

2021
ADOPTED BUDGET

Kent County, Michigan



Wayman Britt

County Administrator/Controller

Jeff Dood

Fiscal Services Director

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OFFICE OF THE ADMINISTRATOR

Kent County Administration Building 300 Monroe Avenue, N.W. Grand Rapids, Michigan 49503-2206
Phone: (616) 632-7570 · Fax: (616) 632-7565



September 10, 2020

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

RE: 2021 Kent County Annual Budget

State statute mandates that as the Chief Administrative and Financial Officer for the County of Kent, it is my responsibility to develop and submit the proposed annual budget to the Board of Commissioners for review and approval. The 2021 budget is being prepared in accordance with section 141.434 of the Uniform Budget and Accounting Act, which requires that the Board of Commissioners adopt a General Appropriation resolution designed to appropriate all County general government fund expenditures. We are grateful that we have such a dedicated and committed group of elected officers, department directors, and judiciary during these hard to predict and unprecedented times caused by the COVID-19 pandemic. Their commitment and discipline to holding the line on budget increases in this ever-challenging environment, while minimizing any reductions in services to our citizens, continues to be exceptional. As has been done historically, great care has been taken to ensure the provision of core services while maintaining General Fund reserves as directed by the Finance & Physical Resources Committee.

This budget reflects the County's organizational values and strategic priorities by attempting to strike an appropriate balance between financial detail and discussion of the larger picture. It is intended to inform the Board and the public with a meaningful discussion about resource allocation decisions and reflects the County's plan for programs and activities for the upcoming fiscal year. It is one of many tools used by County Administration and the Board in its planning and decision-making process. And while it is by nature a fluid document—one that can change as emergent needs and circumstances dictate—it is also the single most important comprehensive policy statement about County priorities and programs that the Board of Commissioners makes on an annual basis.

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

The proposed budget:

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

Like budgets previously submitted, the proposed 2021 budget balances many demands that have different constituencies; balances services the County is required to provide—along with adequate supporting infrastructure to help deliver those services—with programs and services that are discretionary; and balances new or newer initiatives with services that have traditionally been considered the core responsibility of the County. Department

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

Key Dates

Pursuant to state law, a public hearing on the proposed 2021 budget and millage rates is required. It is recommended that the public hearing be held in conjunction with the Board meeting on Thursday, November 5, 2020, at 8:30 a.m. The Board should establish the public hearing date at its meeting on October 25, 2020. Formal action on the 2021 General Appropriations resolution is scheduled for the November 19, 2020 meeting.

Strategic Planning

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

Values:

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

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

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

Priorities

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

Goal: Maintain the financial stability of Kent County

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

Goal: Position the County for multigenerational economic and population growth

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

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

Goal: Address existing and emerging public health and environmental concerns

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

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

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

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

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

- Goal: Create an organizational culture that emphasizes excellence in customer service
- Goal: Ensure that Kent County is an employer that attracts and retains diverse and top talent
- Goal: Embrace innovation and continuous improvement to optimize County operations
- Goal: Strengthen the use of technology to foster the efficient use of resources

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

- Goal: Provide our residents with equitable access to efficient, effective, and culturally responsive services
- Goal: Intentionally incorporate diversity, equity, and inclusion practices in our service delivery
- Goal: Recruit and retain a qualified, diverse workforce that reflects our continually changing community

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

- Goal: Develop a communication plan for the County
- Goal: Ensure visible County leadership and staff participation in community initiatives
- Goal: Elevate the County’s significant initiatives through regular, ongoing communication

These directives were kept in mind as this proposed 2021 budget was developed. Therefore, given the continued challenges impacting revenues, most departments have been affected by limited financial resources. This year’s budget recommendation includes increases in staffing for a few critical areas, with demonstrated need.

Budget Parameters

Process guidelines and parameters for the 2021 General Fund were established by the Finance & Physical Resources Committee at its meeting on May 19, 2020. Guidelines included expenditure categories for personnel costs, commodities (or supplies), contract services, aggregate capital expenditures (both operational capital outlay and the CIP), and direction that the General Fund operating budget be structurally balanced (where current revenues and current expenditure requirements are equal).

The budget parameters were emphasized to all department directors, elected officers, and the judiciary as part of the Budget Call Letters, which were issued in June 2020. The budget review teams conducted their work with the above parameters in mind.

Millage Rates

An operating millage of 4.2243 is being used as part of the revenue estimating process, this is the same operating millage rate levied in 2020. In addition to the operating millage, which is slated for formal approval by the Board of Commissioners in May 2021, the Board of Commissioners must adopt the millage rates for debt service and operations for the correctional facilities (0.7717 mills), zoo and museum (0.4301), senior services (0.4888 mills), veteran’s services (0.0487 mills), and early childhood (0.2464). The latter five millage rates have to be adopted by the Board of Commissioners later this year to be placed on the December 1, 2020, tax bill. Thus, the total proposed millage rate for the 2021 budget is 6.2100 mills, which is 0.0484 mills less than the millage rate levied for the 2020 budget due to the Headlee Rollback.

Revenues by Category

Taxes: The taxes category is estimated to increase \$2.16 million, or 2.1%, over the prior year budget from \$104.62 million to \$106.78 million. This represents 55.5% of the County’s total General Fund operating revenue stream. The property tax revenue estimate for 2021 is based on a millage rate of 4.2243 mills and an estimated Taxable Value (TV) of \$26.433 billion, which is a 4.0% increase over the prior year’s final equalized TV of 25.417 billion. Neither of these two variables will be finalized until the Spring of 2021. Due to higher unemployment rates, as a result of the pandemic, it is also assumed that the collection rate for current property taxes will be reduced from

an average estimated rate of 96.00% to 94.75%. The impact of the reduction, in the estimated collection rate, equates to a \$1.40 million reduction in estimated property tax revenue.

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 due to the fact that 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 11.4%, or \$21.86 million, of the County's General Fund revenue. In total, the intergovernmental category of revenues, in the General Fund, is estimated to decrease \$1.67 million, or 7.1%, from the prior year budget. This decrease is attributed to a \$3.31 million, or 26.8%, anticipated decrease in State Revenue Sharing offset by a \$1.20 million, or 68.6%, increase in Community Stabilization revenue to bring the budget in line with actual collections.

Charges for Services: Charges for services provide approximately 15.4%, or \$29.53 million, of the County's General Fund revenue. This represents an increase of \$0.44 million, or 1.5%, over the prior year budget. This increase brings the budget in line with historic collection trends.

Investments, Rents & Royalties: Investments, rents & royalties provide approximately 2.3%, or \$4.36 million, of the County's General Fund revenue. This represents a decrease of \$0.67 million, or 13.4%, from the prior year budget as interest rates are down significantly as compared to the prior year.

Other Revenue: The other revenue category provides 3.7%, or \$7.17 million, of the County's General Fund revenue. This category shows an increase of \$0.10 million, or 1.4%, over the 2020 budget. This increase is attributed to reimbursement revenue associated with operations at the Courthouse and DHHS facilities

Transfers In: Transfers In generally come from two primary sources, the Corrections/Detention Fund (\$18.5 million) and the Delinquent Tax Anticipation Notes Fund (\$4.1 million). It is projected that, in 2021, the amount will be \$22.6 million up from \$20.5 million in 2020. The increase is attributed to an additional \$3.0 million transfer in from the Corrections/Detention Fund to support operations for the correction and detention facilities. This is offset by a \$1.0 million reduction in the transfer in from the Lodging Excise Tax Fund.

Expenses by Category

Personnel: Personnel costs represent 51.4%, or \$98.78 million, of the General Fund budget for 2021. This represents an increase of \$2.8 million, or 3.0%, over the prior year budget. This maintains existing staffing levels in the General Fund.

Supplies: The supplies category represents 1.4%, or \$2.76 million, of the General Fund budget for 2021. This category shows an increase of \$0.11 million, or 4.3%. This increase is attributed to a \$0.05 million, or 7.6%, increase in Gas, Oil, Grease, Anti-freeze; and a \$0.03 million, or 10.1%, increase in Sheriff Department operating supplies such as weapons, ammunition, and safety equipment.

Other Services & Charges: The other services & charges category represents 24.1%, or \$46.39 million, of the General Fund budget for 2021. This category shows an increase of \$0.66 million, or 1.4%. This increase is attributed to the following: a \$0.08 million, or 6.4%, increase in the Parks and Facilities budget for building maintenance; a \$0.20 million, or 13.8%, increase in liability insurance premiums; a \$0.08 million, or 100.0%, increase in the Policy/Admin budget for outside legal services; a \$0.23 million, or 17.6%, increase in the IT budget for software maintenance agreements; a \$0.10 million, or 5.90%, increase in substance abuse services; \$0.10 million in the IT budget for security improvements; and \$0.17 million in the Circuit Court budget for e-filing. These increases are offset by a \$0.28 million reduction in the Clerk's Elections budget for ballot printing.

Capital: The capital category represents 1.3%, or \$2.48 million, of the General Fund budget for 2021. This category shows an increase of \$0.14 million, or 6.1%, over the prior year budget. This increase is attributed to a \$0.08 million increase in the Sheriff capital budget for body cameras and an additional \$0.07 million for computer equipment as compared to the prior year.

Transfers Out: The transfers out category represents 25.1%, or \$48.34 million, of the General Fund budget for 2021. This category shows an increase of \$0.61 million, or 1.3%, over the prior year budget.

Health Fund: The total appropriation request of \$9.0 million represents a 5.4%, or \$0.5 million, increase over the 2020 budget of \$8.6 million. The increase in General Fund support for the Health Fund is attributed to increases in operating expenses, such as indirect costs and personnel costs. Included in the Health Department proposed budget is a \$0.10 million increase in General Fund support for Environmental Health Emerging Issues and the addition of an Animal Shelter position.

CIP Fund: The total appropriation request of \$10.2 million represents a 5.8%, or \$0.6 million, decrease from the 2020 budget of \$10.8 million. The proposed budget includes an additional \$1.12 million contribution to the Strategic Capital project.

Other: The total appropriation request of \$4.5 million represents a 26.1%, or \$0.9 million, increase over the 2020 budget of \$3.6 million. This increase is attributed to a \$1.02 million transfer out to the Lodging Excise Tax Fund.

Summary of Major Operating Budget Changes

The proposed 2021 General Fund budget for both operating and capital needs has a gross expenditure requirement of \$192.3 million, which is a 2.3% increase over the 2020 budget. The proposed budget includes operating expenditures of \$143.9 million, including capital expenditures of \$1.1 million, and \$48.3 million to support the operations of other funds. Projected revenues are adequate to cover the proposed expenditures.

Sheriff: The Sheriff represents 36.4%, or \$69.9 million, of the proposed General Fund budget. That's a \$2.2 million, or 3.2%, increase over the prior year budget of \$67.7 million. Personnel costs make up most of this increase and are up \$1.74 million, or 3.4%, over the prior year including additional overtime at the jail; contractual services are up \$0.20 million, or 12.0%, due to increases for an emergency management contract, increases at the jail for food services and a tether program, as well as road patrol programs focusing on deputy well-being; and an increase of 18.2% for various maintenance agreements for in car cameras, body cameras, and Kronos.

Facilities Management: The total appropriation request of \$14.05 million for 2021 represents a 3.8% increase over the 2020 budget of \$13.50 million. The proposed increase is primarily attributed to the shift of District Court security costs, of \$0.29 million, to the Facilities Management budget.

Information Technology: The total appropriation request of \$7.7 million for 2021 represents a 6.3% increase over the 2020 budget of \$7.2 million. The increase is a result of a \$0.23 million, or 17.6%, increase in software maintenance agreements; \$0.15 million increase in personnel costs; \$0.10 million increase for security improvements; and a \$0.03 million increase in computer equipment.

Policy Administration: The Policy Administration General Fund appropriation request shows an increase 12.3%, from \$3.2 million in 2020 to \$3.6 million in 2021. The proposed budget includes is a \$0.30 million, or 14.0%, increase in personnel costs, including 1.4 FTE positions added mid-year for a Communications Specialist and a part-time Indigent Defense Administrator's position (split between the Administrator's Office and the Indigent Defense Fund) and the conversion of a Labor Relations Attorney position to a Deputy County Administrator position, which makes up \$0.06 million of the increase in personnel costs. The proposed budget also includes an increase of \$0.08 million, or 100.0%, in the legal budget for the use of outside legal counsel.

County Clerk: The General Fund budget, for the Clerk’s Office is proposed to decrease 7.4%, from \$4.1 million (2020) to \$3.8 million in 2021. In even-numbered years, the County Clerk’s budget increases because of either statewide or national elections. Because 2020 is a presidential election year, there is an decrease in the Clerk’s Elections Division budget of approximately \$0.2 million from 2020 to 2021.

Circuit Court: The total appropriation request of \$16.3 million for 2021 represents a \$0.18 million, or 1.1%, increase from the 2020 budget of \$16.1 million. The Circuit Court appropriation request includes \$0.17 million for e-filing services, which is offset by a \$0.19 million, or 6.0%, decrease in court appointed attorney fees that were shifted to the newly created Indigent Defense Fund per the State of Michigan.

Bureau of Equalization: The total appropriation request of \$1.7 million for 2021 represents a 7.8% increase over the 2020 budget of \$1.6 million due to the mid-year addition of an Assistant Equalization Director position to service Allegan County.

Other Post-Employment Benefits (OPEB)

The County provides a health care subsidy payment to retirees that meet eligibility requirements. In 2007, the County formed a Voluntary Employees’ Beneficiary Association (“VEBA”) Trust to actuarially fund this liability on an annual basis. County retirees and their beneficiaries are eligible for post-employment benefits if they are receiving a pension from the County. The VEBA is funded pursuant to IRS Code and consists of active participants (current employees) and retirees/beneficiaries currently receiving a pension plan and participating in the County’s health care plan.

Kent County has an Unfunded Actuarial Accrued Liability of approximately \$28.50 million, which is extremely modest compared to most governmental organizations of our size. As they did for pensions, the Governmental Accounting Standards Board (GASB) has issued Statements 73 & 74 that outline the requirements of the plan in related accounting statements. The implementation of GASB 73 was required for 2017 and the VEBA Board implemented GASB 74 early, as part of the 2017 audit.

Capital Improvement Program (CIP)

Continuing as an integral part of the budget is the Capital Improvement Program (CIP) budget for 2021 – 2025. The CIP consists mainly of one-time or non-recurring capital expenditures of \$25,000 or more. The process calls for the Board to adopt the budget for 2021 projects, using 2022 – 2025 as a barometer for future years’ capital needs. Approximately \$14.0 million in CIP project requests were received from departments and agencies. As is the case historically, not every request was recommended for funding.

At its meeting held July 19, 2020, the Finance & Physical Resources Committee voted to recommend that \$6.90 million (\$5.95 million from the General Fund) be appropriated for CIP projects (as identified/ itemized in the budget document). In addition, it is being recommended that \$4.25 million be set aside in the Strategic Capital CIP project for future capital needs bringing the total General Fund support to \$10.19 million.

Lodging Excise Tax Fund

The Lodging Excise Tax has historically been used for the following purposes: (1) debt service on the bonds for the DeVos Place Convention Center (\$8.03 million in 2021); (2) the County’s contribution to Experience Grand Rapids (depending upon receipts, in the area of \$1.51 million); and (3) a \$10,000 contribution to the Arts Festival for marketing purposes. Because of the way the 2001 debt service was structured, the interest rates are “back-loaded” and will escalate each year remaining to pay the bonds.

The County General Fund subsidized the Lodging Excise Tax Fund, with advances in the amount of \$7.10 million, from 2008 to 2015. In 2019, \$1.10 million of that advance was reimbursed as part of a plan to reimburse the General Fund the full amount over seven years. Due to the impact the COVID-19 pandemic is having on the convention/hospitality industry, the reimbursements have been suspended. The current plan is to advance

additional General Fund resources to the Lodging Excise Tax Fund to subsidize the escalating debt payments and maintain its current fund balance. The General Fund advance will begin to be reimbursed at a future date once the convention/hospitality industry recovers and current revenues are able to meet current obligations.

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 22nd consecutive year that the County has received triple-A credit rating from these two agencies. The proposed 2021 budget is structurally balanced, but this has not been accomplished without some sacrifice. While the County has a relatively healthy economy, with low inflation and increased property values, the combination of the Headlee Amendment (1978) and Proposal A (1994) has limited the growth of the County's largest source of revenue (property taxes). As a result, the County must continue to exercise a disciplined, prudent, and long-term approach to managing our finances. Again, most department directors have risen to the challenge and have thoughtfully prepared and submitted their respective budget requests.

Debt

An important component of the County's financial sustainability is debt. A "forensic accounting" of local unit debt has been launched around the country. (Forensic accounting is the process of using data to determine if there is any fraud relating to financial dealings within an organization.) Michigan's Constitution states that "No county shall incur any indebtedness which shall increase its total debt beyond 10% of its assessed valuation." As of December 31, 2019, the County's outstanding debt was approximately \$314.61 million and the percentage of debt outstanding to SEV was 1.07%. The County's outstanding debt has been on the decline since 2009 and continues to be well below the constitutional limitation of 10.0%.

