2015
ANNUAL BUDGET
Kent County, Michigan

Daryl J. Delabbio
County Administrator/Controller

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Fiscal Services Director

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Kent County

Michigan

For the Fiscal Year Beginning

January 1, 2014

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Kent County, Michigan for its annual budget for the fiscal year beginning January 1, 2014. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. The current budget continues to conform to program requirements, and will be submitted to the GFOA to determine its eligibility for another award.

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COUNTY OF KENT MICHIGAN

Introduction to the Reader's Guide

The primary purpose of this document is to provide citizens with a comprehensive overview of Kent County's adopted budget and operations. As such, the document outlines the process, policies, priorities and issues involved in developing the budget. The document provides an overview of the budget as a whole, followed by an in-depth look at County departments and programs and the funding associated with each.

The document is divided into the following seven major sections. Each section, with the exception of the Readers' Guide and Appendix, is preceded by an introduction, which provides additional helpful information in reviewing the section.

A. The READERS' GUIDE serves to orient the reader. The section describes Kent County government and its legislative structure, outlines the process and policies that guide the development of the budget, and includes statistical and supplemental data on the community and its population. This section also includes Kent County's Mission Statement and its organizational structure.

B. The BUDGET OVERVIEW provides a comprehensive overview of the adopted Kent County Budget. This section includes the Budget Message of the Administrator/Controller which outlines the priorities, parameters, and issues involved in developing the budget, and other significant priorities and issues affecting the County and the budget. The Strategic Planning and Budgeting section includes Kent County's Vision for 2020, along with the specific strategies that were adopted by the Board of Commissioners on June 13, 2013. A summary of funding sources and uses provides an overview of the total resources required by the County for 2013 (actual), 2014 (amended budget), and 2015 (adopted budget). The budget information is summarized in three different ways: by fund type and component unit, by category, and by functional area. The section also includes a history of the County's beginning and end-of-year fund balance over the same three-year period as well as a history of the County's personnel.

C. The FUND SUMMARIES section provides a description and three-year history of each fund, summarized by fund type. The section also includes a detailed summary and history of the County's General Fund. The General Fund is used to account for all revenues and expenditures applicable to the general operations of the County except those required or determined to be more appropriately accounted for in another fund. Revenues are generated primarily from property taxes and intergovernmental sources.

D. The DEPARTMENT SUMMARIES section contains an overview of County departments and programs. Each overview includes a description of the program or department, including a three-year history of uses and budgeted personnel, an explanation of significant budget issues, and significant accomplishments where applicable. Mission statements, strategic and operational goals, and performance measures are also included for each County department. The department overviews are organized under nine functional areas: Community & Economic Development, Cultural & Recreational, Debt Service, Enterprise, General Government, Health & Welfare, Judicial, Public Safety, and Other. The Capital functional area is reported in a separate section. The departmental and program uses for each functional area are summarized "At a Glance" at the beginning of each section. Strategic goals and short-term tactical objectives by department are also included in the beginning of the functional area section. All functional areas have the additional information except Debt Service and Other.

E. The CAPITAL section provides an overview of the Capital functional area, which includes expenditures related to Building Authority Construction, Bond Capital Improvement Capital Projects, and the Capital Improvement Program (CIP). The section provides program descriptions, discussion of any significant budget issues, and a three-year history of uses. The CIP description further provides a description of the annual CIP process, significant CIP policies and procedures, a list of the 2015 CIP projects, and a list of potential 2016-2019 CIP projects. The functional area is summarized "At a Glance" at the beginning of the section.

F. The REVENUE ASSUMPTIONS section describes major revenue sources, offers an explanation of the underlying assumptions for the revenue estimates, and discusses significant revenue trends.

G. The APPENDIX provides additional information related to the budget process, including the 2015 General Appropriations Act, and information about County debt, vacation and sick leave liabilities, and retirement system. Also included is a glossary to assist the reader.

County Profile

Courtesy Gerald R. Ford Museum

Photo: Grguy2011/Wikimedia

The County is composed of twenty-one townships, five villages and nine cities. The 2010 census population of the County resides as follows: townships (223,746); cities (371,492); and villages (7,384). The County seat is located in the City of Grand Rapids, which is the second largest city in the State. The County was organized as a County by the territorial legislature on March 24, 1836.

The County is governed by a Board of Commissioners (Board) whose numbers ranged from three in 1836 up to 77 as recently as 1968. As a result of a United States Supreme Court decision in 1969, the number of commissioners was reduced to 21. The Board took action in 1992 to reduce further the number of members to 19 effective January 1993. The Board is responsible for establishing policies, adopting the budget, appointing committee memberships, and hiring the County Administrator/Controller. The Administrator/Controller is responsible for carrying out the policies set forth by the Board and overseeing the day-to-day operations of the County. The Board is elected on a partisan basis every two years from districts of approximately equal size. The other five elected officers of the County, which include the Sheriff, Clerk/Register of Deeds, Prosecuting Attorney, Drain Commissioner and Treasurer, are elected on a partisan basis serving four-year terms.

The County provides a wide and varied range of services in the following areas: law enforcement, correctional facility, three court systems, keeps files of deeds and mortgages, maintains vital records, airport, social services, both State and County funded public health, and park system. The Department of Public Works manages a waste-to-energy incinerator and landfill, maintains some local unit water and sanitary sewer systems, and provides for the construction of these local systems. The Kent County CMH Authority (operating as "network 180") is a component unit that provides mental health services. The Kent County Drain Commission, another component unit, is responsible for the construction and maintenance of County drains and the control of lake levels. In addition, the Road Commission is a component unit providing maintenance to County roads.

Annually, the Board is required to adopt a final budget by December 31 for the subsequent fiscal year. This budget serves as the foundation for the County's financial planning and control. The budget is prepared by fund, function (e.g. public safety) and department (e.g. Sheriff). Department heads may transfer resources within the activities they manage. Transfers between departmental budgets and above administrative amounts set by the Board need special approval from the governing body.

Kent County Mission Statement

The mission of Kent County government is to be an effective and efficient steward in delivering quality services for our diverse community. Our priority is to provide mandated services, which may be enhanced and supplemented by additional services to improve the quality of life for all our citizens within the constraints of sound fiscal policy.

Board of Commissioners

The chief legislative and policy-making body of Kent County Government is the 19-member Board of Commissioners. Commissioners are elected, on a partisan basis, to two-year terms from districts that are roughly equal in population.

Regular meetings of the Board of Commissioners are open to the public and are held in the Board of Commissioners' Room on the third floor of the County Administration Building. Items that appear on the Board of Commissioners' agenda are usually first considered by one of two standing committees, the Finance and Physical Resources Committee and the Legislative and Human Resources Committee. Membership of the standing committees is composed of Commissioners, who are appointed by the Board Chair at the beginning of each new year.

The Board welcomes the public to express their ideas or concerns about issues affecting Kent County Government during meetings of the Board or its Standing Committees. A citizen may speak by approaching the podium and being recognized by the Board Chair during the "Public Comment" item on the meeting agenda.

Other Elected Officials

The following officials are elected to four-year terms in the general presidential election.

The County Clerk/Register of Deeds manages County elections, serves as the Register of Deeds, manages vital County records, and serves as the Clerk of the Circuit Court. This position also serves as the Clerk of the Board of Commissioners.

The County Treasurer serves as the custodian of all County funds and is responsible for receipting, recording, and investing all money deposited.

The County Drain Commissioner administers the State Drain Code as it applies to the receipt of petitions for the establishment, improvement or maintenance of County drains. Under the Subdivision Control Act, this office also reviews storm water plans for all plats developed within the County. Other duties include the administration of established lake levels under the Lake level Act.

Duties of the Board of Commissioners:

- Approving a mission statement for the County;
- Adopting the annual County budget. This includes approving the annual budgets of other, independently elected, County officials: the Sheriff, the County Clerk, the Drain Commissioner, Judges of the 17th Circuit Court and 63rd District Court, the Prosecutor, and the Treasurer;
- Raising the money to fund the County's operations by levying property taxes, setting fees, selling bonds or borrowing;
- Selecting a County Administrator/ Controller to supervise the day-to-day operations of County departments;
- Determining the sites of County buildings, and purchasing or disposing of County-owned property and facilities;
- Representing the County, and managing its property and business by adopting rules, regulations, ordinances and policies; and
- Appointing citizen members to County boards, commissions, and committees, which provide oversight for significant County services.

The Prosecuting Attorney appears on behalf of the State or the County in proceedings brought before the Circuit Court, District Court, and Probate Court. The Prosecuting Attorney shares jurisdiction with the Michigan Attorney General for any crime committed in Kent County, but is independent of that state office.

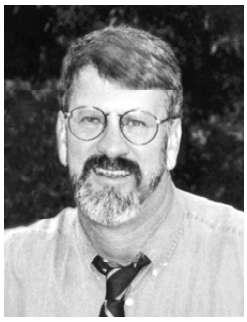
The Sheriff oversees the provision of law enforcement and corrections programs and services to the community as mandated by Statute or dictated by the Board of Commissioners and County citizens.

The voters of Kent County also elect Circuit, District, and Probate Court Judges.

Kent County Board of Commissioners*

Pictured back row left to right: *Stan Stek; Harold Mast; Jim Talen; Matt Kallman; Dan Koorndyk (Chair); Tom Antor; Stan Ponstein; Jim Saalfeld (Vice-Chair); Roger Morgan; Richard Vander Molen.* ***Front row left to right:*** *Ted Vonk; Candace Chivis; Carol Hennessy (Minority Vice-Chair); Shana Shroll; Emily Brieve; David Bulkowski; Mandy Bolter; Harold Voorhees; Diane Jones.*

Kent County Elected Officials



William Byl
Drain Commissioner

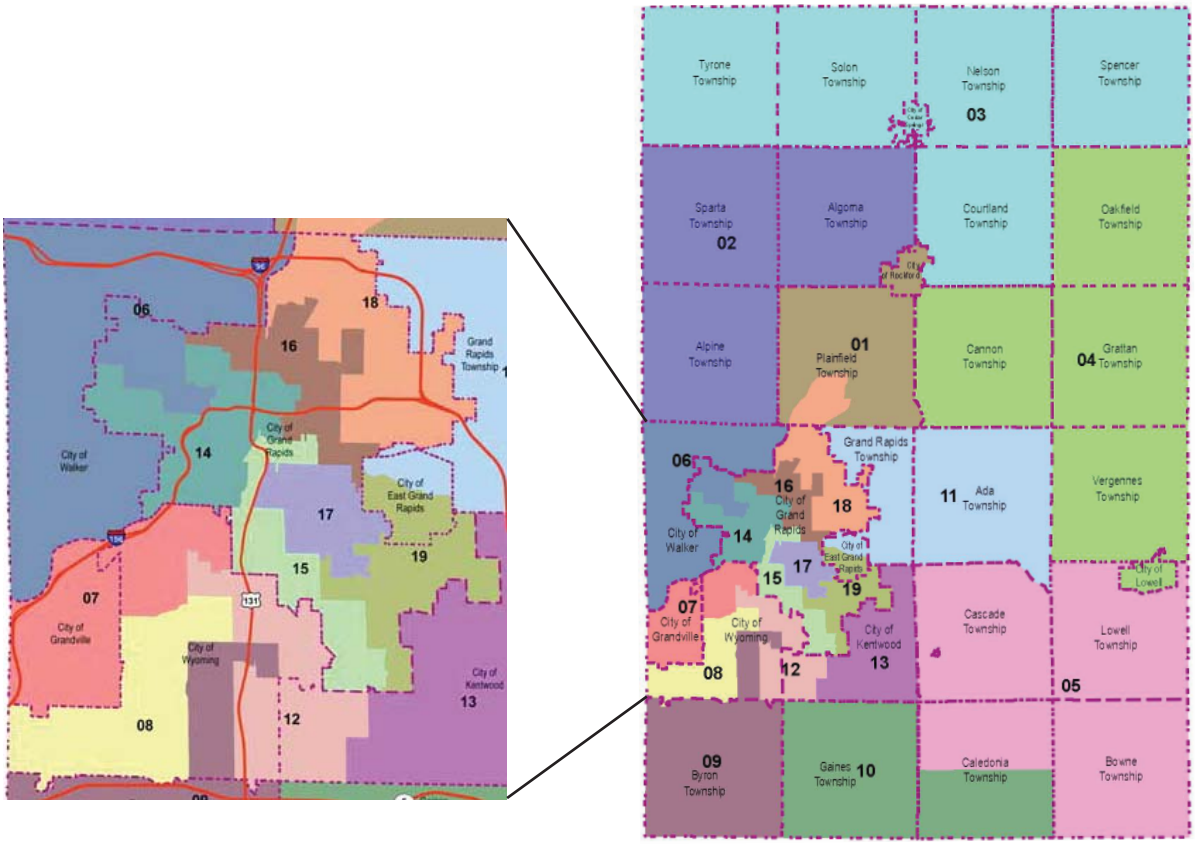
Mary Hollinrake
Clerk / Register of Deeds

William Forsyth
Prosecuting Attorney

Kenneth Parrish
Treasurer

Larry Stelma
Sheriff

Board of Commissioners District Map*



District 1: Ted Vonk
Plainfield Township (part)
City of Rockford

District 2: Tom Antor
Alpine Township
Algoma Township
Sparta Township
Sparta Village

District 3: Roger Morgan
Casnovia Township (part)
City of Cedar Springs
Courtland Township
Kent City Village
Nelson Township
Sand Lake Village
Solon Township
Spencer Township
Tyrone Township

District 4: Diane Jones
City of Lowell
Cannon Township
Grattan Township
Oakfield Township
Vergennes Township

District 5: Mandy Bolter
Bowne Township
Caledonia Township (part)
Cascade Township
Lowell Township

District 6: Stan Stek
City of Grand Rapids (part)
City of Walker

District 7: Stan Ponstein
City of Grandville
City of Wyoming (part)

District 8: Harold Voorhees
City of Wyoming

District 9: Matt Kallman
Byron Township
City of Wyoming (part)

District 10: Emily Brieve
Caledonia Township (part)
Gaines Township

District 11: Jim Saalfeld
Ada Township
City of East Grand Rapids
Grand Rapids Township

District 12: Harold Mast
City of Kentwood (part)
City of Wyoming (part)

District 13: Dick Vander Molen
City of Kentwood

District 14: Carol Hennessy
City of Grand Rapids

District 15: Jim Talen
City of Grand Rapids

District 16: David Bulkowski
City of Grand Rapids

District 17: Candace Chivis
City of Grand Rapids

District 18: Dan Koorndyk
City of Grand Rapids (part)
Plainfield Township (part)

District 19: Shana Shroll
City of Grand Rapids (part)
City of East Grand Rapids (part)

** Board of Commissioners as of January 1, 2015*

Local Economy

Commercial/Industrial Base

The Grand Rapids-Wyoming Metropolitan Statistical Area (MSA), of which the County is the hub, has been one of the fastest growing regions of the United States. Numerous expansions, renovations, constructions, modernizations and developments have been completed, are in the process of being completed or are in the planning stages. Among the factors which have encouraged major projects and have attracted numerous firms from outside the area are: a strong but highly diversified base of industries, an excellent work force, educational opportunities, excellent employer/employee relations, good location and transportation facilities, utilities and possibly the most important, quality of life.

Within the County, the State Taxable Value (STV) for commercial property from 2009 to 2014 declined from $4.86 billion to $4.76 billion, for an average annual decrease of 0.4%. The County's industrial property STV decreased in value from $2.61 billion in 2009 to $1.84 billion in 2014, for an average annual decrease of 5.9%.

Convention Facilities

In 2000, the City of Grand Rapids and the County jointly created the Grand Rapids -- Kent County Convention/Arena Authority. The function of this independent authority is to own and operate the DeVos Place Convention Center and the Van Andel Arena. The Van Andel Arena was completed in 1996, has a seating capacity of 12,000, and is used for professional hockey games, concerts, family shows and other entertainment events. The DeVos Place Convention Center renovation and expansion was completed in 2005. This facility encompasses one million square feet of total gross floor area including a 40,000 square foot ballroom. The project was completed at a total cost of $212 million. The completion of this project has enabled several large conventions to take place, with a significant number of bookings made for local, state, regional and national conferences.

Regional Government Coordination

The Grand Valley Metropolitan Council ("Metro Council") was formed in 1990 and has a membership of 35 local governments including the County. Created by State enabling legislation, the Metro Council is coordinating the efforts of its members to provide services while eliminating duplication. It is also engaged in issues that have no boundaries such as clean air, water and sewers, and transportation. The Metro Council also is working with its area legislators to develop a regional presence at the State capital. Its legislative committee has broad community participation, which includes the Chamber of Commerce, Kent Intermediate School District and environmental interests. The Metro Council's Water and Sewer Committee has members from Ottawa and Kent Counties, the private and environmental sectors and water and sewer providers. The Metro Council routinely works with a range of partners to accomplish its mission. Key partnerships are with Grand Valley State University's Office for Economic Expansion and Water Resources Institute, the Michigan Municipal League, and the Michigan Departments of Transportation, Environmental Quality and Commerce.

Medical Services

The residents of the County are served by a number of hospitals and research and development organizations. In 2000, the Van Andel Institute (VAI) opened, with the stated mission ". . . to become one of the world's preeminent private medical research institutions within the next decade" which has become a reality. The Van Andel Institute has three component parts: the Van Andel Research Institute (VARI), the Van Andel Education Institute (VAEI) and the Van Andel Institute (VAI). The VARI is an independent medical research organization dedicated to preserving, enhancing and expanding the frontiers of medical science. The VAEI is an independent education institute whose mission is to conduct the Van Andel Educational Technology School, and to achieve excellence by embracing and strengthening the fundamental issues of education. The VAI supports the other two organizations. In July 1999, legislation was adopted in support of investing $50 million a year for 20 years to fund a Life Sciences Corridor—a joint venture between the State, several Michigan universities, and the VARI.

The research being conducted at the VARI serves as a growth pole, anchoring and propelling growth of a newly developing bioscience industry cluster. This has drawn outside business and related sectors into the region to take advantage of economic opportunities created by the Institute. VARI has constructed a $178

million 240,000 square-foot, eight story building expansion that opened in December 2009. This expansion tripled the Institute's laboratory space, allowing for growth of current laboratories and expanded research into neurological diseases and chronic illnesses. Michigan State University Medical School constructed a new $90 million, 180,000 square foot medical school in the spring of 2008. The MSU College of Human Medicine Secchia Center was opened in 2010. In 2012, MSU also purchased the former Grand Rapids Press headquarters along with five parking properties for use as research space and additional parking. The facility is in close proximity to the newly constructed medical facility.

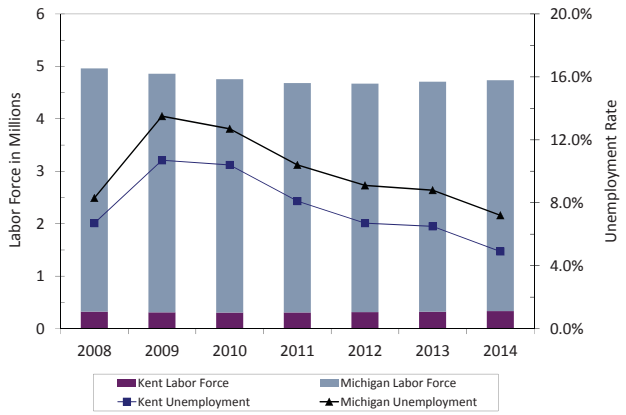
Top Kent County Employers:	
Spectrum Health	21,300
Meijer Inc.	7,700
Mercy Health St. Mary's	6,600
Spartan Nash	4,176
Amway Corporation	4,000
Grand Rapids Public Schools	4,000
Axios Inc.	3,728
Steelcase Inc.	3,200
Fifth Third Bank	2,450
Gordon Food Service Inc.	2,172

Source: The Right Place Inc. - June 2014

Employment

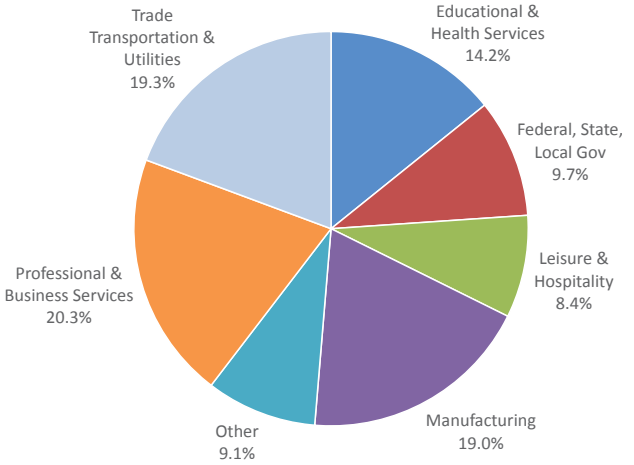
Major industries that are located within the boundaries of Kent County, or in close proximity, include manufacturers of office equipment and furniture, heating controls, automotive parts, financial institutions, health care, retail food/ merchandise and insurance companies. This diversified employment base adds to the strength of the local economy. During the past ten years, the unemployment rate has fluctuated from a low of 4.9 percent (2014) to a high of 10.7 percent (2009). Unemployment has declined every year since 2010 and is expected to continue to decline or remain stable in 2015.

Unemployment



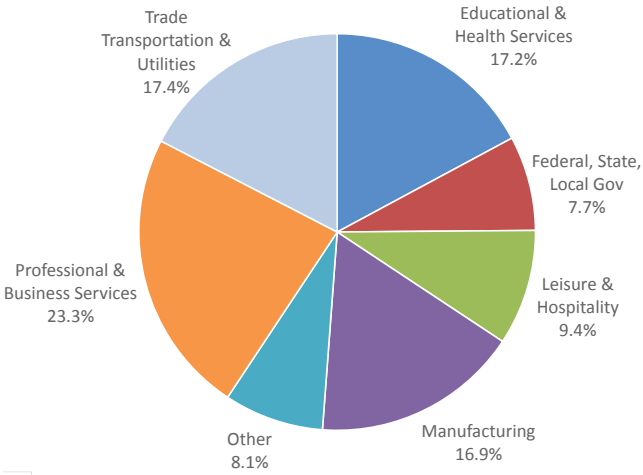
Source: Michigan Department of Energy, Labor & Economic Growth

Kent County Employment by Industry - 2005



Source: Michigan Department of Labor and Economic Growth

Kent County Employment by Industry - 2014



Source: Michigan Department of Labor and Economic Growth

The County seat, Grand Rapids, located on the Grand River

Fallasburg Bridge

Kent County Administration Building

Top County Taxpayers	Parcels	Taxable Value
Consumers Energy	568	270,824,013
Amway Corp/Alticor	72	188,117,675
Meijer / Goodwill	70	110,728,493
DTE Energy	83	106,463,277
Steelcase, Inc.	30	80,782,374
Spectrum Health Hospitals	137	68,271,842
PR Woodland	7	60,046,701
Foremost Insurance	18	44,042,773
Holland Home	21	43,516,831
GGP Grandville	8	42,296,014
Keebler Company	7	42,248,236
Fifth Third Bank	61	30,441,236
Total Top Taxpayers	**1,082**	**1,087,779,465**
Total County		20,353,174,066
Top Taxpayers/County		5.34%

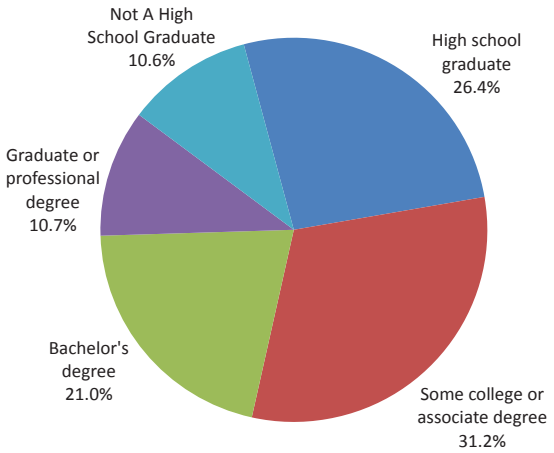
Source: County of Kent - 2014

Education Statistics

There are 26 school districts and five intermediate school districts located, in whole or in part, in the County. There are numerous non-public schools serving diversified religious denominations and 17 charter schools in the County. Aquinas College, Calvin College, Central Michigan University, Cooley Law School, Cornerstone University, Davenport University, Ferris State University, Grace Bible College, Grand Valley State University, Grand Rapids Community College, Kuyper College, Michigan State University College of Human Medicine, Kendall College of Art and Design, the University of Phoenix and Western Michigan University have campuses located within the County. The main campuses of Ferris State University, Grand Valley State University, Hope College, Michigan State University, and Western Michigan University are located within commuting distance of the County.

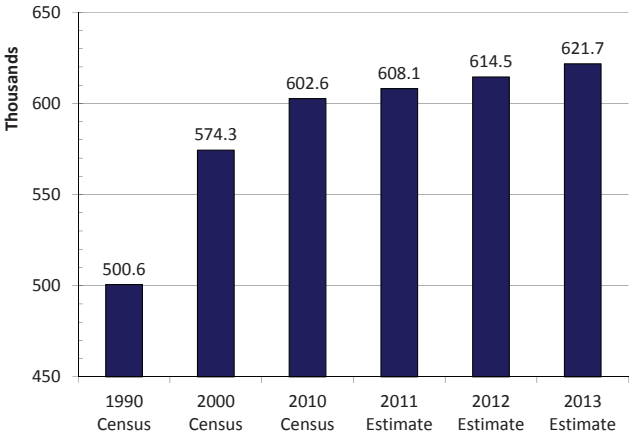
- 89.4% of people 25 years and over had at least graduated from high school.
- 31.7% of Kent County residents, 25 years and over, had a bachelor's degree or higher.
- Among people 25 years and over, 10.6% were not high school graduates.

Educational Attainment Persons 25 years & Over



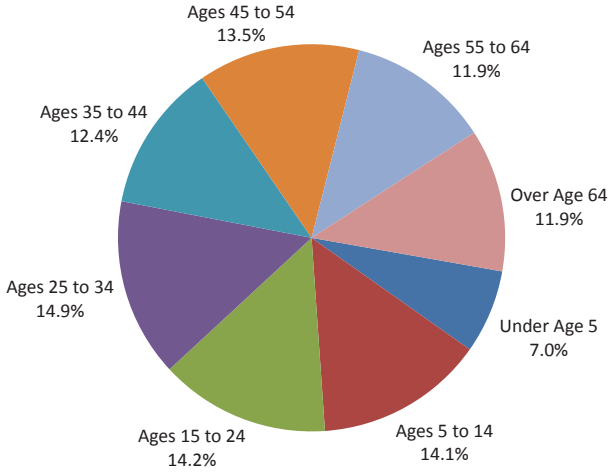
Source: U.S. Census Bureau, 2013 American Community Survey

Kent County Estimated Population Change



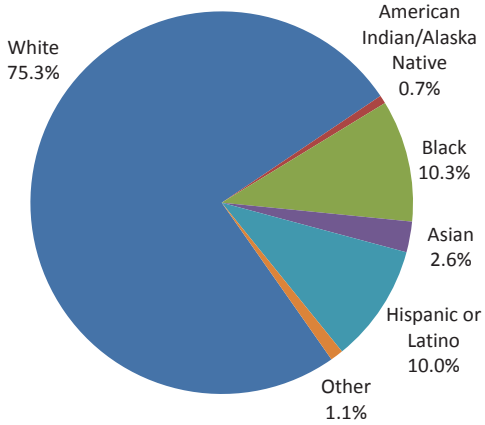
Source: U.S. Census Bureau

Population by Age - 2013



Source: U.S. Census Bureau, 2013 American Community Survey

Population by Race - 2013



Source: U.S. Census Bureau & County QuickFacts

Population Statistics

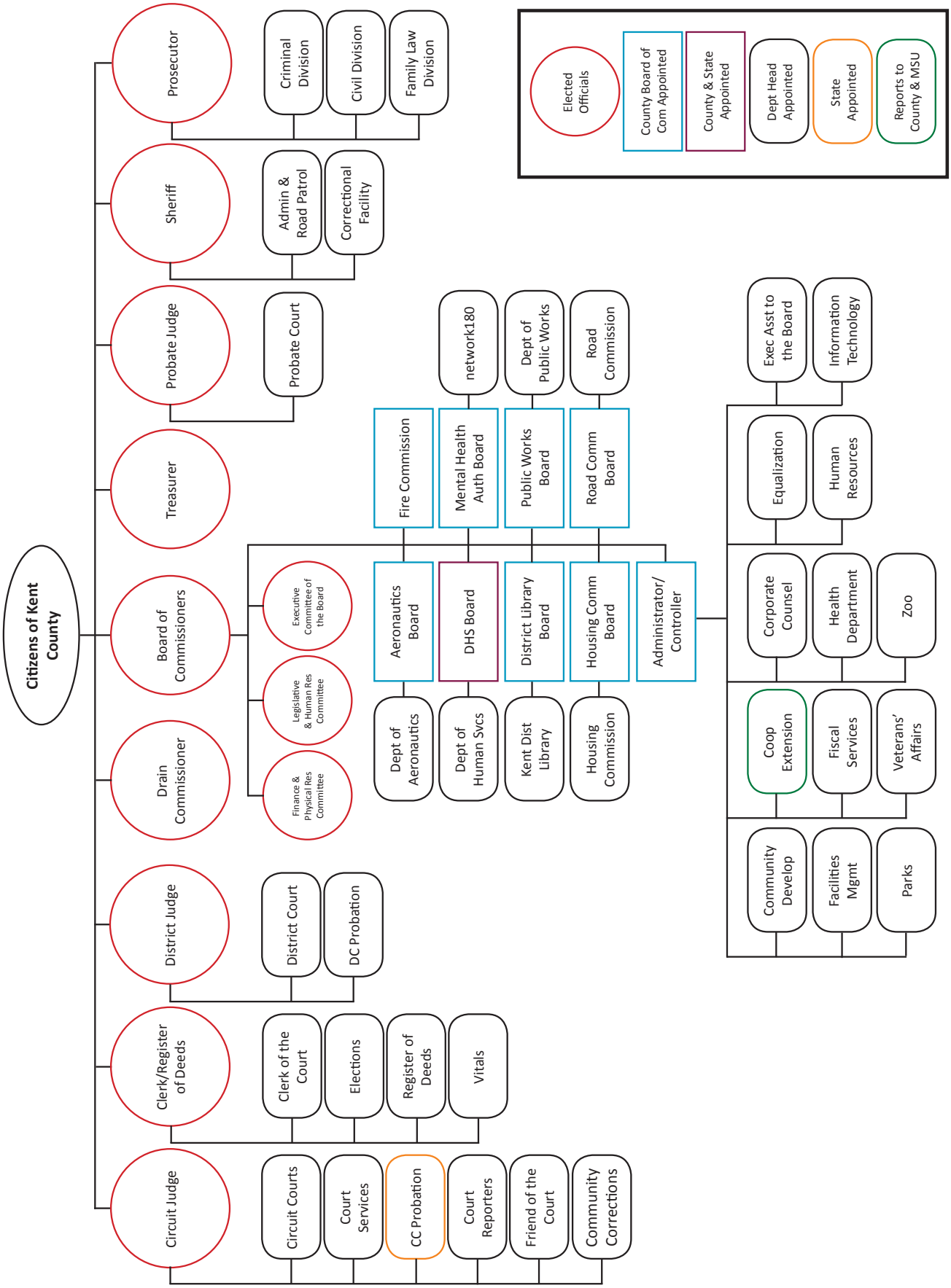
In terms of population, Kent County is the fourth largest county in the State of Michigan, and growing. According to the 2000 Census, the County grew by 14.7% over the prior 10 years. The growth for the State of Michigan over the same period was 6.9%. The combination of diverse employment opportunities, cost of living, and a high quality of life has Kent County growing at a faster rate than the State of Michigan.

According to 2013 U.S. Census, there were an estimated 621,700 people in Kent County. The racial makeup of the County was 75.3% White, 10.3% Black or African American, 10.0% Hispanic or Latino, 2.6% Asian, 0.7% American Indian/Alaska Native, and 1.1% from other races.

Per the 2013 U.S. Census, the County population was spread out with 7.0% under the age of 5, 14.1% from 5 to 14, 14.2% from 15 to 24, 14.9% from 25 to 34, 12.4% from 35 to 44, 13.5% from 45 to 54, 11.9% from 55 to 64, and 11.9% were 65 years of age or older. The median age was 34.9 years. For every 100 females, there were 96.52 males.

Kent County/Michigan QuickFacts	Kent County	Michigan
People		
Population, 2013 estimate	621,700	9,895,622
Population, 2010	602,622	9,883,701
Persons under 5 years, percent, 2013	7.0%	5.8%
Persons under 18 years, percent, 2013	25.4%	22.7%
Persons 65 years and over, percent, 2013	11.9%	15.0%
Female persons, percent, 2013	50.9%	50.9%
White persons, percent, 2013	75.3%	76.1%
Black or African American persons, percent, 2013	10.3%	14.3%
Hispanic or Latino persons, percent, 2013	10.0%	4.7%
Asian persons, 2013	2.6%	2.7%
Other persons, percent, 2013	1.8%	2.2%
Living in same house 1 year & over, percent, 2009-2013	84.0%	85.3%
Foreign born persons, percent, 2009-2013	7.4%	6.1%
Language other than English spoken at home, pct age 5+, 2009-2013	11.3%	9.1%
High school graduate or higher, percent of persons age 25+, 2009-2013	89.4%	88.9%
Bachelor's degree or higher, percent of persons age 25+, 2009-2013	31.7%	25.9%
Veterans, 2009-2013	34,393	672,213
Mean travel time to work (minutes), workers age 16+, 2009-2013	21.1	24
Housing units, 2013	247,278	4,525,141
Homeownership rate, 2009-2013	70.1%	72.1%
Housing units in multi-unit structures, percent, 2009-2013	24.4%	17.9%
Median value of owner-occupied housing units, 2009-2013	$137,500	$121,700
Households, 2009-2013	229,373	3,823,280
Persons per household, 2009-2013	2.61	2.53
Per capita money income in past 12 months (2012 dollars), 2009-2013	$25,889	$25,681
Median household income, 2009-2013	$51,667	$48,411
Persons below poverty level, percent, 2009-2013	15.5%	16.8%
Business		
Private nonfarm establishments, 2012	15,548	217,440
Private nonfarm employment, 2012	321,016	3,468,089
Private nonfarm employment, percent change, 2011-2012	6.0%	2.6%
Nonemployer establishments, 2012	43,541	687,629
Total number of firms, 2007	52,369	816,972
Black-owned firms, percent, 2007	6.0%	8.9%
American Indian- and Alaska Native-owned firms, percent, 2007	0.6%	0.7%
Asian-owned firms, percent, 2007	2.7%	2.6%
Native Hawaiian and Other Pacific Islander-owned firms, percent, 2007	NA	0.1%
Hispanic-owned firms, percent, 2007	2.0%	1.3%
Women-owned firms, percent, 2007	29.5%	30.4%
Manufacturers shipments, 2007 ($1000)	15,738,279	234,455,768
Merchant wholesaler sales, 2007 ($1000)	13,020,792	107,109,349
Retail sales, 2007 ($1000)	8,058,005	109,102,594
Retail sales per capita, 2007	$13,377	$10,855
Accommodation and food services sales, 2007 ($1000)	925,177	14,536,648
Building permits, 2012	1,127	11,692
Geography		
Land area in square miles, 2010	846.95	56,538.90
Persons per square mile, 2010	711.5	174.8

Kent County Organization Chart



The Budget Process

The Kent County Budget is a plan that annually directs the provision of County services and facilities. The annual budget represents the Kent County Board of Commissioners' commitment to provide quality services to its residents in a cost-effective and efficient manner within the boundaries of available resources. State statutes require that the annual budget be balanced with revenues/resources equaling or exceeding estimated expenditures. With the exception of a few funds, which account for programs funded on the State or another funding source's fiscal year, Kent County budgets on a calendar year basis. Adoption of the September 30th fiscal year-end budgets in September ensures that appropriations are in place for those departments budgeted on the State's fiscal year. The remaining budgets are adopted in November.

Budget Calendar

Date	Responsibility	Description of Key Events
May 9	Fiscal Services	Distribute budget development guidelines and forms to department directors and elected officials for CIP requests.
May 20	Administrator; Finance Committee; Fiscal Services	Budget parameters/guidelines established.
May 30	Department Directors	Return completed CIP requests to Fiscal Services in accordance with guidelines.
Jun 12	Fiscal Services	Distribute budget development guidelines and forms to department directors and elected officials for operating budget requests.
Jun 17	Administrator; Fiscal Services	CIP requests presented to the Finance Committee.
Jul 14	Department Directors	Return completed operating budget requests to Fiscal Services in accordance with guidelines.
Jul 29	Administrator; Fiscal Services	Administrative CIP recommendations presented to the Finance Committee.
Aug 19	Administrator; Fiscal Services	Operating budget requests presented to the Finance Committee.
Sep 2	Administrator: Fiscal Services	Administrative Recommendation for Sep 30th Fiscal Year-Ends
Sep 25	Board of Commissioners	Take action on the motion to adopt the proposed Sep 30th Fiscal Year-End budgets.
Oct 7	Administrator; Fiscal Services	Operating budget administrative recommendation presented to the Finance Committee.
Oct 9	Board of Commissioners	Establish date for public hearing on budget and millage rates.
Nov 6	Administrator; Board of Commissioners	Public hearing on budget and millage rates.
Nov 20	Board of Commissioners	Take action on the motion to adopt the proposed budget.

Budget Preparation

Kent County involves a number of staff from throughout the organization to develop its budget. The Administrator/Controller annually appoints individuals from both administrative and non-administrative departments to participate in budget review teams: each committee has an objective set of criteria and evaluation process. Recommendations from these committees are reviewed with the Administrator/Controller and the appropriate standing committee of the Board prior to being included in the recommended budget presentation. The Capital Improvement Program Review Committee (CIPRC) reviews all requests for capital projects valued at $25,000 and over. The Personnel Review Committee (PRC) reviews all new staffing requests. (The PRC process was not conducted for the 2015 budget due to a moratorium on new hires.) During 2009, a new *Administrative Policy - Replacing Personnel Vacancies* was adopted. There is also an Operating Budget Review Committee (OBRC), consisting of individuals from the Administrator's Office and Fiscal Services Department which reviews all operating budget requests, and prepares the recommended budget in consultation with the Administrator/Controller.

During the month of May, the budget staff begins to brief the County Administrator/Controller and the Finance and Physical Resources Committee of the Board of Commissioners on the financial outlook for the upcoming fiscal year. Financial forecast assumptions are updated, analyzed, and discussed and their impact upon the upcoming budget is reviewed. The Finance and Physical Resources Committee, with assistance from the Administrator/Controller, determines a preliminary target for the total County Budget as well as any special concerns that should be emphasized in the preparation of the next budget, for example, the moratorium on new positions instituted. The Administrator's Office uses these decisions to develop the budget guidelines for the County departments.

Also, in May, the Finance and Physical Resources Committee decides upon a specific level of total funding and the proposed level of property tax levy to support that budget, and recommends to the Board of Commissioners the millage rate for the coming year. The Board of Commissioners sets a public hearing date under the provisions of the Truth and Taxation and Uniform Budget laws of the State of Michigan.

Throughout May, June and the mid-July, department directors prepare capital, personnel and operating budget requests based on these guidelines and an analysis of department needs and submit the requests to the Administrator's Office. The CIPRC complete their review process first, and forward their results to the OBRC.

In early August, the OBRC begins meetings to review departmental operating budget requests. Additional information is requested, and if necessary, department directors meet with the OBRC. During the 2015 process, departments were instructed to reduce their requests to revised target levels. Throughout the summer, the Administrator/Controller provides regular briefings to the Finance and Physical Resources Committee on the budget development process. Fiscal Services staff, in conjunction with the OBRC and in consultation with the Administrator/Controller, compiles a proposed budget which is formally presented to the Finance and Physical Resources Committee in early October.

Public Hearing

The public hearing, typically set for the Board of Commissioners' first meeting in November, provides an opportunity for citizens to voice their opinion as to the appropriateness of the proposed budget and millage levy. A notice of the hearing is published not less than two weeks before it occurs in a newspaper of general circulation in the County.

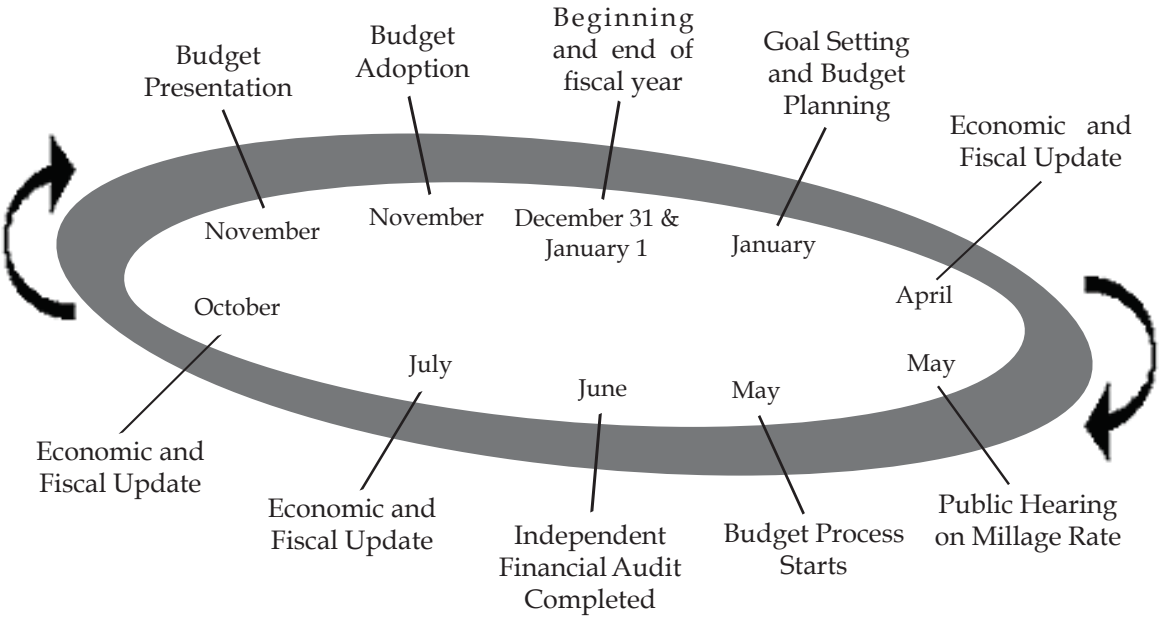
Budget Approval and Amendment

The Board of Commissioners, based on the input from the public hearing, instructs the Administrator's Office to make any appropriate amendments to the proposed budget. The Board of Commissioners then approves the budget at its second meeting in November.

After the final approval of the budget by the Board of Commissioners, only limited budget changes can be made. A department may transfer its allocated funds internally from one account to another only with administrative approval. The one exception to this policy is that funds in Salary Accounts may not be transferred to other operating accounts within the department's budget until the eleventh month of the budget. Funds cannot be moved from one department to another without formal approval by resolution of the Board of Commissioners upon recommendation of the Administrator's Office. Requests for additional appropriations for new programs or staffing during the budget year require appropriate recommendation from the Administrator/Controller and approval by the Board of Commissioners.

The County Administrator/Controller shall provide the Finance Committee of the full Board, at the end of each fiscal quarter, an economic and fiscal update report of year to date revenues and expenditures compared to the budgeted amounts in the various funds of the County. Whenever it appears to the Kent County Administrator/Controller or the Kent County Board that the actual and probable revenues in any fund will be less than the estimated revenues upon which appropriations from such fund were based, or when it appears

that expenditures will exceed an appropriation, the County Administrator/Controller shall present to the County Board recommendations to prevent expenditures from exceeding available revenues and reserves or appropriations for the budget year. Such recommendations may include proposals for reducing appropriations, increasing revenues or a combination of the two.



The Basis for Budgeting

The County's budget is a plan representing the Board of Commissioners' commitment to provide services to its residents in a cost-effective and efficient manner. The budget is prepared according to the Uniform Budgeting Act, Michigan Public Act 2 of 1968 and is consistent with the Budgeting Best Practices as identified by the Government Finance Officers Association. The basis for the County's budget is the same basis as the accounting basis used to reflect actual results which is modified accrual. Modified accrual is the basis of accounting under which revenues are recognized in the period they become available and measurable, and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

Budgetary control is maintained at the activity (department) level. Control is further enhanced through an on-line integrated accounting/budgeting system that assures fiscal accountability through the establishment of more detailed line-item budgets. Outstanding encumbrances as of December 31 are reported as reservations of fund balance at that date.

The Road Commission, the Mental Health Authority (network 180) and Fiduciary Funds are not provided for in this document and the County does not maintain budgetary control for these funds. However, financial information regarding these funds is available in the County's CAFR.

Uniform Budgeting Act

The following is a summary of requirements necessary to be in compliance with the Uniform Budgeting Act, Michigan Public Act 621 of 1978.

1. All General, Special Revenue, and Debt Service Funds are required to be budgeted annually.
2. A public hearing must be held on the budget prior to adoption.
3. The budget must be balanced.
4. The budget must be amended when necessary.
5. Debt entered into must be permitted by law.
6. Expenditures must be equal to or less than the amount appropriated.
7. All expenditures must be authorized in the budget.

Summary of County Policies

As Approved by the Board of Commissioners

Accounting and Auditing (Reviewed 8/14/13)

- Kent County will establish and maintain an accounting and fiscal reporting system that conforms with generally accepted accounting principles and standards, and annually file an audit in accordance with Public Act 2 of 1968. The County will maintain systems to monitor expenditures, revenues and financial performance.
- The Fiscal Services Department will ensure that an annual audit of all County funds is conducted by a certified public accounting firm and submitted to the Michigan Department of Treasury within 180 days of the year end. The annual audit, including the management letter, shall be submitted to the Finance and Physical Resources Committee within one month of its completion. Single audits, as required by the federal government, shall be completed and reported in compliance with the Single Audit Act of 1984 and applicable OMB circulars.
- The County will undertake a full-scale competitive process for the selection of an independent auditor at least every five years. The Administrator/Controller, in coordination with Fiscal Services staff, shall recommend to the Finance and Physical Resources Committee a proposed audit firm based on staff's evaluation of the auditor's ability to perform a quality audit. Price should not serve as the sole criterion for the selection of an independent auditor.

Annual Budget (Reviewed 5/21/13)

- The Office of the County Administrator/Controller will annually provide to the Finance and Physical Resources Committee a financial plan and budget document, containing an estimate of revenues and expenditures or expenses (operating and Capital Improvement Program), and a summary position control list. Budgeted expenditures will not exceed budgeted revenues and available fund balance.
- The annual budget process will consist of activities that encompass the development, implementation, and evaluation of a plan for the provision of services and capital assets. The final document shall include certain elements to reflect that process:
  - ***Revenues and Expenditures/Expenses:*** Estimates of revenues and expenditures adopted by the Board of Commissioners should be realistic, and based on facts and trends in evidence.
  - ***Performance Reporting:*** In order to contribute to continuous improvement in accountability, efficiency and effectiveness of County operations, and to assist in identifying problems before they become unmanageable or too costly to control, the annual budget shall include the mission, goals and objectives of each department, division or agency, along with prioritized programs designed to achieve those goals and performance indicators to measure their efficiency or effectiveness, as appropriate.
  - ***Position Control Summary:*** The annual budget shall include a summary of County positions by fund and department. Requests by departments and agencies of the County for additional personnel will only be considered as part of the budget submission and review process if permitted in the budget parameters set by the Finance and Physical Resources Committee. The Legislative and Human Resources Committee shall review new position requests and make recommendations to the Finance and Physical Resources Committee for inclusion in the recommended budget.
  - ***Capital Improvement Program Budget:*** The annual budget shall include a Capital Improvement Program (CIP) Budget. The County Administrator/Controller shall provide a listing and make recommendations to the Finance and Physical Resources Committee, which shall review and recommend the list for inclusion in the recommended budget submitted to the Board of Commissioners for adoption. Only projects for the current year are appropriated funds in the CIP budget. Phased or multi-year projects must be reviewed annually for additional funding to be appropriated.

- Budget transfers resulting in an increased appropriation shall be reviewed and recommended by the Finance and Physical Resources Committee and approved by the Board of Commissioners before a commitment to expend the funds is made.
- Any additional revenue which requires increased appropriation must be approved by the Board of Commissioners prior to obligating any of these funds.

Capital Improvement Program (Reviewed 5/21/13)

- The Kent County Board of Commissioners requires all County capital improvements/replacement projects to be evaluated for funding within a framework of priorities and the financial capabilities of the County, and as part of a comprehensive budget process.
- The Capital Improvement Program (CIP) is a primary tool for evaluating the physical improvement, tangible personal property or real property improvements to successfully implement the County budget process. The CIP outlines the schedule of County needs over a five-year period, and contains funding recommendations on an annual basis.
- The County will establish and maintain a Capital Improvement Fund to account for the acquisition or construction of major capital items not otherwise provided for in enterprise or trust funds. The County will annually deposit, to this fund, a not-less-than sum of monies equivalent to the revenues to be generated from .2 mills of the general property tax levy.
- Each department, office and agency of the County will annually submit a proposed list of its capital improvement needs for the next five fiscal years to the County Administrator/Controller's Office, according to a format and schedule developed by the County Administrator/Controller. Items submitted for consideration will be evaluated by a Capital Improvement Review Team which shall include, at a minimum, representatives of the Administrator's Office, Fiscal Services, Purchasing, Information Technology and Facilities Management.
  - ***Evaluation:*** Items submitted for consideration will be rated according to established criteria. Items rated by the Review Team will be included in the proposed capital budget submitted to the Finance and Physical Resources Committee.
  - ***Annual Programming:*** It is recognized that the County has limited resources and only a certain number of projects can be funded in any given year. Those projects that are not funded for a fiscal year, as determined by the Board of Commissioners, may be resubmitted for consideration in future years' CIP process.
  - ***Purchasing Procedures:*** Projects included in the CIP must be acquired through the Purchasing Division and follow established County Purchasing Procedures.

Debt (Reviewed 8/14/13)

- Kent County shall endeavor to maintain the highest possible credit ratings so borrowing costs are minimized and access to credit is preserved. Kent County shall demonstrate to rating agencies, investment bankers, creditors, and taxpayers that a prescribed financial plan is being followed. As part of this commitment, the Fiscal Services Department will annually prepare an overview of the County's General Fund financial condition for distribution to rating agencies and other interested parties.
- Short-term borrowing to finance operating needs will not be used. Interim financing in anticipation of a definite, fixed source of revenue, such as property taxes, an authorized but unsold bond issue, or an awarded grant, is acceptable. Such tax, bond, or grant anticipation notes should not have maturities greater than three years.
- The County Administrator/Controller shall evaluate each proposed financing package and its impact on the County's credit worthiness, and report the evaluation to the Finance and Physical Resources Committee.
- As part of the review process, the Finance and Physical Resources Committee shall review all aspects of the project and recommend to the Board of Commissioners the most appropriate structure of the debt. Options available include notes, installment contracts, industrial development bonds, general obligation bonds, limited tax general obligation bonds, and revenue bonds.

Fees and Charges (Reviewed 8/14/13)

- Kent County will assess fees and charges as allowed by federal or state law to provide prescribed levels of County services as determined by the Board of Commissioners or by federal or state mandates accepted by the Board.
- The Board of Commissioners or a designee, shall periodically analyze and, if necessary, adjust fees and charges established by the Board, to ensure that rates cover the total cost of service or that portion of the total cost deemed appropriate by the Board.

Fund Balance/Fund Equity (Reviewed 2/26/13)

- The Board of Commissioners, by adoption of an annual budget, shall maintain adequate General Fund equity (classifications) to provide for contingent liabilities not covered by the County's insurance programs and to provide reasonable coverage for long-term Limited Tax General Obligation debt service.
- Fund balance classifications depict the nature of the net resources that are reported in a governmental fund. An individual governmental fund may include non spendable resources and amounts that are restricted, committed, or assigned, or any combination of those classifications. The General Fund may also include an unassigned amount.
- The County will establish "commitments" for the purpose of maintaining constraints regarding the utilization of fund balance noting the Board of Commissioner's intent regarding the utilization of spendable fund balance.
- Kent County commits General Fund fund balance in an amount equal to 10% of the subsequent year's adopted General Fund and subsidized governmental fund budgets to insulate County programs and current service levels from large ($1 million or more) and unanticipated one-time General Fund expenditure requirements, reductions in budgeted General Fund revenues due to a change in state or federal requirements, adverse litigation, catastrophic loss, or any similar swift unforeseen event.
- The County will maintain a minimum fund balance equal to at least 40% of the subsequent year's adopted General Fund budgeted expenditures and transfers out, to protect against cash flow shortfalls related to timing of projected revenue receipts and to maintain a budget stabilization commitment. Cash flow shortfalls are related to property tax revenues, in anticipation of a July 1 (Mid Year) property tax billing.

Grants, Contracts, and Donations (Reviewed 1/01/13)

- Revenue received as a result of a grant, contract, or donation may not be committed for expenditure without prior appropriation by the Board of Commissioners.
- When outside funding, in excess of $25,000, is to be solicited by means of responding to a request for proposal or other application process, the Administrator/Controller or an Assistant County Administrator must approve the request prior to its submission. The County Administrator/Controller may approve acceptance of funding up to $25,000 received as a result of a grant or donation provided no additional County funding is required and no increase to the current appropriations budget is required. Any receipt of funding over $25,000 must be approved by the Finance and Physical Resources Committee and if an additional appropriation is required must be presented to the Board of Commissioners for approval.
- Departments and agencies should charge all eligible costs of a program as may be reasonably identified to the outside source. If there are circumstances that warrant the continuation of a program funded by a grant or other outside funding source, consideration may be given to allocating general fund dollars. Requesting agencies and departments must prepare and provide a cost benefit analysis which shall include an analysis of programmatic necessity and an analysis of alternative funding sources, which may be presented to the appropriate standing committee(s) with a recommendation by the County Administrator/Controller.

Investments (Reviewed 1/01/13)

- Kent County will invest funds in a manner which will ensure the preservation of capital while providing the highest investment return with maximum security, meeting the daily cash flow demands of the County and conforming to all state statutes governing the investment of public funds.

- The County Treasurer is authorized to invest in all types of securities authorized by PA 20 of 1943 [MCLA 129.91], as amended, requires the County to have a written investment policy which, at a minimum, includes the purpose, scope and objectives of the policy, including safety, diversification and return on investment; a delegation of authority to make investments; a list of authorized investment instruments; and statements addressing safekeeping, custody and prudence. The primary objectives, in priority order, of investment activities shall be safety, liquidity, and yield:
  - ***Safety:*** Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.
    - ***Credit Risk:*** The County will minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer, by limiting investments to the types of securities authorized and diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized.
    - ***Interest Rate Risk:*** The County will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations and investing operating funds primarily in shorter-term securities, money market funds, or similar investment pools and limiting the average maturity of the portfolio in accordance of this policy.
  - ***Liquidity:*** The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands. To that end, a portion of the portfolio may be placed in money market mutual funds or local government investment pools which offer same-day liquidity for short-term funds.
  - ***Yield:*** The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed.
- The standard of prudence to be used by the Treasurer shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.
- The "prudent person" standard states that, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."
- The Treasurer shall prepare quarterly investment reports, including a certification regarding compliance with all applicable laws and policies. These reports shall be filed with the Board of Commissioners not later than sixty days following the end of each calendar quarter.

