

2024
ADOPTED BUDGET

Kent County, Michigan



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County Administrator/Controller

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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
Opioid Settlement Fund Statement.....	52
Community Action Fund Statements.....	53
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
2024 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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July 28, 2023

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

RE: 2024 Kent County Annual Budget

State statute mandates that as the Chief Administrative and Financial Officer for the County of Kent, it is my responsibility to develop and submit a proposed annual budget to the Board of Commissioners for review and approval. The 2024 budget is being prepared in accordance with section 141.434 of the Uniform Budget and Accounting Act, which requires that the Board of Commissioners adopt a General Appropriation resolution to appropriate all County general government fund expenditures. We are grateful we have such a dedicated and committed group of elected officers, department directors, and judiciary. As has been done historically, great care was taken to ensure the provision of core services while maintaining General Fund reserves as directed by the Finance & Physical Resources Committee.

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

The annual budget is used for a variety of reasons. First, it provides for accountability and legitimizes public expenditures and accounts for the use of public resources. Second, the budget is a planning tool, used to outline how public resources are received and used. Third, and probably most important, the budget is an information tool, designed to communicate the funding priorities of the organization to our many stakeholders and other interested parties. And while it is by nature a fluid document—one that can change as emergent needs and circumstances dictate—it is also the single most important comprehensive policy statement that the Board of Commissioners makes on an annual basis.

The proposed budget:

- Plans for expenditures that can be supported by current revenues;
- Provides funding to ensure that County facilities and equipment are properly maintained;
- Maintains services and programs that support the quality of life enjoyed by County residents; and
- Maintains competitive and comprehensive compensation and benefits program for our workforce.

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

Key Dates

Pursuant to state law, a public hearing on the proposed budget and millage rates is required. It is recommended that the public hearing be held in conjunction with the Board meeting on Thursday, August 10, 2023, at 8:30 a.m. The Board established the public hearing date at its meeting on July 20, 2023. Formal action on the 2024 General Appropriations resolution is scheduled for the August 24, 2023 Board meeting.

Strategic Planning

In 2018, the Board of Commissioners completed a comprehensive five-year strategic plan which culminated in the following Values, Vision, Mission, Priorities, and related Goals for the County to achieve over the ensuing years 2019-2023:

Values:

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

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

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

Priorities

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

Goal: Maintain the financial stability of Kent County

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

Goal: Position the County for multigenerational economic and population growth

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

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

Goal: Address existing and emerging public health and environmental concerns

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

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

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

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

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

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

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

Goal: Embrace innovation and continuous improvement to optimize County operations

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

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

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

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

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

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

Goal: Develop a communication plan for the County

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

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

The five-year plan informed the proposed 2024 budget as did the two strategic planning sessions that the Board participated in over the past year. The County and other partner organizations will collaborate on a Kent County 2050 "Futuring Plan" that will help inform future County Strategic Plans.

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

Budget Parameters

Process guidelines and parameters for the 2024 General Fund were established by the Finance & Physical Resources Committee at its meeting on February 21, 2023.

The following is list of approved guidelines used in preparation of the 2024 County budget:

- The County Administrator/Controller is directed to present a General Fund budget that is structurally balanced and to establish the appropriate budget targets to achieve the goals laid out in the Board's strategic plan.
- Zero-based budgeting will be utilized for all line items so that each department should assume that the account rolls back to zero at year-end and they will need to rebuild the rationale for all expenditures within that line item.
- There will be additional General Fund resources provided for requested new positions that meet a critical need or provide a vital service.
- According to the Capital Improvement Program Policy, a minimum of 0.20 mills of the general property tax levy will be set aside for capital improvements for the 2024 Budget.

These budget parameters were emphasized to all department directors, elected officers, and the judiciary as part of the Budget Call Letters, which were issued in March 2023. 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 2023. In addition to the operating millage, which is slated for formal approval by the Board of Commissioners in May 2024, 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 of 2023, to be placed on the December tax bill. Thus, the total proposed millage rate used for the 2024 budget is 6.0971 mills.

Summary of Revenues and Expenses

The proposed 2024 General Fund budget for both operating and capital needs has a gross expenditure requirement of \$226.36 million, which is a 37.9% increase over the 2023 budget. The proposed budget includes operating expenditures of \$177.05 million, including capital expenditures of \$4.28 million, and \$55.81 million to support other funds. Due to the 2023 nine-month fiscal year, the 2024 budget changes appear inflated and are not an apples-to-apples comparison to the 2023 budget. The 2024 projected revenues are adequate to cover the proposed expenditures and will result in a structurally balanced General Fund budget.

Revenues by Category:

Taxes: The taxes category is estimated to increase \$9.06 million, or 7.6%, over the prior year budget from \$119.30 million to \$128.36 million. This represents 56.7% of the County's total General Fund operating revenue stream, which is in line with the 2022 actual but is much lower than the prior year (64.8%) due to 2023 being a nine-month budget with most other revenue sources being reduced as a result. Most of the revenue in this category comes from property taxes, the estimate for 2024 is \$125.89 million and is based on a millage rate of 4.1310 mills and an estimated Taxable Value (TV) of \$32.099 billion. This is a 4.0% increase over the prior year's final equalized TV of \$30.865 billion. Neither of these two variables will be finalized until the Spring of 2024.

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 13.7%, or \$30.91 million, of the County's General Fund revenue. In total, the intergovernmental category of revenues, in the General Fund, is estimated to increase \$11.00 million, or 55.2%, from the prior year budget due to the change in fiscal year. There is \$15.78 million included in the budget for State Revenue Sharing, which is the largest revenue in this category. This is a \$1.65 million, or 10.4% increase over the prior year on an annualized basis. The Liquor Tax Revenue is up \$1.57 million, or 40.6% over the prior year on an annualized basis, from \$3.86 million to \$5.42 million. One-half of the Liquor Tax Revenue receipts are allocated to substance abuse services.

Charges for Services: Charges for services provide approximately 13.4%, or \$30.26 million, of the County's General Fund revenue. This represents an increase of \$8.07 million, or 36.3%, over the prior year budget. The increase in this category is primarily due to the change in the County's fiscal year. However, we are seeing decreases in Real Estate Transfer Tax and Recording Fees due to higher interest rates and the impact it's having on the real estate market and mortgage refinancings. Real Estate Transfer Tax is down 9.5% and Recording Fees are down 8.8% as compared to 2022 actual collections.

Investments, Rents & Royalties: Investments, rents & royalties provide approximately 3.1%, or \$7.11 million, of the County's General Fund revenue. This represents an increase of \$3.74 million, or 111.2%, over the prior year budget. The increase is due to the change in the County's fiscal year and rising interest rates.

Other Revenue: The other revenue category provides 3.3%, or \$7.43 million, of the County's General Fund revenue. This category shows an increase of \$2.63 million, or 54.8%, over the 2023 budget. Revenues in this category are up as compared to the prior year budget primarily due to the change in the County's fiscal year. The 2022 collections were higher due to \$3.0 million received from ARPA revenue loss.

Transfers In: Transfers In provides 9.8% of the County's 2024 General Fund funding sources and is up 52.5% over the prior fiscal year. This is due in part to the transfer in from the Correction & Detention Millage Fund being reduced in 2023 due to the shortened fiscal year. Additionally, a \$2.0 million installment payment from the Lodging Excise Tax Fund is included in the proposed budget to begin reimbursing the \$10.0 million outstanding advance it received from the General Fund in 2009-2015 and again in 2020.

Expenses by Category:

Personnel: Personnel costs represent 52.5%, or \$118.75 million, of the proposed General Fund budget. There were 38.6 FTE positions added as part of the 2024 personnel review, of which 28.0 FTE are part of the General Fund budget. For 2024, wages rates are estimated to increase 4.0% on average, health/rx benefit rates are up 5.0%, and pension rates are up 9.1%. Additionally, the Animal Shelter is being moved from the Health Fund budget and is now included in the 2024 General Fund budget increasing FTE positions by eleven and personnel costs by \$1.09 million.

Supplies: The supplies category represents 1.7%, or \$3.84 million, of the General Fund budget for 2024. Supply costs are increasing due to inflation and in some cases expansion of services. The areas of growth include janitorial supplies in the Sheriff, Facilities, and Animal Shelter budgets; uniforms in the Sheriff budget; vehicle supplies in Fleet Services budget; and operating supplies in the Sheriff and Animal Shelter budgets. As mentioned previously, the 2024 budget now includes the Animal Shelter that was previously accounted for in the Health Fund.

Other Services & Charges: The other services & charges category represents 22.2%, or \$50.17 million, of the General Fund budget for 2024. The expanded programming in this category include: consulting services associated with the disaster plan/regulatory compliance and end-user technical training in the IT budget; out-side legal services in the Corporate Counsel budget to assist with collective bargaining; survey, data collection and an analysis software used county wide to support projects and initiatives; ballot printing and election management programming for the presidential election; repairs & maintenance in the Fleet Services budget; court appointed attorney fee increases in the Probate Court budget; Sheriff staffing study; and a \$0.3 million contingency to support potential new initiatives.

Capital: The capital category represents 1.9%, or \$4.28 million, of the General Fund budget for 2024. The majority of the increase in this category is for road patrol body cameras, tasers, and in-car cameras; and correctional facility video cameras and servers in the Sheriff capital budget that were previously accounted for in the CIP Fund.

Transfers Out: The transfers out category represents 24.7%, or \$55.81 million, of the General Fund budget for 2024. The areas of growth in this category include \$0.36 million for up to four new school resource officer programs (Byron Center, Cedar Springs, and Lowell already committed); \$0.83 million for the Circuit Court child and parent legal representation grant moved from the General Fund; and \$8.00 million for strategic capital, \$5.00 million of which is a set aside for a future contribution to the Liability Insurance Authority.

Summary of Major Operating Budget Changes:

Sheriff: The Sheriff budget represents 36.65%, or \$82.95 million, of the proposed General Fund operating budget. Personnel costs make up 76.5% of the Sheriff General Fund operating budget, which includes \$2.63 million in overtime, the addition of 14.0 FTE correction officer positions, 5.0 FTE sergeant positions, 1.0 FTE lieutenant position, and an additional 1.0 FTE Emergency Management training and exercise coordinator position. There are also 6.0 FTE contracted service positions that have been added to the Sheriff Special Project Fund budget, for Township Law and School Resource Officers, that are also subsidized by the General Fund. The proposed budget for the Sheriff also includes body cameras, tasers, and in-car cameras for road patrol; and video cameras and servers for the correctional facility that were previously accounted for in the CIP budget.

Circuit Court: The Circuit Court budget represents 7.3%, or \$16.61 million, of the proposed General Fund operating budget. Personnel costs make up 77.9% of the Circuit Court operating budget and includes the addition of 2.0 FTE circuit court clerk positions that have been included in the proposed budget.

Information Technology: The Information Technology budget represents 3.7%, or \$8.48 million, of the proposed General Fund operating budget. Personnel costs make up 59.0% of the Information Technology operating budget and includes the addition of 1.0 FTE senior applications support position that has been included in the proposed budget. The proposed budget also includes funding for 0.50 FTE of an existing systems administrator position

split with the Department of Public Works. Other areas of increase include: \$0.12 million for consulting services associated with the disaster plan and regulatory compliance and \$0.05 million for end-user technical training.

Policy/Administration: The Policy/Administration budget represents 3.0%, or \$6.88 million, of the proposed General Fund operating budget. Personnel costs make up 67.6% of the Policy/Administration operating budget and include the addition of a 1.0 FTE deputy corporate counsel position to comply with the legal office study. The proposed budget includes an additional \$0.14 million for external legal services in the Corporate Counsel budget to assist with collective bargaining; \$0.16 million for survey, data collection and analysis software used county wide to support projects and initiatives; \$0.08 million for a Sheriff staffing study; and a \$0.3 million contingency to support potential new initiatives, which would be presented to the Board for approval at a later date.

Parks Department: The Parks budget represents 3.3%, or \$7.57 million, of the proposed General Fund operating budget. Personnel costs make up 62.2% of the Park's operating budget. The proposed budget includes the addition of 3.9 FTE in temporary staffing to provide services for new and expanded offerings, including maintenance of the new Wahlfield Park north development, expanded hours and extended seasonal operations at Millennium Park and maintenance of new rental cabins at Wabasis Campground. The proposed budget also includes funding for the Parks Director position and \$0.34 million for new and replacement machinery.

Clerk/Register of Deeds: The Clerk/Register of Deeds budget represents 2.1%, or \$4.71 million, of the proposed General Fund operating budget. Personnel costs make up 83.5% of the Clerk/Register of Deeds operating budget and includes the addition of 1.0 FTE office administrator position that has been included in the proposed budget. Also included in the proposed budget is \$0.2 million for ballot printing and \$0.3 million for election management programming, both of which are for the upcoming presidential election.

Fiscal Services: The Fiscal Services budget represents 1.9%, or \$4.29 million, of the proposed General Fund operating budget. Personnel costs make up 87.2% of the Fiscal Services operating budget and includes the addition of 1.0 FTE assistant fleet supervisor position that has been included in the proposed budget and Purchasing's contract specialist position was reclassified to an assistant corporate counsel II to comply with the legal office study. The proposed budget includes increases for vehicle supplies and repairs & maintenance in the Fleet Services division to maintain the growing fleet.

Probate Court: The Probate Court budget represents 1.2%, or \$2.61 million, of the proposed General Fund operating budget. Personnel costs make up 81.9% of the Probate Court's operating budget. The proposed budget includes an additional \$0.12 million for court appointed attorney fee increases for the Probate Court to remain competitive in attracting and retaining attorneys.

Animal Shelter: The Animal Shelter budget represents 0.7%, or \$1.69 million, of the proposed General Fund operating budget. Personnel costs make up 81.1% of the Animal Shelter's operating budget and includes the addition of 1.0 FTE animal shelter technician position that has been included in the proposed budget.

Other Post-Employment Benefits (OPEB)

The County provides a health care subsidy payment to retirees that meet eligibility requirements. In 2007, the County formed a Voluntary Employees' Beneficiary Association ("VEBA") Trust to actuarially fund this liability on an annual basis. County retirees and their beneficiaries are eligible for post-employment benefits if they are receiving a pension from the County. The VEBA is funded pursuant to IRS Code and consists of active participants (current employees) and retirees/beneficiaries currently receiving a pension plan and participating in the County's health care plan. As of December 31, 2022, the fiduciary net position as a percentage of total OPEB liability was 82.4%. The Unfunded Actuarial Accrued Liability was approximately \$10.7 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 2024 – 2028. The CIP consists mainly of one-time or non-recurring capital expenditures of \$25,000 or more. The process calls for the Finance & Physical Resources Committee to approve the budget for 2024 projects, using 2025 – 2028 as a barometer for future years' capital needs.

At its meeting held April 18, 2023, the Finance & Physical Resources Committee voted to recommend that \$6.85 million in General Fund support be allocated to the 2024 CIP Fund budget to support \$6.94 million in projects. In addition, it is being recommended that \$3.0 million be set aside in the Strategic Capital CIP project for future capital needs and an additional \$5.0 million be set aside in the Strategic Capital project for the planned Liability Insurance Authority, bringing the total General Fund support to \$14.85 million. There is a detailed summary of the CIP recommendation contained in the Capital Project section, later in this document.

Lodging Excise Tax Fund

The Lodging Excise Tax has historically been used for the following purposes: (1) debt service on the bonds for the DeVos Place Convention Center; (2) the County's contribution to Experience Grand Rapids; and (3) a contribution to the Arts Festival for marketing purposes. Additionally, the 2024 budget includes a \$75,000 contribution to ArtPrize. Because of the way the 2001 debt service was structured, the interest rates are "back-loaded" and will escalate each year remaining to pay the bonds.

The County General Fund advanced \$7.1 million to the Lodging Excise Tax Fund from 2009 to 2015; \$1.1 million was reimbursed in 2019; and another \$4.0 million was advanced in 2020 due to COVID concerns. The outstanding balance of the General Fund advance is \$10.0 million and is currently expected to be reimbursed in installments starting in 2024 and be fully reimbursed by 2032.

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 25th 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, 2022, the County's outstanding debt was approximately \$359.5 million and the percentage of debt outstanding to SEV was 0.96%. The County's outstanding debt continues to be well below the constitutional limitation of 10.0%.

