061,387	1,827,484	-11.3%
Drain Commissioner	634,200	693,224	554,784	-20.0%
Drains--Public Benefit	96,392	70,000	70,000	0.0%
Drain Commission	730,592	763,224	624,784	-18.1%
Prosecuting Attorney	5,200,845	5,510,340	4,419,388	-19.8%
Substance Abuse	1,779,649	1,647,761	1,927,371	17.0%
District Court	2,893,279	3,149,203	2,474,839	-21.4%
Zoo	33,353	33,006	36,063	9.3%
Mental Health	2,025,942	2,025,943	1,519,457	-25.0%
Bureau of Equalization	1,627,014	1,581,667	1,221,834	-22.8%
Other Social Services	1,437,000	1,455,000	1,091,250	-25.0%
Probate Court	1,451,133	1,664,869	1,787,508	7.4%
Medical Examiner	1,705,412	1,929,935	1,440,935	-25.3%
Treasurer's Office	1,396,278	1,454,763	1,082,200	-25.6%
Health & Human Services (DHHS)	477,239	484,825	363,649	-25.0%
Cooperative Extension	479,785	483,031	373,534	-22.7%
Economic Development	200,000	200,000	200,000	0.0%
Probation	15,298	42,360	31,525	-25.6%
Other	20,722,227	21,662,703	17,969,553	-17.0%
Child Care Fund	12,107,954	15,051,828	11,350,323	-24.6%
Health Fund	4,578,184	9,461,964	7,457,316	-21.2%
CIP Fund	25,605,034	12,228,447	10,926,476	-10.6%
Friend of the Court Fund	2,038,323	2,057,943	1,942,644	-5.6%
Special Project Funds	3,674,175	3,693,138	3,809,700	3.2%
Debt Service Fund	3,440,906	3,445,467	2,683,092	-22.1%
Other	2,999,434	3,779,732	3,430,769	-9.2%
Transfers Out & Other Financing Uses	54,444,010	49,718,519	41,600,320	-16.3%
Appropriation lapse	-	(6,500,000)	(4,875,000)	-25.0%
Total Expenditures	\$ 190,966,614	\$ 199,573,979	\$ 164,206,138	-17.7%

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

	2021	2022		2023	% Chg
	Actual	Adopted	Estimated	Proposed	
Revenues					
Taxes	\$ 108,400,810	\$ 112,301,010	\$ 113,040,200	\$ 119,298,360	5.5%
Intergovernmental	25,728,709	25,525,143	26,116,200	19,921,130	-23.7%
Charges for services	30,119,814	27,966,281	30,753,000	22,199,296	-27.8%
Investments, Rents & Royalties	3,435,468	4,153,380	4,329,700	3,365,400	-22.3%
Other Revenue	6,987,076	7,140,865	10,081,800	4,799,380	-52.4%
Total Revenues	174,671,878	177,086,679	184,320,900	169,583,566	-8.0%
Expenditures					
Sheriff	61,287,494	71,813,381	71,253,000	59,403,376	-16.6%
Circuit Court	14,681,500	17,092,738	16,042,000	13,132,386	-18.1%
Facilities Management	12,936,747	14,036,429	13,677,500	12,170,210	-11.0%
Information Technology	6,989,597	7,748,957	7,500,500	6,316,382	-15.8%
Parks Department	6,127,544	6,413,269	6,263,600	5,203,551	-16.9%
Prosecuting Attorney	5,200,845	5,510,340	5,414,400	4,419,388	-18.4%
Fiscal Services	4,055,497	4,562,297	4,388,500	3,644,210	-17.0%
Clerk/Register of Deeds	3,472,993	4,054,988	3,948,400	3,074,775	-22.1%
Social Services	5,719,830	5,613,529	5,613,400	4,901,727	-12.7%
District Court	2,893,279	3,149,203	2,941,900	2,474,839	-15.9%
Policy/Administration	3,522,277	6,146,087	4,005,200	4,114,107	2.7%
Human Resources	1,996,135	2,061,387	1,996,200	1,827,484	-8.5%
Bureau of Equalization	1,627,014	1,581,667	1,581,600	1,221,834	-22.7%
Other	6,011,851	6,571,188	6,120,500	5,576,549	-8.9%
Total Expenditures	136,522,604	156,355,460	150,746,700	127,480,818	-15.4%
Revenues over (under) Expenditures	38,149,273	20,731,219	33,574,200	42,102,748	25.4%
Other Financing Sources					
Transfers In & Other Fin Sources	18,450,000	22,487,300	18,787,300	14,618,494	-22.2%
Transfers Out & Other Fin Uses	(54,444,010)	(49,718,519)	(50,450,000)	(41,600,320)	-17.5%
Appropriation lapse	-	6,500,000	-	4,875,000	NA
Total Uses	(35,994,010)	(20,731,219)	(31,662,700)	(22,106,826)	-30.2%
Net Inc (Dec) in Fund Balance	2,155,264	-	1,911,500	19,995,922	946.1%
Fund Balance, beginning of year	82,532,291	84,687,554	84,687,554	86,599,054	2.3%
Fund Balance, end of year	\$ 84,687,554	\$ 84,687,554	\$ 86,599,054	\$ 106,594,976	23.1%

GENERAL FUND

County of Kent, Michigan

General Fund By Category

Statement of Revenues, Expenditures, and Changes in Fund Balances

	2021		2022		2023		
	Actual	% of Tot	Adopted	% of Tot	Proposed	% of Tot	% of Chg
Revenues By Category							
Taxes	\$ 108,400,810	56.1%	\$ 112,301,010	56.3%	\$ 119,298,360	64.8%	6.2%
Intergovernmental	25,728,709	13.3%	25,525,143	12.8%	19,921,130	10.8%	-22.0%
Charges for services	30,119,814	15.6%	27,966,281	14.0%	22,199,296	12.1%	-20.6%
Investments, Rents & Royalties	3,435,468	1.8%	4,153,380	2.1%	3,365,400	1.8%	-19.0%
Other Revenue	6,987,076	3.6%	7,140,865	3.6%	4,799,380	2.6%	-32.8%
Total Revenues	174,671,878	90.4%	177,086,679	88.7%	169,583,566	92.1%	-4.2%
Transfers In & Other Fin Sources	18,450,000	9.6%	22,487,300	11.3%	14,618,494	7.9%	-35.0%
Total Sources	193,121,878	100.0%	199,573,979	100.0%	184,202,060	100.0%	-7.7%
Expenditures By Category							
Personnel	88,678,449	46.4%	102,213,882	51.2%	83,230,879	50.7%	-18.6%
Supplies	2,810,687	1.5%	2,952,312	1.5%	2,548,555	1.6%	-13.7%
Other Services & Charges	42,675,381	22.3%	48,203,968	24.2%	38,711,014	23.6%	-19.7%
Capital	2,358,087	1.2%	2,985,298	1.5%	2,990,370	1.8%	0.2%
Total Expenditures	136,522,604	71.5%	156,355,460	78.3%	127,480,818	77.6%	-18.5%
Transfers Out & Other Fin Uses	54,444,010	28.5%	49,718,519	24.9%	41,600,320	25.3%	-16.3%
Appropriation lapse	-	0.0%	(6,500,000)	-3.3%	(4,875,000)	-3.0%	-25.0%
Total Uses	190,966,614	100.0%	199,573,979	100.0%	164,206,138	100.0%	-17.7%
Net Inc (Dec) in Fund Balance	\$ 2,155,264		\$ -		\$ 19,995,922		

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

	2021		2022		2023		
	Actual	% of Tot	Adopted	% of Tot	Proposed	% of Tot	% Change
Transfers Out & Other Fin Uses							
Child Care	\$ 12,107,954	22.2%	\$ 15,051,828	30.3%	\$ 11,350,323	27.3%	-24.6%
Health Fund	4,578,184	8.4%	9,461,964	19.0%	7,457,316	17.9%	-21.2%
CIP Fund	25,605,034	47.0%	12,228,447	24.6%	10,926,476	26.3%	-10.6%
Friend of the Court	2,038,323	3.7%	2,057,943	4.1%	1,942,644	4.7%	-5.6%
Special Projects	3,674,175	6.7%	3,693,138	7.4%	3,809,700	9.2%	3.2%
Gen Debt Service Fund	3,440,906	6.3%	3,445,467	6.9%	2,683,092	6.4%	-22.1%
Other	2,999,434	5.5%	3,779,732	7.6%	3,430,769	8.2%	-9.2%
Total Transfers Out & Other Fin Uses	\$ 54,444,010	100.0%	\$ 49,718,519	100.0%	\$ 41,600,320	100.0%	-16.3%

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

	2021		2022		2023		
	Actual	% of Tot	Adopted	% of Tot	Proposed	% of Tot	% of Chg
Revenues By Category							
Taxes	\$ 108,400,810	56.1%	\$ 112,301,010	56.3%	\$ 119,298,360	64.8%	6.2%
Intergovernmental	25,728,709	13.3%	25,525,143	12.8%	19,921,130	10.8%	-22.0%
Charges for services	30,119,814	15.6%	27,966,281	14.0%	22,199,296	12.1%	-20.6%
Investments, Rents & Royalties	3,435,468	1.8%	4,153,380	2.1%	3,365,400	1.8%	-19.0%
Other Revenue	6,987,076	3.6%	7,140,865	3.6%	4,799,380	2.6%	-32.8%
Total Revenues	174,671,878	90.4%	177,086,679	88.7%	169,583,566	92.1%	-4.2%
Transfers In & Other Fin Sources	18,450,000	9.6%	22,487,300	11.3%	14,618,494	7.9%	-35.0%
Total Sources	193,121,878	100.0%	199,573,979	100.0%	184,202,060	100.0%	-7.7%
Expenditures By Function							
General Government	35,479,085	18.6%	41,040,539	20.6%	32,966,483	20.1%	-19.7%
Public Safety	61,287,494	32.1%	71,813,381	36.0%	59,403,376	36.2%	-17.3%
Judicial	24,242,055	12.7%	27,459,510	13.8%	21,845,646	13.3%	-20.4%
Social Services	7,436,912	3.9%	7,559,024	3.8%	6,358,222	3.9%	-15.9%
Recreation & Culture	6,160,898	3.2%	6,446,275	3.2%	5,239,614	3.2%	-18.7%
Community & Econ Development	1,185,568	0.6%	1,273,507	0.6%	1,042,693	0.6%	-18.1%
Public Works	730,592	0.4%	763,224	0.4%	624,784	0.4%	-18.1%
Total Expenditures	136,522,604	71.5%	156,355,460	78.3%	127,480,818	77.6%	-18.5%
Transfers Out & Other Fin Uses	54,444,010	28.5%	49,718,519	24.9%	41,600,320	25.3%	-16.3%
Appropriation lapse	-	0.0%	(6,500,000)	-3.3%	(4,875,000)	-3.0%	-25.0%
Total Uses	190,966,614	100.0%	199,573,979	100.0%	164,206,138	100.0%	-17.7%
Net Inc (Dec) in Fund Balance	\$ 2,155,264		\$ -		\$ 19,995,922		