The Measurement Focus and Basis of Accounting

Government-wide and proprietary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The government-wide and enterprise fund financial statements follow applicable accounting and financial reporting standards of the Financial Accounting Standards Board (FASB) issued through November 20, 1989, unless those pronouncements conflict with Governmental Accounting Standards Board pronouncements. The County has elected not to apply FASB pronouncements issued after November 30, 1989.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 90 days of the end of the current fiscal period, except taxes and E-911 surcharge collections which must be collected within 60 days, health department revenue which must be collected within 120 days, and expenditure-driven grants must be collected within one year. Taxes, intergovernmental revenues and interest associated with the current period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of long-term debt are reported as other financing sources.

Property taxes, intergovernmental revenue, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and as such have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received.

COUNTY OF KENT MICHIGAN

Introduction to the Budget Overview

This section provides an overview of the Kent County Budget. It is intended to inform County citizens of the fiscal plans of the County Board of Commissioners and Administration for the coming year. The Budget Message from the Administrator/Controller, pages 30 through 41, outlines the key priorities, parameters, and issues involved in developing the *Recommended Budget*, and serves as an introduction and overview to the budget. Additional significant priorities and issues affecting the budget are outlined on pages 42 to 47. The Strategic Planning and Budgeting section can be found on pages 48 through 49 and contains the overall goals for the County. The strategic goals and short-term objectives by department can be found in the "At a Glance" section for each of the functional areas of the County (Community & Economic Development, Cultural and Recreational, Enterprise Activities, General Government, Health and Welfare, Judicial, and Public Safety).

Pages 50 to 53 present the combined total of all County funds and component units. Funds are classified by seven fund types: General Fund, Capital Improvement Funds, Debt Service Funds, Internal Service Fund, Component Unit Fund, Proprietary Funds, and Special Revenue Funds. This information is summarized in three ways:

- The Budget Summary by Fund on page 50 summarizes sources and uses for the budget by fund type (i.e., General Fund, Capital Improvement Funds, Debt Service Funds, Internal Service Fund, Component Unit Fund, Proprietary Funds, and Special Revenue Funds). The Fund Balance History on page 51 provides the beginning and end-of-year balances for each of these funds for 2013 actual, 2014 estimated, and 2015 projected.
- The Budget History by Functional Area on page 52 summarizes sources by category and uses by functional area (i.e., Community & Economic Development, Cultural & Recreational, Debt Service, Enterprise, General Government, Health & Welfare, Judicial, Public Safety, Other, and Capital,) for the years 2013 (actual), 2014 (amended), 2015 (requested) and 2015 (adopted). County departments and programs are categorized by these same functional areas in the Department Summaries section.
- The Budget History by Category on page 53 summarizes uses by category (i.e., Personnel, Commodities, Contractual Services, Operating Capital, Other, Capital Budget) for the same three-year period.

Page 54 provides a five-year listing of budgeted personnel by County department, organized by functional area.

Administrator's Office
300 Monroe Avenue NW
Grand Rapids, MI 49503-2221
P: 616.632.7570
F: 616.632.7565

September 26, 2014

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

RE: 2015 Kent County Proposed Budget

As the Chief Administrative and Financial Officer of the County, it is my responsibility to develop and submit the proposed annual budget for review and approval. The proposed 2015 Annual Budget represents the 17th budget that I have presented to the Kent County Board of Commissioners. The elected officers, department directors, and judiciary continue do an exceptional job of holding the line on requests in this very challenging environment, while minimizing the reduction in services to our citizens. As we have done in the past, care has been taken to ensure provision of core services while attempting to limit the impact on our General Fund reserves, as directed by the Finance & Physical Resources Committee.

This document is one of many tools used by the Board in its decision-making process. And while the budget 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. Thus, the budget should be considered as a means to many ends, but not the end itself.

The 2015 proposed budget for both operating and capital needs has a gross expenditure requirement of $363.9 million, which is a 1.7% increase over the adopted 2014 budget. The proposed budget includes operating expenditures of $360.3 million, and capital expenditures of $3.6 million. Projected revenues and existing fund balances (reserves) will be adequate to cover the proposed expenditures.

This proposed budget:

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

Similar to the budgets previously prepared, the 2015 proposed Budget is one of balance: balancing many demands that have different constituencies; balancing 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 balancing new or newer initiatives with services that have traditionally been considered the

Daryl J. Delabbio
County Administrator/Controller

core responsibility of the County. For the eleventh consecutive year, department directors were requested to provide two variations of their expenditure needs. Every department continues to be very thoughtful in their respective funding proposals. Budget target explanations were provided as to the service/program reductions proposed to meet the targets. I appreciate the responses to our ongoing fiscal challenges that the department directors and their respective budget staffs offered.

Key Dates

A public hearing on the proposed 2015 budget and millage rates is necessary. It is recommended that the hearing be held in conjunction with the Board meeting on Thursday, November 6, 2014, at 8:30 a.m. The Board should establish the public hearing date at its meeting on October 9, 2014. Formal action on the 2015 budget is scheduled for the November 20, 2014.

Visioning Sessions

Early in 2010, Chair Parrish led the Board of Commissioners through a series of sessions designed to develop 2020 vision statements related to the County and its various functions. Those sessions resulted in the following directives:

Stable Revenues:
- Kent County will support legislative changes that address unfunded mandates.
- Kent County will advocate for legislative solutions to address stable State revenue (Revenue Sharing; County Jail Reimbursement Program).

Efficient Use of Resources:
- Kent County will seek employment terms that preserve core services.
- Kent County will seek a retirement plan design that supports employees within the current economic climate.
- Kent County will maintain a performance management system that focuses performance on measurable outcomes.
- Kent County will thoughtfully determine what issues it will address, and will base its determination on its ability to deliver high quality programming that will have a measurable, positive impact on the community.

High Quality of Life:
- Kent County will partner and invest in initiatives that promote economic growth and demand.
- Kent County will partner and invest in programs/services to promote the long-term health and welfare of the community.

Proactive and Innovative Government:
- Kent County will advocate for solutions to make consolidation of services efficient and desirable.

Citizen Participation:
- Kent County will provide and improve access and information related to governmental functions.
- Kent County will provide total transparency in all of its financial transactions and policy discussions.

Safe Community:
- Kent County will invest in initiatives that promote the safety of our community.

These directives were kept in mind as this proposed 2015 budget was developed. That being said, given the continued stresses being placed on revenues County wide, most departments have been affected by limited financial resources.

Budget Parameters

Process guidelines and parameters for the 2015 General Fund were established by the Finance & Physical Resources Committee at its meeting on May 20, 2014. Guidelines included expenditure categories for personnel costs, commodities (or supplies), contract services, and aggregate capital expenditures (both operational capital outlay and the CIP).

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. The budget review teams conducted their work with the above parameters in mind. The Finance & Physical Resources Committee reviewed and approved a variety of recommendations related to the Capital Improvement Program on July 29, 2014.

Millage Rates

Because no Headlee rollback is required, the proposed operating millage for the July 1, 2015 tax levy is 4.2803 mills, which is the same operating millage rate that has been levied since 2004. In addition to the operating millage, which will be formally approved by the Board of Commissioners in May 2015, the Board of Commissioners must adopt the millage rates for the debt service and operations for the correctional facilities (0.7893 mills) and for senior services (0.500 mills). Thus, the total proposed millage rate for 2015 is 5.56960 mills. This is an increase of 0.1756 mills due to the voter-approved senior services millage from 0.3244 to 0.5000 mills. This total will have to be adjusted by 0.05 mills if the veterans' services millage is approved by voters in November.

Category	Parameter
General Fund Reserves	The budget to be balanced without the use of General Fund Reserves.
New Hires	No new hires requiring a General Fund appropriation
Commodities	Not to exceed prior year, unless appropriately justified
Contractual Services	Not to exceed prior year, unless appropriately justified
CIP Appropriation	Property tax generated from a minimum of 0.20 mills of the general operating levy

Revenues

Taxes: Kent County's State Equalized Value (SEV) peaked in 2007 ($24.339 billion), and our State Taxable Value (STV) peaked in 2009 ($21.830 billion). The County's STV experienced its first decrease in 2010. The combination of the recession and its impact on jobs, coupled with the housing mortgage crisis and the resultant foreclosures, significantly impacted the County. Diminished property values result in shrinking tax revenues. While we saw further declines in 2011, 2012 and 2013, there was a modest increase in the STV in 2014 (1.6%), and it is estimated that for 2015, the STV will increase 1.6% to $20.676 billion. While this is good news, it is estimated that it will take more than a decade to see property values increase to make up for the diminished values and losses that took place from 2008 through 2013.

The STV of $20.676 billion is the basis for the 2015 general operating property tax revenue estimate. The estimated STV will generate approximately $85.5 million in general operating property tax revenue, which is a 1.6% increase over the estimated 2014 general operating property tax revenue of $84.2 million. Taxes represent about 53.6% of the County's total General Fund operating revenue stream. The projection for all tax revenue totals $121.8 million, and includes the designated millages for the Correctional Facility and Senior Services, as well as Industrial Facilities Exemption Certificate taxes, and the Hotel/Motel Tax.

Unlike last year when there was a fair amount of uncertainty related to the status of the Personal Property Tax (PPT), with the approval of Proposal 1 in August 2014 by voters, there has been clarification regarding

that revenue stream for 2015 and beyond. As a result of the vote, the state's use tax will be reduced and replaced with "local community stabilization" share of the tax. A Local Community Stabilization Authority will be created to provide local governments with revenue dedicated for local public services.

Intergovernmental Revenues: In ten out of the last 12 years, intergovernmental revenues (primarily due to loss of revenue sharing) have been significantly lower than pre-2001 appropriations. In 2004, the State mandated that over three years, the County operating millage levy be moved from December to July. This transition started in July 2005 and was completed in July 2007. As of July 2007, the County's operating millage is billed in July of each year. Excess funds collected during the three year (2005-2007) period were placed in a special Revenue Sharing Reserve Fund, as directed by the State. These funds have been withdrawn according to the State's requirements, and this fund was depleted during the first quarter of the County's 2011 fiscal year. While the County received its full allocation of revenue sharing in 2011, the 2012 and 2013 Revenue Sharing (Economic Vitality Incentive Program) payments to Kent County approximated 75% of its full allocation. Of the amount appropriated, in both 2012 and 2013, 80% of allocated payments were provided to counties with no compliance requirements. The remaining 20% of allocated payments to eligible counties was based on compliance with three categories, known as the County Incentive Program (CIP). These three categories were related to Accountability and Transparency, Consolidation of Services, and Employee Compensation/ Unfunded Post Employment Liabilities. In 2013 and 2014, the County easily complied with all three categories and, as a result, received the total funding appropriated by the State. For 2015, the program has changed so that counties must comply with the Accountability and Transparency requirements in order to receive 100% of its funding. The County provided such information before it was tied to any state funding, and has easily complied with this requirement in the past. We will continue to comply with this requirement this year and in the future. The proposed budget continues to be based upon Kent County's full compliance with requirements of the State. In 2015, for the first time in over a decade, the State will be fully-funding these intergovernmental revenues at levels that haven't been experienced since 2001. As a result, the amount budgeted for 2015 for EVIP is about $12.05 million, which is $1.7 million more than we will receive in 2014. I have said this previously and will repeat my prediction: the battle for statutory Revenue Sharing or EVIP/County Incentive Program funds will be an annual one and we will continue to monitor this issue.

Interest Income: The projected revenue from return on investments was flat in 2014 and we have estimated this revenue will remain flat for 2015. It is anticipated that, in 2015, the County will receive $278,800 in General Fund investment earnings.

Charges for Services: Charges for services, especially those levied by enterprise departments such as the Airport and Public Works, provide approximately 22.6%, or $82.8 million, of the County's revenue.

Personnel

For the 12th consecutive year, the Finance & Physical Resources Committee concurred with my recommendation to continue a moratorium on adding new positions that require a General Fund appropriation in the 2015 budget, unless 1) it is demonstrated that the County would save money, 2) if there were increases in revenues to accommodate the additional expenses associated with a new position, or 3) if positions were needed as a result of implementing Board of Commissioner priorities. Personnel costs represent 39.1% of the all funds operating budget for 2015 and 51.1% of the General Fund operating budget.

The proposed 2015 budget includes a recommendation to eliminate 5.41 full-time equivalent positions, all of which are vacant. A summary of personnel can be seen starting on page 54.

Other Post Employment Benefits (OPEB)

The County provides a health care subsidy payment to retirees that meet eligibility requirements that, as of December 31, 2012, range between a maximum of $300 to $350 per month, depending upon employee group.

In 2007, the County formed a Voluntary Employees' Benefit Association ("VEBA") Trust to actuarially fund this liability on an annual basis. As of December 31, 2013, Kent County has an Unfunded Actuarial Accrued Liability of $34,996,277.

Capital Improvement Program (CIP)

Continuing as an integral part of the budget is the Capital Improvement Program (CIP) budget for 2015 - 2019. The CIP consists mainly of one-time or non-recurring capital expenditures. The process calls for the Board to adopt the budget for 2015 projects, using 2016 – 2019 as a barometer for future years' capital needs. Approximately $10.2 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 29, 2014, the Finance & Physical Resources Committee voted to recommend that $5,395,755 ($4,931,432 from the General Fund) be appropriated for CIP projects (as identified/itemized in the budget document). In addition, it is being recommended that 0.25 mill be dedicated to capital improvement projects for 2015, as was done for the 2014 fiscal year.

Hotel/Motel (Lodging Excise) Tax Fund

The Hotel/Motel Tax Fund is once again being highlighted because it must still be subsidized by the General Fund. The good news is that revenues significantly increased in 2011, and has experienced solid increases in 2012 and 2013, and the same is projected for 2014. The result is that there will be less General Fund subsidy required. In consultation with Experience Grand Rapids, we anticipate modest increases in revenues from hotel and motel taxes in 2015. The Hotel/Motel Tax has historically been used for the following purposes: (1) debt service on the bonds for the DeVos Place Convention Center; (2) the County's contribution to Experience Grand Rapids (formerly the Grand Rapids/Kent County Convention & Visitors Bureau); and (3) a modest contribution to the Arts Festival for marketing purposes.

Because funding commitments from the Hotel/Motel Tax continue to exceed revenues, for the 2015 budget, it is proposed that General Fund dollars be used to subsidize this fund which is something that has been done since 2009. The recommendation for 2015 is to provide that Hotel/Motel Tax funds be used for debt retirement for the bond issues on the Convention Center ($6,110,901 for the Series 2001 Bonds and $336,350 for the Series 2013 Refinanced Bonds); an estimated $1.27 million to Experience Grand Rapids, per our agreement to provide the equivalent to 16.75% of estimated hotel/motel tax proceeds; and $10,000 for the Arts Festival.

In addition, because of the way the 2001 debt service was structured, the interest rates are "back-loaded" and will escalate over the 17 years remaining to pay the bonds. I have directed Fiscal Services Director Steve Duarte to account for every dollar that has been transferred from the General Fund to the Hotel/Motel Tax Fund as an advance, and when the debt is retired in 2031, the General Fund will start being reimbursed for these advances. I am also hoping to augment funds to the Hotel/Motel Tax Fund balance so that future debt payments can be "smoothed." During the past three years, we have seen growth in the revenues of the Hotel/Motel Tax Fund, which has allowed us to play some "catch up," but it is not realistic to suggest that this growth can be sustained.

The amount of General Fund funding required to fulfill the funding commitments, as well as to provide some funding to stabilize future debt payments, is $1.3 million.

Credit Rating

Given the economic climate in the State of Michigan, 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. The proposed budget is structurally balanced, but this has not been accomplished without some sacrifices. Because we are not yet growing out of the economic difficulties that have been experienced for over a decade, the County must continue to be disciplined and exercise fiscally sound budgeting practices, which has been our historical practice. 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. 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 March 31, 2014, the County's outstanding debt is approximately $386.4 million. The County's State Equalized Value (SEV) is approximately $21.0 billion. As a result, the debt outstanding as a percentage of SEV is 1.8%, well below the constitutional limitation of 10%.

For FY 2015, $42.6 million in debt payments are scheduled for 19 different debt issues that are currently outstanding. Of this amount, $8.4 million comes from support from general property tax dollars.

Other

Compounding the above are the increased and often conflicting demands for limited resources as well as the "entrenched constituencies" that exist within some departments. As is the case with all budgets, the recommendations contained herein do not include full funding of everything that was requested. The budget can best be described as one of balancing departmental 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 wants and is 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.

It is important to remember that while we have experienced modest surpluses during the past several years, and anticipate the same for 2014, we have not "grown" out of our financial difficulties. We have been able to temper the economic times we face with difficult decisions. We have also been able to temper personnel costs with reductions in workforce and aggressive changes to health care and pension costs. These decisions have affected every County department, and every County employee.

On the Horizon

As I mentioned previously, my expectation is that Revenue Sharing or EVIP will continue to be seen as a low-hanging fruit for the State to continue to pick, ultimately resulting in total elimination of statutory revenue sharing.

Second, as noted above, the Hotel/Motel Tax Fund continues to require an appropriation from the General Fund, albeit less, to meet its obligations which do exceed revenues.

Third, as of the date of this memo, four collective bargaining agreements expire at the end of 2014. A tentative agreement has already been reached with the Police Officers Association of Michigan, which covers the law enforcement function of the Sheriff's Office. The three remaining agreements are being negotiated. Nine collective bargaining agreements expire at the end of 2015, two of which (UAW and the Kent County Deputy Sheriff's Association representing corrections officers) cover a large number of County Employees.

During the past several years, the collective bargaining units have worked with the County by making concessions in the two areas that significantly affect the budget: health care and pension. The bargaining that has and will take place this year will have long-term effects as the agreements reached will impact the bargaining that takes place in 2015.

Fourth, I anticipate that for the 2016 budget we will see some increase in property tax revenue. This should not, however, be used as a platform for increasing the County's workforce. We continue to manage how we are growing out of the toughest economic times we have faced. As a result, any additional resources should be used to improve our physical and information technology infrastructures. While the proposed 2015 budget provides resources for Capital Improvement Program (CIP) needs, we have ongoing maintenance requirements that continue to be postponed. And while we have added resources for information technology, it continues to lag behind more than it should. In addition, as I have indicated in the past four budget transmittal letters, the County has started the process to replace its financial, payroll, and human resources applications (commonly referred to as PeopleSoft). This will be a significant undertaking that will require both financial and human resources.

Fifth, and notwithstanding the above, while the Board of Commissioners will have to make a decision in 2016 related to additional judicial resources, staff has begun the process of planning for this potential by planning for courtroom space. The potential addition of a judgeship require the County to either find additional revenue sources or reduce expenditures elsewhere. Nonetheless, it is on our radar screen.

Finally, health care costs will continue to rise. It is well documented that the medical inflation rate continues to be significantly higher than the Consumer Price Index. This, coupled with the uncertain impact of current and yet-to-be-passed federal and state legislation, makes forecasting these costs a challenge. Even after the rate increase for 2015, we forecast that rate increases for the 5-year period beginning in 2016 will be between 11% and 15%. While the task is daunting, the staff and I will continue to explore acceptable ways to mitigate these projected increases.

Summary of Major Operating Budget Changes

The proposed 2015 budget provides for $363.9 million in expenditures and $367.6 million in revenues. This is a 1.7% increase compared to the 2014 adopted budget expenditure level of $357.9 million. The following highlights major impacts as a result of the proposed budget recommendations.

Board of Commissioners

The Board of Commissioners' Office budget has increased by $88,058 (10.4%), primarily by providing one-half the funds for a Community Liaison and Communications Director position (the remaining half of the position will be funded in the Health Department), and adding $13,500 for membership in the National Association of Counties (NACo). This is a result of the desire on the part of Board leadership to increase the County's communications needs and media presence to "tell our story" through not only traditional forum relations and community engagement mechanisms, but through an increased use of social media. It is also consistent with the Board of Commissioners' vision statement to provide and improve information to our citizens and other stakeholders. While funded in the Board of Commissioners' Office and Health Department, this position will be available to all County departments to assist in their communications efforts. This is an addition of a full-time equivalent position to the County's payroll as the Health Department will have to hire someone on a part-time basis to assist in the Marketing and Communications efforts it is engaged in.

County Clerk

In even-numbered years, the County Clerk's budget increases because of either statewide or national elections. Because 2015 is a non-election year, there is a reduction in the Clerk's Elections Division budget of approximately $117,291 (or 33.6%). There is also a reduction of almost $138,365 (21.4%) in the Register

of Deeds Automation budget primarily due to a reduction in contractual services for document imaging for Register of Deeds records.

Circuit Court - Child Care

The total appropriation request of $20.2 million for fiscal year 2015 represents a 5.4% increase over the FY 2014 estimated expenditures of $19.1 million, and a 2.0% increase over the FY 2014 budget. It is estimated that the FY 2014 year-end expenditure will result in a 4.5% increase over the FY 2013 actual expenditures of $18.3 million. In terms of the General Fund appropriation, the proposed FY 2015 budget provides for a 0.7% increase over the FY 2014 budget and a 4.9% increase over the estimated FY 2014 General Fund contribution. Existing programs and services will be maintained.

DHS - Child Care

The total appropriation request of $11.5 million for FY 2015 represents an 8.7% increase over the current FY 2014 estimated expenditures of $10.6 million, and a 1.8% increase over the FY 2014 amended budget. It is estimated that the FY 2014 year-end expenditure will result in a 0.2% decrease from the FY 2013 actual expenditures of $10.6 million. In terms of the General Fund appropriation, the proposed FY 2015 budget provides for a 1.8% increase over the FY 2014 budget and an 8.7% increase over the estimated FY 2014 General Fund contribution.

There are several line-item changes proposed within the FY 2015 budget as DHS, 17th Circuit Court, Kent County, network180 and private agencies implement Section 515, a 100% Purchase of Service-Community Based Plan. Moreover, the FY 2016 Child Care Fund should see further changes with the planned adoption of a capitated, case-rate model that will cap out-of-home care costs for the County.

Health Department

The total appropriation request of $24.9 million represents a 9.2% increase over the 2014 fiscal year estimated expenditure of $22.8 million, and a 3.4% increase over the 2014 adopted budget. The General Fund appropriation for 2015 is 3.5% higher than the 2014 amended budget, and a 36.1% increase over the estimated 2014 General Fund contribution. The proposed 2015 budget maintains all programs and services. However, the Maternal and Infant Health Program (MIHP) has seen a number of referrals into the program which has resulted in fewer home visits during the year. As a result, one vacant full-time equivalent position and one vacant full-time equivalent Medical Social Work position have been eliminated. In addition, the combining of the Kentwood and Wyoming clinics into the new South Clinic has reduced the need for clerical staff, which resulted in the elimination of vacant 0.5 and 0.7 Clerk Typist II positions. The 2014 fiscal year is the first year of operation of the new South Clinic and its operations will be evaluated after we get some experience under our belts.

Human Resources

In order to meet budget targets, there are several program impacts that will take place in 2015. First, it is proposed that Employee Service Gifts be discontinued for employees with less than 25 years of service (reduction of about $17,000). This is part of a phase out process whereby all Employee Service Gifts will be eliminated in 2016. Second, the County has provided flu shots for employees on-site for a number of years. With the implementation of the Affordable Care Act, and the fact that employees can use their OptumRX card at drug stores such as Rite Aid and Walgreen to receive flu shots at no cost, this program will be eliminated ($17,500). We will also be discontinuing a pilot program for the Management Pay Plan that provided for reimbursement for FSA claims by means of a debit card; this means that Management Pay Plan employees will go back to filing paper-based claims for reimbursement under the FSA plan like all other County employees. Cost savings associated with elimination of this program amounts to about $3,000. While these programs amount to $37,500, which is modest in a General Fund budget of over $160.0 million, this represents a 0.5 full-time equivalent position. However, due to the nature of these programs, there may be some negative feedback from employees.

Information Technology

The reductions to the IT department budget in order to meet target result in potentially reduced service levels and a team that is less nimble. Eliminations in the consulting line items mean that IT will either be slower or unable to deploy new technology in 2015. Cuts for equipment maintenance mean we may experience failures that will affect service levels to citizen-facing departments.

Juvenile Detention

This budget contains funding for a study of the programming and facility needs at the Juvenile Detention Center. Originally constructed in 1963, residential portions of the facility have not received substantial renovations. Changes in detention regulations and programming over the years have resulted in the need to study how those changes are impacting the facility and its operations. Funding for the study will be cost shared 50% with the State.

MSU Cooperative Extension

The 2015 budget will continue the current levels of staffing and services available through the Michigan State University Extension Services, with the exception of reducing by 5% (approximately 80 hours annually) consumer horticulture staff time dedicated solely to Kent County.

The 2015 budget for the Agricultural Preservation Program, which is administered by MSU Extension, continues the allocation level of $25,000 for staffing of the Agricultural Preservation Board and administration of the Purchase of Development Rights (PDR) Program. As in the previous year, funding for a portion of costs to administer the program will be pursued simultaneously with match funding for development right purchases.

Parks

The 2015 budget maintains existing operations and service levels. While the 2015 budget does allow for some improvements to the beach house at Wabasis Lake Park and the enclosed shelter at Townsend Park, the department will be able to re-stain open shelters in only some of the parks, with the remaining ones being pushed to next year. Consistent with other years, the department has had to continue to defer some building and grounds maintenance activities, as well as to significantly prioritize, and delay the replacement of certain vehicles and equipment.

Prosecutor

The 2015 budget maintains existing staffing and service levels provided by the Prosecutor's Office, with the exception of the elimination of a contractual position that will require felony warrant reviews to be distributed amongst attorney staff who already have a circuit and/or district court caseload.

Sheriff

The Sheriff Department's General Fund budget will decrease from $59,175,154 in 2014 to $56,351,285 in 2015, this can be attributed to $4.8 million in programs being moved from the General Fund to the Special Project Fund. There are a number of reductions to current service levels that will take place, including not replacing the full complement of non-road patrol vehicles that should be replaced, and a reduction in overtime, inmate health care, and marine patrol services. Prioritization of funding includes maintaining existing road patrol and corrections officer staffing levels.

In addition, the City of Cedar Springs requested that the County provide a proposal to have the Sheriff take over the law enforcement functions and responsibilities in the City. County Administration has worked with the Sheriff to put together a proposed agreement to provide a sergeant and 24/7/365 day deputy coverage modeled on the County's community policing contracts with the townships. The proposal is currently being reviewed by the City's manager and legal counsel. If all goes well, it should be in front of the City Council and Standing Committees and the Board of Commissioner in the near future. This will require an amendment to the budget if it is approved.

Veteran's Affairs - Indigent Veterans Care

In 2012 and early 2013, a Board of Commissioners Subcommittee on Veteran's Affairs went through a comprehensive process to review Veteran's services. The Subcommittee submitted a report recommending increased funding to accommodate the explosive growth in demand for services provided to veterans by the Veteran's Affairs Department. As a result of those efforts, the Board of Commissioners approved placing a 0.05 mill request before the voters in November 2014 to increase funding for Veterans Services. While the vote has yet to take place, there was also a pledge to continue the current level of funding from the General Fund ($350,000). The proposed 2015 budget provides for approximately the same General Fund appropriation to the Veteran's Affairs Department that is being provided in 2014.

Because we cannot predict if the upcoming millage vote will be successful, that appropriation cannot be included in the proposed funding recommendation. If the millage is approved by voters on November 4, 2014, the General Appropriations Act resolution that will be presented to the Board of Commissioners for action on November 20, 2014, will include the proposed additional revenues and expenditures. And if the voters approve the millage, the Board of Commissioners will have to authorize the Veteran's millage levy at its November 6, 2014 meeting.

Salary Compression

For 2015, a 2% base wage increase plus roll-ups is budgeted for Management Pay Plan employees. Additionally, $200,000 was allocated from the General Fund as part of a multi-year plan to fix wage compression issues, which are caused in large part by experienced and high performing Management Pay Plan employees being paid at the bottom end of their pay grade.

Equipment Fund

This is a new internal service fund that was created with an initial funding of $300,000. The Office Equipment Fund is a revolving fund that will purchase major office equipment, primarily copiers, for a requesting department. The department will repay the capital outlay over the useful life (e.g. 3 years for copiers). This allows departments to avoid periodic budget spikes when the equipment needs to be replaced while avoiding interest payments to external financing companies. While the Fund's initial capital will not be sufficient to handle the entire County wide demand, we expect its capital base to grow through the recovery of its cost of capital and future capital contributions as resources permit.

Board Goals

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

- Conduct County affairs in an open and accessible manner by communicating with the public and local units of government about the issues faced, services provided, and contributions to the quality of life made by the County by continuing to develop a communication and information infrastructure based upon sound technological innovation and investment;

- Actively pursue legislative changes needed to support decisions made by the Board of Commissioners not only to secure the County's fair share of state and federal funds but also to advance the County's priorities and initiatives to improve services to our citizens; and

- Be an effective steward of public funds using professional budgeting and fiscal management techniques and practices to: provide mandated services and, within the limits of available resources, discretionary

services; and invest in the maintenance of the County's infrastructure. This will be accomplished by taking measures to preserve a strong financial position as measured by:

- The County's favorable credit ratings;
- Maintaining adequate reserves;
- Maximizing revenues internally; and
- Recruit, train, and develop 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 operating budget in reserve. 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.

Performance Measurements

County departments, offices, agencies, and the judiciary continue to make significant progress in developing and utilizing performance measurements (PM). The bar has been raised as a result of the biannual review of departmental PM by the Legislative & Human Resources Committee and the enhanced database developed by the Performance Measurement Review Team (PMRT). There is an increased emphasis on outputs and outcomes, as well as indicators related to both, and to efficiencies that departments are achieving and measuring.

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 above, the 2015 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 process has been a difficult one, but it represents the best efforts from all departments, offices, and agencies. I recently completed my 37th year in local government, and 19th year in Kent County, and the budgets that have been developed during the last nine years have been the most difficult I've experienced in my career. Tough decisions have been made over the past five years, resulting in budget reductions totaling $14.8 million.

The reductions that took place in 2010-2015 have run the spectrum from significant to modest. In 2015, reductions in some areas have been made to accommodate increases in other areas. We continue to manage our way through the flat-to-very-modest revenue increases. However, we have not grown out of our financial challenges. Our departments and staff continue to make cuts necessary to meet budget targets—and they have done admirable work. Collectively, the Board of Commissioners, the department directors, and all employees do their best to manage the County's financial needs with limited resources. This enables Kent County to continue to be one of the premier local governments in the Country.

Once again, I would like to thank all the departments, elected officers, and judiciary for their cooperation

and assistance in developing the proposed 2015 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 Committee, the Operating Budget Review Committee, 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 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,

Daryl J. Delabbio
County Administrator/Controller

** This transmittal letter was presented as part of the 2015 Proposed Budget on 9/26/2014. The 2015 Adopted Budget includes funding approved by the voters for the Veterans Affairs Millage and the new Cedar Springs Policing program approved by the Board of Commissioners in November of 2014. Neither of which was included in the Proposed Budget.*

Significant Priorities and Issues

In keeping with its commitment to maintaining a financially strong and effective organization, Kent County continually assesses and monitors the potential financial impact of external circumstances, as well as that of internal policies and programs. The following are substantive issues, initiatives, and fiscal issues affecting County finances during 2015 and beyond.

Revenue Sharing

As a result of its ongoing budget issues, the State of Michigan's FY 2005 budget "zeroed-out" County-revenue sharing. To provide replacement revenue the State legislature enacted legislation (Michigan Public Act 357 of 2004) which changed the collection schedule for the County's general operating property tax from December to July. As a result, beginning with the 2005 summer tax levy, one-third of the County operating property tax levy was collected as a summer tax. In 2006, two-thirds of the operating tax levy was collected in the summer. In 2007 (and thereafter), the entire operating tax levy was collected in the summer. Winter tax bills were reduced each year by the same amount. The additional funds that Kent County collected, as a result of the accelerated tax billings, over this three year time period, were placed in a special fund and were drawn down on a schedule similar to distributions the County would have received in revenue sharing payments from the State. This reserve fund was depleted during the first quarter of 2011. The 2012 Revenue Sharing payment to Kent County approximated 75% of its full allocation. In the 2013 State Budget, the State changed the program, renaming it the County Incentive Program. Under this program, counties received 80% of the already reduced 2012 funding, with receipt of the remaining 20% based on a county's compliance with three requirements: transparency/accountability, collaboration/ consolidation, and employee compensation. The legislation was altered in 2013 so that in 2014, the third "leg" of the stool related to reporting Unfunded Accrued Liability. Because of the pro-active approach that Kent County has taken, the County received the 20% for complying with the incentive-based portion of the program. In 2014, the revenue sharing formula was changed so that 90% of funding was "automatic," with 10% based upon compliance with transparency and accountability reporting. Second, revenue sharing was finally restored to 2005 levels. Although the 2015 Budget includes $12.05 million in Revenue Sharing, this revenue is subject to the annual State appropriations process, and remains a significant issue for the County.

July 1 Tax Collection

When the State changed the County annual property tax levy from the traditional December 1 date to a July 1 billing cycle as described above, it created a significant impact on county cash flows and reserves.

General Fund programs/services are primarily financed by revenues generated from these operating tax levies. Over 50% of General Fund revenues are generated from the levy of property tax. The County will begin its Fiscal Year 2015 Budget on January 1, 2015, immediately thereafter-incurring expenditures approximating $13.5 million per month, while generating only $7.6 million in revenues for each of the first seven months proceeding the receipt of the July 1 tax levy. AS a result, the County is heavily reliant on the maintenance of significant annual carryover cash reserves in order to maintain a positive General Fund cash balance prior to receipts coming in, from the July 1st property tax levy, in August and September of each fiscal year.

State and Local Economic Forecasts

The State economic slow down, which began in 2001, continues to affect the residents of Kent County, as well as Kent County revenues. The lengthy recession being experienced by durable goods' manufacturers in West Michigan directly affected Kent County resources, and resulted in lower property values and reduced property tax revenues. These reductions in revenue growth resulted in the implementation of certain budget parameters, including a moratorium on adding new positions that require additional General Fund appropriation; and requests to department directors to prepare budgets maintaining or decreasing overall spending while absorbing increases in personnel costs for health care and negotiated salary increases. The

economy has generally been improving over the past few years, and residential property values are rising again at historical norms, and other property types have stabilized and are on a growth trajectory as well. However, due to the limitations on taxable values from Proposal A, even robust growth is limited to the CPI (1.6% for 2015) and new construction. As a result, growth in the tax base will be constrained significantly in the coming growth cycles. Combined with Personal Property Tax reforms, property tax revenue will be more constrained when compared to the overall real growth in the economy. As a result, the budget parameters and fiscal constraints implemented in the early 2000's are expected to continue.

Economic Development - Utilization of Tax Increment/Exemption Initiatives
Local governmental units in Kent County continue to establish and/or extend tax exemption and tax capture districts. It is expected that, without legislative relief, this percentage of tax levy diversion will be at minimum maintained or in a more likely scenario increased over the next several years. The County continues to pursue legislative relief in the form of limitations on the amount of tax capture either by time or amount, as well as exclusion of voted, dedicated millages. The County's ability to continue delivering basic public safety and social welfare programming may become jeopardized by the continuing and increasing diversion of County tax levies to other local government spending initiatives.

Financial Planning
Unassigned fund balance in the General Fund is an estimated 6.4% (12/31/2013) of total General Fund expenditures and transfers out. As part of a sound financial management program, management prepares a five-year financial forecast for the General Fund. Based on the current financial forecast, the County will be able to continue current service levels without raising its tax rate while retaining a fund balance of $68.7 million at December 31, 2013, and the estimated 2014 fund balance is not expected to change significantly.

Lodging Excise Tax
There are a number of Hotel/Motel Tax funding issues that must be addressed in the near future. Revenues from hotel and motel taxes are used for the following purposes: debt service on the bonds for the DeVos Place Convention Center (approximately $6.4 million in 2015); the County's contribution to Experience Grand Rapids (Convention and Visitors Bureau) of $1.3 million in 2015; and a nominal ($10,000) contribution to the Arts Festival for marketing purposes.

While experiencing declines from 2008 through 2010, transient tax revenues in the Hotel/Motel Tax Fund significantly increased in 2011, and has experienced solid increases in 2012, 2013, and 2014. Funding commitments for the Hotel/Motel Tax Fund currently exceed revenues and will continue to grow through 2031. The debt payments, on DeVos Place Convention Center, for 2014 are $6.4 million and will grow incrementally to $11.1 million in 2031. To level the General Fund support required to meet the funding commitments, the County will advance $1.3 to $1.5 million to this Fund annually until the debt, on DeVos Place, is retired in 2031.

Energy Use Reduction Program
In June 2008, the County established an Energy Use Reduction Work Group to focus on strategically and cost effectively reducing overall use of energy resources by the County, including use of a $2.8 million grant from the Department of Energy to develop an energy strategy and to implement energy improvements at various County Facilities. In addition, new facilities added by the County have all been designed and constructed with the intent of reducing the County's energy consumption. As a result of these improvements and Facilities Management's expertise to fine-tune the lighting and heating/cooling systems, the County has continued to see year-over-year, and year-over-base year reductions in its energy use and subsequent costs.

Intergovernmental Collaboration Effort
Kent County has a long history of shared services and intergovernmental cooperation and over the years has assembled over 100 collaborative efforts including public-private partnerships as well as endeavors with

other local units of government or quasi-governmental organizations. Through these formal and informal arrangements, Kent County and surrounding municipalities have seen not only efficiencies and savings, but also service enhancements in a time of constrained resources. The following contains many examples of collaborations efforts.

Financial Management System Collaboration: Since 2012, the County has been working with the City of Grand Rapids, the Michigan Municipal Services Authority (MMSA), a Michigan public body corporate, and others to develop plans for a new Financial Management and Human Resources System (FMHS). The State awarded an initial $3.6 million Economic Vitality Incentive Program (EVIP) grant to the City of Grand Rapids to partially fund the project. These funds were used for a needs assessment, consulting services and other due diligence, as well as creating a Request for Proposals (RFP) for a multi-user system. In addition, the MMSA applied for and received a Competitive Grant Assistance Program II (CGAP II) grant of $5 million. If the project continues as it is anticipated, the partners will be entering into a contract to implement the identified preferred solution. Implementation would begin as early as April 2015 with full implementation by summer of 2016.

Equalization Collaboration: In March 2011, the Bureau of Equalization entered into a collaborative effort with neighboring Montcalm County. Through the agreement, Kent County's Director, Matt Woolford, also became the director of record for Montcalm County's equalization department. Kent County now oversees the work of the existing Montcalm County staff, with Matt Woolford or Deputy Director Steve Rickers spending one day a week, on average, at Montcalm County's offices in Stanton. The first year of the agreement was viewed as a pilot and is recommended for extension for one year to complete an annual assessment cycle. This collaboration has worked well thus far, with Kent County's general fund receiving additional revenue while Montcalm is saving money on Equalization Director services. In addition, the City of Grand Rapids has contracted with the County for certain functions related to address changes.

Fiscal Services-Purchasing - Reverse Auction: A) In 2009, the Purchasing Office developed a "Reverse Auction" process that enables live online bidding for numerous commodities that the County's departments purchase. The County has realized savings of more than 15% on commodity purchases. In 2010, the program was expanded to enable other local units of government the opportunity to "piggy-back" onto the County's process. The Purchasing Office is also working with Allegan and Ottawa Counties on pilot projects to implement a similar system. B) In 2012, the Purchasing Office has assisted in publishing bids and evaluating the responses for local units in addition to hosting two procurement user forums with the local units to exchange ideas on procurement collaboration opportunities. An additional five communities participated in a Reverse Auction for the first time, bringing the total number of communities to 18.

West Michigan Economic Partnership: In April 2012, the County entered into an inter local agreement with the cities of Grand Rapids, Wyoming, and Kentwood and Cascade Township, as well as Muskegon County, the City of Muskegon, and Muskegon Township to create the West Michigan Economic Partnership, an economic development authority designed to advance the marketing and development of a region that is served by two or more modes of transportation infrastructure (i.e., air, rail, road and water-port facilities and infrastructures).

Cooperative Law Enforcement Programs: The Sheriff's Office collaborates with local units of government and local police departments to share the cost and use of various enforcement, investigative, and crime prevention programs. In June 2006, the Grand Rapids Metropolitan Area Law Enforcement Partnership was established, including the State Police, cities of Grand Rapids, East Grand Rapids, Wyoming and Kentwood and the Sheriff's Department. This partnership formally established several cooperative teams including: Metropolitan Area Cold Case Team, Metropolitan Area Major Case Task Force, Metropolitan Fraud and Identity Theft Team, Metropolitan Crime Analysis Project Team, Metropolitan Major Case Accident Investigation, and the Metropolitan Policy/Procedure Development Committee. In addition, the Sheriff's department provides a variety of services to local communities as a part of mutual aid which includes the Marine Unit, K-9 unit, Mounted unit, and other investigative/enforcement services. The Sheriff's Office also participates

in numerous other local and regional initiatives recognizing that crime is not restricted to the boundary of any city, village, or township. The Sheriff's Office has underwater search and recovery capabilities, computer forensic services, and an indoor firearms training facility, all of which are shared with local governments. In addition, the Sheriff provides mobile command service to local units. The Sheriff's Office led the way to share law enforcement incident records, first with all local law enforcement agencies; then with a large block of West Michigan counties (and their local units), and is leading the way to share data statewide and nationally. The County has entered into agreements with several townships and school districts to provide enhanced patrol services. The County also worked with Gaines Charter Township to lease a portion of its township hall for the Sheriff's South Substation, which serves the southern tier of townships in the County. In addition, the Sheriff provides dispatch services for several local units of government. The Sheriff's Office has the only arson dog in the County, which is provided to not only all local police and fire departments, but to any requesting agency in Southwest Michigan. The Sheriff also has a service contract with the City of Kentwood to provide for crime scene forensic and evidence collection and processing service. The Sheriff, through the County Board of Commissioners, has entered into an agreement with six school districts sharing the cost of School Resources Officers and, most recently, entered into an agreement with the City of Cedar Springs to provide all law enforcement services for that community.

Assisted Debt Financing: In 1997, and again in 2000, the County issued $12.4 million of debt to assist the City of Grand Rapids in financing of certain flood wall improvements utilizing the County's AAA credit rating which provided the City of Grand Rapids (lower credit rating) with an interest rate savings of over (0.25% interest rate reduction) $400,000 over the life of these bond issuances. In September 2008, the County refinanced $7.87 million of this indebtedness achieving a gross interest savings of $291,000 over the remaining life of this indebtedness. In 2014, and again in 2015, the County will be assisting the City of Grand Rapids with additional bond issues for flood wall improvements utilizing the County's AAA credit rating to obtain a lower interest rate and provide additional savings. Improving and maintaining the flood walls benefit both the City of Grand Rapids and the County. Without the application of the County's AAA credit rating, the City would not have been able to achieve the interest savings noted above along with additional interest savings for the upcoming bond issues.

Fire Commission: Numerous local units participate with the County on joint purchasing of insurance, fire equipment, and fire/emergency vehicles, taking advantage of cost savings realized with the "bulk" purchase of goods and services.

Household Hazardous Waste: The Department of Public Works purchased and placed a hazardous waste containment system at the City of Wyoming Clean Water Plant. The City of Wyoming and DPW jointly carry out the collection of household hazardous waste from the community. The DPW also manages three other household hazardous waste sites for County residents in the cities of Grand Rapids and Kentwood and Plainfield Charter Township.

Residential Recycling Delivery and Carts: The Department of Public Works entered into an agreement with the City of Grand Rapids that provides for delivery of recyclable materials to the Recycling and Education Center for processing. In addition, this agreement provided a loan to the City for the purchase and distribution of recycle carts to all City residents participating in the recycling program.

Convention/Arena Authority: The County, along with the City of Grand Rapids, State of Michigan, and the private sector joined forces through the creation of a convention/arena authority to own and operate the Van Andel Arena and DeVos Place Convention Center. The County is the major funding unit for the Convention Center ($95 million), along with the State ($65 million), private sector ($33 million), and City of Grand Rapids DDA ($10 million). The County appoints two representatives to serve on the seven-member CAA Board, and several staff members of the County serve on the Finance Committee and Operations Committee of the Authority.

Essential Needs Task Force (ENTF): Since 1982, the County, City of Grand Rapids, other governmental agencies, the United Way, along with 100 non-profit and faith-based organizations have worked collaboratively to address basic food, shelter, utility, and transportation needs within the community. A number of County staff serve on various committees and subcommittees of the ENTF.

Kent County "Working Together for a Healthier Tomorrow": The Health Department is partnering with Spectrum Health, St. Mary's Hospital, Pine Rest, and Mary Free Bed in a community health assessment and improvement planning process designed to identify priority health issues and develop a plan to strategically and collaboratively improve community health. This initiative brings together a broad group of partners concerned about health in the community and working in partnership to achieve a shared vision for high quality of life, health, and well-being for all people in Kent County. The coalition working on this initiative is made up of over 80 organizations that represent a broadly-defined public health system in the County.

Kent School Services Network (KSSN): After two years of research and discussion, the Kent School Services Network was launched in September 2006 with leadership from the Kent County Family and Children's Coordinating Council (KCFCCC) and the County Administrator's Office. After five years of service, the initiative has identified several positive outcomes, most notably a decrease in chronic absenteeism which affects the ability for students to learn. This is related to the realignment of services provided by the Network. Currently, KSSN Network serves 18 schools in six districts with the purpose of providing responsive, and effective, seamless, integrated service delivery to families and students through Kent County public schools by all service providers (nonprofit, state, and county) to ensure that all kids are healthy and learning. The Network is a partnership among Cedar Springs Public, Grand Rapids Public Schools, Godfrey Lee Public Schools, Kentwood Public Schools, Wyoming Public Schools, Kent County and its Health Department, Kent Intermediate School District, Kent Department of Human Services, network180, and Spectrum Health. Funding is provided by the above entities and the Grand Rapids Community Foundation, Doug & Maria DeVos Foundation, Steelcase Foundation, Frey Foundation, United Way, Keller Foundation, and the Institute for Systematic Change.

Legal Assistance Center: Located on the fifth floor in the Courthouse, this non-profit agency works with community partners to provide assistance to the public in the resolution of legal problems. The center provides this service to persons appearing before the Circuit Court and the Grand Rapids 61st District Court. Financial assistance in support of Center programs is provided by Kent County, the Bar Association, all local law firms and other private contributors. The County provides the office space and currently contributes funding toward operations.

Prevention Initiative: In 2000, Kent County made a long-term commitment to improving the well-being of children and families through the Kent County Prevention Initiative (KCPI). In 2003, the KCPI began providing expanded funding to four programs: two primary prevention family support programs, Healthy Start and Bright Beginnings; one child abuse and neglect program, Early Impact; and one family-focused substance abuse prevention program, Family Engagement Program. Programs are delivered through Family Futures, the Kent Intermediate School District (KISD), the Department of Human Services (DHS), and network180, respectively. These programs impact approximately 4,000 children each year. The Kent County Health Department works with local hospitals, KISD, Juvenile Justice System, juvenile and adult courts, the Sheriff's Department, and DHS databases to evaluate the short-term and long-term impact of the programs on families across Kent County. The most recent report concluded that program participants are less likely to be involved with the formal Child Protection System than their comparison groups; and that each program had a positive cost/benefit ratio.

Public Law Clinic: In collaboration with the Cooley Law School, the County is participating in its Public Sector Law Project (PSLP). Law school students serve, under the direction of a Cooley faculty member and the County's Corporate Counsel, "internships" and provide legal research to County departments, elected offices, authorities, agencies, boards and commissions. This spring term, six students in the PSLP are currently busy on a variety of projects, including assessment of a Headlee challenge concerning the Children's Rights Agreement,

assessment of the impact of expanded disability language in the ADA and FMLA, legal implications of county wide disaster preparedness planning and policy development, development of presentations on various legal topics for Kent County Correctional Facility inmates preparing for community reentry, development of FOIA training and electronic availability of FOIA request materials, and development of an e-discovery policy for the County. Various County officials have made presentations to the students that included the Chair of the Board of Commissioners, County Clerk/Register of Deeds, Sheriff, County Administrator, Corporate Counsel, IT Director, and Health Department Director.

REACH Program: The Kent County Friend of the Court (FOC) is one of seven sites nationwide (and the only site in Michigan) to receive federal grant funding for the Referral for Education, Asset development, Cooperation, and Hope (REACH) program. REACH aims to assist non-custodial parents to remove barriers which may prevent them from paying child support obligations. Kent County FOC and the Prosecutor's Office have partnered with Hope Network and Inner City Christian Federation (ICCF). Hope Network assists our clients by providing training as it pertains to employability skills, job placement, and job retention skills. ICCF provides our clients with financial management classes in an effort to educate them regarding saving, spending, credit scores, and opening bank accounts. ICCF assists with the establishment of Individual Development Accounts where federal funds match saved dollars for home ownership, starting a business, or obtaining post-secondary education. While not an official partner, the FOC has worked with Goodwill Industries as well as referred some of our clients to The Literacy Center and network 180.

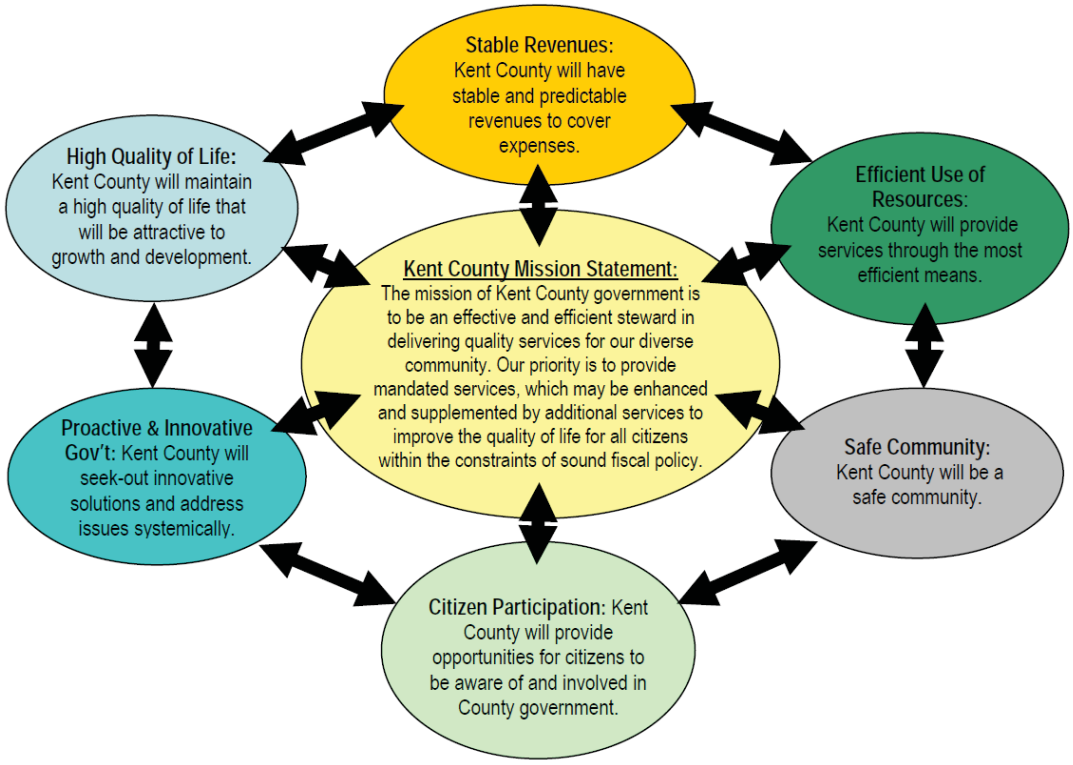
ServSafe: Kent County Health Department's food safety program partnered with Michigan State University Extension in expanding education opportunities for food facilities within Kent County. This collaboration involves the offering and promotion of Michigan Restaurant Association ServSafe classes within the Kent County Health Department building and taught by Extension personnel. ServSafe is a two day food handling class geared toward food facility operators. The course teaches operators safe food handling practices and develops skills necessary to assess food processes within their facilities and to detect problem areas. Michigan Food Law requires food facilities to maintain at least one manager who is certified in food safety. The ServSafe classes meet this certification requirement and empower food facility operators to protect their customers and gain compliance with the Food Law.

West Michigan Epi Exchange: The West Michigan Epi Exchange brings together communicable disease nurses, epidemiologists, and medical directors on a quarterly basis to discuss items related to communicable disease surveillance and outbreak investigation and to share best practices. One of the goals of the Epi Exchange is to strengthen relationships between health department staff to facilitate future collaboration during disease investigations that cross county borders. The Epi Exchange was initiated by Kent County and is now facilitated by the Region 6 Epidemiologist from the Michigan Department of Community Health. Participating health departments include Kent, Kalamazoo, Muskegon, Barry/Eaton, Ottawa, Allegan, Berrien, Branch-Hillsdale-St. Joseph, Mid-Michigan Health District, Central Michigan Health District, and District Health Department 10.

West Michigan Sports Commission: This is a private-public cooperative venture to provide for a variety of sports activities and venues in the Kent County and West Michigan area. Its express purpose is to bring visitors into the area. The County provided initial staff work for almost one year researching the establishment of a sports commission, and is contributing $200,000 annually (2007-2011) toward funding its activities. Other funding partners include the Convention & Arena Authority (CAA), Convention & Visitor's Bureau (CVB), and the private sector.

Strategic Planning and Budgeting

The most recent strategic planning cycle in Kent County was initiated in 2010, when then-Board Chair Steensma engaged the Board in a Visioning Session, to create a description of the County they desire for 2020. The process resulted in the following Kent County Vision for 2020:



Stable Revenues:

- Kent County will support legislative changes that address unfunded mandates.
- Kent County will advocate for legislative solutions to address stable State revenue (Revenue Sharing; County Jail Reimbursement Program).

Efficient Use of Resources:

- Kent County will seek employment terms that preserve core services.
- Kent County will seek a retirement plan design that supports employees within the current economic climate.
- Kent County will maintain a performance management system that focuses performance on measurable outcomes.
- Kent County will thoughtfully determine what issues it will address, and will base its determination on its ability to deliver high quality programming that will have a measurable, positive impact on the community.

High Quality of Life:

- Kent County will partner and invest in initiatives that promote economic growth and demand.
- Kent County will partner and invest in programs/services to promote the long-term health and welfare of the community.

Proactive and Innovative Gov't:

- Kent County will advocate for solutions to make consolidation of services efficient and desirable.

Citizen Participation:

- Kent County will provide and improve access and information related to governmental functions.
- Kent County will provide total transparency in all of its financial transactions and policy discussions.

Safe Community:

- Kent County will invest in initiatives that promote the safety of our community.

In early 2013, in preparation for the 2014 budget cycle, the Administrator/Controller Board convened a series of small group discussions with Commissioners to review the strengths of the County and the opportunities that existed to identify and pursue strategies that would assist in the achievement of the Vision, and to guide policy-level and administrative decision-making for the next two to three years.

The specific strategies identified are as follows:

- Establish an effective strategy for internal and external communications within our communities and to our statewide leadership.
- Continue to control costs by utilizing technology, implementing best-practice/enhancing performance measurement, and managing long-term financial obligations.
- Be proactive, innovative, and responsive to emerging community issues.
- Continue to refine Board processes to streamline decision-making.
- Continue to support a county wide vision by communicating and partnering with local units of government.
- Continue to discuss the strengths of the County and the opportunities and objectives that the County could pursue to assist in the achievement of the 2020 Vision.