Fund Balances

Fund balances play an important role in the County's financial planning. While this document tends to emphasize the General Fund, all funds within the County have, or should carry, a fund balance for the uses allowed by law. County policy and bonded indebtedness resolutions require that fund balances be held in the General Fund and any other fund that is responsible for debt retirement. For instance, Board policy requires a minimum General Fund balance of 40% of the subsequent year's General Fund Budget. The General Fund budget is currently in compliance with this policy.

Other

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

Challenges We Face

As has been mentioned previously, my expectation is that Revenue Sharing (the generic term for state shared revenues) will continue to be a vulnerable source of revenue from the State. We must continue to monitor this source of funding. Maintaining and increasing it continues to be one of the County's highest legislative priorities.

Because of Proposal A, there will be limitations on the growth of State Taxable Value, the base upon which the County's single source of revenue is set. We continue to manage how we are growing out of the toughest economic times we have faced. We are trying to control growth and are using any additional resources to improve our physical and technological infrastructure and reduce legacy costs. The proposed 2021 budget provides resources for Capital Improvement Program (CIP) needs and maintenance requirements.

Board Goals

Since 1995, the Board of Commissioners and key administrative staff have met in eight major priority and goal-setting sessions. The 1995, 1997, 1998, 1999, 2005, 2009, 2010 and—as mentioned above— 2019 sessions can be summarized in the following priority statements. Kent County will:

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

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

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

This budget also continues to reflect the policy of the Board as identified in the County’s Fiscal Policies, which is to maintain 10% of the subsequent year’s adopted General Fund and subsidized governmental fund budget in reserve to support cash flow needs. This level of fund balance is necessary to maintain and protect the County’s outstanding bond ratings, which continues to be a high priority of the Board of Commissioners.

On the Horizon

The coronavirus related economic downturn and the threat of long-term recession will test Kent County’s ability to adjust to this new fiscal reality. While we are encouraged by the news of job gains and a falling unemployment rate, we must temper our overall economic expectations. During the next several years, the County should expect mounting needs related to the pandemic, while facing the “double whammy” or “ripple effect” of slow growth in revenues that will threaten our economic recovery and corresponding budget reserves. Because of Proposal A, our largest source of General Fund revenue---property taxes will continue to lag the growth of equalized values due to the general rate of inflation. We must remain vigilant and live within our currently available resources during this financially challenging period. We will have to make difficult decisions on what gets funded and what does not. As we have done in past years, we must remain focused on funding mission critical health and safety needs, while investing in ways to reduce costs and enhance the quality of life for our residents. The budget that I have proposed is structurally balanced and has been constructed to deal with our most pressing needs. However, we must remember the County still has finite resources, therefore our level of participation in the growth and prosperity of our region is predicated on available resources.

Conclusion

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

As mentioned previously, the proposed 2021 budget can best be described as an effort to balance the major and conflicting needs of the organization and community, weighing priorities, emphasizing the mandated functions of the County, and attempting to appropriate limited resources in the most reasonable and responsible manner as possible. The budget represents the best efforts from all departments, offices, and agencies. The process of preparing the budget continues to run smoothly, primarily due to the fiscally responsible nature of our Elected Officials, Judiciary, Department Heads, and staff. There is an inherent understanding of the financial constraints we operate under and creative solutions are found to maintain current, and in some instances enhanced, level of services we provide. The task of solving problems is made easier by the professionalism, competence, and dedication displayed by all individuals involved in this process.

I would like to again thank the departments, elected officers, and judiciary for their cooperation and assistance in developing the proposed 2021 Annual Budget. Many people contributed to this effort and all should be proud of the results. In addition, I would like to express my appreciation to the CIP Review 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,



Wayman P. Britt
County Administrator/Controller

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ALL FUNDS SUMMARY

ALL FUNDS SUMMARY

County of Kent, Michigan

All Funds By Category

Statement of Revenues, Expenditures, and Changes in Fund Balances

	2019		2020		2021		
	Actual	Percent	Adopted	Percent	Requested	Adopted ⁽¹⁾	Percent
Revenues By Category							
Taxes	\$ 158,999,659	32.1%	\$ 168,309,713	35.6%	\$ 169,060,500	\$ 169,060,500	34.8%
Intergovernmental	81,707,121	16.5%	74,904,366	15.8%	78,480,818	78,480,818	16.2%
Charges for services	100,068,515	20.2%	98,871,767	20.9%	100,929,145	100,929,145	20.8%
Investments, Rents & Royalties	17,489,590	3.5%	13,488,770	2.8%	13,312,780	13,312,780	2.7%
Other Revenue	43,742,018	8.8%	42,701,600	9.0%	46,165,775	46,165,775	9.5%
Total Revenues	402,006,902	81.1%	398,276,216	84.1%	407,949,018	407,949,018	84.0%
Transfers In & Other Fin Sources	93,461,387	18.9%	75,023,554	15.9%	78,837,553	77,498,012	16.0%
Total Sources	495,468,290	100.0%	473,299,770	100.0%	486,786,571	485,447,030	100.0%
Expenditures By Category							
Personnel	147,526,921	31.0%	165,076,869	34.7%	171,256,378	170,963,331	34.5%
Supplies	5,495,230	1.2%	6,098,714	1.3%	6,296,570	6,291,645	1.3%
Other Services & Charges	191,691,249	40.3%	206,248,077	43.4%	222,472,138	220,221,777	44.4%
Capital	22,241,409	4.7%	14,272,927	3.0%	12,735,189	12,012,302	2.4%
Debt	16,091,138	3.4%	15,582,673	3.3%	15,580,904	15,580,904	3.1%
Total Expenditures	383,045,947	80.4%	407,279,260	85.7%	428,341,179	425,069,959	85.7%
Transfers Out & Other Fin Uses	93,189,709	19.6%	74,610,073	15.7%	78,835,053	77,495,512	15.6%
Appropriation lapse	-	0.0%	(6,500,000)	-1.4%	(6,500,000)	(6,500,000)	-1.3%
Total Uses	476,235,656	100.0%	475,389,333	100.0%	500,676,232	496,065,471	100.0%
Net Inc (Dec) in Fund Balance	\$ 19,232,633		\$ (2,089,563)		\$ (13,889,661)	\$ (10,618,441)	

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

County of Kent, Michigan

All Funds By Function

Statement of Revenues, Expenditures, and Changes in Fund Balances

	2019		2020		2021		
	Actual	Percent	Adopted	Percent	Requested	Adopted ⁽¹⁾	Percent
Revenues By Category							
Taxes	\$ 158,999,659	32.1%	\$ 168,309,713	35.6%	\$ 169,060,500	\$ 169,060,500	34.8%
Intergovernmental	81,707,121	16.5%	74,904,366	15.8%	78,480,818	78,480,818	16.2%
Charges for services	100,068,515	20.2%	98,871,767	20.9%	100,929,145	100,929,145	20.8%
Investments, Rents & Royalties	17,489,590	3.5%	13,488,770	2.8%	13,312,780	13,312,780	2.7%
Other Revenue	43,742,018	8.8%	42,701,600	9.0%	46,165,775	46,165,775	9.5%
Total Revenues	402,006,902	81.1%	398,276,216	84.1%	407,949,018	407,949,018	84.0%
Transfers In & Other Fin Sources	93,461,387	18.9%	75,023,554	15.9%	78,837,553	77,498,012	16.0%
Total Sources	495,468,290	100.0%	473,299,770	100.0%	486,786,571	485,447,030	100.0%
Expenditures By Function							
General Government	71,863,929	15.1%	75,687,801	15.9%	76,923,392	75,300,516	15.2%
Public Safety	88,156,142	18.5%	91,463,985	19.2%	97,949,475	96,809,043	19.5%
Judicial	42,377,548	8.9%	49,236,566	10.4%	52,243,326	52,234,180	10.5%
Social Services	85,454,371	17.9%	95,165,924	20.0%	101,733,240	101,315,113	20.4%
Recreation & Culture	20,465,386	4.3%	19,046,336	4.0%	20,002,195	19,924,067	4.0%
Community & Econ Development ⁽²⁾	12,306,500	2.6%	12,085,694	2.5%	11,565,430	11,565,430	2.3%
Public Works	47,013,084	9.9%	49,838,531	10.5%	53,155,266	53,152,755	10.7%
Debt Service	15,408,988	3.2%	14,754,423	3.1%	14,768,854	14,768,854	3.0%
Total Expenditures	383,045,947	80.4%	407,279,260	85.7%	428,341,179	425,069,959	85.7%
Transfers Out & Other Fin Uses	93,189,709	19.6%	74,610,073	15.7%	78,835,053	77,495,512	15.6%
Appropriation lapse	-	0.0%	(6,500,000)	-1.4%	(6,500,000)	(6,500,000)	-1.3%
Total Uses	476,235,656	100.0%	475,389,333	100.0%	500,676,232	496,065,471	100.0%
Net Inc (Dec) in Fund Balance	\$ 19,232,633		\$ (2,089,563)		\$ (13,889,661)	\$ (10,618,441)	

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

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

ALL FUNDS SUMMARY

County of Kent, Michigan

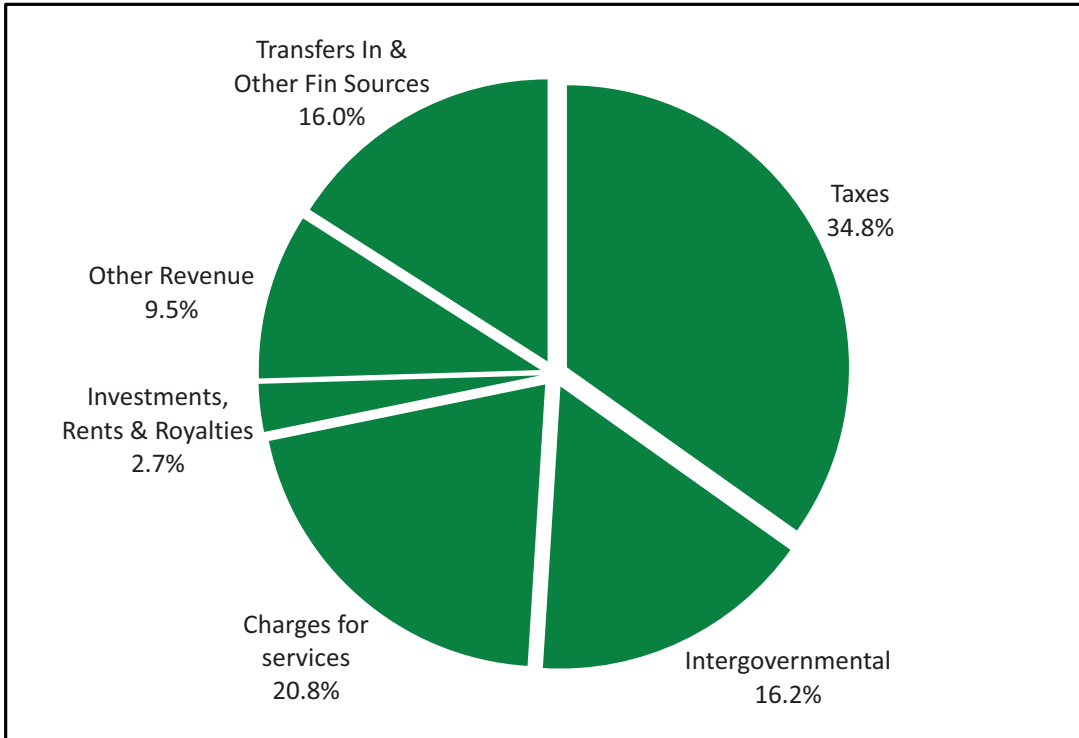
2021 Governmental Fund Type By Function

Statement of Revenues, Expenditures, and Changes in Fund Balances

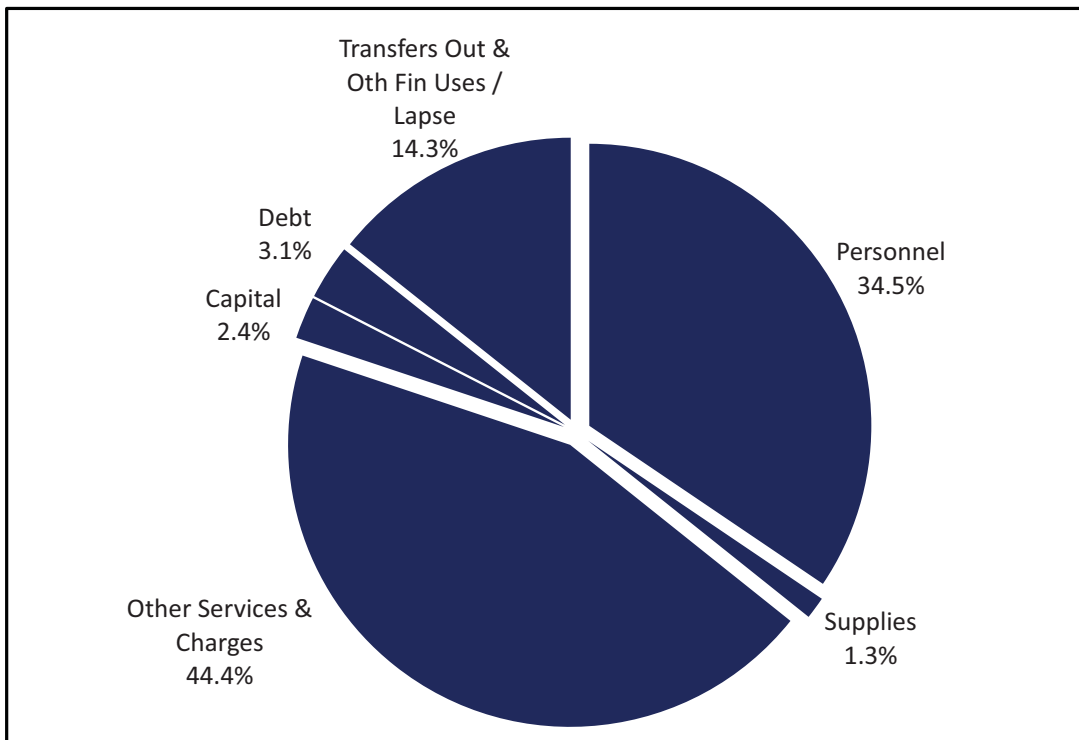
	General	Special Revenue ⁽¹⁾	Debt Service	Enterprise	Internal Service	Capital	Total
Revenues By Category							
Taxes	\$ 106,782,565	\$ 59,367,935	\$ -	\$ 2,910,000	\$ -	\$ -	\$ 169,060,500
Intergovernmental	21,860,266	55,820,586	-	-	-	799,966	78,480,818
Charges for services	29,529,546	23,583,039	-	45,380,014	2,436,546	-	100,929,145
Investments, Rents & Royalties	4,359,765	687,077	5,108,838	2,485,800	671,300	-	13,312,780
Other Revenue	7,169,475	8,583,740	-	5,295,192	24,967,368	150,000	46,165,775
Total Revenues	169,701,617	148,042,377	5,108,838	56,071,006	28,075,214	949,966	407,949,018
Transfers In & Other Fin Sources	22,550,000	34,625,093	9,660,016	-	468,000	10,194,903	77,498,012
Total Sources	192,251,617	182,667,470	14,768,854	56,071,006	28,543,214	11,144,869	485,447,030
Expenditures By Function							
General Government	38,083,734	415,099	-	1,734,371	28,898,904	6,168,409	75,300,516
Public Safety	69,916,117	25,155,373	-	-	-	1,737,553	96,809,043
Judicial	26,420,882	25,636,719	-	-	6,579	170,000	52,234,180
Social Services	7,783,478	93,531,635	-	-	-	-	101,315,113
Recreation & Culture	6,238,000	11,482,201	-	-	4,054	2,199,812	19,924,067
Community & Econ Development	1,206,590	10,358,840	-	-	-	-	11,565,430
Public Works	765,104	-	-	52,345,206	-	42,445	53,152,755
Debt Service	-	-	14,768,854	-	-	-	14,768,854
Total Expenditures	150,413,905	166,579,867	14,768,854	54,079,577	28,909,537	10,318,219	425,069,959
Transfers Out & Other Fin Uses	48,337,712	23,965,650	-	4,100,000	265,500	826,650	77,495,512
Appropriation lapse	(6,500,000)	-	-	-	-	-	(6,500,000)
Total Uses	192,251,617	190,545,517	14,768,854	58,179,577	29,175,037	11,144,869	496,065,471
Net Inc (Dec) in Fund Balance	\$ -	\$ (7,878,047)	\$ -	\$ (2,108,571)	\$ (631,823)	\$ -	\$ (10,618,441)