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

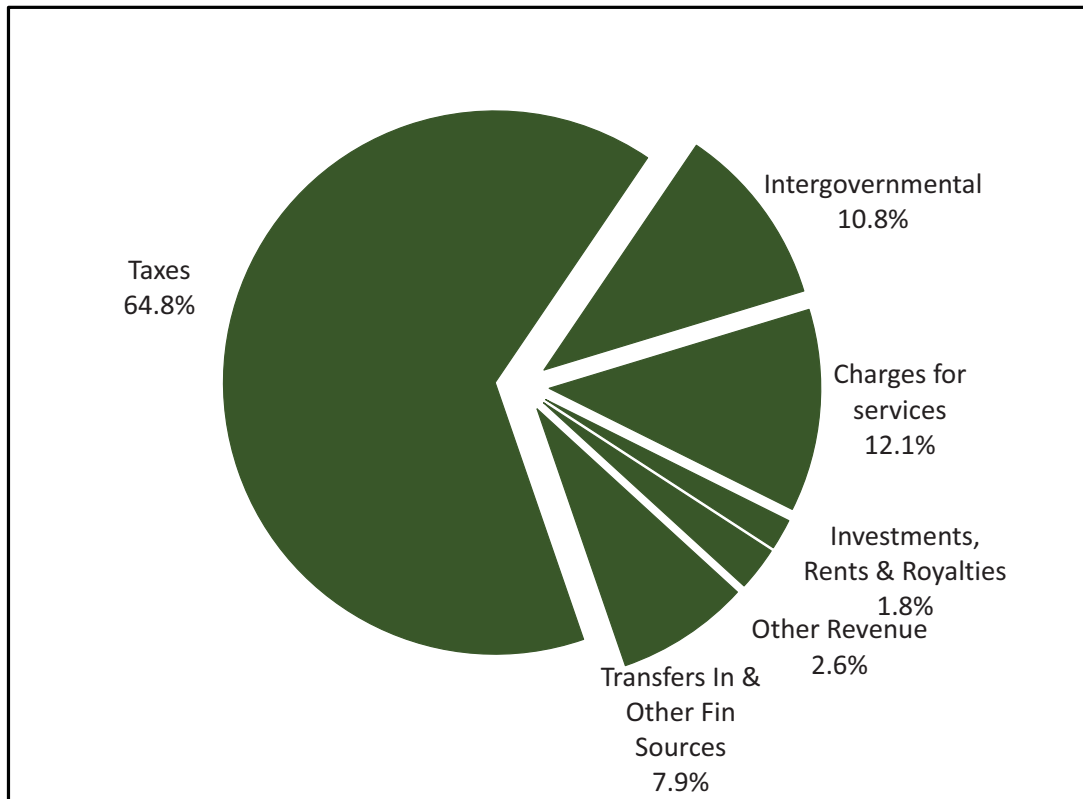
Social Services: Substance Abuse; Network 180 Contribution; DHHS Social Welfare; Medical Examiner; and Prevention Programming

Recreation & Culture: Parks

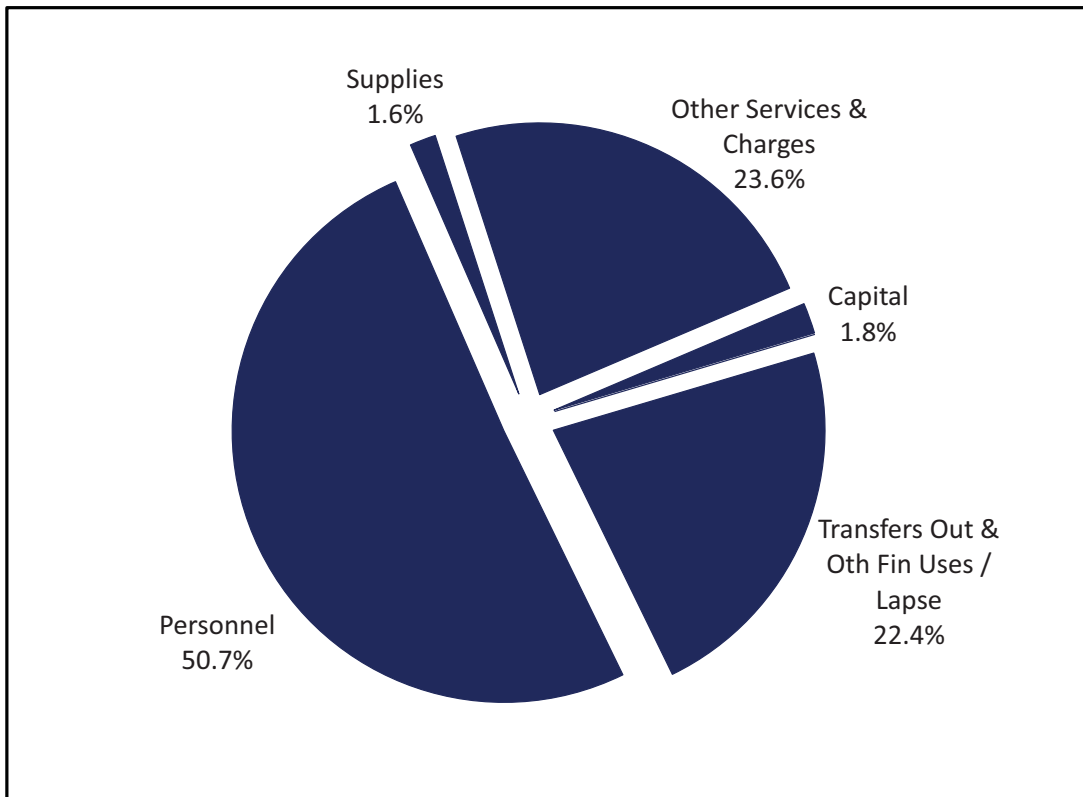
Community & Economic Development: Register of Deeds; Cooperative Extension; and Economic Development

Public Works: Drain Commission

2023 Sources By Category - \$184,202,060



2023 Uses By Category - \$164,206,138



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	2021	2022	2023	
	Actual	Adopted	Proposed	% Change
Fire Commission Fund	\$ 752,648	\$ 1,010,551	\$ 1,243,610	23.1%
Friend of the Court Fund ⁽¹⁾	10,058,267	10,736,824	11,318,052	5.4%
Administration	6,313,168	6,066,739	7,509,517	23.8%
Animal Shelter	2,270,510	2,660,917	1,902,176	-28.5%
Contagious Disease	1,487,104	2,238,256	2,189,344	-2.2%
Health Clinics	9,774,069	11,757,247	9,956,694	-15.3%
Wellness	8,746,904	10,037,068	9,998,948	-0.4%
Community Inspections	2,546,565	3,008,414	2,520,479	-16.2%
Water Inspection	2,780,649	3,613,936	3,656,515	1.2%
Substance Abuse	698,306	540,252	702,522	30.0%
Mental Health Crisis Center	252,316	200,000	-	-100.0%
Health Fund ⁽¹⁾	34,869,591	40,122,829	38,436,195	-4.2%
Ready by Five Millage Fund	5,191,695	9,878,557	7,213,510	-27.0%
Lodging Excise Tax Fund	9,711,942	10,423,925	1,906,023	-81.7%
ROD Automation Fund	587,354	891,629	703,514	-21.1%
Zoo/Museum Millage Fund	11,184,649	11,810,790	12,519,420	6.0%
Senior Millage Fund	12,310,728	13,937,000	11,913,908	-14.5%
Correction & Detention Millage Fund	22,270,575	24,607,250	17,167,594	-30.2%
Central Dispatch Fund	8,980,664	9,018,000	6,773,011	-24.9%
Indigent Defense Fund ⁽¹⁾	6,558,876	8,424,800	10,702,685	27.0%
Concealed Pistol Licensing Fund	128,067	170,357	178,897	5.0%
Local Officer Correction Training Fund	62,703	84	104,393	124177.4%
Drug Law Enforcement Fund	169,818	621,025	552,244	-11.1%

Continued on next page...

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Special Revenue Funds
Schedule of Uses of Financial Resources

Program Descriptions	2021	2022	2023	
	Actual	Adopted	Proposed	% Change
Childcare--Circuit Court	19,921,483	27,216,897	26,810,223	-1.5%
Childcare--DHHS	4,493,633	6,434,988	6,384,988	-0.8%
Childcare Fund ⁽¹⁾	24,415,116	33,651,885	33,195,211	-1.4%
Veterans' Services Millage Fund	2,011,864	1,634,727	1,363,270	-16.6%
Continuum of Care	1,558,438	1,681,796	1,765,765	5.0%
Community Development Block Grant Home	1,633,213	1,794,159	1,713,393	-4.5%
Emergency Solutions Grant	1,804,056	975,075	1,014,315	4.0%
Community Development Fund ⁽¹⁾	5,338,792	4,599,452	4,642,189	0.9%
Community Services Block Grant	1,412,429	1,308,023	1,073,711	-17.9%
Community Services Block Grant CARES	924,968	-	-	NA
Michigan Energy Assistance Program	76,318	26,687	68,844	158.0%
Lead Hazard Control Community Development	1,493	5,307	5,000	-5.8%
LIHEAP Weatherization Assistance Program	242,580	284,828	292,782	2.8%
Older Americans Act	41,141	46,050	46,867	1.8%
Nutrition Service Incentive Program	14,546	9,482	10,754	13.4%
The Emergency Food Assistance Program	319,789	440,020	368,922	-16.2%
Commodity Supplemental Food Program	119,057	114,180	109,716	-3.9%
Interurban Transport Program	32,175	-	32,142	NA
Resettlement Afghanistan Food Assistance Grant	26,499	-	-	NA
Community Action Fund - 9/30 ⁽¹⁾	3,210,996	2,234,577	2,008,738	-10.1%
City of Grand Rapids Support	133,359	130,000	130,850	0.7%
Department of Energy Weatherization	454,901	1,047,847	684,319	-34.7%
Community Action Fund - 6/30 ⁽¹⁾	588,261	1,177,847	815,169	-30.8%
Kent County Support	61,907	65,000	65,000	0.0%
Grand Rapids Individual Circuitry Breaker	139,102	-	214,153	NA
Sr. Millage Meals	85,217	85,994	90,717	5.5%
Sr. Millage Outreach	81,361	76,445	82,007	7.3%
Sr. Millage Transportation	231,497	228,142	247,368	8.4%
Sr. Millage Weatherization	50,710	53,126	54,694	3.0%
MDOT Enhance Mobility	-	55,478	65,000	17.2%
KCCA CARES Act Funding	75,854	-	-	NA
Community Action Fund - 12/31	725,648	564,185	818,939	45.2%

Continued on next page...