The Strategies were adopted by the Board on June 13, 2013, and incorporated in to the County's Budget Process, as applicable. Specifically, the 2014 Budget included funding for several major projects consistent with these strategies including technology enhancements, several collaborative partnerships, and a compensation study and development of a total compensation strategy.

It is anticipated that the strategies will be used during the year to monitor the budget performance, evaluate any mid-year requests for amendments, and to set priorities for the 2015 Budget.

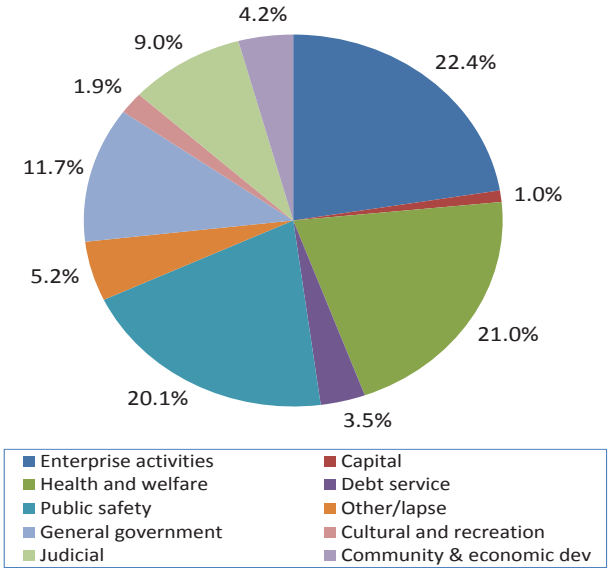
The Strategic Goals and Short-Term Tactical Objectives by department adopted by the Board of Commissioners on January 26, 2006, (which relate to the vision 2020) as well as the County Core Priorities can be found in the beginning of each functional area in the Department Summaries section. The departments within each functional area include their specific strategic goals along with the Mission Statement, the Department Overview, the Operational Goals, and the related Performance Measures.

2015 All Funds Budget Summary

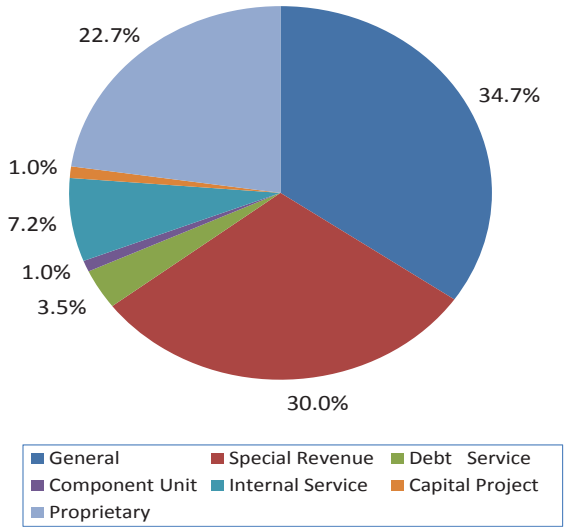
By Fund Type

	General	Special Revenue	Debt Service	Capital Project	Internal Service	Component Unit	Proprietary	Total
Revenues By Category								
Taxes	$ 85,817,088	$ 33,823,273	$ -	$ -	$ -	$ -	$ 3,191,000	$ 122,831,361
Charges for services	16,245,782	6,968,250	-	-	1,942,971	-	57,649,902	82,806,905
Intergovernmental	23,424,060	38,358,312	730,337	199,585	-	3,577,066	12,208,742	78,498,102
Reimbursements	9,939,348	12,762,063	-	-	23,142,000	-	125,000	45,968,411
Investment earnings	278,800	99,750	-	-	30,400	-	599,463	1,008,413
Licenses and permits	205,500	2,293,781	-	-	-	-	-	2,499,281
Fines and forfeitures	100,310	642,098	-	-	-	-	700	743,108
Other	4,465,461	906,369	9,543,980	218,138	124,996	-	19,496,758	34,755,702
Total Revenues	**140,476,349**	**95,853,896**	**10,274,317**	**417,723**	**25,240,367**	**3,577,066**	**93,271,565**	**369,111,283**
Expenditures By Function								
Enterprise activities	-	-	-	-	-	-	81,904,708	81,904,708
Health and welfare	8,356,252	68,562,297	-	-	-	-	-	76,918,549
Public safety	56,340,185	17,088,384	-	-	-	-	-	73,428,569
General government	40,705,348	779,827	-	-	300,000	-	1,155,825	42,941,000
Judicial	20,614,575	12,105,955	-	-	-	-	-	32,720,530
Community & economic dev	165,000	11,674,967	-	-	-	3,577,066	-	15,417,033
Debt service	-	-	12,618,498	-	-	-	-	12,618,498
Cultural and recreation	6,969,919	2,500	-	-	-	-	-	6,972,419
Other	-	-	-	-	26,019,670	-	-	26,019,670
Appropriation lapse	(6,500,000)	(600,001)	-	-	-	-	-	(7,100,001)
Capital	-	-	-	3,640,210	-	-	-	3,640,210
Total Expenditures	**126,651,279**	**109,613,929**	**12,618,498**	**3,640,210**	**26,319,670**	**3,577,066**	**83,060,533**	**365,481,185**
Other Financing Sources (Uses)								
Transfers in	19,540,000	27,521,702	2,344,181	4,954,732	300,000	-	-	54,660,615
Transfers out	(33,365,070)	(14,940,000)	-	(1,755,545)	-	-	(4,600,000)	(54,660,615)
Total Other Fin Sources (Uses)	**(13,825,070)**	**12,581,702**	**2,344,181**	**3,199,187**	**300,000**	**-**	**(4,600,000)**	**-**
Net Inc (Dec) in Fund Balances	**$ -**	**$ (1,178,331)**	**$ -**	**$ (23,300)**	**$ (779,303)**	**$ -**	**$ 5,611,032**	**$ 3,630,098**

Expenditures By Functional Area



Expenditures By Fund Type



All Funds History of Fund Balances

By Fund Type

Government Fund Type	FY 2013 Fund Bal	FY 2014 Est Fund Bal	FY 2015 Adopted Sources	FY 2015 Adopted Uses	FY 2015 Adopted Fund Balance
General Fund	**$ 68,672,936**	**$ 68,687,846**	**$160,016,349**	**$160,016,349**	**$ 68,687,846**
Fire Prevention	104,020	130,337	799,472	815,728	114,081
Friend of the Court	99,932	99,932	8,820,389	8,820,389	99,932
Health	100,000	300,000	24,914,496	24,914,496	300,000
Lodging Excise Tax	1,124,151	1,836,794	8,914,500	7,879,867	2,871,427
Correction and Detention	6,009,610	3,873,810	15,502,294	17,308,635	2,067,469
Senior Millage	210,690	161,958	9,787,979	9,811,482	138,455
Register of Deeds Automation	1,833,129	1,816,700	506,000	509,290	1,813,410
Central Dispatch Collection	0	-	4,210,000	4,210,000	-
Drug Law Enforcement Fund	958,038	871,038	448,532	542,238	777,332
Community Development	92,423	92,423	2,396,158	2,396,158	92,423
Shelter Plus Care	-	-	1,398,942	1,398,942	-
DHS Social Welfare	(0)	-	-	-	-
Child Care	63,897	63,897	20,178,929	20,178,929	63,897
DHS Child Care	36,126	36,126	11,531,760	11,531,760	36,126
Veteran's Trust	3,825	3,825	175,000	175,000	3,825
Veteran's Millage	-	-	1,348,064	1,348,064	-
Special Project Calendar Year	1,929,435	1,698,635	8,587,778	8,857,581	1,428,832
Special Project Fiscal Year	13,448	13,448	3,855,305	3,855,370	13,383
Special Revenue Funds	**12,578,725**	**10,998,924**	**123,375,598**	**124,553,929**	**9,820,593**
Debt Service	(0)	-	2,344,181	2,344,181	-
Building Auth Debt Service	0	-	10,274,317	10,274,317	-
Debt Service Fund	**(0)**	**-**	**12,618,498**	**12,618,498**	**-**
Capital Improvement Program	7,465,486	6,111,407	5,372,455	5,395,755	6,088,107
Bond Capital Improvement	-	-	-	-	-
Building Auth Construction	365,842	100,000	-	-	100,000
Capital Project Funds	**7,831,328**	**6,211,407**	**5,372,455**	**5,395,755**	**6,188,107**
Office Equipment	-	-	384,996	300,000	84,996
Risk Management	7,197,542	4,698,348	25,155,371	26,019,670	3,834,049
Internal Service Fund	**7,197,542**	**4,698,348**	**25,540,367**	**26,319,670**	**3,919,045**
Housing Commission	466,590	498,500	3,577,066	3,577,066	498,500
Component Unit Funds	**466,590**	**498,500**	**3,577,066**	**3,577,066**	**498,500**
Aeronautics	190,092,382	197,257,782	53,335,120	46,054,263	204,538,639
Delinquent Tax Revolving	15,154,661	13,994,661	4,086,000	5,755,825	12,324,836
Public Works	90,408,944	94,192,044	35,850,445	35,850,445	94,192,044
Proprietary Funds	**295,655,986**	**305,444,486**	**93,271,565**	**87,660,533**	**311,055,518**

(1) General Fund balances include reserves and designations. The components of General Fund balances are reported in the Fund Summaries section. See the Fund Summaries section for significant changes and more detail regarding all fund balances.

All Funds Budget History

By Functional Area

	FY 2013		FY 2014		FY 2015		
	Audited	Percent	Amended	Percent	Requested	Adopted	Percent
Revenues By Category							
Taxes	$116,158,526	33.8%	$115,641,916	31.9%	$122,831,361	$122,831,361	33.3%
Charges for services	84,580,982	24.6%	85,725,693	23.7%	82,806,905	82,806,905	22.4%
Intergovernmental	67,603,698	19.7%	82,421,037	22.8%	78,681,023	78,498,102	21.3%
Reimbursements	38,705,183	11.3%	39,537,847	10.9%	45,968,411	45,968,411	12.5%
Investment earnings	864,570	0.3%	1,109,103	0.3%	1,008,413	1,008,413	0.3%
Licenses and permits	2,048,434	0.6%	1,908,228	0.5%	2,499,281	2,499,281	0.7%
Fines and forfeitures	596,002	0.2%	837,041	0.2%	743,108	743,108	0.2%
Other	33,413,292	9.7%	35,043,638	9.7%	34,755,702	34,755,702	9.4%
Total Revenues	**343,970,688**	**100.0%**	**362,224,504**	**100.0%**	**369,294,204**	**369,111,283**	**100.0%**
Expenditures By Function							
Enterprise activities	75,368,304	21.7%	89,225,908	23.8%	81,904,708	81,904,708	22.4%
Health and welfare	67,103,475	19.3%	71,615,805	19.1%	77,617,195	76,918,549	21.0%
Public safety	68,006,705	19.6%	70,975,593	18.9%	74,059,027	73,428,569	20.1%
General government	40,760,268	11.7%	42,231,638	11.2%	43,356,092	42,941,000	11.7%
Judicial	31,335,261	9.0%	32,048,604	8.5%	32,776,230	32,720,530	9.0%
Community & economic dev	13,912,098	4.0%	17,971,716	4.8%	15,417,033	15,417,033	4.2%
Debt service	12,161,993	3.5%	12,718,273	3.4%	12,618,498	12,618,498	3.5%
Cultural and recreation	8,474,782	2.4%	6,738,175	1.8%	7,145,089	6,972,419	1.9%
Other	23,085,120	6.6%	23,953,315	6.4%	26,019,670	26,019,670	7.1%
Appropriation lapse	-	0.0%	(7,296,084)	-1.9%	(7,100,001)	(7,100,001)	-1.9%
Operating Expenditures	**340,208,004**	**98.0%**	**360,182,942**	**95.9%**	**363,813,541**	**361,840,975**	**99.0%**
Capital	7,048,324	2.0%	15,480,141	4.1%	3,640,210	3,640,210	1.0%
Total Expenditures	**347,256,328**	**100.0%**	**375,663,084**	**100.0%**	**367,453,751**	**365,481,185**	**100.0%**
Other Fin Sources (Uses)							
Transfers in	49,651,837		53,307,941		55,185,565	54,660,615	
Transfers out	(50,267,684)		(53,338,013)		(55,185,565)	(54,660,615)	
Total Other Fin Sources (Uses)	**(615,846)**		**(30,071)**		**-**	**-**	
Net Inc (Dec) in Fund Balances	**$ (3,901,486)**		**$ (13,468,652)**		**$ 1,840,453**	**$ 3,630,098**	

See page 51 for estimated fund balances for each fund type.

All Funds Budget History

By Category

	FY 2013		FY 2014		FY 2015		
	Audited	Percent	Amended	Percent	Requested	Adopted	Percent
Revenues By Category							
Taxes	$116,158,526	33.8%	$115,641,916	31.9%	$122,831,361	$122,831,361	33.3%
Licenses & permits	2,048,434	0.6%	1,908,228	0.5%	2,499,281	2,499,281	0.7%
Intergovernmental	67,603,698	19.7%	82,421,037	22.8%	78,681,023	78,498,102	21.3%
Charges for services	84,580,982	24.6%	85,725,693	23.7%	82,806,905	82,806,905	22.4%
Fines & forfeitures	596,002	0.2%	837,041	0.2%	743,108	743,108	0.2%
Investment earnings	864,570	0.3%	1,109,103	0.3%	1,008,413	1,008,413	0.3%
Reimbursements	38,705,183	11.3%	39,537,847	10.9%	45,968,411	45,968,411	12.5%
Other	33,413,292	9.7%	35,043,638	9.7%	34,755,702	34,755,702	9.4%
Total Revenues	**343,970,688**	**100.0%**	**362,224,504**	**100.0%**	**369,294,204**	**369,111,283**	**100.0%**
Expenditures By Category							
Personnel	135,018,332	38.9%	137,451,100	36.6%	143,529,398	142,985,529	39.1%
Commodities	6,326,372	1.8%	6,717,649	1.8%	6,203,920	6,183,611	1.7%
Contractual services	161,986,941	46.6%	174,592,994	46.5%	179,616,657	178,845,660	48.9%
Capital outlay	3,767,378	1.1%	4,462,684	1.2%	5,148,965	4,508,933	1.2%
Other	33,108,981	9.5%	44,254,600	11.8%	36,414,602	36,417,243	10.0%
Appropriation lapse	-	0.0%	(7,296,084)	-1.9%	(7,100,001)	(7,100,001)	-1.9%
Operating Expenditures	**340,208,004**	**98.0%**	**360,182,942**	**95.9%**	**363,813,541**	**361,840,975**	**99.0%**
Capital projects	7,048,324	2.0%	15,480,141	4.1%	3,640,210	3,640,210	1.0%
Total Expenditures	**347,256,328**	**100.0%**	**375,663,084**	**100.0%**	**367,453,751**	**365,481,185**	**100.0%**
Other Fin Sources (Uses)							
Transfers in	49,651,837		53,307,941		55,185,565	54,660,615	
Transfers out	(50,267,684)		(53,338,013)		(55,185,565)	(54,660,615)	
Total Other Fin Sources (Uses)	**(615,846)**		**(30,071)**		**-**	**-**	
Net Inc (Dec) in Fund Balances	**$ (3,901,486)**		**$ (13,468,652)**		**$ 1,840,453**	**$ 3,630,098**	

All Funds Personnel History

By Functional Area

Department	2011	2012	2013	2014	2015
Policy/Administration	31.4	31.4	31.4	31.4	31.9
Bureau of Equalization	16.6	15.1	15.1	16.0	15.0
County Clerk	46.5	44.0	44.0	44.0	44.0
Kent/MSU Cooperative Extension	4.0	2.5	2.5	2.5	2.5
Drain Commissioner	6.2	6.2	6.5	6.5	5.5
Facilities Management	20.5	20.7	20.8	20.8	20.8
Fiscal Services	33.5	33.0	32.5	31.3	31.3
Human Resources	15.8	16.1	16.6	15.6	15.5
Information Technology	36.0	36.0	36.0	38.5	38.5
Prosecutor's - Criminal/Juvenile	56.5	56.5	56.5	56.5	56.5
Treasurer's Office	12.0	12.0	12.0	12.0	12.0
General government	**279.0**	**273.5**	**273.9**	**275.1**	**273.5**
Sheriff	548.9	540.0	546.6	547.0	550.1
Public safety	**548.9**	**540.0**	**546.6**	**547.0**	**550.1**
17th Circuit Court	228.2	225.2	225.3	223.2	222.2
63rd District Court	34.5	32.5	31.6	31.6	31.6
Community Corrections	2.5	2.5	2.5	2.5	2.5
Probate Court	14.5	14.5	14.8	14.7	14.7
Prosecutor's - Cooperative Reimb	19.0	19.0	19.0	19.0	19.0
Judicial	**298.7**	**293.7**	**293.2**	**291.0**	**290.0**
Community Development	8.0	8.0	7.0	5.2	4.5
Housing Commission	3.0	3.5	3.5	4.3	5.0
Shelter Plus Care	0.0	0.0	0.0	0.0	0.5
Lodging Excise Tax	2.0	2.0	2.0	2.0	2.0
Community & economic developmt	**13.0**	**13.5**	**12.5**	**11.5**	**12.0**
John Ball Zoological Gardens	43.8	45.2	47.7	47.0	0.0
Parks	59.2	57.3	57.3	57.4	58.3
Cultural and recreation	**103.0**	**102.5**	**105.0**	**104.4**	**58.3**
Child Care	134.6	134.3	133.2	132.0	132.2
Health Department	242.1	238.9	240.2	236.1	238.2
Medical Examiner	7.5	7.5	7.5	7.5	7.5
Veterans' Affairs Department	1.0	1.0	2.5	3.1	7.0
Health and welfare	**385.2**	**381.7**	**383.4**	**378.7**	**384.9**
Aeronautics	121.0	102.1	104.6	98.6	98.6
Public Works	66.4	64.0	62.1	51.6	53.1
Enterprise activities	**187.4**	**166.1**	**166.7**	**150.2**	**151.7**
Risk Management	2.0	2.0	2.0	2.0	1.0
Other	**2.0**	**2.0**	**2.0**	**2.0**	**1.0**
Total FTE	**1,817.2**	**1,773.0**	**1,783.3**	**1,759.9**	**1,721.5**

There may be differences due to rounding.

Introduction to Fund Summaries

This section of the document presents the Kent County Budget according to fund. Due to the nature of their operations and the many restrictions attached to the use of public monies, state and local governments employ a system of accounting known as fund accounting. A fund is a separate set of accounts used to account for resources available for a specific purpose, e.g. general fund, public health, child care, or lodging excise tax.

Funds are classified by seven fund types: General Fund, Special Revenue Funds, Debt Service Funds, Capital Funds, Internal Service Funds, Component Unit Fund, and Proprietary Funds, depending on the restrictions and uses associated with the resources. The fund summaries in this section reflect the fund types as defined by Generally Accepted Accounting Principles (GAAP). Pages 56 through 58 provide a brief description of each fund and categorizes the funds by fund type. A financial summary of each fund, as well as a consolidated summary by fund type, follows.

Pages 59 through 66 provide a detailed summary of the County's General Fund. The General Fund is used to account for all revenues and expenditures applicable to the general operations of the County except those required or determined to be more appropriately accounted for in another fund. Revenues are generated primarily from property taxes and intergovernmental sources. Special Revenue Funds are presented on pages 67 through 87, followed by Debt Service Funds (pages 88 through 90), Capital Funds (pages 91 through 94), Internal Service Funds (pages 95 through 97), Component Unit Fund (pages 98 and 99), and Proprietary Funds (pages 100 through 103).

Description of Funds

General Fund: The County's primary operating fund used to account for resources traditionally associated with the County which are not required to be accounted for in another fund.

Special Revenue Funds: Funds used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Fire Prevention Fund - to account for the acquisition of fire trucks for participating local units of government. Financing is provided by participating units and General Fund appropriations.

Friend of the Court - to account for revenue and expenditures of the Friend of the Court office required in Public Acts 294 - 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 the people within Kent County. Revenues are provided through state and federal grants and General Fund appropriations.

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.

Correction & Detention Facilities Fund - to account for the proceeds of a dedicated millage levied to pay for operations and debt service related to the expansion of the correction and detention facilities.

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.

Register of Deeds Automation Fund - to account for funds set aside under provisions of Public Act 698 of 2002 (MCL 600.2568) for upgrading technology in the Register of Deeds' office.

Drug Law Enforcement Fund - to account for revenue awarded to the County related to assets seized from activities involved in the violation of controlled substances statutes, Public Act 135 of 1985 (MCL 333.7523). Authorized expenditures include expenses of seizure, forfeiture and sale of property. The balance remaining must be used to enhance law enforcement efforts.

Dispatch Collection Fund - to account for the collection of 911 surcharge revenue on mobile and other phone devices, and disbursement of such funds to the Kent County Dispatch Authority.

Community Development 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 from the U. S. Department of Housing and Urban Development and related program income.

Child Care Funds - to account for the care of neglected, abused and delinquent juveniles. Revenues are provided through state reimbursements and General Fund appropriations.

Shelter Plus Care - to account for the administration of the Shelter Plus Care grant through the U. S. Department of Housing and Urban Development. Funding is passed through to two subrecipients in its entirety.

Social Welfare - to account for the administration of various human service programs. State statute requires that the County Treasurer serve as the custodian of all funds provided for the use of the Department of Human Services (DHS). In this case, the County simply serves as a pass-through with respect to state and federal funds for DHS operations, maintaining the funds and records as required by the State.

Veterans' Trust Fund - to account for state grants received for the purpose of financially assisting qualified veterans.

Veterans' MIllage Fund - to account for the proceeds of a dedicated millage levied to support services provided to veterans.

Special Projects - Calendar Year-End (12/31) Fund - to account for the expenditures and revenues of the various activities financed primarily by restricted grants from the state and federal government. Project lengths vary from annually renewable to multiple years.

Special Projects - Fiscal Year-End (9/30) Fund - to account for the expenditures and revenues of the various activities financed primarily by restricted grants from the state and federal government. Project lengths vary from annually renewable to multiple years.

Debt Service Funds: Funds used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

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. Such buildings currently include the correctional facility, sheriff's administration building, the courthouse, the Human Services Complex, and the 63rd District Court building. Financing for the correctional facility is supported by a dedicated tax millage 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.

Capital Projects Funds: Funds used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Financing is provided by bond proceeds, interest income, and General Fund support.

Building Authority Construction Fund - to account for construction projects of the Building Authority. Financing is provided by bonds, investment earnings, and subsidies from the General Fund.

Bond Capital Improvement Fund - to account for construction projects funded by bonds which currently include various building and land acquisitions within Kent County.

Capital Improvement Fund - to account for revenue set aside for public improvements, excluding Aeronautics and Public Works Department projects.

Internal Service Fund: A fund used by management to account for the insurance activity of the County provided to other departments and funds on a cost reimbursement basis.

Risk Management and Benefits Fund - to account for claims related to property and liability, workers' compensation, health care benefits, dental benefits and other County insurance programs. The County is 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.

Component Unit Fund: A legally separate governmental unit for whom Kent County remains financially accountable or the nature of the relationship is such that exclusion from the budget would render the document misleading or incomplete.

Housing Commission - to account for the distribution of rental assistance to low-income residents of the County as well as the development of viable urban and rural communities by providing decent housing, a suitable living environment, and expanding economic opportunities. Funding is provided by the U. S. Department of Housing and Urban Development.

Proprietary Funds: Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

Aeronautics Fund - to account for the operation and maintenance of the Gerald R. Ford International Airport. Financing is provided primarily by user charges.

Delinquent Tax Revolving Fund - to account for money advanced by the County to other local taxing units and various County funds to purchase delinquent taxes. Revenues are generated by the collection of the delinquent real property taxes, penalties and interest.

Public Works - to account for the construction and financing of solid waste disposal, sewage disposal and public water system improvements; operation and maintenance of solid waste disposal; and planning and implementation of County programs relative to solid waste reduction. Financing is provided primarily by charges for services.

General Fund

Schedule of Uses of Financial Resources

Program Descriptions	FY 2013 Audited	FY 2014 Adopted	FY 2014 Amended	FY 2015 Requested	FY 2015 Adopted	Amended % Change
Enforcement	$ 15,388,775	$ 15,837,941	$ 15,873,543	$ 16,907,606	$ 16,457,478	3.7%
Enforcement - COPS	161,661	197,261	197,261	-	-	-100.0%
Enforcement - Security Enf Officers	16,606	21,391	21,391	33,696	33,696	57.5%
Corrections - MDOT Rd Crew Security	-	-	119,446	-	-	-100.0%
Administration	828,748	893,889	893,889	936,905	936,905	4.8%
Marine Safety	205,992	218,063	218,063	-	-	-100.0%
Township Law Enforcement	2,691,288	2,848,619	2,848,619	-	-	-100.0%
Township Law Enforcement - E Precinct	1,168,398	1,223,138	1,223,138	-	-	-100.0%
Dispatch Services	3,588,613	3,673,364	3,673,364	3,904,128	3,904,128	6.3%
Correctional Facility	33,341,904	34,064,380	33,982,565	34,976,908	34,884,698	2.7%
Emergency Management	103,021	123,875	123,875	123,280	123,280	-0.5%
Sheriff	**57,495,004**	**59,101,921**	**59,175,154**	**56,882,523**	**56,340,185**	**-4.8%**
Circuit Court	13,497,639	13,729,792	13,729,792	14,074,001	14,024,001	2.1%
Circuit Court Services	1,567,613	1,478,491	1,478,491	1,568,359	1,568,359	6.1%
Law Library	14,704	21,400	21,400	21,000	21,000	-1.9%
Jury Commission	108	496	496	221	221	-55.4%
Family Division Referees	687,238	685,575	685,575	730,651	730,651	6.6%
Circuit Court	**15,767,301**	**15,915,754**	**15,915,754**	**16,394,232**	**16,344,232**	**2.7%**
63rd District Court	162,282	160,520	160,520	176,505	176,505	10.0%
Administration	350,272	368,281	368,281	391,388	391,388	6.3%
Cooperative Extension	34,650	41,511	41,511	42,510	42,510	2.4%
82 Ionia	822,909	894,084	894,084	936,229	936,229	4.7%
Admin Building	592,677	600,721	600,721	617,599	617,599	2.8%
Courthouse	7,701,770	7,864,493	7,864,493	7,961,827	7,961,827	1.2%
Information Technology Building	131,543	138,606	138,606	144,434	144,434	4.2%
Northwest Center	15,564	16,574	16,574	17,216	17,216	3.9%
Human Services Complex	2,916,269	2,929,545	2,929,545	2,954,925	2,954,925	0.9%
Boiler Plant Operations	1,140,024	1,300,222	1,300,222	1,263,868	1,263,868	-2.8%
Facilities Management	**13,867,960**	**14,314,557**	**14,314,557**	**14,506,501**	**14,506,501**	**1.3%**
Administration	656,932	718,815	718,265	818,057	804,757	12.0%
JNET	308,357	376,610	376,610	397,860	397,860	5.6%
GIS	303,974	297,748	297,748	341,145	340,445	14.3%
Help Desk	796,614	785,223	785,223	843,784	840,184	7.0%
FHRS	344,669	352,175	352,175	370,279	370,279	5.1%
Specialty Applications	341,412	349,564	350,114	415,338	411,338	17.5%
Networks	607,519	542,712	542,712	605,196	591,096	8.9%
Servers	1,444,463	1,518,195	1,518,195	1,612,420	1,569,920	3.4%
Information Security	-	292,480	292,480	345,298	341,898	16.9%
Courthouse Technology	64,667	63,969	63,969	66,776	66,776	4.4%
Information Technology	**4,868,607**	**5,297,491**	**5,297,491**	**5,816,153**	**5,734,553**	**8.3%**
Criminal/Juvenile	5,818,989	5,903,283	5,903,283	6,052,259	6,000,259	1.6%
Prosecutor	**5,818,989**	**5,903,283**	**5,903,283**	**6,052,259**	**6,000,259**	**1.6%**

Continued on following page

Continued from previous page

Program Descriptions	FY 2013 Audited	FY 2014 Adopted	FY 2014 Amended	FY 2015 Requested	FY 2015 Adopted	Amended % Change
Zoo	**4,335,311**	**4,166,410**	**2,518,503**	**2,414,835**	**2,414,835**	**-4.1%**
Long Lake Region	168,978	142,205	142,205	157,321	145,321	2.2%
Townsend Region	182,882	166,281	166,281	204,768	204,768	23.1%
Caledonia Region	202,536	212,821	212,821	300,447	268,447	26.1%
Johnson	138,350	158,381	158,381	168,697	163,697	3.4%
Fallasburg Region	215,968	249,766	249,766	266,395	266,395	6.7%
Wabasis Lake Park	239,092	275,714	275,714	340,552	330,552	19.9%
Palmer	166,271	131,856	131,856	164,013	141,513	7.3%
Douglas Walker Region	218,238	233,595	233,595	239,039	234,039	0.2%
Dwight Lydell Region	149,115	201,834	201,834	191,931	171,931	-14.8%
Kent Trails	16,748	26,169	26,169	21,970	21,970	-16.0%
Millennium	472,816	456,837	456,837	554,596	522,096	14.3%
LE Kaufman Golf Course	418,949	492,197	492,197	516,508	516,508	4.9%
LE Kaufman Clubhouse	222,351	206,983	206,983	212,311	212,311	2.6%
Wabasis Lake Campground	175,567	174,325	174,325	196,782	196,782	12.9%
Administration	1,076,103	1,033,725	1,033,725	1,148,225	1,114,555	7.8%
Interdepartmental Services	-	-	-	44,199	44,199	NA
Parks	**4,063,964**	**4,162,689**	**4,162,689**	**4,727,754**	**4,555,084**	**9.4%**
63rd District Court	2,128,323	2,283,987	2,299,907	2,337,149	2,337,149	1.6%
District Court - Probation	436,582	445,488	445,488	460,824	460,824	3.4%
District Court	**2,564,905**	**2,729,475**	**2,745,395**	**2,797,973**	**2,797,973**	**1.9%**
Administrator's Office	1,188,582	1,190,990	1,190,990	1,260,161	1,260,161	5.8%
Board of Commissioners	811,027	847,729	847,729	1,003,037	935,787	10.4%
Corporate Counsel	34,884	45,000	45,000	45,100	45,100	0.2%
Energy Use Reduction Program	34,151	44,100	44,100	40,000	40,000	-9.3%
Economic Development	85,000	92,500	92,500	100,000	100,000	8.1%
Management Studies	108,170	343,200	343,200	123,200	123,200	-64.1%
Prevention Program	1,502,896	1,505,110	1,505,110	1,530,110	1,505,110	0.0%
Area Agency on Aging	15,225	15,525	15,525	15,525	15,525	0.0%
ACSET	65,000	65,000	65,000	65,000	65,000	0.0%
Legal Assistance Center	42,500	42,500	42,500	42,500	42,500	0.0%
Policy/Administration	**3,887,435**	**4,191,654**	**4,191,654**	**4,224,633**	**4,132,383**	**-1.4%**
Bureau of Equalization	1,387,261	1,509,369	1,509,369	1,600,440	1,535,776	1.7%
Bureau of Equalization	**1,387,261**	**1,509,369**	**1,509,369**	**1,600,440**	**1,535,776**	**1.7%**
Elections	219,682	348,744	348,744	231,453	231,453	-33.6%
Vital Records	808,548	784,183	784,183	829,554	829,554	5.8%
Circuit Court Clerk	1,403,410	1,478,952	1,478,952	1,529,663	1,529,663	3.4%
Register of Deeds	537,213	553,026	553,026	579,249	579,249	4.7%
Clerk/Register of Deeds	**2,968,854**	**3,164,905**	**3,164,905**	**3,169,919**	**3,169,919**	**0.2%**
Drain Commission	554,127	590,113	590,113	650,529	574,650	-2.6%
Drains County At Large	16,526	20,000	20,000	20,000	20,000	0.0%
Drain Commission	**570,652**	**610,113**	**610,113**	**670,529**	**594,650**	**-2.5%**

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	FY 2013	FY 2014		FY 2015		
Program Descriptions	**Audited**	**Adopted**	**Amended**	**Requested**	**Adopted**	**Amended % Change**
Fiscal Services	1,586,165	1,591,486	1,591,486	1,645,217	1,645,217	3.4%
Audit	86,065	91,500	91,500	108,959	108,959	19.1%
Purchasing	324,311	394,495	394,495	406,214	406,214	3.0%
Central Services	609,045	632,423	632,423	776,231	776,231	22.7%
Fleet Services	410,308	530,652	530,652	505,772	505,772	-4.7%
Fiscal Services	**3,015,894**	**3,240,556**	**3,240,556**	**3,442,393**	**3,442,393**	**6.2%**
Human Resources	1,510,591	1,721,584	1,721,584	1,839,585	1,770,905	2.9%
Human Resources	**1,510,591**	**1,721,584**	**1,721,584**	**1,839,585**	**1,770,905**	**2.9%**
Treasurer's Office	1,020,701	1,073,675	1,073,675	1,100,510	1,100,510	2.5%
Treasurer's Office	**1,020,701**	**1,073,675**	**1,073,675**	**1,100,510**	**1,100,510**	**2.5%**
Probate Court - Mental & Estate Div	1,317,275	1,336,964	1,336,964	1,390,779	1,385,079	3.6%
Probation	26,480	43,993	43,993	44,791	44,791	1.8%
Intergovernmental	5,030,934	5,242,102	5,242,102	4,924,100	4,924,100	-6.1%
Cooperative Extension Service	428,799	437,090	437,090	450,653	445,634	2.0%
Medical Examiner	1,131,233	1,251,224	1,251,224	1,344,045	1,290,150	3.1%
DHS - Social Welfare	612,175	610,300	610,300	626,367	621,367	1.8%
Veterans' Affairs Department	273,822	346,064	346,064	-	-	-100.0%
Other	**8,820,718**	**9,267,737**	**9,267,737**	**8,780,735**	**8,711,121**	**-6.0%**
Operating Expenses before Transfers	**131,964,148**	**136,371,173**	**134,812,419**	**134,420,974**	**133,151,279**	**-1.2%**
Transfers Out - Office Equipment	-	-	-	300,000	300,000	NA
Transfers Out - Lodging Excise Tax	348,483	1,303,000	935,000	1,300,000	1,300,000	39.0%
Transfers Out - Debt Service Fund	612,242	610,060	610,060	611,936	611,936	0.3%
Transfers Out - Fire Commission	156,135	204,564	204,564	235,000	230,000	12.4%
Transfers Out - FOC	1,796,257	1,863,112	1,863,112	1,900,309	1,900,309	2.0%
Transfers Out - Health	5,021,807	6,304,214	6,304,214	6,829,142	6,506,995	3.2%
Transfers Out - Special Projects	956,979	712,122	712,122	1,390,931	1,339,619	88.1%
Transfers Out - Drug Law Enforcement	-	-	-	26,274	26,274	NA
Transfers Out - Child Care	9,309,841	10,029,619	10,029,619	10,177,441	10,102,441	0.7%
Tranfsers Out - DHS Child Care	5,442,511	5,677,057	5,677,057	5,851,491	5,780,000	1.8%
Tranfsers Out - Veterans Millage	-	-	-	336,064	336,064	NA
Transfers Out - Bond Debt Service Fund	84,996	84,996	84,996	-	-	-100.0%
Operating Transfers Out	**23,729,251**	**26,788,744**	**26,420,744**	**28,958,588**	**28,433,638**	**7.6%**
Total Operating Expenses	**155,693,399**	**163,159,917**	**161,233,163**	**163,379,562**	**161,584,917**	**0.2%**
Transfers Out - CIP	5,050,000	4,849,890	4,849,890	4,931,432	4,931,432	1.7%
Capital	**5,050,000**	**4,849,890**	**4,849,890**	**4,931,432**	**4,931,432**	**1.7%**
Total Uses before Appropriation Lapse	**160,743,399**	**168,009,807**	**166,083,053**	**168,310,994**	**166,516,349**	**0.3%**
Estimated Appropriation Lapse	-	(6,500,000)	(6,500,000)	(6,500,000)	(6,500,000)	0.0%
Total General Fund	**$160,743,399**	**$161,509,807**	**$159,583,053**	**$161,810,994**	**$160,016,349**	**0.3%**

General Fund

Fund Statement

	Year ended December 31,				
	2012 Audited	2013 Audited	2014 Amended	2014 Estimated	2015 Adopted
Revenues:					
Taxes	$ 83,037,168	$ 83,152,405	$ 83,310,634	$ 84,440,000	$ 85,817,088
Licenses and permits	163,417	240,927	180,100	190,000	205,500
Intergovernmental	20,090,495	20,802,719	20,302,073	22,228,500	23,424,060
Charges for services	18,779,803	19,636,393	17,762,261	16,900,000	16,245,782
Fines & Forfeitures	93,235	95,911	103,600	103,000	100,310
Investment earnings	285,886	232,607	292,100	275,000	278,800
Reimbursements	12,802,213	12,833,083	13,285,348	13,255,000	9,939,348
Other	4,472,832	4,626,457	4,813,281	4,778,000	4,465,461
Total Revenues	**139,725,049**	**141,620,502**	**140,049,397**	**142,169,500**	**140,476,349**
Expenditures:					
Sheriff	57,534,557	57,495,004	59,175,154	58,243,000	56,340,185
Circuit Court	15,709,834	15,767,301	15,915,754	15,915,000	16,344,232
Facilities Management	13,648,118	13,867,960	14,314,557	14,281,400	14,506,501
Information Technology	4,533,682	4,868,607	5,297,491	5,216,900	5,734,553
Prosecutor	5,767,771	5,818,989	5,903,283	5,772,000	6,000,259
Zoo	3,971,304	4,335,311	2,518,503	2,584,800	2,414,835
Parks	3,943,912	4,063,964	4,162,689	4,160,000	4,555,084
District Court	2,681,040	2,564,905	2,745,395	2,566,000	2,797,973
Policy/Administration	3,662,611	3,887,435	4,191,654	3,945,700	4,132,383
Bureau of Equalization	1,379,710	1,387,261	1,509,369	1,468,300	1,535,776
Clerk / Register of Deeds	3,349,286	2,968,854	3,164,905	3,149,700	3,169,919
Drain Commission	588,637	570,652	610,113	608,400	594,650
Fiscal Services	3,230,977	3,015,894	3,240,556	3,229,100	3,442,393
Human Resources	1,741,331	1,510,591	1,721,584	1,580,300	1,770,905
Treasurer's Office	992,607	1,020,701	1,073,675	1,046,400	1,100,510
Other	9,015,187	8,820,718	9,267,737	9,267,700	8,711,121
Appropriation lapse	-	-	(6,500,000)	-	(6,500,000)
Total Expenditures	**131,750,564**	**131,964,148**	**128,312,419**	**133,034,700**	**126,651,279**
Revenues over (under) Expenditures	**7,974,484**	**9,656,354**	**11,736,978**	**9,134,800**	**13,825,070**
Other Financing Sources (Uses):					
Transfers in	19,679,500	19,133,552	19,450,000	19,000,000	19,540,000
Transfers out _Operating	(23,784,111)	(23,729,251)	(26,420,744)	(23,270,000)	(28,433,638)
Transfers out_Capital	(3,861,128)	(5,050,000)	(4,849,890)	(4,849,890)	(4,931,432)
Total Other Financing Sources (Uses)	**(7,965,738)**	**(9,645,699)**	**(11,820,634)**	**(9,119,890)**	**(13,825,070)**
Net Inc (Dec) in Fund Balance	**8,747**	**10,655**	**(83,656)**	**14,910**	**-**
Fund Balance, beginning of year	68,653,534	68,662,281	68,672,936	68,672,936	68,687,846
Fund Balance, end of year	**$ 68,662,281**	**$ 68,672,936**	**$ 68,589,280**	**$ 68,687,846**	**$ 68,687,846**

General Fund Summary

by Functional Area

	FY 2013		FY 2014		FY 2015		
	Audited	Percent	Amended	Percent	Requested	Adopted	Percent
Revenues By Category							
Taxes	$ 83,152,405	51.7%	$ 83,310,634	52.2%	$ 85,817,088	$ 85,817,088	53.6%
Charges for services	19,636,393	12.2%	17,762,261	11.1%	16,245,782	16,245,782	10.2%
Reimbursements	12,833,083	8.0%	13,285,348	8.3%	9,939,348	9,939,348	6.2%
Intergovernmental	20,802,719	12.9%	20,302,073	12.7%	23,424,060	23,424,060	14.6%
Investment earnings	232,607	0.1%	292,100	0.2%	278,800	278,800	0.2%
Fines & forfeitures	95,911	0.1%	103,600	0.1%	100,310	100,310	0.1%
Licenses & permits	240,927	0.1%	180,100	0.1%	205,500	205,500	0.1%
Other	4,626,457	2.9%	4,813,281	3.0%	4,465,461	4,465,461	2.8%
Total Revenues	**141,620,502**	**88.1%**	**140,049,397**	**87.8%**	**140,476,349**	**140,476,349**	**87.8%**
Transfers in	19,133,552	11.9%	19,450,000	12.2%	19,540,000	19,540,000	12.2%
Total Sources	**160,754,054**	**100.0%**	**159,499,397**	**100.0%**	**160,016,349**	**160,016,349**	**100.0%**
Expenditures By Function							
Public safety	57,495,004	35.8%	59,175,154	37.1%	56,882,523	56,340,185	35.2%
General government	37,635,121	23.4%	39,743,642	24.9%	41,120,440	40,705,348	25.4%
Judicial	19,718,461	12.3%	20,084,606	12.6%	20,670,275	20,614,575	12.9%
Health and welfare	8,566,286	5.3%	8,970,325	5.6%	8,440,147	8,356,252	5.2%
Cultural and recreation	8,399,275	5.2%	6,681,192	4.2%	7,142,589	6,969,919	4.4%
Community & economic dev	150,000	0.1%	157,500	0.1%	165,000	165,000	0.1%
Appropriation lapse	-	0.0%	(6,500,000)	-4.1%	(6,500,000)	(6,500,000)	-4.1%
Total Expenditures	**131,964,148**	**82.1%**	**128,312,419**	**80.4%**	**127,920,974**	**126,651,279**	**79.1%**
Transfers out	28,779,251	17.9%	31,270,634	19.6%	33,890,020	33,365,070	20.9%
Total Uses	**160,743,399**	**100.0%**	**159,583,053**	**100.0%**	**161,810,994**	**160,016,349**	**100.0%**
Net Inc (Dec) in Fund Balance	**$ 10,655**		**$ (83,656)**		**$ (1,794,645)**	**$ -**	

General Fund Summary

by Category

	FY 2013		FY 2014		FY 2015		
	Audited	Percent	Amended	Percent	Requested	Adopted	Percent
Revenues By Category							
Taxes	$ 83,152,405	51.7%	$ 83,310,634	52.2%	$ 85,817,088	$ 85,817,088	53.6%
Licenses & permits	240,927	0.1%	180,100	0.1%	205,500	205,500	0.1%
Intergovernmental	20,802,719	12.9%	20,302,073	12.7%	23,424,060	23,424,060	14.6%
Charges for services	19,636,393	12.2%	17,762,261	11.1%	16,245,782	16,245,782	10.2%
Fines & forfeitures	95,911	0.1%	103,600	0.1%	100,310	100,310	0.1%
Investment earnings	232,607	0.1%	292,100	0.2%	278,800	278,800	0.2%
Reimbursements	12,833,083	8.0%	13,285,348	8.3%	9,939,348	9,939,348	6.2%
Other	4,626,457	2.9%	4,813,281	3.0%	4,465,461	4,465,461	2.8%
Total Revenues	**141,620,502**	**88.1%**	**140,049,397**	**87.8%**	**140,476,349**	**140,476,349**	**87.8%**
Transfers in	19,133,552	11.9%	19,450,000	12.2%	19,540,000	19,540,000	12.2%
Total Sources	**160,754,054**	**100.0%**	**159,499,397**	**100.0%**	**160,016,349**	**160,016,349**	**100.0%**
Expenditures By Category							
Personnel	83,849,827	52.2%	82,966,941	52.0%	81,821,568	81,549,126	51.0%
Commodities	2,637,301	1.6%	2,417,780	1.5%	2,279,920	2,259,611	1.4%
Contractual services	44,023,784	27.4%	47,961,164	30.1%	48,034,733	47,606,342	29.8%
Capital outlay	1,373,400	0.9%	1,384,309	0.9%	2,224,255	1,675,702	1.0%
Other	79,835	0.0%	82,225	0.1%	60,498	60,498	0.0%
Appropriation lapse	-	0.0%	(6,500,000)	-4.1%	(6,500,000)	(6,500,000)	-4.1%
Total Expenditures	**131,964,148**	**82.1%**	**128,312,419**	**80.4%**	**127,920,974**	**126,651,279**	**79.1%**
Transfers out	28,779,251	17.9%	31,270,634	19.6%	33,890,020	33,365,070	20.9%
Total Uses	**160,743,399**	**100.0%**	**159,583,053**	**100.0%**	**161,810,994**	**160,016,349**	**100.0%**
Net Inc (Dec) in Fund Balance	**$ 10,655**		**$ (83,656)**		**$ (1,794,645)**	**$ -**	

Other Revenues: *Rental Income; Sale of fixed Assets; Vending Machine & Pay Phone*
Other Expenditures: *Cost Allocation; Interest; Principal-Bonds*

General Fund History of Revenues

by Category

Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Amended	2015 Adopted
Current Property Taxes	$ 84,226,020	$ 82,782,602	$ 82,625,291	$ 82,565,744	$ 85,391,059
Trailer Tax	45,849	48,995	47,486	50,000	47,500
Delinquent Property Taxes	(505,500)	(794,958)	(591,436)	(464,179)	(693,215)
Payments In Lieu Of Taxes	9,570	1,198	261	150,000	1,745
DNR - PILT parcels tax	156,284	143,192	125,793	143,390	125,000
Industrial Facility Tax	770,686	724,674	798,999	725,679	798,999
Penalties & Int On Taxes	139,855	131,464	146,011	140,000	146,000
Taxes	**84,842,765**	**83,037,168**	**83,152,405**	**83,310,634**	**85,817,088**
State Grants	8,247,415	9,942,759	10,417,115	9,573,090	10,319,835
Sales Tax	10,225,945	9,214,573	9,329,896	9,738,483	12,048,525
Contributions from Local Units	1,077,862	933,162	1,055,708	990,500	1,055,700
Intergovernmental	**19,551,222**	**20,090,495**	**20,802,719**	**20,302,073**	**23,424,060**
Court Fees	2,930,125	2,939,319	3,120,453	3,082,300	3,232,331
Adoption Fees	17,046	18,837	15,643	18,700	15,800
Probation Fees	211,467	200,162	196,514	214,300	188,000
Court Bond Cost	16,555	23,748	15,309	22,400	15,400
Overseeing Fees	42,905	31,896	37,600	45,000	37,000
Name Search Fees	349,316	408,526	425,965	409,900	411,600
Filing Fees	152,904	148,095	146,364	146,200	144,400
Jury Fees	29,880	30,875	30,900	31,000	26,900
Appeal Fees	2,070	1,900	2,400	2,300	2,000
Motion Fees	73,048	69,350	68,230	69,100	67,400
Civil Fees	554,320	516,644	520,594	548,600	520,594
Real Estate Trsf Tax	1,640,338	2,194,669	2,791,631	2,435,000	2,500,000
Tax Cert,History & Search	17,814	16,376	17,632	17,400	15,500
Certified Copy Fee	640,718	636,584	642,436	642,600	633,400
Recording Fee	1,482,097	1,792,191	2,010,548	1,902,600	1,250,000
Partnership File	3,210	3,000	2,830	3,100	2,800
Assumed Name Fee	28,556	26,645	23,650	25,700	23,800
Notary Fee	9,318	10,706	10,936	10,450	10,825
Service Fees	63,057	61,799	95,456	65,200	69,900
Other Fees	2,353,032	2,620,263	2,515,010	2,263,169	2,389,182
Board & Care	2,591,194	2,541,293	2,517,291	2,601,600	2,411,900
Clinic Fees	777,000	417,394	192,347	777,000	-
Record Copy Fees	234,914	256,322	222,059	246,300	213,600
Photographic Services	41,693	36,396	43,117	40,000	45,200
Printing Service	183,479	204,899	197,736	220,000	195,400
Transportation Services	14,140	14,226	14,070	14,300	14,100
Rental Charges	19,982	23,866	21,800	-	-
Other Services	274,474	381,147	448,491	429,600	416,300
Sale Of Supplies	23,073	44,058	27,443	39,900	27,800
Commissary	264,815	348,658	303,781	389,142	300,500
Scrap & Salvage Sales	461	148	1,189	500	600
Sales-Utilities	1,096,844	1,058,161	1,053,454	1,035,000	1,053,500
Operating Revenue	1,322,150	1,685,508	1,894,371	-	-
Other Charges	15,657	16,144	9,146	13,900	10,050
Charges for services	**17,477,650**	**18,779,803**	**19,636,393**	**17,762,261**	**16,245,782**

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Account Description	2011 Actual	2012 Actual	2013 Actual	2014 Amended	2015 Adopted
Reimburements	13,229,056	12,695,592	12,710,715	13,208,848	9,861,448
Collection Fees	72,438	78,201	87,308	76,500	77,900
Program Income	37,653	28,420	35,060	-	-
Reimbursements	**13,339,147**	**12,802,213**	**12,833,083**	**13,285,348**	**9,939,348**
Boat Livery Inspection	340	492	-	400	-
Professional Registration	3,100	2,600	3,325	3,000	3,300
Marriage Licenses	23,680	24,295	24,350	23,900	23,000
Pistol Permits	274,965	136,030	213,252	152,800	179,200
License & permits	**302,085**	**163,417**	**240,927**	**180,100**	**205,500**
Interest earnings	**339,885**	**285,886**	**232,607**	**292,100**	**278,800**
Penal Fines	8,500	8,500	8,500	8,500	8,500
Bond Forefeitures	22,072	25,455	21,501	25,600	26,300
Nom & Recount Fee Forfeit	1,980	1,920	600	2,500	200
Fines,Forfeits & Penal	54,520	57,360	65,310	67,000	65,310
Fines and forfeitures	**87,071**	**93,235**	**95,911**	**103,600**	**100,310**
Rental Income	2,068,022	3,924,607	3,935,199	4,008,484	3,896,972
Royalties	2,553	2,289	1,841	2,400	2,289
Sale Of Fixed Assets	166,202	79,039	93,698	179,800	93,700
Contr-Private Sources	35,591	87,222	18,857	24,250	9,700
Refunds-Rebates	4,751	5,217	4,124	5,200	4,100
Vend Machine & Pay Phone	332,812	354,442	382,419	384,000	350,300
Miscellaneous Income	(328,379)	71,229	143,922	208,947	108,250
Cash Over & Short	(668)	(51,212)	46,396	200	150
Other	**2,280,883**	**4,472,832**	**4,626,457**	**4,813,281**	**4,465,461**
TI Correction & Det	11,062,500	14,587,500	13,402,318	14,850,000	14,940,000
TI Rev Sharing	4,394,319	-	-	-	-
TI DTAN	5,000,000	5,092,000	5,720,000	4,600,000	4,600,000
TI Other	-	-	11,234	-	-
Transfers in	**20,456,819**	**19,679,500**	**19,133,552**	**19,450,000**	**19,540,000**
Total revenue	**$ 158,677,527**	**$ 159,404,549**	**$ 160,754,054**	**$ 159,499,397**	**$ 160,016,349**

Special Revenue Funds

Schedule of Uses of Financial Resources

Program Descriptions	FY 2013 Audited	FY 2014 Adopted	FY 2014 Amended	FY 2015 Requested	FY 2015 Adopted	Amended % Change
Fire Commission Fund	**$ 693,464**	**$ 596,047**	**$ 596,047**	**$ 815,728**	**$ 815,728**	**36.9%**
Friend of the Court Fund	**8,433,601**	**8,567,010**	**8,567,010**	**8,820,389**	**8,820,389**	**3.0%**
Administration	2,612,426	2,496,892	2,668,773	2,597,818	2,606,983	-2.3%
Community Nursing	6,546,412	6,880,588	6,880,588	7,236,349	7,077,840	2.9%
Clinical Services	9,385,341	10,482,373	10,482,373	10,107,127	10,076,840	-3.9%
Environmental Health	4,551,798	4,836,464	4,836,464	5,895,350	5,752,834	18.9%
Health Fund	**23,095,977**	**24,696,317**	**24,868,198**	**25,836,644**	**25,514,497**	**2.6%**
Lodging Excise Tax Fund	**7,260,336**	**7,646,514**	**7,646,514**	**7,879,867**	**7,879,867**	**3.1%**
Correction & Detention Millage	**2,292,283**	**2,368,576**	**2,368,576**	**2,368,635**	**2,368,635**	**0.0%**
Senior Millage Fund	**6,342,321**	**6,469,482**	**6,469,482**	**9,811,482**	**9,811,482**	**51.7%**
ROD - Automation Fund	**518,773**	**647,655**	**647,655**	**509,290**	**509,290**	**-21.4%**
Central Dispatch Collection	**3,905,167**	**4,210,000**	**4,210,000**	**4,210,000**	**4,210,000**	**0.0%**
Kent Narcotics - Sheriff Revenue	-	197,166	197,166	258,206	258,206	31.0%
Kent Narcotics	147,660	151,601	151,601	162,189	162,189	7.0%
Kent Narcotics - Federally Fofeited Prop	24,130	180,000	180,000	121,843	121,843	-32.3%
Drug Law Enforcement Fund	**171,790**	**528,767**	**528,767**	**542,238**	**542,238**	**2.5%**
Community Development Fund	**2,330,989**	**2,277,633**	**5,008,572**	**2,396,158**	**2,396,158**	**-52.2%**
Shelter Plus Care	**1,055,613**	**1,398,494**	**1,398,494**	**1,398,942**	**1,398,942**	**0.0%**
DHS Social Welfare Fund	**4,102**	**-**	**-**	**-**	**-**	NA
Juvenile Sex Offender	400,495	392,688	392,688	403,496	403,496	2.8%
Juvenile Court CASA	276,442	286,442	286,442	286,442	286,442	0.0%
Facilities Management	708,877	708,595	708,595	728,251	728,251	2.8%
Community Probation	4,409,305	4,499,726	4,499,726	4,673,290	4,673,290	3.9%
Juvenile Assessment & Diversion	197,108	389,218	389,218	446,015	446,015	14.6%
Placement	4,480,622	5,541,592	5,541,592	5,628,302	5,478,302	-1.1%
Young Delinquent Inten Inter Program	214,536	214,536	214,536	218,036	218,036	1.6%
Community Reintegration	319,832	315,104	315,104	321,774	321,774	2.1%
Juvenile Detention	6,765,567	6,885,251	6,885,251	7,033,091	7,033,091	2.1%
Detention Milk Meal	84,772	95,000	95,000	110,000	110,000	15.8%
Kent Crisis Intervention	457,954	457,054	457,054	480,232	480,232	5.1%
Child Care Fund	**18,315,511**	**19,785,206**	**19,785,206**	**20,328,929**	**20,178,929**	**2.0%**
DHS Child Care Fund	**10,630,420**	**11,331,711**	**11,331,711**	**11,674,364**	**11,531,760**	**1.8%**