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

2021 Revenues By Category - \$485,447,030



2021 Expenditures By Category - \$496,065,471



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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	2019		2020		2021	
	Actual	Adopted	Requested	Adopted	% Change	
Administration	\$ 1,236,189	\$ 1,289,773	\$ 1,354,710	\$ 1,354,710	5.0%	
Communications/Dispatch	5,231,107	5,634,781	5,878,989	5,878,989	4.3%	
Corrections/Jail	36,583,938	39,911,577	40,813,651	40,637,006	1.8%	
Emergency Management	98,506	-	279,729	50,000	NA	
Road Patrol	19,437,816	20,885,429	22,714,466	21,985,834	5.3%	
SEO--61st DC Drug Lab	5,751	5,558	5,568	5,568	0.2%	
SEO--61st DC Victim Impact Panel	942	1,831	2,002	2,002	9.3%	
SEO--Holiday Arraignment	499	1,848	2,008	2,008	8.7%	
Sheriff	62,594,748	67,730,797	71,051,123	69,916,117	3.2%	
Circuit Court	11,434,548	12,758,603	12,865,958	12,865,958	0.8%	
Circuit Court Services	1,891,980	2,044,462	2,054,092	2,054,092	0.5%	
Referees	1,235,729	1,294,822	1,360,035	1,360,035	5.0%	
Law Library	21,061	22,000	22,000	22,000	0.0%	
Circuit Court	14,583,318	16,119,887	16,302,085	16,302,085	1.1%	
63rd District Court	198,558	217,601	518,664	513,164	135.8%	
82 Ionia	775,211	984,897	1,024,101	1,012,106	2.8%	
Administration	444,681	526,839	559,856	559,856	6.3%	
Administration Building	716,594	729,526	751,627	751,627	3.0%	
Boiler Plant	787,473	986,932	962,550	962,550	-2.5%	
Cooperative Extension	43,789	55,314	55,314	55,314	0.0%	
Courthouse	8,125,650	8,794,605	9,042,798	8,921,248	1.4%	
Energy Use Reduction Program	34,360	45,000	45,000	40,000	-11.1%	
Human Services Complex	881,443	986,526	1,034,458	1,020,408	3.4%	
IT Building	114,288	160,052	155,166	155,166	-3.1%	
Northwest Center	10,753	17,513	17,562	17,562	0.3%	
Veterans Services Facility	25,782	31,100	37,200	37,200	19.6%	
Facilities Management	12,158,581	13,535,905	14,204,296	14,046,201	3.8%	
Administration	922,194	836,569	827,433	827,433	-1.1%	
Courthouse Technology	68,644	81,722	82,820	82,820	1.3%	
FHRS	294,943	320,969	317,229	317,229	-1.2%	
GIS	378,035	420,075	412,023	412,023	-1.9%	
Help Desk	743,575	905,067	971,629	971,629	7.4%	
Information Security	478,316	830,260	956,050	956,050	15.2%	
J-Net	400,329	446,034	449,859	449,859	0.9%	
Networks	686,324	749,324	855,267	808,367	7.9%	

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County of Kent, Michigan

General Fund
Schedule of Uses of Financial Resources

Program Descriptions	2019	2020	2021		
	Actual	Adopted	Requested	Adopted	% Change
Servers	1,707,574	1,989,288	2,204,926	2,169,926	9.1%
Specialty Applications	513,089	658,134	729,302	699,302	6.3%
Information Technology	6,193,023	7,237,442	7,806,538	7,694,638	6.3%
Administration	1,487,071	1,413,142	1,435,054	1,430,054	1.2%
Caledonia Region	265,773	304,872	325,066	315,066	3.3%
Douglas Walker Region	324,710	394,095	322,090	322,090	-18.3%
Dwight Lydell Region	196,449	278,940	263,035	253,035	-9.3%
Fallasburg Region	321,021	336,706	368,528	337,992	0.4%
Inter-Departmental Svcs	26,350	25,207	25,241	25,241	0.1%
Johnson Park	347,108	217,717	204,085	204,085	-6.3%
Kent Trails	11,769	15,540	18,387	18,387	18.3%
LE Kaufman Clubhouse	299,855	327,299	341,223	341,223	4.3%
LE Kaufman Golf Course	720,353	685,486	710,648	703,056	2.6%
Long Lake Region	202,885	173,364	192,116	192,116	10.8%
Millennium Park	798,589	839,208	880,870	880,870	5.0%
Palmer Park	151,767	178,085	226,221	226,221	27.0%
Townsend Region	216,631	315,135	253,132	253,132	-19.7%
Wabasis Campground	216,728	292,309	273,114	273,114	-6.6%
Wabasis Lake Park	320,934	350,071	443,964	428,964	22.5%
Parks Department	5,907,994	6,147,176	6,282,774	6,204,646	0.9%
Administrator/Controller	1,415,176	1,644,169	1,863,959	1,863,959	13.4%
Agency on Aging	15,560	15,560	15,560	15,560	0.0%
Corporate Counsel	82,126	117,500	192,500	192,500	63.8%
Governing Body	964,094	1,189,643	1,312,733	1,312,733	10.3%
Management Studies	246,003	199,000	272,000	170,000	-14.6%
Policy/Administration	2,722,958	3,165,872	3,656,752	3,554,752	12.3%
Clerk	837,335	953,230	964,555	964,555	1.2%
Clerk--Circuit Court	1,452,627	1,894,014	1,935,388	1,935,388	2.2%
Elections	335,023	651,107	407,977	407,977	-37.3%
Register of Deeds	481,980	637,047	523,295	523,295	-17.9%
Clerk/Register of Deeds	3,106,966	4,135,398	3,831,215	3,831,215	-7.4%
Central Services	809,635	888,704	899,791	899,791	1.2%
Fiscal Services	1,926,912	2,186,346	2,152,010	2,152,010	-1.6%
Fleet Services	500,019	621,060	636,546	636,546	2.5%
Audit	106,200	130,000	130,000	130,000	0.0%
Purchasing	503,373	593,781	610,652	610,652	2.8%
Fiscal Services	3,846,139	4,419,891	4,428,999	4,428,999	0.2%

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GENERAL FUND

County of Kent, Michigan

General Fund
Schedule of Uses of Financial Resources

Program Descriptions	2019	2020	2021		% Change
	Actual	Adopted	Requested	Adopted	
EE Relations & Diversity	36,768	37,799	39,146	39,146	3.6%
Human Resources	1,849,995	1,911,974	1,941,364	1,941,364	1.5%
Learning & Development	19,375	30,000	30,000	30,000	0.0%
Human Resources	1,906,139	1,979,773	2,010,510	2,010,510	1.6%
Drain Commissioner	642,262	710,513	717,615	715,104	0.6%
Drains--Public Benefit	41,214	50,000	50,000	50,000	0.0%
Drain Commission	683,476	760,513	767,615	765,104	0.6%
Prosecuting Attorney	4,762,488	5,133,073	5,355,232	5,355,232	4.3%
Substance Abuse	1,730,946	1,750,000	1,853,438	1,853,438	5.9%
District Court	3,007,243	3,272,767	3,105,806	3,105,806	-5.1%
Zoo	27,141	21,448	33,354	33,354	55.5%
Mental Health	2,025,942	2,025,943	2,025,943	2,025,943	0.0%
Bureau of Equalization	1,394,707	1,601,894	1,726,228	1,726,228	7.8%
Other Social Services	1,407,526	1,455,000	1,455,000	1,455,000	0.0%
Probate Court	1,430,769	1,594,436	1,630,208	1,621,062	1.7%
Medical Examiner	1,543,596	2,084,638	2,283,597	1,948,697	-6.5%
Treasurer's Office	1,194,551	1,278,918	1,330,046	1,330,046	4.0%
Health & Human Services (DHHS)	446,471	484,338	484,840	484,840	0.1%
Cooperative Extension	475,459	482,047	483,295	483,295	0.3%
Economic Development	120,000	200,000	200,000	200,000	0.0%
Probation	41,951	37,600	36,697	36,697	-2.4%
Other	19,608,789	21,422,102	22,003,684	21,659,638	1.1%
Child Care Fund	13,975,747	15,635,127	15,310,381	15,310,381	-2.1%
Health Fund	4,645,920	8,577,369	9,126,815	9,038,155	5.4%
CIP Fund	14,726,795	10,828,713	11,445,784	10,194,903	-5.9%
Friend of the Court Fund	1,901,251	2,136,854	2,149,431	2,149,431	0.6%
Special Project Funds	3,433,363	3,648,207	3,791,027	3,791,027	3.9%
Debt Service Fund	3,365,559	3,302,960	3,317,716	3,317,716	0.4%
Other	4,991,241	3,598,630	4,536,099	4,536,099	26.1%
Transfers Out & Other Financing Uses	47,039,875	47,727,860	49,677,253	48,337,712	1.3%
Appropriation lapse	-	(6,500,000)	(6,500,000)	(6,500,000)	0.0%
Total Expenditures	\$ 180,352,005	\$ 187,882,616	\$ 195,522,844	\$ 192,251,617	2.3%

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

County of Kent, Michigan

General Fund
Fund Statement

	2019	2020		2021	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues					
Taxes	\$ 99,734,111	\$ 104,624,710	\$ 104,034,500	\$ 106,782,565	2.6%
Intergovernmental	24,948,659	23,533,577	19,611,100	21,860,266	11.5%
Charges for services	29,987,106	29,093,822	28,397,300	29,529,546	4.0%
Investments, Rents & Royalties	5,533,446	5,031,555	4,289,600	4,359,765	1.6%
Other Revenue	7,422,070	7,071,350	6,750,000	7,169,475	6.2%
Total Revenues	167,625,392	169,355,014	163,082,500	169,701,617	4.1%
Expenditures					
Sheriff	62,594,748	67,730,797	46,771,700	69,916,117	49.5%
Circuit Court	14,583,318	16,119,887	14,207,400	16,302,085	14.7%
Facilities Management	12,158,581	13,535,905	11,975,200	14,046,201	17.3%
Information Technology	6,193,023	7,237,442	6,456,700	7,694,638	19.2%
Parks Department	5,907,994	6,147,176	5,586,600	6,204,646	11.1%
Prosecuting Attorney	4,762,488	5,133,073	4,656,900	5,355,232	15.0%
Fiscal Services	3,846,139	4,419,891	3,968,100	4,428,999	11.6%
Clerk/Register of Deeds	3,106,966	4,135,398	3,721,100	3,831,215	3.0%
Social Services	5,610,885	5,715,281	5,273,400	5,819,221	10.4%
District Court	3,007,243	3,272,767	2,996,500	3,105,806	3.6%
Policy/Administration	2,722,958	3,165,872	2,853,200	3,554,752	24.6%
Human Resources	1,906,139	1,979,773	1,797,900	2,010,510	11.8%
Bureau of Equalization	1,394,707	1,601,894	1,491,500	1,726,228	15.7%
Other	5,516,943	6,459,600	5,944,000	6,418,255	8.0%
Total Expenditures	133,312,130	146,654,756	117,700,200	150,413,905	27.8%
Revenues over (under) Expenditures	34,313,262	22,700,258	45,382,300	19,287,712	-57.5%
Other Financing Sources					
Transfers In & Other Fin Sources	19,018,039	20,534,338	15,734,300	22,550,000	43.3%
Transfers Out & Other Fin Uses	(47,039,875)	(47,727,860)	(51,727,860)	(48,337,712)	-6.6%
Appropriation lapse	-	6,500,000	-	6,500,000	NA
Total Uses	(28,021,837)	(20,693,522)	(35,993,560)	(19,287,712)	-46.4%
Net Inc (Dec) in Fund Balance	6,291,425	2,006,736	9,388,740	-	-100.0%
Fund Balance, beginning of year	74,486,996	80,778,421	80,778,421	90,167,161	11.6%
Fund Balance, end of year	\$ 80,778,421	\$ 82,785,157	\$ 90,167,161	\$ 90,167,161	0.0%

GENERAL FUND

County of Kent, Michigan

General Fund By Category

Statement of Revenues, Expenditures, and Changes in Fund Balances

	2019		2020		2021		
	Actual	% of Tot	Adopted	% of Tot	Adopted	% of Tot	% of Chg
Revenues By Category							
Taxes	\$ 99,734,111	53.4%	\$ 104,624,710	55.1%	\$ 106,782,565	55.5%	2.1%
Intergovernmental	24,948,659	13.4%	23,533,577	12.4%	21,860,266	11.4%	-7.1%
Charges for services	29,987,106	16.1%	29,093,822	15.3%	29,529,546	15.4%	1.5%
Investments, Rents & Royalties	5,533,446	3.0%	5,031,555	2.6%	4,359,765	2.3%	-13.4%
Other Revenue	7,422,070	4.0%	7,071,350	3.7%	7,169,475	3.7%	1.4%
Total Revenues	167,625,392	89.8%	169,355,014	89.2%	169,701,617	88.3%	0.2%
Transfers In & Other Fin Sources	19,018,039	10.2%	20,534,338	10.8%	22,550,000	11.7%	9.8%
Total Sources	186,643,431	100.0%	189,889,352	100.0%	192,251,617	100.0%	1.2%
Expenditures By Category							
Personnel	86,886,130	48.2%	95,940,614	51.1%	98,784,070	51.4%	3.0%
Supplies	2,485,864	1.4%	2,647,990	1.4%	2,760,915	1.4%	4.3%
Other Services & Charges	41,427,823	23.0%	45,731,056	24.3%	46,391,127	24.1%	1.4%
Capital	2,512,313	1.4%	2,335,096	1.2%	2,477,793	1.3%	6.1%
Total Expenditures	133,312,130	73.9%	146,654,756	78.1%	150,413,905	78.2%	2.6%
Transfers Out & Other Fin Uses	47,039,875	26.1%	47,727,860	25.4%	48,337,712	25.1%	1.3%
Appropriation lapse	-	0.0%	(6,500,000)	-3.5%	(6,500,000)	-3.4%	0.0%
Total Uses	180,352,005	100.0%	187,882,616	100.0%	192,251,617	100.0%	2.3%
Net Inc (Dec) in Fund Balance	\$ 6,291,425		\$ 2,006,736		\$ -		

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.

	2019		2020		2021		
	Actual	% of Tot	Adopted	% of Tot	Adopted	% of Tot	% Change
Transfers Out & Other Fin Uses							
Child Care	\$ 13,975,747	29.7%	\$ 15,635,127	32.8%	\$ 15,310,381	31.7%	-2.1%
Health Fund	4,645,920	9.9%	8,577,369	18.0%	9,038,155	18.7%	5.4%
CIP Fund	14,726,795	31.3%	10,828,713	22.7%	10,194,903	21.1%	-5.9%
Friend of the Court	1,901,251	4.0%	2,136,854	4.5%	2,149,431	4.4%	0.6%
Special Projects	3,433,363	7.3%	3,648,207	7.6%	3,791,027	7.8%	3.9%
Gen Debt Service Fund	3,365,559	7.2%	3,302,960	6.9%	3,317,716	6.9%	0.4%
Other	4,991,241	10.6%	3,598,630	7.5%	4,536,099	9.4%	26.1%
Total Transfers Out & Other Fin Uses	\$ 47,039,875	100.0%	\$ 47,727,860	100.0%	\$ 48,337,712	102.8%	1.3%

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

County of Kent, Michigan

General Fund By Function

Statement of Revenues, Expenditures, and Changes in Fund Balances

	2019		2020		2021		
	Actual	% of Tot	Adopted	% of Tot	Adopted	% of Tot	% of Chg
Revenues By Category							
Taxes	\$ 99,734,111	53.4%	\$ 104,624,710	55.1%	\$ 106,782,565	55.5%	2.1%
Intergovernmental	24,948,659	13.4%	23,533,577	12.4%	21,860,266	11.4%	-7.1%
Charges for services	29,987,106	16.1%	29,093,822	15.3%	29,529,546	15.4%	1.5%
Investments, Rents & Royalties	5,533,446	3.0%	5,031,555	2.6%	4,359,765	2.3%	-13.4%
Other Revenue	7,422,070	4.0%	7,071,350	3.7%	7,169,475	3.7%	1.4%
Total Revenues	167,625,392	89.8%	169,355,014	89.2%	169,701,617	88.3%	0.2%
Transfers In & Other Fin Sources	19,018,039	10.2%	20,534,338	10.8%	22,550,000	11.7%	9.8%
Total Sources	186,643,431	100.0%	189,889,352	100.0%	192,251,617	100.0%	1.2%
Expenditures By Function							
General Government	32,025,524	17.8%	36,702,486	19.5%	38,083,734	19.8%	3.8%
Public Safety	62,594,748	34.7%	67,730,797	36.0%	69,916,117	36.4%	3.2%
Judicial	23,825,769	13.2%	26,157,763	13.9%	26,420,882	13.7%	1.0%
Social Services	7,170,040	4.0%	7,815,479	4.2%	7,783,478	4.0%	-0.4%
Recreation & Culture	5,935,135	3.3%	6,168,624	3.3%	6,238,000	3.2%	1.1%
Community & Econ Development	1,077,439	0.6%	1,319,094	0.7%	1,206,590	0.6%	-8.5%
Public Works	683,476	0.4%	760,513	0.4%	765,104	0.4%	0.6%
Total Expenditures	133,312,130	73.9%	146,654,756	78.1%	150,413,905	78.2%	2.6%
Transfers Out & Other Fin Uses	47,039,875	26.1%	47,727,860	25.4%	48,337,712	25.1%	1.3%
Appropriation lapse	-	0.0%	(6,500,000)	-3.5%	(6,500,000)	-3.4%	0.0%
Total Uses	180,352,005	100.0%	187,882,616	100.0%	192,251,617	100.0%	2.3%
Net Inc (Dec) in Fund Balance	\$ 6,291,425		\$ 2,006,736		\$ -		