County of Kent, Michigan

Special Revenue Funds
Schedule of Uses of Financial Resources

Program Descriptions	2021	2022	2023	
	Actual	Adopted	Proposed	% Change
CC Community Corrections Administration	1,072,891	1,066,113	1,155,945	8.4%
CC Michigan Mental Health Court Grants	188,381	190,650	239,097	25.4%
Youth Sex Offender Treatment Program - Circuit Court	25,735	75,000	81,000	8.0%
Prosecutor Victim Rights	851,851	957,645	1,021,705	6.7%
Sheriff Secondary Road Patrol	365,744	384,437	628,571	63.5%
County Veteran Service Fund	40,350	-	-	NA
County Veteran Service Fund	-	-	173,800	NA
State Project Fund ⁽¹⁾	2,544,952	2,673,845	3,300,118	23.4%
Coronavirus Relief Fund	14,530,306	-	-	NA
BoE Remonumentation	115,772	115,772	136,683	18.1%
SD Courthouse Security	1,821,678	1,783,889	1,624,492	-8.9%
SD 82 Ionia Security	236,141	266,479	185,200	-30.5%
SD 63rd Dist Court Security	337,917	344,482	293,366	-14.8%
SD Parks Security	174,984	236,403	239,311	1.2%
SD SRO Program	1,563,550	1,628,531	1,365,570	-16.1%
SD COP--Algoma Twp	123,920	131,423	103,204	-21.5%
SD COP--Alpine Twp	115,880	129,773	103,084	-20.6%
SD COP--Gaines Twp	128,348	133,426	104,702	-21.5%
SD COP--Plainfield Twp	119,641	131,192	191,392	45.9%
SD COP--Byron Twp	-	-	105,337	NA
SD Township Law	4,475,745	4,653,378	3,638,294	-21.8%
SD Twp Law--East Precinct	1,551,334	1,581,675	1,342,783	-15.1%
SD Twp Law--Cedar Springs Policing	146,967	150,245	116,031	-22.8%
SD Michigan Justice Training	39,672	32,000	32,000	0.0%
SD Michigan Dispatch Training	64,749	69,610	64,235	-7.7%
SD Marine Law Enforcement	167,544	171,581	215,129	25.4%
SD MDOT Road Crew	687	147,095	110,684	-24.8%
SD Road Commission Road Crew	58,487	132,907	98,504	-25.9%
SD - DPW Corrections Officers	-	148,636	-	-100.0%
Guardianship Program	629,999	691,773	521,865	-24.6%
Project Fund	11,873,014	12,680,270	10,591,866	-16.5%

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SPECIAL REVENUE FUNDS

County of Kent, Michigan

Special Revenue Funds
Schedule of Uses of Financial Resources

Program Descriptions	2021	2022	2023	% Change
	Actual	Adopted	Proposed	
Welcome Plan Initiative	-	-	105	NA
Bureau of Equalization Orthophoto Project	174,900	1,000	407,926	40692.6%
FM HHS Complex Maintenance Reserve	-	54,546	54,546	0.0%
FM Fallasburg Dam Maintenance	5,900	4,000	4,000	0.0%
FM Maintenance Reserve	-	75,000	100,000	33.3%
CC Family Counseling	23,945	74,000	74,000	0.0%
Hybrid Drug Court Recovery Prog	-	-	25,000	NA
SD Jail Gifts	16,770	2,299	1,500	-34.7%
Mental Health Crisis Center	3,430	-	-	NA
CC Juvenile Accountability Donations	1,541	2,788	2,700	-3.2%
Walk for Warmth	1,785	596	112	-81.2%
Hispanic Senior Activities	35	79	50	-36.8%
KCCA Compassionate Care	12,125	2,313	186	-92.0%
Agricultural Preservations	49,126	50,712	58,237	14.8%
PD Millennium Park Maintenance	-	20,513	1,001,295	4781.3%
PD Lamoreaux Park	-	200	200	0.0%
PD Paris Park Easement	-	185	150	-18.9%
PD Kent Trains Maintence	-	28,493	26,000	-8.8%
LTD Project Fund	289,556	316,723	1,756,007	454.4%
17th Circuit Court TASC Expansion	343,656	-	-	NA
FOC Access & Visitation Grant	10,155	16,000	16,500	3.1%
Prosecuting Attorney Title IV-D	2,058,072	2,114,329	2,161,959	2.3%
Prosecuting Attorney Title IV-E	1,037,902	1,187,083	1,265,620	6.6%
SD Crime Control and Investigation	39,593	-	-	NA
SD Traffic and Safety Programs	22,220	-	-	NA
SD Emergency Mangement Homeland Sec	550,039	206,904	224,876	8.7%
CC Juv Det Milk Meal	134,405	150,000	160,000	6.7%
Federal Project Fund ⁽¹⁾	4,196,043	3,674,316	3,828,955	4.2%
Total Expenditures	\$ 192,562,126	\$ 204,861,448	\$ 183,053,518	-10.6%

⁽¹⁾2022-23 Special Revenue Funds were previously approved by the Kent County Board of Commissioners via resolution and will not be included in the 2023 General Appropriation Act.

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

	2021	2022		2023	% Chg
	Actual	Adopted	Estimated	Proposed	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	257,078	260,000	297,200	300,000	0.9%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	2,008	5,500	3,400	1,454	-57.2%
Other Revenue	200,334	476,800	480,000	566,900	18.1%
Total Revenues	459,420	742,300	780,600	868,354	11.2%
Expenditures By Category					
Personnel	1,272	1,327	1,000	996	-0.4%
Supplies	333	200	100	200	100.0%
Other Services & Charges	360,992	356,524	400,000	491,414	22.9%
Capital	390,051	652,500	692,000	751,000	8.5%
Total Expenditures	752,648	1,010,551	1,093,100	1,243,610	13.8%
Net Revenues (Expenditures)	(293,228)	(268,251)	(312,500)	(375,256)	20.1%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	260,000	260,000	260,000	275,000	5.8%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	260,000	260,000	260,000	275,000	5.8%
Net Inc (Dec) in Fund Balance	(33,228)	(8,251)	(52,500)	(100,256)	91.0%
Fund Balance, beginning of year	392,275	359,047	359,047	306,547	-14.6%
Fund Balance, end of year	\$ 359,047	\$ 350,796	\$ 306,547	\$ 206,291	-32.7%

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Friend of the Court Special Revenue Fund

Fund Statement

	2021	2022		2023	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	6,807,476	7,469,881	7,469,800	7,643,860	2.3%
Charges for services	972,235	985,000	985,000	919,000	-6.7%
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	240,232	224,000	224,000	165,000	-26.3%
Total Revenues	8,019,943	8,678,881	8,678,800	8,727,860	0.6%
Expenditures By Category					
Personnel	8,556,804	9,287,380	9,287,300	9,652,625	3.9%
Supplies	38,074	47,800	47,800	59,900	25.3%
Other Services & Charges	1,389,216	1,363,139	1,363,100	1,477,463	8.4%
Capital	74,172	38,505	38,500	128,064	232.6%
Total Expenditures	10,058,267	10,736,824	10,736,700	11,318,052	5.4%
Net Revenues (Expenditures)	(2,038,323)	(2,057,943)	(2,057,900)	(2,590,192)	25.9%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	2,038,323	2,057,943	2,057,900	2,590,192	25.9%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	2,038,323	2,057,943	2,057,900	2,590,192	25.9%
Net Inc (Dec) in Fund Balance	-	-	-	-	NA
Fund Balance, beginning of year	250,001	250,001	250,001	250,001	0.0%
Fund Balance, end of year	\$ 250,001	\$ 250,001	\$ 250,001	\$ 250,001	0.0%

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 09-08-22-96.

County of Kent, Michigan

Health Special Revenue Fund

Fund Statement

	2021	2022		2023	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	21,446,313	21,445,262	21,445,200	20,169,123	-6.0%
Charges for services	1,361,111	2,794,822	2,794,800	2,161,384	-22.7%
Investments, Rents & Royalties	42,523	45,080	45,000	45,080	0.2%
Other Revenue	7,441,460	5,800,426	5,800,400	5,400,725	-6.9%
Total Revenues	30,291,407	30,085,590	30,085,400	27,776,312	-7.7%
Expenditures By Category					
Personnel	22,295,494	23,808,913	23,503,900	23,964,801	2.0%
Supplies	1,580,906	2,346,420	2,346,400	1,936,665	-17.5%
Other Services & Charges	10,680,864	13,678,040	13,278,000	12,317,719	-7.2%
Capital	312,326	289,456	289,400	217,010	-25.0%
Total Expenditures	34,869,591	40,122,829	39,417,700	38,436,195	-2.5%
Net Revenues (Expenditures)	(4,578,184)	(10,037,239)	(9,332,300)	(10,659,883)	14.2%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	4,578,184	9,346,070	9,346,000	9,959,385	6.6%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	4,578,184	9,346,070	9,346,000	9,959,385	6.6%
Net Inc (Dec) in Fund Balance	0	(691,169)	13,700	(700,498)	-5213.1%
Fund Balance, beginning of year	699,998	699,998	699,998	713,698	2.0%
Fund Balance, end of year	\$ 699,998	\$ 8,829	\$ 713,698	\$ 13,200	-98.2%

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 09-08-22-96.

SPECIAL REVENUE FUNDS

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

	2021	2022		2023	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ 6,147,303	\$ 6,532,600	\$ 6,581,600	\$ 6,901,010	4.9%
Intergovernmental	260,161	200,000	308,000	260,000	-15.6%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	31,648	60,000	70,200	52,500	-25.2%
Other Revenue	-	-	-	-	NA
Total Revenues	6,439,112	6,792,600	6,959,800	7,213,510	3.6%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	5,191,695	9,878,557	7,272,300	7,213,510	-0.8%
Total Expenditures	5,191,695	9,878,557	7,272,300	7,213,510	-0.8%
Net Revenues (Expenditures)	1,247,417	(3,085,957)	(312,500)	-	-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	1,247,417	(3,085,957)	(312,500)	-	-100.0%
Fund Balance, beginning of year	7,954,129	9,201,546	9,201,546	8,889,046	-3.4%
Fund Balance, end of year	\$ 9,201,546	\$ 6,115,589	\$ 8,889,046	\$ 8,889,046	0.0%

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

	2021	2022		2023	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ 8,968,752	\$ 9,750,000	\$ 10,900,000	\$ 8,500,000	-22.0%
Intergovernmental	-	-	-	-	NA
Charges for services	-	100	-	10	NA
Investments, Rents & Royalties	33,269	100,000	43,900	35,000	-20.3%
Other Revenue	10,725	7,500	11,600	10,725	-7.5%
Total Revenues	9,012,746	9,857,600	10,955,500	8,545,735	-22.0%
Expenditures By Category					
Personnel	97,985	98,184	98,100	79,484	-19.0%
Supplies	-	100	2,000	75	-96.3%
Other Services & Charges	9,613,957	10,325,641	10,245,000	1,826,464	-82.2%
Capital	-	-	-	-	NA
Total Expenditures	9,711,942	10,423,925	10,345,100	1,906,023	-81.6%
Net Revenues (Expenditures)	(699,196)	(566,325)	610,400	6,639,712	987.8%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	300,000	-	-	NA
Transfers Out & Other Fin Uses ⁽¹⁾	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	300,000	-	-	NA
Net Inc (Dec) in Fund Balance	(699,196)	(266,325)	610,400	6,639,712	987.8%
Fund Balance, beginning of year	7,893,175	7,193,979	7,193,979	7,804,379	8.5%
Fund Balance, end of year	\$ 7,193,979	\$ 6,927,654	\$ 7,804,379	\$ 14,444,091	85.1%

⁽¹⁾The County General Fund advanced \$7.1 million to the Lodging Excise Tax Fund from 2009 to 2015; \$1.1 million was reimbursed in 2019; and another \$4.0 million was advanced in 2020 due to COVID. The outstanding balance of the General Fund advance is \$10.0 million and is currently expected to be reimbursed in installments starting in 2023-24 and be fully reimbursed by 2028-29.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