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Program Descriptions	FY 2013 Audited	FY 2014 Adopted	FY 2014 Amended	FY 2015 Requested	FY 2015 Adopted	Amended % Change
Veteran's Trust Fund	**145,918**	**175,000**	**175,000**	**175,000**	**175,000**	**0.0%**
Veterans Millage Fund	**-**	**-**	**-**	**1,348,064**	**1,348,064**	**NA**
Agricultural Preservation	362,640	169,132	390,556	38,981	38,981	-90.0%
Admin - Collective Impact KCFCCC	139,812	-	-	-	-	NA
CC - Family Counseling	37,659	133,986	133,986	99,241	99,241	-25.9%
Coop Ext - Mississippi Food Network	436	-	-	-	-	NA
Drains - FEMA Pre-Hazard Mitigation Grant	1,046,861	-	11,028	-	-	-100.0%
Drain Comm - Special Assessment	-	53,559	53,559	-	-	-100.0%
Facilities Management - Fallasburg Dam	39,976	4,320	54,459	4,093	4,093	-92.5%
Remonumentation Program	129,149	170,000	170,000	127,463	127,463	-25.0%
Parks - Kent Trails	75,506	5,000	56,983	2,500	2,500	-95.6%
Sheriff-School Res Off-Byron Ctr	-	-	45,017	98,862	98,862	119.6%
Sheriff-School Res Off-Forest Hills	-	-	-	114,054	114,054	NA
Sheriff-School Res Off-Kenowa Hills	-	-	45,017	100,999	100,999	124.4%
Sheriff-School Res Off-Kent City	-	-	45,017	111,681	111,681	148.1%
Sheriff-School Res Off-Lowell Area	-	-	45,017	105,806	105,806	135.0%
Sheriff-School Res Off-Northview	-	-	-	114,054	114,054	NA
Sheriff - Comm Policing - Algoma Twp	-	-	-	107,700	107,700	NA
Sheriff - Enforcement-Twp Law EP	-	-	-	1,382,844	1,382,844	NA
Sheriff - Emergency Mgmt Services	72,500	74,763	74,763	74,600	74,600	-0.2%
Sheriff - Emergency Mgmt 2011-12 SHSG	230,206	-	258,878	-	-	-100.0%
Sheriff - Emergency Mgmt 2013 SHSG	-	-	242,220	-	-	-100.0%
Sheriff - Comm Policing - Alpine/Plnfld	-	-	-	107,700	107,700	NA
Sheriff - Park Security	114,352	128,724	128,724	130,711	130,711	1.5%
Sheriff - Gifts - DARE	707	-	-	-	-	NA
Sheriff - Gifts - Jail	79,754	117,500	117,500	97,500	97,500	-17.0%
Sheriff - 82 Ionia Security	205,476	223,404	223,404	224,252	224,252	0.4%
Sheriff - Courthouse Security	1,258,516	1,281,859	1,281,859	1,304,922	1,304,922	1.8%
Sheriff - NIJ - Cold Case Grant	127,020	-	81,598	-	-	-100.0%
Sheriff - I.C.E. Administrative Detainees	9,265	15,000	15,000	15,000	15,000	0.0%
Sheriff - Corrections - MDOT Rd Crew	-	-	-	153,495	153,495	NA
Sheriff - Comm Policing - SROs	-	-	-	569,647	569,647	NA
Sheriff - Local Corr Officers Training	410,077	429,119	429,119	359,430	359,430	-16.2%
Sheriff - Enforcement - Marine Safety	-	-	-	252,232	164,112	NA
Sheriff - Michigan Dispatch Training	59,872	74,577	74,577	75,189	75,189	0.8%
Sheriff - Michigan Justice Training	44,079	50,000	50,000	46,000	46,000	-8.0%
Sheriff - 63rd District Court Security	138,509	178,381	178,381	180,587	180,587	1.2%
Sheriff - Comm Policing - Gaines Twp	-	-	-	107,826	107,826	NA
Sheriff - Emergency Mgmt 2010 SHSG	101,759	-	-	-	-	NA
Sheriff - Enforcement - Township Law	-	-	-	2,838,332	2,838,332	NA
Special Project Fund Calendar Year End	**4,684,133**	**3,109,324**	**4,206,662**	**8,945,701**	**8,857,581**	**110.6%**
CC - JABG	26,173	-	-	-	-	NA
CC - DMC Intervention and Reduction	8	-	-	-	-	NA
CC - Juvenile Accountability	2,941	2,571	15,884	2,565	2,565	-83.9%
DC - Court Performance Innovation Grt	-	-	33,730	-	-	-100.0%

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Program Descriptions	FY 2013 Audited	FY 2014 Adopted	FY 2014 Amended	FY 2015 Requested	FY 2015 Adopted	Amended % Change
Community Corrections Grant	243,290	243,981	243,981	243,290	243,290	-0.3%
Community Corrections Admin	953,922	976,775	976,775	978,940	978,940	0.2%
FOC - Access and Visitation Grants	13,450	15,000	10,500	15,000	15,000	42.9%
FOC - REACH Grant	143,189	172,518	186,736	-	-	-100.0%
Prosecutor - Cooperative Reimb	1,765,508	1,811,280	1,811,280	1,949,095	1,949,095	7.6%
Sheriff - Sheriff's Drug Enforcement	102,236	109,655	109,655	113,662	113,662	3.7%
Sheriff - 2012 Strategic Traffic Enf	42,432	-	-	-	-	NA
Sheriff - 2014 OHSP - TACT Grant	-	-	26,489	-	-	-100.0%
Sheriff - 2013 Strategic Traffic Enf	-	-	44,037	-	-	-100.0%
Sheriff - 2013 Byrne Mem JAG Radio System	-	-	67,829	-	-	-100.0%
Sheriff - 2012 Byrne Memorial JAG	-	-	75,919	-	-	-100.0%
Sheriff - Emergency Mgmt Performance	48,598	45,400	45,400	54,493	54,493	20.0%
Sheriff - Secondary Road Patrol	403,637	391,629	391,629	398,325	398,325	1.7%
Admin - Child Welfare Reform	-	-	-	100,000	100,000	NA
Admin - CGAP Comm Dev Svcs Review	45,011	-	54,989	-	-	81.9%
Special Project Funds Fiscal Year End	**3,790,395**	**3,768,809**	**4,094,832**	**3,855,370**	**3,855,370**	**-5.8%**
Special Revenue Funds before Transfers	**$ 93,670,794**	**$ 97,576,545**	**$101,902,726**	**$110,916,801**	**$110,213,930**	**8.2%**
Correction & Detention Millage	13,402,318	14,850,000	15,600,000	14,940,000	14,940,000	-4.2%
Tranfers Out	**13,402,318**	**14,850,000**	**15,600,000**	**14,940,000**	**14,940,000**	**-4.2%**
Estimated Appropriation Lapse	**-**	**(600,001)**	**(796,084)**	**(600,001)**	**(600,001)**	**-24.6%**
Total Special Revenue Funds	**$107,073,112**	**$111,826,544**	**$116,706,642**	**$125,256,800**	**$124,553,929**	**6.7%**

Fire Prevention Special Revenue Fund

Fund Statement

	Year ended December 31,				
	2012	2013	2014		2015
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	$ 224,375	$ 130,108	$ 235,906	$ 242,700	$ 240,000
Investment earnings	975	921	100	500	100
Reimbursements	31,692	238,809	142,000	145,300	301,532
Other	-	24,300	10,000	25,600	27,840
Total Revenues	**257,042**	**394,137**	**388,006**	**414,100**	**569,472**
Expenditures:					
Personnel	1,790	1,502	1,810	1,800	1,955
Commodities	10,236	13,024	15,000	7,700	15,000
Contractual services	221,267	221,155	223,190	228,500	281,350
Other	17,388	28,147	24,547	24,547	24,391
Capital outlay	-	429,637	331,500	329,800	493,032
Total Expenditures	**250,681**	**693,464**	**596,047**	**592,347**	**815,728**
Revenues over (under) Expenditures	**6,361**	**(299,327)**	**(208,041)**	**(178,247)**	**(246,256)**
Other Financing Sources (Uses):					
Transfers in	126,652	156,135	204,564	204,564	230,000
Transfers out	-	-	-	-	-
Total Other financing sources (Uses)	**126,652**	**156,135**	**204,564**	**204,564**	**230,000**
Net Inc (Dec) in Fund Balance	**133,013**	**(143,192)**	**(3,477)**	**26,317**	**(16,256)**
Fund Balance, beginning of year	114,199	247,212	104,020	104,020	130,337
Fund Balance, end of year	**$ 247,212**	**$ 104,020**	**$ 100,543**	**$ 130,337**	**$ 114,081**

The Fire Prevention Fund Balance is projected to intentionally decrease $16,256 in FY 2015. This draw on fund balance is designed to subsidize the operations of this program and maintain reserves at $114,000.

Friend of the Court Special Revenue Fund

Fund Statement

	Year ended September 30,				
	2012	2013	2014		2015
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	$ 5,864,012	$ 5,855,526	$ 5,940,898	$ 5,760,488	$ 6,119,080
Charges for services	797,251	784,834	761,000	761,000	799,000
Fines & Forfeitures	2,441	4,020	2,000	2,000	2,000
Total Revenues	**6,663,705**	**6,644,379**	**6,703,898**	**6,523,488**	**6,920,080**
Expenditures:					
Personnel	7,128,349	7,131,502	7,376,401	7,149,100	7,589,204
Commodities	159,463	148,911	163,000	143,100	156,000
Contractual Services	177,559	194,174	212,671	199,500	218,249
Other	1,025,286	944,828	802,701	802,700	826,546
Capital outlay	20,494	14,186	12,237	12,000	30,390
Total Expenditures	**8,511,152**	**8,433,601**	**8,567,010**	**8,306,400**	**8,820,389**
Revenues over (under) Expenditures	**(1,847,447)**	**(1,789,221)**	**(1,863,112)**	**(1,782,912)**	**(1,900,309)**
Other Financing Sources (Uses):					
Transfers in	1,847,447	1,789,221	1,863,112	1,782,912	1,900,309
Transfers out	-	-	-	-	-
Total Other financing sources (Uses)	**1,847,447**	**1,789,221**	**1,863,112**	**1,782,912**	**1,900,309**
Net Inc (Dec) in Fund Balance	**-**	**-**	**-**	**-**	**-**
Fund Balance, beginning of year	99,932	99,932	99,932	99,932	99,932
Fund Balance, end of year	**$ 99,932**	**$ 99,932**	**$ 99,932**	**$ 99,932**	**$ 99,932**

Health Special Revenue Fund

Fund Statement

	Year ended September 30,				
	2012	2013	2014		2015
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Licenses and permits	$ 1,703,078	$ 1,740,217	$ 1,665,128	$ 1,740,800	$ 2,230,781
Intergovernmental	9,399,403	9,389,836	9,720,764	9,571,500	9,462,994
Charges for services	1,154,787	1,027,370	1,062,007	1,150,000	1,072,250
Fines & Forfeitures	136,343	129,141	123,000	111,300	136,110
Reimbursements	5,600,820	5,051,570	4,736,474	4,999,100	4,841,318
Other	684,399	721,813	660,526	653,400	664,048
Total Revenues	**18,678,831**	**18,059,947**	**17,967,899**	**18,226,100**	**18,407,501**
Expenditures:					
Personnel	16,561,433	16,470,003	17,308,432	15,917,600	17,964,151
Commodities	2,179,030	2,249,643	2,875,186	2,137,400	2,489,683
Contractual Services	2,994,648	3,171,456	3,102,535	3,172,100	3,296,001
Other	1,157,512	964,842	1,318,044	1,318,000	1,359,718
Capital outlay	164,838	240,033	264,001	263,000	404,944
Appropriation Lapse	-	-	(796,084)	-	(600,001)
Total Expenditures	**23,057,460**	**23,095,977**	**24,072,114**	**22,808,100**	**24,914,496**
Revenues over (under) Expenditures	**(4,378,629)**	**(5,036,030)**	**(6,104,214)**	**(4,582,000)**	**(6,506,995)**
Other Financing Sources (Uses):					
Transfers in	4,553,639	4,861,022	6,304,214	4,782,000	6,506,995
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	**4,553,639**	**4,861,022**	**6,304,214**	**4,782,000**	**6,506,995**
Net Inc (Dec) in Fund Balance	**175,010**	**(175,008)**	**200,000**	**200,000**	**-**
Fund Balance, beginning of year	99,998	275,008	100,000	100,000	300,000
Fund Balance, end of year	**$ 275,008**	**$ 100,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**

Lodging Excise Tax Special Revenue Fund

Fund Statement

	Year ended December 31,				
	2012 Audited	2013 Audited	2014 Amended	2014 Estimated	2015 Adopted
Revenues:					
Taxes	$ 6,597,840	$ 6,897,106	$ 7,203,522	$ 7,387,500	$ 7,600,000
Charges for services	456	361	500	350	500
Fines & Forfeitures	2,568	3,736	1,000	9,600	4,000
Investment earnings	10,181	10,650	10,000	12,100	10,000
Total Revenues	**6,611,045**	**6,911,853**	**7,215,022**	**7,409,550**	**7,614,500**
Expenditures:					
Administration	174,682	110,305	155,267	109,900	149,616
CCBA Lease	5,843,981	5,984,766	6,274,657	6,274,600	6,447,251
Sports Commission	100,000	-	-	-	-
CVB	952,124	1,155,265	1,206,590	1,237,406	1,273,000
Arts Festival	10,000	10,000	10,000	10,000	10,000
Total Expenditures	**7,080,787**	**7,260,336**	**7,646,514**	**7,631,906**	**7,879,867**
Revenues over (under) Expenditures	**(469,743)**	**(348,483)**	**(431,492)**	**(222,356)**	**(265,367)**
Other financing sources (uses):					
Operating transfers in	841,348	348,483	935,000	935,000	1,300,000
Operating transfers out	-	-	-	-	-
Total Other financing sources (uses)	**841,348**	**348,483**	**935,000**	**935,000**	**1,300,000**
Net Inc (Dec) in Fund Balance	**371,605**	**(0)**	**503,508**	**712,644**	**1,034,633**
Fund Balance, beginning of year	752,546	1,124,151	1,124,151	1,124,151	1,836,794
Fund Balance, end of year	**$ 1,124,151**	**1,124,151**	**$ 1,627,659**	**$ 1,836,794**	**$ 2,871,427**

Funding commitments for the Hotel/Motel Tax Fund currently exceed revenues and will continue to grow through 2031. The debt payments, on DeVos Place Convention Center, for 2015 are $6.4 million and will grow incrementally to $11.1 million in 2031. To level the General Fund support required to meet the funding commitments, the County will advance $1.3 to $1.5 million to this Fund annually until the debt, on DeVos Place, is retired in 2031.

Correction & Detention Special Revenue Fund

Fund Statement

	Year ended December 31,				
	2012	2013	2014		2015
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Taxes	$ 15,523,719	$ 15,204,871	$ 15,268,465	$ 15,320,600	$ 15,447,294
Investment earnings	72,065	57,841	55,000	62,100	55,000
Total Revenues	**15,595,784**	**15,262,712**	**15,323,465**	**15,382,700**	**15,502,294**
Expenditures:					
Contractual services	941,618	2,292,283	2,368,576	2,368,500	2,368,635
Total Expenditures	**941,618**	**2,292,283**	**2,368,576**	**2,368,500**	**2,368,635**
Revenues over (under) Expenditures	**14,654,166**	**12,970,429**	**12,954,889**	**13,014,200**	**13,133,659**
Other Financing Sources (Uses):					
Transfers in	-	-	-	-	-
Transfers out	(14,587,500)	(13,402,318)	(15,600,000)	(15,150,000)	(14,940,000)
Total Other Financing Sources (Uses)	**(14,587,500)**	**(13,402,318)**	**(15,600,000)**	**(15,150,000)**	**(14,940,000)**
Net Inc (Dec) in Fund Balance	**66,666**	**(431,889)**	**(2,645,111)**	**(2,135,800)**	**(1,806,341)**
Fund Balance, beginning of year	6,374,833	6,441,499	6,009,610	6,009,610	3,873,810
Fund Balance, end of year	**$ 6,441,499**	**$ 6,009,610**	**$ 3,364,499**	**$ 3,873,810**	**$ 2,067,469**

The 2015 Correction & Detention budget reflects a net decrease in fund balance of $1.8 million. This is due to planned spending of accumulated reserves on correctional facilities and operations. It is expected that the subsidy to the General Fund, from this fund, will range between $13.0 million and $14.0 million over the next four years. It is anticipated that fund balance will be maintained at approximately $2.4 million starting in FY 2017.

Senior Millage Special Revenue Fund

Fund Statement

	Year ended December 31,				
	2012	2013	2014		2015
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Taxes	$ 6,379,649	$ 6,247,774	$ 6,275,295	$ 6,296,000	$ 9,775,979
Investment earnings	15,467	12,098	7,000	12,700	12,000
Total Revenues	**6,395,116**	**6,259,872**	**6,282,295**	**6,308,700**	**9,787,979**
Expenditures:					
Administration	282,832	282,832	282,832	282,832	440,459
Priority services	3,132,083	3,021,863	3,056,000	3,053,500	4,673,760
Support services	771,974	782,086	763,000	750,000	1,215,178
Access	837,577	786,299	797,000	811,800	1,121,702
Access - AAAWM	554,504	542,710	545,000	521,300	841,277
New and general	926,413	887,313	898,000	898,000	1,402,128
Emergent	52,546	39,217	52,650	40,000	93,475
Contingency-Undesignated	-	-	75,000	-	23,503
Total Expenditures	**6,557,928**	**6,342,321**	**6,469,482**	**6,357,432**	**9,811,482**
Net Inc (Dec) in Fund Balance	**(162,812)**	**(82,449)**	**(187,187)**	**(48,732)**	**(23,503)**
Fund Balance, beginning of year	455,951	293,139	210,690	210,690	161,958
Fund Balance, end of year	**$ 293,139**	**$ 210,690**	**$ 23,503**	**$ 161,958**	**$ 138,455**

The 2015 Senior Millage budget reflects a net decrease in fund balance of $23,503. This is due to planned spending of accumulated reserves on senior services programming.

Register of Deeds Automation Special Revenue Fund

Fund Statement

	Year ended December 31,				
	2012	2013	2014		2015
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Charges for services	$ 566,698	$ 657,055	$ 650,000	$ 500,000	$ 500,000
Investment earnings	7,861	6,497	5,000	6,000	6,000
Total Revenues	**574,559**	**663,552**	**655,000**	**506,000**	**506,000**
Expenditures:					
Personnel	131,784	123,860	125,506	119,300	132,882
Commodities	31,403	21,131	31,000	23,200	27,500
Contractual services	160,043	204,221	362,820	251,600	211,777
Other	144,480	112,692	95,829	95,829	117,131
Capital outlay	48,335	56,869	32,500	32,500	20,000
Total Expenditures	**516,044**	**518,773**	**647,655**	**522,429**	**509,290**
Net Inc (Dec) in Fund Balance	**58,515**	**144,779**	**7,345**	**(16,429)**	**(3,290)**
Fund Balance, beginning of year	1,629,835	1,688,350	1,833,129	1,833,129	1,816,700
Fund Balance, end of year	**$ 1,688,350**	**$ 1,833,129**	**$ 1,840,474**	**$ 1,816,700**	**$ 1,813,410**

Drug Law Enforcement Special Revenue Fund

Fund Statement

	Year ended December 31,				
	2012 Audited	2013 Audited	2014 Amended	2014 Estimated	2015 Adopted
Revenues:					
Fines & Forfeitures	$ 445,571	$ 289,644	$ 531,601	$ 345,400	$ 418,258
Investment earnings	4,520	2,466	-	4,300	4,000
Total Revenues	**450,091**	**292,110**	**531,601**	**349,700**	**422,258**
Expenditures:					
Personnel	69,673	70,465	267,523	252,200	264,884
Commodities	6,896	6,710	3,500	7,700	5,000
Contractual services	157,784	94,616	257,744	176,800	196,080
Total Expenditures	**234,352**	**171,790**	**528,767**	**436,700**	**542,238**
Excess (deficiency) of revenues over (under) expenditures	215,739	120,320	2,834	(87,000)	(119,980)
Other financing sources (uses):					
Operating transfers in	-	-	-	-	26,274
Operating transfers out	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**26,274**
Net Inc (Dec) in Fund Balance	**215,739**	**120,320**	**2,834**	**(87,000)**	**(93,706)**
Fund Balance, beginning of year	621,979	837,718	958,038	958,038	871,038
Fund Balance, end of year	**$ 837,718**	**$ 958,038**	**$ 960,872**	**$ 871,038**	**$ 777,332**

The 2015 Drug Law Enforcement Fund budget reflects a net decrease in fund balance of $93,706. This is due to planned spending of the accumulated reserves on range training and equipment over the next few years.

Dispatch Collection Special Revenue Fund

Fund Statement

Year ended December 31,

	2012 Audited	2013 Audited	2014 Amended	2014 Estimated	2015 Adopted
Revenues:					
Charges for services	$ 3,992,520	$ 3,903,339	$ 4,200,000	$ 3,900,000	$ 4,200,000
Investment earnings	1,181	1,827	10,000	2,000	10,000
Total Revenues	**3,993,701**	**3,905,167**	**4,210,000**	**3,902,000**	**4,210,000**
Expenditures:					
Contractual services	3,993,701	3,905,167	4,210,000	3,902,000	4,210,000
Total Expenditures	**3,993,701**	**3,905,167**	**4,210,000**	**3,902,000**	**4,210,000**
Net Inc (Dec) in Fund Balance	**0**	**-**	**-**	**(0)**	**-**
Fund Balance, beginning of year	-	0	0	0	-
Fund Balance, end of year	**$ 0**	**$ 0**	**$ 0**	**$ -**	**$ -**

Community Development Special Revenue Fund

Fund Statement

Year ended June 30,

	2012 Audited	2013 Audited	2014 Amended	2014 Estimated	2015 Adopted
Revenues:					
Intergovernmental	$ 2,542,179	$ 2,172,248	$ 4,936,712	$ 2,576,600	$ 2,351,158
Reimbursements	316,262	158,731	71,861	55,300	45,000
Total Revenues	**2,858,441**	**2,330,978**	**5,008,573**	**2,631,900**	**2,396,158**
Expenditures:					
Personnel	368,173	335,062	451,285	331,500	348,420
Commodities	13,225	14,226	12,336	10,250	6,666
Contractual services	2,450,703	1,899,856	4,527,191	2,209,000	2,025,860
Other	80,550	54,652	13,000	75,500	11,212
Capital outlay	1,558	27,194	4,760	5,650	4,000
Total Expenditures	**2,914,209**	**2,330,989**	**5,008,572**	**2,631,900**	**2,396,158**
Net Inc (Dec) in Fund Balance	**(55,768)**	**(11)**	**1**	**-**	**-**
Fund Balance, beginning of year	148,202	92,434	92,423	92,423	92,423
Fund Balance, end of year	**$ 92,434**	**$ 92,423**	**$ 92,424**	**$ 92,423**	**$ 92,423**

Child Care Special Revenue Fund

Fund Statement

Year ended September 30,

	2012 Audited	2013 Audited	2014 Amended	2014 Estimated	2015 Adopted
Revenues:					
Intergovernmental	$ 8,826,398	$ 8,596,007	$ 9,159,087	$ 8,863,691	$ 9,429,988
Charges for services	221,528	241,887	221,500	275,000	246,500
Reimbursements	227,565	236,357	225,000	230,500	225,000
Other	90,000	95,000	150,000	150,000	175,000
Total Revenues	**9,365,492**	**9,169,251**	**9,755,587**	**9,519,191**	**10,076,488**
Expenditures:					
Personnel	9,921,046	9,918,356	9,971,031	9,854,800	10,297,252
Commodities	298,083	284,777	278,922	298,300	298,757
Contractual services	8,511,967	7,448,739	8,782,184	8,230,600	8,837,729
Other	671,564	644,200	724,209	727,200	717,841
Capital outlay	29,505	19,439	28,860	36,200	27,350
Total Expenditures	**19,432,165**	**18,315,511**	**19,785,206**	**19,147,100**	**20,178,929**
Revenues over (under) Expenditures	**(10,066,673)**	**(9,146,260)**	**(10,029,619)**	**(9,627,909)**	**(10,102,441)**
Other Financing Sources (Uses):					
Transfers in	10,066,673	9,146,255	10,029,619	9,627,909	10,102,441
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	**10,066,673**	**9,146,255**	**10,029,619**	**9,627,909**	**10,102,441**
Net Inc (Dec) in Fund Balance	**0**	**(5)**	**-**	**-**	**-**
Fund Balance, beginning of year	63,902	63,902	63,897	63,897	63,897
Fund Balance, end of year	**$ 63,902**	**$ 63,897**	**$ 63,897**	**$ 63,897**	**$ 63,897**

DHS Child Care Special Revenue Fund

Fund Statement

	Year ended September 30,				
	2012	2013	2014		2015
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	$ 5,329,928	$ 5,305,680	$ 5,654,654	$ 5,296,206	$ 5,751,760
Reimbursements	-	6	-	-	-
Total Revenues	**5,329,928**	**5,305,686**	**5,654,654**	**5,296,206**	**5,751,760**
Expenditures:					
Contractual services	10,666,881	10,618,882	11,318,317	10,600,000	11,515,765
Other	38,118	11,538	13,394	13,394	15,995
Total Expenditures	**10,704,999**	**10,630,420**	**11,331,711**	**10,613,394**	**11,531,760**
Revenues over (under) Expenditures	**(5,375,071)**	**(5,324,734)**	**(5,677,057)**	**(5,317,188)**	**(5,780,000)**
Other Financing Sources (Uses):					
Transfers in	5,375,071	5,324,734	5,677,057	5,317,188	5,780,000
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	**5,375,071**	**5,324,734**	**5,677,057**	**5,317,188**	**5,780,000**
Net Inc (Dec) in Fund Balance	**-**	**-**	**-**	**-**	**-**
Fund Balance, beginning of year	36,126	36,126	36,126	36,126	36,126
Fund Balance, end of year	**$ 36,126**	**$ 36,126**	**$ 36,126**	**$ 36,126**	**$ 36,126**

Shelter Plus Care Special Revenue Fund

Fund Statement

					Year ended June 30,
	2012	2013	2014		2015
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	$ 1,029,057	$ 1,055,613	$ 1,398,494	1,049,650	$ 1,398,942
Total Revenues	**1,029,057**	**1,055,613**	**1,398,494**	**1,049,650**	**1,398,942**
Expenditures:					
Personnel	-	-	24,981	4,660	31,795
Contractual services	1,029,057	1,055,613	1,370,524	1,042,000	1,362,061
Other	-	-	2,989	2,990	4,056
Total Expenditures	**1,029,057**	**1,055,613**	**1,398,494**	**1,049,650**	**1,398,942**
Net Inc (Dec) in Fund Balance	**-**	**-**	**-**	**-**	**-**
Fund Balance, beginning of year	-	-	-	-	-
Fund Balance, end of year	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Social Welfare Special Revenue Fund

Fund Statement

					Year ended December 31,
	2012	**2013**	**2014**		**2015**
	Audited	**Audited**	**Amended**	**Estimated**	**Adopted**
Revenues:					
Intergovernmental	$ 1,155,597	$ -	$ -	$ -	$ -
Reimbursements	287,775	-	-	-	-
Total Revenues	**1,443,371**	**-**	**-**	**-**	**-**
Expenditures:					
Contractual services	1,442,604	4,102	-	-	-
Total Expenditures	**1,442,604**	**4,102**	**-**	**-**	**-**
Net Inc (Dec) in Fund Balance	**768**	**(4,102)**	**-**	**-**	**-**
Fund Balance, beginning of year	3,334	4,102	(0)	-	-
Fund Balance, end of year	**$ 4,102**	**$ (0)**	**$ (0)**	**$ -**	**$ -**

Veterans' Trust Special Revenue Fund

Fund Statement

	Year ended September 30,				
	2012	2013	2014		2015
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	$ 83,796	$ 145,918	$ 175,000	$ 142,800	$ 175,000
Total Revenues	**83,796**	**145,918**	**175,000**	**142,800**	**175,000**
Expenditures:					
Contractual services	90,884	145,918	175,000	142,800	175,000
Total Expenditures	**90,884**	**145,918**	**175,000**	**142,800**	**175,000**
Net Inc (Dec) in Fund Balance	**(7,088)**	**-**	**-**	**-**	**-**
Fund Balance, beginning of year	10,913	3,825	3,825	3,825	3,825
Fund Balance, end of year	**$ 3,825**	**$ 3,825**	**$ 3,825**	**$ 3,825**	**$ 3,825**

Veterans' Millage Special Revenue Fund

Fund Statement

	Year ended December 31,				
	2012	2013	2014		2015
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Taxes	$ -	$ -	$ -	-	$ 1,000,000
Investment earnings	-	-	-	-	2,000
Reimbursements	-	-	-	-	10,000
Total Revenues	**-**	**-**	**-**	**-**	**1,012,000**
Expenditures:					
Personnel	-	-	-	-	480,329
Commodities	-	-	-	-	8,870
Contractual services	-	-	-	-	699,345
Other	-	-	-	-	134,520
Capital outlay	-	-	-	-	25,000
Total Expenditures	**-**	**-**	**-**	**-**	**1,348,064**
Revenues over (under) Expenditures	**-**	**-**	**-**	**-**	**(336,064)**
Other Financing Sources (Uses):					
Operating transfers in	-	-	-	-	336,064
Operating transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	**-**	**-**	**-**	**-**	**336,064**
Net Inc (Dec) in Fund Balance	**-**	**-**	**-**	**-**	**-**
Fund Balance, beginning of year	-	-	-	-	-
Fund Balance, end of year	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Special Projects Calendar Year Special Revenue Fund

Fund Statement

	Year ended December 31,				
	2012	2013	2014		2015
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Licenses and permits	$ 66,765	$ 67,290	$ 63,000	$ 63,000	$ 63,000
Intergovernmental	1,297,775	1,892,466	968,487	968,000	406,863
Charges for services	1,156,375	151,095	160,000	148,500	150,000
Investment earnings	19,870	5,165	450	5,000	650
Reimbursements	1,708,782	1,998,541	1,926,216	1,691,000	7,338,213
Other	652,251	445,827	230,247	230,000	36,981
Total Revenues	**4,901,818**	**4,560,384**	**3,348,400**	**3,105,500**	**7,995,707**
Expenditures:					
Personnel	1,898,932	1,821,391	2,297,882	1,751,300	7,641,867
Commodities	1,469	6,337	14,700	5,000	16,073
Contractual services	1,734,836	2,443,962	1,233,061	1,012,000	875,396
Other	-	-	23,227	3,000	316,924
Capital outlay	713,605	412,443	637,791	600,000	7,321
Total Expenditures	**4,348,842**	**4,684,133**	**4,206,662**	**3,371,300**	**8,857,581**
Revenues over (under) Expenditures	**552,977**	**(123,749)**	**(858,262)**	**(265,800)**	**(861,874)**
Other Financing Sources (Uses):					
Transfers in	293,030	97,180	101,220	35,000	592,071
Transfers out	(167,201)	(0)	-	-	-
Total Other Financing Sources (Uses)	**125,828**	**97,180**	**101,220**	**35,000**	**592,071**
Net Inc (Dec) in Fund Balance	**678,805**	**(26,569)**	**(757,042)**	**(230,800)**	**(269,803)**
Fund Balance, beginning of year	1,277,199	1,956,004	1,929,435	1,929,435	1,698,635
Fund Balance, end of year	**$ 1,956,004**	**$ 1,929,435**	**$ 1,172,393**	**$ 1,698,635**	**$ 1,428,832**

The Calendar Year Special Project Fund shows a net decrease in fund balance of $269,803. This is due to Jail Gifts, Officer Training, Fallasburg Dam, and Circuit Court-Family Counseling programs spending down accumulated reserves. For a complete listing of projects included in this fund, see the Special Revenue Funds Schedule of Uses of Financial Resources.

Special Projects Fiscal Year Special Revenue Fund

Fund Statement

	Year ended September 30,				
	2012	2013	2014		2015
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	$ 3,219,140	$ 3,020,976	$ 3,317,049	$ 3,151,900	$ 3,022,527
Fines & Forfeitures	67,642	72,859	74,840	74,000	81,730
Investment earnings	71	65	-	-	-
Reimbursements	587	475	1,000	500	1,000
Other	4,711	2,500	2,500	2,500	2,500
Total Revenues	**3,292,150**	**3,096,875**	**3,395,389**	**3,228,900**	**3,107,757**
Expenditures:					
Personnel	2,427,015	2,331,751	2,414,638	2,323,100	2,468,541
Commodities	57,099	52,121	88,211	56,400	62,165
Contractual services	1,122,143	1,095,544	1,185,885	1,062,000	1,023,105
Other	258,138	269,191	231,792	231,792	271,559
Capital outlay	97,451	41,787	174,306	170,000	30,000
Total Expenditures	**3,961,847**	**3,790,395**	**4,094,832**	**3,843,292**	**3,855,370**
Revenues over (under) Expenditures	**(669,697)**	**(693,520)**	**(699,443)**	**(614,392)**	**(747,613)**
Other Financing Sources (Uses):					
Operating transfers in	671,647	693,137	686,059	614,392	747,548
Operating transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	**671,647**	**693,137**	**686,059**	**614,392**	**747,548**
Net Inc (Dec) in Fund Balance	**1,951**	**(383)**	**(13,384)**	**-**	**(65)**
Fund Balance, beginning of year	11,880	13,831	13,448	13,448	13,448
Fund Balance, end of year	**$ 13,831**	**$ 13,448**	**$ 64**	**$ 13,448**	**$ 13,383**

The Fiscal Year Special Project Fund shows a decrease in fund balance of $65. This is due to spending down reserves in the Juvenile Accountability - Donations and Incentives program. For a complete listing of projects included in this fund, see the Special Revenue Funds Schedule of Uses of Financial Resources.

Debt Service Funds

Schedule of Uses of Financial Resources

Program Descriptions	FY 2013 Audited	FY 2014 Adopted	FY 2014 Amended	FY 2015 Requested	FY 2015 Adopted	Amended % Change
63rd District Court	$ 378,249	$ 376,176	$ 376,176	$ 373,888	$ 373,888	-0.6%
Information Technology	-	-	584,500	592,750	592,750	1.4%
Central Services Copier Equip Lease	84,996	84,996	84,996	-	-	-100.0%
Fuller Complex - Animal Shelter	336,014	334,172	334,172	332,140	332,140	-0.6%
Fuller Complex - Boiler Plant	87,087	86,610	86,610	86,083	86,083	-0.6%
Fuller Complex - Campus Improvements	130,817	130,101	130,101	129,309	129,309	-0.6%
Fuller Complex - Spectrum Facility	222,851	220,561	220,561	218,075	218,075	-1.1%
Series A Bonds	612,242	610,060	610,060	611,936	611,936	0.3%
Debt Service Fund	**1,852,257**	**1,842,676**	**2,427,176**	**2,344,181**	**2,344,181**	**-3.4%**
Courthouse	4,344,775	4,341,650	4,341,650	4,342,025	4,342,025	0.0%
DHS Building	2,070,394	2,069,069	2,069,069	2,070,969	2,070,969	0.1%
Sheriff's Administration Building	757,900	760,650	760,650	762,800	762,800	0.3%
Correctional Facility Development	2,854,367	2,838,946	2,838,946	2,819,655	2,819,655	-0.7%
Juvenile Detention Remodel	282,300	280,782	280,782	278,868	278,868	-0.7%
Building Authority Debt Service	**10,309,736**	**10,291,097**	**10,291,097**	**10,274,317**	**10,274,317**	**-0.2%**
Total Debt Service Fund	**$12,161,993**	**$12,133,773**	**$12,718,273**	**$12,618,498**	**$12,618,498**	**-0.8%**

Debt Service Fund

Fund Statement

	Year ended December 31,				
	2012 Audited	2013 Audited	2014 Amended	2014 Estimated	2015 Adopted
Expenditures:					
Principal retirement	$ 1,410,701	$ 1,116,020	$ 1,736,240	$ 1,736,000	$ 1,697,750
Interest and agent fees	793,299	736,237	690,936	690,900	646,431
Total Expenditures	**2,204,000**	**1,852,257**	**2,427,176**	**2,426,900**	**2,344,181**
Revenues over (under) Expenditures	**(2,204,000)**	**(1,852,257)**	**(2,427,176)**	**(2,426,900)**	**(2,344,181)**
Other Financing Sources (Uses):					
Operating transfers in	2,191,976	1,852,257	2,427,176	2,426,900	2,344,181
Operating transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	**2,191,976**	**1,852,257**	**2,427,176**	**2,426,900**	**2,344,181**
Net Inc (Dec) in Fund Balance	**(12,024)**	**-**	**-**	**0**	**-**
Fund Balance, beginning of year	12,024	(0)	(0)	(0)	-
Fund Balance, end of year	**$ (0)**	**$ (0)**	**$ (0)**	**$ -**	**$ -**

The table below identifies the facilities being financed in the Debt Service Fund and the funding source, or transfer in, for each.

	Transfers In from:		
Facility	**CIP Fund**	**General Fund**	**Total**
63rd District Court	$ 373,888	$ -	$ 373,888
Animal Shelter	332,140	-	332,140
Boiler Plant	86,083	-	86,083
Courthouse (Series A)	-	246,182	246,182
82 Ionia (Series A)	-	365,754	365,754
IT Equipment	592,750		592,750
Fuller Campus Improvements	129,309	-	129,309
Spectrum Facility	218,075	-	218,075
Total	**$ 1,732,245**	**$ 611,936**	**$ 2,344,181**

Building Authority Debt Service Fund

Fund Statement

	Year ended December 31,				
	2012 Audited	2013 Audited	2014 Amended	2014 Estimated	2015 Adopted
Revenues:					
Intergovernmental	$ 770,005	$ 708,790	$ 751,152	$ 702,800	$ 730,337
Investment earnings	1,530	(1,197)	-	-	-
Other	7,944,390	9,298,491	9,539,945	9,483,000	9,543,980
Total Revenues	**8,715,925**	**10,006,083**	**10,291,097**	**10,185,800**	**10,274,317**
Expenditures:					
Principal retirement	3,555,000	5,135,000	5,325,000	5,325,000	5,530,000
Interest and agent fees	5,327,510	5,174,736	4,966,097	4,966,000	4,744,317
Total Expenditures	**8,882,510**	**10,309,736**	**10,291,097**	**10,291,000**	**10,274,317**
Revenues over (under) Expenditures	**(166,586)**	**(303,653)**	**-**	**(105,200)**	**-**
Other Financing Sources (Uses):					
Operating transfers in	-	48,317	-	105,200	-
Operating transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	**-**	**48,317**	**-**	**105,200**	**-**
Net Inc (Dec) in Fund Balance	**(166,585)**	**(255,336)**	**-**	**(0)**	-
Fund Balance, beginning of year	421,921	255,336	0	0	-
Fund Balance, end of year	**$ 255,336**	**$ 0**	**$ 0**	**$ -**	**$ -**

The table below identifies the facilities being financed in the Building Authority Debt Service Fund and the funding source for each.

Facility	Funding Source	Amount
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 these costs.	$ 4,342,025
DHS Building	Funded 100% with rent receipts from the FM Human Services General Fund Operating Budget. The County General Fund is reimbursed for these costs by the State DHS (79.5%); ACSET (17.7%); and the Health Department (2.8%).	2,070,969
Juvenile Detetion Remodel	Funded 25% from Federal Grants and 75% the Kent County Correctional Millage.	278,868
Sheriff Administration Building	Funded 100% from the Sheriff General Fund Operating Budget.	762,800
Correctional Facility Remodel	Funded 25% from Federal Grants and 75% the Kent County Correctional Millage.	2,819,655
Total		**$ 10,274,317**

Capital Project Funds

Schedule of Uses of Financial Resources

	FY 2013	FY 2014		FY 2015		
Program Descriptions	**Actual**	**Adopted**	**Amended**	**Requested**	**Adopted**	**Amended % Change**
Correctional Facility Development	$ 3,991,214	$ -	$ 261,221	$ -	$ -	-100.0%
Correctional Facility Brick Repair	-	-	750,000	-	-	-100.0%
DHS Building	(383)	-	-	-	-	NA
Juvenile Detention Remodel	42,976	-	-	-	-	NA
Bldg Authority Construction Fund	**4,033,807**	**-**	**1,011,221**	**-**	**-**	**-100.0%**
Fuller Complex - Animal Shelter	8,276	-	-	-	-	NA
Bond Capital Improvement Fund	**8,276**	**-**	**-**	**-**	**-**	**NA**
Capital Improvement Program Fund	**3,006,242**	**4,624,667**	**14,468,921**	**3,640,210**	**3,640,210**	**-74.8%**
Capital Project Funds before Transfers	**7,048,324**	**4,624,667**	**15,480,141**	**3,640,210**	**3,640,210**	**-76.5%**
Bldg Authority Construction Fund	59,550	-	105,229	-	-	-100.0%
Bond Capital Improvement Fund	20,314	-	-	-	-	NA
Capital Improvement Program Fund	2,286,250	1,177,650	1,762,150	1,755,545	1,755,545	-0.4%
Transfers Out	**2,366,114**	**1,177,650**	**1,867,379**	**1,755,545**	**1,755,545**	**-6.0%**
Total Capital Project Funds	**$ 9,414,438**	**$ 5,802,317**	**$17,347,520**	**$ 5,395,755**	**$ 5,395,755**	**-68.9%**

Building Authority Construction Capital Project Fund

Fund Statement

	Year ended December 31,				
	2012	2013	2014		2015
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Investment earnings	$ 50,542	$ 29,314	$ 607	$ 607	$ -
Bond Proceeds	-	-	-	-	-
Other	-	79,843	-	-	-
Total Revenues	**50,542**	**109,157**	**607**	**607**	**-**
Expenditures:					
Principal retirement	-	-	-	-	-
Interest and Bond Sale Expense	568	55	928	928	-
Capital outlay	8,728,075	4,033,752	1,010,292	910,292	-
Total Expenditures	**8,728,642**	**4,033,807**	**1,011,221**	**911,221**	**-**
Revenues over (under) Expenditures	**(8,678,101)**	**(3,924,649)**	**(1,010,614)**	**(910,614)**	**-**
Other Financing Sources (Uses):					
Transfers in	357,881	-	750,000	750,000	-
Transfers out	(357,881)	(59,550)	(105,229)	(105,228)	-
Total Other Financing Sources (Uses)	**-**	**(59,550)**	**644,771**	**644,772**	**-**
Net Inc (Dec) in Fund Balance	**(8,678,101)**	**(3,984,200)**	**(365,842)**	**(265,842)**	**-**
Fund Balance, beginning of year	13,028,143	4,350,042	365,842	365,842	100,000
Fund Balance, end of year	**$ 4,350,042**	**$ 365,842**	**$ 0**	**$ 100,000**	**$ 100,000**

Bond Capital Improvement Capital Project Fund

Fund Statement

	Year ended December 31,				
	2012	**2013**	**2014**		**2015**
	Audited	**Audited**	**Amended**	**Estimated**	**Adopted**
Revenues:					
Investment earnings	$ 293	$ 18,288	$ -		$ -
Total Revenues	**293**	**18,288**	**-**	**-**	**-**
Expenditures:					
Capital outlay	69,943	8,276	-		-
Total Expenditures	**69,943**	**8,276**	**-**	**-**	**-**
Revenues over (under) Expenditures	**(69,649)**	**10,012**	**-**	**-**	**-**
Other Financing Sources (Uses):					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	(20,314)	-		-
Total Other Financing Sources (Uses)	**-**	**(20,314)**	**-**	**-**	**-**
Net Inc (Dec) in Fund Balance	**(69,649)**	**(10,302)**	**-**	**-**	**-**
Fund Balance, beginning of year	79,951	10,302	-	-	-
Fund Balance, end of year	**$ 10,302**	**$ -**	**$ -**	**$ -**	**$ -**

Capital Improvement Program Capital Project Fund

Fund Statement

	Year ended December 31,				
	2012	2013	2014		2015
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	$ 1,600	$ 62,500	$ 5,309,536	$ 1,176,500	$ 199,585
Reimbursements	1,103,959	68,055	72,348	2,200	-
Other	444,200	1,111,766	486,400	310,300	218,138
Total Revenues	**1,549,759**	**1,242,321**	**5,868,284**	**1,489,000**	**417,723**
Expenditures:					
Other	273,291	273,291	45,549	45,549	-
Capital outlay	4,068,308	2,732,950	14,423,372	5,915,300	3,640,210
Total Expenditures	**4,341,599**	**3,006,242**	**14,468,921**	**5,960,849**	**3,640,210**
Revenues over (under) Expenditures	**(2,791,839)**	**(1,763,921)**	**(8,600,637)**	**(4,471,849)**	**(3,222,487)**
Other Financing Sources (Uses):					
Operating transfers in	5,350,297	6,201,545	4,879,920	4,879,920	4,954,732
Operating transfers out	(2,500,361)	(2,286,250)	(1,762,150)	(1,762,150)	(1,755,545)
Total Other Financing Sources (Uses)	**2,849,937**	**3,915,295**	**3,117,770**	**3,117,770**	**3,199,187**
Net Inc (Dec) in Fund Balance	**58,097**	**2,151,374**	**(5,482,867)**	**(1,354,079)**	**(23,300)**
Fund Balance, beginning of year	5,256,015	5,314,112	7,465,486	7,465,486	6,111,407
Fund Balance, end of year	**$ 5,314,112**	**$ 7,465,486**	**$ 1,982,618**	**$ 6,111,407**	**$ 6,088,107**

The majority of the estimated $6.1 million beginning fund balance is reserved for approved prior year projects that are expected to be carried forward to the Fiscal Year 2015 Amended Budget. In 2015, $23,300 of the unassigned fund balance will be used to support the Electronic File Management Business Docket project in the CIP Fund. This amount is included in the Transfers in line along with the $4,931,432 transfer from the General Fund.

Internal Service Funds

Schedule of Uses of Financial Resources

	FY 2013	FY 2014		FY 2015		
Program Descriptions	**Actual**	**Adopted**	**Amended**	**Requested**	**Adopted**	**Amended % Change**
Healthcare/Third Party Adm	$17,836,861	$19,823,000	$19,823,000	$21,425,000	$21,425,000	8.1%
Dental Plan	1,291,886	1,358,000	1,358,000	1,360,000	1,360,000	0.1%
Insurance	2,612,713	1,824,565	1,824,565	2,036,670	2,036,670	11.6%
Unemployment Comp	132,228	225,000	225,000	225,000	225,000	0.0%
Workers Comp	1,211,432	722,750	722,750	973,000	973,000	34.6%
Risk Management Fund	**23,085,120**	**23,953,315**	**23,953,315**	**26,019,670**	**26,019,670**	**8.6%**
Office Equipment	-	-	-	300,000	300,000	NA
Office Equipment Fund	**-**	**-**	**-**	**300,000**	**300,000**	NA
Total Internal Service Funds	**$23,085,120**	**$23,953,315**	**$23,953,315**	**$26,319,670**	**$26,319,670**	**9.9%**

Risk Management Internal Service Fund

Fund Statement

	Year ended December 31,				
	2012	2013	2014		2015
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	$ -	$ 104,545	$ -	$ -	$ -
Charges for services	728,381	1,026,629	1,790,077	1,790,000	1,942,971
Investment earnings	62,079	36,568	28,200	33,200	30,400
Reimbursements	20,519,831	17,793,835	18,932,600	18,930,000	23,142,000
Other	42,483	360,307	45,000	42,500	40,000
Total Revenues	**21,352,774**	**19,321,884**	**20,795,877**	**20,795,700**	**25,155,371**
Expenditures:					
Personnel	319,338	220,118	395,771	220,100	323,957
Commodities	457	9	500	400	400
Contractual services	20,584,890	22,776,565	23,482,650	23,000,000	25,641,034
Other	52,032	87,638	74,394	74,394	54,279
Capital outlay	-	790	-	-	-
Total Expenditures	**20,956,717**	**23,085,120**	**23,953,315**	**23,294,894**	**26,019,670**
Net Inc (Dec) in Net Assets	**396,057**	**(3,763,236)**	**(3,157,438)**	**(2,499,194)**	**(864,299)**
Net Position, beginning of year	10,564,721	10,960,778	7,197,542	7,197,542	4,698,348
Net Position, end of year	**$ 10,960,778**	**$ 7,197,542**	**$ 4,040,104**	**$ 4,698,348**	**$ 3,834,049**

The Fiscal Year 2015 Adopted Budget projects that fund balances will be intentionally spent down by $0.9 million to subsidize increases in employee health care and to bring fund balances to the equivalent of 60-days operating expenses.

Office Equipment Internal Service Fund

Fund Statement

	Year ended December 31,				
	2012 Audited	2013 Audited	2014 Amended	2014 Estimated	2015 Adopted
Revenues:					
Other	$ -	$ -	$ -	$ -	$ 84,996
Total Revenues	**-**	**-**	**-**	**-**	**84,996**
Expenditures:					
Capital outlay	-	-	-	-	300,000
Total Expenditures	**-**	**-**	**-**	**-**	**300,000**
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	(215,004)
Other financing sources (uses):					
Operating transfers in	-	-	-	-	300,000
Operating transfers out	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	300,000
Net Inc (Dec) in Net Assets	**-**	**-**	**-**	**-**	**84,996**
Net Position, beginning of year	-	-	-	-	-
Net Position, end of year	**$ -**	**$ -**	**$ -**	**$ -**	**$ 84,996**

The new 2015 Office Equipment Fund budget reflects an increase in fund balance of $84,996. This new Internal Service Fund was created to purchase major office equipment, primarily copiers, for requesting departments. This fund will be reimbursed by the benefiting departments over the useful life of the equipment. While the Fund's initial capital will not be sufficient to handle the entire County wide demand, we expect its capital base to grow through the recovery of its cost of capital and future capital contributions as resources permit.

Component Unit Fund

Schedule of Uses of Financial Resources

	FY 2013	FY 2014		FY 2015		
Program Descriptions	**Actual**	**Adopted**	**Amended**	**Requested**	**Adopted**	**Amended % Change**
Family Services Coordinator	114,523	117,082	138,997	117,082	117,082	-15.8%
Voucher Program	3,000,635	3,366,473	3,621,639	3,459,984	3,459,984	-4.5%
Housing Commission	**3,115,158**	**3,483,555**	**3,760,636**	**3,577,066**	**3,577,066**	**-4.9%**
Total Component Unit Funds	**$ 3,115,158**	**$ 3,483,555**	**$ 3,760,636**	**$ 3,577,066**	**$ 3,577,066**	**-4.9%**

Housing Commission Component Unit Fund

Fund Statement

	Year ended December 31,				
	2012	2013	2014		2015
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	$ 3,168,715	$ 3,294,974	$ 3,295,050	$ 3,332,075	$ 3,577,066
Investment earnings	(4,592)	863	-	-	-
Reimbursements	688	2,008	-	25,300	-
Total Revenues	**3,164,811**	**3,297,845**	**3,295,050**	**3,357,375**	**3,577,066**
Expenditures:					
Personnel	327,716	288,719	461,071	226,920	328,729
Commodities	6,846	2,446	1,637	4,525	2,795
Contractual services	3,150,654	2,823,993	3,297,928	3,094,020	3,243,742
Capital outlay	2,578	-	-	-	1,800
Total Expenditures	**3,487,794**	**3,115,158**	**3,760,636**	**3,325,465**	**3,577,066**
Net Inc (Dec) in Net Assets	**(322,983)**	**182,687**	**(465,586)**	**31,910**	**-**
Net Assets, beginning of year	606,886	283,903	466,590	466,590	498,500
Net Assets, end of year	**$ 283,903**	**$ 466,590**	**$ 1,004**	**$ 498,500**	**$ 498,500**

Proprietary Funds

Schedule of Uses of Financial Resources

Program Descriptions	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY 2015 Requested	FY 2015 Adopted	Amended % Change
Airfield	$ 7,159,392	$ 7,429,696	$ 7,429,696	$ 7,720,286	$ 7,720,286	3.9%
Other Lands & Buildings	462,756	512,836	512,836	490,259	490,259	-4.4%
General Aviation	475,623	471,745	471,745	473,389	473,389	0.3%
Dispatch Oper & Safety	7,303,732	7,858,806	7,858,806	8,111,223	8,111,223	3.2%
Building Security	1,572,813	1,638,833	1,638,833	1,668,256	1,668,256	1.8%
General Maintenance	3,042,371	3,062,716	3,062,716	3,186,861	3,186,861	4.1%
Administration	4,137,529	11,197,610	11,197,610	5,207,828	5,207,828	-53.5%
Air Cargo	1,198,099	1,185,870	1,185,870	1,202,705	1,202,705	1.4%
Parking	9,313,734	9,175,254	9,175,254	10,113,456	10,113,456	10.2%
Debt Service 1996	8,164,418	8,110,000	8,110,000	7,880,000	7,880,000	-2.8%
Aeronautics Fund	**42,830,468**	**50,643,366**	**50,643,366**	**46,054,263**	**46,054,263**	**-9.1%**
Delinquent Tax Fund	**842,488**	**1,105,750**	**1,105,750**	**1,155,825**	**1,155,825**	**4.5%**
Act 185 Bond Fund	$ 653,041	$ 656,175	$ 656,175	$ 661,975	$ 661,975	0.9%
Solid Waste/Landfill Operations	31,884,795	34,434,467	37,926,367	35,188,470	35,188,470	-7.2%
Public Works Funds	**32,537,836**	**35,090,642**	**38,582,542**	**35,850,445**	**35,850,445**	**-7.1%**
Proprietary Funds before Transfers	**76,210,792**	**86,839,758**	**90,331,658**	**83,060,533**	**83,060,533**	**-8.0%**
Delinquent Tax Fund	5,720,000	4,600,000	4,600,000	4,600,000	4,600,000	0.0%
Transfers Out	**5,720,000**	**4,600,000**	**4,600,000**	**4,600,000**	**4,600,000**	**0.0%**
Total Proprietary Funds	**$81,930,792**	**$91,439,758**	**$94,931,658**	**$87,660,533**	**$87,660,533**	**-7.7%**

Aeronautics Proprietary Fund

Fund Statement

Year ended December 31,

	2012 Audited	2013 Audited	2014 Amended	2014 Estimated	2015 Adopted
Revenues:					
Intergovernmental	$ 9,640,953	$ 4,413,051	$ 10,600,000	$ 10,600,000	$ 11,546,767
Charges for services	22,618,159	24,226,007	25,462,352	24,336,000	26,219,122
Fines & Forfeitures	870	692	1,000	400	700
Investment earnings	159,397	121,789	101,100	150,000	102,000
Reimbursements	540,550	323,714	145,000	1,175,500	125,000
Other	14,547,711	14,987,802	14,333,914	13,812,500	15,341,531
Total Revenues	**47,507,640**	**44,073,055**	**50,643,366**	**50,074,400**	**53,335,120**
Expenditures:					
Personnel	7,917,838	7,824,883	8,106,872	7,990,700	8,290,525
Commodities	493,729	591,888	511,702	503,000	525,347
Contractual services	6,751,605	7,869,767	7,751,382	7,751,000	8,530,976
Other	10,090,819	9,869,796	9,735,427	9,373,300	10,194,511
Capital outlay	168,101	134,226	247,220	177,000	312,744
Contingency/Undesignated	-	-	7,176,603	-	-
Total Expenditures	**25,422,092**	**26,290,561**	**33,529,206**	**25,795,000**	**27,854,103**
Net Income (Loss) before Depreciation	**22,085,549**	**17,782,494**	**17,114,160**	**24,279,400**	**25,481,017**
Depreciation	(16,523,124)	(16,539,907)	(17,114,160)	(17,114,000)	(18,200,160)
Net Assets, beginning of year	183,287,371	188,849,794	190,092,382	190,092,382	197,257,782
Net Assets, end of year	**$ 188,849,794**	**$ 190,092,382**	**$ 190,092,382**	**$ 197,257,782**	**$ 204,538,639**

Delinquent Tax Revolving Proprietary Fund

Fund Statement

	Year ended December 31,				
	2012	2013	2014		2015
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Taxes	$ 4,638,622	$ 4,656,371	$ 3,584,000	$ 3,584,000	$ 3,191,000
Charges for services	1,395,193	786,033	788,000	672,700	670,500
Investment earnings	127,388	90,390	313,000	92,300	224,500
Total Revenues	**6,161,202**	**5,532,795**	**4,685,000**	**4,349,000**	**4,086,000**
Expenditures:					
Commodities	114,487	161,729	122,000	122,000	126,000
Contractual services	570,693	555,201	800,750	504,000	867,000
Other	150,782	121,330	180,000	180,000	159,825
Capital outlay	7,000	4,228	3,000	3,000	3,000
Total Expenditures	**842,962**	**842,488**	**1,105,750**	**809,000**	**1,155,825**
Revenues over (under) Expenditures	**5,318,241**	**4,690,307**	**3,579,250**	**3,540,000**	**2,930,175**
Other Financing Sources (Uses):					
Transfers in	-	-	-	-	-
Transfers out	(5,203,000)	(5,720,000)	(4,600,000)	(4,700,000)	(4,600,000)
Total Other Financing Sources (Uses)	**(5,203,000)**	**(5,720,000)**	**(4,600,000)**	**(4,700,000)**	**(4,600,000)**
Net Inc (Dec) in Net Assets	**115,241**	**(1,029,693)**	**(1,020,750)**	**(1,160,000)**	**(1,669,825)**
Net Assets, beginning of year	16,069,113	16,184,354	15,154,661	15,154,661	13,994,661
Net Assets, end of year	**$ 16,184,354**	**$ 15,154,661**	**$ 14,133,911**	**$ 13,994,661**	**$ 12,324,836**

Once all principal and interest debt is retired for tax anticipation notes the accumulated surplus in this Fund belongs, according to statute, to the General Fund. The reported deficit in this Fund is a result of the accumulated surplus being transferred to the General Fund.