Fund Balances

Fund balances play an important role in the County's financial planning. While this document tends to emphasize the General Fund, all funds within the County have, or should carry, a fund balance for the uses allowed by law. County policy and bonded indebtedness resolutions require that fund balances be held in the General Fund and any other fund that is responsible for debt retirement. For instance, Board policy requires a minimum General Fund balance of 40% of the subsequent year's General Fund budget. The General Fund budget is currently in compliance with this policy. However, because of the change in the County's fiscal year, the Board will be asked to increase the minimum General Fund balance percentage in 2024. The new fiscal year end is September 30, which is the point in the year where fund balance is the highest, as Summer property taxes are due in the month of September.

Other

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

Board Goals

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

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

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

- Maintaining the County’s favorable credit ratings;
- Maintaining adequate reserves;
- Maximizing revenues internally; and
- Recruiting, training, and developing a diverse and qualified work force.

This budget also continues to reflect the policy of the Board as identified in the County’s Fiscal Policies, which is to maintain fund balance equal to at least 40% of the subsequent year’s adopted General Fund budgeted expenditures and transfers out, to support cash flow needs. This level of fund balance is necessary to maintain and protect the County’s outstanding bond ratings, which continues to be a high priority of the Board of Commissioners.

On the Horizon

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

We continue to closely monitor the Lodging Excise Tax Fund to ensure the fund balance remains strong enough to fund future escalating debt service payments. The convention/hospitality industry is rebounding faster than expected with 2022 breaking records set in 2019 and 2023 performance outstripping 2022 thus far. The proposed budget includes the first annual installment to repay Kent County for the General Fund advances made to the Lodging Excise Tax Fund.

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

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

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

Conclusion

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

As mentioned previously, the proposed budget can best be described as an effort to balance the major and conflicting needs of the organization and community, weighing priorities, emphasizing the mandated functions of the County, and attempting to appropriate limited resources in the most reasonable manner as possible. The process of preparing the budget continues to run smoothly, primarily due to the fiscally responsible nature of our elected officials, judiciary, department directors, and staff. There is an inherent understanding of the financial constraints we operate under and creative solutions are found to maintain current, and in some instances, enhanced, level of services we provide. The task of solving problems is made easier by the professionalism, competence, and dedication displayed by all individuals involved in this process.

Many people contributed to this effort and all should be proud of the results. In addition, I would like to express my appreciation to the CIP Review Team, the Operating Budget Review Team, the Performance Measurements Review Team, the Finance & Physical Resources Committee, and the Board of Commissioners for the extensive work required to develop this document. I would also like to recognize and commend the Fiscal Services Department, especially the Budget staff, for the tremendous amount of time and effort that was devoted to the preparation of this budget.

Respectfully submitted,



Alan G. Vanderberg
County Administrator/Controller

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ALL FUNDS SUMMARY

ALL FUNDS SUMMARY

County of Kent, Michigan

All Funds By Category

Statement of Revenues, Expenditures, and Changes in Fund Balances

	2022		2023		2024	
	Actual	Percent	Adopted	Percent	Adopted ⁽¹⁾	Percent
Revenues By Category						
Taxes	\$ 179,386,890	34.2%	\$ 186,666,620	39.3%	\$ 204,924,566	35.1%
Intergovernmental	102,217,422	19.5%	88,753,267	18.7%	112,034,991	19.2%
Charges for services	108,439,589	20.6%	84,097,776	17.7%	113,438,514	19.4%
Investments, Rents & Royalties	5,987,634	1.1%	9,529,810	2.0%	14,220,289	2.4%
Other Revenue	48,699,655	9.3%	39,068,224	8.2%	55,058,406	9.4%
Total Revenues	444,731,189	84.7%	408,115,697	85.9%	499,676,766	85.5%
Transfers In & Other Fin Sources	80,436,191	15.3%	66,817,203	14.1%	84,478,437	14.5%
Total Sources	525,167,380	100.0%	474,932,900	100.0%	584,155,203	100.0%
Expenditures By Category						
Personnel	171,333,351	32.9%	154,783,131	35.2%	202,391,910	34.6%
Supplies	6,714,284	1.3%	5,789,659	1.3%	7,486,189	1.3%
Other Services & Charges	217,725,347	41.8%	197,845,245	44.9%	265,158,135	45.3%
Capital	27,952,097	5.4%	13,573,300	3.1%	15,269,856	2.6%
Debt	16,725,351	3.2%	13,193,005	3.0%	17,231,427	2.9%
Total Expenditures	440,450,429	84.6%	385,184,340	87.5%	507,537,516	86.7%
Transfers Out & Other Fin Uses	80,436,191	15.4%	59,882,045	13.6%	84,477,437	14.4%
Appropriation lapse	-	0.0%	(4,875,000)	-1.1%	(6,500,000)	-1.1%
Total Uses	520,886,621	100.0%	440,191,385	100.0%	585,514,953	100.0%
Net Inc (Dec) in Fund Balance	\$ 4,280,759		\$ 34,741,515		\$ (1,359,750)	

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

County of Kent, Michigan

All Funds By Function

Statement of Revenues, Expenditures, and Changes in Fund Balances

	2022		2023		2024	
	Actual	Percent	Adopted	Percent	Adopted ⁽¹⁾	Percent
Revenues By Category						
Taxes	\$ 179,386,890	34.2%	\$ 186,666,620	39.3%	\$ 204,924,566	35.1%
Intergovernmental	102,217,422	19.5%	88,753,267	18.7%	112,034,991	19.2%
Charges for services	108,439,589	20.6%	84,097,776	17.7%	113,438,514	19.4%
Investments, Rents & Royalties	5,987,634	1.1%	9,529,810	2.0%	14,220,289	2.4%
Other Revenue	48,699,655	9.3%	39,068,224	8.2%	55,058,406	9.4%
Total Revenues	444,731,189	84.7%	408,115,697	85.9%	499,676,766	85.5%
Transfers In & Other Fin Sources	80,436,191	15.3%	66,817,203	14.1%	84,478,437	14.5%
Total Sources	525,167,380	100.0%	474,932,900	100.0%	584,155,203	100.0%
Expenditures By Function						
General Government	85,192,734	16.4%	63,958,555	14.5%	91,146,867	15.6%
Public Safety	99,343,902	19.1%	82,937,725	18.8%	114,240,980	19.5%
Judicial	49,072,403	9.4%	49,911,375	11.3%	72,344,225	12.4%
Social Services	107,477,595	20.6%	105,723,965	24.0%	114,585,248	19.6%
Recreation & Culture	20,263,696	3.9%	20,797,743	4.7%	22,380,575	3.8%
Community & Econ Development ⁽²⁾	13,281,560	2.5%	3,608,486	0.8%	13,604,724	2.3%
Public Works	49,378,657	9.5%	45,762,049	10.4%	62,754,471	10.7%
Debt Service	16,439,882	3.2%	12,484,442	2.8%	16,480,427	2.8%
Total Expenditures	440,450,429	84.6%	385,184,340	87.5%	507,537,516	86.7%
Transfers Out & Other Fin Uses	80,436,191	15.4%	59,882,045	13.6%	84,477,437	14.4%
Appropriation lapse	-	0.0%	(4,875,000)	-1.1%	(6,500,000)	-1.1%
Total Uses	520,886,621	100.0%	440,191,385	100.0%	585,514,953	100.0%
Net Inc (Dec) in Fund Balance	\$ 4,280,759		\$ 34,741,515		\$ (1,359,750)	

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

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

ALL FUNDS SUMMARY

County of Kent, Michigan

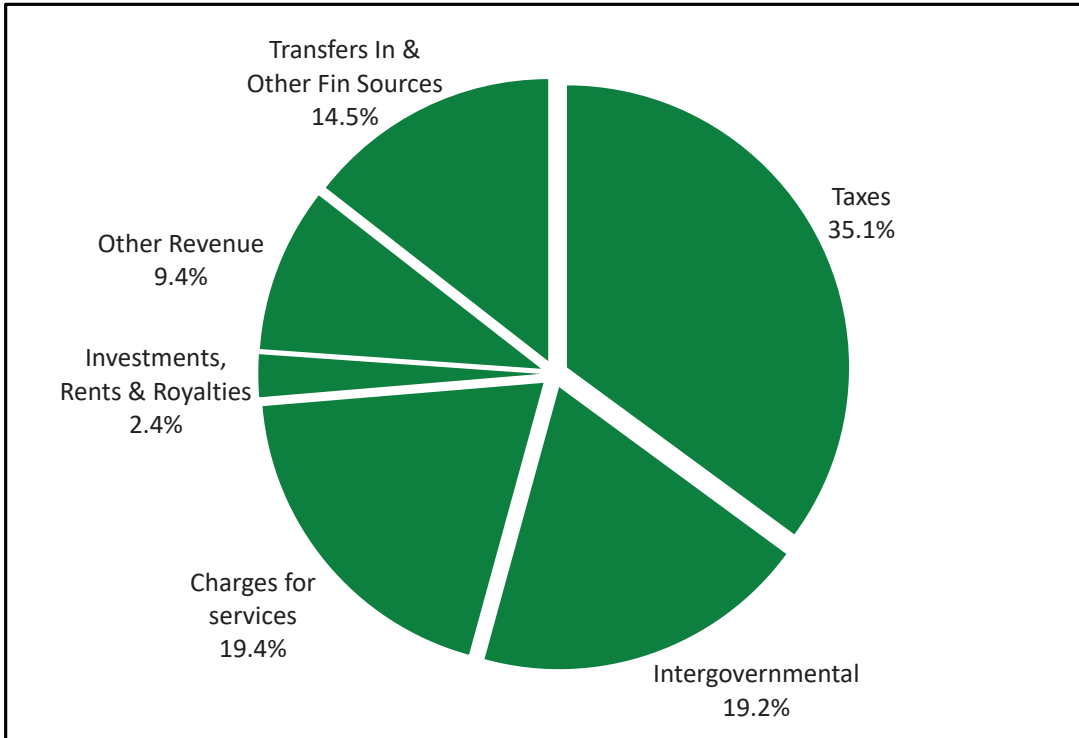
2024 Governmental Fund Type By Function

Statement of Revenues, Expenditures, and Changes in Fund Balances

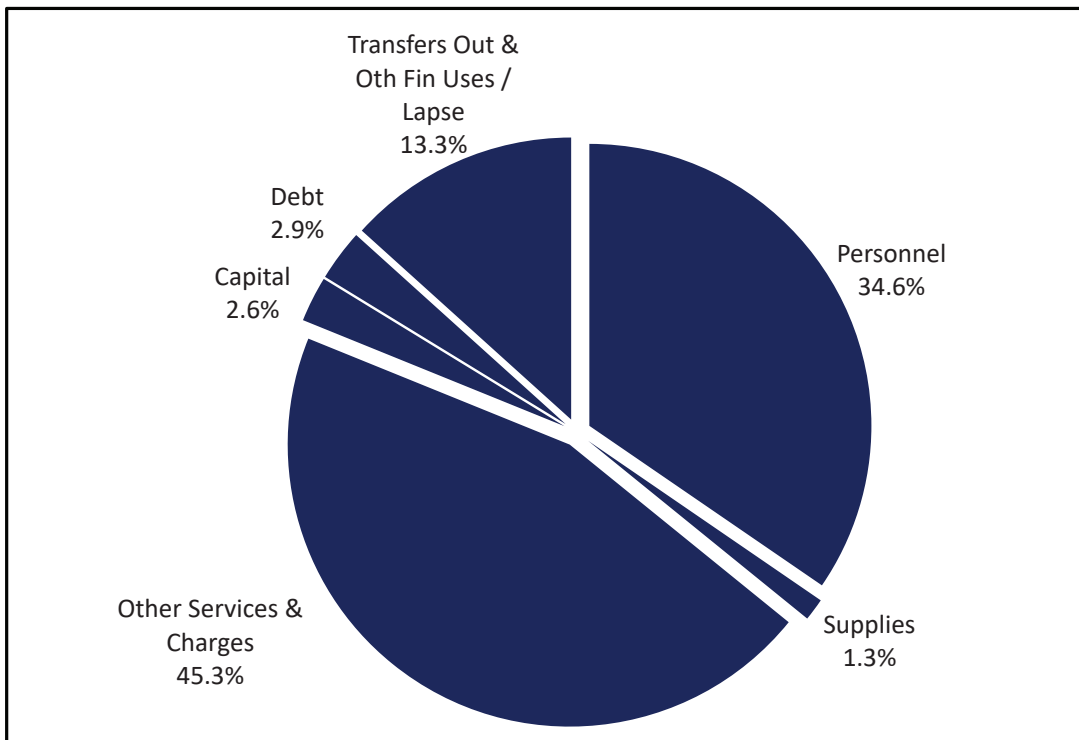
	<u>General</u>	<u>Special Revenue⁽¹⁾</u>	<u>Debt Service</u>	<u>Enterprise</u>	<u>Internal Service</u>	<u>Capital</u>	<u>Total</u>
Revenues By Category							
Taxes	\$ 128,357,169	\$ 73,729,397	\$ -	\$ 2,838,000	\$ -	\$ -	\$ 204,924,566
Intergovernmental	30,912,627	81,122,364	-	-	-	-	112,034,991
Charges for services	30,264,539	25,847,492	-	53,906,107	3,420,376	-	113,438,514
Investments, Rents & Royalties	7,108,120	385,249	4,344,500	1,702,000	680,420	-	14,220,289
Other Revenue	7,429,390	10,225,871	2,318,500	6,888,021	28,110,824	85,800	55,058,406
Total Revenues	204,071,845	191,310,373	6,663,000	65,334,128	32,211,620	85,800	499,676,766
Transfers In & Other Fin Sources	22,288,250	37,518,011	9,817,427	-	1,000	14,853,749	84,478,437
Total Sources	226,360,095	228,828,384	16,480,427	65,334,128	32,212,620	14,939,549	584,155,203
Expenditures By Function							
General Government	45,004,840	2,573,493	-	1,974,250	31,786,935	9,807,349	91,146,867
Public Safety	84,639,452	26,448,528	-	-	-	3,153,000	114,240,980
Judicial	28,635,840	43,583,948	-	-	4,437	120,000	72,344,225
Social Services	8,836,782	105,748,466	-	-	-	-	114,585,248
Recreation & Culture	7,714,077	13,649,521	-	-	2,027	1,014,950	22,380,575
Community & Econ Development	1,340,142	12,264,582	-	-	-	-	13,604,724
Public Works	880,343	-	-	61,874,128	-	-	62,754,471
Debt Service	-	-	16,480,427	-	-	-	16,480,427
Appropriation lapse	(6,500,000)	-	-	-	-	-	(6,500,000)
Total Expenditures	170,551,476	204,268,537	16,480,427	63,848,378	31,793,399	14,095,299	501,037,516
Transfers Out & Other Fin Uses	55,808,619	27,824,568	-	-	-	844,250	84,477,437
Total Uses	226,360,095	232,093,105	16,480,427	63,848,378	31,793,399	14,939,549	585,514,953
Net Inc (Dec) in Fund Balance	\$ -	\$ (3,264,721)	\$ -	\$ 1,485,750	\$ 419,221	\$ -	\$ (1,359,750)