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

	2021	2022		2023	% Chg
	Actual	Adopted	Estimated	Proposed	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Charges for services	692,955	700,000	486,500	450,000	-7.5%
Investments, Rents & Royalties	1,049	10,000	4,000	6,117	52.9%
Other Revenue	-	-	-	-	NA
Total Revenues	694,004	710,000	490,500	456,117	-7.0%
Expenditures By Category					
Personnel	131,883	154,150	122,500	118,168	-3.5%
Supplies	2,938	6,500	3,200	4,875	52.3%
Other Services & Charges	402,798	592,744	468,900	463,490	-1.2%
Capital	1,916	40,000	95,400	15,000	-84.3%
Total Expenditures	539,535	793,394	690,000	601,533	-12.8%
Net Revenues (Expenditures)	154,470	(83,394)	(199,500)	(145,416)	-27.1%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	(47,819)	(98,235)	(98,200)	(101,981)	3.9%
Total Other Financing Sources (Uses)	(47,819)	(98,235)	(98,200)	(101,981)	3.9%
Net Inc (Dec) in Fund Balance	106,650	(181,629)	(297,700)	(247,397)	-16.9%
Fund Balance, beginning of year	618,739	725,389	725,389	427,689	-41.0%
Fund Balance, end of year	\$ 725,389	\$ 543,760	\$ 427,689	\$ 180,292	-57.8%

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

	2021	2022		2023	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ 10,730,806	\$ 11,405,790	\$ 11,088,600	\$ 12,060,220	8.8%
Intergovernmental	454,153	400,000	538,000	454,200	-15.6%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	(310)	5,000	8,200	5,000	-39.0%
Other Revenue	-	-	-	-	NA
Total Revenues	11,184,649	11,810,790	11,634,800	12,519,420	7.6%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	11,184,649	11,810,790	11,634,800	12,519,420	7.6%
Capital	-	-	-	-	NA
Total Expenditures	11,184,649	11,810,790	11,634,800	12,519,420	7.6%
Net Revenues (Expenditures)	-	-	-	-	NA
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Fund Balance	-	-	-	-	NA
Fund Balance, beginning of year	-	-	-	-	NA
Fund Balance, end of year	\$ -	\$ -	\$ -	\$ -	NA

SPECIAL REVENUE FUNDS

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

	2021	2022		2023	% Chg
	Actual	Adopted	Estimated	Proposed	
Revenues By Category					
Taxes	\$ 12,030,093	\$ 12,957,000	\$ 12,427,900	\$ 14,325,210	15.3%
Intergovernmental	510,236	400,000	520,100	515,000	-1.0%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	28,613	60,000	45,400	45,000	-0.9%
Other Revenue	-	-	-	-	NA
Total Revenues	12,568,942	13,417,000	12,993,400	14,885,210	14.6%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	12,310,728	13,937,000	12,432,000	11,913,908	-4.2%
Capital	-	-	-	-	NA
Total Expenditures	12,310,728	13,937,000	12,432,000	11,913,908	-4.2%
Net Revenues (Expenditures)	258,214	(520,000)	561,400	2,971,302	429.3%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Fund Balance	258,214	(520,000)	561,400	2,971,302	429.3%
Fund Balance, beginning of year	1,409,930	1,668,144	1,668,144	2,229,544	33.7%
Fund Balance, end of year	\$ 1,668,144	\$ 1,148,144	\$ 2,229,544	\$ 5,200,846	133.3%

County of Kent, Michigan

Correction and Detention Special Revenue Fund
Fund Statement

	2021	2022		2023	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ 18,975,817	\$ 20,457,910	\$ 19,626,000	\$ 21,626,310	10.2%
Intergovernmental	291,252	320,000	320,000	292,000	-8.8%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	81,663	275,000	110,000	112,500	2.3%
Other Revenue	-	-	-	-	NA
Total Revenues	19,348,732	21,052,910	20,056,000	22,030,810	9.8%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	-	2,000,000	-	1,000,000	NA
Total Expenditures	-	2,000,000	-	1,000,000	NA
Net Revenues (Expenditures)	19,348,732	19,052,910	20,056,000	21,030,810	4.9%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	(22,270,575)	(22,607,250)	(22,607,200)	(16,167,594)	-28.5%
Total Other Financing Sources (Uses)	(22,270,575)	(22,607,250)	(22,607,200)	(16,167,594)	-28.5%
Net Inc (Dec) in Fund Balance	(2,921,843)	(3,554,340)	(2,551,200)	4,863,216	-290.6%
Fund Balance, beginning of year	13,222,561	10,300,718	10,300,718	7,749,518	-24.8%
Fund Balance, end of year	\$ 10,300,718	\$ 6,746,378	\$ 7,749,518	\$ 12,612,734	62.8%

	2021		2022		2023	
	Actual	% of Tot	Adopted	% of Tot	Proposed	% of Tot
Transfers Out & Other Fin Uses						
General Fund	18,450,000	82.8%	18,787,300	83.1%	14,618,494	90.4%
Gen Debt Service Fund	3,820,575	17.2%	3,819,950	16.9%	1,549,100	9.6%
Total Transfers Out & Other Fin Uses	22,270,575	100.0%	22,607,250	100.0%	16,167,594	100.0%

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Central Dispatch Collection Special Revenue Fund
Fund Statement

	2021	2022		2023	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Charges for services	9,217,431	9,259,950	9,259,910	6,750,000	-27.1%
Investments, Rents & Royalties	10,956	16,000	6,700	23,011	243.4%
Other Revenue	-	-	-	-	NA
Total Revenues	9,228,388	9,275,950	9,266,610	6,773,011	-26.9%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	7,287,089	7,323,175	7,323,100	5,493,661	-25.0%
Capital	-	-	-	-	NA
Total Expenditures	7,287,089	7,323,175	7,323,100	5,493,661	-25.0%
Net Revenues (Expenditures)	1,941,299	1,952,775	1,943,510	1,279,350	-34.2%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	(1,693,575)	(1,694,825)	(1,694,800)	(1,279,350)	-24.5%
Total Other Financing Sources (Uses)	(1,693,575)	(1,694,825)	(1,694,800)	(1,279,350)	-24.5%
Net Inc (Dec) in Fund Balance	247,724	257,950	248,710	-	-100.0%
Fund Balance, beginning of year	1,139,755	1,387,479	1,387,479	1,636,189	17.9%
Fund Balance, end of year	\$ 1,387,479	\$ 1,645,429	\$ 1,636,189	\$ 1,636,189	0.0%

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

	2021	2022		2023	% Chg
	Actual	Adopted	Estimated	Proposed	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	4,867,233	5,999,666	5,999,600	8,234,416	37.2%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	6,135	-	-	-	NA
Other Revenue	-	-	-	-	NA
Total Revenues	4,873,368	5,999,666	5,999,600	8,234,416	37.2%
Expenditures By Category					
Personnel	718,410	1,030,464	1,030,400	1,216,095	18.0%
Supplies	-	-	-	-	NA
Other Services & Charges	5,836,319	7,388,141	7,388,100	9,473,690	28.2%
Capital	4,147	6,195	6,100	12,900	111.5%
Total Expenditures	6,558,876	8,424,800	8,424,600	10,702,685	27.0%
Net Revenues (Expenditures)	(1,685,508)	(2,425,134)	(2,425,000)	(2,468,269)	1.8%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	2,425,134	2,425,134	2,425,100	2,468,269	1.8%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	2,425,134	2,425,134	2,425,100	2,468,269	1.8%
Net Inc (Dec) in Fund Balance	739,626	-	100	-	-100.0%
Fund Balance, beginning of year	5,919,199	6,658,825	6,658,825	6,658,925	0.0%
Fund Balance, end of year	\$ 6,658,825	\$ 6,658,825	\$ 6,658,925	\$ 6,658,925	0.0%

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 09-08-22-96.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Concealed Pistol Licensing Special Revenue Fund
Fund Statement

	2021	2022		2023	% Chg
	Actual	Adopted	Estimated	Proposed	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	1,420	3,000	4,400	7,745	76.0%
Other Revenue	286,017	175,000	175,000	200,000	14.3%
Total Revenues	287,437	178,000	179,400	207,745	15.8%
Expenditures By Category					
Personnel	85,068	88,357	88,300	70,397	-20.3%
Supplies	16,815	21,000	27,600	19,000	-31.2%
Other Services & Charges	9,751	41,000	17,300	69,500	301.7%
Capital	16,434	20,000	20,000	20,000	0.0%
Total Expenditures	128,067	170,357	153,200	178,897	16.8%
Net Revenues (Expenditures)	159,370	7,643	26,200	28,848	10.1%
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	159,370	7,643	26,200	28,848	10.1%
Fund Balance, beginning of year	521,418	680,788	680,788	706,988	3.8%
Fund Balance, end of year	\$ 680,788	\$ 688,431	\$ 706,988	\$ 735,836	4.1%

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

	2021	2022		2023	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Charges for services	120,667	100,000	100,000	75,000	-25.0%
Investments, Rents & Royalties	852	2,000	2,800	5,985	113.8%
Other Revenue	-	-	-	-	NA
Total Revenues	121,518	102,000	102,800	80,985	-21.2%
Expenditures By Category					
Personnel	15,539	-	-	49,338	NA
Supplies	-	-	-	-	NA
Other Services & Charges	47,164	84	84	55,055	65441.7%
Capital	-	-	-	-	NA
Total Expenditures	62,703	84	84	104,393	124177.4%
Net Revenues (Expenditures)	58,816	101,916	102,716	(23,408)	-122.8%
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	58,816	101,916	102,716	(23,408)	-122.8%
Fund Balance, beginning of year	371,264	430,080	430,080	532,796	23.9%
Fund Balance, end of year	\$ 430,080	\$ 531,996	\$ 532,796	\$ 509,388	-4.4%

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Drug Law Enforcement Special Revenue Fund

Fund Statement

	2021	2022		2023	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	936	500	2,900	1,609	-44.5%
Other Revenue	173,932	247,761	189,000	186,422	-1.4%
Total Revenues	174,869	248,261	191,900	188,031	-2.0%
Expenditures By Category					
Personnel	82,813	86,169	86,100	67,948	-21.1%
Supplies	42,110	83,000	60,000	67,500	12.5%
Other Services & Charges	44,895	451,856	43,900	416,796	849.4%
Capital	-	-	-	-	NA
Total Expenditures	169,818	621,025	190,000	552,244	190.7%
Net Revenues (Expenditures)	5,050	(372,764)	1,900	(364,213)	-19269.1%
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	5,050	(372,764)	1,900	(364,213)	-19269.1%
Fund Balance, beginning of year	466,282	471,333	471,333	473,233	0.4%
Fund Balance, end of year	\$ 471,333	\$ 98,569	\$ 473,233	\$ 109,020	-77.0%

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

	2021	2022		2023	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	12,039,778	18,171,057	18,171,000	17,634,447	-3.0%
Charges for services	164,169	269,000	269,000	267,000	-0.7%
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	103,215	160,000	160,000	160,000	0.0%
Total Revenues	12,307,163	18,600,057	18,600,000	18,061,447	-2.9%
Expenditures By Category					
Personnel	12,265,003	15,468,749	15,468,700	15,297,575	-1.1%
Supplies	167,220	282,440	282,400	321,940	14.0%
Other Services & Charges	11,962,469	17,848,327	17,848,300	17,533,327	-1.8%
Capital	20,425	52,369	52,300	42,369	-19.0%
Total Expenditures	24,415,116	33,651,885	33,651,700	33,195,211	-1.4%
Net Revenues (Expenditures)	(12,107,954)	(15,051,828)	(15,051,700)	(15,133,764)	0.5%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	12,107,954	15,051,828	15,051,800	15,133,764	0.5%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	12,107,954	15,051,828	15,051,800	15,133,764	0.5%
Net Inc (Dec) in Fund Balance	(0)	-	100	-	-100.0%
Fund Balance, beginning of year	249,997	249,997	249,997	250,097	0.0%
Fund Balance, end of year	\$ 249,997	\$ 249,997	\$ 250,097	\$ 250,097	0.0%