Public Works Proprietary Fund

Fund Statement

	Year ended December 31,				
	2012	2013	2014		2015
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	$ 644,729	$ 652,742	$ 656,175	$ 650,000	$ 661,975
Charges for services	29,915,069	32,139,978	32,867,996	33,460,500	30,760,280
Investment earnings	291,150	238,418	286,546	296,700	272,963
Reimbursements	10,435	-	-	-	-
Other	1,444,211	1,659,186	4,771,825	1,045,800	4,155,227
Total Revenues	**32,305,596**	**34,690,324**	**38,582,542**	**35,453,000**	**35,850,445**
Expenditures:					
Personnel	4,534,043	4,552,184	5,158,676	4,757,000	5,138,740
Commodities	147,388	135,757	181,675	167,600	182,214
Contractual services	24,195,415	25,093,132	27,240,067	23,894,000	26,435,093
Other	1,809,393	1,743,619	4,659,924	1,784,300	3,020,748
Capital outlay	970,534	1,013,144	1,342,200	1,067,000	1,073,650
Total Expenditures	**31,656,772**	**32,537,836**	**38,582,542**	**31,669,900**	**35,850,445**
Net Inc (Dec) in Net Assets	**648,823**	**2,152,487**	**-**	**3,783,100**	**-**
Net Assets, beginning of year	87,607,633	88,256,456	90,408,944	90,408,944	94,192,044
Net Assets, end of year	**$ 88,256,456**	**$ 90,408,944**	**$ 90,408,944**	**$ 94,192,044**	**$ 94,192,044**

COUNTY OF KENT MICHIGAN

Introduction to Department Summaries

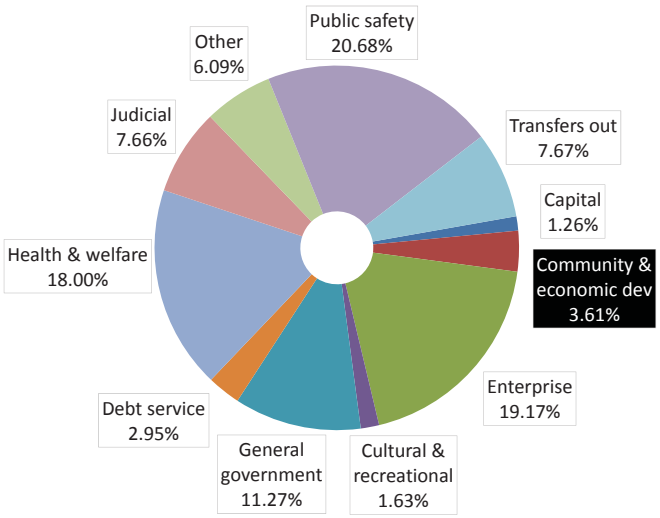
This section provides an overview of County departments and programs, including a description, strategic goals, a three-year history of uses and budgeted personnel which is rounded to the nearest tenth decimal point, discussion of any significant budget issues, and significant accomplishments where applicable. Mission statements, goals, and performance measures are also included for each County department.

Departmental revenue and expenditure (use) data reflects all funds managed by the department, presenting a composite picture of the department's operations, including general operation as well as activities accounted for through a Special Revenue or Internal Service Fund. Excluded from the departmental history are capital projects costing more than $25,000. These activities are reported in the Capital Improvement Program in the Capital Section. The revenues reported in the department's budget include revenues directly attributed to departmental activity which include Intergovernmental revenue (e.g., grants from the state or federal governments) to support specific programs, licenses issued by the department, or fees and charges assessed by the department.

The departmental overviews are organized by functional area (i.e., Community & Economic Development, Cultural & Recreational, Debt Service, Enterprise, General Government, Health & Welfare, Judicial, Public Safety, and Other). The "Functional Area at a Glance" pages at the beginning of each section provide an overview of the functional area in relation to the County budget as a whole and a summary of uses by fund type and department for the functional area. Strategic goals are also in the beginning of each functional area except for Debt Service and Other. Short-term tactical objectives are in the beginning of each functional area as well except for Debt Service, Enterprise and Other. The pages also provide a summary of the history of uses and budgeted personnel (2015 personnel is as of December 31, 2014) for the department and programs within the functional area. A detailed overview of each of the programs and departments within the functional area follows. Information on the Capital functional area follows as a separate section.

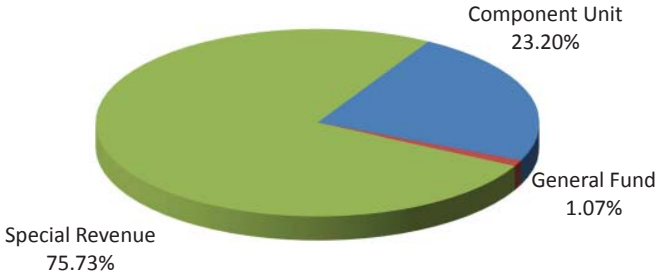
Community & Economic Development Functional Area at a Glance

2015 County Uses by Functional Area
$420,141,800*

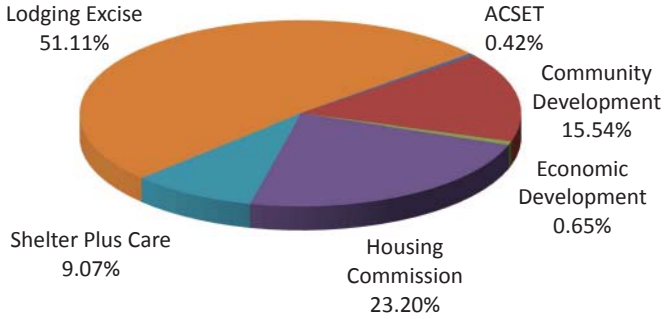


** This chart is net of the $7,100,001 estimated appropriation lapse that is allocated to functional areas subsidized by the General Fund (excludes the Enterprise Functional Area).*

2015 Functional Area Uses by Fund Type
$15,417,033



2015 Functional Area Uses by Department



Functional Area History of Uses by Fund Type

Fund Type	2012 Actual	2013 Actual	2014 Adopted	2015 Requested	2015 Adopted	Adopted % Change
General Fund						
ACSET	$ 65,000	$ 65,000	$ 65,000	$ 65,000	$ 65,000	0.00%
Economic Development	85,000	85,000	92,500	100,000	100,000	8.11%
Total General Fund	**150,000**	**150,000**	**157,500**	**165,000**	**165,000**	**4.76%**
Component Unit Funds						
Housing Commission	3,487,794	3,115,158	3,483,555	3,577,066	3,577,066	2.68%
Total Component Unit Funds	**3,487,794**	**3,115,158**	**3,483,555**	**3,577,066**	**3,577,066**	**2.68%**
Special Revenue Funds						
Community Development	2,914,209	2,330,989	2,277,633	2,396,158	2,396,158	5.20%
Shelter Plus Care	1,029,057	1,055,613	1,398,494	1,398,942	1,398,942	0.03%
Lodging Excise Tax	7,080,787	7,260,336	7,646,514	7,879,867	7,879,867	3.05%
Total Special Revenue Funds	**11,024,053**	**10,646,940**	**11,322,641**	**11,674,967**	**11,674,967**	**3.11%**
Total	**$14,661,847**	**$13,912,098**	**$14,963,696**	**$15,417,033**	**$15,417,033**	**3.03%**

Functional Area History of Uses by Department

Department	2012 Actual	2013 Actual	2014 Adopted	2015 Requested	2015 Adopted	Adopted % Change
Community Development	$ 2,914,209	$ 2,330,989	$ 2,277,633	$ 2,396,158	$ 2,396,158	5.20%
Housing Commission	3,487,794	3,115,158	3,483,555	3,577,066	3,577,066	2.68%
Shelter Plus Care	1,029,057	1,055,613	1,398,494	1,398,942	1,398,942	0.03%
Non-Departmental						
ACSET	65,000	65,000	65,000	65,000	65,000	0.00%
Economic Development	85,000	85,000	92,500	100,000	100,000	8.11%
Lodging Excise Tax	7,080,787	7,260,336	7,646,514	7,879,867	7,879,867	3.05%
Total	**$14,661,847**	**$13,912,098**	**$14,963,696**	**$15,417,033**	**$15,417,033**	**3.03%**

Functional Area History of Uses by Category

Category	2012 Actual	2013 Actual	2014 Adopted	2015 Requested	2015 Adopted	Adopted % Change
Personnel	$ 834,773	$ 702,490	$ 816,510	$ 844,756	$ 842,116	3.14%
Commodities	20,494	17,037	11,562	10,991	10,991	-4.94%
Contractual Services	7,845,363	7,096,044	7,816,505	8,083,647	8,083,644	3.42%
Capital Outlay	4,136	27,194	-	5,800	5,800	NA
Other Charges	5,957,082	6,069,332	6,319,119	6,471,839	6,474,482	2.46%
Transfers Out	-	-	-	-	-	NA
Total	**$14,661,847**	**$13,912,098**	**$14,963,696**	**$15,417,033**	**$15,417,033**	**3.03%**
Personnel FTE	**13.5**	**12.5**	**11.5**	**12**	**12**	

Strategic Goals

- Maintain/enhance partnerships and relationships that support the Mission of Kent County
- Diversify sources of revenue

Short-Term Tactical Objectives (by Department)

- **Community Development:** develop partnerships with community-based organizations to construct or rehab more single-family homes; increase program income by increasing amount of loans made for rehabilitation (vs. grants); provide more educational programming for prospective home owners; pursue opportunities to contract with outside vendors for rehabilitation work to reduce cost of operations; continue to collaborate and fund projects for local units of government and non-profit partners
- **Housing Commission:** increase the number of housing choice vouchers available to veterans and the disabled; increase the number of clients participating in the Family Self Sufficiency program
- **Shelter Plus Care:** help homeless persons and families quickly access safe, affordable and decent housing, as well as the supportive services necessary to eliminate homeless recidivism and ensure stable housing.

County Core Priorities

To provide mandated services, which may be enhanced and supplemented by additional services to improve the quality of life for all Kent County citizens by:

- Maintaining current and future financial stability
- Increasing influence on legislative changes
- Maintaining and developing facilities, infrastructure, and programs
- Providing timely, professional, and effective customer service
- Providing safe and healthy communities, enhancing the quality of life in Kent County
- Enhancing work environment, encouraging creativity and innovation
- Promoting open intergovernmental and public relations

Community Development

82 Ionia Avenue NW - Suite 390, Grand Rapids, Michigan 49503
Phone: (616) 632-7400 Fax: (616) 632-7405

Mission

To develop viable urban and rural communities by providing decent housing and a suitable living environment and expanding economic opportunities, principally for persons of low and moderate income.

Overview

The Community Development Department implements the federal Community Development Block Grant (CDBG) program in all Kent County communities except Grand Rapids and Wyoming. Funds are distributed from the federal government to the County on a formula basis. The formula considers extent of poverty, population, housing overcrowding, age of housing, and population growth lag in relation to other metropolitan areas.

The Community Development Department awards funding to local projects based on the following requirements: 1) meets a need identified in an established action plan; 2) not less than 70% of funds must be used for activities that benefit low and moderate income persons; and 3) the activity meets one of the CDBG national objectives (i.e., benefits low and moderate income persons, prevention or elimination of slums or blight, or a particular urgency because existing conditions pose a serious and immediate threat to the health or welfare of the community).

Strategic Goals

Strategic issues for the Department include:

- Maintain/enhance partnerships and relationships that support the mission of Kent County government; and
- Diversify sources of revenue.

Community Development is also responsible for the implementation of three (3) additional programs. The HOME Investment Partnership program (HOME) provides funding for rehab and new construction of single and multi-family units for low and moderate income families earning at or below 80 percent of area median income. The Neighborhood Stabilization Program (NSP) was a one-time grant provided by the federal government to address the deteriorating housing stock due to the national foreclosure crises. The NSP grant funds have been utilized, however, program income from the sale of homes continues to be generated. The Emergency Solutions Grant (ESG) provides funding to rehabilitate and operate emergency shelters and transitional shelters, provide social services, and prevent homelessness.

Operational Goals

- To provide cost-effective timely service to the 33 funded local units of government, non-profit partners and County departments receiving Community Development Block Grants funds.
- To utilize HOME Investment Partnership Program dollars to develop affordable housing units for low and moderate income households in partnership with local nonprofit housing organizations.
- To assist the homeless population of Kent County by supporting rapid re-housing and homeless prevention with Emergency Solution Grant funds.

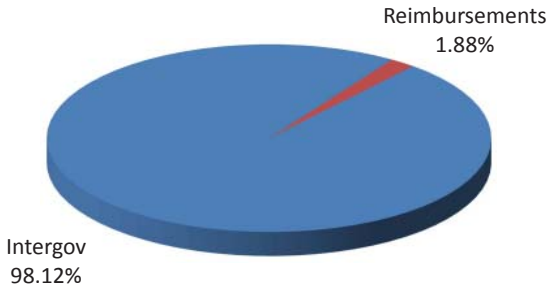
Selected Key Performance Measures

Indicator	2012	2013	2014	2015 Expected
Outcome:				
Percent of HUD mandated expenditures for Local Units of Government, Non-Profit agencies and County Departments	100.00%	100.00%	100.00%	100.00%
Number of (external) Minor CDBG Homeowner Rehabilitation projects completed by the end of fiscal year	125	119	70	70
Number of HOME assisted units - new construction and/or rehabilitation	9	8	7	7
Percent of 20 homeless or persons at eminent risk of homelessness receiving services funded through ESG	NA	NA	100.00%	100.00%
Efficiency:				
Cost of CDBG public service dollars spent per person	NA	NA	$400	$400

Department Revenue by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Community Development Fund				
Intergovernmental	$2,542,179	$2,172,248	$2,232,633	$2,351,158
Reimbursements	316,262	158,731	45,000	45,000
Total Revenue	**$2,858,441**	**$2,330,978**	**$2,277,633**	**$2,396,158**

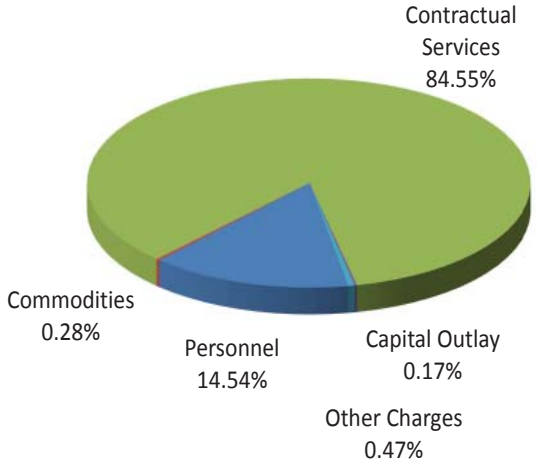
2015 Adopted Revenues
$2,396,158



Department Expenditures by Category

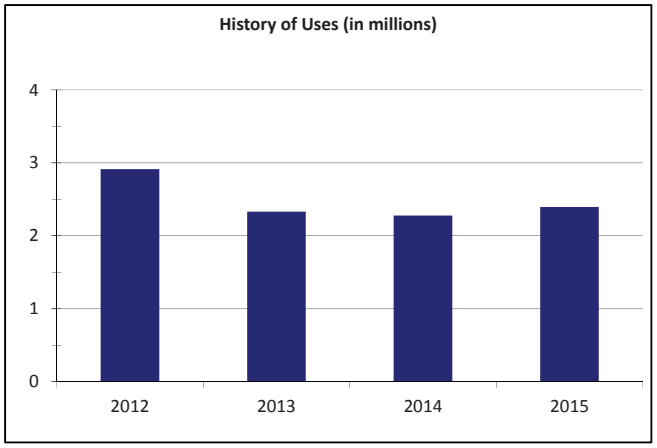
	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Community Development Fund				
Personnel	$ 368,173	$ 335,062	$ 372,856	$ 348,420
Commodities	13,225	14,226	9,062	6,666
Contractual Services	2,450,703	1,899,856	1,882,715	2,025,860
Capital Outlay	1,558	27,194	-	4,000
Other Expense	80,550	54,652	13,000	11,212
Total Uses	**$2,914,209**	**$2,330,989**	**$2,277,633**	**$2,396,158**
Personnel FTE	**8**	**7**	**5.2**	**4.5**

2015 Adopted Uses
$2,396,158



Program Expenditures

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Community Development Fund				
Administration	$ 297,589	$ 292,099	$ 318,734	$ 312,946
Local Gov't Alloc	828,740	942,313	816,636	833,129
Housing Rehab	481,352	670,955	458,298	418,654
NSP	209,923	244,025	-	-
CDBG - Recovery	5,114	-	-	-
HPRP - ESG	52,160	-	-	125,812
HOME	1,039,330	181,598	683,965	705,617
Total	**$2,914,209**	**$2,330,989**	**$2,277,633**	**$2,396,158**



Significant Budget Issues

The 2015 authorized personnel decreased by 0.7 FTE due the allocation of hours to the Housing Commission and the Shelter Plus Care programs.

Housing Commission

82 Ionia Avenue NW - Suite 390, Grand Rapids, Michigan 49503
Phone: (616) 632-7400 Fax: (616) 632-7405

Mission

To eliminate housing conditions which are detrimental to the public peace, health, safety and/or welfare, principally for the benefit of persons of low income.

Overview

The Kent County Housing Commission provides rental assistance to extremely-low and very-low income families. The Commission issues and administers Section 8 Housing Choice Rental Assistance Vouchers provided by the United States Department of Housing and Urban Development. After qualifying applicants for the program, Commission staff educates and prepares applicants, assists voucher holders with locating suitable housing, inspects rental units, and reviews lease agreements. They also provide education about the need for affordable housing to property owners and communities, facilitate the construction of new housing, and work collaboratively with other housing providers in Kent County.

Strategic Goals

Strategic issues for the Department include:

- Maintain/enhance partnerships and relationships that support the mission of Kent County government; and
- Diversify sources of revenue.

As a part of the Section 8 Housing Choice Voucher program, the Housing Commission also operates a Homeownership program and a Family Self-Sufficiency (FSS) program. FSS aims to move participants from welfare to work by helping families identify barriers to employment and set goals (with time-frames) detailing the steps that families will take to obtain the assistance needed to acquire and retain employment. The goal of the Homeownership program is to successfully transition Housing Choice Voucher participants to homeownership.

Goals

- Provide safe, affordable and decent rental units for low income households utilizing Section 8 Housing Choice Voucher Rental Assistance (Section 8) with specific outcomes for veterans through the Veterans Affairs Supportive Housing (VASH), and to move select participating families from welfare to work through the Family Self-Sufficiency Program as mandated by HUD.
- To move participating families from welfare to work (Mandated by HUD)

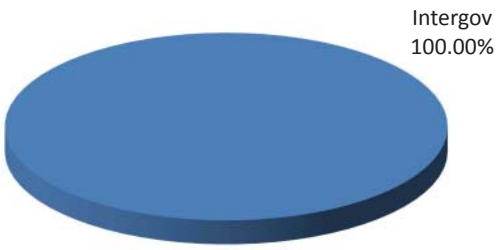
Selected Key Performance Measures

Indicator	2012	2013	2014	2015 Expected
Outcome:				
Percentage of Section 8 vouchers administered within budget	100.00%	100.00%	TBD	95.00%
Percentage of income verifications completed prior to Section 8 voucher issuance	100.00%	100.00%	100.00%	100.00%
Percentage of VASH rental assistance voucher holders who receive monthly case management	NA	NA	100.00%	100.00%
Percent of VASH rental vouchers provided to chronically homeless veterans	NA	NA	65.00%	65.00%
Percent of VASH rental vouchers provided to Transitionally homeless veterans	NA	NA	35.00%	35.00%
Percentage of Section 8 voucher holders enrolled in the Family Self Sufficiency program	27.00%	20.00%	20.00%	20.00%
Percentage of Family Self Sufficiency participants enrolled in financial literacy classes	21.00%	22.00%	20.00%	20.00%
Percentage of Family Self Sufficiency participants that are actively employed	38.00%	30.00%	20.00%	20.00%

Department Revenue by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Housing Commission Fund				
Intergovernmental	$3,168,715	$3,294,974	$3,483,555	$3,577,066
Investment Earnings	(4,592)	863	-	-
Reimbursements	688	2,008	-	-
Total Revenue	**$3,164,811**	**$3,297,845**	**$3,483,555**	**$3,577,066**

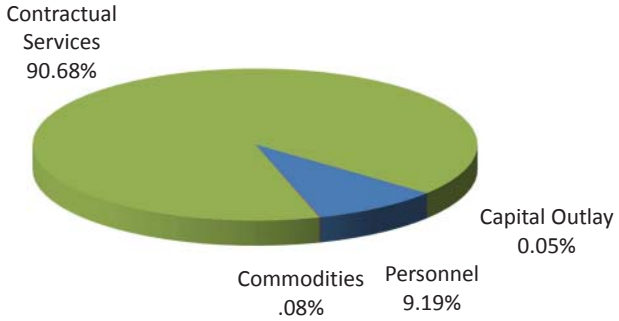
2015 Adopted Revenues
$3,577,066



Department Expenditures by Category

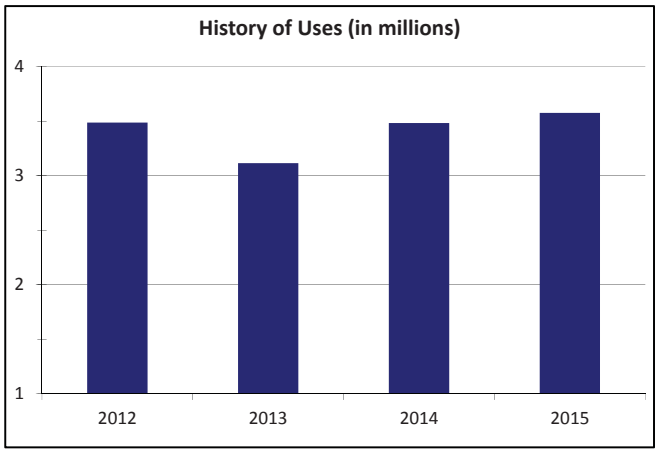
	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Housing Commission Fund				
Personnel	$ 327,716	$ 288,719	$ 296,502	$ 328,729
Commodities	6,846	2,446	2,000	2,795
Contractual Services	3,150,654	2,823,993	3,185,053	3,243,742
Capital Outlay	2,578	-	-	1,800
Total Uses	**$3,487,794**	**$3,115,158**	**$3,483,555**	**$3,577,066**
Personnel FTE	**3.5**	**3.5**	**4.3**	**5**

2015 Adopted Uses
$3,577,066



Program Expenditures

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Family Svcs Coord	$ 114,395	$ 114,523	$ 117,082	$ 117,082
Voucher Program	3,373,398	3,000,635	3,366,473	3,459,984
Total Uses	**$3,487,794**	**$3,115,158**	**$3,483,555**	**$3,577,066**



Significant Budget Issues

The 2015 authorized personnel increased by 0.7 FTE due to the increase of a Community Resources Specialist position from part-time to full-time, or 0.5 FTE, to support the U.S. Department of Housing and Urban Development's Housing Commission Voucher Program. Also, an additional 0.2 FTE was allocated to this program from the Community Development Block Grant.

Shelter Plus Care

82 Ionia Avenue NW - Suite 390, Grand Rapids, Michigan 49503
Phone: (616) 632-7400 Fax: (616) 632-7405

Mission

To provide rental assistance for hard-to-serve homeless persons with disabilities in connection with supportive services funded from sources outside the program.

Overview

The purpose of this program is to provide permanent housing in connection with supportive services to homeless people with disabilities and their families. The primary target populations are homeless people who have a serious mental illness; and/or chronic problems with alcohol, drugs or both; and/or acquired immunodeficiency syndrome (AIDS) or related diseases. The program provides rental assistance for a variety of housing choices, accompanied by a range of supportive services.

Strategic Goals

Strategic issues for the Department include:

- Maintain/enhance partnerships and relationships that support the mission of Kent County government; and
- Diversify sources of revenue.

Goals

- Help homeless persons and families quickly access safe, affordable and decent rental housing, as well as the supportive services necessary to eliminate homeless recidivism and ensure stable housing

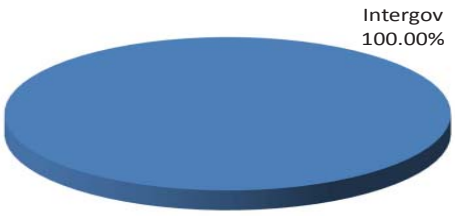
Selected Key Performance Measures

Indicator	2012	2013	2014	2015 Expected
Outcome:				
Funding award from HUD is matched 100 percent	100.00%	100.00%	100.00%	100.00%
85 percent of homeless served are entered into the Homeless Management Information System	NA	NA	85.00%	85.00%
65 percent of homeless that receive assistance remain stably housed	NA	NA	65.00%	85.00%

Department Revenue by Category

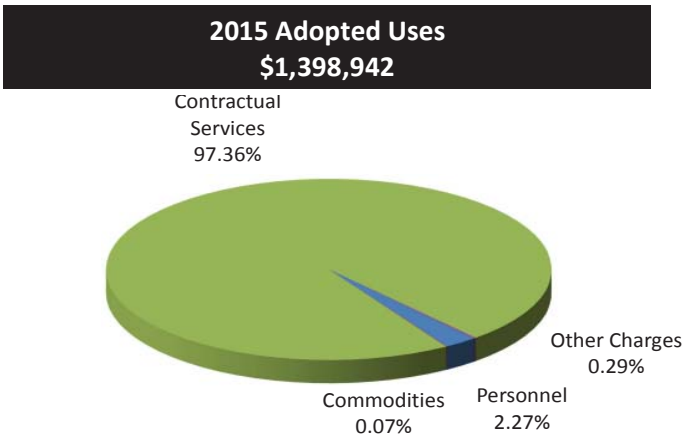
	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Shelter Plus Care Fund				
Intergovernmental	$1,029,057	$1,055,613	$1,398,494	$1,398,942
Total Revenue	**$1,029,057**	**$1,055,613**	**$1,398,494**	**$1,398,942**

2015 Adopted Revenues
$1,398,942



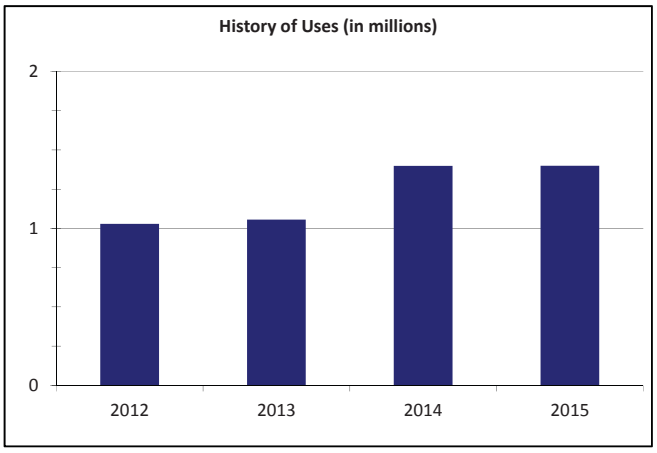
Department Expenditures by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Shelter Plus Care Fund				
Personnel	$ -	$ -	$ 24,873	$ 31,795
Commodities	-	-	-	1,030
Contractual Services	1,029,057	1,055,613	1,370,524	1,362,061
Other Expense	-	-	3,097	4,056
Total Uses	**$1,029,057**	**$1,055,613**	**$1,398,494**	**$1,398,942**
Personnel FTE	**0**	**0**	**0**	**0.5**



Program Expenditures

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
SRA-Comm Rebuild	$ 380,970	$ 367,014	$ 411,057	$ 411,465
SRA-Dwelling Place	72,262	45,101	138,878	138,210
TRA-Comm Rebuild	575,825	643,499	848,559	849,267
Total Uses	**$1,029,057**	**$1,055,613**	**$1,398,494**	**$1,398,942**



Significant Budget Issues

The 2015 authorized personnel increased by 0.5 FTE due the allocation of hours to this program from the Community Development Block Grant.

Non-Departmental

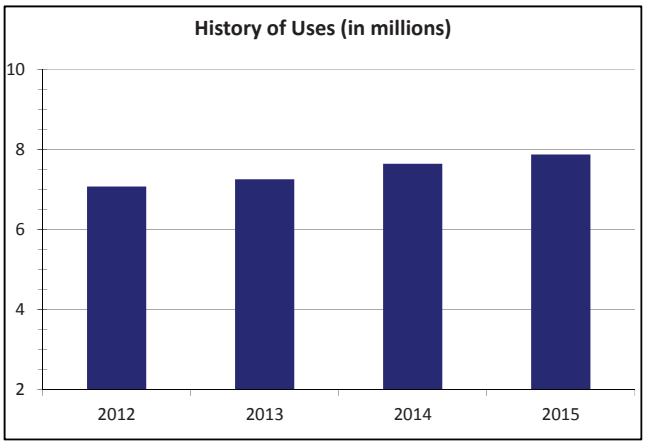
Lodging Excise Tax Uses

This budget is used to account for proceeds associated with the Lodging Excise tax, commonly referred to as the Hotel-Motel Tax, which is levied upon hotel and other room rentals in the County. It is overseen by the County Treasurer and may only be used for expenses incurred in promoting Kent County and maintaining, acquiring, or constructing its public convention and entertainment facilities. The Board of Commissioners has allocated most of the transient tax revenue to debt service payments on DeVos Place Convention Center; portions have also been allocated to the John Ball Zoo Society, Experience Grand Rapids, the Arts Festival, and the West Michigan Sports Commission. The County levies a Lodging Excise Tax fee in the amount of 5% on hotel/motel facilities in the County. This tax levy has been imposed since the late 1970's.

DeVos Place

Department Expenditures by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Lodging Excise Tax Fund				
Personnel	$ 138,884	$ 78,710	$ 122,279	$ 133,172
Commodities	423	365	500	500
Contractual Services	1,064,949	1,166,582	1,220,713	1,286,981
Other Expense	5,876,531	6,014,680	6,303,022	6,459,214
Total Uses	**$7,080,787**	**$7,260,336**	**$7,646,514**	**$7,879,867**
Personnel FTE	**2**	**2**	**2**	**2**



Significant Budget Issues

No significant budget issues to report.

Area Community Services Employment and Training Council (ACSET)

The Area Community Services Employment and Training Council was created pursuant to an inter-local agreement between Kent County and the City of Grand Rapids. The agreement specifies representation and financial obligations for services and programs. Services of the Council are primarily funded through federal block grants to the State which are passed on to local councils. For Kent County residents, services include intake and assessment, crisis intervention, home weatherization and energy services, senior services, housing/homelessness services, USDA surplus commodity distribution, information and referral and certain translation assistance. Employment and training programs are also available through the Council to Kent and Allegan County residents.

Department Expenditures by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Contractual Services	$ 65,000	$ 65,000	$ 65,000	$ 65,000
Total Uses	**$ 65,000**	**$ 65,000**	**$ 65,000**	**$ 65,000**
Personnel FTE	**0**	**0**	**0**	**0**

Significant Budget Issues

No significant budget issues to report.

Economic Development

The Right Place Program, created in 1985 as a partnership of the City of Grand Rapids, the Greater Grand Rapids Chamber of Commerce, Kent County and others, conducts various economic development activities on behalf of its members. The County formally set its current contribution level in March 2004. This public-private partnership was created to “promote wealth creation and economic growth in the areas of quality employment, productivity, and innovation in West Michigan by developing jobs through leading business retention, expansion, and attraction efforts.”

Department Expenditures by Category

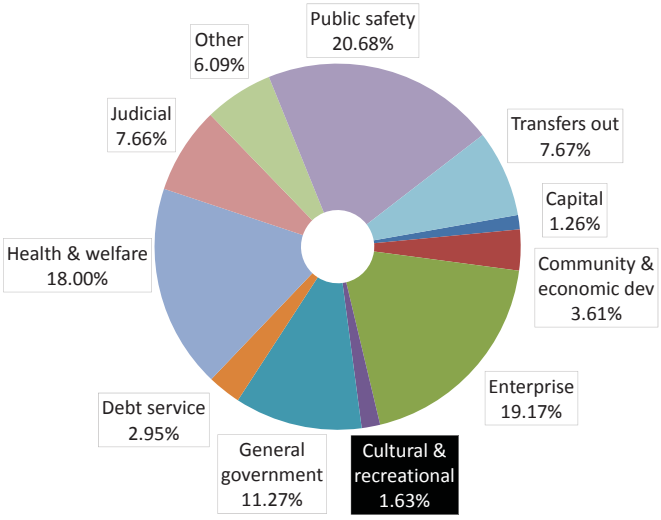
	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Contractual Services	$ 85,000	$ 85,000	$ 92,500	$ 100,000
Total Uses	**$ 85,000**	**$ 85,000**	**$ 92,500**	**$ 100,000**
Personnel FTE	**0**	**0**	**0**	**0**

Significant Budget Issues

No significant budget issues to report.

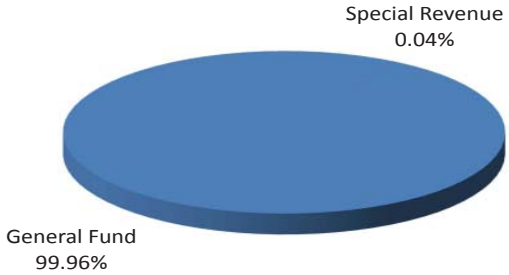
Cultural & Recreational
Functional Area at a Glance

2015 County Uses by Functional Area
$420,141,800*

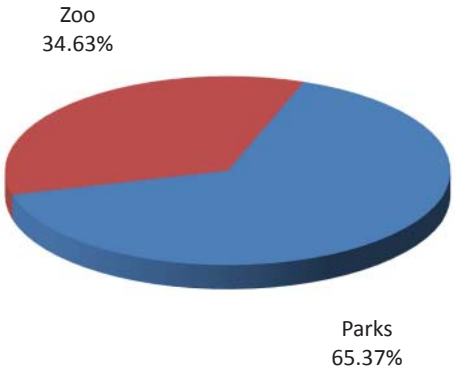


** This chart is net of the $7,100,001 estimated appropriation lapse that is allocated to functional areas subsidized by the General Fund (excludes the Enterprise Functional Area).*

2015 Functional Area Uses by Fund Type
$6,972,419



2015 Functional Area Uses by Department



Functional Area History of Uses by Fund Type

Fund Type	2012 Actual	2013 Actual	2014 Adopted	2015 Requested	2015 Adopted	Adopted % Change
General Fund						
Parks	$ 3,943,912	$ 4,063,964	$ 4,162,689	$ 4,727,754	$ 4,555,084	9.43%
John Ball Zoo	3,971,304	4,335,311	4,166,410	2,414,835	2,414,835	-42.04%
Total General Fund	**7,915,216**	**8,399,275**	**8,329,099**	**7,142,589**	**6,969,919**	**-16.32%**
Special Revenue Funds						
Parks	-	75,506	5,000	2,500	2,500	-50.0%
Total Special Revenue Funds	**-**	**75,506**	**5,000**	**2,500**	**2,500**	**-50.00%**
Total	**$ 7,915,216**	**$ 8,474,782**	**$ 8,334,099**	**$ 7,145,089**	**$ 6,972,419**	**-16.34%**

Functional Area History of Uses by Department

Department	2012 Actual	2013 Actual	2014 Adopted	2015 Requested	2015 Adopted	Adopted % Change
Parks	$ 3,943,912	$ 4,139,470	$ 4,167,689	$ 4,730,254	$ 4,557,584	9.36%
John Ball Zoo	3,971,304	4,335,311	4,166,410	2,414,835	2,414,835	-42.04%
Total	**$ 7,915,216**	**$ 8,474,782**	**$ 8,334,099**	**$ 7,145,089**	**$ 6,972,419**	**-16.34%**

Functional Area History of Uses by Category

Category	2012 Actual	2013 Actual	2014 Adopted	2015 Requested	2015 Adopted	Adopted % Change
Personnel	$ 5,026,399	$ 5,154,559	$ 5,213,074	$ 2,884,804	$ 2,864,134	-45.06%
Commodities	550,010	620,596	591,362	237,000	237,000	-59.92%
Contractual Services	2,092,216	2,246,292	2,147,852	3,666,185	3,582,185	66.78%
Capital Outlay	246,590	453,335	381,811	357,100	289,100	-24.28%
Other Charges	-	-	-	-	-	NA
Transfers Out	-	-	-	-	-	NA
Total	**$ 7,915,216**	**$ 8,474,782**	**$ 8,334,099**	**$ 7,145,089**	**$ 6,972,419**	**-16.34%**
Personnel FTE	**102.5**	**105.0**	**104.4**	**58.8**	**58.3**	

Strategic Goals

- Provide a comprehensive array of park experiences to the county population that meets/exceeds community expectations
- Diversify funding sources – become more self-supporting
- Achieve position as a provider of preferred recreation attractions in the Grand Rapids area

Short-Term Tactical Objectives (by Department)

- **Parks Department:** maintain and renovate the existing parks to achieve a level of quality consistent with users' expectations; develop programming, facilities and marketing that increase usage revenue

County Core Priorities

To provide mandated services, which may be enhanced and supplemented by additional services to improve the quality of life for all Kent County citizens by:

- Maintaining current and future financial stability
- Increasing influence on legislative changes
- Maintaining and developing facilities, infrastructure, and programs
- Providing timely, professional, and effective customer service
- Providing safe and healthy communities, enhancing the quality of life in Kent County
- Enhancing work environment, encouraging creativity and innovation
- Promoting open intergovernmental and public relations

Parks Department

1700 Butterworth Drive SW, Grand Rapids, Michigan 49534-7065
Phone: (616) 632-7275 Fax: (616) 336-2998

Mission

The Kent County Parks Department enhances the quality of life in Kent County by providing outstanding parks and trails adhering to the highest standards of recreation. The department efficiently achieves this vision by developing vibrant partnerships, sustainable funding, and accessible parks and trails that amply meet the needs of future generations.

Overview

The Parks Department manages over 6,700 acres of land in 42 properties and trails, offering a wide range of recreational opportunities. Family and corporate picnicking, swimming, hiking, cross-country skiing, and golf at our four-star golf course are just a few of the activities available in County parks. In addition, the Department operates a campground with 90 campsites and four rental cabins at Wabasis Park.

One significant ongoing project is Millennium Park. Acquiring and developing this 1,500 acre park is a multi-year endeavor, reclaiming lands once used for gravel and gypsum mining, oil production, and waste disposal. The completed recreation area features a popular beach and splashpad, with opportunities for fishing, picnicking, volleyball, basketball, and boat rentals. The park is also popular for its network of trails stretching more than 15 miles and providing access to extensive natural areas within the park.

To meet the goal set by the Board of Commissioners of a 7,500 acre park system, the Parks Department also seeks to strategically acquire and protect greenspace to meet the recreational needs of future generations, as current funding permits. The current emphasis in land acquisition is on expanding existing parks, particularly where population growth is expected to lead to increased demands for recreational opportunities. The department also holds undeveloped greenspace for a few new parks planned for eventual development in under served areas of the County.

Strategic Plan

Strategic issues for the Department include:

- Provide a comprehensive array of park experiences to the county population that meets/exceeds community expectations;
- Diversify funding sources - become more self-supporting; and
- Achieve position as a provider of preferred recreation attractions in the Grand Rapids area.

Volunteers from GE Aviation helped complete new trails in 2014 for the official opening of Lepard Nature Preserve

Operational Goals

- Develop and enhance park and trail facilities to improve the diversity and quality of recreational opportunities
- Acquire parkland, green spaces and trail corridors to address the current and future needs of the community
- Protect the quality and sustainability of the Kent County Parks system by continuing to increase and diversify funding sources
- Efficiently provide a quality 18-hole golf course for the general public
- Efficiently provide a range of enjoyable recreational opportunities at Millennium Park that are easily accessible to the general public

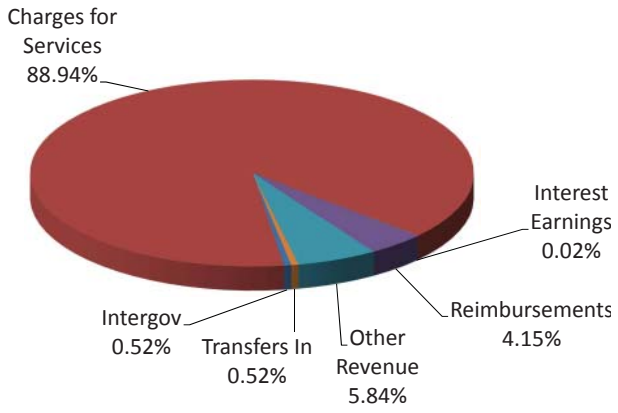
Selected Key Performance Measures

Indicator	2012	2013	2014	2015 Expected
Outcome:				
Percent of total beach/splash pad attendance attributable to free admission through the SPLASH program (Millennium Park)	14.63%	19.24%	27.35%	25.00%
Percent change in annual beach/splash pad attendance (Millennium Park)	1.20%	-27.20%	43.00%	-4.00%
Output:				
Beach/splash pad attendance through SPLASH program	12,746	12,203	24,825	22,000
Total Revenues (Millennium Park)	$ 279,555	$ 236,665	$ 340,518	$ 335,950
Total Expenses (Millennium Park)	$ 402,424	$ 467,926	$ 448,462	$ 522,096
Total Millennium Park beach/splash pad attendance	87,141	63,431	90,780	87,000
Total boat and paddleboard rentals	NA	3,176	5,883	5,900
Acres of parkland or green space acquired per year	0.00	22.00	0.00	170.00
Number of project collaborations with outside agencies or organizations.	13	73	55	60
Total revenues earned to support operations and management	$1,776,230	$1,788,443	$1,973,226	$1,895,434
Number of Action Plan items completed from the Parks Master Plan	6	8	13	15
Course rating by Golf Digest Magazine	4 star	4 star	4 star	4 star
Efficiency:				
Percent of operations and management expenditures funded through sources other than the general fund	45.50%	44.21%	46.53%	41.60%
Revenues earned per dollar of expense (Kaufman Golf Course)	$1.20	$1.23	$1.26	$1.10
Revenues earned per dollar of expense (Millennium Park)	$0.70	$0.51	$0.76	$0.64

Department Revenue by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Charges for Services	$ 1,683,113	$ 1,576,519	$ 1,587,550	$ 1,703,950
Reimbursements	15,548	10,963	17,285	79,585
Other	71,757	186,654	122,597	111,900
Total Revenue	**1,770,418**	**1,774,136**	**1,727,432**	**1,895,435**
Other Funds				
Special Projects	43,769	20,298	20,450	20,450
Total Revenue	**$ 1,814,187**	**$ 1,794,434**	**$ 1,747,882**	**$ 1,915,885**

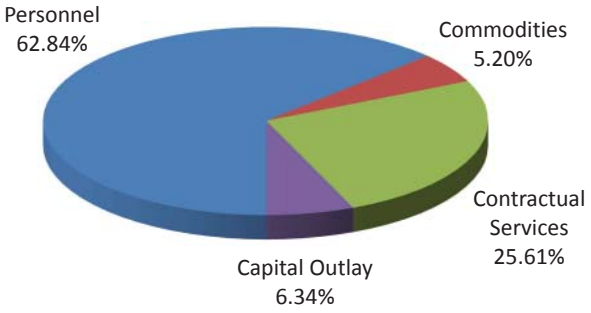
2015 Adopted Revenues
$1,915,885



Department Expenditures by Category

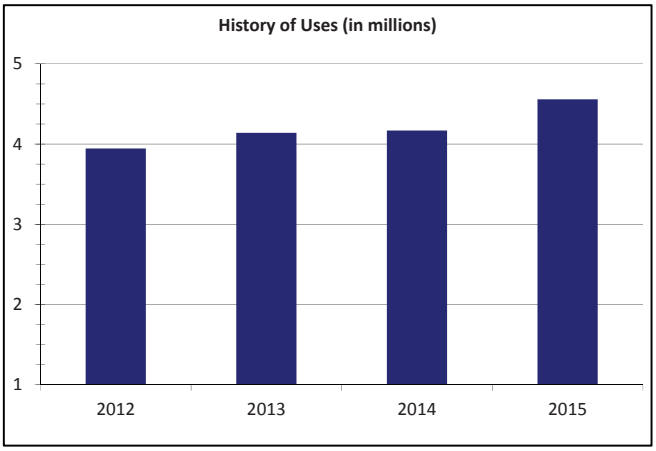
	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Personnel	$ 2,511,226	$ 2,508,955	$ 2,618,414	$ 2,864,134
Commodities	186,690	207,268	209,400	237,000
Contractual Services	1,127,222	1,140,080	1,097,447	1,164,850
Capital Outlay	118,774	207,661	237,428	289,100
Total Uses	**3,943,912**	**4,063,964**	**4,162,689**	**4,555,084**
Other Funds				
Special Projects	-	75,506	5,000	2,500
Total Department	**$3,943,912**	**$4,139,470**	**$4,167,689**	**$4,557,584**
Personnel FTE	**57.3**	**57.3**	**57.4**	**58.3**

2015 Adopted Uses
$4,557,584



Program Expenditures

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Administration	$ 1,030,634	$ 1,076,103	$ 1,033,725	$ 1,114,555
Caledonia Region	195,761	202,536	212,821	268,447
Douglas Walker Reg	233,658	218,238	233,595	234,039
Dwight Lydell Reg	144,878	149,115	201,834	171,931
Fallasburg Region	217,527	215,968	249,766	266,395
Johnson	141,065	138,350	158,381	163,697
Kent Trails	26,100	16,748	26,169	21,970
LE Kaufman Clubhse	182,758	222,351	206,983	212,311
LE Kaufman Golf Course	539,279	418,949	492,197	516,508
Long Lake Region	132,186	168,978	142,205	145,321
Millennium	404,335	472,816	456,837	522,096
Palmer	110,836	166,271	131,856	141,513
Townsend Region	158,557	182,882	166,281	204,768
Wabasis Lk Campgrd	218,628	175,567	174,325	196,782
Wabasis Lake Park	207,709	239,092	275,714	330,552
Interdepartmental Svcs	-	-	-	44,199
Kent Trails Spec Proj	-	75,506	5,000	2,500
Total	**$3,943,912**	**$4,139,470**	**$4,167,689**	**$4,557,584**



Significant Budget Issues

Budgetary cuts beginning in 2010 resulted in reductions in the department's workforce and the deferment of many repair and maintenance projects as well as vehicle and equipment replacements. Through greater operational efficiencies and more recent increases in appropriations, the department has made headway in addressing these deferred expenses. Maintaining the county's extensive park and trail system to high standards will continue to be a challenge in coming years, as facilities age.

In past years, the department has been very successful at leveraging millions of dollars from a variety of grants and donors for land acquisition and development. The vast majority of such projects require local matches which come from the department's Land Acquisition and Development CIP Fund. However, no new county funds have been added to this CIP fund for more than a decade, and this impairs the department's ability to pursue strategic acquisitions. Significant opportunities are on the horizon to improve parkland for future generations, but these will be permanently lost without adequate funding.

Authorized personnel for 2015 increased by 0.9 FTE due to adjustments in the department's seasonal work force.

Significant Accomplishments

- Completed two of four phases of construction of the Fred Meijer Pioneer Trail, linking the Musketawa Trail to the White Pine Trail.
- Developed a permanent, off-road route for the Paul Henry Thornapple Trail between 68th and 76th Streets.
- Redeveloped Ruehs Park with a combination of County CIP funds and volunteer labor from GE Aviation and financial support from the GE Foundation.
- Dedicated new trailhead on the Fred Meijer Pioneer Trail donated by Irwin Seating.
- Restored services at multiple County parks after wide-spread flood-related damage.
- Initiated construction of a new mountain biking trail network at Wahlfield Park with all-volunteer labor contributed by the West Michigan Mountain Biking Alliance.
- Completed the 2014-2018 Parks, Trails and Natural Areas Master Plan
- Developed a new permanent trailhead off 10 Mile Rd for Luton Park.
- Redeveloped the boat launch facilities at Wabasis Lake Park.
- Built a new parking area, trailhead and connecting trails at Lepard Preserve in collaboration with the Spirit of Life Church and hosted an official opening of the park.
- With support from the Kent County Parks Foundation, acquired 2 acres to expand Millennium Park and connect previously isolated public parcels.
- Acquired 20 acres south of Covered Bridge Rd to expand Fallasburg Park with 95% private funding, completing a multi-year acquisition project.
- Redeveloped natural-surfaced trails at Knapp Valley Forest with volunteer labor.

Fred Meijer Millennium Trail Network with city skyline on the horizon - photo by volunteer Amanda Pitts.

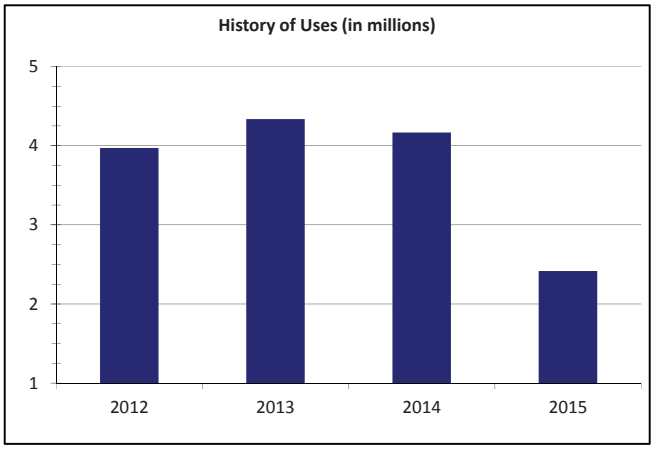
Non-Departmental

John Ball Zoo Corporation

John Ball Zoo is a 501(c)(3) nonprofit corporation committed to the advancement of public education on the need for wildlife conservation and preservation. On January 1, 2014, Kent County, owner of the Zoo, and the John Ball Zoo Society unified their respective operations at the Zoo to create John Ball Zoo. A long term management agreement is in effect that allows non-profit management with continued ownership by Kent County.

Department Expenditures by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Personnel	$2,515,173	$2,645,603	$2,594,660	$ -
Commodities	363,321	413,328	381,962	-
Contractual Services	964,994	1,030,706	1,045,405	2,414,835
Capital Outlay	127,817	245,674	144,383	-
Total Uses	**$3,971,304**	**$4,335,311**	**$4,166,410**	**$2,414,835**
Personnel FTE	**45.2**	**47.7**	**47**	**0**



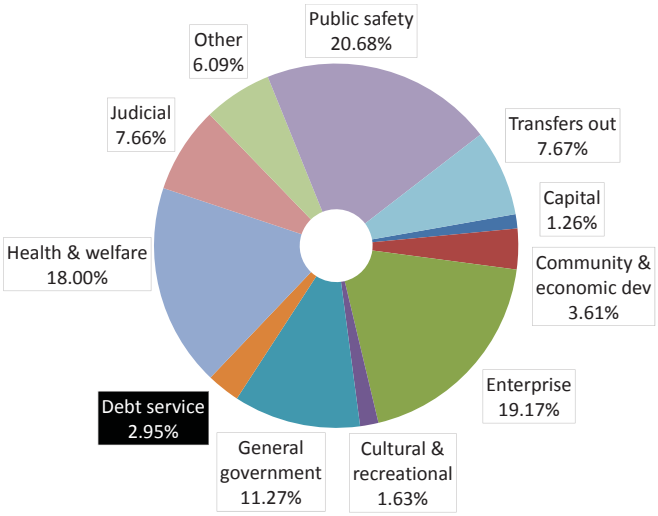
Significant Budget Issues

On January 1, 2014, Kent County, owner of the Zoo, and the John Ball Zoo Society unified their respective operations at the Zoo to create John Ball Zoo. The County now makes an annual contribution to the John Ball Zoo Corporation.

COUNTY OF KENT MICHIGAN

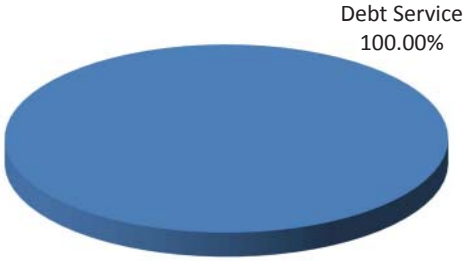
Debt Service
Functional Area at a Glance

2015 County Uses by Functional Area
$420,141,800*

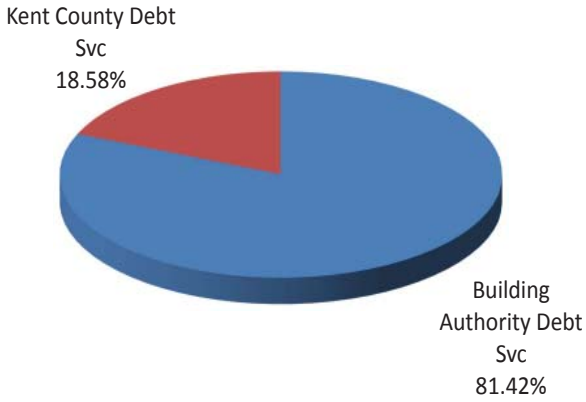


** This chart is net of the $7,100,001 estimated appropriation lapse that is allocated to functional areas subsidized by the General Fund (excludes the Enterprise Functional Area).*

2015 Functional Area Uses by Fund Type
$12,618,498



2015 Functional Area Uses by Department



Functional Area History of Uses by Fund Type

Fund Type	2012 Actual	2013 Actual	2014 Adopted	2015 Requested	2015 Adopted	Adopted % Change
Debt Service Fund						
Building Authority Debt Svc	$ 8,882,510	$10,309,736	$10,291,097	$10,274,317	$10,274,317	-0.16%
Kent County Debt Svc	2,204,000	1,852,257	1,842,676	2,344,181	2,344,181	27.22%
Total Debt Service Fund	**11,086,510**	**12,161,993**	**12,133,773**	**12,618,498**	**12,618,498**	**3.99%**
Total	**$11,086,510**	**$12,161,993**	**$12,133,773**	**$12,618,498**	**$12,618,498**	**3.99%**

Non-Departmental

Building Authority Debt Service

Building Authority Debt Service accounts for the retirement of debt related to projects of the Kent County Building Authority which currently includes the correctional facility remodel, the Sheriff's administration building, the courthouse, the DHS building, and the Juvenile Detention remodel. Financing for the correctional facility remodel debt service is provided by a dedicated tax millage paid by County property owners and Federal grants.