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

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

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

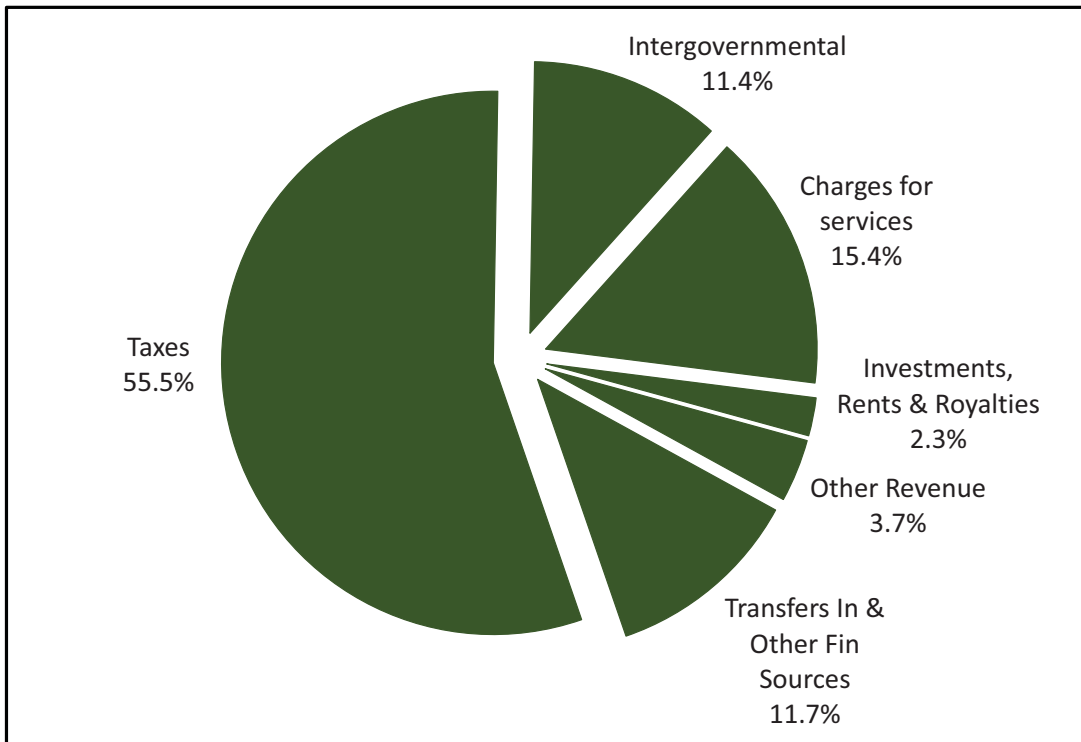
Social Services: Substance Abuse; Network 180 Contribution; DHHS Social Welfare; Medical Examiner; and Prevention Programming.

Recreation & Culture: Parks

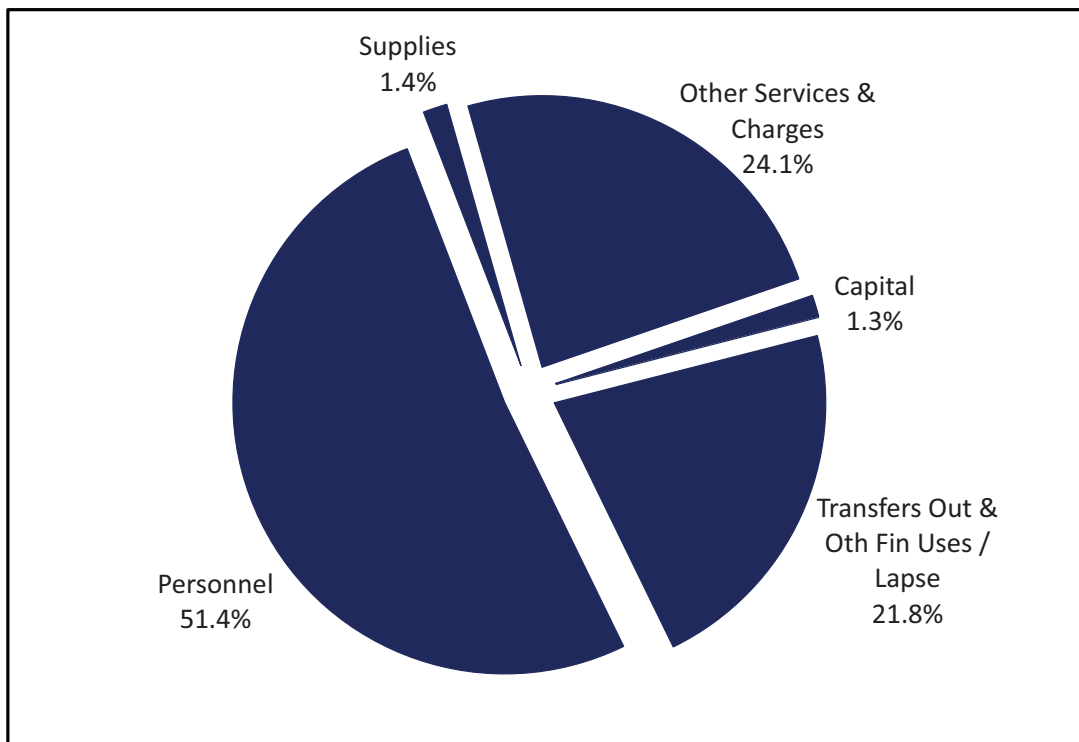
Community & Economic Development: Register of Deeds; Cooperative Extension; and Economic Development

Public Works: Drain Commission

2021 Sources By Category - \$192,251,617



2021 Uses By Category - \$192,251,617



SPECIAL REVENUE FUNDS

Fire Commission Fund

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

Friend of the Court Fund

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

Health Fund

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

Ready by Five Millage Fund

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

Lodging Excise Tax Fund

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

Register of Deeds Automation Fund

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

Zoo and Museum Fund

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

Senior Millage Fund

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

Correction & Detention Facilities Fund

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

Central Dispatch Collection Fund

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

Indigent Defense Fund

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

SPECIAL REVENUE FUNDS

Concealed Pistol Licensing Fund

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

Local Officer Correction Training Fund

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

Drug Law Enforcement Fund

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

Child Care Fund

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

Veterans' Services Millage Fund

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

Community Development Project Fund

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

Community Action Funds

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

Coronavirus Relief Fund

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

State Project Fund

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

Project Fund

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

LTD Project Fund

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

Federal Project Fund

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

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

Program Descriptions	2019	2020	2021		% Change
	Actual	Adopted	Requested	Adopted	
Fire Commission Fund	\$ 295,734	\$ 916,560	\$ 991,099	\$ 991,099	8.1%
Friend of the Court Fund ⁽¹⁾	9,737,937	10,528,374	10,642,400	10,642,400	1.1%
Administration	1,715,807	1,680,157	2,731,145	2,687,956	60.0%
Animal Shelter	2,007,879	2,321,976	2,719,105	2,713,679	16.9%
Contagious Disease	1,542,674	1,951,465	2,299,524	2,298,198	17.8%
Health Clinics	8,359,792	9,128,967	9,104,118	9,095,084	-0.4%
Wellness	9,887,974	10,400,846	10,446,073	10,423,274	0.2%
Community Inspections	2,545,346	2,904,573	2,799,661	2,795,537	-3.8%
Water Inspection	1,511,033	1,972,280	2,647,796	2,645,375	34.1%
Substance Abuse	607,447	527,864	603,794	603,460	14.3%
Mental Health Crisis Center	-	-	200,000	200,000	NA
Health Fund ⁽¹⁾	28,177,952	30,888,128	33,551,216	33,462,563	8.3%
Ready by Five Millage Fund	503,580	6,058,066	8,389,904	8,389,904	38.5%
Lodging Excise Tax Fund	10,696,688	11,089,164	9,676,981	9,676,981	-12.7%
ROD Automation Fund	1,277,449	630,990	587,354	587,354	-6.9%
Zoo/Museum Millage Fund	10,256,415	10,966,984	11,430,774	11,430,774	4.2%
Senior Millage Fund	11,541,829	12,600,000	13,003,800	13,003,800	3.2%
Correction & Detention Millage Fund	17,096,711	19,262,263	24,271,575	24,271,575	26.0%
Central Dispatch Fund	9,680,644	8,107,500	8,122,000	8,122,000	0.2%
Indigent Defense Fund ⁽¹⁾	3,451,227	6,788,019	9,093,795	9,093,795	34.0%
Concealed Pistol Licensing Fund	108,065	114,359	151,130	151,130	32.2%
Local Officer Correction Training Fund	133,900	267,475	267,014	267,014	-0.2%
Drug Law Enforcement Fund	346,584	310,101	329,811	329,811	6.4%
Childcare--Circuit Court	20,419,232	23,057,905	22,732,515	22,732,515	-1.4%
Childcare--DHHS	6,271,784	6,612,432	6,534,988	6,534,988	-1.2%
Childcare Fund ⁽¹⁾	26,691,015	29,670,337	29,267,503	29,267,503	-1.4%

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SPECIAL REVENUE FUNDS

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

Program Descriptions	2019	2020	2021		% Change
	Actual	Adopted	Requested	Adopted	
Veterans' Services Millage Fund	1,011,053	1,523,660	2,852,034	2,852,034	87.2%
Continuum of Care	1,417,494	1,488,192	1,544,548	1,544,548	3.8%
Community Development Block Grant Home	1,713,587	1,856,819	1,750,350	1,750,350	-5.7%
Emergency Solutions Grant	510,222	916,592	948,820	948,820	3.5%
Community Development Fund ⁽¹⁾	-	149,297	154,368	154,368	3.4%
Community Development Fund ⁽¹⁾	3,641,302	4,410,900	4,398,086	4,398,086	-0.3%
Community Services Block Grant 2019	418,039	-	-	-	NA
Community Services Block Grant	1,169,420	1,336,366	1,299,696	1,299,696	-2.7%
Michigan Energy Assistance Program	182,433	-	130,680	130,680	NA
Lead Hazard Control Community Developmt	3,498	7,333	-	-	-100.0%
LIHEAP Weatherization Assistance Program	194,859	264,699	275,866	275,866	4.2%
Older Americans Act	39,038	45,102	45,318	45,318	0.5%
Nutrition Service Incentive Program	12,721	13,525	13,525	13,525	0.0%
The Emergency Food Assistance Program	300,551	426,629	377,124	377,124	-11.6%
Commodity Supplemental Food Program	79,715	112,864	103,257	103,257	-8.5%
Interurban Transport Program	19,701	27,408	22,498	22,498	-17.9%
Community Action Fund - 9/30 ⁽¹⁾	2,419,975	2,233,926	2,267,964	2,267,964	1.5%
City of Grand Rapids Support	147,038	130,000	130,000	130,000	0.0%
Department of Energy Weatherization	484,907	737,399	733,878	733,878	-0.5%
Community Action Fund - 6/30 ⁽¹⁾	631,945	867,399	863,878	863,878	-0.4%
Kent County Support	62,583	63,647	64,375	64,375	1.1%
Grand Rapids Individual Circuitry Breaker	152,187	140,923	158,732	158,732	12.6%
Sr. Millage Meals	83,776	102,771	95,385	95,385	-7.2%
Sr. Millage Outreach	76,033	85,115	81,988	81,988	-3.7%
Sr. Millage Transportation	195,402	254,452	256,177	256,177	0.7%
Sr. Millage Weatherization	52,674	56,886	53,887	53,887	-5.3%
MDOT Enhance Mobility	127,137	-	170,662	170,662	NA
Community Action Fund - 12/31	749,792	703,794	881,206	881,206	25.2%

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County of Kent, Michigan

Special Revenue Funds
Schedule of Uses of Financial Resources

Program Descriptions	2019	2020	2021		% Change
	Actual	Adopted	Requested	Adopted	
CC Community Corrections Administration	1,173,939	1,059,439	1,085,364	1,085,364	2.4%
CC Michigan Mental Health Court Grants	101,713	164,736	401,614	401,614	143.8%
Prosecutor Victim Rights	792,129	900,974	933,538	933,538	3.6%
Youth Sex Offender Treatment Program	50,960	-	-	-	NA
Sheriff Secondary Road Patrol	430,476	411,985	303,910	303,910	-26.2%
State Project Fund ⁽¹⁾	2,549,217	2,537,134	2,724,426	2,724,426	7.4%
Coronavirus Relief Fund	-	-	-	-	NA
BoE Remonumentation	142,156	127,809	127,809	127,809	0.0%
SD Courthouse Security	1,636,659	1,733,485	1,779,623	1,779,623	2.7%
SD 82 Ionia Security	234,826	249,062	259,026	259,026	4.0%
SD 63rd Dist Court Security	282,755	320,040	331,756	331,756	3.7%
SD Parks Security	118,407	212,000	212,000	212,000	0.0%
SD SRO Program	1,629,550	1,674,164	1,619,510	1,619,510	-3.3%
SD COP--Algoma Twp	100,292	115,137	127,506	127,506	10.7%
SD COP--Alpine Twp	101,165	111,995	121,143	121,143	8.2%
SD COP--Gaines Twp	112,047	130,413	131,321	131,321	0.7%
SD COP--Plainfield Twp	119,982	127,412	129,223	129,223	1.4%
SD Township Law	4,025,241	4,431,150	4,699,497	4,699,497	6.1%
SD Twp Law--East Precinct	1,430,836	1,519,478	1,551,741	1,551,741	2.1%
SD Twp Law--Cedar Springs Policing	134,871	148,932	151,759	151,759	1.9%
SD Michigan Justice Training	53,129	40,000	40,801	40,801	2.0%
SD Michigan Dispatch Training	55,428	78,869	72,411	72,411	-8.2%
SD Marine Law Enforcement	154,864	186,242	171,871	171,871	-7.7%
SD MDOT Road Crew	90,430	154,314	100,703	100,703	-34.7%
SD Road Commission Road Crew	133,168	141,611	134,506	134,506	-5.0%
SD - DPW Corrections Officers	256,751	263,217	271,301	271,301	3.1%
Guardianship Program	557,752	572,900	704,543	704,543	23.0%
Project Fund	11,370,309	12,338,230	12,738,050	12,738,050	3.2%

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SPECIAL REVENUE FUNDS

County of Kent, Michigan

Special Revenue Funds
 Schedule of Uses of Financial Resources

Program Descriptions	2019	2020	2021		
	Actual	Adopted	Requested	Adopted	% Change
Bureau of Equalization Orthophoto Project	-	430,600	-	-	-100.0%
FM HHS Complex Maintenance Reserve	-	54,546	54,546	54,546	0.0%
FM Fallasburg Dam Maintenance	4,582	21,609	6,614	6,614	-69.4%
FM Maintenance Reserve	-	75,000	75,000	75,000	0.0%
CC Family Counseling	5,233	177,557	81,189	81,189	-54.3%
SD Jail Gifts	71,726	5,595	5,992	5,992	7.1%
Mental Health Crisis Center	93,015	-	1,404	1,404	NA
CC Juvenile Accountability Donations	3,386	2,687	2,893	2,893	7.7%
Walk for Warmth	7,648	15,417	19,329	19,329	25.4%
Hispanic Senior Activities	556	208	208	208	0.0%
Agricultural Preservations	393,401	46,446	94,505	94,505	103.5%
PD Millennium Park Maintenance	30,200	21,609	20,368	20,368	-5.7%
PD Lamoreaux Park	43,152	1,103	633	633	-42.6%
PD Paris Park Easement	-	193	250	250	29.8%
PD Kent Trains Maintence	-	27,014	30,176	30,176	11.7%
LTD Project Fund	652,898	879,583	393,106	393,106	-55.3%
17th Circuit Court TASC Expansion	105,017	-	-	-	NA
FOC Access & Visitation Grant	8,140	15,000	15,000	15,000	0.0%
Prosecuting Attorney Title IV-D	1,920,320	2,193,712	2,109,380	2,109,380	-3.8%
Prosecuting Attorney Title IV-E	1,105,245	1,244,413	1,274,439	1,274,439	2.4%
SD Crime Control and Investigation	122,743	-	-	-	NA
SD Traffic and Safety Programs	23,605	-	-	-	NA
SD Emergency Mangement Homeland Sec	419,872	202,975	210,244	210,244	3.6%
CC Juv Det Milk Meal	131,569	125,000	130,000	130,000	4.0%
Federal Project Fund⁽¹⁾	3,836,510	3,781,100	3,739,063	3,739,063	-1.1%
Total Expenditures	\$ 156,858,732	\$ 177,474,046	\$ 190,634,170	\$ 190,545,517	7.4%

(1) 2020-21 Special Revenue Funds were previously approved by the Kent County Board of Commissioners via resolution and will not be included in the 2021 General Appropriation Act.