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 09-08-22-96.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Veterans' Millage Special Revenue Fund
Fund Statement

	2021	2022		2023	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ 1,197,198	\$ 1,232,514	1,236,000	\$ 1,432,510	15.9%
Intergovernmental	50,860	45,000	50,900	50,900	0.0%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	5,011	5,000	4,600	4,500	-2.2%
Other Revenue	1,300	4,725	1,500	1,125	-25.0%
Total Revenues	1,254,368	1,287,239	1,293,000	1,489,035	15.2%
Expenditures By Category					
Personnel	667,099	704,956	653,700	574,346	-12.1%
Supplies	3,075	2,000	3,300	1,500	-54.5%
Other Services & Charges	1,336,441	927,771	960,500	787,424	-18.0%
Capital	5,249	-	-	-	NA
Total Expenditures	2,011,864	1,634,727	1,617,500	1,363,270	-15.7%
Net Revenues (Expenditures)	(757,496)	(347,488)	(324,500)	125,765	-138.8%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	114,300	300,000	300,000	225,000	-25.0%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	114,300	300,000	300,000	225,000	-25.0%
Net Inc (Dec) in Fund Balance	(643,196)	(47,488)	(24,500)	350,765	-1531.7%
Fund Balance, beginning of year	1,002,423	359,227	359,227	334,727	-6.8%
Fund Balance, end of year	\$ 359,227	\$ 311,739	\$ 334,727	\$ 685,492	104.8%

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

	2021	2022		2023	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	5,186,060	4,512,552	4,512,500	4,572,484	1.3%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	146,138	75,000	69,500	50,000	-28.1%
Total Revenues	5,332,198	4,587,552	4,582,000	4,622,484	0.9%
Expenditures By Category					
Personnel	292,456	308,535	299,500	342,721	14.4%
Supplies	685	5,838	5,800	2,130	-63.3%
Other Services & Charges	5,044,148	4,283,279	4,286,800	4,293,738	0.2%
Capital	1,503	1,800	1,800	3,600	100.0%
Total Expenditures	5,338,792	4,599,452	4,593,900	4,642,189	1.1%
Net Revenues (Expenditures)	(6,595)	(11,900)	(11,900)	(19,705)	65.6%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	6,595	11,900	11,900	19,705	65.6%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	6,595	11,900	11,900	19,705	65.6%
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 06-09-22-72 and 06-23-22-77.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Community Action Special Revenue Fund (9/30)

Fund Statement

	2021	2022		2023	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	3,092,863	2,040,498	2,260,400	1,839,316	-18.6%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	(291)	-	-	-	NA
Other Revenue	6,122	-	-	-	NA
Total Revenues	3,098,693	2,040,498	2,260,400	1,839,316	-18.6%
Expenditures By Category					
Personnel	1,421,292	1,116,288	1,216,300	943,147	-22.5%
Supplies	92,685	63,000	63,000	56,384	-10.5%
Other Services & Charges	1,678,655	1,007,094	1,127,000	956,703	-15.1%
Capital	18,363	48,195	48,100	52,504	9.2%
Total Expenditures	3,210,996	2,234,577	2,454,400	2,008,738	-18.2%
Net Revenues (Expenditures)	(112,303)	(194,079)	(194,000)	(169,422)	-12.7%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	100,802	194,079	194,000	169,422	-12.7%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	100,802	194,079	194,000	169,422	-12.7%
Net Inc (Dec) in Fund Balance	(11,501)	-	-	-	NA
Fund Balance, beginning of year	75,604	64,104	64,104	64,104	0.0%
Fund Balance, end of year	\$ 64,104	\$ 64,104	\$ 64,104	\$ 64,104	0.0%

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 09-08-22-96.

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

	2021	2022		2023	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	588,261	1,177,847	947,800	815,169	-14.0%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	-	-	-	-	NA
Total Revenues	588,261	1,177,847	947,800	815,169	-14.0%
Expenditures By Category					
Personnel	293,792	521,301	421,300	330,925	-21.5%
Supplies	5,003	11,717	11,700	4,251	-63.7%
Other Services & Charges	288,151	638,118	508,100	474,112	-6.7%
Capital	1,315	6,711	6,700	5,881	-12.2%
Total Expenditures	588,261	1,177,847	947,800	815,169	-14.0%
Net Revenues (Expenditures)	-	-	-	-	NA
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Fund Balance	-	-	-	-	NA
Fund Balance, beginning of year	-	-	-	-	NA
Fund Balance, end of year	\$ -	\$ -	\$ -	\$ -	NA

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolutions 06-09-22-73 and 06-23-22-79.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Community Action Special Revenue Fund (12/31)

Fund Statement

	2021	2022		2023	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	560,592	470,366	682,700	689,366	1.0%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	207	-	-	-	NA
Other Revenue	8,004	5,200	5,200	6,200	19.2%
Total Revenues	568,803	475,566	687,900	695,566	1.1%
Expenditures By Category					
Personnel	349,112	356,242	374,500	366,950	-2.0%
Supplies	8,964	35,050	35,000	33,070	-5.5%
Other Services & Charges	367,572	117,893	312,000	353,919	13.4%
Capital	-	55,000	55,000	65,000	18.2%
Total Expenditures	725,648	564,185	776,500	818,939	5.5%
Net Revenues (Expenditures)	(156,845)	(88,619)	(88,600)	(123,373)	39.2%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	136,604	88,619	88,600	123,373	39.2%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	136,604	88,619	88,600	123,373	39.2%
Net Inc (Dec) in Fund Balance	(20,241)	-	-	-	NA
Fund Balance, beginning of year	27,456	7,216	7,216	7,216	0.0%
Fund Balance, end of year	\$ 7,216	\$ 7,216	\$ 7,216	\$ 7,216	0.0%

County of Kent, Michigan
Coronavirus Relief Special Revenue Fund
Fund Statement

	2021	2022		2023	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	13,376,412	-	6,441,900	-	-100.0%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	261,442	-	147,900	-	-100.0%
Other Revenue	764,605	-	97,800	-	-100.0%
Total Revenues	14,402,459	-	6,687,600	-	-100.0%
Expenditures By Category					
Personnel	9,466,578	-	604,300	-	-100.0%
Supplies	19,092	-	1,100	-	-100.0%
Other Services & Charges	4,456,983	-	6,441,700	-	-100.0%
Capital	587,652	-	-	-	NA
Total Expenditures	14,530,306	-	7,047,100	-	-100.0%
Net Revenues (Expenditures)	(127,847)	-	(359,500)	-	-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	(127,847)	-	(359,500)	-	-100.0%
Fund Balance, beginning of year	494,281	366,434	366,434	6,934	-98.1%
Fund Balance, end of year	\$ 366,434	\$ 366,434	\$ 6,934	\$ 6,934	0.0%

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Special Projects - State Project Special Revenue Fund (272)

Fund Statement

	2021	2022		2023	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	2,344,993	2,392,611	2,392,600	3,015,773	26.0%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	-	-	-	-	NA
Total Revenues	2,344,993	2,392,611	2,392,600	3,015,773	26.0%
Expenditures By Category					
Personnel	1,219,670	1,299,320	1,299,300	1,505,520	15.9%
Supplies	19,714	34,767	34,700	45,492	31.1%
Other Services & Charges	1,293,936	1,325,208	1,325,200	1,645,906	24.2%
Capital	11,632	14,550	14,500	103,200	611.7%
Total Expenditures	2,544,952	2,673,845	2,673,700	3,300,118	23.4%
Net Revenues (Expenditures)	(199,959)	(281,234)	(281,100)	(284,345)	1.2%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	200,606	281,234	281,200	284,345	1.1%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	200,606	281,234	281,200	284,345	1.1%
Net Inc (Dec) in Fund Balance	648	-	100	-	-100.0%
Fund Balance, beginning of year	(0)	648	648	748	15.4%
Fund Balance, end of year	\$ 648	\$ 648	\$ 748	\$ 748	0.0%

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 09-08-22-96. 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

	2021	2022		2023	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	413,487	486,592	510,200	460,677	-9.7%
Charges for services	9,821,648	10,483,323	10,690,100	8,728,778	-18.3%
Investments, Rents & Royalties	124	800	800	-	-100.0%
Other Revenue	339,978	458,060	484,400	307,052	-36.6%
Total Revenues	10,575,237	11,428,775	11,685,500	9,496,507	-18.7%
Expenditures By Category					
Personnel	10,260,697	11,012,921	11,162,100	9,137,077	-18.1%
Supplies	18,087	26,800	32,400	26,125	-19.4%
Other Services & Charges	1,584,482	1,633,549	1,821,700	1,367,539	-24.9%
Capital	9,748	7,000	7,000	61,125	773.2%
Total Expenditures	11,873,014	12,680,270	13,023,200	10,591,866	-18.7%
Net Revenues (Expenditures)	(1,297,776)	(1,251,495)	(1,337,700)	(1,095,359)	-18.1%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	1,238,095	1,241,885	1,303,200	1,093,124	-16.1%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	1,238,095	1,241,885	1,303,200	1,093,124	-16.1%
Net Inc (Dec) in Fund Balance	(59,682)	(9,610)	(34,500)	(2,235)	-93.5%
Fund Balance, beginning of year	196,365	136,683	136,683	102,183	-25.2%
Fund Balance, end of year	\$ 136,683	\$ 127,073	\$ 102,183	\$ 99,948	-2.2%

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

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Special Projects - LTD Project Special Revenue Fund (280)

Fund Statement

	2021	2022		2023	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	73,637	14,756	710,900	216,463	-69.6%
Charges for services	62,820	68,000	68,000	93,000	36.8%
Investments, Rents & Royalties	(0)	16,050	16,000	13,700	-14.4%
Other Revenue	1,148,549	57,046	57,000	57,046	0.1%
Total Revenues	1,285,006	155,852	851,900	380,209	-55.4%
Expenditures By Category					
Personnel	49,035	123,120	268,900	57,972	-78.4%
Supplies	35	79	6,200	550	-91.1%
Other Services & Charges	65,587	163,596	345,400	1,213,259	251.3%
Capital	174,900	29,928	1,064,000	484,226	-54.5%
Total Expenditures	289,556	316,723	1,684,500	1,756,007	4.2%
Net Revenues (Expenditures)	995,450	(160,871)	(832,600)	(1,375,798)	65.2%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	203,819	256,397	1,208,500	374,700	-69.0%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	203,819	256,397	1,208,500	374,700	-69.0%
Net Inc (Dec) in Fund Balance	1,199,269	95,526	375,900	(1,001,098)	-366.3%
Fund Balance, beginning of year	2,252,887	3,452,156	3,452,156	3,828,056	10.9%
Fund Balance, end of year	\$ 3,452,156	\$ 3,547,682	\$ 3,828,056	\$ 2,826,958	-26.2%