Program Expenditures

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Building Authority Debt Svc				
Juv Det Remodel	$ 154,043	$ 282,300	$ 280,782	$ 278,868
Correctional Facility	1,557,545	2,854,367	2,838,946	2,819,655
Sheriff Admin Bldg	756,875	757,900	760,650	762,800
DHS Building	2,075,294	2,070,394	2,069,069	2,070,969
Courthouse	4,338,753	4,344,775	4,341,650	4,342,025
Total Uses	**$ 8,882,510**	**$ 10,309,736**	**$ 10,291,097**	**$ 10,274,317**
Personnel FTE	**0**	**0**	**0**	**0**

Significant Budget Issues

No significant budget issues to report.

Kent County Debt Service

Kent County Debt Service accounts for the retirement of debt related to projects financed from capital improvement bonds, which includes various building and land acquisitions within Kent County.

Program Expenditures

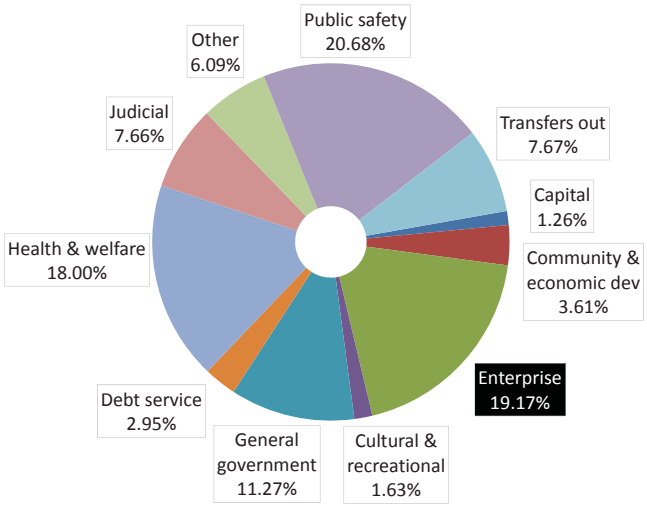
	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Kent County Debt Svc				
Series A Bonds	$ 958,201	$ 612,242	$ 610,060	$ 611,936
Spectrum Facility	224,742	222,851	220,561	218,075
Fuller Complex Imp	131,364	130,817	130,101	129,309
63rd Dist Court	379,828	378,249	376,176	373,888
Fuller Boiler Plant	87,451	87,087	86,610	86,083
Animal Shelter	337,417	336,014	334,172	332,140
Information Tech	-	-	-	592,750
Central Svcs Copier	84,996	84,996	84,996	-
Total Uses	**$2,204,000**	**$1,852,257**	**$1,842,676**	**$2,344,181**
Personnel FTE	**0**	**0**	**0**	**0**

Significant Budget Issues

The 2015 budget reflects a $592,750 increase for IT equipment acquired via a capital lease.

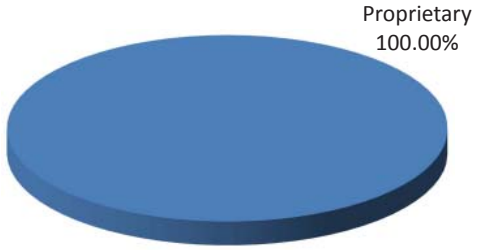
Enterprise Activities
Functional Area at a Glance

2015 County Uses by Functional Area
$420,141,800*

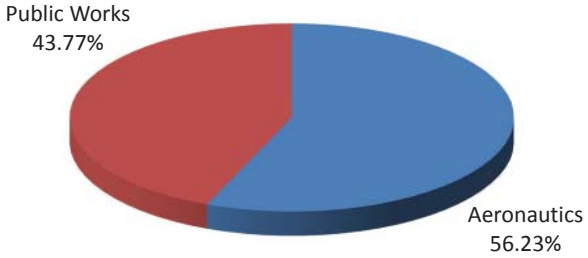


** This chart is net of the $7,100,001 estimated appropriation lapse that is allocated to functional areas subsidized by the General Fund (excludes the Enterprise Functional Area).*

2015 Functional Area Uses by Fund Type
$81,904,708



2015 Functional Area Uses by Department



Functional Area History of Uses by Fund Type

Fund Type	2012 Actual	2013 Actual	2014 Adopted	2015 Requested	2015 Adopted	Adopted % Change
Proprietary Funds						
Aeronautics	$41,945,216	$42,830,468	$50,643,366	$46,054,263	$46,054,263	-9.06%
Public Works	31,656,772	32,537,836	35,090,642	35,850,445	35,850,445	2.17%
Total Proprietary Funds	**73,601,988**	**75,368,304**	**85,734,008**	**81,904,708**	**81,904,708**	**-4.47%**
Total	**$73,601,988**	**$75,368,304**	**$85,734,008**	**$81,904,708**	**$81,904,708**	**-4.47%**

Functional Area History of Uses by Department

Department	2012 Actual	2013 Actual	2014 Adopted	2015 Requested	2015 Adopted	Adopted % Change
Aeronautics	$41,945,216	$42,830,468	$50,643,366	$46,054,263	$46,054,263	-9.06%
Public Works	31,656,772	32,537,836	35,090,642	35,850,445	35,850,445	2.17%
Total	**$73,601,988**	**$75,368,304**	**$85,734,008**	**$81,904,708**	**$81,904,708**	**-4.47%**

Functional Area History of Uses by Category

Category	2012 Actual	2013 Actual	2014 Adopted	2015 Requested	2015 Adopted	Adopted % Change
Personnel	$12,451,881	$12,377,067	$12,691,648	$13,429,265	$13,429,265	5.81%
Commodities	641,116	727,644	693,377	707,561	707,561	2.05%
Contractual Services	47,470,144	49,502,806	50,850,709	53,166,229	53,166,229	4.55%
Capital Outlay	1,138,635	1,147,371	1,314,420	1,386,394	1,386,394	5.48%
Other Charges	11,900,212	11,613,416	20,183,854	13,215,259	13,215,259	-34.53%
Transfers Out	-	-	-	-	-	NA
Total	**$73,601,988**	**$75,368,304**	**$85,734,008**	**$81,904,708**	**$81,904,708**	**-4.47%**
Personnel FTE	**166.1**	**166.7**	**150.2**	**151.7**	**151.7**	

Strategic Goals

- Participate in the economic development and planning efforts of the region
- Continue to respond to changing economic and community demand, adjusting services accordingly
- Deliver services without the use of Kent County General Fund support
- Develop and implement a strategy for sustainable solid waste management, processing, and recycling services
- Implement approved Solid Waste Management Plan goals and objectives that include adoption of a solid waste management ordinance
- Expand South Kent Landfill capacity with initial priority on ash monofill requirements including the feasibility of implementing a mechanical stabilized wall on the existing ash monofill
- Improve the operational efficiency of the Kent County Recycling and Education Center
- Continue the long-term stewardship and management of closed landfills
- Explore the feasibility of expanding the Waste-to-Energy Facility to increase energy recovery from municipal solid waste

County Core Priorities

To provide mandated services, which may be enhanced and supplemented by additional services to improve the quality of life for all Kent County citizens by:

- Maintaining current and future financial stability
- Increasing influence on legislative changes
- Maintaining and developing facilities, infrastructure, and programs
- Providing timely, professional, and effective customer service
- Providing safe and healthy communities, enhancing the quality of life in Kent County
- Enhancing work environment, encouraging creativity and innovation
- Promoting open intergovernmental and public relations

Department of Aeronautics

5500 44th Street SE, Grand Rapids, Michigan 49512
Phone: (616) 233-6000 Fax: (616) 233-6025
flyford.org

Mission Statement

It is the mission of the Kent County Department of Aeronautics to provide safe, secure, efficient, environmentally sensitive, economically self-sustaining and globally infused air transportation facilities responsive to regional needs.

Overview

The Department of Aeronautics manages and operates the Gerald R. Ford International Airport (GFIA). GFIA is served by 6 passenger airlines with 120 daily scheduled non-stop flights to and from 22 major market destinations. GFIA also serves as a significant general aviation base and regional air cargo hub.

The airport has its own police, fire, and maintenance departments. Policy and general oversight of GFIA is the responsibility of the Gerald R. Ford International Airport Board, a seven-member body appointed by the Board of Commissioners. GFIA receives no General Fund allocations. The department's operational requirements are met through rates and charges assessed to airport tenants and patrons for the use of airport services and facilities. The airport's capital requirements are met through earned surpluses, revenue bonds, passenger facility charges, and state and federal grants. In 2014, GFIA served over 2.3 million passengers and processed more than 81 million pounds of air cargo and mail.

Strategic Goals

Strategic issues for the Department include:

- Participate in the economic development and planning efforts of the region;
- Continue to respond to changing economic and community demand, adjusting services accordingly; and
- Deliver services without the use of Kent County General Fund support.

Operational Goals

- Provide safe, secure, operationally efficient and user-friendly facilities in compliance with Federal law for all aircraft operational movements such as takeoff, landing, taxiing and other aeronautics-related activities
- Provide safe, secure, operationally efficient and user-friendly facilities for general aviation businesses providing aircraft parking, fueling, sales, flight training, charter, repair and other associated activities by aircraft not operated by scheduled passenger air carriers, cargo air carriers or the military
- Provide the Gerald R. Ford International Airport Board with management oversight and policy implementation for the operations, maintenance, safety, security, marketing, communications, development and financing functions of Department of Aeronautics facilities, including the Gerald R. Ford International Airport

Gerald R. Ford International Airport aerial view

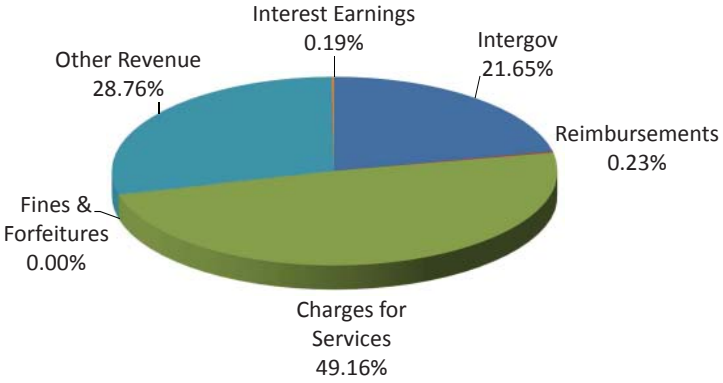
Selected Key Performance Measures

Indicator	2012	2013	2014	2015 Expected
Outcome:				
Number of Major discrepancies noted during TSA security assessments	0	0	0	0
Number of Major discrepancies noted during annual FAA certification/ safety inspection	0	0	0	0
Net operating revenues exceeding expenses per audit results	$ 14,698,857	$ 15,418,000	$ 16,100,000	$ 15,539,450
Output:				
Airfield activity operations: total number of takeoffs and landings	85,306	75,998	75,128	75,600
General aviation: total based aircraft	86	86	89	88

Department Revenue by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Aeronautics Fund				
Intergovernmental	$ 9,640,953	$ 4,413,051	$10,600,000	$11,546,767
Charges for Services	22,618,159	24,226,007	25,462,352	26,219,122
Fines & Forfeitures	870	692	1,000	700
Investment Earnings	159,397	121,789	101,100	102,000
Reimbursements	540,550	323,714	145,000	125,000
Other	14,547,711	14,987,802	14,333,914	15,341,531
Total Revenue	**$47,507,640**	**$44,073,055**	**$50,643,366**	**$53,335,120**

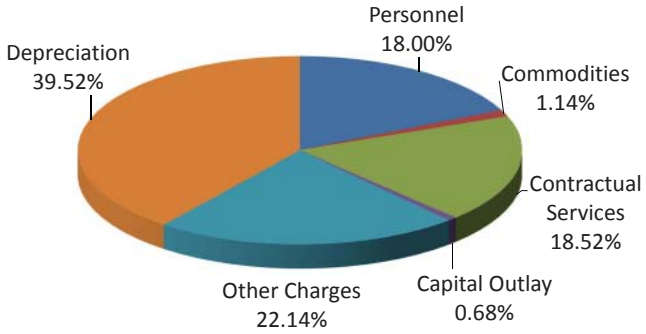
2015 Adopted Revenues
$53,335,120



Department Expenditures by Category

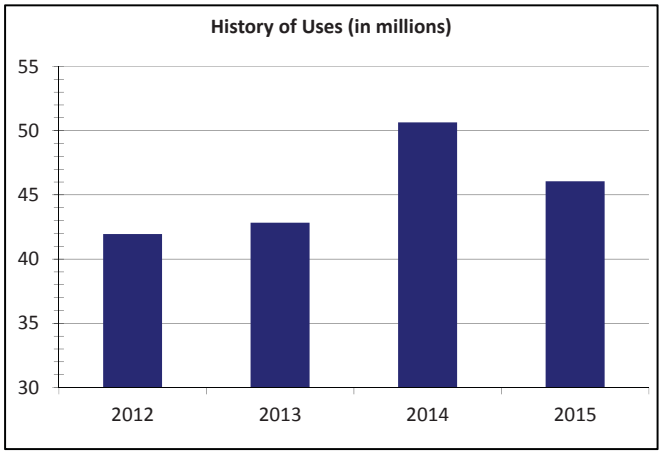
	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Aeronautics Fund				
Personnel	$ 7,917,838	$ 7,824,883	$ 8,106,872	$ 8,290,525
Commodities	493,729	591,888	511,702	525,347
Contractual Services	6,751,605	7,869,767	7,751,382	8,530,976
Capital Outlay	168,101	134,226	247,220	312,744
Other Expense	10,090,819	9,869,796	16,912,030	10,194,511
Uses before Depr	**25,422,092**	**26,290,561**	**33,529,206**	**27,854,103**
Depreciation	16,523,124	16,539,907	17,114,160	18,200,160
Total Uses	**$41,945,216**	**$42,830,468**	**$50,643,366**	**$46,054,263**
Personnel FTE	**102.1**	**104.6**	**98.6**	**98.6**

2015 Adopted Uses
$46,054,263



Program Expenditures

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Air Cargo	$ 1,126,705	$ 1,198,099	$ 1,185,870	$ 1,202,705
Airfield	7,033,217	7,159,392	7,429,696	7,720,286
Airline Apron	1,414,097	1,572,813	1,638,833	1,668,256
General Admin	4,235,730	4,137,529	11,197,610	5,207,828
General Aviation	479,500	475,623	471,745	473,389
General Maintenai	2,593,395	3,042,371	3,062,716	3,186,861
Ground Transporta	9,000,800	9,313,734	9,175,254	10,113,456
Other Land & Bldg	432,597	462,756	512,836	490,259
Terminal Building	7,308,006	7,303,732	7,858,806	8,111,223
Debt Service	8,321,169	8,164,418	8,110,000	7,880,000
Total	**$41,945,216**	**$42,830,468**	**$50,643,366**	**$46,054,263**



Significant Accomplishments

- 2014 was a banner year for the Gerald R. Ford International Airport (GFIA) as it hit an all-time passenger record total of 2,335,105. The more than 2.3 million people that flew in and out of GFIA in 2014 breaks the Airport's previous record of 2,275,332 set in 2011. In total, over 65 million people have flown through the Gerald R. Ford International Airport in its 51-year history. In 2013, the Gerald R. Ford International Airport had a total of 2,237,979 enplaned and deplaned passengers. The record-breaking number of 2,335,105 passengers in 2014 is a 4.34-percent increase. 2014 marked the first full year of service for Southwest Airlines in the Grand Rapids market. In addition, the US Airways-American Airlines merger added nonstop service from Grand Rapids to Charlotte and Philadelphia in September, and Delta added a fourth daily nonstop flight to Atlanta in October 2014.

- On January 28, 2015 the airport had an official ribbon cutting for the newly renovated and expanded Concourse B. Construction began in June 2013 and included expansion of both concourse A & B providing new amenities, and an overall fresh look. Two new airline gates and passenger hold rooms, rest rooms, the MI Tap Room Restaurant & Bar, and Grand Rapids Magazine travel store were among the renovations on Concourse B. New signage, terrazzo flooring, carpeting, and gate seating were also included. Concourse A renovations included an expansion of passenger hold rooms, new seating, carpeting, updates to food and beverage, and a new Grand Rapids Magazine travel store. A business area featuring an expanded work space and charging stations were also among the changes on Concourse A.

- In December 2014, GFIA launched a new look and a new brand promise to complement its same great customer service and convenience. The new promise encompasses an airport-wide belief that no matter where your travel plans take you, "Getting there is better here." The new logo was inspired by the iconic shape of GFIA's main parking canopy, but is also reminiscent of an airfoil, or the movement of air. The brand mark also brings to mind the gentle shoreline of Lake Michigan and the beauty of our West Michigan scenery.

- GFIA's Capital Improvement Plan (CIP), which was approved by the Gerald R. Ford International Airport Board in October 2014, will include projects from 2015 through 2020 that total over $95 million. The anticipated CIP includes a substantial investment in the construction of the Consolidated Checkpoint & Marketplace, reconstruction of the terminal apron, a master plan update, and reconstruction of the North and East Parking Lots. In addition, the plan includes resurfacing a portion of the airfield Perimeter Road, and mid-term maintenance items associated with the public parking structure.

- The GFIA board approved the 2015 amended capital budget at $36,273,585, the 2016 capital budget of $18,838,500, and the five-year capital plan for years 2016-2020 of $59,728,400. The total investment for the six year plan tallies $96,001,958, with project estimates calculated in 2015 dollars.

- On July 19, 2014 GFIA celebrated its 50th Anniversary with an "Airport Day & Plane Pull Event!" The event included static aircraft displays, skydivers during the National Anthem as well as American Idol finalist and Grand Rapids native Maurice Townsend singing "God Bless America." The airport provided 50-cent food items like hot dogs, chips, ice cream

and beverages, as well as giveaway items. The highlight of the day was the Special Olympics Michigan Plane Pull Event. Teams of 25 people pulled a FedEx A310, and the teams with the fastest times – won! The event raised thousands for Special Olympics Michigan, and it was a fun event for both participants and spectators!

- We all know the Gerald R. Ford International Airport is a great airport to travel in and out of, but that was known at the national level after the announcement of the ASQ-ACI awards. GFIA was ranked one of the "Top Five Best Airports in the World (by size)," as a part of ACI's 2013 Airport Service Quality Awards. Airports across the globe are evaluated via passengers' views on 34 key service indicators and are an objective and accurate indicator of the top world-wide performing airport. Some of the key areas of judgment include cleanliness, parking, courtesy of staff, concessions and security screening.

- It's no secret that the 2013-14 winter season was unusually brutal, and GFIA was recognized for outstanding service for battling the ice and snow. GFIA was awarded the Balchen/Post Award for "Outstanding Achievement in Airport Snow & Ice Control." The award was presented by the International Aviation Snow Symposium and is given to three categories of commercial airports; Large, Medium and Small. The Gerald R. Ford International Airport was awarded in the "Small" category which is classified by less than 100,000 scheduled operations (take-offs and landings) annually.

- On September 3rd, 2014 GFIA welcomed new nonstop service from Grand Rapids to Charlotte & Philadelphia. The service is provided via American Airlines, but operated by US Airways Express as a part of the American-US Airways merger.

- GFIA: Gentle Fur in Action, the Airport's therapy dog program celebrated its one-year anniversary in October 2014. The therapy dog program started with three teams in 2013 but has become so successful and popular that we now have seven teams (and nine dogs!) The dogs roam the airport concourses and grand hall greeting passengers. The program was created to calm passengers that may have anxiety, nerves or a fear of flying. The dogs have been helpful in situations like these and have helped children with autism who travel, a mom who put her son on a plane to Afghanistan as well as a man who was traveling for a funeral. The dogs bring a smile to peoples' faces, and help add to the customer service side of our airport.

- In March 2014, Steelcase, Experience Grand Rapids and the Gerald R. Ford International Airport unveiled a new Visitor Information Area at the airport. The new visitor area is staffed by friendly city ambassadors and is a comfortable and convenient place to accommodate travelers. With a variety of spaces within the area, visitors can relax and browse on the provided iPads, or use the interactive walk-up screen to quickly find what they need. The design thinking and furniture for the new visitor space were provided by Steelcase.

Significant Budget Issues

There are no significant issues to report.

Department of Public Works

1500 Scribner NW, Grand Rapids, Michigan 49504
Phone: (616) 336-3694 Fax: (616) 336-3338

Mission

The Kent County Board and Department of Public Works acquires, improves, enlarges, operates, and maintains sewage disposal systems, and refuse systems to promote and protect the health and welfare of its residents and the environment.

Overview

The Department of Public Works acting through the Board of Public Works is an enterprise fund established by the Board of Commissioners to provide solid waste management services. The Department is divided into two divisions: Administration and Solid Waste Operations. The Solid Waste division has four components: Recycling and Resource Recovery, Waste-to-Energy, Landfill and Transfer Station, and Closed Landfill Remediation and Environmental Compliance.

Kent County Recycling and Education Center

Operational Goals

- Ensure availability of long-term disposal services for Kent County residents with stable and competitive rates
- Operate disposal and transfer facilities in compliance with license and permits
- Accept increased curb side recycling volumes at the Recycling and Education Center and process 35,000 tons
- Expand participation in the Household Hazardous Waste (HHW) program through a comprehensive educational and advertising outreach program and open hours
- Accept all solid waste delivered and process solid waste for disposal, energy recovery or transfer in a cost effective and environmentally responsible manner
- Maintain the Waste-to-Energy Facility Clean Corporate Citizen certification

Strategic Goals

Strategic issues for the Department include:

- Develop and implement a strategic vision for sustainable solid waste management, processing, diversion and recycling services;
- Deliver services to our residents, customers and stakeholders without the use of Kent County General Fund support;
- Participate in the economic development, sustainability and environmental planning efforts of the region;
- Implement approved Solid Waste Management Plan goals and objectives that include adoption of a solid waste management ordinance;
- Expand South Kent Landfill capacity with initial priority on ash monofill requirements including the feasibility of implementing a mechanical stabilized wall on the existing ash monofill;
- Improve the operational efficiency of facilities;
- Continue the long-term stewardship and management of closed landfills; and
- Explore the feasibility of expanding the Waste-to-Energy Facility to increase energy recovery from municipal solid waste.

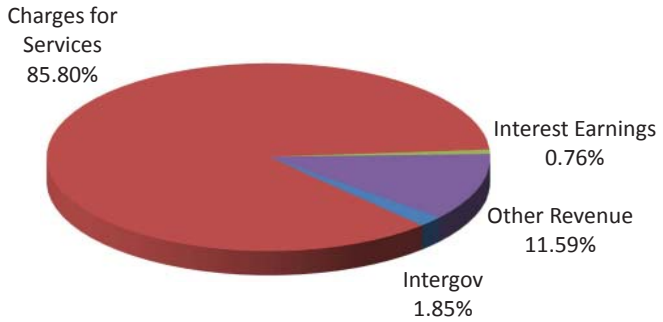
Selected Key Performance Measures

Indicator	2012	2013	2014	2015 Expected
Outcome:				
Major non-conformances/violations on the ISO 14001 certification	0	0	0	0
Percent of tons sold/tons processed (MRF)	88.00%	90.00%	91.00%	91.00%
Electricity sold (Mwh) WTE	96,640	104,438	100,000	96,000
Output:				
Tons of solid waste processed-NKTS	61,474	65,000	65,000	65,000
Tons Processed (MRF)	26,196	30,000	32,000	35,000
Number of households' served/year (HHW)	3,152	3,284	3,500	3,500
Tons of solid waste processed (WTE)	183,849	189,321	189,000	187,000
Long Tons of ferrous metal recovered (WTE)	2,669	3,500	3,300	3,500
Efficiency:				
Cost per ton for processing - SKL	$ 19.50	$ 19.50	$ 19.50	$ 20.00
Cost per ton for processing - NKTS	$ 24.52	$ 25.17	$ 25.17	$ 25.00
Net cost/ton processed (Material Recovery Facility)	$ 93.93	$ 101.00	$ 101.00	$ 100.00
Cost per pound collected (HHW) (less than goal is good)	$ 1.03	$ 1.28	$ 1.28	$ 1.50

Department Revenue by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Public Works Funds				
Intergovernmental	$ 644,729	$ 652,742	$ 656,175	$ 661,975
Charges for Services	29,915,069	32,139,978	29,791,096	30,760,280
Investment Earnings	291,150	238,418	286,546	272,963
Reimbursements	10,435	-	-	-
Other	1,444,211	1,659,186	4,356,825	4,155,227
Total Revenue	**$32,305,596**	**$34,690,324**	**$35,090,642**	**$35,850,445**

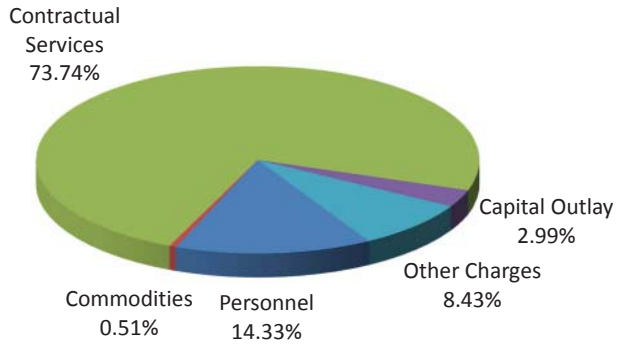
2015 Adopted Revenues
$35,850,445



Department Expenditures by Category

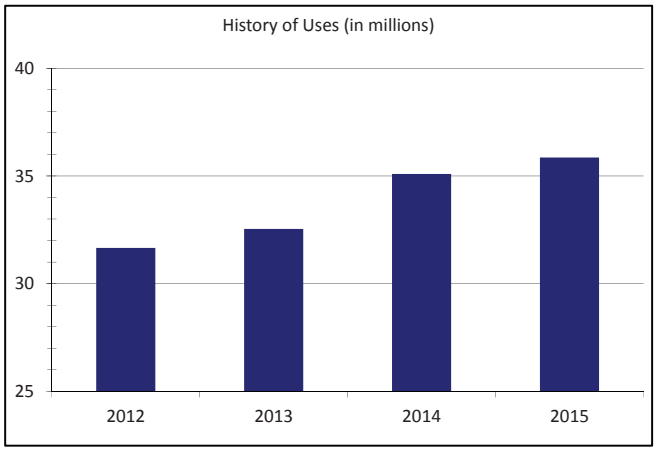
	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Public Works Funds				
Personnel	$ 4,534,043	$ 4,552,184	$ 4,584,776	$ 5,138,740
Commodities	147,388	135,757	181,675	182,214
Contractual Services	24,195,415	25,093,132	25,985,167	26,435,093
Capital Outlay	970,534	1,013,144	1,067,200	1,073,650
Other Expense	1,809,393	1,743,619	3,271,824	3,020,748
Total Uses	**$31,656,772**	**$32,537,836**	**$35,090,642**	**$35,850,445**
Personnel FTE	**64**	**62.1**	**51.6**	**53.1**

2015 Adopted Uses
$35,850,445



Program Expenditures

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Act 185 Bond Fund	$ 645,041	$ 653,041	$ 656,175	$ 661,975
Administration	710,381	-	-	-
Water & Sewer Div	691,047	-	-	-
Solid Waste/Landfill	10,496,435	31,884,795	34,434,467	35,188,470
Waste-to-Energy	19,113,869	-	-	-
Total	**$31,656,772**	**$32,537,836**	**$35,090,642**	**$35,850,445**



Significant Accomplishments

- The Recycling and Education Center completed its fourth full year of operation processing over 32,000 tons of recyclable materials, doubling projected throughput.
- The Waste-to-Energy Facility's continues its designation as a Clean Corporate Citizen (C3).
- Conducted a successful 2014 Earth Day Challenge with 26 participating schools and 8,229 participating students, collecting 218,705 pounds of plastic grocery bags.
- The Department fully implemented a comprehensive reorganization and leadership succession plan.
- Substantially completed construction of South Kent Landfill cell 55.
- Completed assessment of the Waste-to-Energy Facility cooling water recirculation lines.
- Improved production line efficiency at the Recycling and Education Center in partnership with the Goodwill Transitional Work Experience Program.
- Received ISO 14001 Environmental Management Systems re-certification for South Kent Landfill.

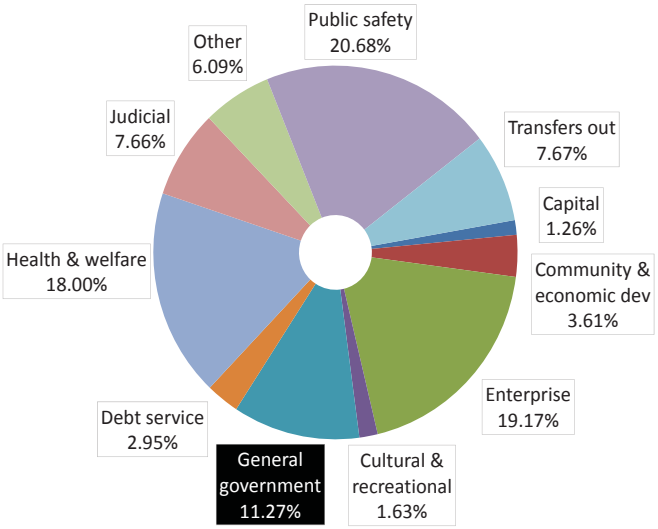
Significant Budget Issues

The adoption and implementation of the solid waste management Ordinance and surcharge to ensure funding for legacy costs associated with closed landfill facilities. The 2015 authorized personnel increased by 1.5 FTE due to the addition a full-time Maintenance Technician (1.0 FTE) to the DPW Recycling and Education Center and a part-time Resource Recovery Specialist (0.5 FTE) added to the Recycling Department.

COUNTY OF KENT MICHIGAN

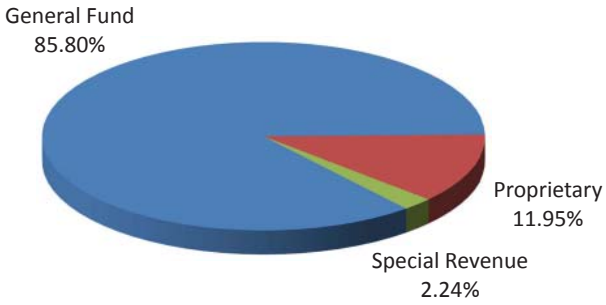
General Government
Functional Area at a Glance

2015 County Uses by Functional Area
$420,141,800*



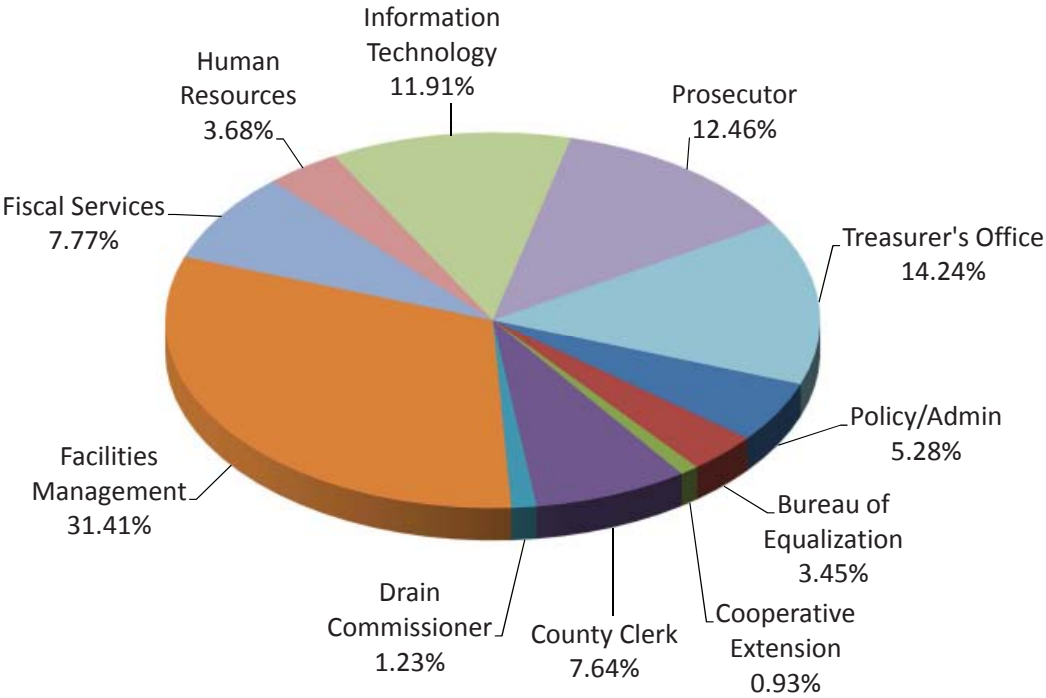
** This chart is net of the $7,100,001 estimated appropriation lapse that is allocated to functional areas subsidized by the General Fund (excludes the Enterprise Functional Area).*

2015 Functional Area Uses by Fund Type
$48,152,936



Functional Area History of Uses by Fund Type is provided on the following page.

2015 Functional Area Uses by Department



Functional Area History of Uses by Fund Type

Fund Type	2012 Actual	2013 Actual	2014 Adopted	2015 Requested	2015 Adopted	Adopted % Change
General Fund						
Bureau of Equalization	$ 1,379,710	$ 1,387,261	$ 1,509,369	$ 1,600,440	$ 1,535,776	1.75%
Clerk/Register of Deeds	3,349,286	2,968,854	3,164,905	3,169,919	3,169,919	0.16%
Cooperative Extension	477,734	428,799	437,090	450,653	445,634	1.95%
Drain Commission	588,637	570,652	610,113	670,529	594,650	-2.53%
Facilities Management	14,594,208	14,480,202	14,924,617	15,118,437	15,118,437	1.30%
Fiscal Services	3,230,977	3,015,894	3,240,556	3,442,393	3,442,393	6.23%
Human Resources	1,741,331	1,510,591	1,721,584	1,839,585	1,770,905	2.86%
Information Technology	4,533,682	4,868,607	5,297,491	5,816,153	5,734,553	8.25%
Policy/Administration	2,191,139	2,176,813	2,471,019	2,471,498	2,404,248	-2.70%
Prosecutor	5,767,771	5,818,989	5,903,283	6,052,259	6,000,259	1.64%
Treasurer's Office	992,607	1,020,701	1,073,675	1,100,510	1,100,510	2.50%
Total General Fund	**38,847,082**	**38,247,363**	**40,353,702**	**41,732,376**	**41,317,284**	**2.39%**
Other Funds						
Bureau of Equalization	170,602	129,149	170,000	127,463	127,463	-25.02%
Clerk/Register of Deeds	516,044	518,773	647,655	509,290	509,290	-21.36%
Cooperative Extension	28,819	437	-	-	-	NA
Drain Commission	116,502	1,046,861	53,559	-	-	-100.00%
Facilities Management	1,377	39,976	4,320	4,093	4,093	-5.25%
Office Equipment	-	-	-	300,000	300,000	NA
Policy/Administration	1,210,114	547,463	169,132	138,981	138,981	-17.83%
Treasurer's Office	6,045,962	6,562,488	5,705,750	5,755,825	5,755,825	0.88%
Total Other Funds	**8,089,419**	**8,845,147**	**6,750,416**	**6,835,652**	**6,835,652**	**1.26%**
Total	**$46,936,501**	**$47,092,510**	**$47,104,118**	**$48,568,028**	**$48,152,936**	**2.23%**

Functional Area History of Uses by Department

Department	2012 Actual	2013 Actual	2014 Adopted	2015 Requested	2015 Adopted	Adopted % Change
Bureau of Equalization	$ 1,550,312	$ 1,516,410	$ 1,679,369	$ 1,727,903	$ 1,663,239	-0.96%
Clerk/Register of Deeds	3,865,331	3,487,627	3,812,560	3,679,209	3,679,209	-3.50%
Cooperative Extension	506,553	429,236	437,090	450,653	445,634	1.95%
Drain Commission	705,139	1,617,514	663,672	670,529	594,650	-10.40%
Facilities Management	14,595,585	14,520,177	14,928,937	15,122,530	15,122,530	1.30%
Fiscal Services	3,230,977	3,015,894	3,240,556	3,742,393	3,742,393	15.49%
Human Resources	1,741,331	1,510,591	1,721,584	1,839,585	1,770,905	2.86%
Information Technology	4,533,682	4,868,607	5,297,491	5,816,153	5,734,553	8.25%
Policy/Administration	3,401,253	2,724,277	2,640,151	2,610,479	2,543,229	-3.67%
Prosecutor	5,767,771	5,818,989	5,903,283	6,052,259	6,000,259	1.64%
Treasurer's Office	7,038,568	7,583,189	6,779,425	6,856,335	6,856,335	1.13%
Total	**$46,936,501**	**$47,092,510**	**$47,104,118**	**$48,568,028**	**$48,152,936**	**2.23%**

Functional Area History of Uses by Category

Category	2012 Actual	2013 Actual	2014 Adopted	2015 Requested	2015 Adopted	Adopted % Change
Personnel	$21,546,396	$21,129,336	$22,073,707	$23,226,821	$23,094,907	4.63%
Commodities	1,091,969	856,249	1,000,966	870,154	849,845	-15.10%
Contractual Services	16,856,760	17,830,506	18,033,751	18,272,669	18,099,454	0.36%
Capital Outlay	971,947	630,320	423,883	647,220	557,566	31.54%
Other Charges	320,339	313,857	361,751	339,228	339,228	-6.23%
Transfers Out	6,149,090	6,332,242	5,210,060	5,211,936	5,211,936	0.04%
Total	**$46,936,501**	**$47,092,510**	**$47,104,118**	**$48,568,028**	**$48,152,936**	**2.23%**
Personnel FTE	**273.5**	**273.9**	**275.1**	**274.5**	**273.5**	

Strategic Goals

- Politically advocate to protect current sources of revenue from legislative changes
- Reduce cost of Kent County government operations
- Develop internal and external communications strategy
- Diversify sources of revenue
- Be an employer of choice
- Grow/enhance a participative employee culture
- Improve efficiency and effectiveness through technology deployment and process redesign
- Ensure that pay and benefit programs are sustainable and consistent with the County's Total Rewards Philosophy
- Maintain/enhance partnerships and relationships that support the Mission of Kent County government
- Provide the most cost effective and efficient facilities and operations as a collaborative effort between Facilities Management and the users of the facilities
- Politically advocate for stream-lined election laws that improve voting process and enhance the integrity of elections
- Protect current revenue streams and explore methods to ensure changes in statutory allowable fees cover costs
- Bring research from Michigan State University to Kent County in educational program areas as reflected by our Institute structure: Agriculture and Agribusiness; Children and Youth; Greening Michigan; Health and Nutrition
- Provide a full range of application services, including consulting, project management, and business process analysis/ re-engineering
- Provide a robust and flexible computing infrastructure that is capable of handling current and projected needs of internal customers and external client agencies
- Provide leadership to the County in applying technology to the challenges of local government in the 21st century
- Provide responsive and cost-effective support of installed applications, services, and hardware
- Continue to improve case processing; align staff with judicial and prosecutorial resources to focus on expediency
- Maximize effectiveness of existing staff and continue to provide a high level of service

Short-Term Tactical Objectives (by Department)

- **County Administration (Administrator's Office, Board of Commissioners Office, Bureau of Equalization, Fiscal Services, Human Resources, Information Technology):** develop tactical labor strategy to address staffing, diversity, training, pay and benefits; continue and enhance all forms of collaboration with other public and private entities; develop strategy to prevent encroachment on millage capacity; develop and expand training programs to promote County culture and enhance collaboration; enhance technology to improve internal efficiencies and provide services on 24/7 basis; promote interdepartmental and intergovernmental collaboration as an efficiency-gaining and service improving measure
- **Clerk/Register of Deeds:** maintain a high-level of performance; monitor potential problems/ opportunities resulting from increased federal "anti-terrorism" efforts and court mergers
- **Kent/MSU Cooperative Extension:** leverage local resources to obtain increased matching funds; support county efforts to reduce infant mortality and improve overall health of children through nutrition education; support the development of ethanol as a gasoline additive; continue to work with local groups to promote a viable agricultural industry in Kent County
- **Drain Commission:** expand un-petitioned maintenance of county drains; reduce level of storm water management and master planning services to townships; continue digitalization of records; upgrade GIS system; assess/recommend fee increases for administration of Subdivision Control Act; continue to use interns
- **Facilities Management:** review construction and maintenance contracts to assure state-of-the-art processes and procedures; administer property management program that achieves timely and cost-effective enhancements to facilities; promote processes that enhance the communication with county departments in identifying and resolving facilities needs; and continue to develop department-wide cost and energy use reduction programs, while focusing on improving customer service
- **Prosecutor's Office**: continue to improve case processing; align staff and judicial and prosecutorial resources to focus on expediency; maximize effectiveness of existing staff and continue to provide a high level of service
- **Treasurer's Office:** monitor activities of other units or levels of government to consolidate tax collection programs; capture personal property tax collection; continue efforts to reduce cost of operations

County Core Priorities

To provide mandated services, which may be enhanced and supplemented by additional services to improve the quality of life for all Kent County citizens by:

- Maintaining current and future financial stability
- Increasing influence on legislative changes
- Maintaining and developing facilities, infrastructure, and programs
- Providing timely, professional, and effective customer service
- Providing safe and healthy communities, enhancing the quality of life in Kent County
- Enhancing work environment, encouraging creativity and innovation
- Promoting open intergovernmental and public relations

Bureau of Equalization

County Administration Building
300 Monroe Avenue NW, Grand Rapids, MI 49503-2206
Phone: (616) 632-7520 Fax: (616) 632-7525

Mission

To provide for a fair system of property assessment and taxation and to provide professional mapping services for all cities and townships in Kent County.

Overview

The Bureau of Equalization carries out both property appraisal and mapping functions on behalf of taxpayers and municipalities in Kent County. The Bureau has two divisions, the Appraisal Division and the Property Description and Mapping Division.

The Appraisal Division equalizes property values annually among 21 townships and nine cities so property taxes remain uniformly fair across Kent County. The Division reports annually to the Board of Commissioners on the apportionment of millages within a 50-mill cap among various jurisdictions. Division staff audit property transfers to ensure that the taxable and state equalized value remain identical for the following year and assist local units of government with property assessments, especially of complex agricultural, industrial, commercial and developmental sites. The Division also provides information to local governments to prepare cases for the Michigan Tax Tribunal, the appellate body on property tax matters.

The Property Description and Mapping Division creates and maintains property tax maps for all parcels of land in Kent County. The staff also updates all property descriptions for area municipalities. Map products and property information records are created for general reference by local municipalities, title companies, realtors, real estate developers, appraisal firms, law firms, surveyors, environmental companies, architectural and engineering firms and the general public for many purposes.

Operational Goals

- Annually project property values and study the level of assessment by property class through appraisal and/or sales studies and apply equalization factors, if necessary, to comply with state law
- Provide professional tax mapping service so that all land in the county subject to the property tax is taxed once and is not subjected to double taxation
- Preserve public survey monuments for public use and preservation of the Public Land Survey System

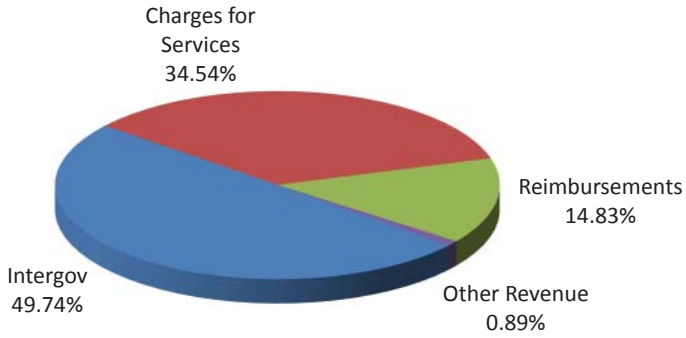
Selected Key Performance Measures

Indicator	2012	2013	2014	2015 Expected
Outcome:				
Percent of commercial/industrial sales appraised for economic condition factors	100.00%	100.00%	100.00%	100.00%
Percent of tax descriptions complete within 30 work days	95.00%	95.00%	95.00%	95.00%
Percent of damaged monuments repaired	100.00%	100.00%	100.00%	100.00%
Output:				
Number of commercial/industrial sales appraised for economic condition factors	137	173	268	175
Number of on-site real property appraisals	1,997	2,060	2,036	1,825
Number of personal property audits	249	251	241	225
Number of tax descriptions/map updates	4,286	5,422	5,521	5,800
Efficiency:				
Number of real property appraisals per appraiser	499	515	509	450
Number of personal property audits per auditor	249	251	241	225

Department Revenue by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Charges for Services	$ 96,016	$ 94,151	$ 173,900	$ 88,500
Reimbursements	52,873	38,451	48,400	38,000
Other	2,289	1,841	2,400	2,289
Total General Fund	**151,177**	**134,443**	**224,700**	**128,789**
Other Funds				
Special Projects	170,602	129,149	170,000	127,463
Total Revenue	**$ 321,778**	**$ 263,592**	**$ 394,700**	**$ 256,252**

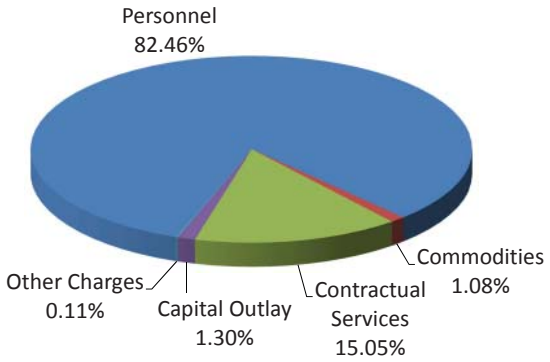
2015 Adopted Revenues
$256,252



Department Expenditures by Category

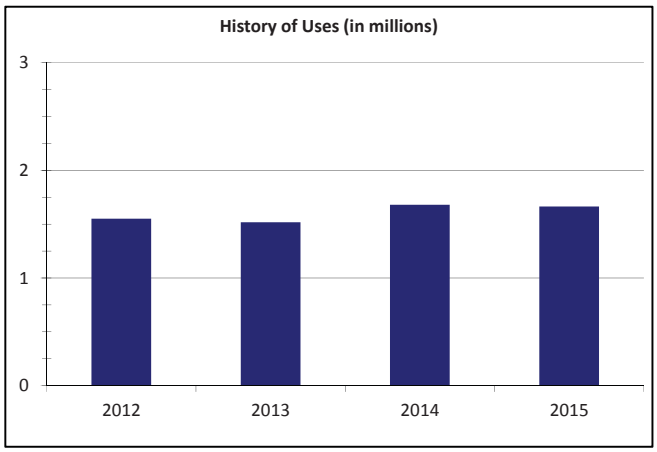
	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Personnel	$ 1,266,808	$ 1,244,870	$ 1,323,227	$ 1,371,481
Commodities	17,932	17,358	17,947	17,947
Contractual Services	94,970	109,806	145,850	124,668
Capital Outlay	-	15,227	22,345	21,680
Total Uses	**1,379,710**	**1,387,261**	**1,509,369**	**1,535,776**
Other Funds				
Special Projects	170,602	129,149	170,000	127,463
Total Department	**$ 1,550,312**	**$ 1,516,410**	**$ 1,679,369**	**$ 1,663,239**
Personnel FTE	**15.1**	**15.1**	**16**	**15**

2015 Adopted Uses
$1,663,239



Program Expenditures

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Bureau of Equalization	$ 1,379,710	$ 1,387,261	$ 1,509,369	$ 1,535,776
Remonumentation	170,602	129,149	170,000	127,463
Total	**$ 1,550,312**	**$ 1,516,410**	**$ 1,679,369**	**$ 1,663,239**



Significant Accomplishments

- The department continues to collaborate with the City of Grand Rapids Assessor on split services.
- For 2015, the department renewed its contract with the City of Grand Rapids Surveyor to act as representative to the County Remonumentation Program.
- For 2015, the department renewed its contract with Montcalm County for Equalization Director Services.

Significant Budget Issues

The 2015 authorized personnel decreased by 1.0 FTE due to the elimination of an Abstract/Title Clerk II position.

County Remonumentation Monument

COUNTY OF KENT MICHIGAN

County Clerk/Register of Deeds

County Administration Building
300 Monroe Avenue NW, Grand Rapids, MI 49503-2206
Phone: (616) 632-7640 Fax: (616) 632-7645

Mission

Maintain public records for the citizens of Kent County. Disseminate information requested in a proficient, timely manner.

Overview

The Kent County Clerk's Office has three major functions: to manage County elections; to manage vital County citizens' records; and to process and maintain all Circuit Court files. In Kent County, the Clerk is also the Register of Deeds. The Clerk is also the Clerk of the Board of Commissioners, and statutorily serves on numerous County boards and commissions

The County Clerk's Elections Division oversees all elections conducted in Kent County including all school elections and monitors campaign finance law.

The Register of Deeds Office records all documents pertaining to real property in Kent County, including deeds, mortgages, land contracts, liens and other documents pertaining to real estate.

The Clerk files, stores, and retains original vital records (i.e., birth, death, and marriage records), and makes certified copies of said records available to the public. The Clerk also processes applications for concealed weapons licenses, notaries public, business registrations and records military discharges.

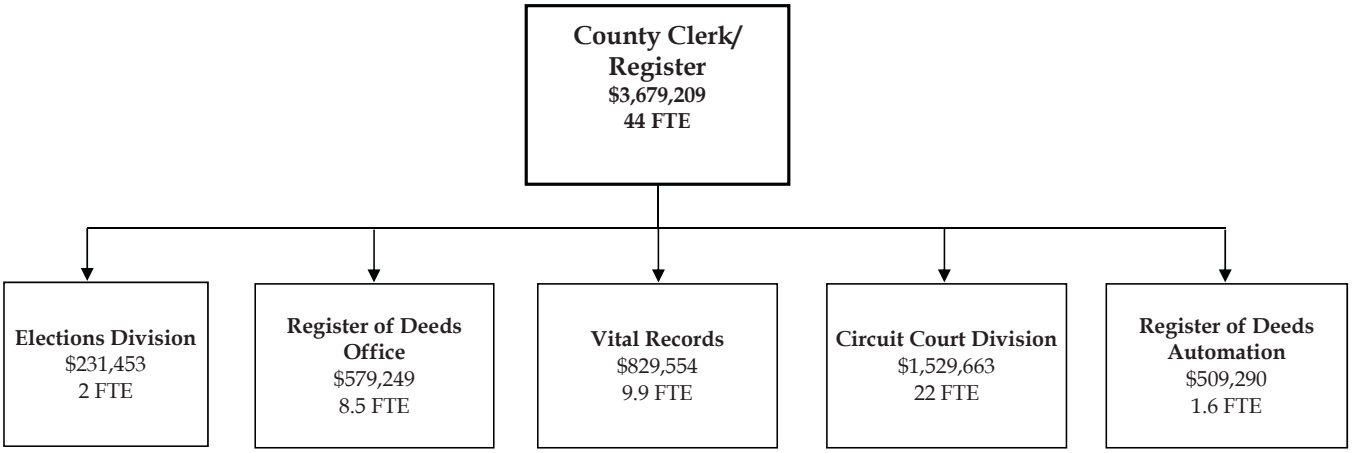
Strategic Goals

Strategic issues for the Department include:

- Politically advocate for stream-lined election laws that improve voting process and enhance the integrity of elections; and
- Protect current revenue streams and explore methods to ensure changes in statutory allowable fees cover costs.

As Clerk of the Circuit Court, she keeps the Circuit Court's records. The Clerk opens, maintains, tracks, and stores the records for all cases filed in the Circuit Court, including all juvenile court cases. Court files are public records, and may be inspected at the Clerk's Courthouse office. Litigants file at the Clerk of the Court's office for divorce, other family matters (e.g., paternity, custody, and juvenile support), civil actions for which the amount of damages exceeds $25,000, and other civil matters over which the Circuit Court has jurisdiction. All felony criminal cases are filed with the Clerk. The Clerk of the Court's financial division processes payments for court-ordered fines, costs, restitution, forensic fees, and other assessments.

Organizational Chart



Hours for full-time equivalent employees, from the Register of Deeds and Vital Records offices have been allocated to Register of Deeds' Automation in an effort to increase electronic efficiencies.