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

2024 Revenues By Category - \$584,155,203



2024 Expenditures By Category - \$585,514,953



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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	2022	2023	2024	% Change
	Actual	Adopted	Adopted	
Administration	\$ 1,132,906	\$ 924,049	\$ 1,072,466	16.1%
Communications/Dispatch	5,800,409	4,804,460	6,572,781	36.8%
Corrections/Jail	41,516,265	32,820,463	46,689,444	42.3%
Emergency Management	15,111	132,681	320,607	141.6%
Road Patrol	23,179,852	19,865,450	27,116,922	36.5%
SEO--61st DC Drug Lab	2,144	4,297	2,322	-46.0%
SEO--61st DC Victim Impact Panel	-	1,347	2,322	72.4%
SEO--Holiday Arraignment	439	1,458	2,327	59.6%
Animal Patrol	570,116	849,171	1,172,517	38.1%
Sheriff	72,217,241	59,403,376	82,951,708	39.6%
Circuit Court	11,480,373	10,232,251	12,533,601	22.5%
Circuit Court Services	2,158,218	1,787,858	2,417,759	35.2%
Referees	1,512,831	1,090,277	1,635,801	50.0%
Law Library	18,697	22,000	22,000	0.0%
Circuit Court	15,170,119	13,132,386	16,609,161	26.5%
63rd District Court	579,941	471,249	627,709	33.2%
82 Ionia	890,622	800,069	852,163	6.5%
Administration	582,665	485,685	637,943	31.3%
Administration Building	743,050	652,964	831,803	27.4%
Boiler Plant	818,652	611,557	800,284	30.9%
Cooperative Extension	50,230	44,050	56,000	27.1%
Courthouse	8,874,184	7,878,957	9,722,018	23.4%
Energy Use Reduction Program	15,349	30,000	30,000	0.0%
Human Services Complex	1,026,420	762,856	980,872	28.6%
IT Building	137,738	128,595	152,995	19.0%
Northwest Center	11,441	11,756	10,984	-6.6%
Veterans Services Facility	25,735	27,575	23,250	-15.7%
North Campus	-	234,897	343,697	46.3%
Fleet Garage	-	30,000	59,300	97.7%
Animal Shelter Facility	-	-	357,853	NA
Facilities Management	13,756,026	12,170,210	15,486,871	27.3%
Administrator/Controller	1,982,907	1,922,562	3,354,947	74.5%
Inclusion	365,263	316,569	427,408	35.0%
Central Services	836,117	675,833	936,430	38.6%
Agency on Aging	3,890	15,560	15,560	0.0%
Corporate Counsel	238,547	181,875	400,000	119.9%
Governing Body	1,412,845	1,317,641	1,224,724	-7.1%
Management Studies	177,322	359,900	516,243	43.4%
Policy/Administration	5,016,892	4,789,940	6,875,312	43.5%

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County of Kent, Michigan

General Fund

Schedule of Uses of Financial Resources

Program Descriptions	2022	2023	2024	% Change
	Actual	Adopted	Adopted	
Administration	979,967	871,701	1,050,826	20.5%
J-Net	432,003	404,049	489,923	21.3%
Information Security	616,954	616,727	904,625	46.7%
GIS	424,580	341,910	461,954	35.1%
Help Desk	876,105	788,132	997,443	26.6%
FHRS	348,093	259,267	374,903	44.6%
Specialty Applications	710,586	622,192	615,227	-1.1%
Networks	748,825	628,959	819,536	30.3%
Servers	1,651,238	1,713,865	2,404,434	40.3%
Courthouse Technology	60,608	69,580	76,719	10.3%
Business Analysis	-	-	282,867	NA
Information Technology	6,848,958	6,316,382	8,478,457	34.2%
Administration	1,377,288	1,413,340	2,150,112	52.1%
Caledonia Region	272,799	207,137	288,076	39.1%
Douglas Walker Region	326,096	179,946	254,206	41.3%
Dwight Lydell Region	247,366	201,408	287,652	42.8%
Fallasburg Region	391,681	275,664	367,805	33.4%
Inter-Departmental Svcs	28,519	16,343	30,198	84.8%
Johnson Park	194,320	186,605	256,224	37.3%
Kent Trails	31,571	16,153	18,125	12.2%
LE Kaufman Clubhouse	382,293	304,858	434,702	42.6%
LE Kaufman Golf Course	631,850	471,629	806,769	71.1%
Long Lake Region	236,455	148,313	200,130	34.9%
Millennium Park	1,068,157	867,899	1,197,914	38.0%
Palmer Park	201,781	206,976	272,187	31.5%
Townsend Region	286,298	182,274	265,540	45.7%
Wabasis Campground	319,582	219,233	319,364	45.7%
Wabasis Lake Park	412,661	305,773	416,200	36.1%
Parks Department	6,408,718	5,203,551	7,565,204	45.4%
Clerk	798,212	750,280	914,937	21.9%
Clerk--Circuit Court	1,733,525	1,462,465	2,214,986	51.5%
Elections	550,639	392,871	997,469	153.9%
Register of Deeds	456,686	469,159	577,710	23.1%
Clerk/Register of Deeds	3,539,062	3,074,775	4,705,102	53.0%
Fiscal Services	2,069,692	1,782,117	2,479,919	39.2%
Fleet Services	606,392	506,919	893,340	76.2%
Audit	118,100	125,000	125,000	0.0%
Purchasing	656,947	554,341	793,175	43.1%
Fiscal Services	3,451,132	2,968,377	4,291,434	44.6%

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GENERAL FUND

County of Kent, Michigan

General Fund
Schedule of Uses of Financial Resources

Program Descriptions	2022	2023	2024	% Change
	Actual	Adopted	Adopted	
Human Resources	1,954,860	1,784,484	2,512,322	40.8%
EE Relations & Diversity	1,206	1,500	1,500	0.0%
Learning & Development	42,514	41,500	47,500	14.5%
Human Resources	1,998,581	1,827,484	2,561,322	40.2%
Drain Commissioner	645,526	554,784	788,937	42.2%
Drains--Public Benefit	67,664	70,000	91,406	30.6%
Drain Commission	713,190	624,784	880,343	40.9%
Prosecuting Attorney	5,259,585	4,419,388	5,967,065	35.0%
Substance Abuse	2,115,684	1,927,371	2,810,230	45.8%
District Court	2,946,867	2,474,839	3,417,472	38.1%
Zoo	33,006	36,063	148,873	312.8%
Mental Health	2,025,942	1,519,457	2,025,942	33.3%
Bureau of Equalization	1,544,997	1,221,834	1,729,902	41.6%
Other Social Services	1,455,000	1,091,250	1,465,000	34.2%
Probate Court	1,734,684	1,787,508	2,607,910	45.9%
Medical Examiner	1,796,991	1,440,935	2,029,651	40.9%
Animal Shelter	-	-	1,687,744	NA
Treasurer's Office	1,386,441	1,082,200	1,469,710	35.8%
Health & Human Services (DHHS)	472,704	363,649	490,399	34.9%
Cooperative Extension	482,723	373,534	512,432	37.2%
Economic Development	200,000	200,000	250,000	25.0%
Probation	15,643	31,525	34,232	8.6%
Other	21,470,266	17,969,553	26,646,562	48.3%
Child Care Fund	12,999,282	11,350,323	15,543,686	36.9%
Health Fund	8,011,472	7,457,316	10,397,687	39.4%
CIP Fund	13,817,705	10,926,476	14,853,749	35.9%
Friend of the Court Fund	2,044,372	1,942,644	2,590,192	33.3%
Special Project Funds	4,667,234	3,809,700	5,558,862	45.9%
Debt Service Fund	3,443,944	2,683,092	3,450,177	28.6%
Other	3,228,268	3,430,769	3,414,266	-0.5%
Transfers Out & Other Financing Uses	48,212,278	41,600,320	55,808,619	34.2%
Appropriation lapse	-	(4,875,000)	(6,500,000)	33.3%
Total Expenditures	\$ 198,802,463	\$ 164,206,138	\$ 226,360,095	37.9%

County of Kent, Michigan

General Fund
Fund Statement

	2022	2023		2024	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues					
Taxes	\$ 113,842,405	\$ 119,298,360	\$ 123,167,000	\$ 128,357,169	4.2%
Intergovernmental	27,236,027	19,921,130	21,500,000	30,912,627	43.8%
Charges for services	30,407,084	22,199,296	20,380,000	30,264,539	48.5%
Investments, Rents & Royalties	995,007	3,365,400	6,900,000	7,108,120	3.0%
Other Revenue	9,757,414	4,799,380	5,490,000	7,429,390	35.3%
Total Revenues	182,237,936	169,583,566	177,437,000	204,071,845	15.0%
Expenditures					
Sheriff	72,217,241	59,403,376	57,949,400	82,951,708	43.1%
Circuit Court	15,170,119	13,132,386	12,022,700	16,609,161	38.1%
Facilities Management	13,756,026	12,170,210	11,870,200	15,486,871	30.5%
Policy/Administration	5,016,892	4,789,940	4,704,600	6,875,312	46.1%
Information Technology	6,848,958	6,316,382	6,016,300	8,478,457	40.9%
Parks Department	6,408,718	5,203,551	5,142,800	7,565,204	47.1%
Prosecuting Attorney	5,259,585	4,419,388	4,206,500	5,967,065	41.9%
Fiscal Services	3,451,132	2,968,377	2,718,400	4,291,434	57.9%
Clerk/Register of Deeds	3,539,062	3,074,775	2,807,300	4,705,102	67.6%
Social Services	6,069,329	4,901,727	4,857,900	6,791,571	39.8%
District Court	2,946,867	2,474,839	2,246,800	3,417,472	52.1%
Human Resources	1,998,581	1,827,484	1,777,500	2,561,322	44.1%
Probate Court	1,734,684	1,787,508	1,699,800	2,607,910	53.4%
Medical Examiner	1,796,991	1,440,935	1,240,900	2,029,651	63.6%
Bureau of Equalization	1,544,997	1,221,834	1,221,800	1,729,902	41.6%
Other	2,831,004	2,348,106	2,291,400	4,983,334	117.5%
Total Expenditures	150,590,186	127,480,818	122,774,300	177,051,476	44.2%
Revenues over (under) Expenditures	31,647,751	42,102,748	54,662,700	27,020,369	-50.6%
Other Financing Sources					
Transfers In & Other Fin Sources	18,787,300	14,618,494	14,618,494	22,288,250	52.5%
Transfers Out & Other Fin Uses	(48,212,278)	(41,600,320)	(46,285,300)	(55,808,619)	20.6%
Appropriation lapse	-	4,875,000	-	6,500,000	NA
Total Uses	(29,424,978)	(22,106,826)	(31,666,806)	(27,020,369)	-14.7%
Net Inc (Dec) in Fund Balance	2,222,773	19,995,922	22,995,894	-	-100.0%
Fund Balance, beginning of year	84,687,548	86,910,321	86,910,321	109,906,215	26.5%
Fund Balance, end of year	\$ 86,910,321	\$ 106,906,243	\$ 109,906,215	\$ 109,906,215	0.0%

GENERAL FUND

County of Kent, Michigan

General Fund By Category

Statement of Revenues, Expenditures, and Changes in Fund Balances

	2022		2023		2024		
	Actual	% of Tot	Adopted	% of Tot	Adopted	% of Tot	% of Chg
Revenues By Category							
Taxes	\$ 113,842,405	56.6%	\$ 119,298,360	64.8%	\$ 128,357,169	56.7%	7.6%
Intergovernmental	27,236,027	13.5%	19,921,130	10.8%	30,912,627	13.7%	55.2%
Charges for services	30,407,084	15.1%	22,199,296	12.1%	30,264,539	13.4%	36.3%
Investments, Rents & Royalties	995,007	0.5%	3,365,400	1.8%	7,108,120	3.1%	111.2%
Other Revenue	9,757,414	4.9%	4,799,380	2.6%	7,429,390	3.3%	54.8%
Total Revenues	182,237,936	90.7%	169,583,566	92.1%	204,071,845	90.2%	20.3%
Transfers In & Other Fin Sources	18,787,300	9.3%	14,618,494	7.9%	22,288,250	9.8%	52.5%
Total Sources	201,025,236	100.0%	184,202,060	100.0%	226,360,095	100.0%	22.9%
Expenditures By Category							
Personnel	100,444,843	50.5%	83,230,879	50.7%	118,754,479	52.5%	42.7%
Supplies	3,255,212	1.6%	2,548,555	1.6%	3,840,013	1.7%	50.7%
Other Services & Charges	43,494,973	21.9%	38,711,014	23.6%	50,172,168	22.2%	29.6%
Capital	3,395,157	1.7%	2,990,370	1.8%	4,284,816	1.9%	43.3%
Total Expenditures	150,590,186	75.7%	127,480,818	77.6%	177,051,476	78.2%	38.9%
Transfers Out & Other Fin Uses	48,212,278	24.3%	41,600,320	25.3%	55,808,619	24.7%	34.2%
Appropriation lapse	-	0.0%	(4,875,000)	-3.0%	(6,500,000)	-2.9%	33.3%
Total Uses	198,802,463	100.0%	164,206,138	100.0%	226,360,095	100.0%	37.9%
Net Inc (Dec) in Fund Balance	\$ 2,222,773		\$ 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

	2022		2023		2024		
	Actual	% of Tot	Adopted	% of Tot	Adopted	% of Tot	% Change
Transfers Out & Other Fin Uses							
Child Care	\$ 12,999,282	27.0%	\$ 11,350,323	27.3%	\$ 15,543,686	27.9%	36.9%
Health Fund	8,011,472	16.6%	7,457,316	17.9%	10,397,687	18.6%	39.4%
CIP Fund	13,817,705	28.7%	10,926,476	26.3%	14,853,749	26.6%	35.9%
Friend of the Court	2,044,372	4.2%	1,942,644	4.7%	2,590,192	4.6%	33.3%
Special Projects	4,667,234	9.7%	3,809,700	9.2%	5,558,862	10.0%	45.9%
Gen Debt Service Fund	3,443,944	7.1%	2,683,092	6.4%	3,450,177	6.2%	28.6%
Other	3,228,268	6.7%	3,430,769	8.2%	3,414,266	6.1%	-0.5%
Total Transfers Out & Other Fin Uses	\$ 48,212,278	100.0%	\$ 41,600,320	100.0%	\$ 55,808,619	100.0%	34.2%

Transfers Out - Other: Fire Commission Fund; Veterans Millage 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

	2022		2023		2024		
	Actual	% of Tot	Adopted	% of Tot	Adopted	% of Tot	% of Chg
Revenues By Category							
Taxes	\$ 113,842,405	56.6%	\$ 119,298,360	64.8%	\$ 128,357,169	56.7%	7.6%
Intergovernmental	27,236,027	13.5%	19,921,130	10.8%	30,912,627	13.7%	55.2%
Charges for services	30,407,084	15.1%	22,199,296	12.1%	30,264,539	13.4%	36.3%
Investments, Rents & Royalties	995,007	0.5%	3,365,400	1.8%	7,108,120	3.1%	111.2%
Other Revenue	9,757,414	4.9%	4,799,380	2.6%	7,429,390	3.3%	54.8%
Total Revenues	182,237,936	90.7%	169,583,566	92.1%	204,071,845	90.2%	20.3%
Transfers In & Other Fin Sources	18,787,300	9.3%	14,618,494	7.9%	22,288,250	9.8%	52.5%
Total Sources	201,025,236	100.0%	184,202,060	100.0%	226,360,095	100.0%	22.9%
Expenditures By Function							
General Government	37,081,513	18.7%	32,966,483	20.1%	45,004,840	19.9%	36.5%
Public Safety	72,217,241	36.3%	59,403,376	36.2%	84,639,452	37.4%	42.5%
Judicial	25,126,898	12.6%	21,845,646	13.3%	28,635,840	12.7%	31.1%
Social Services	7,870,211	4.0%	6,358,222	3.9%	8,836,782	3.9%	39.0%
Recreation & Culture	6,441,724	3.2%	5,239,614	3.2%	7,714,077	3.4%	47.2%
Community & Econ Development	1,139,410	0.6%	1,042,693	0.6%	1,340,142	0.6%	28.5%
Public Works	713,190	0.4%	624,784	0.4%	880,343	0.4%	40.9%
Total Expenditures	150,590,186	75.7%	127,480,818	77.6%	177,051,476	78.2%	38.9%
Transfers Out & Other Fin Uses	48,212,278	24.3%	41,600,320	25.3%	55,808,619	24.7%	34.2%
Appropriation lapse	-	0.0%	(4,875,000)	-3.0%	(6,500,000)	-2.9%	33.3%
Total Uses	198,802,463	100.0%	164,206,138	100.0%	226,360,095	100.0%	37.9%
Net Inc (Dec) in Fund Balance	\$ 2,222,773		\$ 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; Corrections and Animal Shelter