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

	2019	2020		2021	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	276,741	275,000	275,000	265,000	-3.6%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	10,672	5,500	5,500	5,500	0.0%
Other Revenue	1,501	232,400	367,000	451,000	22.9%
Total Revenues	288,914	512,900	647,500	721,500	11.4%
Expenditures By Category					
Personnel	1,142	1,645	1,600	1,645	2.8%
Supplies	-	500	500	500	0.0%
Other Services & Charges	294,526	312,915	312,900	336,454	7.5%
Capital	67	601,500	662,500	652,500	-1.5%
Total Expenditures	295,734	916,560	977,500	991,099	1.4%
Net Revenues (Expenditures)	(6,820)	(403,660)	(330,000)	(269,599)	-18.3%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	260,000	260,000	260,000	260,000	0.0%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	260,000	260,000	260,000	260,000	0.0%
Net Inc (Dec) in Fund Balance	253,180	(143,660)	(70,000)	(9,599)	-86.3%
Fund Balance, beginning of year	224,096	477,276	477,276	407,276	-14.7%
Fund Balance, end of year	\$ 477,276	\$ 333,616	\$ 407,276	\$ 397,677	-2.4%

SPECIAL REVENUE FUNDS

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

	2019	2020		2021	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	6,776,893	7,320,520	7,320,500	7,417,969	1.3%
Charges for services	871,194	877,000	877,000	873,000	-0.5%
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	188,599	194,000	194,000	202,000	4.1%
Total Revenues	7,836,686	8,391,520	8,391,500	8,492,969	1.2%
Expenditures By Category					
Personnel	7,920,971	8,786,909	8,786,900	9,033,628	2.8%
Supplies	41,321	48,100	48,100	49,300	2.5%
Other Services & Charges	1,516,052	1,599,088	1,599,000	1,467,380	-8.2%
Capital	259,592	94,277	94,200	92,092	-2.2%
Total Expenditures	9,737,937	10,528,374	10,528,200	10,642,400	1.1%
Net Revenues (Expenditures)	(1,901,251)	(2,136,854)	(2,136,700)	(2,149,431)	0.6%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	1,901,251	2,136,854	2,136,800	2,149,431	0.6%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	1,901,251	2,136,854	2,136,800	2,149,431	0.6%
Net Inc (Dec) in Fund Balance	-	-	100	-	-100.0%
Fund Balance, beginning of year	250,001	250,001	250,001	250,101	0.0%
Fund Balance, end of year	\$ 250,001	\$ 250,001	\$ 250,101	\$ 250,101	0.0%

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 09-08-16-65.

County of Kent, Michigan

Health Special Revenue Fund
Fund Statement

	2019	2020		2021	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	12,584,277	12,283,704	12,783,700	13,936,651	9.0%
Charges for services	2,801,077	3,006,196	3,006,100	2,793,851	-7.1%
Investments, Rents & Royalties	40,380	45,080	45,000	45,080	0.2%
Other Revenue	8,106,298	6,405,357	6,405,300	6,954,647	8.6%
Total Revenues	23,532,033	21,740,337	22,240,100	23,730,229	6.7%
Expenditures By Category					
Personnel	19,205,495	21,848,909	20,960,500	24,046,142	14.7%
Supplies	1,975,233	2,100,397	2,100,300	2,209,618	5.2%
Other Services & Charges	6,761,758	6,794,948	6,794,900	7,108,896	4.6%
Capital	235,466	143,874	143,800	97,907	-31.9%
Debt	-	-	-	-	NA
Appropriation lapse	-	-	-	-	NA
Total Expenditures	28,177,952	30,888,128	29,999,500	33,462,563	11.5%
Net Revenues (Expenditures)	(4,645,919)	(9,147,791)	(7,759,400)	(9,732,334)	25.4%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	4,645,920	8,457,634	7,759,400	9,038,155	16.5%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	4,645,920	8,457,634	7,759,400	9,038,155	16.5%
Net Inc (Dec) in Fund Balance	0	(690,157)	-	(694,179)	NA
Fund Balance, beginning of year	699,998	699,998	699,998	699,998	0.0%
Fund Balance, end of year	\$ 699,998	\$ 9,841	\$ 699,998	\$ 5,819	-99.2%

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 9-10-20-86.

SPECIAL REVENUE FUNDS

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

	2019	2020		2021	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ 5,636,892	\$ 5,907,966	\$ 5,907,900	\$ 6,295,904	6.6%
Intergovernmental	93,279	150,000	150,000	93,000	-38.0%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	114,022	100	100	1,000	900.0%
Other Revenue	-	-	-	-	NA
Total Revenues	5,844,192	6,058,066	6,058,000	6,389,904	5.5%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	503,580	6,058,066	7,000,000	8,389,904	19.9%
Total Expenditures	503,580	6,058,066	7,000,000	8,389,904	19.9%
Net Revenues (Expenditures)	5,340,612	-	(942,000)	(2,000,000)	112.3%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Fund Balance	5,340,612	-	(942,000)	(2,000,000)	112.3%
Fund Balance, beginning of year	1,111	5,341,723	5,341,723	4,399,723	-17.6%
Fund Balance, end of year	\$ 5,341,723	\$ 5,341,723	\$ 4,399,723	\$ 2,399,723	-45.5%

County of Kent, Michigan

Lodging Excise Tax Special Revenue Fund
Fund Statement

	2019	2020		2021	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ 11,432,225	\$ 12,500,000	\$ 6,404,000	\$ 8,500,000	32.7%
Intergovernmental	-	-	-	-	NA
Charges for services	-	100	100	100	0.0%
Investments, Rents & Royalties	221,367	150,000	125,000	150,000	20.0%
Other Revenue	8,124	10,000	9,000	10,000	11.1%
Total Revenues	11,661,716	12,660,100	6,538,100	8,660,100	32.5%
Expenditures By Category					
Personnel	89,016	96,109	92,600	97,539	5.3%
Supplies	-	100	100	100	0.0%
Other Services & Charges	9,507,672	9,991,955	8,882,900	9,579,342	7.8%
Capital	-	1,000	1,000	-	-100.0%
Total Expenditures	9,596,688	10,089,164	8,976,600	9,676,981	7.8%
Net Revenues (Expenditures)	2,065,028	2,570,936	(2,438,500)	(1,016,881)	-58.3%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	4,000,000	1,016,881	-74.6%
Transfers Out & Other Fin Uses ⁽¹⁾	(1,100,000)	(1,000,000)	-	-	NA
Total Other Financing Sources (Uses)	(1,100,000)	(1,000,000)	4,000,000	1,016,881	-74.6%
Net Inc (Dec) in Fund Balance	965,028	1,570,936	1,561,500	-	-100.0%
Fund Balance, beginning of year	6,454,668	7,419,696	7,419,696	8,981,196	21.0%
Fund Balance, end of year	\$ 7,419,696	\$ 8,990,632	\$ 8,981,196	\$ 8,981,196	0.0%

(1) Starting with \$1.1 million in 2019, a transfer out to the General Fund has been budgeted to reimburse the \$7.1 million advanced to the Lodging Excise Tax Fund from 2008 to 2015. Funding in the amount of \$1.0 million was budgeted in 2020 and planned to be transferred each year going forward until the advance is reimbursed in full in 2025. This has been put on hold until there is a rebound in excise tax revenue. In the meantime, this fund is being further subsidized with additional General fund support.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

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

	2019	2020		2021	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Charges for services	519,265	525,000	525,000	525,000	0.0%
Investments, Rents & Royalties	28,391	21,000	21,000	25,000	19.0%
Other Revenue	-	-	-	-	NA
Total Revenues	547,656	546,000	546,000	550,000	0.7%
Expenditures By Category					
Personnel	119,220	141,185	141,100	141,567	0.3%
Supplies	6,122	-	-	6,500	NA
Other Services & Charges	777,751	484,805	484,800	431,787	-10.9%
Capital	329,357	5,000	5,000	7,500	50.0%
Total Expenditures	1,232,449	630,990	630,900	587,354	-6.9%
Net Revenues (Expenditures)	(684,794)	(84,990)	(84,900)	(37,354)	-56.0%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	(45,000)	-	-	-	NA
Total Other Financing Sources (Uses)	(45,000)	-	-	-	NA
Net Inc (Dec) in Fund Balance	(729,794)	(84,990)	(84,900)	(37,354)	-56.0%
Fund Balance, beginning of year	1,496,991	767,198	767,198	682,298	-11.1%
Fund Balance, end of year	\$ 767,198	\$ 682,208	\$ 682,298	\$ 644,944	-5.5%

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

	2019	2020		2021	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ 9,849,452	\$ 10,801,984	\$ 10,801,900	\$ 11,025,774	2.1%
Intergovernmental	392,978	160,000	160,000	400,000	150.0%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	13,984	5,000	5,000	5,000	0.0%
Other Revenue	-	-	-	-	NA
Total Revenues	10,256,415	10,966,984	10,966,900	11,430,774	4.2%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	10,256,415	10,966,984	10,966,900	11,430,774	4.2%
Capital	-	-	-	-	NA
Total Expenditures	10,256,415	10,966,984	10,966,900	11,430,774	4.2%
Net Revenues (Expenditures)	-	-	-	-	NA
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Fund Balance	-	-	-	-	NA
Fund Balance, beginning of year	-	-	-	-	NA
Fund Balance, end of year	\$ -	\$ -	\$ -	\$ -	NA

SPECIAL REVENUE FUNDS

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

	2019	2020		2021	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ 11,041,046	\$ 11,789,000	\$ 11,807,400	\$ 12,523,800	6.1%
Intergovernmental	446,221	150,000	150,000	400,000	166.7%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	127,818	80,000	80,000	80,000	0.0%
Other Revenue	-	-	-	-	NA
Total Revenues	11,615,085	12,019,000	12,037,400	13,003,800	8.0%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	11,541,829	12,600,000	12,719,200	13,003,800	2.2%
Capital	-	-	-	-	NA
Total Expenditures	11,541,829	12,600,000	12,719,200	13,003,800	2.2%
Net Revenues (Expenditures)	73,256	(581,000)	(681,800)	-	-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	73,256	(581,000)	(681,800)	-	-100.0%
Fund Balance, beginning of year	896,941	970,196	970,196	288,396	-70.3%
Fund Balance, end of year	\$ 970,196	\$ 389,196	\$ 288,396	\$ 288,396	0.0%

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

	2019	2020		2021	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ 17,438,187	\$ 18,615,493	\$ 18,615,400	\$ 19,774,258	6.2%
Intergovernmental	323,633	346,770	346,700	325,000	-6.3%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	522,417	300,000	300,000	313,000	4.3%
Other Revenue	-	-	-	-	NA
Total Revenues	18,284,237	19,262,263	19,262,100	20,412,258	6.0%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	1,888,105	-	-	2,000,000	NA
Total Expenditures	1,888,105	-	-	2,000,000	NA
Net Revenues (Expenditures)	16,396,132	19,262,263	19,262,100	18,412,258	-4.4%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	155,101	-	-	-	NA
Transfers Out & Other Fin Uses	(15,208,606)	(19,262,263)	(19,262,200)	(22,271,575)	15.6%
Total Other Financing Sources (Uses)	(15,053,504)	(19,262,263)	(19,262,200)	(22,271,575)	15.6%
Net Inc (Dec) in Fund Balance	1,342,627	-	(100)	(3,859,317)	3859217.0%
Fund Balance, beginning of year	12,747,488	14,090,115	14,090,115	14,090,015	0.0%
Fund Balance, end of year	\$ 14,090,115	\$ 14,090,115	\$ 14,090,015	\$ 10,230,698	-27.4%

	2019		2020		2021	
	Actual	% of Tot	Adopted	% of Tot	Adopted	% of Tot
Transfers Out & Other Fin Uses						
General Fund	13,400,000	88.1%	15,434,338	80.1%	18,450,000	82.8%
CIP Fund	-	0.0%	-	0.0%	-	0.0%
Gen Debt Service Fund	1,808,606	11.9%	3,827,925	19.9%	3,821,575	17.2%
Total Transfers Out & Other Fin Uses	15,208,606	100.0%	19,262,263	100.0%	22,271,575	100.0%

SPECIAL REVENUE FUNDS

County of Kent, Michigan

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

	2019	2020		2021	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Charges for services	9,999,804	8,446,600	8,446,610	8,446,600	0.0%
Investments, Rents & Royalties	30,122	7,500	7,500	20,000	166.7%
Other Revenue	-	-	-	-	NA
Total Revenues	10,029,926	8,454,100	8,454,110	8,466,600	0.1%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	8,589,856	6,411,500	6,411,500	6,427,925	0.3%
Capital	-	-	-	-	NA
Total Expenditures	8,589,856	6,411,500	6,411,500	6,427,925	0.3%
Net Revenues (Expenditures)	1,440,070	2,042,600	2,042,610	2,038,675	-0.2%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	(1,090,788)	(1,696,000)	(1,696,000)	(1,694,075)	-0.1%
Total Other Financing Sources (Uses)	(1,090,788)	(1,696,000)	(1,696,000)	(1,694,075)	-0.1%
Net Inc (Dec) in Fund Balance	349,282	346,600	346,610	344,600	-0.6%
Fund Balance, beginning of year	433,250	782,532	782,532	1,129,142	44.3%
Fund Balance, end of year	\$ 782,532	\$ 1,129,132	\$ 1,129,142	\$ 1,473,742	30.5%

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

	2019	2020		2021	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	4,128,336	4,204,200	4,204,200	6,647,094	58.1%
Charges for services	-	134,720	134,700	-	-100.0%
Investments, Rents & Royalties	842	-	-	-	NA
Other Revenue	-	-	-	-	NA
Total Revenues	4,129,178	4,338,920	4,338,900	6,647,094	53.2%
Expenditures By Category					
Personnel	203,223	588,498	588,400	873,269	48.4%
Supplies	-	-	-	3,548	NA
Other Services & Charges	3,241,501	6,117,121	6,117,100	8,213,178	34.3%
Capital	6,504	82,400	82,400	3,800	-95.4%
Total Expenditures	3,451,227	6,788,019	6,787,900	9,093,795	34.0%
Net Revenues (Expenditures)	677,951	(2,449,099)	(2,449,000)	(2,446,701)	-0.1%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	4,231,241	2,449,099	2,449,000	2,446,701	-0.1%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	4,231,241	2,449,099	2,449,000	2,446,701	-0.1%
Net Inc (Dec) in Fund Balance	4,909,192	-	-	-	NA
Fund Balance, beginning of year	684,641	5,593,833	5,593,833	5,593,833	0.0%
Fund Balance, end of year	\$ 5,593,833	\$ 5,593,833	\$ 5,593,833	\$ 5,593,833	0.0%

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 8-27-20-71.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Concealed Pistol Licensing Special Revenue Fund

Fund Statement

	2019	2020		2021	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	7,702	3,000	3,000	3,000	0.0%
Other Revenue	174,976	150,000	150,000	150,000	0.0%
Total Revenues	182,678	153,000	153,000	153,000	0.0%
Expenditures By Category					
Personnel	79,261	86,609	86,600	87,830	1.4%
Supplies	2,331	10,000	10,000	10,000	0.0%
Other Services & Charges	7,819	15,750	15,700	30,800	96.2%
Capital	1,153	2,000	2,000	22,500	1025.0%
Total Expenditures	90,565	114,359	114,300	151,130	32.2%
Net Revenues (Expenditures)	92,113	38,641	38,700	1,870	-95.2%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	(17,500)	-	-	-	NA
Total Other Financing Sources (Uses)	(17,500)	-	-	-	NA
Net Inc (Dec) in Fund Balance	74,613	38,641	38,700	1,870	-95.2%
Fund Balance, beginning of year	287,077	361,690	361,690	400,390	10.7%
Fund Balance, end of year	\$ 361,690	\$ 400,331	\$ 400,390	\$ 402,260	0.5%

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

	2019	2020		2021	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Charges for services	153,799	175,000	175,000	150,000	-14.3%
Investments, Rents & Royalties	6,871	2,000	2,000	2,000	0.0%
Other Revenue	-	-	-	-	NA
Total Revenues	160,670	177,000	177,000	152,000	-14.1%
Expenditures By Category					
Personnel	48,758	135,325	135,300	134,765	-0.4%
Supplies	-	-	-	-	NA
Other Services & Charges	85,142	120,150	120,100	120,249	0.1%
Capital	-	12,000	12,000	12,000	0.0%
Total Expenditures	133,900	267,475	267,400	267,014	-0.1%
Net Revenues (Expenditures)	26,770	(90,475)	(90,400)	(115,014)	27.2%
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	26,770	(90,475)	(90,400)	(115,014)	27.2%
Fund Balance, beginning of year	301,831	328,601	328,601	238,201	-27.5%
Fund Balance, end of year	\$ 328,601	\$ 238,126	\$ 238,201	\$ 123,187	-48.3%

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Drug Law Enforcement Special Revenue Fund
Fund Statement

	2019	2020		2021	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	5,063	500	500	500	0.0%
Other Revenue	248,460	273,002	273,000	236,964	-13.2%
Total Revenues	253,523	273,502	273,500	237,464	-13.2%
Expenditures By Category					
Personnel	114,897	81,442	81,400	84,399	3.7%
Supplies	21,570	75,000	75,000	83,000	10.7%
Other Services & Charges	154,686	153,659	153,600	162,412	5.7%
Capital	55,430	-	-	-	NA
Total Expenditures	346,584	310,101	310,000	329,811	6.4%
Net Revenues (Expenditures)	(93,060)	(36,599)	(36,500)	(92,347)	153.0%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	22,419	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	22,419	-	-	-	NA
Net Inc (Dec) in Fund Balance	(70,641)	(36,599)	(36,500)	(92,347)	153.0%
Fund Balance, beginning of year	199,588	128,946	128,946	92,446	-28.3%
Fund Balance, end of year	\$ 128,946	\$ 92,347	\$ 92,446	\$ 99	-99.9%