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

	2021	2022		2023	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	2,360,603	1,661,959	1,661,900	1,668,943	0.4%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	401	500	500	500	0.0%
Total Revenues	2,361,004	1,662,459	1,662,400	1,669,443	0.4%
Expenditures By Category					
Personnel	2,871,690	3,004,117	3,004,100	3,146,519	4.7%
Supplies	148,785	173,000	173,000	185,500	7.2%
Other Services & Charges	892,243	491,655	491,700	483,436	-1.7%
Capital	283,758	5,544	5,500	13,500	145.5%
Total Expenditures	4,196,477	3,674,316	3,674,300	3,828,955	4.2%
Net Revenues (Expenditures)	(1,835,473)	(2,011,857)	(2,011,900)	(2,159,512)	7.3%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	1,835,473	2,011,857	2,011,800	2,159,512	7.3%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	1,835,473	2,011,857	2,011,800	2,159,512	7.3%
Net Inc (Dec) in Fund Balance	-	-	(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 resolution 09-08-22-96. 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	2021	2022	2023	% Change
	Actual	Adopted	Proposed	
Series 2014--Court Land/82 Ionia	\$ 539,300	\$ 546,400	\$ 21,100	-96.1%
Series 2016--Jail Kitchen/Juve Det	1,637,375	1,634,250	1,247,350	-23.7%
Series 2017A--E-911	1,693,575	1,694,825	1,279,950	-24.5%
Series 2017B--Fuller/Dist Ct/DHHS	2,633,900	2,628,125	2,298,475	-12.5%
Capital Lease--CGI A360	1,038,077	1,038,077	1,038,077	0.0%
Series 2019--Correctional Facilities	2,183,200	2,185,700	301,750	-86.2%
KCDA Tower Capital Lease	56,279	58,240	58,240	0.0%
Series 2021-Michigan Transportation Fund Bonds	21,998,218	-	2,320,500	NA
Debt Service Fund	31,779,924	9,785,617	8,565,442	-12.5%
Series 2005--Courthouse	4,337,238	4,340,775	3,919,000	-9.7%
Series 2010--Sheriff Admin Building	770,100	-	-	NA
Building Authority Debt Service	5,107,338	4,340,775	3,919,000	-9.7%
Total Expenditures	\$ 36,887,261	\$ 14,126,392	\$ 12,484,442	-11.6%

County of Kent, Michigan

Debt Service Fund
Fund Statement

	2021	2022		2023	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	NA
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	-	-	2,317,500	2,320,500	0.1%
Total Revenues	-	-	2,317,500	2,320,500	0.1%
Expenditures By Category					
Miscellaneous	21,998,218	-	-	-	NA
Principal	6,294,356	6,531,317	8,136,300	6,246,317	-23.2%
Interest	3,484,850	3,249,050	3,961,000	2,315,525	-41.5%
Paying Agent Fees	2,500	5,250	5,800	3,600	-37.9%
Bond Sale Expense	-	-	-	-	NA
Total Expenditures	31,779,924	9,785,617	12,103,100	8,565,442	-29.2%
Net Revenues (Expenditures)	(31,779,924)	(9,785,617)	(9,785,600)	(6,244,942)	-36.2%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	31,779,924	9,785,617	9,785,600	6,244,942	-36.2%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	31,779,924	9,785,617	9,785,600	6,244,942	-36.2%
Net Inc (Dec) in Fund Balance	-	-	-	-	NA
Fund Balance, beginning of year	-	-	-	-	NA
Fund Balance, end of year	\$ -	\$ -	\$ -	\$ -	NA

This is a memorandum budget not included in the General 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	\$ -	\$ -	\$ 21,100	\$ -	\$ 21,100
Series 2016 -- Jail Kitchen / Juvenile Det	-	1,247,350	-	-	1,247,350
Series 2017A -- E-911	-	-	-	1,279,950	1,279,950
Series 2017B -- Fuller Complex / Dist Ct / DHHS	732,800	-	1,565,675	-	2,298,475
Series 2019 -- Correctional Facilities	-	301,750	-	-	301,750
KCDA Tower Capital Lease	-	-	58,240	-	58,240
Capital Lease -- CGI A360	-	-	1,038,077	-	1,038,077
Total	\$ 732,800	\$ 1,549,100	\$ 2,683,092	\$ 1,279,950	\$ 6,244,942

DEBT SERVICE FUNDS

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

	2021	2022		2023	% Chg
	Actual	Adopted	Estimated	Proposed	
Revenues By Category					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	NA
Investments, Rents & Royalties	5,107,338	4,340,775	4,340,700	3,919,000	-9.7%
Total Revenues	5,107,338	4,340,775	4,340,700	3,919,000	-9.7%
Expenditures By Category					
Legal Fees	-	-	-	-	
Principal	3,980,000	3,410,000	3,410,000	3,500,000	2.6%
Interest	1,127,338	929,775	929,700	418,000	-55.0%
Paying Agent Fees	-	1,000	1,000	1,000	0.0%
Bond Sale Expense	-	-	-	-	NA
Discounts on Bonds/Notes	-	-	-	-	NA
Total Expenditures	5,107,338	4,340,775	4,340,700	3,919,000	-9.7%
Net Revenues (Expenditures)	-	-	-	-	NA
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Fund Balance	-	-	-	-	NA
Fund Balance, beginning of year	-	-	-	-	NA
Fund Balance, end of year	\$ -	\$ -	\$ -	\$ -	NA

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 26.16% of court debt and maintenance costs.	\$ 3,919,000
Total		\$ 3,919,000

CAPITAL PROJECT FUNDS

Building Authority Construction Fund

To account for construction projects of the Building Authority.

Bond Capital Improvement Fund

To account for construction projects funded by bonds which currently includes various building and land acquisitions within Kent County.

Capital Improvement Fund

To account for revenue set aside for general public improvements.

CAPITAL PROJECT FUNDS**County of Kent, Michigan****Capital Project Funds**
Schedule of Uses of Financial Resources

	<u>2021</u>	<u>2022</u>	<u>2023</u>	
	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>	<u>% Change</u>
Building Authority Construction Fund	\$ -	\$ -	\$ -	NA
Communications/Dispatch	419,357	-	-	NA
Public Safety Communications System	2,593,769	-	-	NA
Bond Capital Project Fund	3,013,126	-	-	NA
Capital Improvement Program (CIP)	14,847,441	16,676,422	11,236,249	-32.6%
Total Expenditures	\$ 17,860,568	\$ 16,676,422	\$ 11,236,249	-32.6%

County of Kent, Michigan

Building Authority Construction Capital Project Fund
Fund Statement

	2021	2022		2023	% Chg
	Actual	Adopted	Estimated	Proposed	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	-	-	-	-	NA
Total Revenues	-	-	-	-	NA
Expenditures By Category					
Personnel	-	-	-	-	NA
Other Services & Charges	-	-	-	-	NA
Capital	-	-	-	-	NA
Total Expenditures	-	-	-	-	NA
Net Revenues (Expenditures)	-	-	-	-	NA
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Fund Balance	-	-	-	-	NA
Fund Balance, beginning of year	-	-	-	-	NA
Fund Balance, end of year	\$ -	\$ -	\$ -	\$ -	NA

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

	2021	2022		2023	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	11,780	-	-	-	NA
Other Revenue	-	-	-	-	NA
Total Revenues	11,780	-	-	-	NA
Expenditures By Category					
Personnel	-	-	-	-	NA
Other Services & Charges	-	-	-	-	NA
Capital	3,013,126	-	-	-	NA
Total Expenditures	3,013,126	-	-	-	NA
Net Revenues (Expenditures)	(3,001,346)	-	-	-	NA
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	419,357	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	419,357	-	-	-	NA
Net Inc (Dec) in Fund Balance	(2,581,989)	-	-	-	NA
Fund Balance, beginning of year	2,581,989	(0)	(0)	(0)	0.0%
Fund Balance, end of year	\$ (0)	\$ (0)	\$ (0)	\$ (0)	0.0%

County of Kent, Michigan

Capital Improvement Program Capital Fund
Fund Statement

	2021	2022		2023	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	3,830,376	3,767,300	3,967,300	-	-100.0%
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	809,000	680,675	1,094,700	309,773	-54.5%
Total Revenues	4,639,376	4,447,975	5,062,000	309,773	-93.0%
Expenditures By Category					
Personnel	-	-	-	-	NA
Other Services & Charges	-	4,250,000	-	3,400,000	-20.0%
Capital	13,088,838	11,601,047	14,293,300	7,103,449	-38.8%
Total Expenditures	13,088,838	15,851,047	14,293,300	10,503,449	-33.7%
Net Revenues (Expenditures)	(8,449,462)	(11,403,072)	(9,231,300)	(10,193,676)	-10.6%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	26,536,988	12,228,447	14,541,300	10,926,476	-10.6%
Transfers Out & Other Fin Uses	(1,758,604)	(825,375)	(3,138,300)	(732,800) ⁽¹⁾	-11.2%
Total Other Financing Sources (Uses)	24,778,384	11,403,072	11,403,000	10,193,676	-10.6%
Net Inc (Dec) in Fund Balance	16,328,922	-	2,171,700	-	NA
Fund Balance, beginning of year	39,280,699	55,609,621	55,609,621	57,781,321	3.9%
Fund Balance, end of year	\$ 55,609,621	\$ 55,609,621	\$ 57,781,321	\$ 57,781,321	3.9%

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 2023 Amended Budget.

(1) The budgeted Transfer Out to the Debt Service Fund for 2023 of \$732,800, for the Series 2017B bonds, is summarized on page 63. The Transfer In line includes \$10,926,476 from the General Fund.

County of Kent, Michigan
2023 Capital Improvement Program

Project Name ^(c)	General Fund	Other	Total
Health Mechanical Renovation	440,000	-	440,000
City/County Work Plan	325,850	-	325,850
Fuller State Police Lab Demolition	325,000	-	325,000
Courthouse Carpet Replacement	177,600	62,400 ^(a)	240,000
Animal Shelter Flooring	235,000	-	235,000
Human Services Porous Pavement Parking Lot Repl	225,000	-	225,000
Health Carpet Replacement	135,000	-	135,000
Courthouse Elevator Drive Replacement	82,005	28,963 ^(a)	110,968
Administration Building Window Blind Replacement	107,000	-	107,000
Courthouse Window Security Film	90,000	-	90,000
82 Ionia Window Security Film	85,000	-	85,000
Juvenile Detention Bobcat Tractor UW56	76,000	-	76,000
Courthouse Cooling Tower Fill Replacement	52,125	18,410 ^(a)	70,535
63rd District Court Audio/Visual Upgrade	42,000	-	42,000
Animal Shelter Kennel Painting	40,000	-	40,000
Animal Shelter Locks Replacement	30,000	-	30,000
Facilities Management Total	2,467,580	109,773	2,577,353
OnBase Enhancements	68,073	-	68,073
Information Technology Total	68,073	-	68,073
Dwight Lydell Waterwheel & WWII Memorial	300,000	200,000 ^(b)	500,000
Electric Golf Cart Storage and Charging Facility	385,000	-	385,000
Playground Replacement Fallasburg Park	300,000	-	300,000
Paving Maintenance M-6 Trail	200,000	-	200,000
Paving Maintenance Wahlfield Park	200,000	-	200,000
Playground Replacement Dutton	100,000	-	100,000
Paving Maintenance Long Lake Park	100,000	-	100,000
Parks Total	1,585,000	200,000	1,785,000
Sheriff Admin Building Air Conditioning & Heat Pump Repl	600,000	-	600,000
Correctional Facility Intake Renovation	410,000	-	410,000
Video Monitoring Server Replacement	360,000	-	360,000
Officer Safety & Rescue Task Force Equip	240,000	-	240,000
Property Room Mail Screening System	210,000	-	210,000
Washer and Dryer Replacements	200,000	-	200,000
Key Control Box	120,000	-	120,000
Jail Video Camera Project	105,000	-	105,000
Correctional Facility Kitchen Cart and Tray Replacements	80,000	-	80,000
Jail Carpet Replacement	75,000	-	75,000
Feasibility Study Fleet Svcs	50,000	-	50,000
Sheriff Total	2,450,000	-	2,450,000
ADA Accessible Ramp	191,500	-	191,500
Aquarium Boiler Replacement	31,523	-	31,523
Zoo Total	223,023	-	223,023
Strategic Capital	3,400,000	-	3,400,000
2017B Debt Service - Fuller Complex/DC (2029 Maturity)	732,800	-	732,800
Other Total	4,132,800	-	4,132,800
Total	\$ 10,926,476	\$ 309,773	\$ 11,236,249