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

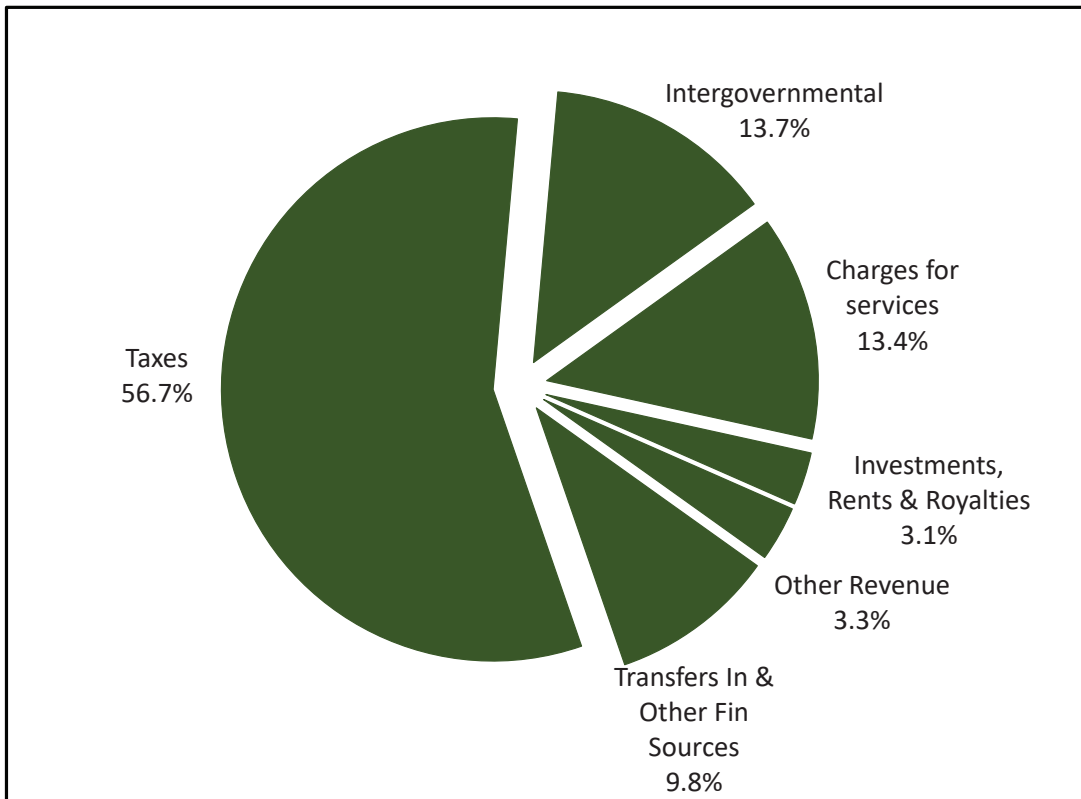
Social Services: Substance Abuse; Network 180 Contribution; DHHS Social Welfare; Medical Examiner; and Prevention Programming

Recreation & Culture: Parks

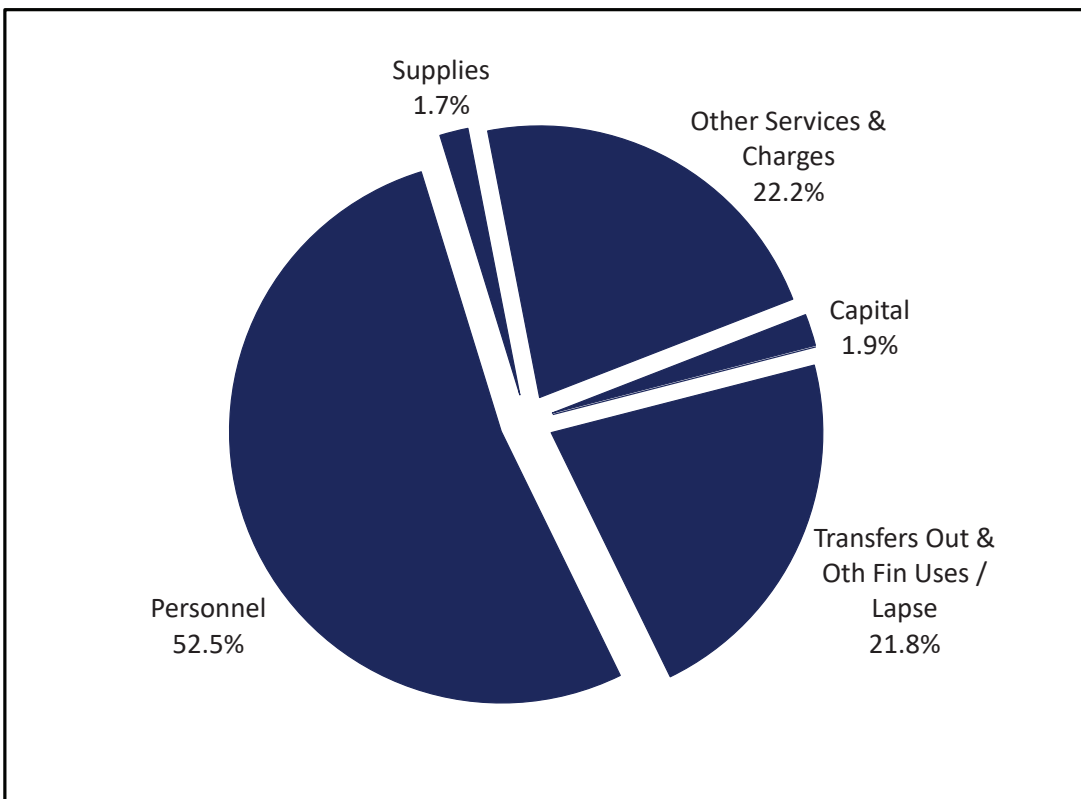
Community & Economic Development: Register of Deeds; Cooperative Extension; and Economic Development

Public Works: Drain Commission

2024 Sources By Category - \$226,360,095



2024 Uses By Category - \$226,360,095



SPECIAL REVENUE FUNDS

Fire Commission Fund

To account for the acquisition of fire trucks with standard equipment for participating local units of government. Financing is provided by participating units (50%) and General Fund (50%) appropriations.

Friend of the Court Fund

To account for revenue and expenditures of the Friend of the Court office as required in Public Acts 294, 295, 296, 297, and 298 of 1982. This fund also accounts for administration of the Title IV-D cooperative reimbursement program.

Health Fund

To account for special revenue set aside for the purpose of providing health protection for people within Kent County. Revenues are provided through state and federal grants and General Fund appropriations.

Ready by Five Millage Fund

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

Lodging Excise Tax Fund

To account for expenditures incurred in promoting Kent County and maintaining, acquiring or constructing its public convention and entertainment facilities. Revenues are provided by the excise tax on transient room rentals.

Register of Deeds Automation Fund

To account for funds set aside under provisions of Public Acts 698 of 2002 (MCL 600.2568) for upgrading technology in the Register of Deeds’ office.

Zoo and Museum Fund

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

Senior Millage Fund

To account for the proceeds of a dedicated millage levied to plan, coordinate, evaluate and provide services to persons 60 years of age or older.

Correction & Detention Facilities Fund

To account for the proceeds of a dedicated millage levied to pay for operations and debt service related to the correction and detention facilities.

Central Dispatch Collection Fund

To account for the authorized levy of a surcharge on users of communication devices with billable addresses in Kent County at a rate of \$1.15 per device per month as provided by Public Act 164 of 2007, and appropriate receipts to update the county’s public safety dispatch system so that all police departments, emergency responders and state police personnel can use the same radio equipment and the same radio frequencies.

Indigent Defense Fund

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

SPECIAL REVENUE FUNDS

Concealed Pistol Licensing Fund

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

Local Officer Correction Training Fund

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

Drug Law Enforcement Fund

To account for the receipt and expenditures of monies generated through application of various drug forfeiture laws.

Child Care Fund

To account for the care of neglected, abused and delinquent juveniles. Revenues are provided through State reimbursements and General Fund appropriations.

Veterans' Services Millage Fund

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

Community Development Project Fund

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

Opioid Settlement Fund

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

Community Action Funds

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

Coronavirus Relief Fund

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

State Project Fund

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

Project Fund

To account for the expenditures and revenues of the various activities financed primarily by restricted grants or special revenues from sources other than the state and federal government. Projects are annually renewable.

LTD Project Fund

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

Federal Project Fund

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

County of Kent, Michigan

Special Revenue Funds
Schedule of Uses of Financial Resources

Program Descriptions	2022	2023	2024	% Change
	Actual	Adopted	Adopted	
Fire Commission Fund	\$ 367,772	\$ 1,243,610	\$ 1,348,605	8.4%
Friend of the Court Fund ⁽¹⁾	9,827,977	11,318,052	11,572,020	2.2%
Animal Shelter	28,816	-	-	NA
Administration	5,109,227	7,509,517	6,020,374	-19.8%
Animal Shelter	2,464,385	1,902,176	-	-100.0%
Contagious Disease	1,733,082	2,189,344	2,382,562	8.8%
Health Clinics	8,853,137	9,956,694	10,512,634	5.6%
Wellness	9,701,042	9,998,948	11,559,612	15.6%
Community Inspections	2,172,429	2,520,479	2,874,001	14.0%
Water Inspection	3,545,410	3,656,515	3,361,701	-8.1%
Substance Abuse	820,354	702,522	780,560	11.1%
Health Fund	34,427,881	38,436,195	37,491,444	-2.5%
Ready by Five Millage Fund	8,450,788	7,213,510	7,605,835	5.4%
Lodging Excise Tax Fund	10,674,675	1,906,023	13,605,908	613.8%
ROD Automation Fund	696,112	703,514	600,648	-14.6%
Zoo/Museum Millage Fund	11,585,187	12,519,420	13,622,696	8.8%
Senior Millage Fund	13,734,029	11,913,908	15,801,087	32.6%
Correction & Detention Millage Fund	22,606,250	17,167,594	25,094,200	46.2%
Central Dispatch Fund	9,487,728	6,773,011	9,226,000	36.2%
Indigent Defense Fund	8,059,765	10,702,685	23,884,345	123.2%
Concealed Pistol Licensing Fund	155,872	178,897	339,765	89.9%
Local Officer Correction Training Fund	84	104,393	184,346	76.6%
Drug Law Enforcement Fund	179,325	552,244	586,146	6.1%
Childcare--Circuit Court	19,990,934	26,810,223	27,359,098	2.0%
Childcare--DHHS	5,625,862	6,384,988	5,276,189	-17.4%
Childcare Fund	25,616,796	33,195,211	32,635,287	-1.7%

Continued on next page...

SPECIAL REVENUE FUNDS

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

Program Descriptions	2022	2023	2024	
	Actual	Adopted	Adopted	% Change
Veterans' Services Millage Fund	1,582,000	1,363,270	1,905,124	39.7%
Continuum of Care	1,811,136	1,765,765	-	-100.0%
Community Development Block Grant Home	1,848,480	1,713,393	1,673,601	-2.3%
Emergency Solutions Grant	1,649,192	1,014,315	1,016,865	0.3%
Community Development Fund ⁽¹⁾	915,735	148,716	147,074	-1.1%
Community Development Fund⁽¹⁾	6,224,544	4,642,189	2,837,540	-38.9%
Opioid Settlement Fund	-	-	1,974,303	NA
Community Services Block Grant	1,508,593	1,073,711	1,327,369	23.6%
Community Services Block Grant CARES	647,618	-	-	NA
Michigan Energy Assistance Program	85,516	68,844	100,384	45.8%
Lead Hazard Control Community Development	4,247	5,000	5,000	0.0%
LIHEAP Weatherization Assistance Program	380,440	292,782	386,025	31.8%
Older Americans Act	57,673	46,867	65,866	40.5%
Nutrition Service Incentive Program	11,487	10,754	10,754	0.0%
The Emergency Food Assistance Program	349,217	368,922	368,920	0.0%
Commodity Supplemental Food Program	122,991	109,716	312,000	184.4%
Interurban Transport Program	21,633	32,142	32,142	0.0%
Resettlement Afghanistan Food Assistance Grant	8,831	-	-	NA
Kent County Support	65,000	65,000	137,597	111.7%
Grand Rapids Individual Circuitry Breaker	109,535	214,153	214,154	0.0%
Sr. Millage Meals	84,245	90,717	139,289	53.5%
Sr. Millage Outreach	76,055	82,007	81,945	-0.1%
Sr. Millage Transportation	202,734	247,368	322,481	30.4%
Sr. Millage Weatherization	58,261	54,694	134,660	146.2%
MDOT Enhance Mobility	122,994	65,000	325,200	400.3%
Weatherization Deferral Reduction Program Admin	54,544	-	-	NA
Low Income Water Assistance Consolidated Appropriation	251,850	-	-	NA
Commodity Assistance Prog Families First CRA	52	-	-	NA
Bipartisan Infrastructure Law Admin	-	-	1,360,500	NA
KCCA CARES Act Funding	(1,020)	-	-	NA
Community Action Fund - 9/30	4,222,496	2,827,677	5,324,286	88.3%
City of Grand Rapids Support	132,390	130,850	130,000	-0.6%
Department of Energy Weatherization	413,878	684,319	831,053	21.4%
Community Action Fund - 6/30⁽¹⁾	546,268	815,169	961,053	17.9%

Continued on next page...

County of Kent, Michigan

Special Revenue Funds
Schedule of Uses of Financial Resources

Program Descriptions	2022	2023	2024	% Change
	Actual	Adopted	Adopted	
CC Community Corrections Administration	1,171,368	1,155,945	1,226,135	6.1%
CC Michigan Mental Health Court Grants	226,557	239,097	260,000	8.7%
CC Quality Legal Guardian Ad Litem Grant	-	-	350,000	NA
CC Youth Sex Offender Treatment Program	72,395	81,000	-	-100.0%
Prosecutor Victim Rights	881,142	1,021,705	1,105,466	8.2%
Sheriff Secondary Road Patrol	492,269	628,571	669,961	6.6%
County Veteran Service Fund	276,410	173,800	324,357	86.6%
State Project Fund	3,120,142	3,300,118	3,935,919	19.3%
Coronavirus Relief Fund	5,171,903	-	-	NA
BoE Remonumentation	136,675	136,683	-	-100.0%
SD Courthouse Security	1,902,972	1,624,492	2,298,896	41.5%
SD 82 Ionia Security	227,925	185,200	255,981	38.2%
SD 63rd Dist Court Security	358,410	293,366	382,857	30.5%
SD Parks Security	194,023	239,311	240,644	0.6%
SD SRO Program	1,680,729	1,365,570	2,554,407	87.1%
SD COP--Algoma Twp	131,538	103,204	142,126	37.7%
SD COP--Alpine Twp	125,122	103,084	142,373	38.1%
SD COP--Gaines Twp	132,387	104,702	144,535	38.0%
SD COP--Plainfield Twp	216,459	191,392	285,709	49.3%
SD COP--Byron Twp	-	105,337	129,154	22.6%
SD Township Law	4,433,003	3,638,294	5,566,942	53.0%
SD Twp Law--East Precinct	1,558,120	1,342,783	1,823,526	35.8%
SD Twp Law--Cedar Springs Policing	152,624	116,031	165,129	42.3%
SD Michigan Justice Training	15,367	32,000	100,000	212.5%
SD Michigan Dispatch Training	55,512	64,235	84,638	31.8%
SD Marine Law Enforcement	144,970	215,129	165,955	-22.9%
SD MDOT Road Crew	79,959	110,684	100,982	-8.8%
SD Road Commission Road Crew	127,963	98,504	132,787	34.8%
Guardianship Program	609,395	521,865	662,853	27.0%
Project Fund	12,283,151	10,591,866	15,379,494	45.2%