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

	2019	2020		2021	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	12,340,888	13,732,210	13,732,000	13,528,122	-1.5%
Charges for services	286,962	203,000	203,000	254,000	25.1%
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	87,419	100,000	100,000	175,000	75.0%
Total Revenues	12,715,269	14,035,210	14,035,000	13,957,122	-0.6%
Expenditures By Category					
Personnel	11,160,613	13,650,060	13,650,000	13,646,011	0.0%
Supplies	193,995	219,500	219,500	239,700	9.2%
Other Services & Charges	15,250,020	15,742,578	15,742,500	15,333,593	-2.6%
Capital	86,387	58,199	58,100	48,199	-17.0%
Total Expenditures	26,691,015	29,670,337	29,670,100	29,267,503	-1.4%
Net Revenues (Expenditures)	(13,975,747)	(15,635,127)	(15,635,100)	(15,310,381)	-2.1%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	13,975,747	15,635,127	15,635,100	15,310,381	-2.1%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	13,975,747	15,635,127	15,635,100	15,310,381	-2.1%
Net Inc (Dec) in Fund Balance	(0)	-	-	-	NA
Fund Balance, beginning of year	250,003	250,003	250,003	250,003	0.0%
Fund Balance, end of year	\$ 250,003	\$ 250,003	\$ 250,003	\$ 250,003	0.0%

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 9-10-20-82.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

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

	2019	2020		2021	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ 1,105,352	\$ 1,187,560	1,187,500	\$ 1,248,199	5.1%
Intergovernmental	44,735	18,000	18,000	40,000	122.2%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	33,428	18,000	18,000	20,000	11.1%
Other Revenue	512	100	100	100	0.0%
Total Revenues	1,184,027	1,223,660	1,223,600	1,308,299	6.9%
Expenditures By Category					
Personnel	461,230	637,064	600,000	725,746	21.0%
Supplies	5,798	4,000	4,000	4,000	0.0%
Other Services & Charges	526,063	879,596	600,000	2,122,288	253.7%
Capital	17,962	3,000	3,000	-	-100.0%
Total Expenditures	1,011,053	1,523,660	1,207,000	2,852,034	136.3%
Net Revenues (Expenditures)	172,974	(300,000)	16,600	(1,543,735)	-9399.6%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	300,000	300,000	300,000	0.0%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	300,000	300,000	300,000	0.0%
Net Inc (Dec) in Fund Balance	172,974	-	316,600	(1,243,735)	-492.8%
Fund Balance, beginning of year	825,908	998,882	998,882	1,315,482	31.7%
Fund Balance, end of year	\$ 998,882	\$ 998,882	\$ 1,315,482	\$ 71,747	-94.5%

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

	2019	2020		2021	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	3,493,242	4,310,900	4,310,900	4,371,174	1.4%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	148,060	100,000	100,000	10,000	-90.0%
Total Revenues	3,641,302	4,410,900	4,410,900	4,381,174	-0.7%
Expenditures By Category					
Personnel	250,849	250,796	250,800	297,229	18.5%
Supplies	1,834	4,000	4,000	3,400	-15.0%
Other Services & Charges	3,381,380	4,144,104	4,144,100	4,090,457	-1.3%
Capital	7,240	12,000	12,000	7,000	-41.7%
Total Expenditures	3,641,302	4,410,900	4,410,900	4,398,086	-0.3%
Net Revenues (Expenditures)	0	-	-	(16,912)	NA
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	16,912	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	16,912	NA
Net Inc (Dec) in Fund Balance	0	-	-	-	NA
Fund Balance, beginning of year	-	0	-	-	NA
Fund Balance, end of year	\$ 0	\$ 0	\$ -	\$ -	NA

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolutions 6-11-20-56 and 6-25-20-64.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Community Action Special Revenue Fund (9/30)

Fund Statement

	2019	2020		2021	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	2,045,469	2,050,715	2,050,700	2,125,703	3.7%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	127	-	-	-	NA
Other Revenue	977	1,075	1,000	1,075	7.5%
Total Revenues	2,046,573	2,051,790	2,051,700	2,126,778	3.7%
Expenditures By Category					
Personnel	1,072,551	1,324,962	1,324,900	1,243,427	-6.1%
Supplies	42,591	59,283	59,300	58,048	-2.1%
Other Services & Charges	843,946	831,681	831,600	964,014	15.9%
Capital	42,848	18,000	18,000	2,475	-86.3%
Total Expenditures	2,001,936	2,233,926	2,233,800	2,267,964	1.5%
Net Revenues (Expenditures)	44,636	(182,136)	(182,100)	(141,186)	-22.5%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	4,238	182,136	182,100	141,186	-22.5%
Transfers Out & Other Fin Uses	(418,039)	-	-	-	NA
Total Other Financing Sources (Uses)	(413,801)	182,136	182,100	141,186	-22.5%
Net Inc (Dec) in Fund Balance	(369,164)	-	-	-	NA
Fund Balance, beginning of year	424,099	54,935	54,935	54,935	0.0%
Fund Balance, end of year	\$ 54,935	\$ 54,935	\$ 54,935	\$ 54,935	0.0%

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolution 09-10-20-87.

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

	2019	2020		2021	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	631,945	867,399	867,300	863,878	-0.4%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	-	-	-	-	NA
Total Revenues	631,945	867,399	867,300	863,878	-0.4%
Expenditures By Category					
Personnel	288,832	361,558	361,500	394,083	9.0%
Supplies	3,792	2,118	2,100	4,990	137.6%
Other Services & Charges	336,191	493,435	493,400	464,805	-5.8%
Capital	3,131	10,288	10,300	-	-100.0%
Total Expenditures	631,945	867,399	867,300	863,878	-0.4%
Net Revenues (Expenditures)	-	-	-	-	NA
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Fund Balance	-	-	-	-	NA
Fund Balance, beginning of year	(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 06-11-20-57 and 6-11-20-58.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Community Action Special Revenue Fund (12/31)

Fund Statement

	2019	2020		2021	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	672,660	553,099	815,900	720,813	-11.7%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	760	-	-	-	NA
Other Revenue	7,127	5,200	5,200	5,200	0.0%
Total Revenues	680,547	558,299	821,100	726,013	-11.6%
Expenditures By Category					
Personnel	330,846	365,834	371,700	372,186	0.1%
Supplies	27,254	22,000	22,000	25,765	17.1%
Other Services & Charges	264,554	315,960	572,800	314,618	-45.1%
Capital	127,137	-	-	168,637	NA
Total Expenditures	749,792	703,794	966,500	881,206	-8.8%
Net Revenues (Expenditures)	(69,244)	(145,495)	(145,400)	(155,193)	6.7%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	62,583	145,495	145,400	154,419	6.2%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	62,583	145,495	145,400	154,419	6.2%
Net Inc (Dec) in Fund Balance	(6,661)	-	-	(774)	NA
Fund Balance, beginning of year	23,000	16,339	16,339	16,339	0.0%
Fund Balance, end of year	\$ 16,339	\$ 16,339	\$ 16,339	\$ 15,565	-4.7%

County of Kent, Michigan

Coronavirus Relief Special Revenue Fund
Fund Statement

	2019	2020		2021	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	114,633,581	-	-100.0%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	-	-	-	-	NA
Total Revenues	-	-	114,633,581	-	-100.0%
Expenditures By Category					
Personnel	-	-	48,149,790	-	-100.0%
Supplies	-	-	23,203,624	-	-100.0%
Other Services & Charges	-	-	40,233,570	-	-100.0%
Capital	-	-	3,046,597	-	-100.0%
Total Expenditures	-	-	114,633,581	-	-100.0%
Net Revenues (Expenditures)	-	-	-	-	NA
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Fund Balance	-	-	-	-	NA
Fund Balance, beginning of year	-	-	-	-	NA
Fund Balance, end of year	\$ -	\$ -	\$ -	\$ -	NA

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Special Projects - State Project Special Revenue Fund (272)

Fund Statement

	2019	2020		2021	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	2,331,657	2,291,755	2,291,700	2,420,912	5.6%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	400	-	-	-	NA
Total Revenues	2,332,057	2,291,755	2,291,700	2,420,912	5.6%
Expenditures By Category					
Personnel	1,143,093	1,226,810	1,226,800	1,205,529	-1.7%
Supplies	22,027	27,750	27,700	43,853	58.3%
Other Services & Charges	1,299,653	1,223,619	1,223,600	1,465,244	19.7%
Capital	84,444	58,955	58,900	9,800	-83.4%
Total Expenditures	2,549,217	2,537,134	2,537,000	2,724,426	7.4%
Net Revenues (Expenditures)	(217,161)	(245,379)	(245,300)	(303,514)	23.7%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	217,161	245,379	245,300	303,514	23.7%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	217,161	245,379	245,300	303,514	23.7%
Net Inc (Dec) in Fund Balance	0	-	-	-	NA
Fund Balance, beginning of year	-	0	-	-	NA
Fund Balance, end of year	\$ 0	\$ 0	\$ -	\$ -	NA

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolutions 6-25-20-61; 9-10-20-80; 9-10-20-83, 9-10-20-84 and 9-10-20-91. 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

	2019	2020		2021	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	620,351	588,942	588,900	573,228	-2.7%
Charges for services	9,330,872	10,313,134	10,313,100	10,472,488	1.5%
Investments, Rents & Royalties	1,465	2,197	2,100	2,197	4.6%
Other Revenue	267,480	254,984	254,900	330,208	29.5%
Total Revenues	10,220,169	11,159,257	11,159,000	11,378,121	2.0%
Expenditures By Category					
Personnel	9,783,686	10,811,121	10,811,100	10,926,540	1.1%
Supplies	23,969	30,147	30,100	29,700	-1.3%
Other Services & Charges	1,544,335	1,478,362	1,478,300	1,763,210	19.3%
Capital	18,319	18,600	18,600	18,600	0.0%
Total Expenditures	11,370,309	12,338,230	12,338,100	12,738,050	3.2%
Net Revenues (Expenditures)	(1,150,140)	(1,178,973)	(1,179,100)	(1,359,929)	15.3%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	1,176,351	1,150,907	1,150,900	1,272,492	10.6%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	1,176,351	1,150,907	1,150,900	1,272,492	10.6%
Net Inc (Dec) in Fund Balance	26,211	(28,066)	(28,200)	(87,437)	210.1%
Fund Balance, beginning of year	210,132	236,343	236,343	208,143	-11.9%
Fund Balance, end of year	\$ 236,343	\$ 208,277	\$ 208,143	\$ 120,706	-42.0%

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

	2019		2020		2021	
	Actual	Adopted	Estimated	Adopted	% Chg	
Revenues By Category						
Taxes	\$ -	\$ -	\$ -	\$ -		NA
Intergovernmental	71,000	225,300	225,300	12,500		-94.5%
Charges for services	65,325	68,000	68,000	68,000		0.0%
Investments, Rents & Royalties	30,293	11,650	11,600	14,800		27.6%
Other Revenue	483,048	72,046	72,000	57,046		-20.8%
Total Revenues	649,667	376,996	376,900	152,346		-59.6%
Expenditures By Category						
Personnel	-	146,470	146,400	127,548		-12.9%
Supplies	556	208	200	208		3.8%
Other Services & Charges	254,421	273,996	273,900	187,912		-31.4%
Capital	397,921	458,910	458,900	77,439		-83.1%
Total Expenditures	652,898	879,583	879,400	393,106		-55.3%
Net Revenues (Expenditures)	(3,231)	(502,587)	(502,500)	(240,760)		-52.1%
Other Financing Sources (Uses)						
Transfers In & Other Fin Sources	195,805	366,746	366,700	156,000		-57.5%
Transfers Out & Other Fin Uses	-	-	-	-		NA
Total Other Financing Sources (Uses)	195,805	366,746	366,700	156,000		-57.5%
Net Inc (Dec) in Fund Balance	192,574	(135,841)	(135,800)	(84,760)		-37.6%
Fund Balance, beginning of year	1,882,017	2,074,591	2,074,591	1,938,791		-6.5%
Fund Balance, end of year	\$ 2,074,591	\$ 1,938,750	\$ 1,938,791	\$ 1,854,031		-4.4%

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

County of Kent, Michigan

Special Projects - Federal Project Special Revenue Fund (282)

Fund Statement

	2019	2020		2021	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	2,081,236	1,787,275	1,787,200	1,679,542	-6.0%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	466	1,000	1,000	500	-50.0%
Total Revenues	2,081,703	1,788,275	1,788,200	1,680,042	-6.0%
Expenditures By Category					
Personnel	2,652,390	2,955,530	2,955,500	3,010,008	1.8%
Supplies	147,070	251,471	251,400	160,500	-36.2%
Other Services & Charges	645,972	556,099	556,100	549,055	-1.3%
Capital	391,078	18,000	18,000	19,500	8.3%
Total Expenditures	3,836,510	3,781,100	3,781,000	3,739,063	-1.1%
Net Revenues (Expenditures)	(1,754,807)	(1,992,825)	(1,992,800)	(2,059,021)	3.3%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	1,754,807	1,992,825	1,992,800	2,059,021	3.3%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	1,754,807	1,992,825	1,992,800	2,059,021	3.3%
Net Inc (Dec) in Fund Balance	0	-	-	-	NA
Fund Balance, beginning of year	56,871	56,871	56,871	56,871	0.0%
Fund Balance, end of year	\$ 56,871	\$ 56,871	\$ 56,871	\$ 56,871	0.0%

This is a memorandum budget appropriated by the Kent County Board of Commissioners via resolutions 9-8-16-66; 8-27-20-69; 9-10-20-79; 9-10-20-81; 9-10-20-89; and 9-10-20-90. 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	2019		2020		2021	
	Actual	Adopted	Requested	Adopted	% Change	
Series 2014--Court Land/82 Ionia	\$ 545,750	\$ 548,300	\$ 539,800	\$ 539,800	-1.6%	
Series 2014S--Park Meadows at MP	57,677	-	-	-	NA	
Series 2016--Jail Kitchen/Juve Det	1,634,125	1,635,125	1,637,875	1,637,875	0.2%	
Series 2017A--E-911	1,692,675	1,693,300	1,694,075	1,694,075	0.0%	
Series 2017B--Fuller/Dist Ct/DHHS	2,633,800	2,633,800	2,634,400	2,634,400	0.0%	
Capital Lease--CGI A360	944,810	944,810	970,166	970,166	2.7%	
Series 2019--Correctional Facilities	22,430,842	2,192,800	2,183,700	2,183,700	-0.4%	
Debt Service Fund	29,939,679	9,648,135	9,660,016	9,660,016	0.1%	
Series 2005--Courthouse	4,341,549	4,340,938	4,338,238	4,338,238	-0.1%	
Series 2009--Correctional Facilities	2,334,912	-	-	-	NA	
Series 2010--Sheriff Admin Building	767,531	765,350	770,600	770,600	0.7%	
Building Authority Debt Service	7,443,992	5,106,288	5,108,838	5,108,838	0.0%	
Total Expenditures	\$ 37,383,671	\$ 14,754,423	\$ 14,768,854	\$ 14,768,854	0.1%	

County of Kent, Michigan

Debt Service Fund
Fund Statement

	2019	2020		2021	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	NA
Investments, Rents & Royalties	-	-	-	-	NA
Total Revenues	-	-	-	-	NA
Expenditures By Category					
Legal Fees	1,025	-	-	-	NA
Principal	4,409,810	5,969,810	5,969,800	6,170,166	3.4%
Interest	3,279,158	3,671,325	3,671,300	3,484,850	-5.1%
Paying Agent Fees	3,325	7,000	7,000	5,000	-28.6%
Bond Sale Expense	158,579	-	-	-	NA
Discounts on Bonds/Notes	113,100	-	-	-	NA
Total Expenditures	7,964,996	9,648,135	9,648,100	9,660,016	0.1%
Net Revenues (Expenditures)	(7,964,996)	(9,648,135)	(9,648,100)	(9,660,016)	0.1%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	29,327,792	9,648,135	9,648,100	9,660,016	0.1%
Transfers Out & Other Fin Uses	(21,974,683)	-	-	-	NA
Total Other Financing Sources (Uses)	7,353,109	9,648,135	9,648,100	9,660,016	0.1%
Net Inc (Dec) in Fund Balance	(611,887)	-	-	-	NA
Fund Balance, beginning of year	611,888	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 Appropriation Act. The table below identifies the facilities being financed in the Debt Service Fund and the funding source, or transfer in, for each.