^(a) City of Grand Rapids

^(b) Comstock Park

^(c) There were eight other projects proposed to be handled internally or funded via alternative funding sources

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>2021</u>	<u>2022</u>	<u>2023</u>	
	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>	<u>% Change</u>
Health Insurance	\$ 17,353,740	\$ 15,500,000	\$ 12,675,000	-18.2%
Prescription	5,437,871	7,000,000	4,687,500	-33.0%
Liability Insurance	3,848,241	2,358,226	2,054,346	-12.9%
Dental Insurance	1,662,210	1,859,475	1,323,750	-28.8%
Unemployment Compensation	5,363	50,355	20,000	-60.3%
Workers Compensation	490,534	826,220	678,376	-17.9%
Sick and Accident Plan	763,245	753,000	616,500	-18.1%
Risk Management Fund	29,561,204	28,347,276	22,055,472	-22.2%
Office Equipment Fund	302,023	66,984	79,359	18.5%
Vehicle Pool Fund	210,756	104,455	93,993	-10.0%
Total Expenditures	<u>\$ 30,073,983</u>	<u>\$ 28,518,715</u>	<u>\$ 22,228,824</u>	<u>-22.1%</u>

County of Kent, Michigan

Risk Management Internal Service Fund
Fund Statement

	2021	2022		2023	% Chg
	Actual	Adopted	Estimated	Proposed	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Charges for services	2,222,330	1,983,208	2,053,900	2,303,547	12.2%
Investments, Rents & Royalties	457,679	727,200	727,200	484,209	-33.4%
Other Revenue	25,910,396	25,060,083	25,060,000	20,010,825	-20.1%
Total Revenues	28,590,405	27,770,491	27,841,100	22,798,581	-18.1%
Expenditures By Category					
Personnel	129,780	126,211	126,200	99,739	-21.0%
Supplies	79	150	300	113	-62.3%
Other Services & Charges	29,431,345	28,200,915	28,119,100	21,955,620	-21.9%
Capital	-	20,000	20,000	-	-100.0%
Total Expenditures	29,561,204	28,347,276	28,265,600	22,055,472	-22.0%
Net Revenues (Expenditures)	(970,799)	(576,785)	(424,500)	743,109	-275.1%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	2,000	2,000	1,500	-25.0%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	2,000	2,000	1,500	-25.0%
Net Inc (Dec) in Net Assets	(970,799)	(574,785)	(422,500)	744,609	-276.2%
Net Position, beginning of year	13,491,338	12,520,539	12,520,539	12,098,039	-3.4%
Net Position, end of year	\$ 12,520,539	\$ 11,945,754	\$ 12,098,039	\$ 12,842,648	6.2%

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

	2021	2022		2023	% Chg
	Actual	Adopted	Estimated	Proposed	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Charges for services	192,077	123,301	147,900	121,403	-17.9%
Investments, Rents & Royalties	1,505	-	2,800	-	-100.0%
Other Revenue	(18,000)	-	-	-	NA
Total Revenues	175,582	123,301	150,700	121,403	-19.4%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	125,854	66,984	248,200	79,359	-68.0%
Capital	64,373	-	76,900	-	-100.0%
Total Expenditures	190,227	66,984	325,100	79,359	-75.6%
Net Revenues (Expenditures)	(14,645)	56,317	(174,400)	42,044	-124.1%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	111,796	-	21,600	-	-100.0%
Transfers Out & Other Fin Uses	(111,796)	-	(12,610)	-	-100.0%
Total Other Financing Sources (Uses)	-	-	8,990	-	-100.0%
Net Inc (Dec) in Net Assets	(14,645)	56,317	(165,410)	42,044	-125.4%
Net Position, beginning of year	816,007	801,362	801,362	635,952	-20.6%
Net Position, end of year	\$ 801,362	\$ 857,679	\$ 635,952	\$ 677,996	6.6%

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

County of Kent, Michigan

Vehicle Pool Internal Service Fund
Fund Statement

	2021	2022		2023	% Chg
	Actual	Adopted	Estimated	Proposed	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Charges for services	156,745	174,219	188,100	188,144	0.0%
Investments, Rents & Royalties	1,529	-	4,800	-	-100.0%
Other Revenue	-	-	-	-	NA
Total Revenues	158,273	174,219	192,900	188,144	-2.5%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	99,857	104,455	93,900	93,993	0.1%
Capital	-	-	-	-	NA
Total Expenditures	99,857	104,455	93,900	93,993	0.1%
Net Revenues (Expenditures)	58,416	69,764	99,000	94,151	-4.9%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	310,899	200,000	350,000	150,000	-57.1%
Transfers Out & Other Fin Uses	(110,899)	-	(150,000)	-	-100.0%
Total Other Financing Sources (Uses)	200,000	200,000	200,000	150,000	-25.0%
Net Inc (Dec) in Net Assets	258,416	269,764	299,000	244,151	-18.3%
Net Position, beginning of year	943,553	1,201,969	1,201,969	1,500,969	24.9%
Net Position, end of year	\$ 1,201,969	\$ 1,471,733	\$ 1,500,969	\$ 1,745,120	16.3%

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	2021	2022	2023	
	Actual	Adopted	Proposed	% Chg
Delinquent Tax Anticipation Notes	\$ 1,896,874	\$ 5,384,371	\$ 1,844,949	-65.7%
Public Works	40,744,020	57,841,530	45,137,265	-22.0%
Housing Commission	4,736,666	-	-	NA
Total Expenditures	<u>\$ 47,377,560</u>	<u>\$ 63,225,901</u>	<u>\$ 46,982,214</u>	<u>-25.7%</u>

County of Kent, Michigan
Delinquent Tax Enterprise Fund
Fund Statement

	2021	2022		2023	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ 2,990,664	\$ 2,838,000	\$ 2,838,000	\$ 2,523,000	-11.1%
Intergovernmental	-	-	-	-	NA
Charges for services	336,401	120,000	120,000	120,000	0.0%
Investments, Rents & Royalties	26,911	502,000	502,000	502,000	0.0%
Other Revenue	38,976	-	-	-	NA
Total Revenues	3,392,952	3,460,000	3,460,000	3,145,000	-9.1%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	1,620,449	1,136,071	1,136,000	1,296,649	14.1%
Capital	-	12,800	12,800	12,800	0.0%
Debt	252,730	535,500	535,500	535,500	0.0%
Total Expenditures	1,873,179	1,684,371	1,684,300	1,844,949	9.5%
Net Revenues (Expenditures)	1,519,773	1,775,629	1,775,700	1,300,051	-26.8%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	(23,695)	(3,700,000)	(3,700,000)	-	-100.0%
Total Other Financing Sources (Uses)	(23,695)	(3,700,000)	(3,700,000)	-	-100.0%
Net Inc (Dec) in Net Assets	1,496,078	(1,924,371)	(1,924,300)	1,300,051	-167.6%
Net Position, beginning of year	8,099,145	9,595,223	9,595,223	7,670,923	-20.1%
Net Position, end of year	\$ 9,595,223	\$ 7,670,852	\$ 7,670,923	\$ 8,970,974	16.9%

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**

	2021	2022		2023	% Chg
	Actual	Adopted	Estimated	Proposed	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	77,803	-	207,050	-	-100.0%
Charges for services	46,301,301	52,252,266	52,252,200	39,721,214	-24.0%
Investments, Rents & Royalties	210,857	1,379,000	1,530,000	900,000	-41.2%
Other Capital Contributions	47,885	-	-	-	
Other Revenue	1,065,653	4,210,264	4,210,200	4,516,051	7.3%
Total Revenues	47,703,498	57,841,530	58,199,450	45,137,265	-22.4%
Expenditures By Category					
Personnel	4,235,804	5,730,185	5,730,000	4,529,909	-20.9%
Supplies	567,183	470,310	470,300	475,834	1.2%
Other Services & Charges	32,522,656	49,890,485	49,890,400	38,467,157	-22.9%
Capital	3,201,566	1,496,400	1,496,400	1,491,302	-0.3%
Debt	216,812	254,150	254,100	173,063	-31.9%
Total Expenditures	40,744,020	57,841,530	57,841,200	45,137,265	-22.0%
Net Revenues (Expenditures)	6,959,478	-	358,250	-	-100.0%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Net Assets	6,959,478	-	358,250	-	-100.0%
Net Position, beginning of year	105,096,582	112,056,060	112,056,060	112,414,310	0.3%
Net Position, end of year	\$ 112,056,060	\$ 112,056,060	\$ 112,414,310	\$ 112,414,310	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

	2021	2022		2023	
	Actual	Adopted	Estimated	Proposed	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	4,684,508	-	4,788,000	-	-100.0%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	60	-	850	-	-100.0%
Other Revenue	36,596	-	-	-	NA
Total Revenues	4,721,165	-	4,788,850	-	-100.0%
Expenditures By Category					
Personnel	343,271	-	439,700	-	-100.0%
Supplies	1,175	-	1,750	-	-100.0%
Other Services & Charges	4,390,975	-	4,345,900	-	-100.0%
Capital	1,245	-	1,500	-	-100.0%
Debt	-	-	-	-	NA
Total Expenditures	4,736,666	-	4,788,850	-	-100.0%
Net Revenues (Expenditures)	(15,501)	-	-	-	NA
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Net Assets	(15,501)	-	-	-	NA
Net Position, beginning of year	433,365	417,864	417,864	417,864	0.0%
Net Position, end of year	\$ 417,864	\$ 417,864	\$ 417,864	\$ 417,864	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 2022.

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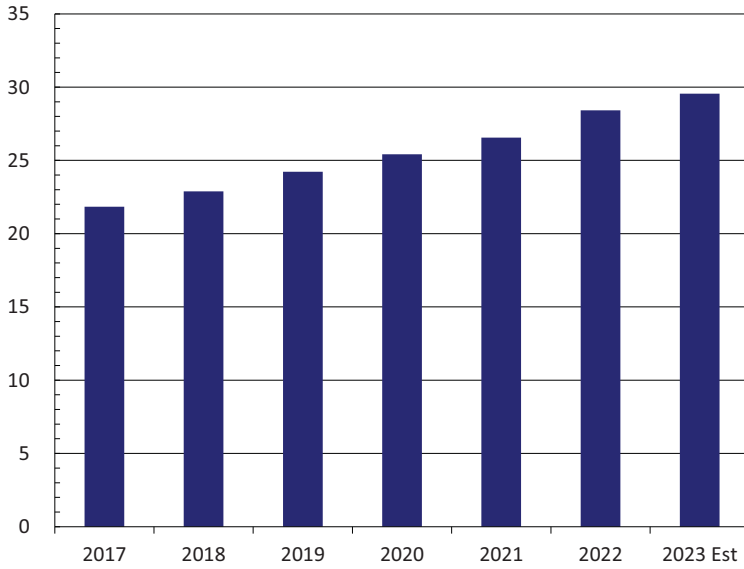
MILLAGE RATES & PROPERTY TAX REVENUE

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.