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SPECIAL REVENUE FUNDS

County of Kent, Michigan

Special Revenue Funds
 Schedule of Uses of Financial Resources

Program Descriptions	2022	2023	2024	% Change
	Actual	Adopted	Adopted	
Welcome Plan Initiative	30,568	105	21,878	20710.5%
Org. Improvement & Employee Well-Being Development	191,078	-	8,057	NA
Bureau of Equalization Orthophoto Project	131,953	407,926	53,271	-86.9%
FM HHS Complex Maintenance Reserve	-	54,546	54,546	0.0%
FM Fallasburg Dam Maintenance	57,359	4,000	2,123	-46.9%
FM Maintenance Reserve	137,989	100,000	119,550	19.6%
CC Family Counseling	111,898	74,000	73,714	-0.4%
Hybrid Drug Court Recovery Prog	-	25,000	30,000	20.0%
SD Jail Gifts	14,031	1,500	2,000	33.3%
CC Juvenile Accountability Donations	4,851	2,700	2,550	-5.6%
KCCA Walk for Warmth	9,983	112	50	-55.5%
KCCA Hispanic Senior Activities	697	50	50	0.0%
KCCA Compassionate Care	24,928	186	26,950	14397.8%
Agricultural Preservation	303,699	58,237	71,344	22.5%
PD Paris Park Easement	-	150	125	-16.7%
PD Kent Trails Maintenance	-	26,000	26,000	0.0%
PD Millennium Park Maintenance	-	1,001,295	500	-100.0%
PD Lamoreaux Park	-	200	200	0.0%
LTD Project Fund	1,019,034	1,756,007	492,907	-71.9%
17th Circuit Court TASC Expansion	319,798	-	-	NA
Child & Parent Legal Representation	133,056	-	1,100,000	NA
Byrne JAG - Kent County Back2School Initiative	-	-	100,000	NA
Hybrid DWI Drug Court	11,678	-	149,497	NA
Coronavirus Emergency Supplemental	34,502	-	-	NA
FOC Access & Visitation Grant	11,800	16,500	17,000	3.0%
Prosecuting Attorney Title IV-D ⁽¹⁾	1,959,969	2,161,959	2,280,862	5.5%
Prosecuting Attorney Title IV-E	1,067,534	1,265,620	1,434,909	13.4%
SD Crime Control and Investigation	190,270	-	200,000	NA
SD Traffic and Safety Programs	21,958	-	-	NA
SD Administrative ICE Detainees	215,720	-	-	NA
SD Emergency Mangement Homeland Sec	488,990	224,876	231,879	3.1%
CC Juv Det Milk Meal	195,129	160,000	170,000	6.3%
Federal Project Fund	4,650,404	3,828,955	5,684,147	48.5%
Total Expenditures	\$ 194,690,181	\$ 183,053,518	\$ 232,093,105	26.8%

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

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

	2022	2023		2024	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	297,137	300,000	275,116	300,000	9.0%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	(682)	1,454	1,454	2,500	71.9%
Other Revenue	103,414	566,900	517,764	665,800	28.6%
Total Revenues	399,869	868,354	794,334	968,300	21.9%
Expenditures By Category					
Personnel	830	996	1,000	1,327	32.7%
Supplies	-	200	200	200	0.0%
Other Services & Charges	366,926	491,414	321,322	496,078	54.4%
Capital	15	751,000	680,564	851,000	25.0%
Total Expenditures	367,772	1,243,610	1,003,086	1,348,605	34.4%
Net Revenues (Expenditures)	32,097	(375,256)	(208,752)	(380,305)	82.2%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	260,000	275,000	275,000	285,000	3.6%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	260,000	275,000	275,000	285,000	3.6%
Net Inc (Dec) in Fund Balance	292,097	(100,256)	66,248	(95,305)	-243.9%
Fund Balance, beginning of year	359,048	651,145	651,145	717,393	10.2%
Fund Balance, end of year	\$ 651,145	\$ 550,889	\$ 717,393	\$ 622,088	-13.3%

SPECIAL REVENUE FUNDS

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

	2022		2023		2024	
	Actual	Adopted	Estimated	Adopted	% Chg	
Revenues By Category						
Taxes	\$ -	\$ -	\$ -	\$ -		NA
Intergovernmental	6,723,631	7,643,860	7,643,800	7,863,828		2.9%
Charges for services	855,514	919,000	919,000	894,000		-2.7%
Investments, Rents & Royalties	-	-	-	-		NA
Other Revenue	204,460	165,000	165,000	224,000		35.8%
Total Revenues	7,783,605	8,727,860	8,727,800	8,981,828		2.9%
Expenditures By Category						
Personnel	8,478,501	9,652,625	9,652,600	10,006,613		3.7%
Supplies	52,430	59,900	59,900	55,500		-7.3%
Other Services & Charges	1,283,835	1,477,463	1,477,400	1,483,157		0.4%
Capital	13,211	128,064	128,000	26,750		-79.1%
Total Expenditures	9,827,977	11,318,052	11,317,900	11,572,020		2.2%
Net Revenues (Expenditures)	(2,044,372)	(2,590,192)	(2,590,100)	(2,590,192)		0.0%
Other Financing Sources (Uses)						
Transfers In & Other Fin Sources	2,044,372	2,590,192	2,590,100	2,590,192		0.0%
Transfers Out & Other Fin Uses	-	-	-	-		NA
Total Other Financing Sources (Uses)	2,044,372	2,590,192	2,590,100	2,590,192		0.0%
Net Inc (Dec) in Fund Balance	-	-	-	-		NA
Fund Balance, beginning of year	250,000	250,000	250,000	250,000		0.0%
Fund Balance, end of year	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000		0.0%

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 05-25-23-57. Up to \$11,724,471 was approved, but only \$11,572,020 is necessary for the 2024 budget.

County of Kent, Michigan

Health Special Revenue Fund

Fund Statement

	2022	2023		2024	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	18,051,112	20,169,123	20,169,100	17,987,677	-10.8%
Charges for services	908,088	2,161,384	2,161,300	2,028,872	-6.1%
Investments, Rents & Royalties	45,623	45,080	45,000	45,080	0.2%
Other Revenue	7,412,710	5,400,725	5,400,700	6,331,627	17.2%
Total Revenues	26,417,533	27,776,312	27,776,100	26,393,256	-5.0%
Expenditures By Category					
Personnel	22,503,183	23,964,801	23,614,800	25,474,293	7.9%
Supplies	1,797,558	1,936,665	1,936,600	1,951,270	0.8%
Other Services & Charges	9,788,539	12,317,719	11,932,700	9,708,671	-18.6%
Capital	338,600	217,010	217,000	357,210	64.6%
Total Expenditures	34,427,881	38,436,195	37,701,100	37,491,444	-0.6%
Net Revenues (Expenditures)	(8,010,348)	(10,659,883)	(9,925,000)	(11,098,188)	11.8%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	8,011,472	9,959,385	9,959,300	10,397,687	4.4%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	8,011,472	9,959,385	9,959,300	10,397,687	4.4%
Net Inc (Dec) in Fund Balance	1,124	(700,498)	34,300	(700,501)	-2142.3%
Fund Balance, beginning of year	699,998	701,122	701,122	735,422	4.9%
Fund Balance, end of year	\$ 701,122	\$ 624	\$ 735,422	\$ 34,921	-95.3%

This budget will be reviewed and acted on by the Kent County Finance and Physical Resources Committee in August 2023.

SPECIAL REVENUE FUNDS

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

	2022	2023		2024	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ 6,357,048	\$ 6,901,010	\$ 6,720,300	\$ 7,271,335	8.2%
Intergovernmental	282,151	260,000	258,000	282,000	9.3%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	(8,511)	52,500	93,500	52,500	-43.9%
Other Revenue	-	-	-	-	NA
Total Revenues	6,630,688	7,213,510	7,071,800	7,605,835	7.6%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	8,450,788	7,213,510	12,434,200	7,605,835	-38.8%
Total Expenditures	8,450,788	7,213,510	12,434,200	7,605,835	-38.8%
Net Revenues (Expenditures)	(1,820,100)	-	(5,362,400)	-	-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	(1,820,100)	-	(5,362,400)	-	-100.0%
Fund Balance, beginning of year	9,201,545	7,381,445	7,381,445	2,019,045	-72.6%
Fund Balance, end of year	\$ 7,381,445	\$ 7,381,445	\$ 2,019,045	\$ 2,019,045	0.0%

County of Kent, Michigan

Lodging Excise Tax Special Revenue Fund
Fund Statement

	2022	2023		2024	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ 12,489,808	\$ 8,500,000	\$ 9,609,250	\$ 14,500,000	50.9%
Intergovernmental	-	-	-	-	NA
Charges for services	-	10	-	10	NA
Investments, Rents & Royalties	(12,290)	35,000	95,000	35,000	-63.2%
Other Revenue	12,550	10,725	14,200	10,725	-24.5%
Total Revenues	12,490,068	8,545,735	9,718,450	14,545,735	49.7%
Expenditures By Category					
Personnel	100,070	79,484	75,400	104,154	38.1%
Supplies	1,536	75	85	75	-11.8%
Other Services & Charges	10,573,069	1,826,464	1,814,665	11,501,679	533.8%
Capital	-	-	-	-	NA
Total Expenditures	10,674,675	1,906,023	1,890,150	11,605,908	514.0%
Net Revenues (Expenditures)	1,815,394	6,639,712	7,828,300	2,939,827	-62.4%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses ⁽¹⁾	-	-	-	(2,000,000)	NA
Total Other Financing Sources (Uses)	-	-	-	(2,000,000)	NA
Net Inc (Dec) in Fund Balance	1,815,394	6,639,712	7,828,300	939,827	-88.0%
Fund Balance, beginning of year	7,193,979	9,009,373	9,009,373	16,837,673	86.9%
Fund Balance, end of year	\$ 9,009,373	\$ 15,649,085	\$ 16,837,673	\$ 17,777,500	5.6%

⁽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 2024 and be fully reimbursed by 2032.

SPECIAL REVENUE FUNDS

County of Kent, Michigan
Register of Deeds Special Revenue Fund
Fund Statement

	2022	2023		2024	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Charges for services	491,125	450,000	337,500	400,000	18.5%
Investments, Rents & Royalties	(2,238)	6,117	8,000	7,000	-12.5%
Other Revenue	-	-	-	-	NA
Total Revenues	488,887	456,117	345,500	407,000	17.8%
Expenditures By Category					
Personnel	118,388	118,168	78,100	142,584	82.6%
Supplies	3,012	4,875	2,300	5,000	117.4%
Other Services & Charges	428,107	463,490	369,800	397,946	7.6%
Capital	96,191	15,000	32,000	41,800	30.6%
Total Expenditures	645,697	601,533	482,200	587,330	21.8%
Net Revenues (Expenditures)	(156,811)	(145,416)	(136,700)	(180,330)	31.9%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	(50,415)	(101,981)	(101,900)	(13,318)	-86.9%
Total Other Financing Sources (Uses)	(50,415)	(101,981)	(101,900)	(13,318)	-86.9%
Net Inc (Dec) in Fund Balance	(207,225)	(247,397)	(238,600)	(193,648)	-18.8%
Fund Balance, beginning of year	725,388	518,163	518,163	279,563	-46.0%
Fund Balance, end of year	\$ 518,163	\$ 270,766	\$ 279,563	\$ 85,915	-69.3%

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

	2022	2023		2024	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ 11,098,206	\$ 12,060,220	\$ 11,825,200	\$ 13,117,696	10.9%
Intergovernmental	492,513	454,200	454,000	500,000	10.1%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	(5,532)	5,000	14,500	5,000	-65.5%
Other Revenue	-	-	-	-	NA
Total Revenues	11,585,187	12,519,420	12,293,700	13,622,696	10.8%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	11,585,187	12,519,420	12,293,700	13,622,696	10.8%
Capital	-	-	-	-	NA
Total Expenditures	11,585,187	12,519,420	12,293,700	13,622,696	10.8%
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

	2022	2023		2024	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ 12,438,484	\$ 14,325,210	\$ 13,903,900	\$ 14,880,737	7.0%
Intergovernmental	559,548	515,000	543,400	560,000	3.1%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	17,612	45,000	89,200	30,000	-66.4%
Other Revenue	-	-	-	-	NA
Total Revenues	13,015,644	14,885,210	14,536,500	15,470,737	6.4%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	13,734,029	11,913,908	11,304,600	15,801,087	39.8%
Capital	-	-	-	-	NA
Total Expenditures	13,734,029	11,913,908	11,304,600	15,801,087	39.8%
Net Revenues (Expenditures)	(718,385)	2,971,302	3,231,900	(330,350)	-110.2%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Fund Balance	(718,385)	2,971,302	3,231,900	(330,350)	-110.2%
Fund Balance, beginning of year	1,668,145	949,760	949,760	4,181,660	340.3%
Fund Balance, end of year	\$ 949,760	\$ 3,921,062	\$ 4,181,660	\$ 3,851,310	-7.9%

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

	2022	2023		2024	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ 19,643,541	\$ 21,626,310	\$ 21,030,900	\$ 22,471,475	6.8%
Intergovernmental	306,485	292,000	281,000	306,500	9.1%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	50,828	112,500	175,000	150,000	-14.3%
Other Revenue	-	-	-	-	NA
Total Revenues	20,000,854	22,030,810	21,486,900	22,927,975	6.7%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	-	1,000,000	-	1,000,000	NA
Total Expenditures	-	1,000,000	-	1,000,000	NA
Net Revenues (Expenditures)	20,000,854	21,030,810	21,486,900	21,927,975	2.1%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	(22,606,250)	(16,167,594)	(16,167,594)	(24,094,200)	49.0%
Total Other Financing Sources (Uses)	(22,606,250)	(16,167,594)	(16,167,594)	(24,094,200)	49.0%
Net Inc (Dec) in Fund Balance	(2,605,396)	4,863,216	5,319,306	(2,166,225)	-140.7%
Fund Balance, beginning of year	10,300,719	7,695,324	7,695,324	13,014,630	69.1%
Fund Balance, end of year	\$ 7,695,324	\$ 12,558,540	\$ 13,014,630	\$ 10,848,405	-16.6%

	2022		2023		2024	
	Actual	% of Tot	Adopted	% of Tot	Adopted	% of Tot
Transfers Out & Other Fin Uses						
General Fund	18,787,300	83.1%	14,618,494	90.4%	20,288,250	84.2%
Gen Debt Service Fund	3,818,950	16.9%	1,549,100	9.6%	3,805,950	15.8%
Total Transfers Out & Other Fin Uses	22,606,250	100.0%	16,167,594	100.0%	24,094,200	100.0%

SPECIAL REVENUE FUNDS

County of Kent, Michigan

**Central Dispatch Collection Special Revenue Fund
Fund Statement**

	2022	2023		2024	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Charges for services	9,814,404	6,750,000	6,750,000	9,200,000	36.3%
Investments, Rents & Royalties	23,857	23,011	23,000	26,000	13.0%
Other Revenue	-	-	-	-	NA
Total Revenues	9,838,261	6,773,011	6,773,000	9,226,000	36.2%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	7,793,403	5,493,661	5,493,600	7,508,950	36.7%
Capital	-	-	-	-	NA
Total Expenditures	7,793,403	5,493,661	5,493,600	7,508,950	36.7%
Net Revenues (Expenditures)	2,044,858	1,279,350	1,279,400	1,717,050	34.2%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	(1,694,325)	(1,279,350)	(1,279,300)	(1,717,050)	34.2%
Total Other Financing Sources (Uses)	(1,694,325)	(1,279,350)	(1,279,300)	(1,717,050)	34.2%
Net Inc (Dec) in Fund Balance	350,533	-	100	-	-100.0%
Fund Balance, beginning of year	1,387,479	1,738,012	1,738,012	1,738,112	0.0%
Fund Balance, end of year	\$ 1,738,012	\$ 1,738,012	\$ 1,738,112	\$ 1,738,112	0.0%

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

	2022	2023		2024	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	7,427,654	8,234,416	8,234,400	21,416,076	160.1%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	14,725	-	-	-	NA
Other Revenue	-	-	-	-	NA
Total Revenues	7,442,378	8,234,416	8,234,400	21,416,076	160.1%
Expenditures By Category					
Personnel	970,147	1,216,095	1,216,000	1,451,273	19.3%
Supplies	-	-	-	5,090	NA
Other Services & Charges	7,085,897	9,473,690	9,473,600	22,421,482	136.7%
Capital	3,720	12,900	12,900	6,500	-49.6%
Total Expenditures	8,059,765	10,702,685	10,702,500	23,884,345	123.2%
Net Revenues (Expenditures)	(617,386)	(2,468,269)	(2,468,100)	(2,468,269)	0.0%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	2,468,268	2,468,269	2,468,269	2,468,269	0.0%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	2,468,268	2,468,269	2,468,269	2,468,269	0.0%
Net Inc (Dec) in Fund Balance	1,850,882	-	169	-	-100.0%
Fund Balance, beginning of year	6,658,826	8,509,708	8,509,708	8,509,877	0.0%
Fund Balance, end of year	\$ 8,509,708	\$ 8,509,708	\$ 8,509,877	\$ 8,509,877	0.0%