Series / Facility	Transfers In from:				Total
	CIP Fund	Cor & Det Fund	General Fund	Special Project Fund	
Series 2014 -- Courthouse / 82 Ionia	\$ -	\$ -	\$ 539,800	\$ -	\$ 539,800
Series 2016 -- Jail Kitchen / Juvenile Det	-	1,637,875	-	-	1,637,875
Series 2017A -- E-911	-	-	-	1,694,075	1,694,075
Series 2017B -- Fuller Complex / Dist Ct / DHHS	826,650	-	1,807,750	-	2,634,400
Series 2019 -- Correctional Facilities	-	2,183,700	-	-	2,183,700
Capital Lease -- CGI A360	-	-	970,166	-	970,166
Total	\$ 826,650	\$ 3,821,575	\$ 3,317,716	\$ 1,694,075	\$ 9,660,016

DEBT SERVICE FUNDS

County of Kent, Michigan

**Building Authority Debt Service Fund
Fund Statement**

	2019	2020		2021	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Intergovernmental	\$ 446,807	\$ -	\$ -	\$ -	NA
Investments, Rents & Royalties	6,996,383	5,106,288	5,106,200	5,108,838	0.1%
Total Revenues	7,443,189	5,106,288	5,106,200	5,108,838	0.1%
Expenditures By Category					
Legal Fees	700	-	-	-	
Principal	5,200,000	3,775,000	3,775,000	3,980,000	5.4%
Interest	2,240,066	1,329,538	1,329,500	1,127,338	-15.2%
Paying Agent Fees	3,226	1,750	1,700	1,500	-11.8%
Bond Sale Expense	-	-	-	-	NA
Discounts on Bonds/Notes	-	-	-	-	NA
Total Expenditures	7,443,992	5,106,288	5,106,200	5,108,838	0.1%
Net Revenues (Expenditures)	(803)	-	(1)	-	-100.0%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Fund Balance	(803)	-	(1)	-	-100.0%
Fund Balance, beginning of year	803	1	1	-	-100.0%
Fund Balance, end of year	\$ 1	\$ 1	\$ -	\$ -	NA

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

<u>Series / Facility</u>	<u>Funding Source</u>	<u>Amount</u>
Series 2005 -- Courthouse	Funded 100% with rent receipts from the Courthouse General Fund Operating Budget. The City of Grand Rapids reimburses the County for 31.35% of court debt and maintenance costs.	\$ 4,338,238
Series 2010 -- Sheriff Administration Building	Funded 100% from the Sheriff General Fund Operating Budget.	770,600
Total		\$ 5,108,838

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

	2019	2020	2021		% Change
	Actual	Adopted	Requested	Adopted	
Building Authority Construction Fund	\$ 155,101	\$ -	\$ -	\$ -	NA
Juvenile Detention Replacement	3,162,314	-	-	-	NA
Public Safety Communications System	-	-	-	-	NA
Work Release Demolition	-	-	-	-	NA
Bonded Capital Project Fund	3,162,314	-	-	-	NA
Capital Improvement Program (CIP)	13,946,242	11,924,228	12,395,750	11,144,869	-6.5%
Total Expenditures	\$ 17,263,658	\$ 11,924,228	\$ 12,395,750	\$ 11,144,869	-6.5%

County of Kent, Michigan

Building Authority Construction Capital Project Fund
Fund Statement

	2019	2020		2021	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Investments, Rents & Royalties	2,231	-	-	-	NA
Other Revenue	-	-	-	-	NA
Total Revenues	2,231	-	-	-	NA
Expenditures By Category					
Personnel	-	-	-	-	NA
Other Services & Charges	-	-	-	-	NA
Capital	-	-	-	-	NA
Total Expenditures	-	-	-	-	NA
Net Revenues (Expenditures)	2,231	-	-	-	NA
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	(155,101)	-	(1)	-	-100.0%
Total Other Financing Sources (Uses)	(155,101)	-	(1)	-	-100.0%
Net Inc (Dec) in Fund Balance	(152,871)	-	(1)	-	-100.0%
Fund Balance, beginning of year	152,871	1	1	-	-100.0%
Fund Balance, end of year	\$ 1	\$ 1	\$ -	\$ -	NA

CAPITAL PROJECT FUNDS

County of Kent, Michigan

Bond Capital Improvement Project Capital Fund
Fund Statement

	2019	2020		2021	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	-	-	NA
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	422,097	-	494	-	-100.0%
Other Revenue	-	-	-	-	NA
Total Revenues	422,097	-	494	-	-100.0%
Expenditures By Category					
Personnel	-	-	-	-	NA
Other Services & Charges	-	-	-	-	NA
Capital	3,162,314	-	4,713,482	-	-100.0%
Total Expenditures	3,162,314	-	4,713,482	-	-100.0%
Net Revenues (Expenditures)	(2,740,217)	-	(4,712,988)	-	-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	(2,740,217)	-	(4,712,988)	-	-100.0%
Fund Balance, beginning of year	7,453,205	4,712,988	4,712,988	-	-100.0%
Fund Balance, end of year	\$ 4,712,988	\$ 4,712,988	\$ -	\$ -	NA

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

	2019	2020		2021	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	2,513,638	55,000	2,500,000	799,966	1354.5%
Investments, Rents & Royalties	-	-	-	-	NA
Other Revenue	771,414	617,249	600,000	150,000	-75.7%
Total Revenues	3,285,052	672,249	3,100,000	949,966	41.3%
Expenditures By Category					
Personnel	-	-	-	-	NA
Other Services & Charges	400,000	3,125,000	500,000	4,249,119	76.0%
Capital	12,240,986	7,975,278	4,352,500	6,069,100	-23.9%
Total Expenditures	12,640,986	11,100,278	4,852,500	10,318,219	4.2%
Net Revenues (Expenditures)	(9,355,934)	(10,428,029)	(1,752,500)	(9,368,253)	1.8%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	15,278,072	11,251,979	30,515,600	10,194,903	1.7%
Transfers Out & Other Fin Uses	(1,305,255)	(823,950)	(20,037,800)	(826,650) ⁽¹⁾	0.3%
Total Other Financing Sources (Uses)	13,972,817	10,428,029	10,477,800	9,368,253	1.8%
Net Inc (Dec) in Fund Balance	4,616,882	-	8,725,300	-	NA
Fund Balance, beginning of year	25,391,348	30,008,230	30,008,230	38,733,530	29.1%
Fund Balance, end of year	\$ 30,008,230	\$ 30,008,230	\$ 38,733,530	\$ 38,733,530	29.1%

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 2021 Amended Budget.

(1) The budgeted Transfer Out to the Debt Service Fund for 2021 of \$826,650, for the Series 2017B bonds, is summarized on page 63. The Transfer In line includes \$10,194,903 from the General Fund.

CAPITAL PROJECT FUNDS

County of Kent, Michigan

2021 Capital Improvement Program

Project Name	General Fund	Grants	Other	Total
Electronic Form Production	170,000	-	-	170,000
Circuit Court	170,000	-	-	170,000
BS&A Drain Assessment Software	42,445	-	-	42,445
Drain Commission	42,445	-	-	42,445
Health Electrical System Upgrade	115,000	-	-	115,000
Health Camera System Upgrade	30,000	-	-	30,000
Health Card Access System Replacement	103,000	-	-	103,000
Health Fuller Clinic Space Evaluation	120,000	-	-	120,000
Health Animal Shelter Washer/Dryer Repl	38,000	-	-	38,000
Courthouse Card Access System	325,264	-	148,536	473,800
Courthouse HVAC Controls	105,000	-	47,530	152,530
63rd District Ct Courtroom AV System Upgrades	35,000	-	-	35,000
63rd District Ct Elevator Repairs	35,000	-	-	35,000
63rd District Court Window Reseal	42,000	-	-	42,000
63rd District Court Exterior Block Sealing	26,000	-	-	26,000
Roofing Replacement	50,000	-	-	50,000
Asphalt Replacement	25,000	-	-	25,000
Health Fuller Complex Storage Facility	60,000	-	-	60,000
City/County Work Plan	60,000	-	-	60,000
Health Carpet Replacement	75,000	-	-	75,000
Strategic Capital	4,249,119	-	-	4,249,119
Facilities Management Total	5,493,383	-	196,066	5,689,449
2017B Debt Service - Fuller Complex/DC (matures 2029)	826,650	-	-	826,650
Fiscal Services Total	826,650	-	-	826,650
Wireless Controller and Legacy Access Point Repl	200,000	-	-	200,000
Internal Firewall & Core Switch Replacement	165,000	-	-	165,000
Electronic Document Signing (OnBase)	113,960	-	-	113,960
Information Technology Total	478,960	-	-	478,960
Thornapple Riverbend Greenspace Acquisition	67,100	469,700	134,200	671,000
Kaufman Clubhouse Roof	112,200	-	-	112,200
Lowell Regional Park Public Access Phase I	150,000	150,000	-	300,000
Wabasis Walk-in Cabins Phase II	150,000	-	-	150,000
Johnson Park Pump House Retaining Wall	84,600	-	-	84,600
Wabasis Campground Beach Access	199,884	-	-	199,884
Parks Admin Site Remediation	350,000	-	-	350,000
Parks Total	1,113,784	619,700	134,200	1,867,684
Jail Management System	1,157,500	-	-	1,157,500
Parking Lot Repairs	150,000	-	-	150,000
911 Operator Console Repl Phase II	142,500	-	-	142,500
Jail Video Camera Project	95,000	-	-	95,000
Boiler #1 replacement	50,000	-	-	50,000
Carpet Replacement	75,000	-	-	75,000
GLScan SP Imaging System	67,553	-	-	67,553
Sheriff Total	1,737,553	-	-	1,737,553
South America Air Handler Repl and Upgrade	43,240	-	-	43,240
Treasures and South American Parapet Waterproofing	207,388	-	-	207,388
Aquarium Roof Ice Buildup	45,000	-	-	45,000
Tropics Building ALC Conversion	36,500	-	-	36,500
Zoo Total	332,128	-	-	332,128
Grand Total	\$ 10,194,903	\$ 619,700	\$ 330,266	\$ 11,144,869

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

	2019	2020	2021		
	Actual	Adopted	Requested	Adopted	% Change
Health Insurance	\$ 15,400,344	\$ 16,500,000	\$ 16,170,361	\$ 16,170,361	-2.0%
Prescription	5,881,808	6,000,000	7,020,000	7,020,000	17.0%
Liability Insurance	3,495,165	2,450,359	2,169,479	2,169,479	-11.5%
Dental Insurance	1,641,658	1,720,000	1,806,000	1,806,000	5.0%
Unemployment Compensation	52,792	100,000	68,250	68,250	-31.8%
Workers Compensation	615,849	757,375	765,375	765,375	1.1%
Sick and Accident Plan	554,768	745,000	750,750	750,750	0.8%
Risk Management Fund	27,642,385	28,272,734	28,750,215	28,750,215	1.7%
Office Equipment Fund	694,356	128,813	86,299	86,299	-33.0%
Vehicle Pool Fund	282,482	40,033	338,523	338,523	745.6%
Total Expenditures	\$ 28,619,222	\$ 28,441,580	\$ 29,175,037	\$ 29,175,037	2.6%

County of Kent, Michigan

Risk Management Internal Service Fund
Fund Statement

	2019	2020		2021	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Charges for services	1,610,111	2,293,816	2,293,800	2,205,673	-3.8%
Investments, Rents & Royalties	765,992	619,500	619,500	656,700	6.0%
Other Revenue	21,471,463	22,559,189	21,559,100	24,967,368	15.8%
Total Revenues	23,847,567	25,472,505	24,472,400	27,829,741	13.7%
Expenditures By Category					
Personnel	164,906	223,405	223,400	193,407	-13.4%
Supplies	212	150	100	150	50.0%
Other Services & Charges	27,402,027	27,849,179	27,849,100	28,516,658	2.4%
Capital	75,240	200,000	200,000	40,000	-80.0%
Total Expenditures	27,642,385	28,272,734	28,272,600	28,750,215	1.7%
Net Revenues (Expenditures)	(3,794,818)	(2,800,229)	(3,800,200)	(920,474)	-75.8%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	200,000	5,000	5,000	2,500	-50.0%
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	200,000	5,000	5,000	2,500	-50.0%
Net Inc (Dec) in Net Assets	(3,594,818)	(2,795,229)	(3,795,200)	(917,974)	-75.8%
Net Position, beginning of year	14,715,137	11,120,319	11,120,319	7,325,119	-34.1%
Net Position, end of year	\$ 11,120,319	\$ 8,325,090	\$ 7,325,119	\$ 6,407,145	-12.5%

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

INTERNAL SERVICE FUNDS

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

	2019	2020		2021	% Chg
	Actual	Adopted	Estimated	Adopted	
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Charges for services	187,100	183,792	183,700	108,350	-41.0%
Investments, Rents & Royalties	12,327	-	-	10,000	NA
Other Revenue	500	-	-	-	NA
Total Revenues	199,927	183,792	183,700	118,350	-35.6%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	123,934	128,813	148,600	86,299	-41.9%
Capital	87,403	-	-	-	NA
Total Expenditures	211,337	128,813	148,600	86,299	-41.9%
Net Revenues (Expenditures)	(11,410)	54,979	35,100	32,051	-8.7%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	483,019	-	-	-	NA
Transfers Out & Other Fin Uses	(483,019)	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Net Assets	(11,410)	54,979	35,100	32,051	-8.7%
Net Position, beginning of year	827,846	816,436	816,436	851,536	4.3%
Net Position, end of year	\$ 816,436	\$ 871,415	\$ 851,536	\$ 883,587	3.8%

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

County of Kent, Michigan

Vehicle Pool Internal Service Fund
Fund Statement

	2019	2020		2021	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Charges for services	58,105	78,217	78,200	122,523	56.7%
Investments, Rents & Royalties	8,997	2,400	2,400	4,600	91.7%
Other Revenue	-	-	-	-	NA
Total Revenues	67,103	80,617	80,600	127,123	57.7%
Expenditures By Category					
Personnel	-	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	30,639	40,033	70,000	73,023	4.3%
Capital	-	-	-	-	NA
Total Expenditures	30,639	40,033	70,000	73,023	4.3%
Net Revenues (Expenditures)	36,464	40,584	10,600	54,100	410.4%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	551,843	261,900	261,900	465,500	77.7%
Transfers Out & Other Fin Uses	(251,843)	-	(61,900)	(265,500)	328.9%
Total Other Financing Sources (Uses)	300,000	261,900	200,000	200,000	0.0%
Net Inc (Dec) in Net Assets	336,464	302,484	210,600	254,100	20.7%
Net Position, beginning of year	308,000	644,464	644,464	855,064	32.7%
Net Position, end of year	\$ 644,464	\$ 946,948	\$ 855,064	\$ 1,109,164	29.7%

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

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Delinquent Tax Revolving Fund

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

Public Works

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

Housing Commission

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

ENTERPRISE FUNDS**County of Kent, Michigan****Enterprise Funds**

Schedule of Uses of Financial Resources

Program Descriptions	2019	2020	2021		% Chg
	Actual	Adopted	Requested	Adopted	
Delinquent Tax Anticipation Notes	\$ 5,037,812	\$ 5,834,422	\$ 5,834,371	\$ 5,834,371	0.0%
Public Works	46,329,609	49,078,018	52,345,206	52,345,206	6.7%
Housing Commission	4,390,948	-	-	-	NA
Total Expenditures	\$ 55,758,368	\$ 54,912,440	\$ 58,179,577	\$ 58,179,577	5.9%

County of Kent, Michigan
Delinquent Tax Enterprise Fund
Fund Statement

	2019	2020		2021	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ 2,762,394	\$ 2,883,000	\$ 2,883,000	\$ 2,910,000	0.9%
Intergovernmental	-	-	-	-	NA
Charges for services	429,963	645,000	645,000	330,000	-48.8%
Investments, Rents & Royalties	395,057	482,500	482,500	485,800	0.7%
Other Revenue	42,725	-	-	-	NA
Total Revenues	3,630,138	4,010,500	4,010,500	3,725,800	-7.1%
Expenditures By Category					
Personnel	5	-	-	-	NA
Supplies	-	-	-	-	NA
Other Services & Charges	449,765	1,186,122	1,186,100	1,186,071	0.0%
Capital	52,676	12,800	62,800	12,800	-79.6%
Debt	435,366	535,500	535,500	535,500	0.0%
Total Expenditures	937,812	1,734,422	1,784,400	1,734,371	-2.8%
Net Revenues (Expenditures)	2,692,327	2,276,078	2,226,100	1,991,429	-10.5%
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	(4,100,000)	(4,100,000)	(300,000)	(4,100,000)	1266.7%
Total Other Financing Sources (Uses)	(4,100,000)	(4,100,000)	(300,000)	(4,100,000)	1266.7%
Net Inc (Dec) in Net Assets	(1,407,673)	(1,823,922)	1,926,100	(2,108,571)	-209.5%
Net Position, beginning of year	10,613,874	9,206,200	9,206,200	11,132,300	20.9%
Net Position, end of year	\$ 9,206,200	\$ 7,382,278	\$ 11,132,300	\$ 9,023,729	-18.9%