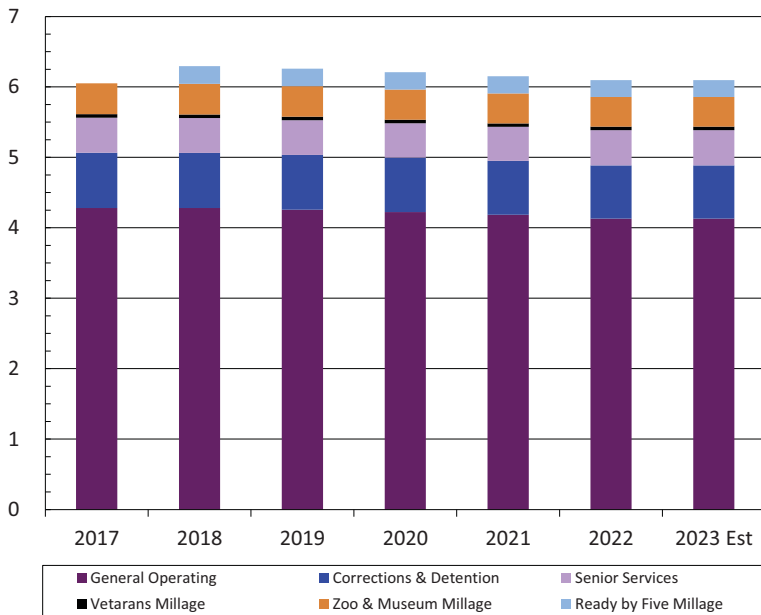
MILLAGE RATES & PROPERTY TAX REVENUE

State Taxable Value *(in billions)*



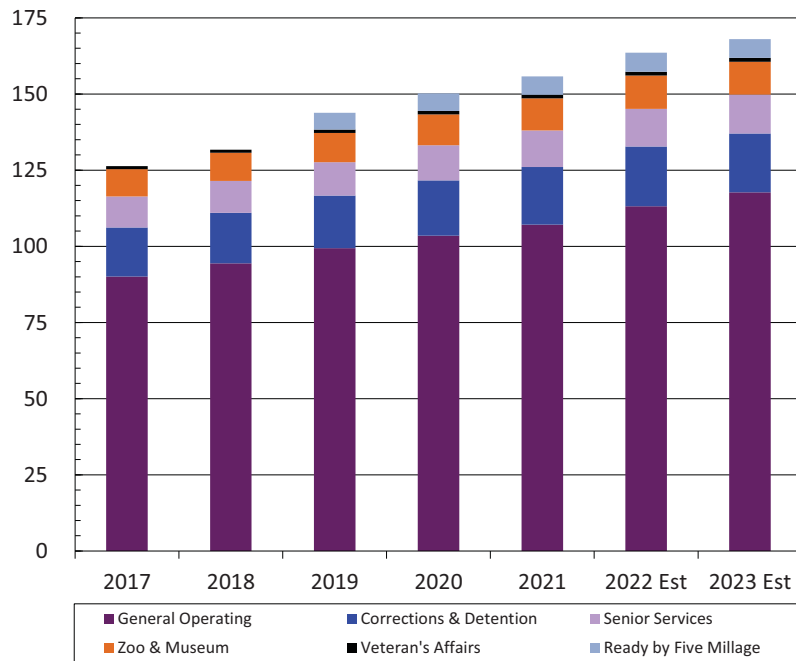
The Kent County State Taxable Value has increased from \$21.83835 billion in 2017 to \$28.41879 billion in 2022. This represents a 30.13% increase or an average annual increase of 6.0%. The increase from 2021 to 2022 is 7.0%. It is estimated that the taxable valuation will increase to \$29.55554 billion, or 4.0%, in 2023. From 2000 to 2008, the average annual increase was nearly 6.4%.

Millage Rates



The estimated operating millage rate to be levied for 2023 is 4.1310 mills, this is unchanged from 2022. The 2022 special millages, used for the 2023 budget, are as follows: the correctional facility millage is 0.7546 the senior services millage is 0.5000, zoo/museum millage is 0.4206, the early childhood millage is 0.2409, and the veteran’s affairs millage is 0.0500. The total estimated millage rate used for the 2023 budget is 6.0971, this rate represents a 0.0550 mill reduction from the 2021 levied millage rate due to the Headlee Amendment.

Current Property Tax Revenue *(in millions)*

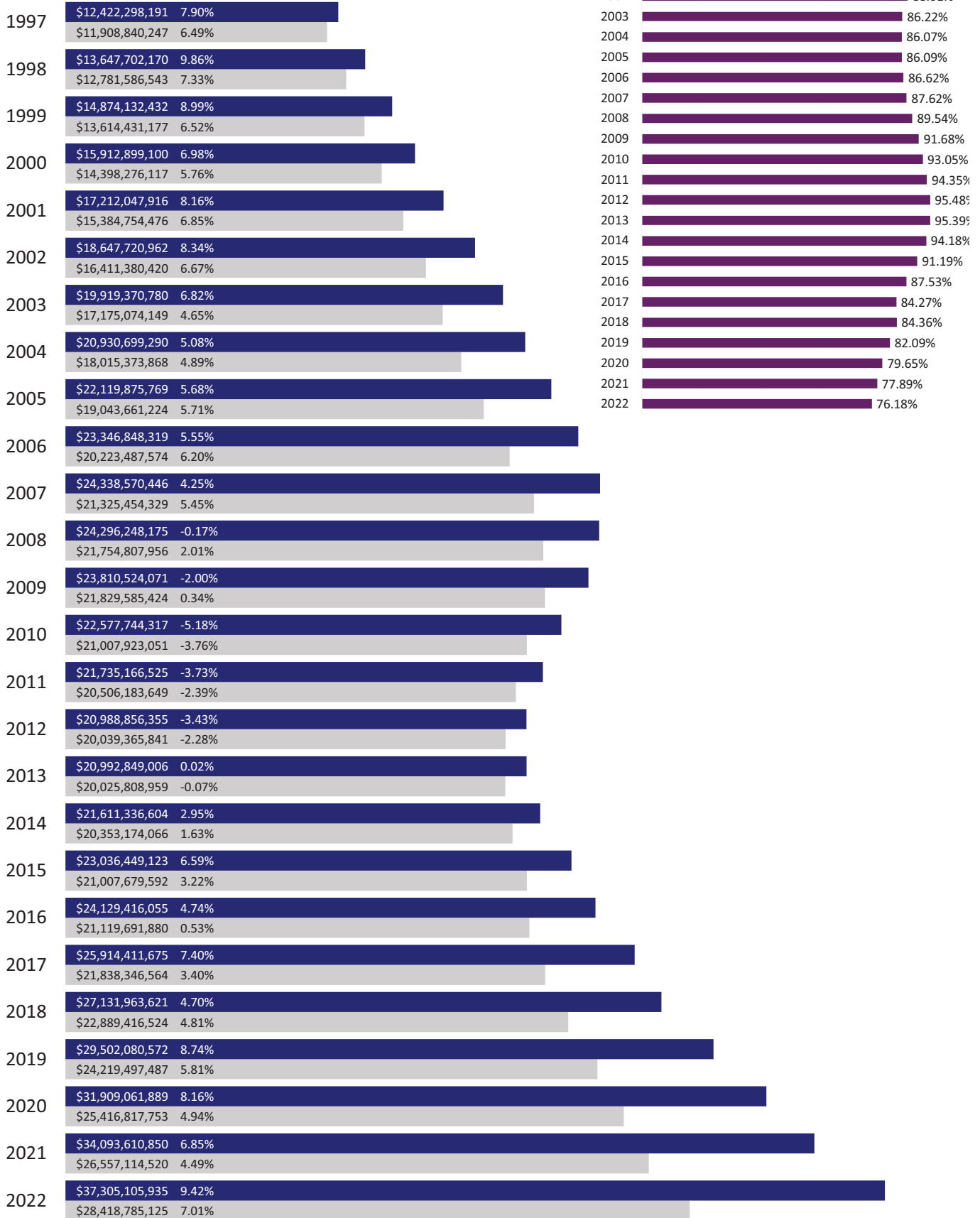


Current property tax revenue, based on the estimated millage rates and STV, will increase 2.8%, from \$163.53 million estimated for 2022 to \$168.03 million estimated for 2023. The total General Operating levy is estimated to increase \$4.5 million, or 4.0%, from \$113.17 million estimated for 2022 to \$117.70 million estimated for 2023.

MILLAGE RATES & PROPERTY TAX REVENUE

County State Equalized and State Taxable Values by Year

% of STV to SEV



■ Equalized Value ■ Taxable Value

PERSONNEL

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

Fund	Fund Name	Authorized
101	General Fund	1,066.6
215	Friend of the Court Fund	104.0
221	Health Fund	262.9
229	Lodging Excise Tax Fund	1.0
256	Register of Deeds Automation Fund	1.6
260	Indigent Defense Fund	6.4
263	Concealed Pistol Licensing Fund	1.0
265	Drug Law Enforcement Fund	1.0
272	State Special Project Fund	16.0
274	Coronavirus Relief Fund	4.0
279	Special Project Fund	114.5
280	LTD Special Project Fund	1.4
282	Federal Special Project Fund	31.5
283	Community Development (CDBG) Fund	3.0
284	Community Action (KCCA) Fund	18.4
285	Community Action (KCCA) Fund	2.0
286	Community Action (KCCA) Fund	13.4
292	Childcare Fund	169.2
293	Veteran's Services Fund	9.0
517	Public Works Fund	58.9
535	Housing Commission Fund	6.0
677	Insurance Fund	1.0
Grand Total		1,892.6

Includes Elected Officials, Judges, and Board of Commissioners.

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

Department	Fund	Authorized
Bureau of Equalization	101	14.0
	101	128.3
	215	104.0
	272	2.0
	292	164.2
Circuit Court		398.5
	101	45.4
	256	1.6
	263	1.0
Clerk/Register of Deeds		48.0
Cooperative Extension	101	1.0
District Court	101	33.0
Drain Commission	101	5.5
	101	22.0
	221	4.0
	292	5.0
Facilities Management		31.0
	101	37.6
	677	1.0
Fiscal Services		38.6
	221	258.9
	274	-
Health Department		258.9
Human Resources	101	16.9
Information Technology	101	38.0
	274	4.0
	283	3.0
	284	18.4
	285	2.0
	286	13.4
	535	6.0
KCCA/Housing Com		46.8
Medical Examiner	101	5.7
Parks Department	101	64.5
	101	41.7
	260	6.4
	280	1.4
Policy Administration		49.5
Probate Court	101	22.0
	101	43.0
	272	10.0
	282	28.0
Prosecutor's Office		81.0
Public Works	517	58.9
	101	536.0
	265	1.0
	272	4.0
	279	114.5
	282	3.5
Sheriff Department		659.0
	101	12.0
	229	1.0
Treasurer's Office		13.0
Veterans Affairs	293	9.0
Grand Total		1,892.6

Includes Elected Officials, Judges, and Board of Commissioners.

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