This budget will be reviewed and acted on by the Kent County Finance and Physical Resources Committee in August 2023.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Concealed Pistol Licensing Special Revenue Fund

Fund Statement

	2022	2023		2024	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	(3,581)	7,745	7,700	11,518	49.6%
Other Revenue	214,214	200,000	200,000	215,000	7.5%
Total Revenues	210,633	207,745	207,700	226,518	9.1%
Expenditures By Category					
Personnel	86,747	70,397	70,300	92,865	32.1%
Supplies	32,471	19,000	19,000	36,000	89.5%
Other Services & Charges	14,398	69,500	69,500	190,900	174.7%
Capital	22,256	20,000	20,000	20,000	0.0%
Total Expenditures	155,872	178,897	178,800	339,765	90.0%
Net Revenues (Expenditures)	54,761	28,848	28,900	(113,247)	-491.9%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Fund Balance	54,761	28,848	28,900	(113,247)	-491.9%
Fund Balance, beginning of year	680,788	735,549	735,549	764,449	3.9%
Fund Balance, end of year	\$ 735,549	\$ 764,397	\$ 764,449	\$ 651,202	-14.8%

County of Kent, Michigan

Local Corrections Officer Training Special Revenue Fund
Fund Statement

	2022	2023		2024	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Charges for services	115,641	75,000	75,000	100,000	33.3%
Investments, Rents & Royalties	(2,980)	5,985	5,900	4,576	-22.4%
Other Revenue	-	-	-	-	NA
Total Revenues	112,661	80,985	80,900	104,576	29.3%
Expenditures By Category					
Personnel	-	49,338	49,300	74,312	50.7%
Supplies	-	-	-	-	NA
Other Services & Charges	84	55,055	55,000	110,034	100.1%
Capital	-	-	-	-	NA
Total Expenditures	84	104,393	104,300	184,346	76.7%
Net Revenues (Expenditures)	112,577	(23,408)	(23,400)	(79,770)	240.9%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Fund Balance	112,577	(23,408)	(23,400)	(79,770)	240.9%
Fund Balance, beginning of year	430,079	542,656	542,656	519,256	-4.3%
Fund Balance, end of year	\$ 542,656	\$ 519,248	\$ 519,256	\$ 439,486	-15.4%

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Drug Law Enforcement Special Revenue Fund
Fund Statement

	2022	2023		2024	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	(2,602)	1,609	4,900	550	-88.8%
Other Revenue	191,185	186,422	152,400	180,000	18.1%
Total Revenues	188,583	188,031	157,300	180,550	14.8%
Expenditures By Category					
Personnel	86,277	67,948	65,300	46,786	-28.4%
Supplies	53,495	67,500	36,200	72,000	98.9%
Other Services & Charges	39,553	416,796	110,400	467,360	323.3%
Capital	-	-	-	-	NA
Total Expenditures	179,325	552,244	211,900	586,146	176.6%
Net Revenues (Expenditures)	9,258	(364,213)	(54,600)	(405,596)	642.8%
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	9,258	(364,213)	(54,600)	(405,596)	642.8%
Fund Balance, beginning of year	471,331	480,589	480,589	425,989	-11.4%
Fund Balance, end of year	\$ 480,589	\$ 116,376	\$ 425,989	\$ 20,393	-95.2%

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

	2022	2023		2024	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	12,411,060	17,634,447	17,634,000	16,799,601	-4.7%
Charges for services	121,293	267,000	267,000	162,000	-39.3%
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	85,161	160,000	160,000	130,000	-18.8%
Total Revenues	12,617,514	18,061,447	18,061,000	17,091,601	-5.4%
Expenditures By Category					
Personnel	12,555,848	15,297,575	15,297,500	16,099,424	5.2%
Supplies	201,655	321,940	321,900	297,800	-7.5%
Other Services & Charges	12,840,075	17,533,327	17,533,300	16,126,903	-8.0%
Capital	19,218	42,369	42,300	111,160	162.8%
Total Expenditures	25,616,796	33,195,211	33,195,000	32,635,287	-1.7%
Net Revenues (Expenditures)	(12,999,282)	(15,133,764)	(15,134,000)	(15,543,686)	2.7%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	12,999,282	15,133,764	15,133,700	15,543,686	2.7%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	12,999,282	15,133,764	15,133,700	15,543,686	2.7%
Net Inc (Dec) in Fund Balance	0	-	(300)	-	-100.0%
Fund Balance, beginning of year	250,000	250,000	250,000	249,700	-0.1%
Fund Balance, end of year	\$ 250,000	\$ 250,000	\$ 249,700	\$ 249,700	0.0%

This budget will be reviewed and acted on by the Kent County Finance and Physical Resources Committee in August 2023.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

**Veterans' Millage Special Revenue Fund
Fund Statement**

	2022	2023		2024	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ 1,237,258	\$ 1,432,510	1,356,800	\$ 1,488,154	9.7%
Intergovernmental	55,732	50,900	59,700	56,000	-6.2%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	(2,339)	4,500	5,000	5,000	0.0%
Other Revenue	-	1,125	1,500	10	-99.3%
Total Revenues	1,290,651	1,489,035	1,423,000	1,549,164	8.9%
Expenditures By Category					
Personnel	662,286	574,346	511,700	817,448	59.8%
Supplies	4,452	1,500	4,300	1,875	-56.4%
Other Services & Charges	915,262	787,424	781,800	1,083,301	38.6%
Capital	-	-	-	2,500	NA
Total Expenditures	1,582,000	1,363,270	1,297,800	1,905,124	46.8%
Net Revenues (Expenditures)	(291,349)	125,765	125,200	(355,960)	-384.3%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	300,000	225,000	225,000	300,000	33.3%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	300,000	225,000	225,000	300,000	33.3%
Net Inc (Dec) in Fund Balance	8,651	350,765	350,200	(55,960)	-116.0%
Fund Balance, beginning of year	359,228	367,879	367,879	718,079	95.2%
Fund Balance, end of year	\$ 367,879	\$ 718,644	\$ 718,079	\$ 662,119	-7.8%

County of Kent, Michigan

Community Development Special Revenue Fund
Fund Statement

	2022	2023		2024	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	6,144,811	4,572,484	4,572,400	2,787,540	-39.0%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	68,777	50,000	50,000	50,000	0.0%
Total Revenues	6,213,588	4,622,484	4,622,400	2,837,540	-38.6%
Expenditures By Category					
Personnel	303,207	342,721	333,700	517,972	55.2%
Supplies	1,464	2,130	2,100	3,630	72.9%
Other Services & Charges	5,918,031	4,293,738	4,302,700	2,312,338	-46.3%
Capital	1,841	3,600	3,600	3,600	0.0%
Total Expenditures	6,224,544	4,642,189	4,642,100	2,837,540	-38.9%
Net Revenues (Expenditures)	(10,956)	(19,705)	(19,700)	-	-100.0%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	10,956	19,705	19,700	-	-100.0%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	10,956	19,705	19,700	-	-100.0%
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 resolution 06-22-23-63.

SPECIAL REVENUE FUNDS

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

	2022		2023		2024	
	Actual	Adopted	Estimated	Adopted	% Chg	
Revenues By Category						
Taxes	\$ -	\$ -	\$ -	\$ -		NA
Intergovernmental	-	-	-	-		NA
Charges for services	-	-	-	-		NA
Investments, Rents & Royalties	-	-	-	-		NA
Other Revenue	-	-	-	1,974,303		NA
Total Revenues	-	-	-	1,974,303		NA
Expenditures By Category						
Personnel	-	-	-	-		NA
Supplies	-	-	-	-		NA
Other Services & Charges	-	-	-	1,974,303		NA
Capital	-	-	-	-		NA
Total Expenditures	-	-	-	1,974,303		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

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

	2022	2023		2024	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	547,118	815,169	814,250	961,053	18.0%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	-	-	-	-	NA
Total Revenues	547,118	815,169	814,250	961,053	18.0%
Expenditures By Category					
Personnel	224,487	330,925	330,900	341,968	3.3%
Supplies	11,388	4,251	4,200	10,476	149.4%
Other Services & Charges	309,178	474,112	474,100	583,953	23.2%
Capital	1,215	5,881	5,900	24,656	317.9%
Total Expenditures	546,268	815,169	815,100	961,053	17.9%
Net Revenues (Expenditures)	850	-	(850)	-	-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	850	-	(850)	-	-100.0%
Fund Balance, beginning of year	-	850	850	-	-100.0%
Fund Balance, end of year	\$ 850	\$ 850	\$ -	\$ -	NA

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 06-22-23-64.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Community Action Special Revenue Fund (9/30)

Fund Statement

	2022	2023		2024	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	3,973,546	2,528,682	2,528,600	4,959,489	96.1%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	13	-	-	-	NA
Other Revenue	8,905	6,200	6,200	3,800	-38.7%
Total Revenues	3,982,465	2,534,882	2,534,800	4,963,289	95.8%
Expenditures By Category					
Personnel	1,855,610	1,310,097	1,310,000	2,488,409	90.0%
Supplies	115,886	89,454	89,400	126,806	41.8%
Other Services & Charges	2,107,572	1,310,622	1,310,600	2,367,475	80.6%
Capital	143,427	117,504	117,500	341,596	190.7%
Total Expenditures	4,222,496	2,827,677	2,827,500	5,324,286	88.3%
Net Revenues (Expenditures)	(240,031)	(292,795)	(292,700)	(360,997)	23.3%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	217,533	292,795	292,700	360,997	23.3%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	217,533	292,795	292,700	360,997	23.3%
Net Inc (Dec) in Fund Balance	(22,499)	-	-	-	NA
Fund Balance, beginning of year	71,320	48,821	48,821	48,821	0.0%
Fund Balance, end of year	\$ 48,821	\$ 48,821	\$ 48,821	\$ 48,821	0.0%

This budget will be reviewed and acted on by the Kent County Finance and Physical Resources Committee in August 2023.

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

	2022	2023		2024	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	6,157,052	-	11,911,200	-	-100.0%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	592,017	-	800,500	-	-100.0%
Other Revenue	122,654	-	97,800	-	-100.0%
Total Revenues	6,871,723	-	12,809,500	-	-100.0%
Expenditures By Category					
Personnel	489,683	-	130,700	-	-100.0%
Supplies	1,016	-	100	-	-100.0%
Other Services & Charges	4,681,204	-	790,000	-	-100.0%
Capital	-	-	4,990,400	-	-100.0%
Total Expenditures	5,171,903	-	5,911,200	-	-100.0%
Net Revenues (Expenditures)	1,699,820	-	6,898,300	-	-100.0%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	(6,000,000)	-	-100.0%
Total Other Financing Sources (Uses)	-	-	(6,000,000)	-	-100.0%
Net Inc (Dec) in Fund Balance	1,699,820	-	898,300	-	-100.0%
Fund Balance, beginning of year	366,434	2,066,254	2,066,254	2,964,554	43.5%
Fund Balance, end of year	\$ 2,066,254	\$ 2,066,254	\$ 2,964,554	\$ 2,964,554	0.0%

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Special Projects - State Project Special Revenue Fund (272)

Fund Statement

	2022	2023		2024	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	2,948,960	3,015,773	3,015,700	3,550,229	17.7%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	-	-	-	-	NA
Total Revenues	2,948,960	3,015,773	3,015,700	3,550,229	17.7%
Expenditures By Category					
Personnel	1,285,179	1,505,520	1,505,500	1,679,300	11.5%
Supplies	28,734	45,492	45,400	31,492	-30.6%
Other Services & Charges	1,707,181	1,645,906	1,645,900	2,146,254	30.4%
Capital	99,048	103,200	103,200	78,873	-23.6%
Total Expenditures	3,120,142	3,300,118	3,300,000	3,935,919	19.3%
Net Revenues (Expenditures)	(171,182)	(284,345)	(284,300)	(385,690)	35.7%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	170,534	284,345	284,300	385,690	35.7%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	170,534	284,345	284,300	385,690	35.7%
Net Inc (Dec) in Fund Balance	(648)	-	-	-	NA
Fund Balance, beginning of year	648	(0)	-	-	NA
Fund Balance, end of year	\$ (0)	\$ (0)	\$ -	\$ -	NA

This budget will be reviewed and acted on by the Kent County Finance and Physical Resources Committee in August 2023. 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

	2022	2023		2024	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	528,638	460,677	495,000	450,700	-8.9%
Charges for services	10,232,991	8,728,778	8,972,600	12,964,610	44.5%
Investments, Rents & Royalties	(1,305)	-	-	1,000	NA
Other Revenue	409,402	307,052	307,000	383,060	24.8%
Total Revenues	11,169,727	9,496,507	9,774,600	13,799,370	41.2%
Expenditures By Category					
Personnel	10,740,815	9,137,077	9,431,800	13,665,703	44.9%
Supplies	21,877	26,125	30,800	20,250	-34.3%
Other Services & Charges	1,517,893	1,367,539	1,576,900	1,693,541	7.4%
Capital	2,566	61,125	61,100	-	-100.0%
Total Expenditures	12,283,151	10,591,866	11,100,600	15,379,494	38.5%
Net Revenues (Expenditures)	(1,113,425)	(1,095,359)	(1,326,000)	(1,580,124)	19.2%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	1,179,236	1,093,124	1,139,680	1,567,486	37.5%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	1,179,236	1,093,124	1,139,680	1,567,486	37.5%
Net Inc (Dec) in Fund Balance	65,811	(2,235)	(186,320)	(12,638)	-93.2%
Fund Balance, beginning of year	136,680	202,491	202,491	16,171	-92.0%
Fund Balance, end of year	\$ 202,491	\$ 200,256	\$ 16,171	\$ 3,533	-78.2%

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

	2022	2023		2024	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	195,157	216,463	1,252,200	39,135	-96.9%
Charges for services	68,067	93,000	93,000	98,000	5.4%
Investments, Rents & Royalties	(342)	13,700	13,700	9,525	-30.5%
Other Revenue	118,070	57,046	266,100	57,046	-78.6%
Total Revenues	380,952	380,209	1,625,000	203,706	-87.5%
Expenditures By Category					
Personnel	112,733	57,972	232,800	97,628	-58.1%
Supplies	697	550	22,900	13,580	-40.7%
Other Services & Charges	521,839	1,213,259	3,852,500	301,447	-92.2%
Capital	383,765	484,226	1,842,200	80,253	-95.6%
Total Expenditures	1,019,034	1,756,007	5,950,400	492,907	-91.7%
Net Revenues (Expenditures)	(638,082)	(1,375,798)	(4,325,400)	(289,201)	-93.3%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	1,208,577	374,700	1,208,500	237,893	-80.3%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	1,208,577	374,700	1,208,500	237,893	-80.3%
Net Inc (Dec) in Fund Balance	570,495	(1,001,098)	(3,116,900)	(51,308)	-98.4%
Fund Balance, beginning of year	3,452,156	4,022,651	4,022,651	905,751	-77.5%
Fund Balance, end of year	\$ 4,022,651	\$ 3,021,553	\$ 905,751	\$ 854,443	-5.7%

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

County of Kent, Michigan

Special Projects - Federal Project Special Revenue Fund (282)

Fund Statement

	2022	2023		2024	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	2,719,205	1,668,943	1,668,900	2,302,536	38.0%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	385	500	500	500	0.0%
Total Revenues	2,719,589	1,669,443	1,669,400	2,303,036	38.0%
Expenditures By Category					
Personnel	3,007,803	3,146,519	3,146,500	3,743,822	19.0%
Supplies	314,220	185,500	185,500	206,435	11.3%
Other Services & Charges	1,056,916	483,436	483,400	1,733,890	258.7%
Capital	271,465	13,500	13,500	-	-100.0%
Total Expenditures	4,650,404	3,828,955	3,828,900	5,684,147	48.5%
Net Revenues (Expenditures)	(1,930,814)	(2,159,512)	(2,159,500)	(3,381,111)	56.6%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	1,930,814	2,159,512	2,159,500	3,381,111	56.6%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	1,930,814	2,159,512	2,159,500	3,381,111	56.6%
Net Inc (Dec) in Fund Balance	(0)	-	-	-	NA
Fund Balance, beginning of year	56,872	56,872	56,872	56,872	0.0%
Fund Balance, end of year	\$ 56,872	\$ 56,872	\$ 56,872	\$ 56,872	0.0%