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

ENTERPRISE FUNDS

County of Kent, Michigan

**Public Works Enterprise Fund
Fund Statement**

	2019	2020		2021	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	-	-	270,400	-	-100.0%
Charges for services	43,767,831	42,828,370	42,828,300	45,050,014	5.2%
Investments, Rents & Royalties	2,156,835	1,595,000	1,595,000	2,000,000	25.4%
Other Capital Contributions	-	-	-	-	
Other Revenue	4,231,727	4,654,648	4,654,600	5,295,192	13.8%
Total Revenues	50,156,393	49,078,018	49,348,300	52,345,206	6.1%
Expenditures By Category					
Personnel	5,257,533	5,416,014	5,416,000	5,536,763	2.2%
Supplies	492,209	596,000	596,000	597,850	0.3%
Other Services & Charges	38,288,965	40,621,504	40,716,500	43,761,383	7.5%
Capital	2,042,393	2,151,750	2,327,100	2,172,660	-6.6%
Debt	248,509	292,750	292,700	276,550	-5.5%
Total Expenditures	46,329,609	49,078,018	49,348,300	52,345,206	6.1%
Net Revenues (Expenditures)	3,826,785	-	-	-	NA
Other Financing Sources (Uses)					
Other Capital Contributions	-	-	-	-	NA
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Net Assets	3,826,785	-	-	-	NA
Net Position, beginning of year	94,175,954	98,002,738	98,002,738	98,002,738	0.0%
Net Position, end of year	\$ 98,002,738	\$ 98,002,738	\$ 98,002,738	\$ 98,002,738	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

	2019	2020		2021	
	Actual	Adopted	Estimated	Adopted	% Chg
Revenues By Category					
Taxes	\$ -	\$ -	\$ -	\$ -	NA
Intergovernmental	4,442,475	-	4,628,600	-	-100.0%
Charges for services	-	-	-	-	NA
Investments, Rents & Royalties	500	-	-	-	NA
Other Revenue	78,670	-	-	-	NA
Total Revenues	4,521,645	-	4,628,600	-	-100.0%
Expenditures By Category					
Personnel	292,276	-	461,700	-	-100.0%
Supplies	1,481	-	2,800	-	-100.0%
Other Services & Charges	4,093,144	-	4,163,300	-	-100.0%
Capital	4,047	-	800	-	-100.0%
Debt	-	-	-	-	NA
Total Expenditures	4,390,948	-	4,628,600	-	-100.0%
Net Revenues (Expenditures)	130,698	-	-	-	NA
Other Financing Sources (Uses)					
Transfers In & Other Fin Sources	-	-	-	-	NA
Transfers Out & Other Fin Uses	-	-	-	-	NA
Total Other Financing Sources (Uses)	-	-	-	-	NA
Net Inc (Dec) in Net Assets	130,698	-	-	-	NA
Net Position, beginning of year	191,081	321,779	321,779	321,779	0.0%
Net Position, end of year	\$ 321,779	\$ 321,779	\$ 321,779	\$ 321,779	0.0%

This is a memorandum budget, the Kent County Housing Commission Board is scheduled to act on this budget at its meeting in December 2020.

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MILLAGE RATES & PROPERTY TAX REVENUE

Property Tax is the primary source of revenue for the County's General Fund. Property tax revenue is based on four variables: taxable valuation, the operating millage, delinquencies, and tax abatement/capture programs initiated by local governmental units. The taxable valuation is based on the assessed property valuation of agricultural, commercial, industrial, and residential parcels, both real and personal property. The County's maximum operating millage rate is fixed, subject only to rollback based on the "Headlee" provisions in the state constitution. Application of the authorized millage rate to current taxable valuation produces the total gross tax levy. After recognition of exemption for the taxable valuation of properties located in renaissance zones/ industrial facility tax districts, changes in delinquencies, and capture of tax increments by local governments, the County's net tax levy is determined.

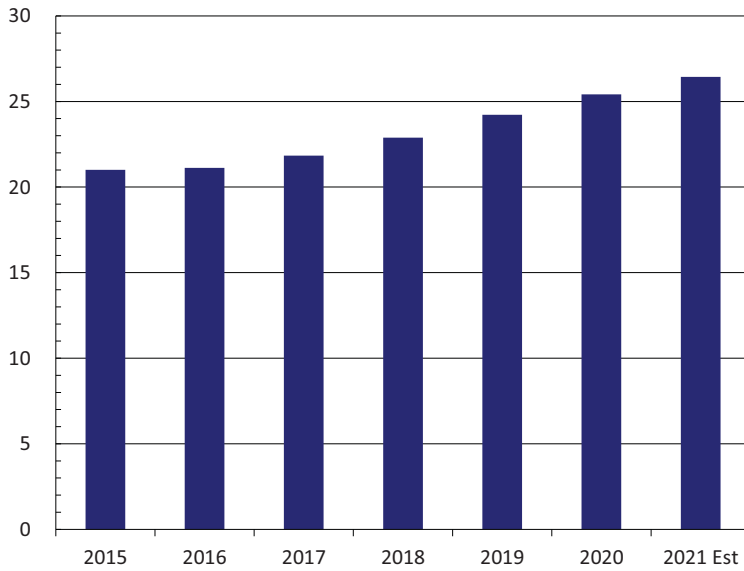
Michigan Public Act 357 of 2004 changed the collection schedule for the operating property tax levy. Beginning with the 2005 summer tax levy, one-third of the county operating property tax levy was billed on July 1, 2005. In 2006, two-thirds of the operating tax levy was billed in the summer. In 2007, the entire operating tax levy was billed in the summer. Winter tax bills were reduced each year by the same amount. Special millages are excluded and will continue to be billed in December each year. The excess cash flows derived from acceleration of the property tax levy were placed into a reserve account from which the County could draw to replace the suspended State Revenue Sharing program distributions. The reserve account was depleted in 2011, the County was 100% back on the State Revenue Sharing program as of 2012.

The estimated 2021 operating millage rate is 4.2243 mills per \$1,000 of taxable value, this is unchanged from the 2020 rate. The 2020 special millages, used for the 2021 budget, are as follows: the correctional facility millage is 0.7717, the senior services millage is 0.4888, zoo/museum millage is 0.4301, the early childhood millage is 0.2464, and the veteran's affairs millage is 0.0487. The total estimated millage rate used for the 2021 budget is 6.2100, this rate represents a 0.0484 mill reduction from the 2019 levied millage rate due to the impact of the Headlee Rollback.

The Kent County State Taxable Value has increased from \$21.00767 billion in 2015 to \$25.41682 billion in 2020. This represents a 21.0% increase or an average annual increase of 4.2%. The increase from 2019 to 2020 is 4.9%. It is estimated that the taxable valuation will increase to \$26.43349 billion, or 4.0%, in 2021. The entire 2021 estimated operating levy, or 4.22243 mills, is applied to the 2021 estimated taxable value of \$26.43349 billion to generate \$106.8 million (after set-aside for tax capture and delinquencies) in property tax revenue.

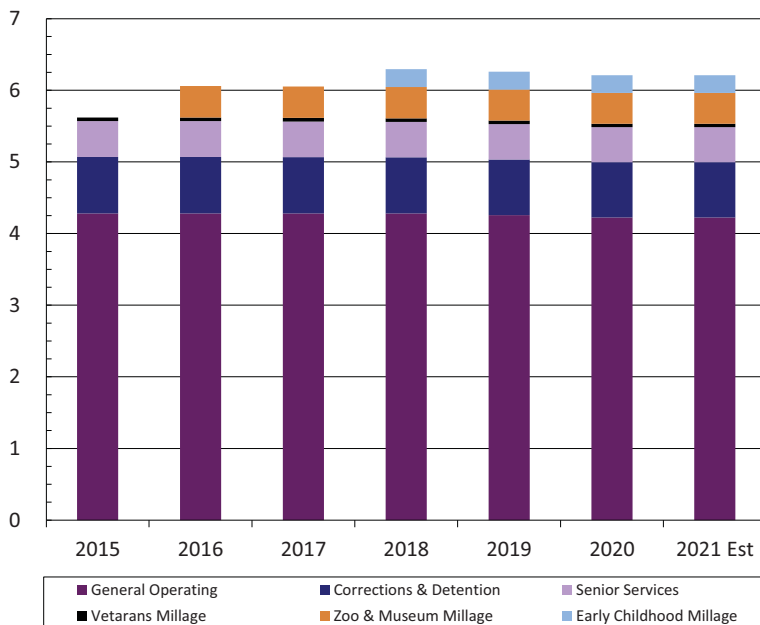
MILLAGE RATES & PROPERTY TAX REVENUE

State Taxable Value *(in billions)*



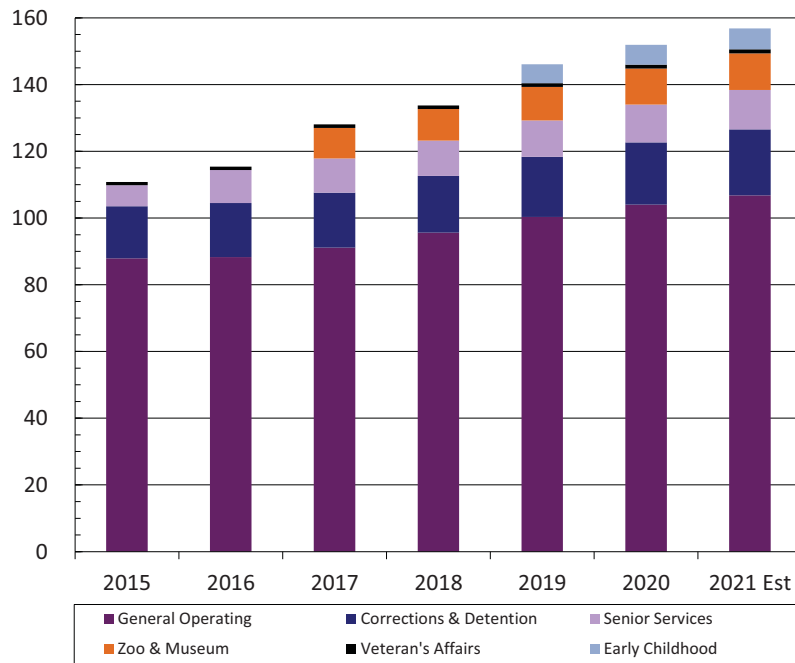
The Kent County State Taxable Value has increased from \$21.00767 billion in 2015 to \$25.41682 billion in 2020. This represents a 21.0% increase or an average annual increase of 4.2%. The increase from 2019 to 2020 is 4.9%. It is estimated that the taxable valuation will increase to \$26.43349 billion, or 4.0%, in 2021. From 2000 to 2008, the average annual increase was nearly 6.4%.

Millage Rates



The estimated operating millage rate to be levied for 2021 is 4.2243 mills, this is unchanged from 2020. The 2020 special millages, used for the 2021 budget, are as follows: the correctional facility millage is 0.7717, the senior services millage is 0.4888, zoo/museum millage is 0.4301, the early childhood millage is 0.2464, and the veteran's affairs millage is 0.0487. The total estimated millage rate used for the 2021 budget is 6.2100, this rate represents a 0.0484 mill reduction from the 2019 levied millage rate due to the impact of the Headlee Rollback.

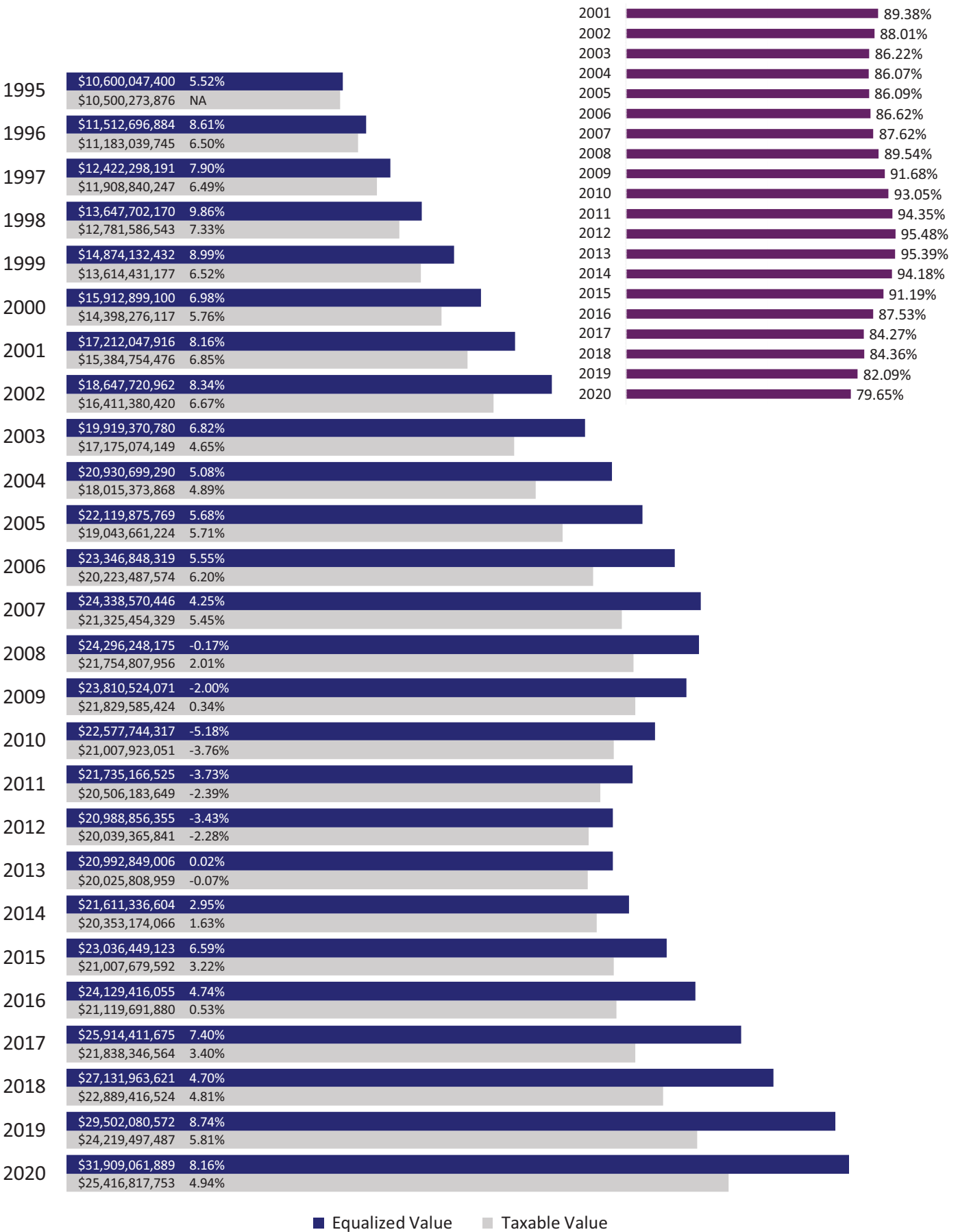
Property Tax Revenue *(in millions)*



Property tax revenue, based on the estimated increase in the STV, will increase 3.5%, from \$152.3 million estimated for 2020 to \$157.6 million estimated for 2021. The total General Operating levy is estimated to increase \$2.8 million, or 2.6%, from \$104.0 million estimated for 2020 to \$106.8 million estimated for 2021.

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	1,007.4
215	Friend of the Court Fund	103.0
221	Health Fund	264.6
229	Lodging Excise Tax Fund	1.0
256	Register of Deeds Automation Fund	1.4
260	Indigent Defense Fund	4.5
263	Concealed Pistol Licensing Fund	1.0
265	Drug Law Enforcement Fund	1.0
272	State Special Project Fund	15.0
279	Special Project Fund	110.7
280	LTD Special Project Fund	0.5
282	Federal Special Project Fund	30.5
283	Community Development (CDBG) Fund	3.0
284	Community Action (KCCA) Fund	17.0
285	Community Action (KCCA) Fund	2.5
286	Community Action (KCCA) Fund	8.5
292	Childcare Fund	158.9
293	Veteran's Services Fund	9.0
517	Public Works Fund	60.5
535	Housing Commission Fund	6.0
677	Insurance Fund	1.0
Grand Total		1,807.1

Includes Elected Officials, Judges, and Board of Commissioners.

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

Department	Fund	Authorized
Bureau of Equalization	101	15.4
	101	124.3
	215	103.0
	272	2.0
	292	153.9
Circuit Court		383.2
	101	44.0
	256	1.4
	263	1.0
Clerk/Register of Deeds		46.4
Cooperative Extension	101	1.0
District Court	101	33.0
Drain Commission	101	5.5
	101	21.0
	221	4.0
	292	5.0
Facilities Management		30.0
Fiscal Services	101	36.1
Health Department	221	260.6
Human Resources	101	14.4
Information Technology	101	37.4
	283	3.0
	284	17.0
	285	2.5
	286	8.5
	535	6.0
KCCA/Housing Com		37.0
Medical Examiner	101	6.1
Parks Department	101	64.5
	101	34.5
	260	4.5
	280	0.5
Policy Administration		39.5
Probate Court	101	15.2
	101	40.0
	272	10.0
	282	28.5
Prosecutor's Office		78.5
Public Works	517	60.5
Risk Management	677	1.0
	101	503.2
	265	1.0
	272	3.0
	279	110.7
	282	2.0
Sheriff Department		619.9
	101	12.0
	229	1.0
Treasurer's Office		13.0
Veteran's Services	293	9.0
Grand Total		1,807.1

Includes Elected Officials, Judges, and Board of Commissioners.

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