Operational Goals

- Comply with federal and state statutes and rules that govern elections
- Process and maintain filings/records in accordance with federal and state statutes and policies to ensure the integrity of the legally deemed "vital records of the community"
- Distribute information requested in a timely manner
- Process and maintain filings/records in accordance with federal and state statutes, State Court Administrator's Office policies and Michigan Rules of Court to ensure the integrity of records
- To promptly process and accept for public record all documents received pursuant to the Michigan Recording Act
- To provide service and information as to the public record regarding real property located in Kent County

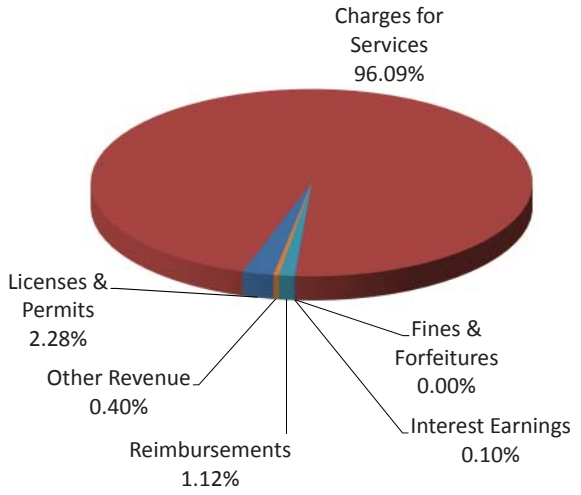
Selected Key Performance Measures

Indicator	2012	2013	2014	2015 Expected
Outcome:				
Percent of voter registrations processed in 5 days	100.00%	100.00%	100.00%	100.00%
Percent of supplies distributed to all precincts 30 days prior to election	100.00%	100.00%	100.00%	100.00%
Percent of notices published 10 days before election	100.00%	100.00%	100.00%	100.00%
Percent of documents indexed accurately (Vitals)	99.90%	99.90%	99.90%	100.00%
Percent of information requests processed within 4 business days (Vitals)	100.00%	100.00%	100.00%	100.00%
Percent of accurately filed (in files) documents (Court)	99.00%	99.00%	99.00%	99.00%
Percent of documents filed (in files) within 5 business days (Court)	100.00%	100.00%	100.00%	100.00%
Percent of files requested annually, pulled-schedule varies by requestor (Court)	99.50%	99.50%	99.50%	99.50%
Percent of documents recorded within 5 business days (Deeds)	100.00%	100.00%	100.00%	100.00%
Percent of documents indexed accurately (Deeds)	99.50%	99.50%	99.50%	99.50%

Department Revenue by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Licenses & Permits	$ 101,540	$ 157,987	$ 101,900	$ 136,300
Charges for Services	5,531,778	6,320,382	5,876,150	5,237,925
Fines & Forfeitures	1,920	600	2,500	200
Reimbursements	162,426	39,026	21,000	67,000
Other	20,513	38,090	21,100	23,900
Total General Fund	**5,818,177**	**6,556,085**	**6,022,650**	**5,465,325**
Other Funds				
R.O.D. Automation	574,559	663,552	655,000	506,000
Total Revenue	**$6,392,737**	**$7,219,637**	**$6,677,650**	**$5,971,325**

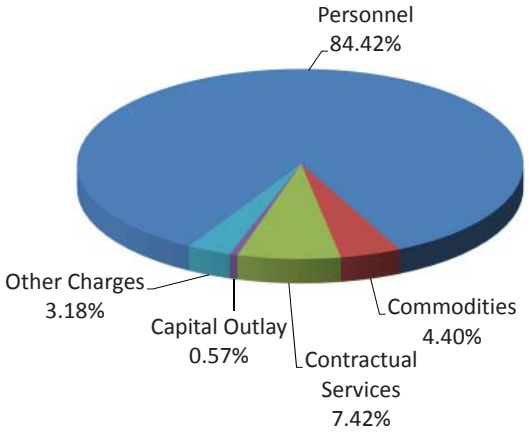
2015 Adopted Revenues
$5,971,325



Department Expenditures by Category

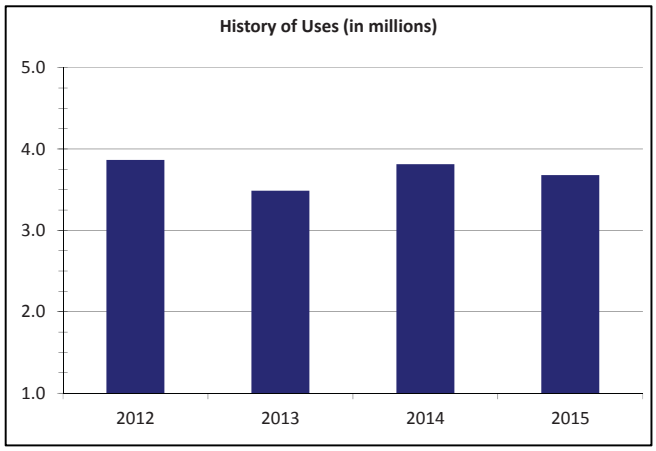
	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Personnel	$2,851,633	$2,759,316	$2,858,176	$2,973,044
Commodities	413,237	138,715	244,850	134,550
Contractual Services	77,481	69,500	60,879	61,325
Capital Outlay	6,935	1,323	1,000	1,000
Total Uses	**3,349,286**	**2,968,854**	**3,164,905**	**3,169,919**
Other Funds				
R.O.D. Automation	516,044	518,773	647,655	509,290
Total Department	**$3,865,331**	**$3,487,627**	**$3,812,560**	**$3,679,209**
Personnel FTE	**44**	**44**	**44**	**44**

2015 Adopted Uses
$3,679,209



Program Expenditures

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Circuit Court	$1,477,761	$1,403,410	$1,478,952	$1,529,663
Elections	538,074	219,682	348,744	231,453
Vital Records	804,279	808,548	784,183	829,554
Register of Deeds	529,173	537,213	553,026	579,249
R.O.D. Automation	516,044	518,773	647,655	509,290
Total	**$3,865,331**	**$3,487,627**	**$3,812,560**	**$3,679,209**



Significant Budget Issues

The budget decreases in odd-numbered years due to costs associated with the type of elections held in odd-numbered years (i.e., no gubernatorial or presidential elections).

Kent/MSU Cooperative Extension

775 Ball Avenue NE, Grand Rapids, Michigan 49503
Phone: (616) 336-3265 Fax: (616) 336-3836

Mission

A University/Community partnership connecting education to life to meet the challenges of a changing and diverse society.

Overview

Michigan State University (MSU) Extension in Kent County is part of a statewide information and education delivery network, applying university level, research-based knowledge to locally-identified critical issues. We respond to local needs through a unique partnership of County, State and Federal resources. Information is extended to Kent County residents through the MSU non-formal education system, which assists individuals, families and communities to make better decisions.

Kent/MSU Extension services are divided into four program areas which reflect the four program institutes of MSU Extension. In the Agriculture and Agribusiness Institute program area, education is provided on topics including: agriculture in the bio-economy, agri-security, pesticide use, animal waste management, farm marketing, financial planning and business management, and other farm management topics. Horticulture offerings include plant and soil diagnostics, Green Industry business assistance and education, the MSU Extension Master Gardener program, and consumer assistance through the horticulture hot line.

Children and Youth Institute programs focus on research based education in youth and volunteer development. With a focus on preparing Michigan's children and youth for the future through non-formal educational programs, educators work within the community to provide training for adult and youth volunteers on youth development, science experiential education, leadership and civic engagement, and career exploration and workforce development.

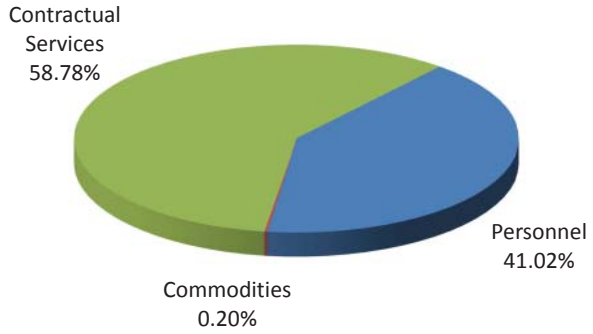
The Greening Michigan Institute programs provide education on aspects of community development related to community food systems, community prosperity, natural resources and stewardship, financial, housing and energy resources, and waste to resource--green energy. Participants in Greening Michigan programs might include agricultural producers who want to expand locally-grown food sales to local institutions, or individuals who want to improve their basic money management skills. Additionally, local units of government, community-based organizations, public officials and citizens participate in a variety of educational programs on many aspects of community development.

In the Health and Nutrition Institute, MSUE educators and instructors work with groups of individuals throughout the community on improving health through better nutrition, and on improving knowledge about healthy relationships and the social, emotional aspects of human development. They work with many low-income individuals who want to learn more about feeding their families with limited dollars. They also work with developmentally challenged youth and adults, engage seniors in improving their health, and work with students in classroom programming or through venues like juvenile detention. Community agencies and employers also host MSU Extension education classes and partner with us through train-the-trainer programming, creating capable community based educators throughout Kent County.

Department Expenditures by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Personnel	$ 179,101	$ 176,239	$ 176,088	$ 182,804
Commodities	1,226	1,849	1,089	900
Contractual	296,617	250,711	258,938	261,930
Operating Capital	790	-	975	-
Total Uses	**477,734**	**428,799**	**437,090**	**445,634**
Other Funds				
Special Projects	28,819	437	-	-
Total Department	**$ 506,553**	**$ 429,236**	**$ 437,090**	**$ 445,634**
Personnel FTE	**2.5**	**2.5**	**2.5**	**2.5**

2015 Adopted Uses
$445,634



Significant Budget Issues

No significant budget issues to report.

Drain Commissioner

1500 Scribner NW, Grand Rapids, Michigan 49504
Phone: (616) 336-3688 Fax: (616) 336-3575

Mission

The mission of the Kent County Drain Commissioner's office is to improve and maintain storm water drainage for the public health, safety, convenience, and welfare of the citizens of Kent County and also to be an effective and efficient steward of our natural and fiscal resources.

Overview

The County Drain Commissioner is elected to a four-year term to perform a number of duties assigned by State law. The office of the Drain Commissioner is responsible for the administration of the State Drain Code as it applies to the receipt of petitions for the establishment, improvement or maintenance of over 558 miles of County Drains and 357 storm water detention ponds in Kent County. Under the Subdivision Control Act, this office reviews storm water plans for all plats developed within the County and maintains records on over 1,800 developments. Other duties include the administration of 19 court established lake levels under the Lake Level Act, participation in the NPDES Phase II program, participation on lake improvement boards, maintenance of the GIS system as it pertains to County Drains and the resolution of citizen complaints and requests for service.

Operational Goals

- Administer the Drain Code (Act 40, PA of 1956) as it pertains to the establishment and maintenance of drains in Kent County
- Administer the Subdivision Control Act (Act 288, PA of 1967) as it applies to storm water management
- Administer the Lake Level Act (Part 307, Act 451, PA of 1994) as it pertains to the establishment and maintenance of lake levels in Kent County

Selected Key Performance Measures

Indicator	2012	2013	2014	2015 Expected
Outcome:				
Percent of responses to complaints/requests within 2 days	83.00%	84.00%	85.00%	90.00%
Percent of complaints/requests resolved within 90 days	87.00%	81.00%	82.00%	90.00%
Percent of drain permit requests processed within 2 days	100.00%	100.00%	100.00%	90.00%
Subdivision Control Act: % site plans reviewed within 30 days of receipt	100.00%	100.00%	100.00%	100.00%
Lake Level Act: percent of lake level dams inspected	100.00%	100.00%	100.00%	100.00%
Output:				
Drainage problems resolved	98	128	99	120
Drain permit applications reviewed	19	20	32	20

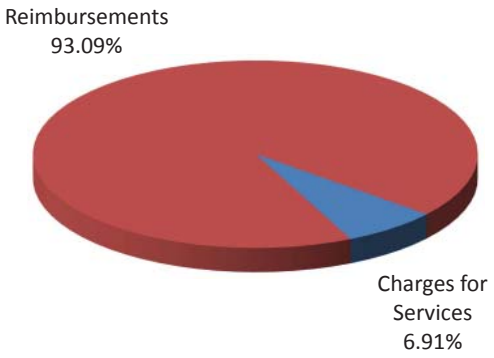
Significant Accomplishments

- This office received and responded to 100 requests for service to the county drains in 2014.
- A Pre-Disaster Mitigation Grant was received from FEMA for the Shawmut Hills Drain to address flooding issues within the drainage district. The construction of this project was completed in 2014.
- Tornado damages to County Drains were repaired in the Cities of Wyoming and Kentwood.
- On the Sub-Plain North Drain, repaired a catastrophic failure of a 36 inch pipe servicing the North Kent Mall area.
- Damages to the Buck Creek Extension Drain were repaired in the City of Wyoming and in the Townships of Byron and Gaines.

Department Revenue by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Charges for Services	$ 4,636	$ 3,077	$ 2,100	$ 3,000
Reimbursements	57,066	39,031	42,900	40,400
Total General Fund	**61,702**	**42,108**	**45,000**	**43,400**
Other Funds				
Special Projects	116,502	1,046,861	53,559	-
Total Revenue	**$ 178,204**	**$1,088,970**	**$ 98,559**	**$ 43,400**

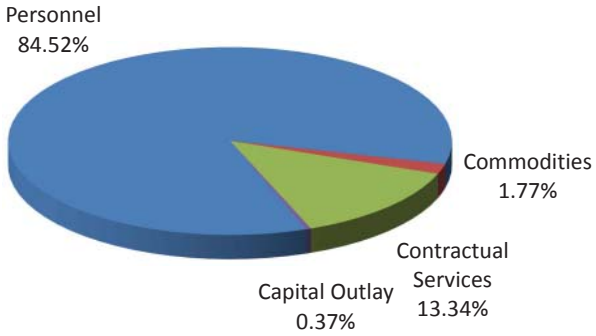
2015 Adopted Revenues
$43,400



Department Expenditures by Category

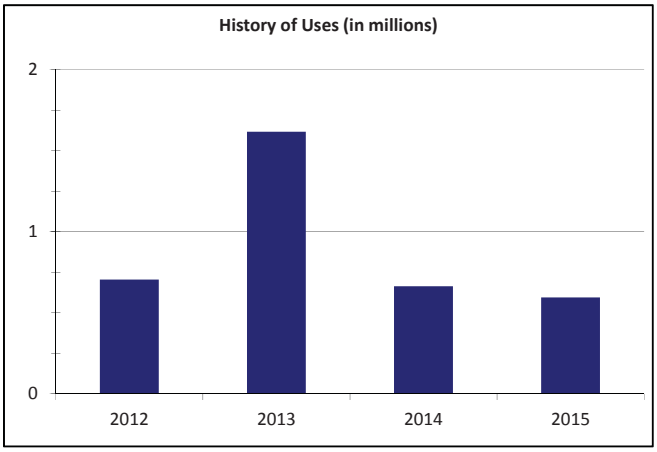
	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Personnel	$ 497,807	$ 467,773	$ 478,700	$ 502,582
Commodities	14,711	8,493	10,500	10,500
Contractual Services	74,919	62,703	84,713	79,344
Capital Outlay	1,200	31,683	36,200	2,224
Total Uses	**588,637**	**570,652**	**610,113**	**594,650**
Other Funds				
Special Projects	116,502	1,046,861	53,559	-
Total Department	**$ 705,139**	**$1,617,514**	**$ 663,672**	**$ 594,650**
Personnel FTE	**6.2**	**6.5**	**6.5**	**5.5**

2015 Adopted Uses
$594,650



Program Expenditures

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Drain Commissioner	$ 568,576	$ 554,127	$ 590,113	$ 574,650
Drains County at Large	20,062	16,526	20,000	20,000
Drains - Hazard Mitigatio	12,416	1,046,861	-	-
Drains - Black/Lincoln	45,456	-	-	-
Drains - Special Assess	58,630	-	53,559	-
Total	**$ 705,139**	**$1,617,514**	**$ 663,672**	**$ 594,650**



Significant Budget Issues

The 2015 authorized personnel decreased by 1.0 FTE due to the elimination of a vacant Drain Maintenance Technician position. Currently, this office is completing a project in cooperation with local government engineers and FEMA to solve flooding of homes in the Shawmut Hills area of Grand Rapids; and is investigating extending the Waring Drain to solve drainage problems experienced by homes within the drainage district.

Facilities Management

County Administration Building
300 Monroe Avenue NW, Grand Rapids, MI 49503-2206
Phone: (616) 632-7600 Fax: (616) 632-7715

Mission

To manage County facilities and projects striving for customer satisfaction by recognizing and meeting the needs of departments, providing a safe environment for employees and visitors, while maintaining fiscal responsibility, in accordance with the policies and procedures of Kent County.

Overview

The Facilities Management Department provides technical and managerial support of County buildings and properties. The department renovates, repairs, maintains, constructs, and operates County properties; manages major capital improvement projects; and monitors and tracks leases between other departments and private businesses and other governmental units. The department is also involved in the sale and purchase of County facilities and real estate.

Strategic Goals

Strategic issues for the Department include:

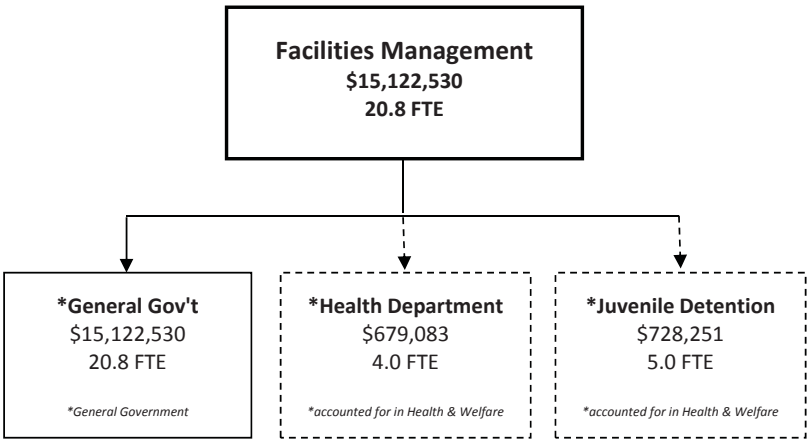
- To provide the most cost effective and efficient facilities and operations as a collaborative effort between Facilities Management and the users of the facilities.

The department has budgetary control of the operation and maintenance of multiple County properties, including the County Administration Building, Kent County Courthouse, 82 Ionia, Juvenile Detention Center, Health Department facilities (including clinics and Animal Shelter), and numerous other County facilities and properties. Approximately 1.3 million square feet of County facilities are included in the responsibilities of the department. Expenses incurred for the operation and maintenance of these properties, as well as Facilities Management Administration, are included in the department history of uses.

Operational Goals

- Manage the energy consumption of County facilities to provide optimum energy efficiencies
- To provide safe, quality, value-based Facilities Management services to Kent County
- To plan, organize and administer County building project development, including land acquisition and sale; facility renovation and construction projects and administer the County Lease program, for the best value- maximizing quality and minimizing cost, for long term asset preservation

Organizational Structure



** Facilities Management includes 29.8 total FTE, 20.8 FTE in the General Government Functional Area and 9.0 FTE in the Health & Welfare Functional Area. See page 180 for the Health Department and page 178 for Juvenile Detention which is under the Child Care Division.*

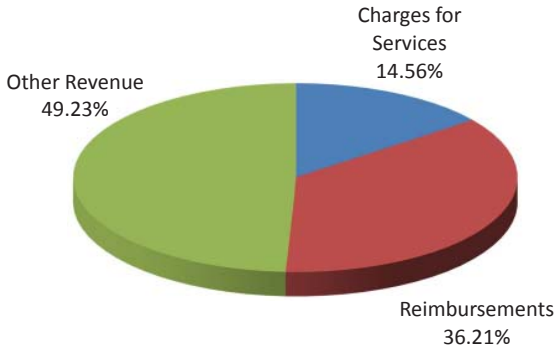
Selected Key Performance Measures

Indicator	2012	2013	2014	2015 Expected
Outcome:				
Natural gas savings through the utilities program	$7,000	$50,000	$96,250	$79,000
Percent of maintenance projects, tracked by CMMS, completed on schedule	98.46%	93.00%	91.30%	90.00%
Cost of utilities per square feet of building	$1.77	$1.84	$1.91	$2.00
Number of lost time safety incidents (FM employee)	0	0	0	0
Percent of projects over $25,000 completed on or under budget	100.00%	100.00%	100.00%	100.00%
Efficiency:				
Square feet managed per employee	42,621	41,871	42,433	42,208
Average cost per square feet of building	$6.04	$6.36	$6.08	<$6.50

Department Revenue by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Charges for Services	$ 1,119,961	$ 1,148,910	$ 1,100,200	$ 1,123,500
Reimbursements	2,742,256	2,867,805	2,953,593	2,732,188
Other	3,871,450	3,783,087	3,885,284	3,794,122
Total General Fund	**7,733,666**	**7,799,802**	**7,939,077**	**7,649,810**
Other Funds				
Special Projects	4,246	284,667	4,000	65,200
Total Revenue	**$ 7,737,912**	**$ 8,084,469**	**$ 7,943,077**	**$ 7,715,010**

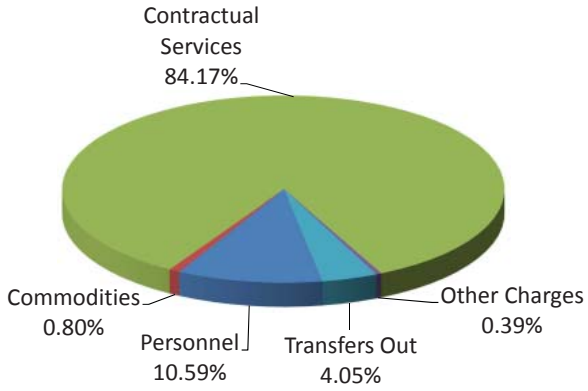
2015 Adopted Revenues
$7,715,010



Department Expenditures by Category

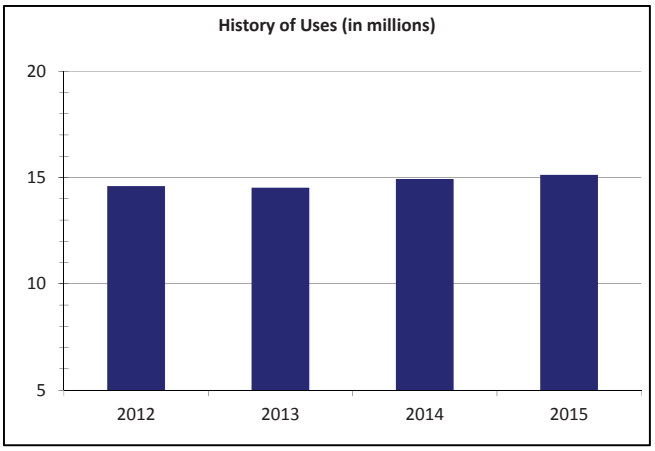
	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Personnel	$ 1,437,779	$ 1,460,666	$ 1,491,633	$ 1,601,686
Commodities	89,730	88,206	123,630	120,980
Contractual Services	12,095,532	12,223,858	12,618,069	12,724,337
Capital Outlay	-	15,395	-	-
Other Expense	25,077	79,835	81,225	59,498
Transfer to Cap Bonc	946,090	612,242	610,060	611,936
Total Uses	**14,594,208**	**14,480,202**	**14,924,617**	**15,118,437**
Other Funds				
Special Projects	1,377	39,976	4,320	4,093
Total Department	**$14,595,585**	**$14,520,177**	**$14,928,937**	**$15,122,530**
Personnel FTE	**20.7**	**20.8**	**20.8**	**20.8**

2015 Adopted Uses
$15,122,530



Program Expenditures

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Administration	$ 317,462	$ 350,272	$ 368,281	$ 391,388
Administration Bldg	589,680	592,677	600,721	617,599
63rd District Court	142,040	162,282	160,520	176,505
82 Ionia	1,173,549	1,188,888	1,258,717	1,301,983
511-525 North Monroe	340,328	-	-	-
Boiler Plant Operations	1,232,072	1,140,024	1,300,222	1,263,868
Cooperative Extension	36,544	34,650	41,511	42,510
Courthouse	7,824,908	7,948,033	8,109,920	8,208,009
Human Services Comp	2,794,934	2,916,269	2,929,545	2,954,925
IT Building	126,101	131,543	138,606	144,434
Northwest Center	16,591	15,564	16,574	17,216
Fallasburg Dam	1,377	39,976	4,320	4,093
Total	**$ 14,595,585**	**$14,520,177**	**$14,928,937**	**$15,122,530**



Significant Accomplishments

- Ongoing substantial energy conservation with automated building controls systems for HVAC and lighting, and continuous integration of energy efficient equipment.
- Replacement of the exterior window glass in the County Administration Building with energy efficient windows.
- Construction completion of the L and M sections of the Correctional Facility -- Jail Bed Replacement Project.
- Construction completion of the Sheriff's Marine Patrol Storage Facility.
- Securing a location for a new combined South Health Clinic.

Significant Budget Issues

No significant budget issues to report.

Kent County 63rd District Court facility

Fiscal Services

County Administration Building
300 Monroe Avenue NW, Grand Rapids, MI 49503
Phone (616) 632-7670 Fax: (616) 632-7675

Mission

To provide an efficient cost-effective financial management system that facilitates sound financial planning and reporting while safeguarding the County's assets from loss; and to provide support services to other County departments.

Overview

Fiscal Services is responsible for all accounting, budgeting, and payroll activities. The department processes payroll for County employees, all accounts payable, and some invoicing for accounts receivable for County departments. Fiscal Services is also responsible for securing an annual financial audit. The department's budget division manages the development and maintenance of the County's annual budget and Capital Improvement Program along with preparing an annual financial overview of the County. Fiscal Services also provides oversight to the Central Services, Fleet Services, Risk Management (see Other Functional Area, page 224), and Purchasing divisions.

Strategic Goals

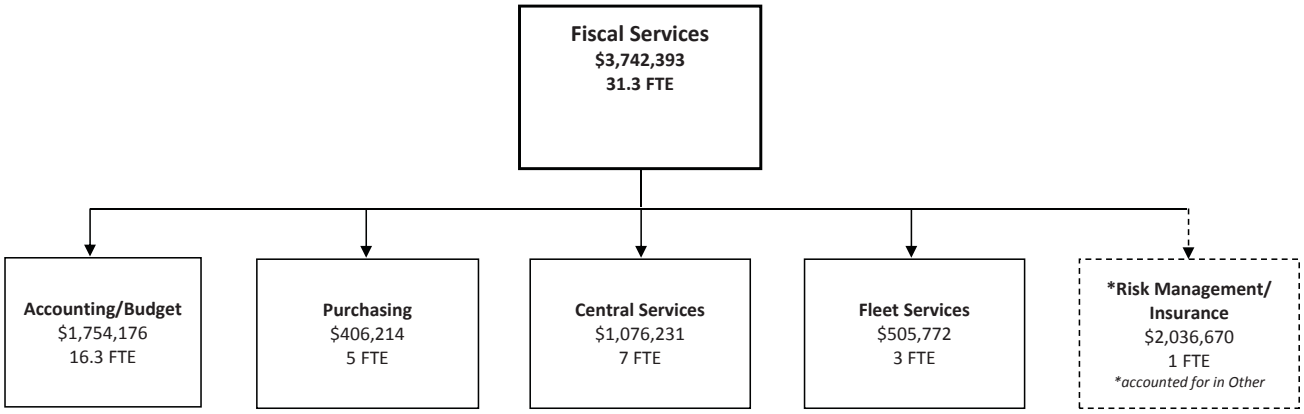
Strategic issues for the Department include:

- Develop internal and external communications strategy;
- Grow/enhance a participative employee culture;
- Reduce cost of Kent County government operations; and
- Diversify sources of revenue.

Operational Goals

- To coordinate the County's annual audit processes and ensure that a comprehensive annual financial report (CAFR) is available for distribution within the State mandated time frame
- To provide accurate and timely vendor and reimbursement payments
- To prepare and maintain an operating and capital improvement budget that is responsive to the needs of the County
- To provide accurate payroll information while meeting all federal, state and local reporting deadlines
- To implement purchasing process improvements to increase efficiency through ongoing process review, standardization, and improved response in executing the Purchasing Mission
- To provide cost-effective document management services in support of County departments in a timely manner
- To maintain an adequate parts inventory to minimize the time vehicles are out of service
- To provide a preventive maintenance program on a scheduled basis consistent with manufacturer and professional standards

Organizational Structure

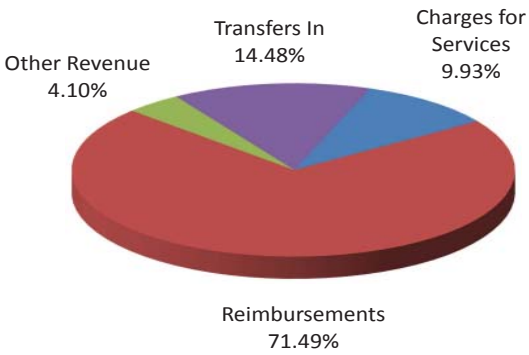


** Fiscal Services includes 32.3 total FTE, 31.3 FTE in the General Government Functional Area and 1.0 in the Other Functional Area for Risk Management/ Insurance on page 224.*

Department Revenue by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Charges for Services	$ 226,359	$ 210,037	$ 238,600	$ 205,700
Reimbursements	838,372	667,515	945,407	1,481,391
Total General Fund	**1,064,732**	**877,552**	**1,184,007**	**1,687,091**
Other Funds				
Office Equipment	-	-	-	384,996
Total Revenue	**$1,064,732**	**$ 877,552**	**$1,184,007**	**$2,072,087**

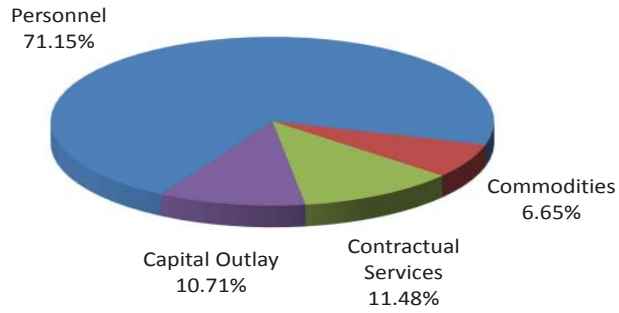
2015 Adopted Revenues
$2,072,087



Department Expenditures by Category

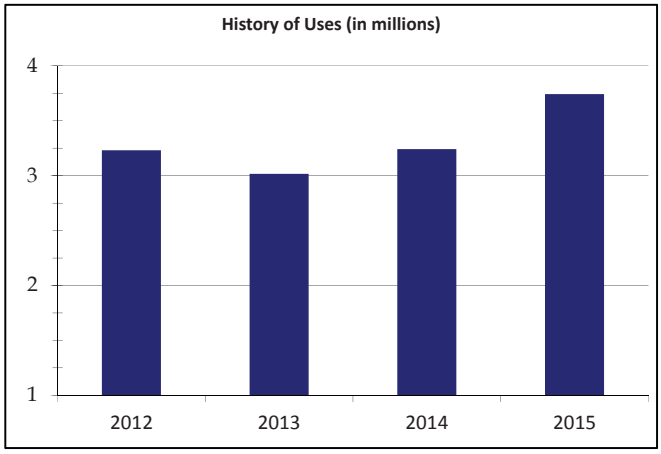
	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Personnel	$ 2,665,504	$ 2,460,127	$ 2,533,229	$ 2,662,838
Commodities	232,342	257,403	249,400	248,988
Contractual	276,674	270,402	324,336	429,805
Operating Capital	56,456	27,962	133,591	100,762
Total Uses	**3,230,977**	**3,015,894**	**3,240,556**	**3,442,393**
Other Funds				
Office Equipment	-	-	-	300,000
Total Department	**$3,230,977**	**$3,015,894**	**$3,240,556**	**$3,742,393**
Personnel FTE	**33**	**32.5**	**31.3**	**31.3**

2015 Adopted Uses
$3,742,393



Program Expenditures

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Accounting/Budget	$ 1,755,580	$ 1,672,230	$ 1,682,986	$ 1,754,176
Purchasing	437,144	324,311	394,495	406,214
Central Services	626,086	609,045	632,423	1,076,231
Fleet Services	412,166	410,308	530,652	505,772
Total	**$3,230,977**	**$3,015,894**	**$3,240,556**	**$3,742,393**



Accounting/Budget Division

The Accounting Division processes payroll for County employees, all accounts payable, and some invoicing and accounts receivable for County departments. The Accounting Division is also responsible for securing an annual financial audit. The Department's Budget Division manages the development and maintenance of the County's annual budget and Capital Improvement Program along with preparing an annual financial overview of the County.

In 2014, the Department received its twenty-third award in the last twenty-four years from GFOA for Excellence in Reporting for the County's Comprehensive Annual Financial Report for the year ending December 31, 2013. The County also continued to receive the highest possible bond ratings in 2014. The County's bonds are rated by financial service agencies to provide a current grade of its creditworthiness, that is, its expected ability to pay off the principal and interest on the specific bonds issued. The major ratings agencies, including Moody's, and Standard Poor's (S & P), base their ratings on a government's management, tax base, debt levels and structures, and other financial factors. A high bond rating, reflecting a low risk to investors, allows the County to issue bonds at a lower interest rate; and therefore, at a lower long term cost to the County. The Fiscal Services Department will work to maintain those ratings for the County in 2015.

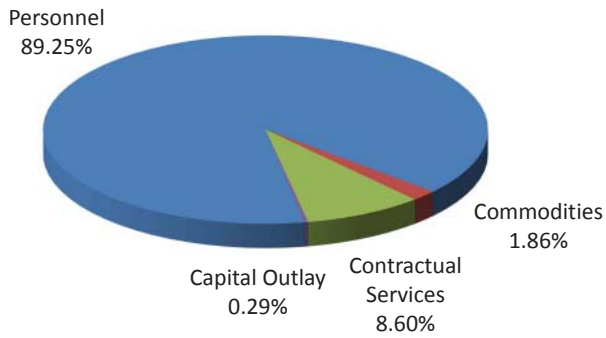
Selected Key Performance Measures

Indicator	2012	2013	2014	2015 Expected
Outcome:				
CAFR distributed within 180 days of end of County's fiscal year	Yes	Yes	Yes	Yes
Percent of AP checks issued without error	99.30%	99.20%	99.30%	99.00%
Percent of Compliant Mileage/Travel Reimbursements processed within 10 business days of receipt	100.00%	100.00%	100.00%	100.00%
Percent of approved budget amendments processed within 2 business days	99.71%	99.76%	99.87%	99.00%
Percent variance in budget to actual revenues for the General Fund	-1.37%	-1.14%	TBD	2.00%
Percent variance in budget to actual expenses for the General Fund	1.60%	1.15%	TBD	2.00%
Percent of payroll payments issued without error	99.98%	99.94%	99.97%	99.90%
Percent of personnel using direct deposit	91.79%	93.43%	93.25%	100.00%
Output:				
Number of accounts payable (AP) invoices processed	61,298	61,240	61,542	61,200
Number of accounts payable (AP) EFT's issued	12,772	13,030	14,643	14,760
Number of accounts payable checks issued	24,693	24,259	21,688	21,240
Number of mileage/travel reimbursements processed	2,984	2,995	2,979	3,000
Number of payroll payments generated	51,825	47,590	46,227	46,227
Number of payroll payments with errors	14	28	12	12
Number of employees using direct deposit	1,632	1,665	1,647	1,667
Efficiency:				
Accounts Payable (AP) invoices processed per FTE employee (2 FTE)	30,649	30,620	30,771	30,600
Budget amendments processed per employee (3 FTE)	230	275	258	275
Payroll payments processed per FTE employee (3.2 FTE 2012, 3 FTE 2013, 2014, 2015)	16,195	15,863	15,409	15,409
Effectiveness:				
Consecutive number of years earned accreditation for GFOA Distinguished Budget Presentation Award	10th	11th	12th	13th

Division Revenue by Category

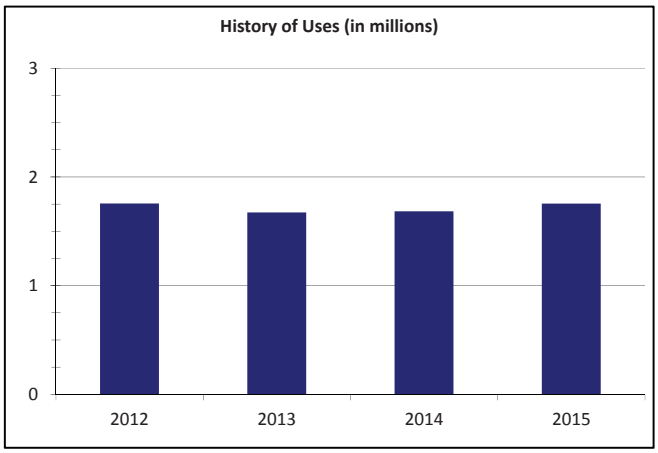
	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Reimbursements	$ 377,339	$ 161,347	$ 447,711	$ 995,413
Total Revenue	**$ 377,339**	**$ 161,347**	**$ 447,711**	**$ 995,413**

2015 Adopted Uses
$1,754,176



Division Expenditures by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Personnel	$1,598,066	$1,521,187	$1,509,454	$1,565,573
Commodities	27,523	28,007	35,000	32,550
Contractual Services	119,539	117,310	131,365	150,918
Capital Outlay	10,452	5,726	7,167	5,135
Total Uses	**$1,755,580**	**$1,672,230**	**$1,682,986**	**$1,754,176**
Personnel FTE	**18**	**17.5**	**16.3**	**16.3**



Significant Accomplishments

- During 2014, Fiscal Services focused on cross-training staff on payroll functions to improve efficiencies, along with creating and implementing electronic time sheets for employees. We also worked with the Sheriff's Department to utilize the Capsit program for payroll. These changes have saved valuable time in processing payroll. Fiscal Services also implemented new reconciliation processes which have improved our processing and response time. During 2013, the accounting division worked with the Health Department on utilizing project codes along with Community Development on an updated reconciliation processes. The Fixed Assets area of Fiscal Services has utilized MiFi to enhance speed when conducting fixed asset inventories. During 2014, Kent County received the GFOA Award for Excellence in Reporting for the County's Comprehensive Annual Financial Report for the fourteenth consecutive year. This is the twenty-third time in the last twenty-four years Kent County has received this prestigious award.
- During 2014, Kent County earned accreditation for the GFOA Distinguished Budget Presentation award, for the twelfth consecutive year. This award is the highest form of recognition in governmental budgeting. It reflects the commitment of Kent County to meeting the highest principles of governmental budgeting.

Significant Budget Issues

No significant budget issues to report.

Purchasing Division

The Purchasing Division's primary responsibility is to procure goods and services for the departments of Kent County in a timely, efficient, and cost-effective manner while complying with the federal, state and local law as well as the policies of the Board of Commissioners. The Division operates with the best interest of the tax paying public in mind and is held to the highest professional standard and ethics. The Division encourages broad-based participation through a fair and open competitive process. The National Association of Purchasing Managers (NAPM) lists 12 principles or standards purchasing professionals should follow. The Kent County Purchasing Division adheres to these ethics as well as the policies established by the Board of Commissioners.

Selected Key Performance Measures

Indicator	2012	2013	2014	2015 Expected
Outcome:				
Percent of purchase orders and revisions distributed electronically	94.00%	94.00%	96.00%	90.00%
Output:				
Purchase order originals processed	2,945	2,919	2,834	2,800
Efficiency:				
Purchase order originals issued per FTE buyer (4 FTE)	736.0	730.0	709.0	700.0

Significant Accomplishments

The Kent County Purchasing Division procures goods and services for all County departments and is a recognized leader in public procurement. The 2014 Purchasing Division accomplishments include automating and publishing a bid calendar to increase transparency, introducing an innovative electronic requisition system to streamline the procurement process, and upgrading the purchasing procurement software, resulting in increased opportunity to compete for County business.

The Purchasing Division regularly assists local Kent County agencies and surrounding counties in procurement collaboration initiatives including reverse auction and BID/RFP bidding. Purchasing sponsored a joint waste hauling bid with the City of East Grand Rapids and the City of Grandville, saving the agencies 71% and 56% respectively, and the County 15%. The local collaboration effort has grown over 45% in the past year to 20 participating local agencies. It has become routine for the Purchasing Division to leverage procurement volume from the County and local agencies in joint bids.

Division Revenue by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Charges for Services	$ 136	$ 265	$ 200	$ 200
Reimbursements	193,763	198,507	198,472	170,590
Total Revenue	**$ 193,899**	**$ 198,773**	**$ 198,672**	**$ 170,790**

Division Expenditures by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Personnel	$ 430,956	$ 315,127	$ 382,717	$ 390,460
Commodities	1,651	2,107	2,040	2,040
Contractual Services	3,662	3,815	8,238	9,323
Capital Outlay	875	3,263	1,500	4,391
Total Uses	**$ 437,144**	**$ 324,311**	**$ 394,495**	**$ 406,214**
Personnel FTE	**5**	**5**	**5**	**5**

Significant Budget Issues

No significant budget issues to report.

Central Services Division

The Central Services division provides the following services to County departments: printing, microfilming, messenger, mail processing, and a secure records storage space.

The printing services offered include: graphic design, digital printing/copying, color copying, collating, binding, cutting, laminating, and folding. Printed items such as forms, letterheads, business cards, brochures, newsletters, directories, and reports are produced in this area of the division.

The microfilming service produces 16mm and 35mm microfilm rolls from paper originals of taxrolls, marriage, birth and death certificates, and Probate and Circuit Court records. Archival digital media film is also created for the Register of Deeds office from their scanned deed and mortgage images.

Messenger delivery service provides daily delivery and exchange of inter-office envelopes, U.S. Mail, and other packages between County departments. The mail area is responsible for the pick-up and delivery of inter-office mail and U.S. Mail for the County Administration Building. Postage is also applied to out-going U.S. Mail using a mail processing machine. The record storage facility, is located at the Community Archives and Research Center, 223 Washington Street SE, provides State mandated, secure off-site document storage for County departments.

Selected Key Performance Measures

Indicator	2012	2013	2014	2015 Expected
Outcome:				
Percent of print jobs completed by requested due date	98.00%	97.31%	98.24%	98.00%
Amount saved via presorting mail	$5,831	$10,120	$6,817	$7,000
Average customer satisfaction rating of messenger service (Division Generated)	4.60	4.64	4.73	4.80
Efficiency:				
Microfilm frames processed per hour	254	312	263	289
Total print jobs per employee (2 FTE)	1,127	1,022	1,107	1,100

Division Revenue by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Charges for Services	$ 204,899	$ 197,736	$ 220,000	$ 195,400
Reimbursements	146,422	161,355	150,635	135,911
Total General Fund	**351,321**	**359,091**	**370,635**	**331,311**
Other Funds				
Office Equipment	-	-	-	384,996
Total Revenue	**$ 351,321**	**$ 359,091**	**$ 370,635**	**$ 716,307**

Division Expenditures by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Personnel	$ 446,979	$ 432,861	$ 440,091	$ 470,980
Commodities	93,769	87,802	106,060	108,748
Contractual Services	78,142	72,285	81,648	168,767
Capital Outlay	7,196	16,096	4,624	27,736
Total Uses	**626,086**	**609,045**	**632,423**	**776,231**
Other Fund				
Office Equipment	-	-	-	300,000
Total Department	**$ 626,086**	**$ 609,045**	**$ 632,423**	**$1,076,231**
Personnel FTE	**7**	**7**	**7**	**7**

Significant Budget Issues

The 2015 budget includes $300,000 for new printing equipment.

Fleet Services Division

Kent County Fleet Services manages over 230 vehicles for nearly a dozen County departments, many of them related to law enforcement or court functions. To do this, the unit provides scheduled safety checks and services, maintains a parts inventory, dispenses fuel, and maintains an inventory of vehicles from acquisition to disposal.

Fleet Services maintains vehicles for all County departments except the Drain Commission, Aeronautics and Public Works Department.

Kent County Fleet Service's Garage

Selected Key Performance Measures

Indicator	2012	2013	2014	2015 Expected
Outcome:				
Percent of vehicles in fleet on preventive maintenance schedule	100.00%	100.00%	100.00%	100.00%
Percent of vehicles out of service due to inadequate parts inventory	0.00%	0.00%	0.00%	0.00%
Efficiency:				
Vehicles maintained per employee (3 FTE)	76.33	76.66	78.30	76.66

Division Revenues by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Charges for Services	$ 21,325	$ 12,036	$ 18,400	$ 10,100
Reimbursements	120,848	146,306	148,589	179,477
Total Revenue	**$ 142,173**	**$ 158,342**	**$ 166,989**	**$ 189,577**

Division Expenditures by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Personnel	$ 189,503	$ 190,952	$ 200,967	$ 235,825
Commodities	109,399	139,488	106,300	105,650
Contractual Services	75,331	76,992	103,085	100,797
Capital Outlay	37,933	2,877	120,300	63,500
Total Uses	**$ 412,166**	**$ 410,308**	**$ 530,652**	**$ 505,772**
Personnel FTE	**3**	**3**	**3**	**3**

Significant Accomplishments

The Fleet Services Division professionally manages over 230 County fleet vehicles at the Fleet Services Facility located at the Sheriff Department. Fleet Services maintains and repairs most of the County vehicles and oversees the fueling systems.

Fleet Services and Purchasing supervisors met individually with most County departments to analyze department vehicle requirements in order to ensure that the most cost effective vehicle purchase decision is made and recommended vehicle replacement schedules. Fleet Services and the Purchasing Division oversee vehicle liquidation auctions to maximize auction proceeds.

The Fleet Services Supervisor advises the Fire Commission on fire truck repairs and acquisitions including drafting bid specifications, resulting in cost savings. In 2014, accomplishments include finalizing the installation of an automated fueling system, upgrading the fleet software program to improve record keeping accuracy, and organizing the parts storage area resulting in reduced inventory and increased inventory turnover.

Significant Budget Issues

No significant budget issues to report.

Human Resources

County Administration Building
300 Monroe Avenue NW, Grand Rapids, MI 49503-2206
Phone: (616) 632-7440, (800) 386-4484 Fax: (616) 632-7445
Email: jobs@kentcountymi.gov

Mission

To provide policies, programs and expertise that ensure the successful recruitment, employment, development and retention of a diverse, well qualified workforce to serve the citizens of Kent County.

Overview

The Human Resources Department is responsible for the recruitment, selection, classification, compensation, benefits, professional development, employee relations, legal compliance and record keeping for approximately 1,700 employees.

The department directs and monitors the County's efforts to build and sustain a diverse work force.

Human Resources is the primary resource for supervisors and employees concerning employment and management issues related to the administration of policies, procedures and collective bargaining agreements. The staff is the principal contact point with union representatives and is accountable for labor contract negotiations with 13 bargaining units.

The County invests in the development of the work force through several training and development programs administered by the Human Resources Department.

Strategic Goals

Strategic issues for the Department include:

- Grow/enhance a participative employee culture;
- Be an employer of choice;
- Improve efficiency and effectiveness through technology deployment and process redesign; and
- Ensure that pay and benefit programs are sustainable and consistent with the County's Total Rewards Philosophy.

Goals

- Finalize negotiation through to Board approval for all collective bargaining agreements due to expire 12/31/2015
- Deploy technology solutions to improve efficiency and effectiveness of HR services, including software to streamline pension administration, change of status approval workflow automation, and implementation of a new HRIS system

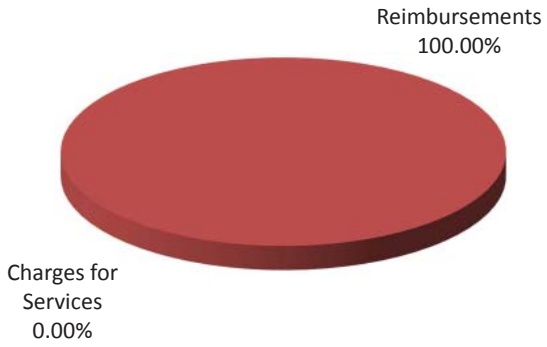
Selected Key Performance Measures

Indicator	2012	2013	2014	2015 Expected
Outcome:				
Percent of training program evaluations with a rating of 4 or higher	97.00%	95.00%	98.15%	95.00%
Percent of Voluntary Turnover (less retirements)	3.41%	2.42%	3.61%	<5.00%
Percent of annual medical benefit cost increase	4.84%	9.62%	4.83%	11.00%

Department Revenue by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Charges for Services	$ -	$ 28	$ -	$ 30
Reimbursements	899,482	736,710	770,011	805,871
Total Revenue	**$ 899,482**	**$ 736,738**	**$ 770,011**	**$ 805,901**

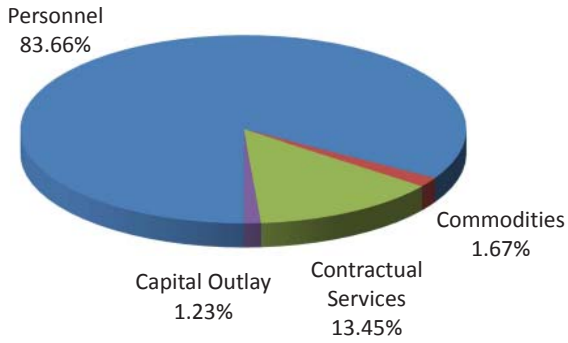
2015 Adopted Revenues
$805,901



Department Expenditures by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Personnel	$1,265,196	$1,193,820	$1,374,885	$1,481,488
Commodities	53,997	41,108	50,650	29,580
Contractual Services	419,953	262,148	267,649	238,137
Capital Outlay	2,185	13,515	28,400	21,700
Total Uses	**$1,741,331**	**$1,510,591**	**$1,721,584**	**$1,770,905**
Personnel FTE	**16.1**	**16.6**	**15.6**	**15.5**

2015 Adopted Uses
$1,770,905



Significant Accomplishments

- Negotiated a new life insurance and short-term disability policy, resulting in annual savings of approximately $260,000.
- Avoided RX cost increases by implementing a new prescription drug vendor.
- Implemented electronic enrollment files for the County's dental plan, which resulted in improved efficiency and effectiveness in plan administration.
- Facilitated the transition of the employees of John Ball Zoo from Kent County to the non-profit John Ball Zoo entity; managed associated employee communications, policy and benefit administration, employment law, and labor relations issues.
- Worked to proactively resolve potential labor disputes, resulting in a 40% reduction in grievances from 15 in 2012 to 9 in 2013.
- Achieved early ratification of POAM collective bargaining agreement.
- Implemented Neogov applicant tracking solution, resulting in improved effectiveness and efficiency in the County's recruiting and selection process.
- Implemented structure and process to fulfill the County's 457 plan fiduciary responsibilities.

Significant Budget Issues

The 2015 authorized personnel decreased by 0.1 FTE due to the eliminations of a vacant part-time Administrative Specialist position (0.6 FTE) which was replaced by a part-time Human Resources Technician position (0.5 FTE).

Information Technology

320 Ottawa Avenue NW, Grand Rapids, MI 49503-2301
Phone: (616) 632-6500 Fax: (616) 632-6505

Mission

The mission of the Information Technology (IT) Department is to provide quality, responsive and cost-effective information technology solutions and services that enable County departments, agencies, and local government units to be successful in achieving their respective missions, striving always to exceed expectations.

Overview

The Kent County Information Technology (IT) Department links County services to the general public by providing a secure and robust computing environment to more than 30 departments and several local governments. The Information Technology Department is organized into work teams that facilitate delivery of application and infrastructure services.

Security Team: Works to insure that County IT implements security measures across applications and infrastructure to support constituent expectations and regulatory or statutory requirements as well as educates County staff on appropriate behavior relative to cyber security

- **Application Teams:**
  - ***Financial Systems Team:*** Maintains software for the County's accounting, payroll, and human resource systems
  - ***Justice Systems Team:*** Supports applications for the County Prosecutor's Office, multiple courts, the Sheriff's Department, and the Correctional Facility
  - ***IT Service Desk:*** Responds to user problem reports and service requests, and provides support for staff computers, printers, and desktop applications;
  - ***Geographic Information Systems Team:*** Supports the design, implementation, and maintenance of GIS.
  - ***Specialty Applications:*** Provides customer applications design, support, and implementation capabilities to County staff
- **Infrastructure Teams:**
  - ***Network Support Team:*** Supports the networks which connect systems within the County, the County's connection to the Internet, and secure connections to local governments and the State of Michigan, as well as the County's PBX telephone system
  - ***Systems Team:*** Operates, administers, and maintains the servers, storage, archival, and backup systems that support the County's computing environment

Strategic Goals

Strategic issues for the Department include:

- Provide a full range of application services, including consulting, project management, and business process analysis/re-engineering;
- Reduce cost of Kent County government operations;
- Maintain/enhance partnerships and relationships that support the mission of Kent County government;
- Provide a robust and flexible computing infrastructure that is capable of handling current and projected needs of internal customers and client agencies;
- Provide leadership to the county in applying technology to the challenges of local government in the 21st Century; and
- Provide responsive and cost-effective support of installed applications, services, and hardware.

Major projects planned include continued upgrades to the County's network infrastructure, including wireless network deployment, improvements to our ability to work collaboratively both internally and externally, security enhancements to maintain compliance with all applicable regulations and industry best practices, expansions in storage capacity, and efforts aimed at reducing cost and increasing efficient operations.

Goals

- Provide an increasing level of service to those that use the County's computing resources when they experience problems or require additional services
- Provide an attractive, easy-to-use online portal that assists citizens and other interested parties
- Provide high quality, cost effective application development, integration, and maintenance services to County departments and agencies
- Provide a stable, reliable, secure, and cost-effective computing infrastructure environment that supports County departments, agencies, and local units of government

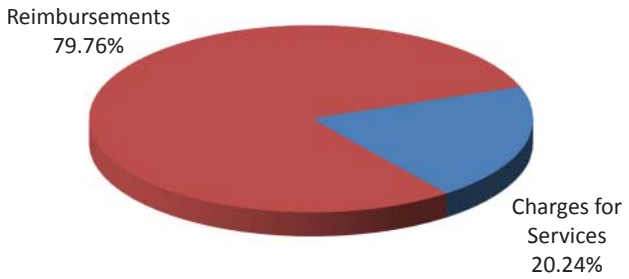
Selected Key Performance Measures

Indicator	2012	2013	2014	2015 Expected
Outcome:				
Service Level Achievement (all categories) Service Desk	94.00%	89.88%	86.30%	>90.00%
Quality of service provided from (from IT survey) Service Desk	4.33	4.33	4.23	>4.20
Quality of service provided (from annual IT survey) Application Services	4.07	4.26	4.14	>4.05
Average server availability	99.99%	99.90%	99.95%	99.90%
Network responsiveness (out of 5.0)	3.86	3.98	3.86	>3.85
Availability of system resources (out of 5.0)	3.86	3.98	3.88	>3.85
Efficiency:				
Network components supported per staff	69.00	67.00	116.00	116.00
Servers supported per staff (Infrastructure Services)	36.88	28.00	43.75	42.00

Department Revenue by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Charges for Services	$ 322,185	$ 335,748	$ 336,509	$ 343,802
Reimbursements	1,062,040	1,045,768	1,225,596	1,355,047
Total Revenue	**$1,384,225**	**$1,381,517**	**$1,562,105**	**$1,698,849**

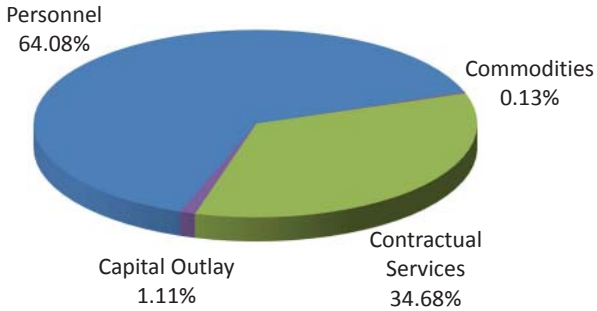
2015 Adopted Revenues
$1,698,849



Department Expenditures by Category

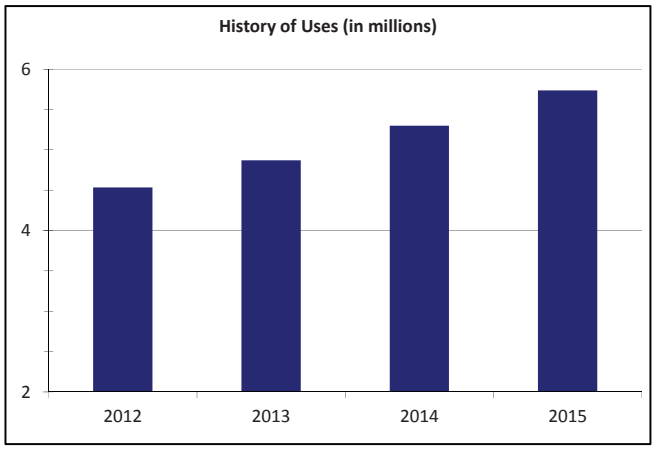
	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Personnel	$3,157,057	$3,155,196	$3,479,908	$3,674,643
Commodities	3,318	6,261	8,700	7,200
Contractual Services	1,256,137	1,599,325	1,806,683	1,988,860
Capital Outlay	117,171	107,825	2,200	63,850
Total Uses	**$4,533,682**	**$4,868,607**	**$5,297,491**	**$5,734,553**
Personnel FTE	**36**	**36**	**38.5**	**38.5**

2015 Adopted Uses
$5,734,553



Program Expenditures

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Administration	$ 620,284	$ 656,932	$ 718,815	$ 804,757
JNET	304,764	308,357	376,610	397,860
GIS	256,249	303,974	297,748	340,445
Help Desk	786,817	796,614	785,223	840,184
FHRS	336,401	344,669	352,175	370,279
Specialty Applications	332,310	341,412	349,564	411,338
Networks	641,435	607,519	542,712	591,096
Servers	1,190,682	1,444,463	1,518,195	1,569,920
Courthouse Tech	64,739	64,667	63,969	66,776
Information Security	-	-	292,480	341,898
Total	**$ 4,533,682**	**$ 4,868,607**	**$ 5,297,491**	**$ 5,734,553**



Significant Accomplishments

- We wrapped up our migration from Windows XP to the extent possible, and have mitigated the risks associated with any remaining XP systems. Those that are still in operation are due to slow vendor responses in moving their applications to supported versions of Microsoft Windows.
- Our Information Security section continues its efforts to help inform employees about healthy habits for internet and email use, and management about risk assessment and mitigation in a world where cyber security is becoming ever more important.
- We upgraded our storage capabilities, roughly doubling our storage capacity and adding new functionality that allows us to better manage the tiers of storage we have available.
- 2014 marked our first full year providing IT services to the Gerald R. Ford International Airport. We implemented a new wireless internet access system, which improved the passenger experience while in the facility. Other projects included work on upgrading existing capabilities and processes to more closely align them with those the IT Department uses for other County operations.
- We worked with Juvenile Detention to replace its old detention application with a new one. In line with our preference for cloud-based applications where available and appropriate, the new system is hosted by the software provider which relieves the County of the need to manage dedicated hardware.
- IT staff assisted in the successful launch of the Health Department's new South Clinic.