This budget will be reviewed and acted on by the Kent County Finance and Physical Resources Committee in August 2023. 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	2022	2023	2024	% Change
	Actual	Adopted	Adopted	
Series 2014--Courthouse/82 Ionia	\$ 545,900	\$ 21,100	\$ 536,500	2442.7%
Series 2016--Jail Kitchen/Juvenile Det	1,633,750	1,247,350	1,657,350	32.9%
Series 2017A--E-911	1,694,325	1,279,950	1,717,050	34.1%
Series 2017B--Fuller Complex/Dist Ct/DHHS	2,627,375	2,298,475	2,659,850	15.7%
Capital Lease--CGI A360	1,038,077	1,038,077	1,038,077	0.0%
Series 2019--Correctional Facilities	2,185,200	301,750	2,148,600	612.0%
Capital Lease--KCDA Tower	57,967	58,240	60,000	3.0%
Series 2021--Michigan Transportation Fund Bonds	2,317,513	2,320,500	2,318,500	-0.1%
Debt Service Fund	12,100,107	8,565,442	12,135,927	41.7%
Series 2005--Courthouse	4,339,775	3,919,000	4,344,500	10.9%
Building Authority Debt Service	4,339,775	3,919,000	4,344,500	10.9%
Total Expenditures	\$ 16,439,882	\$ 12,484,442	\$ 16,480,427	32.0%

County of Kent, Michigan

Debt Service Fund
Fund Statement

	2022	2023		2024	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	NA
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	2,317,513	2,320,500	2,320,500	2,318,500	-0.1%
Total Revenues	2,317,513	2,320,500	2,320,500	2,318,500	-0.1%
Expenditures By Category					
Miscellaneous	-	-	-	-	NA
Principal	8,136,044	6,246,317	6,246,317	8,568,077	37.2%
Interest	3,961,063	2,315,525	2,320,925	3,564,250	53.6%
Paying Agent Fees	3,000	3,600	3,600	3,600	0.0%
Bond Sale Expense	-	-	-	-	NA
Total Expenditures	12,100,107	8,565,442	8,570,842	12,135,927	41.6%
Net Revenues (Expenditures)	(9,782,594)	(6,244,942)	(6,250,342)	(9,817,427)	57.1%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	9,782,594	6,244,942	6,250,342	9,817,427	57.1%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	9,782,594	6,244,942	6,250,342	9,817,427	57.1%
Net Inc (Dec) in Fund Balance	-	-	-	-	NA
Fund Balance, beginning of year	-	-	-	-	NA
Fund Balance, end of year	\$ -	\$ -	\$ -	\$ -	NA

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

Series / Facility	Transfers In from:				Total
	CIP Fund	Cor & Det Fund	General Fund	Special Project Fund	
Series 2014 -- Courthouse / 82 Ionia	\$ -	\$ -	\$ 536,500	\$ -	\$ 536,500
Series 2016 -- Jail Kitchen / Juvenile Det	-	1,657,350	-	-	1,657,350
Series 2017A -- E-911	-	-	-	1,717,050	1,717,050
Series 2017B -- Fuller Complex / Dist Ct / DHHS	844,250	-	1,815,600	-	2,659,850
Series 2019 -- Correctional Facilities	-	2,148,600	-	-	2,148,600
Capital Lease -- KCDA Tower	-	-	60,000	-	60,000
Capital Lease -- CGI A360	-	-	1,038,077	-	1,038,077
Total	\$ 844,250	\$ 3,805,950	\$ 3,450,177	\$ 1,717,050	\$ 9,817,427

DEBT SERVICE FUNDS

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

	2022	2023		2024	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	NA
Investments, Rents & Royalties	4,339,775	3,919,000	3,919,000	4,344,500	10.9%
Total Revenues	4,339,775	3,919,000	3,919,000	4,344,500	10.9%
Expenditures By Category					
Legal Fees	-	-	-	-	
Principal	3,410,000	3,500,000	3,500,000	3,700,000	5.7%
Interest	929,775	418,000	418,000	643,500	53.9%
Paying Agent Fees	-	1,000	1,000	1,000	0.0%
Bond Sale Expense	-	-	-	-	NA
Discounts on Bonds/Notes	-	-	-	-	NA
Total Expenditures	4,339,775	3,919,000	3,919,000	4,344,500	10.9%
Net Revenues (Expenditures)	-	-	-	-	NA
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Fund Balance	-	-	-	-	NA
Fund Balance, beginning of year	-	-	-	-	NA
Fund Balance, end of year	\$ -	\$ -	\$ -	\$ -	NA

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

Series / Facility	Funding Source	Amount
Series 2005 -- Courthouse	Funded 100% with rent receipts from the Courthouse General Fund Operating Budget. The City of Grand Rapids reimburses the County for 26.16% of court debt and maintenance costs.	\$ 4,344,500
Total		\$ 4,344,500

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>2022</u>	<u>2023</u>	<u>2024</u>	
	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>	<u>% Change</u>
Building Authority Construction Fund	\$ -	\$ -	\$ -	NA
Bond Capital Project Fund	-	-	-	NA
Capital Improvement Program (CIP)	24,675,837	11,236,249	14,939,549	33.0%
Total Expenditures	<u>\$ 24,675,837</u>	<u>\$ 11,236,249</u>	<u>\$ 14,939,549</u>	<u>33.0%</u>

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

	2022		2023		2024	
	Actual	Adopted	Estimated	Adopted	% Chg	
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

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

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

	2022	2023		2024		% Chg
	Actual	Adopted	Estimated	Adopted		
Revenues By Category						
Taxes	\$ -	\$ -	\$ -	\$ -		NA
Intergovernmental	-	-	-	-		NA
Charges for services	-	-	-	-		NA
Investments, Rents & Royalties	-	-	-	-		NA
Other Revenue	-	-	-	-		NA
Total Revenues	-	-	-	-		NA
Expenditures By Category						
Personnel	-	-	-	-		NA
Other Services & Charges	-	-	-	-		NA
Capital	-	-	-	-		NA
Total Expenditures	-	-	-	-		NA
Net Revenues (Expenditures)	-	-	-	-		NA
Other Financing Sources (Uses)						
Transfers In & Other Fin Sources	-	-	-	-		NA
Transfers Out & Other Fin Uses	-	-	-	-		NA
Total Other Financing Sources (Uses)	-	-	-	-		NA
Net Inc (Dec) in Fund Balance	-	-	-	-		NA
Fund Balance, beginning of year	0	0	0	0		0.0%
Fund Balance, end of year	\$ 0	\$ 0	\$ 0	\$ 0		0.0%

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

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

County of Kent, Michigan

Capital Improvement Program Capital Fund
Fund Statement

	2022	2023		2024	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	254,445	-	3,496,600	-	NA
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	16,952	309,773	309,700	85,800	-72.3%
Total Revenues	271,397	309,773	3,806,300	85,800	-72.3%
Expenditures By Category					
Personnel	-	-	-	-	NA
Other Services & Charges	107,433	3,400,000	-	8,000,000	164.7%
Capital	17,115,710	7,103,449	16,304,100	6,095,299	-14.2%
Total Expenditures	17,223,143	10,503,449	16,304,100	14,095,299	43.7%
Net Revenues (Expenditures)	(16,951,746)	(10,193,676)	(12,497,800)	(14,009,499)	47.2%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	20,445,024	10,926,476	14,541,300	14,853,749	45.1%
Transfers Out & Other Fin Uses	(7,452,694)	(732,800)	(3,138,300)	(844,250) ⁽¹⁾	15.2%
Total Other Financing Sources (Uses)	12,992,330	10,193,676	11,403,000	14,009,499	47.2%
Net Inc (Dec) in Fund Balance	(3,959,416)	-	(1,094,800)	-	NA
Fund Balance, beginning of year	55,609,624	51,650,208	51,650,208	50,555,408	-2.1%
Fund Balance, end of year	\$ 51,650,208	\$ 51,650,208	\$ 50,555,408	\$ 50,555,408	-2.1%

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

CIP project budget extension requests are reviewed by the County Administrator/Controller with available budget balances carried forward for those approved projects. The majority of the estimated fund balance is reserved for approved prior year projects that are expected to become part of the 2024 Amended Budget.

(1) The budgeted Transfer Out to the Debt Service Fund for 2024 of \$844,250, for the Series 2017B bonds, is summarized on page 63. The Transfer In line includes \$14,853,749 from the General Fund.

CAPITAL PROJECT FUNDS

**County of Kent, Michigan
2024 Capital Improvement Program**

Project Name	General Fund	Other	Total
E-filing	120,000	-	120,000
Circuit Court Total	120,000	-	120,000
Courthouse Fire Panel Upgrade	140,600	49,400 (a)	190,000
Automated External Defibrillators (AEDs)	70,000	-	70,000
Health Dept TB Annex Mechanical & Filtration System	40,000	-	40,000
Board Room Audio Visual Equipment Replacement	135,000	-	135,000
Juvenile Detention I-CON Water Management System	215,000	-	215,000
City/County Work Plan	366,200	-	366,200
63rd District Court Chair Replacement	72,416	-	72,416
82 Ionia FOC Chair Replacement	58,333	-	58,333
Demolition of 1101 Ball Ave	150,000	-	150,000
Health Department Fire Door Replacement	35,000	-	35,000
Courthouse Cooling Tower Basin Sweepers	74,000	26,000 (a)	100,000
Courthouse Damper Replacement	29,600	10,400 (a)	40,000
63rd District Court Carpet Replacement	183,000	-	183,000
63rd District Court Waterproofing Exterior Brick	27,400	-	27,400
Facilities Management Total	1,596,549	85,800	1,682,349
Fiber Connectivity Improvements	125,000	-	125,000
Information Technology Total	125,000	-	125,000
Paving Maintenance - Brewer Park	664,950	-	664,950
Playground Replacement Johnson Park	150,000	-	150,000
Lowell Regional Greenspace Structure Demolition	100,000	-	100,000
Kaufman G.C. Bunker Improvements	100,000	-	100,000
Parks Total	1,014,950	-	1,014,950
Automated External Defibrillator (AED) Replacement	396,000	-	396,000
Jail Kitchen Dishwasher Replacement	400,000	-	400,000
Jail Card Access System	325,000	-	325,000
Administration Bldg HVAC Engineering Study & Imp	50,000	-	50,000
Sewage Processing System	1,100,000	-	1,100,000
Jail Shower and Switch Safety Improvements	290,000	-	290,000
HVAC Variable Frequency Drive Improvements	77,000	-	77,000
Cruiser Yard Gate Replacement	155,000	-	155,000
Parking Lot and Asphalt Repairs	150,000	-	150,000
Carpet Replacement	50,000	-	50,000
Hydronic Piping System Survey	85,000	-	85,000
Water Sourced Loop Cleaning	75,000	-	75,000
Sheriff Total	3,153,000	-	3,153,000
Strategic Capital	8,000,000 (b)	-	8,000,000
2017B Debt Service - Fuller Complex/DC	844,250	-	844,250
Other Total	8,844,250	-	8,844,250
Total	\$ 14,853,749	\$ 85,800	\$ 14,939,549

(a) City of Grand Rapids

(b) Includes \$3.0 million for Strategic Capital and \$5.0 million in reserves for the Insurance Authority

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>2022</u>	<u>2023</u>	<u>2024</u>	
	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>	<u>% Change</u>
Health Insurance	\$ 18,054,715	\$ 12,675,000	\$ 17,567,545	38.6%
Prescription	7,596,501	4,687,500	7,685,637	64.0%
Liability Insurance	2,785,551	2,054,346	3,047,037	48.3%
Dental Insurance	1,722,136	1,323,750	1,834,605	38.6%
Unemployment Compensation	47,462	20,000	52,873	164.4%
Workers Compensation	386,473	678,376	712,296	5.0%
Sick and Accident Plan	642,349	616,500	674,467	9.4%
Risk Management Fund	31,235,187	22,055,472	31,574,460	43.2%
Office Equipment Fund	238,610	79,359	99,884	25.9%
Vehicle Pool Fund	480,043	93,993	119,055	26.7%
Total Expenditures	\$ 31,953,840	\$ 22,228,824	\$ 31,793,399	43.0%

County of Kent, Michigan

Risk Management Internal Service Fund
Fund Statement

	2022		2023		2024	
	Actual	Adopted	Estimated	Adopted	% Chg	
Revenues By Category						
Taxes	\$ -	\$ -	\$ -	\$ -		NA
Charges for services	2,092,476	2,303,547	2,303,200	3,110,152		35.0%
Investments, Rents & Royalties	526,362	484,209	484,200	671,420		38.7%
Other Revenue	26,669,619	20,010,825	20,010,800	28,110,824		40.5%
Total Revenues	29,288,457	22,798,581	22,798,200	31,892,396		39.9%
Expenditures By Category						
Personnel	126,972	99,739	95,900	219,609		129.0%
Supplies	354	113	100	372		272.0%
Other Services & Charges	31,103,486	21,955,620	21,955,500	31,349,886		42.8%
Capital	4,374	-	-	4,593		NA
Total Expenditures	31,235,187	22,055,472	22,051,500	31,574,460		43.2%
Net Revenues (Expenditures)	(1,946,730)	743,109	746,700	317,936		-57.4%
Other Financing Sources (Uses)						
Transfers In & Other Fin Sources	-	1,500	1,500	1,000		-33.3%
Transfers Out & Other Fin Uses	-	-	-	-		NA
Total Other Financing Sources (Uses)	-	1,500	1,500	1,000		-33.3%
Net Inc (Dec) in Net Assets	(1,946,730)	744,609	748,200	318,936		-57.4%
Net Position, beginning of year	12,520,540	10,573,810	10,573,810	11,322,010		7.1%
Net Position, end of year	\$ 10,573,810	\$ 11,318,419	\$ 11,322,010	\$ 11,640,946		2.8%

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

INTERNAL SERVICE FUNDS

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

	2022		2023		2024	
	Actual	Adopted	Estimated	Adopted	% Chg	
Revenues By Category						
Taxes	\$ -	\$ -	\$ -	\$ -		NA
Charges for services	153,716	121,403	126,600	167,908		32.6%
Investments, Rents & Royalties	(2,792)	-	5,000	7,000		40.0%
Other Revenue	5,000	-	-	-		NA
Total Revenues	155,924	121,403	131,600	174,908		32.9%
Expenditures By Category						
Personnel	-	-	-	-		NA
Supplies	-	-	-	-		NA
Other Services & Charges	112,839	79,359	200,000	99,884		-50.1%
Capital	63,652	-	67,100	-		-100.0%
Total Expenditures	176,491	79,359	267,100	99,884		-62.6%
Net Revenues (Expenditures)	(20,567)	42,044	(135,500)	75,024		-155.4%
Other Financing Sources (Uses)						
Transfers In & Other Fin Sources	92,119	-	52,800	-		-100.0%
Transfers Out & Other Fin Uses	(62,119)	-	(52,800)	-		-100.0%
Total Other Financing Sources (Uses)	30,000	-	-	-		NA
Net Inc (Dec) in Net Assets	9,433	42,044	(135,500)	75,024		-155.4%
Net Position, beginning of year	801,356	810,789	810,789	675,289		-16.7%
Net Position, end of year	\$ 810,789	\$ 852,833	\$ 675,289	\$ 750,313		11.1%

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

County of Kent, Michigan

Vehicle Pool Internal Service Fund
Fund Statement

	2022	2023		2024	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Charges for services	210,908	188,144	99,100	142,316	43.6%
Investments, Rents & Royalties	(187)	-	1,800	2,000	11.1%
Other Revenue	3,376	-	-	-	NA
Total Revenues	214,096	188,144	100,900	144,316	43.0%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	121,932	93,993	179,900	119,055	-33.8%
Capital	-	-	-	-	NA
Total Expenditures	121,932	93,993	179,900	119,055	-33.8%
Net Revenues (Expenditures)	92,164	94,151	(79,000)	25,261	-132.0%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	528,111	150,000	150,000	-	-100.0%
Transfers Out & Other Fin Uses	(358,111)	-	-	-	NA
Total Other Financing Sources (Uses)	170,000	150,000	150,000	-	-100.0%
Net Inc (Dec) in Net Assets	262,164	244,151	71,000	25,261	-64.4%
Net Position, beginning of year	1,201,969	1,464,133	1,464,133	1,535,133	4.8%
Net Position, end of year	\$ 1,464,133	\$ 1,708,284	\$ 1,535,133	\$ 1,560,394	1.6%

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

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Delinquent Tax Revolving Fund

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

Public Works

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

Housing Commission

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

ENTERPRISE FUNDS

County of Kent, Michigan

Enterprise Funds

Schedule of Uses of Financial Resources

Program Descriptions	2022	2023	2024	% Chg
	Actual	Adopted	Adopted	
Delinquent Tax Anticipation Notes	\$ 744,679	\$ 1,844,949	\$ 1,974,250	7.0%
Public Works	48,665,467	45,137,265	61,874,128	37.1%
Housing Commission	4,914,272	-	-	NA
Total Expenditures	<u>\$ 54,324,418</u>	<u>\$ 46,982,214</u>	<u>\$ 63,848,378</u>	<u>35.9%</u>

County of Kent, Michigan
Delinquent Tax Enterprise Fund
Fund Statement

	2022	2023		2024	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ 2,280,140	\$ 2,523,000	\$ 2,523,000	\$ 2,838,000	12.5%
Intergovernmental	-	-	-	-	NA
Charges for services	311,970	120,000	120,000	120,000	0.0%
Investments, Rents & Royalties	(124,204)	502,000	502,000	502,000	0.0%
Other Revenue	29,039	-	-	-	NA
Total Revenues	2,496,945	3,145,000	3,145,000	3,460,000	10.0%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	655,408	1,296,649	1,296,600	1,425,950	10.0%
Capital	-	12,800	12,800	12,800	0.0%
Debt	89,270	535,500	535,500	535,500	0.0%
Total Expenditures	744,679	1,844,949	1,844,900	1,974,250	7.0%
Net Revenues (Expenditures)	1,752,266	1,300,051	1,300,100	1,485,750	14.3%
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 Net Assets	1,752,266	1,300,051	1,300,100	1,485,750	14.3%
Net Position, beginning of year	9,595,222	11,347,488	11,347,488	12,647,588	11.5%
Net Position, end of year	\$ 11,347,488	\$ 12,647,539	\$ 12,647,588	\$ 14,133,338	11.7%

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**

	2022	2023		2024	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	406,000	-	-100.0%
Charges for services	52,656,313	39,721,214	39,721,200	53,786,107	35.4%
Investments, Rents & Royalties	(449,100)	900,000	1,100,000	1,200,000	9.1%
Other Capital Contributions	-	-	-	-	
Other Revenue	908,673	4,516,051	4,516,000	6,888,021	52.5%
Total Revenues	53,115,886	45,137,265	45,743,200	61,874,128	35.3%
Expenditures By Category					
Personnel	6,779,778	4,529,909	4,529,900	6,571,941	45.1%
Supplies	815,780	475,834	475,800	808,325	69.9%
Other Services & Charges	34,897,046	38,467,157	38,467,100	51,351,912	33.5%
Capital	5,976,664	1,491,302	1,491,300	2,926,450	96.2%
Debt	196,198	173,063	173,000	215,500	24.6%
Total Expenditures	48,665,467	45,137,265	45,137,100	61,874,128	37.1%
Net Revenues (Expenditures)	4,450,419	-	606,100	-	-100.0%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Net Assets	4,450,419	-	606,100	-	-100.0%
Net Position, beginning of year	112,056,061	116,506,480	116,506,480	117,112,580	0.5%
Net Position, end of year	\$ 116,506,480	\$ 116,506,480	\$ 117,112,580	\$ 117,112,580	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

	2022	2023		2024	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	4,905,439	-	4,983,900	-	-100.0%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	500	-	850	-	-100.0%
Other Revenue	40,182	-	-	-	NA
Total Revenues	4,946,121	-	4,984,750	-	-100.0%
Expenditures By Category					
Personnel	399,964	-	766,300	-	-100.0%
Supplies	1,047	-	3,700	-	-100.0%
Other Services & Charges	4,513,261	-	4,577,900	-	-100.0%
Capital	-	-	5,600	-	-100.0%
Debt	-	-	-	-	NA
Total Expenditures	4,914,272	-	5,353,500	-	-100.0%
Net Revenues (Expenditures)	31,849	-	(368,750)	-	-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	31,849	-	(368,750)	-	-100.0%
Net Position, beginning of year	417,865	449,713	449,713	80,963	-82.0%
Net Position, end of year	\$ 449,713	\$ 449,713	\$ 80,963	\$ 80,963	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 2023.

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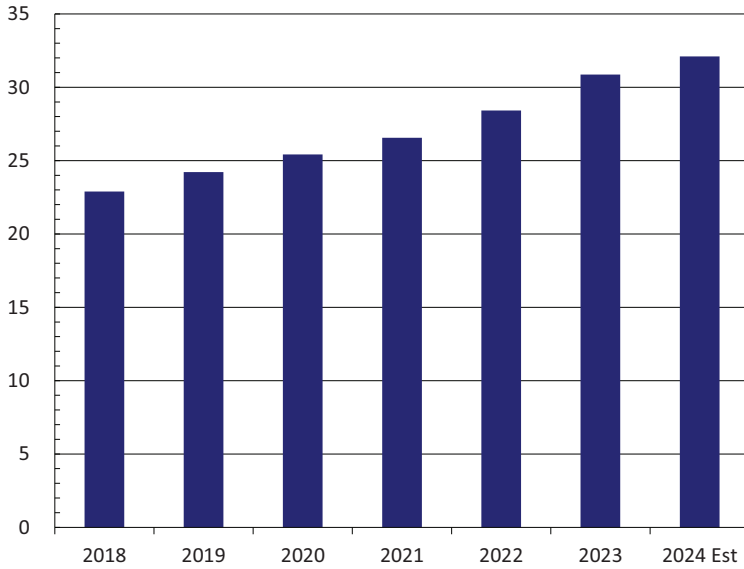
MILLAGE RATES & PROPERTY TAX REVENUE

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.

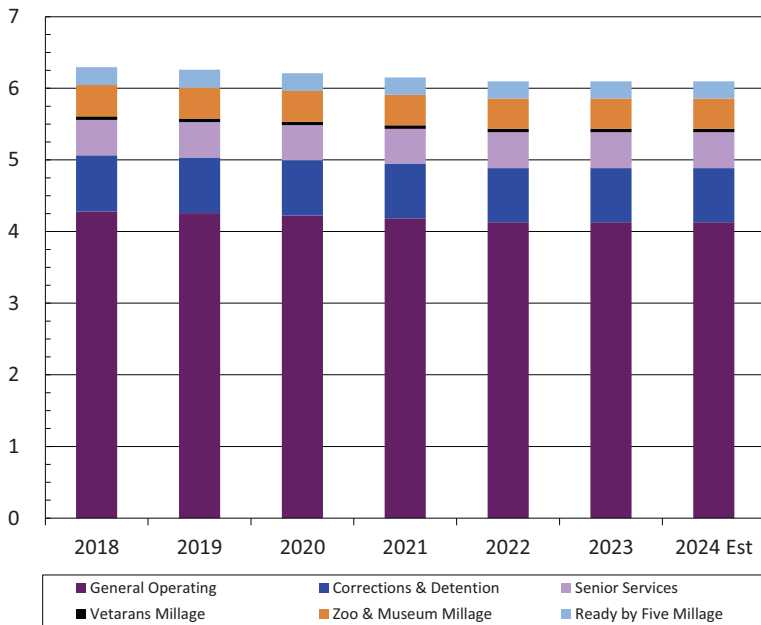
MILLAGE RATES & PROPERTY TAX REVENUE

State Taxable Value *(in billions)*



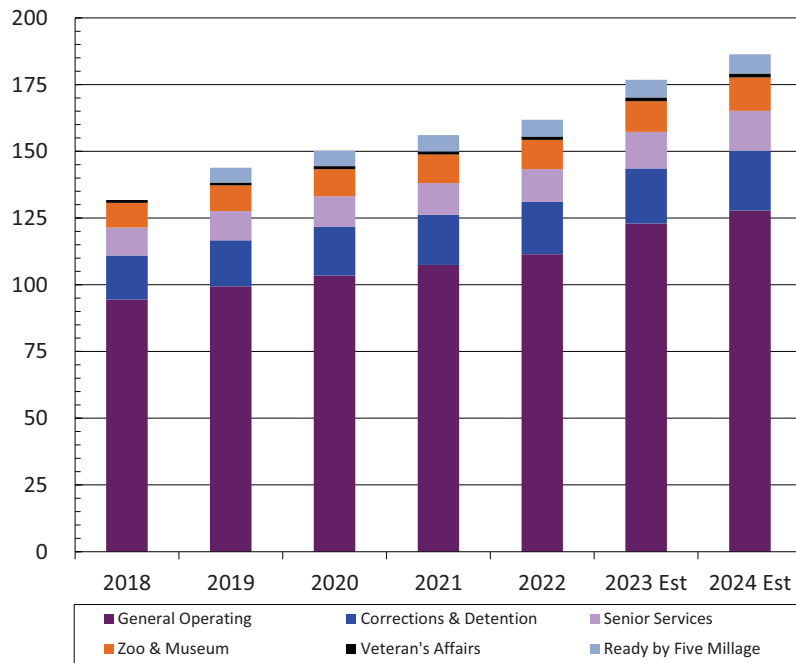
The Kent County State Taxable Value has increased from \$22.889 billion in 2018 to \$30.865 billion in 2023. This represents a 34.8% increase or an average annual increase of 6.2%. The increase from 2022 to 2023 is 8.6%. It is estimated that the taxable valuation will increase to \$32.099 billion, or 4.0%, in 2024. From 2000 to 2007, the average annual increase was nearly 5.8%.

Millage Rates



The estimated operating millage rate to be levied for 2024 is 4.1310 mills, this is unchanged from 2023. The 2023 special millages, used for the 2024 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 2024 budget is 6.0971, this rate is unchanged from the 2023 levied millage.

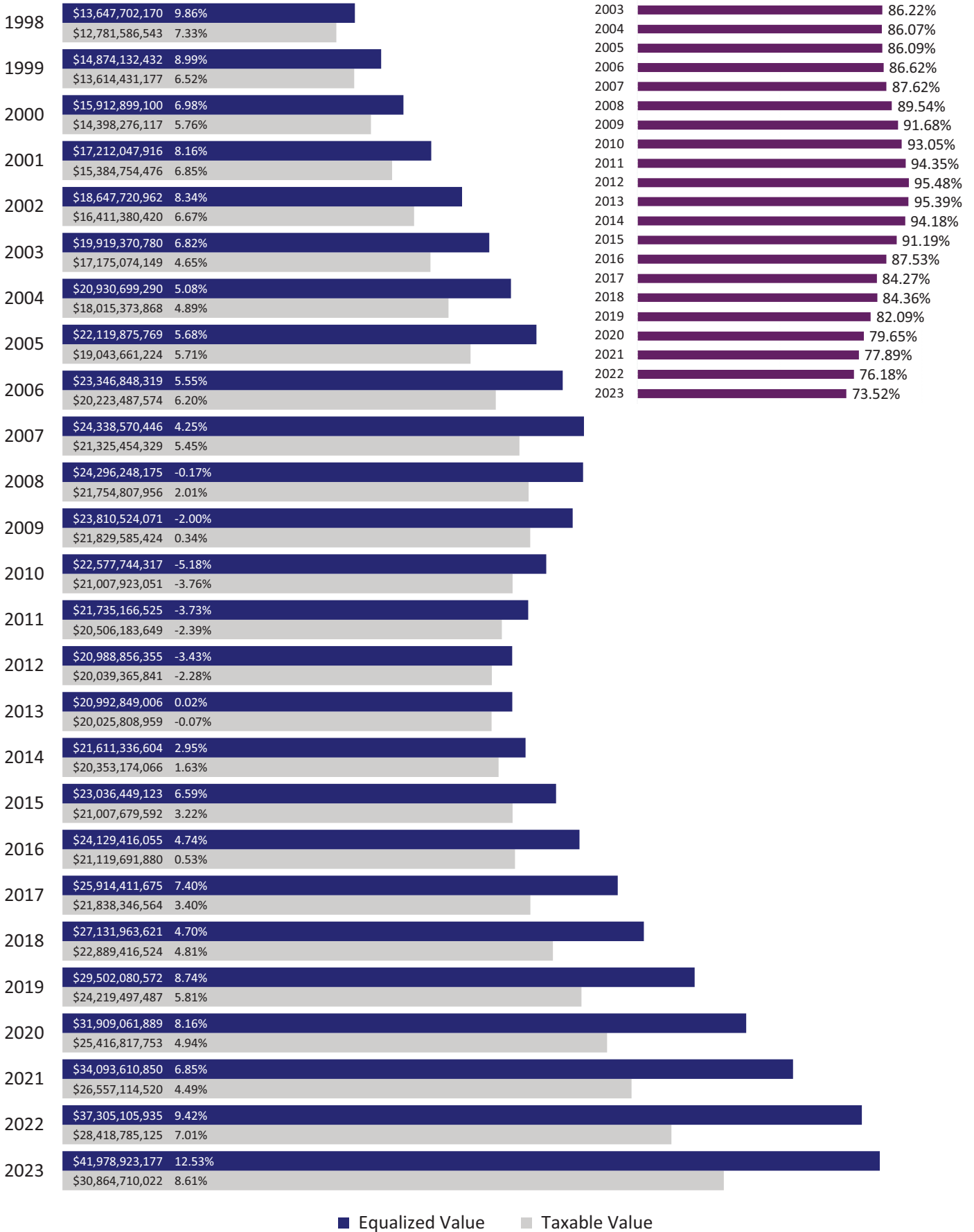
Current Property Tax Revenue *(in millions)*



Current property tax revenue, based on the estimated millage rates and STV, will increase 5.4%, from \$176.77 million estimated for 2023 to \$186.33 million estimated for 2024. The total General Operating levy is estimated to increase \$4.9 million, or 4.0%, from \$122.91 million estimated for 2023 to \$127.83 million estimated for 2024.

MILLAGE RATES & PROPERTY TAX REVENUE

County State Equalized and State Taxable Values by Year



PERSONNEL

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

Fund	Fund Name	Authorized
101	General Fund	1,121.9
215	Friend of the Court Fund	103.1
221	Health Fund	250.2
229	Lodging Excise Tax Fund	1.0
256	Register of Deeds Automation Fund	1.4
260	Indigent Defense Fund	9.0
263	Concealed Pistol Licensing Fund	1.0
265	Drug Law Enforcement Fund	0.5
272	State Special Project Fund	17.0
274	Coronavirus Relief Fund	1.5
279	Special Project Fund	118.5
280	LTD Special Project Fund	2.0
282	Federal Special Project Fund	34.0
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	11.1
292	Childcare Fund	164.7
293	Veteran's Services Fund	9.0
517	Public Works Fund	61.0
535	Housing Commission Fund	6.0
677	Insurance Fund	2.0
Grand Total		1,938.3

Includes Elected Officials, Judges, and Board of Commissioners.

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

Department	Fund	Authorized
Animal Shelter	101	16.3
Bureau of Equalization	101	14.0
	101	129.8
	215	103.1
	272	2.0
	282	1.0
	292	159.7
Circuit Court		395.6
	101	45.6
	256	1.4
	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	22.5
	221	3.0
	292	5.0
Facilities Management		30.5
	101	31.1
	677	2.0
Fiscal Services		33.1
	221	247.2
Health Department		247.2
Human Resources	101	17.3
Information Technology	101	37.5
	274	1.5
	283	3.0
	284	18.4
	285	2.0
	286	11.1
	535	6.0
KCCA/Housing Com		42.0
Medical Examiner	101	7.1
Parks Department	101	64.5
	101	49.8
	260	9.0
	280	2.0
Policy Administration		60.8
Probate Court	101	22.0
	101	41.5
	272	11.0
	282	29.0
Prosecutor's Office		81.5
Public Works	517	61.0
	101	571.6
	265	0.5
	272	4.0
	279	118.5
	282	4.0
Sheriff Department		698.6
	101	12.0
	229	1.0
Treasurer's Office		13.0
Veterans Affairs	293	9.0
Grand Total		1,938.3

Includes Elected Officials, Judges, and Board of Commissioners.

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