Significant Budget Issues

The 2015 budget contains cuts to some discretionary spending, including training. Funding is sufficient to maintain all current tier 1 activities; however, there is limited money available for consulting or for new projects. This may have an adverse impact on IT's ability to meet departments' expectations regarding new technology, and in particular, support for the rapidly evolving mobile workplace. The Department has had difficulties filling open positions; those difficulties relate directly to compensation for County technology positions being lower than market. Finally, since the budget was initially created in mid-2014, three significant projects have emerged that may stress available funding - replacement for PeopleSoft, replacement for the Jail management system, and transitioning the airport to a regional authority.

Policy / Administration

County Administration Building
300 Monroe Avenue NW, Grand Rapids, MI 49503-2206
Phone: (616) 632-7570 and 7580 Fax: (616) 632-7585

Mission

To provide policy recommendations to the Board of Commissioners and to efficiently manage and support the effective delivery of County services.

Overview

The County Administrator/Controller is appointed by the Board of Commissioners to implement Board policies, to oversee the daily activities of the County, to serve as the Chief Administrative and Financial Officer, and to supervise functions that report to the Board of Commissioners. The 12-member staff of the office provides professional support, project management, and policy recommendations for the Administrator/Controller and the Board. This office includes the County's Corporate Counsel.

The Administrator's Office is responsible for assisting the Board in meeting identified goals; developing annual budget recommendations; preparing agenda items for the Board of Commissioners; developing procedures to accompany Board policies; providing legal counsel in all legal County matters; conducting program, departmental, and management analyses; coordinating the pursuit of the Board's legislative agenda; and providing general administrative support. The Administrator's Office is also responsible for continuing several ongoing initiatives and projects adopted by the Board of Commissioners. The Executive Assistant to the Board of Commissioners provides administrative support in a liaison role to and for the Board of Commissioners, the County Administration, and County departments.

Strategic Goals

Strategic issues for the Department include:

- Maintain/enhance partnerships and relationships that support the mission of Kent County government;
- Reduce cost of Kent County government operations;
- Politically advocate to protect current sources of revenue from legislative changes; and
- Develop internal and external communications strategy.

Operational Goals

- Ensure effective communication between the Board of Commissioners, departments/agencies, the judiciary, and the public
- Maintain the long-term financial health of the County
- Create and foster a culture that promotes visionary, creative and strategic thinking to achieve the Mission of the County
- Encourage the establishment of strategic, public/private, intergovernmental and interdepartmental partnership

Kent County Administration Building

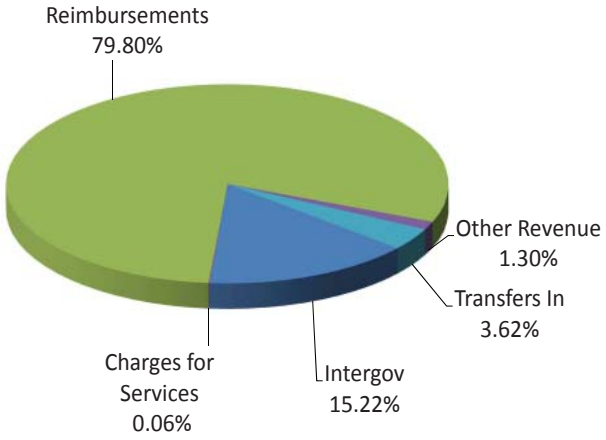
Selected Key Performance Measures

Indicator	2012	2013	2014	2015 Expected
Outcome:				
Less than three postponed Committee or Board action requests due to insufficient/inaccurate information.	2	0	0	<3
Dollars saved or leveraged as a result of collaboration with other agencies	$1,689,644	$1,050,000	$3,985,000	$500,000
Output:				
Number of programs or collaborative partnerships developed	5	5	6	3
Efficiency:				
General fund cost per resident (adjusted for CPI)	$259.00	$262.00	TBD	$261.00
Effectiveness:				
Maintain a 4.50 (out of 5) or better on the Board of Commissioners survey	4.83	4.78	4.55	5.00
County credit ratings maintained per S & P / Moody's	AAA/Aaa	AAA/Aaa	AAA/Aaa	AAA/Aaa

Department Revenue by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Intergovernmental	$ 20,517	$ -	$ -	$ -
Charges for Services	64	1,015	100	400
Reimbursements	511,676	520,291	512,563	550,701
Other	58,703	1,667	-	-
Total Revenue	**590,959**	**522,973**	**512,663**	**551,101**
Other Funds				
Special Projects	1,282,458	624,898	164,688	138,981
Total Revenue	**$1,873,417**	**$1,147,872**	**$ 677,351**	**$ 690,082**

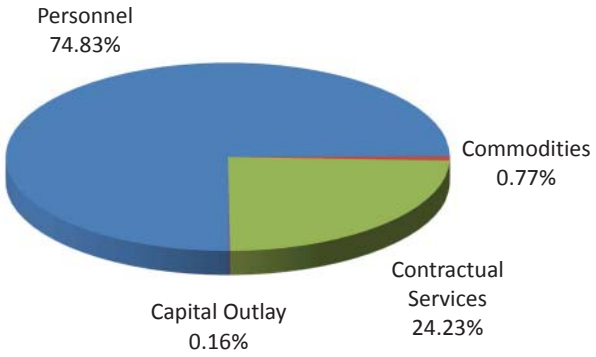
2015 Adopted Revenues
$690,082



Department Expenditures by Category

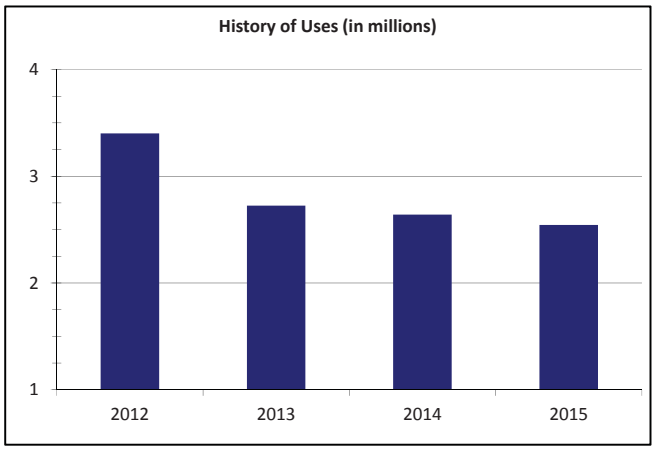
	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Personnel	$1,718,161	$1,744,357	$1,755,303	$1,903,223
Commodities	18,664	13,080	19,900	17,900
Contractual	431,776	410,728	694,566	479,035
Operating Capital	22,537	8,648	1,250	4,090
Total Uses	**2,191,139**	**2,176,813**	**2,471,019**	**2,404,248**
Other Funds				
Special Projects	1,210,114	547,463	169,132	138,981
Total Department	**$3,401,253**	**$2,724,277**	**$2,640,151**	**$2,543,229**
Personnel FTE	**12.4**	**12.4**	**12.4**	**12.9**
Elected Officials	**19**	**19**	**19**	**19**

2015 Adopted Uses
$2,543,229



Program Expenditures

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Administrator's Office	$ 1,469,927	$ 1,373,405	$ 1,190,990	$ 1,360,161
Bd of Commissioners	788,218	811,027	847,729	935,787
Corporate Counsel	19,510	34,884	45,000	45,100
Management Studies	132,225	108,170	343,200	123,200
Agricultural Preservation	378,986	362,640	169,132	38,981
Energy Use Reduction	612,387	34,151	44,100	40,000
Total	**$ 3,401,253**	**$ 2,724,277**	**$ 2,640,151**	**$ 2,543,229**



Significant Accomplishments

- The Kent County Administrator/Controller proposed, and the Board of Commissioner's adopted, a structurally balanced budget (whereby estimated revenues equal proposed expenses) for the fifth consecutive year. With stagnant revenues due to limited property value growth and continued taxation capture by various tax increment finance (TIF) districts, this success is a testament to sound financial planning and County departments carefully reviewing their annual budgets, services, and service levels to meet the needs of the citizens served.
- The County's long-term triple-A credit rating was confirmed by Moody's Investor Services and Standard & Poor's. This is the sixteenth consecutive year that Kent County has held the highest credit rating from both agencies. Kent County also received the highest short-term rating from the various rating agencies.
- Two distinct millages were passed to support community services. In August, the Senior Millage was renewed with voters agreeing to increase the millage rate from .33 mills to .50 mills. In November, a Veterans' Millage was established at .050 mills to provide increased services to veterans.
- The Administrator's Office also worked closely with the Secchia Family Limited Partnership to finance $3 million of improvements to the Meadow at Millennium Park. This was the first public-private bond placement conducted by Kent County, and could pave the way for other donations in a similar manner.
- The County lobbied for the passage of HB5507 which provides a one-time reimbursement for certain foster care services, and also saw the passage of SB975 which will cap our future foster care expenses.
- Last, the County Administrator's Office, Sheriff's Office, and network180 – our Community Mental Health Authority – worked together to secure a $600,000 Correctional Facility/Mental Health grant from the State after it reduced its mental health general fund contribution.

Significant Budget Issues

The 2015 authorized personnel includes the addition of a Community Liaison and Communications Director, after conducting a strategic review of the Board's priorities and identifying a need to establish an effective strategy for internal and external communications within our communities and to our statewide leadership. In order to address these needs in a cost-efficient manner, the Administrator/Controller recommended that this position be shared with the Health Department which already had a strong media and community relations effort. A portion of the funding previously used to fund the full-time Marketing and Communications Manager at the Health Department will be redirected to this position and, as a result, the Policy/Admin department increased 0.5 FTE.

Prosecutor's Office

82 Ionia Avenue NW, Suite 450, Grand Rapids, MI 49503-2266
Phone: (616) 632-6710 Fax: (616) 632-6714

Mission

To protect the rights, safety, and security of Kent County residents through diligent efforts to prosecute criminal offenses in Kent County.

Overview

The Prosecuting Attorney appears for the State or County in all criminal prosecutions in Circuit Court and District Court, as well as appearances in delinquency, neglect, mental incompetency, and adult guardianship proceedings in both Probate Court and the Family Division of the Circuit Court. The Prosecuting Attorney shares jurisdiction with the Michigan Attorney General for any crime that is committed in Kent County, but is independent of that State office. The Prosecuting Attorney is an elected official with a four-year term, chosen at the time of the Presidential election, on the partisan ballot.

The office is divided into the following divisions: Criminal, Appellate, Family Law (see Judicial functional area page 210) and Juvenile. Each division has specific attorneys assigned to it and is structured to serve that division's unique needs. Additionally, the Victim/Witness Unit of the office performs services for victims of crime as mandated under the Crime Victims Rights Act.

Strategic Goals

Strategic issues for the Department include:

- Continue to improve case processing; align staff with judicial and prosecutorial resources to focus on expediency; and
- Maximize effectiveness of existing staff and continue to provide a high level of service.

The Prosecuting Attorney's office is responsible for other legal functions, including:

- Keeping victims notified of case status, their right to participate, and to protect/preserve their rights;
- Providing information on juvenile offenders to the Kent Intermediate School District; and
- Representing the County in forfeiture actions.

Operational Goals

- Prosecute violations of State law in District and Circuit Courts within Kent County
- To protect and preserve the rights of victims by complying with the mandates of the Michigan Crime Victim's Right's Act
- To represent the People of the State of Michigan at hearings involving delinquency, neglect/dependency, and matters of mental competency

Kent County Prosecutor's Office at 82 Ionia

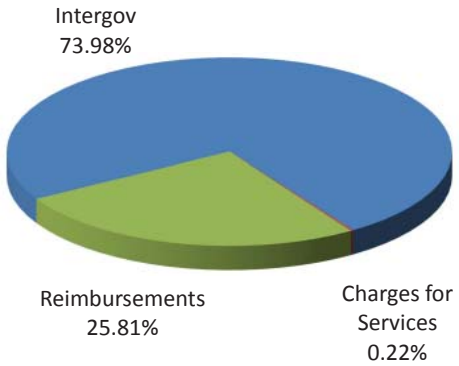
Selected Key Performance Measures

Indicator	2012	2013	2014	2015 Expected
Outcomes:				
Number of guilty verdicts in District Court trials	91	63	86	80
Number of guilty verdicts in Circuit Court trials	63	46	64	58
Number of guilty pleas in Circuit Court	3,078	2,905	2,829	2,937
Amount of Restitution Awarded to Victims through the Crime Victim's Compensation Board	$465,832	$540,897	$295,674	$434,134
Outputs:				
Number of District Court Trials	128	89	112	110
Number of Circuit Court Trials	76	57	79	71
Number of Cases Referred to Victim/Witness	8,119	7,761	8,249	8,043
Number of Termination Petitions Authorized	100	131	139	123
Number of Juvenile Delinquency Police Referrals Processed	2,381	2,146	2,459	2,329

Department Revenue by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Intergovernmental	$ 176,614	$ 186,680	$ 174,200	$ 172,000
Charges for Services	838	209	500	500
Reimbursements	75,241	57,080	80,000	60,000
Total Revenue	**$ 252,694**	**$ 243,968**	**$ 254,700**	**$ 232,500**

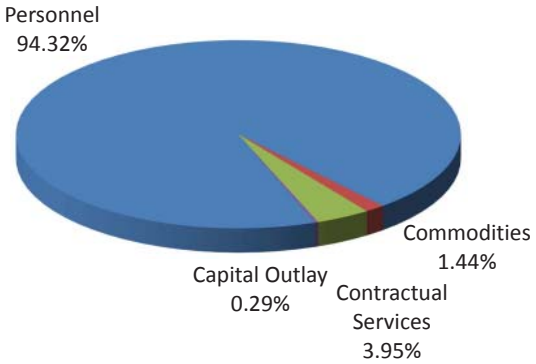
2015 Adopted Revenues
$232,500



Department Expenditures by Category

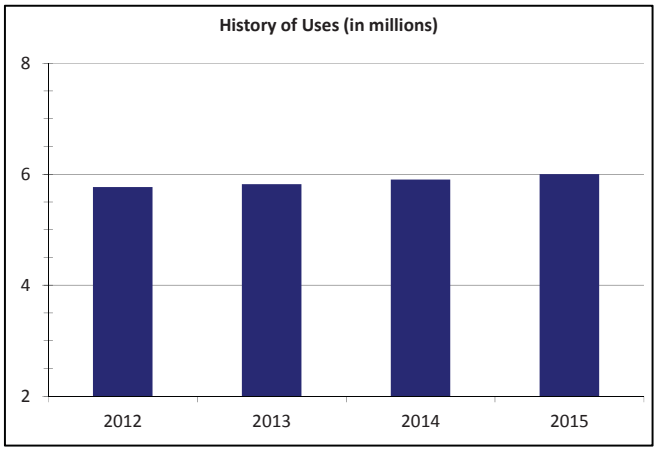
	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Personnel	$5,416,899	$5,447,279	$5,518,120	$5,659,289
Commodities	82,475	80,198	89,500	86,500
Contractual Services	242,927	270,890	295,663	236,830
Capital Outlay	25,469	20,622	-	17,640
Total Uses	**$5,767,771**	**$5,818,989**	**$5,903,283**	**$6,000,259**
Personnel FTE	**56.5**	**56.5**	**56.5**	**56.5**

2015 Adopted Uses
$6,000,259



Program Expenditures

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Criminal/Juvenile	$ 5,767,771	$ 5,818,989	$ 5,903,283	$ 6,000,259
Total	**$ 5,767,771**	**$ 5,818,989**	**$ 5,903,283**	**$ 6,000,259**



Significant Budget Issues

No significant budget issues to report.

COUNTY OF KENT MICHIGAN

Treasurer's Office

County Administration Building
300 Monroe Avenue NW, Grand Rapids MI 49503
Phone: (616) 632-7500 Fax: (616) 632-7505

Mission

To collect lodging and delinquent real property taxes and manage County funds within relevant laws, regulations, policies and community standards.

Overview

Elected to a four-year term, the County Treasurer serves as the custodian of all County funds, and as such is responsible for receipting, recording and investing all money deposited with the County. The County's General tax revenue (e.g. property tax and trailer tax) and general intergovernmental revenue (e.g. the County's share of the state sales tax - also called State Revenue Sharing) are reported as part of the Treasurer's Office's revenues.

With respect to tax dollars, the Treasurer collects delinquent real property taxes and, following a court order, conducts the sale of properties which are more than 24 months delinquent. The County Treasurer also serves as the agent of the delinquent tax revolving fund, through which the County is able to forward to local units the amount of delinquent taxes due and owing on real property while it pursues payment of the taxes —along with accrued interest and a four percent administrative fee —from the debtor. The Delinquent Tax Revolving Fund program minimizes the impact of delinquent tax payments on local units of government, allowing for consistency with respect to revenues.

The Board of Commissioners has also appointed the County Treasurer as administrator of the Lodging Excise Tax. Accounted for in a special revenue fund and therefore not reported here, the "Hotel/Motel Tax" (as it is commonly called) is an assessment on hotel and motel room charges within the County, and the revenues are used 1) to promote Kent County as a tourism and business destination, and 2) to maintain, acquire or construct certain public convention and entertainment facilities.

In addition, the office manages a Local Government Investment Pool, providing local governments a safe, liquid investment opportunity; and distributes state aid to schools, townships, cities and villages.

Operational Goals

- To collect delinquent real property taxes in accordance with the methods prescribed by state statute
- To collect all lodging taxes due to the County
- To invest funds entrusted to the Office of the County Treasurer in accordance with investment policies

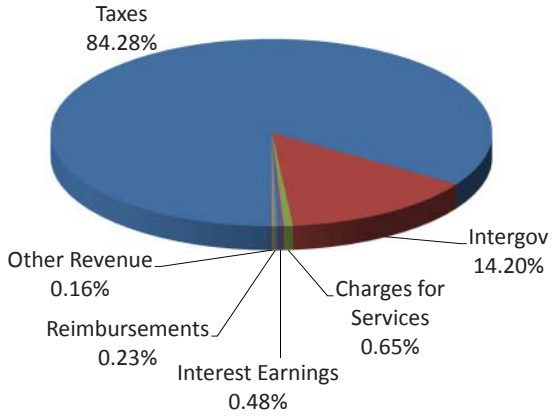
Selected Key Performance Measures

Indicator	2012	2013	2014	2015 Expected
Outcome:				
Percentage of eligible real estate taxes collected	100.00%	100.00%	100.00%	100.00%
Percentage of all eligible establishments (those required by ordinance to collect and remit lodging tax) audited annually	28.60%	20.51%	25.00%	25.00%
Output:				
Number of tax receipts processed (real property)	24,318	24,808	22,937	22,500
General fund investment income	$297,840	$250,000	$262,239	$275,000
Efficiency:				
Number of hotel audits per auditor (1 FTE)	11.00	12.80	20.00	20.00

Department Revenue by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Taxes	$ 83,037,168	$ 83,152,405	$ 83,310,634	$ 85,817,088
Intergovernmental	12,083,771	12,227,191	12,725,683	14,993,125
Charges for Services	20,610	19,867	17,700	17,700
Investment Earnings	285,886	232,607	292,100	278,800
Reimbursements	220,030	215,089	229,684	242,521
Other Revenue	110,532	170,551	341,100	172,950
Total General Fund	**95,757,999**	**96,017,711**	**96,916,901**	**101,522,184**
Other Funds				
Delinquent Tax Fund	6,161,202	5,532,795	4,685,000	4,086,000
Total Revenue	**$101,919,201**	**$101,550,505**	**$101,601,901**	**$105,608,184**

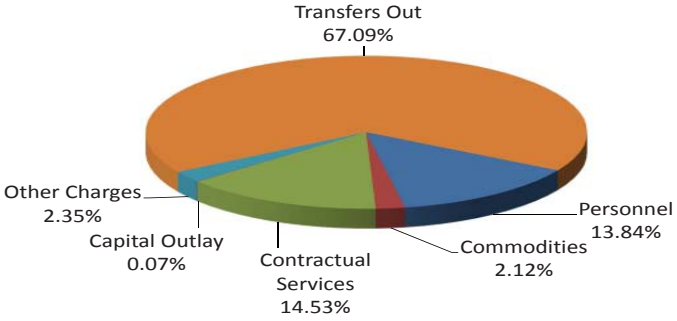
2015 Adopted Revenues
$105,608,184



Department Expenditures by Category

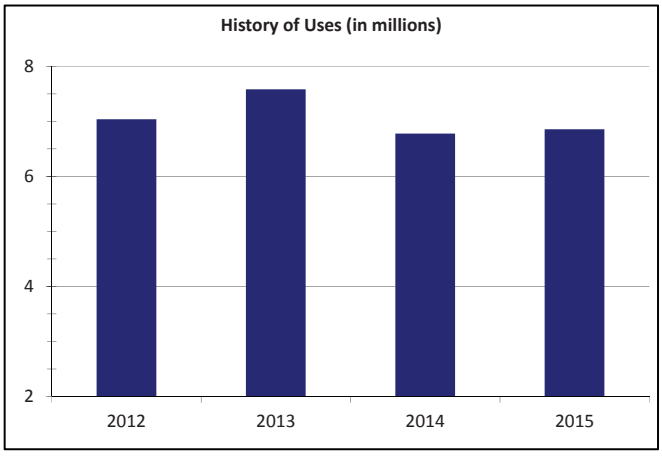
	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Personnel	$ 900,038	$ 895,832	$ 905,373	$ 948,947
Commodities	18,446	16,274	19,500	19,500
Contractual Services	68,529	107,032	129,512	129,443
Capital Outlay	5,593	1,563	18,290	1,620
Other Expense	-	-	1,000	1,000
Total Uses	**992,607**	**1,020,701**	**1,073,675**	**1,100,510**
Other Funds				
Delinquent Tax Fund	6,045,962	6,562,488	5,705,750	5,755,825
Total Department	**$ 7,038,568**	**$7,583,189**	**$6,779,425**	**$6,856,335**
Personnel FTE	**12**	**12**	**12**	**12**

2015 Adopted Uses
$6,856,335



Program Expenditures

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Treasurer	$ 992,607	$ 1,020,701	$ 1,073,675	$ 1,100,510
Delinquent Tax Funds	6,045,962	6,562,488	5,705,750	5,755,825
Total	**$ 7,038,568**	**$ 7,583,189**	**$ 6,779,425**	**$ 6,856,335**

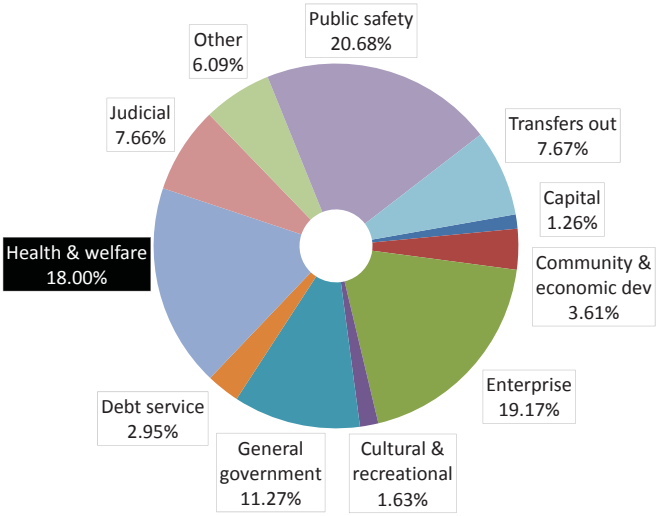


Significant Budget Issues

There are no significant budget issues to report.

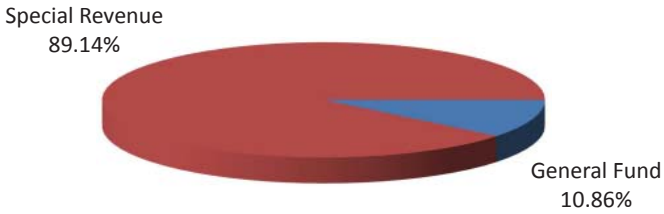
Health & Welfare
Functional Area at a Glance

2015 County Uses by Functional Area
$420,141,800*

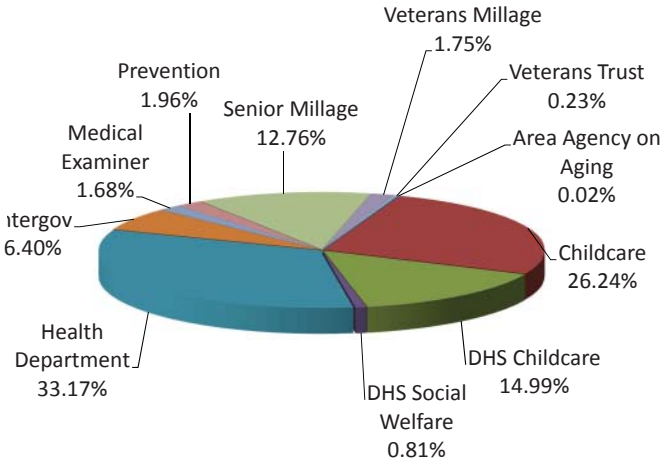


** This chart is net of the $7,100,001 estimated appropriation lapse that is allocated to functional areas subsidized by the General Fund (excludes the Enterprise Functional Area).*

2015 Functional Area Uses by Fund Type
$76,918,549



2015 Functional Area Uses by Department



Functional Area History of Uses by Fund Type

Fund Type	2012 Actual	2013 Actual	2014 Adopted	2015 Requested	2015 Adopted	Adopted % Change
General Fund						
Area Agency on Aging	$ 3,806	$ 15,225	$ 15,525	$ 15,525	$ 15,525	0.00%
DHS Social Welfare	597,623	612,175	610,300	626,367	621,367	1.81%
Intergovernmental	5,108,932	5,030,934	5,242,102	4,924,100	4,924,100	-6.07%
Medical Examiner	1,245,673	1,131,233	1,251,224	1,344,045	1,290,150	3.11%
Prevention	1,272,667	1,502,896	1,505,110	1,530,110	1,505,110	0.00%
Veterans Affairs	272,174	273,822	346,064	-	-	-100.00%
Total General Fund	**8,500,874**	**8,566,286**	**8,970,325**	**8,440,147**	**8,356,252**	**-6.85%**
Other Funds						
Child Care	19,435,005	18,318,451	19,787,777	20,331,494	20,181,494	1.99%
DHS Child Care	10,704,999	10,630,420	11,331,711	11,674,364	11,531,760	1.77%
DHS Social Welfare	1,442,604	4,102	-	-	-	NA
Health Department	23,057,460	23,095,977	24,696,317	25,836,644	25,514,497	3.31%
Senior Millage	6,557,928	6,342,321	6,469,482	9,811,482	9,811,482	51.66%
Veterans Millage	-	-	-	1,348,064	1,348,064	NA
Veterans Trust	90,884	145,918	175,000	175,000	175,000	0.0%
Total Other Funds	**61,288,878**	**58,537,189**	**62,460,287**	**69,177,048**	**68,562,297**	**9.77%**
Total	**$69,789,752**	**$67,103,475**	**$71,430,612**	**$77,617,195**	**$76,918,549**	**7.68%**

Functional Area History of Uses by Department

Department	2012 Actual	2013 Actual	2014 Adopted	2015 Requested	2015 Adopted	Adopted % Change
Health Department	$23,057,460	$23,095,977	$24,696,317	$25,836,644	$25,514,497	3.31%
Child Care	19,435,005	18,318,451	19,787,777	20,331,494	20,181,494	1.99%
Medical Examiner	1,245,673	1,131,233	1,251,224	1,344,045	1,290,150	3.11%
Veterans Millage	-	-	-	1,348,064	1,348,064	NA
Veterans Affairs	272,174	273,822	346,064	-	-	-100.00%
Non-Departmental						
Area Agency on Aging	3,806	15,225	15,525	15,525	15,525	0.00%
DHS Child Care	10,704,999	10,630,420	11,331,711	11,674,364	11,531,760	1.77%
DHS Social Welfare	2,040,226	616,276	610,300	626,367	621,367	1.81%
Intergovernmental	5,108,932	5,030,934	5,242,102	4,924,100	4,924,100	-6.07%
Prevention	1,272,667	1,502,896	1,505,110	1,530,110	1,505,110	0.00%
Senior Millage	6,557,928	6,342,321	6,469,482	9,811,482	9,811,482	51.66%
Veterans Trust	90,884	145,918	175,000	175,000	175,000	0.00%
Total	**$69,789,752**	**$67,103,475**	**$71,430,612**	**$77,617,195**	**$76,918,549**	**7.68%**

The Health Department line above does not include the estimated appropriation lapse of $600,001 for both FY 2014 and FY 2015.

Functional Area History of Uses by Category

Category	2012 Actual	2013 Actual	2014 Adopted	2015 Requested	2015 Adopted	Adopted % Change
Personnel	$26,822,596	$26,749,306	$27,544,412	$29,152,178	$28,960,032	5.14%
Commodities	2,483,263	2,541,704	3,148,152	2,800,910	2,800,910	-11.03%
Contractual Services	38,419,294	35,932,411	38,326,595	42,825,234	42,448,736	10.76%
Capital Outlay	197,407	259,473	288,561	587,294	457,294	58.47%
Other Charges	1,867,194	1,620,580	2,122,892	2,251,579	2,251,577	6.06%
Transfers Out	-	-	-	-	-	NA
Total	**$69,789,752**	**$67,103,475**	**$71,430,612**	**$77,617,195**	**$76,918,549**	**7.68%**
Personnel FTE	**381.7**	**383.4**	**378.7**	**388.1**	**384.9**	

Strategic Goals

- Achieve organizational excellence by means of highly skilled people, improved processes, and effective systems
- Explore innovative ideas for program and service improvements and embrace technological advances that have the potential to improve departmental operations
- Incorporate health equity and diversity in programs, services, and policies
- Foster community partnerships in order to accurately assess current health status and to achieve optimal public health outcomes
- Promote a healthy lifestyle and improved quality of life among Kent County residents
- Ensure a safe and healthy environment
- Provide high quality Essential Local Public Health Services mandated by the Michigan Public Health Code
- Advocate for changes in the Child Care business model to allow for more creative service delivery
- Increase department revenue through a comprehensive approach targeting federal, state and local resources
- Increase awareness of entitlement eligibility for veterans and/or their dependents
- Continue to obtain multiple accreditations with VA and VSOs for all staff
- Obtain TRIP (Training, Responsibility, Involvement and Preparation of Claims) training for all staff, to ensure that time and resources are maximized
- Expand remote access for all staff to provide services throughout the county

Short-Term Tactical Objectives (by Department)

- **Health Department:** incorporate health equity and diversity in programs, services and policies; improve department's public relations efforts with both public and elected officials; improve outcomes in infant mortality, obesity, tobacco control, land-use decisions, and chronic disease
- **Kent County Veterans' Affairs Dept:** increase the number of qualified veterans served by the Office and increase the level of financial support obtained for veterans from the Veterans Administration; increase the number of claims filed for veterans and their families by 42% per quarter
- **Circuit Court Child Care:** reduce out-of-home placement through more effective programming (in-home care, tether, etc.)
- **DHS Child Care:** reduce length of time in residential care and increase the number of licensed foster families

County Core Priorities

To provide mandated services, which may be enhanced and supplemented by additional services to improve the quality of life for all Kent County citizens by:

- Maintaining current and future financial stability
- Increasing influence on legislative changes
- Maintaining and developing facilities, infrastructure, and programs
- Providing timely, professional, and effective customer service
- Providing safe and healthy communities, enhancing the quality of life in Kent County
- Enhancing work environment, encouraging creativity and innovation
- Promoting open intergovernmental and public relations

COUNTY OF KENT MICHIGAN

Circuit Court Child Care

180 Ottawa Avenue NW, Grand Rapids, MI 49503
Phone: (616) 632-5220 Fax: (616) 632-5130

Mission

To support coordination and collaboration of services for Kent County children and families; to promote children's well-being.

Overview

The Child Care Fund is a collaborative effort between the State and county governments to provide services for abused, neglected or delinquent youth. Funding for programs for delinquent youth are managed by the Court, and consist primarily of out-of-home care and in-home care programs to prevent out-of-home placement. The County incurs the expense of the programs, but is reimbursed by the State for 50 percent of eligible costs.

Operational Goals

- To reduce further delinquency in the targeted population
- To prevent further delinquency by intervening early with very young offenders (11 years old and younger)
- To recruit and train volunteers to advocate for the best interests of abused and neglected children by being their voice during child protective legal proceedings

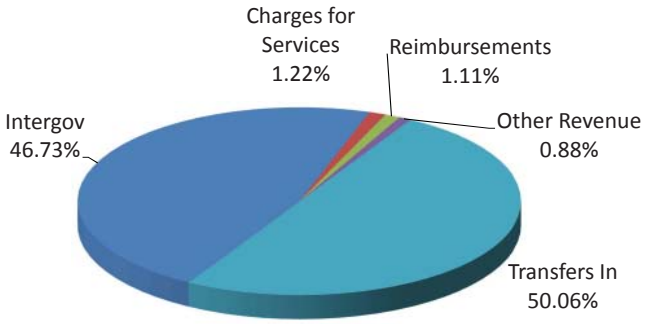
Selected Key Performance Measures

Indicator	2012	2013	2014	2015 Expected
Outcome:				
Percent of juveniles successfully discharged from probation and referred again to the Court for a new law violation	15.00%	20.00%	20.30%	<20.00%
Percent of juveniles on community probation who are referred by the police for a felony law violation	6.80%	7.10%	8.80%	<10.00%
Percent of parents satisfied with the work of the community probation officer	94.50%	94.50%	94.90%	90.00%
Percent of closed intake cases that return to intake for a new charge within 12 months of closure	8.00%	7.00%	5.00%	<8.00%
Percent scheduled for an initial assessment within 7 days of referral	100.00%	90.00%	100.00%	90.00%
Percent who complete treatment objectives	92.00%	92.00%	76.00%	75.00%
Percent who are placed in foster care	10.00%	7.00%	0.00%	15.00%
Percent of volunteers who fulfill their case commitments	99.00%	99.00%	99.00%	90.00%
Percent of case reports submitted at least 2 days before the hearing	96.00%	96.00%	92.00%	90.00%
Percent of court hearings attended by volunteers	98.00%	95.00%	98.00%	90.00%

Department Revenue by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Child Care Fund				
Intergovernmental	$ 8,826,398	$ 8,596,007	$ 9,159,087	$ 9,429,988
Charges for Services	221,528	241,887	221,500	246,500
Reimbursements	227,565	236,357	225,000	225,000
Other Revenue	90,000	95,000	150,000	175,000
Transfer from GF	10,066,673	9,146,255	10,029,619	10,102,441
Total Child Care Fd	**19,432,165**	**18,315,506**	**19,785,206**	**20,178,929**
Other Funds				
Special Projects	4,782	2,565	2,500	2,500
Total Revenue	**$19,436,947**	**$18,318,071**	**$19,787,706**	**$20,181,429**

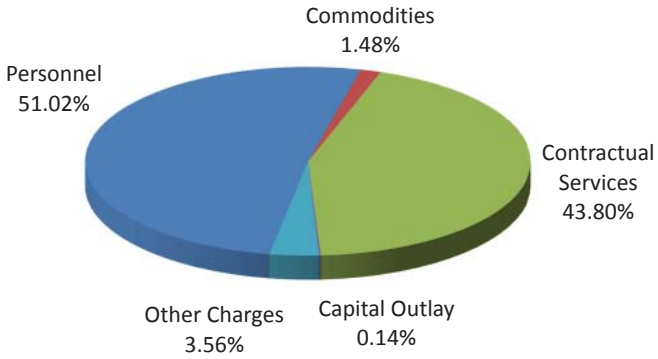
2015 Adopted Revenues
$20,181,429



Department Expenditures by Category

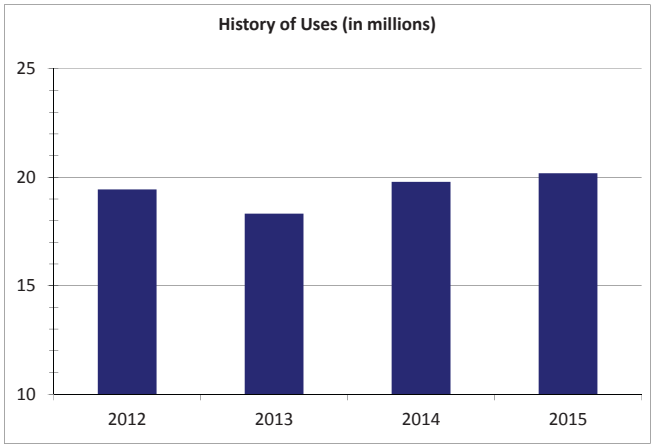
	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Child Care Fund				
Personnel	$ 9,921,046	$ 9,918,356	$ 9,971,031	$10,297,252
Commodities	298,083	284,777	278,922	298,757
Contractual Services	8,511,967	7,448,739	8,782,184	8,837,729
Capital Outlay	29,505	19,439	28,860	27,350
Other Expense	671,564	644,200	724,209	717,841
Total Uses	**19,432,165**	**18,315,511**	**19,785,206**	**20,178,929**
Other Funds				
Special Projects	2,840	2,941	2,571	2,565
Total Department	**$19,435,005**	**$18,318,451**	**$19,787,777**	**$20,181,494**
Personnel FTE	**134.3**	**133.2**	**132**	**132.2**

2015 Adopted Uses
$20,181,494



Program Expenditures

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Juvenile Sex Offender	$ 406,158	$ 400,495	$ 392,688	$ 403,496
Juvenile Court Casa	266,442	276,442	286,442	286,442
Facilities Mgmt	699,975	708,877	708,595	728,251
Community Probation	4,413,389	4,409,305	4,499,726	4,673,290
Juve Assess/Diversion	189,542	197,108	389,218	446,015
Placement	5,607,810	4,480,622	5,541,592	5,478,302
Intensive Intervention	214,536	214,536	214,536	218,036
Comm Reintegration	315,427	319,832	315,104	321,774
Juvenile Detention	6,775,000	6,765,567	6,885,251	7,033,091
Detention Milk Meal	95,001	84,772	95,000	110,000
Crisis Intervention	448,887	457,954	457,054	480,232
Juvenile Accountability	2,840	2,941	2,571	2,565
Total	**$19,435,005**	**$18,318,451**	**$19,787,777**	**$20,181,494**



Significant Budget Accomplishments

- The Detention Facility utilized one of its units to house a residential treatment center. This gives the judges a local option for court ordered out of home placements for juveniles. This can provide a significant cost savings and allow our probation officers to stay more involved in cases to achieve better outcomes.
- Detention upgraded the case management system.

Significant Budget Issues

The 2015 authorized personnel increased by 0.2 FTE due in part to an increase of allocated hours for the Circuit Court Administrator (0.3 FTE) and the Circuit Court Finance Director (0.1 FTE) from the Administration and Adjudication division of the Circuit Court in the Judicial functional area. Also, a part-time Youth Specialists position was reduced by 0.2 FTE.

Health Department

700 Fuller Avenue NE, Grand Rapids, MI 49503
Phone: (616) 632-7100 Fax: (616) 632-7084

Mission

To serve, protect and promote a healthy community for all.

Overview

The Kent County Health Department (KCHD) is responsible for continually assessing the health of the community and ensuring that certain services are available and accessible for its citizens. To this end, the Health Department investigates the causes of disease, epidemics, morbidity and mortality, and environmental health hazards using vital and health statistics for epidemiological studies. KCHD also plans and implements public education and enforces public health laws.

The Health Department is responsible for assuring the provision of certain core programs in the following areas: vision and hearing screening, public water supplies, private and Type II groundwater supplies, food service sanitation, immunization, sexually transmitted diseases, on-site sewage disposal management, and general communicable disease control. KCHD offers several other services beyond these core programs.

The Health Department operates four public health clinics throughout the county that offer immunizations and the Women, Infants, and Children program (WIC). These programs prevent disease and ensure adequate nutrition for moms and babies from pregnancy to childhood. KCHD also operates a tuberculosis (TB) and Personal Health Services (PHS) clinic. Through testing and direct observed therapy, the TB clinic aggressively treats cases of TB to eradicate the disease from Kent County. PHS offers testing, counseling, and in some cases, treatment of HIV, gonorrhea, syphilis, and Chlamydia. As part of its work, the Communicable Disease and Epidemiology units of KCHD work with local health care providers to track disease, investigate outbreaks, and report County-wide case numbers for these diseases and approximately 75 other illnesses ranging from influenza to salmonella. KCHD has a state-of-the-art laboratory to test microbiology, water samples, and more.

While the clinic and lab settings are a big part of public health, much of the Health Department's work takes place in the field. Public health nurses and caseworkers make thousands of home visits each year, teaching parenting skills, inspecting homes that have contributed to lead poisoning in children, and supporting parents who are grieving the loss of a child. Sanitarians inspect restaurants, swimming pools, adult care facilities, well and septic supplies, and more. Nurses make home visits to ensure that TB patients are completing their treatment regiments. PHS staff take HIV testing into the community to target high-risk populations. Health Education and Promotion staff bring important lessons to classrooms, places of worship, the workplace, and elsewhere. Education topics range from dog bite prevention to hand-washing to safe dating.

Finally, KCHD oversees the Kent County Animal Shelter. Shelter staff and Animal Control work together to protect Kent County residents from harm done by animals and to protect animals from cruelty and neglect from people. The Shelter's adoption program strives to place homeless pets into the homes of responsible pet owners.

KCHD's work spans a wide range of responsibilities, all with the common goal of promoting health, preventing illness, and prolonging life.

Strategic Goals

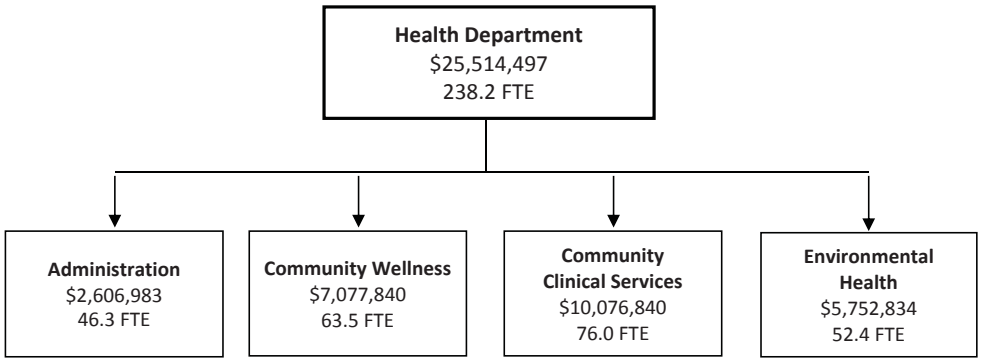
Strategic issues for the Department include:

- Achieve organizational excellence by means of highly skilled people, improved processes, and effective systems;
- Explore innovative ideas for program and service improvements and embrace technological advances that have the potential to improve departmental operations;
- Incorporate health equity and diversity in programs, services, and policies;
- Foster community partnerships in order to accurately assess current health status and to achieve optimal public health outcomes;
- Promote a healthy lifestyle and improved quality of life among Kent County residents;
- Ensure a safe and healthy environment; and
- Provide high quality Essential Local Public Health Services mandated by the Michigan Public Health Code.

Operational Goals

- To reduce transmission of communicable disease
- Improved health for women of childbearing age, pregnant women and children
- Improved access to health care
- Reduced preventable illnesses, injuries, and deaths in children
- To provide protection against vaccine-preventable diseases through the administration of vaccines and the assurance of effective immunization coverage levels
- Provide temporary housing and disposition of stray and unwanted companion animals
- Investigate animal related complaints in accord with state and local laws/ordinances

Organizational Structure

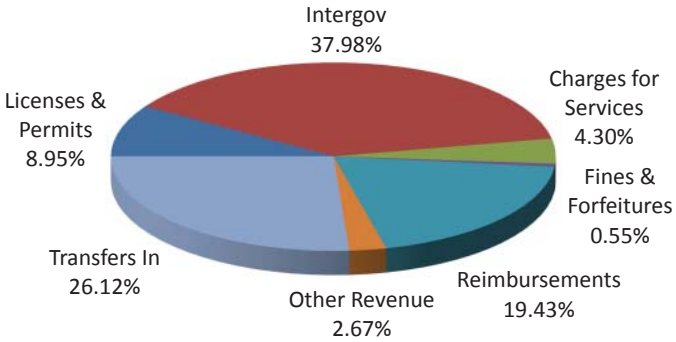


This chart does not include the estimated appropriation lapse of $600,001.

Department Revenue by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Health Department Fund				
Licenses & Permits	$ 1,703,078	$ 1,740,217	$ 1,665,128	$ 2,230,781
Intergovernmental	9,399,403	9,389,836	9,544,967	9,462,994
Charges for Services	1,154,787	1,027,370	1,062,007	1,072,250
Fines & Forfeitures	136,343	129,141	123,000	136,110
Reimbursements	5,600,820	5,051,570	4,736,474	4,841,318
Other Revenue	684,399	721,813	660,526	664,048
Transfer from GF	4,553,639	4,861,022	6,304,214	6,506,995
Total Revenue	**$23,232,470**	**$22,920,969**	**$24,096,316**	**$24,914,496**

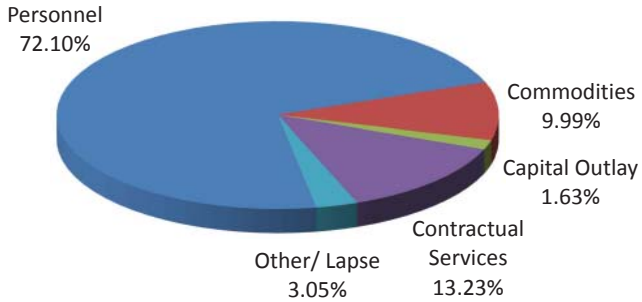
2015 Adopted Revenues
$24,914,496



Department Expenditures by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Health Department Fund				
Personnel	$16,561,433	$16,470,003	$17,176,921	$17,964,151
Commodities	2,179,030	2,249,643	2,858,830	2,489,683
Contractual Services	2,994,648	3,171,456	3,090,576	3,296,001
Capital Outlay	164,838	240,033	259,701	404,944
Other Expense	1,157,512	964,842	1,310,289	1,359,718
Approp Lapse	-	-	(600,001)	(600,001)
Total Uses	**$23,057,460**	**$23,095,977**	**$24,096,316**	**$24,914,496**
Personnel FTE	**238.9**	**240.2**	**236.1**	**238.2**

2015 Adopted Uses
$24,914,496



Program Expenditures

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Administration				
Agency Support	104,107	139,436	83,800	80,300
Grant Programs	206,959	-	-	-
Facilities Mgmt	2,688	-	-	-
Healthy Kent 2020	105,907	107,477	107,511	160,952
Obesity Initiative	134,539	120,194	150,545	156,927
Health Education	1,081,967	1,209,314	1,184,021	1,210,436
Substance Abuse Prev	262,034	317,122	303,865	291,422
Communicable Disease	399,908	409,436	424,361	450,562
Emerg Preparedness	233,210	258,837	242,789	256,384
Community Wellness				
Children's Services	500,837	514,492	556,985	654,537
Nursing Admin	3,468	3,063	2,510	2,210
Advocacy & Prevention	606,081	605,996	542,535	611,012
Vision & Hearing	773,624	750,499	818,638	825,316
Community Nursing	3,061,563	2,900,915	3,135,191	3,003,238
Grant Program	163,241	184,531	188,877	209,959
Nurse Fam Partnership	591,684	779,600	816,602	805,619
Strong Beginnings	241,685	254,025	254,720	252,190
Strong Begin-Kellogg	214,118	229,507	252,580	294,585
Refugee Health Svc	296,356	323,785	311,950	419,174
Comm Nursing Grant	5,065	-	-	-
City of GR HUD Grant	3,430	50,610	-	-
Clinical Services				
Sex Tran Infect Disease	1,136,104	1,002,344	1,007,331	991,967
TB Control	531,009	501,042	576,869	559,423
Clinical Services	86	-	10	10
WIC	4,439,615	4,587,944	5,000,282	5,013,737
Immunizations	3,107,148	3,074,208	3,655,794	3,241,715
WIC Peer Counseling	288,600	219,803	242,087	269,988
Environmental Health				
Animal Shelter	1,911,854	1,906,814	1,980,341	2,195,560
Environmental Health	887,548	805,513	922,398	1,279,574
Kent County Lab	594,299	586,089	591,284	708,555
Environ Health Admin	-	-	-	50
Food Svc Sanitation	1,168,725	1,253,382	1,342,441	1,569,095
Total	**$23,057,460**	**$23,095,977**	**$24,696,317**	**$25,514,497**

This chart does not include the estimated appropriation lapse for FY 2014 and FY 2015.

Significant Accomplishments

- In August, the new South Clinic opened in the former Kentwood Library, providing public health (WIC, Immunizations, and other KCHD services) and dental/oral health needs under one roof. The project was nearly three years in the making and was made possible from a generous philanthropic community and a great relationship between Kent County and the City of Kentwood. Satellite clinics in Kentwood and Wyoming merged into the new location. Staff from Facilities, IT, and Clinics made the move just about flawlessly. Our clients are experiencing larger waiting and consultation rooms in a much brighter, comfortable environment.
- In August, the National Association of County and City Health Officials (NACCHO) announced the Interconception Care (IC) Program is a "Model Practice." In our experience, this program has helped women who experienced a miscarriage, premature or low birth weight baby during their most recent pregnancy. The IC program coaches these women, who want to have another baby, how to put themselves in a good position for a healthy birth outcome. On average those subsequent pregnancies have lasted two weeks longer and produced newborns that were 2.2 lbs heavier. The practices NACCHO designates as a model are shared with other health departments, so others can benefit from them. Of 71 applications, only 22 were declared a "Model Practice" in 2014.
- In September, Public Health Accreditation Board (PHAB) conferred accreditation to KCHD, after more than two years of hard work. We are just the second health department in the state to achieve this high honor. The Health Department began preparations for completing national public health accreditation in January 2012. PHAB is the independent organization that administers the national public health accreditation program, which aims to improve and protect the health of the public by advancing the quality and performance of the nation's Tribal, state, local, and territorial health departments. The application process for PHAB is difficult, requiring hours of reviewing documentation and identifying areas for improvement. Our staff has been extremely dedicated to the process.
- In November, the Kent County Health Department, along with eight other health departments in West and Central Michigan, recently had their respective emergency preparedness plans/systems reviewed for Project Public Health Ready certification. This is a quality assurance review and certification provided by the National Association of County and City Health Officials (NACCHO). Over the last two years, KCHD's Emergency Preparedness Program has been working to ensure that KCHD's Emergency Operations Plan and other areas, including workforce development and quality improvement, met 287 measures put forth by NACCHO. A team composed of three peer reviewers from local and state health departments across the nation performed the initial review on KCHD's plans and systems yielding only three measures requiring clarification. On average, the health departments reviewed within Michigan needed to address 56 measures.
- KCHD received a grant from the Michigan Department of Community Health to increase mosquito surveillance in 2014. Health department staff have been capturing mosquitoes to test for those carrying West Nile virus. Two tests in Grand Rapids came back with West Nile virus present; the city treated those areas with larvicide. We only had one confirmed case of WNV in a human this summer.
- What an amazing year for the Kent County Animal Shelter! In 2014, they broke the records for most adoptions in one day (December 6 with 40 adoptions) - most in one week – most in one month - and smashed the 2013 record by 175, with a total 1,028 adoptions. Much of the success came from a "Home for the Holidays" grant from the BISSELL Pet Foundation. From November 3 until the end of 2014, the BISSELL Pet Foundation sponsored 100% of all adoption fees at the Kent County Animal Shelter.

Administration

The Administration division is responsible for establishing the overall goals and strategic direction for the Health Department. Included within Administration are Finance, Information Technology, Communicable Disease/Epidemiology, Health Education and Promotion, and Emergency Preparedness Sections. Administration also includes the Infant Health Initiative, the Obesity initiative, Healthy Kent 2020, and Emerging Issues. The Administration division is responsible for ensuring that each of the Health Department's divisions, sections, and programs are managed effectively and that all contractual obligations and requirements including department wide accreditation is maintained.

Selected Key Performance Measures

Indicator	2012	2013	2014	2015 Expected
Outcome:				
Percentage of communicable disease investigations completed within 30 days of report	93.00%	93.00%	88.00%	95.00%
Output:				
Number of communicable disease investigations	1,553	1,712	2,130	2,000
Efficiency:				
Cost per case of communicable disease investigated	$259.00	$239.00	$200.00	$230.00

Division Revenue by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Health Department Fund				
Licenses & Permits	$ 300	$ 200	$ 300	$ 300
Intergovernmental	842,263	742,957	668,762	828,028
Charges for Services	37,820	30,760	32,584	23,584
Reimbursements	284,561	313,764	288,460	238,374
Other Revenue	56,470	69,154	10,600	5,000
Transfer from GF	1,307,194	1,386,522	1,366,163	1,384,073
Total Revenue	**$ 2,528,610**	**$ 2,543,356**	**$ 2,366,869**	**$ 2,479,359**

Significant Budget Issues

Overall, the total expenditures for administration have increased slightly for FY 2015. Personnel costs have increased due to pay increases and rising fringe benefit costs. Capital Outlay costs have increased due to the implementation of wireless technology at all of the Health Department facilities that will be completed during FY 2015. Total revenues have also increased slightly for FY 2015. A new State of Michigan grant received to complete the evaluation of Kent County's Interconception Care program has resulted in the increase in Intergovernmental revenues.

Division Expenditures by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Health Department Fund				
Personnel	$3,899,594	$3,717,055	$3,901,170	$4,042,999
Commodities	126,788	73,527	336,209	342,356
Contractual Services	639,592	887,563	774,131	810,641
Capital Outlay	108,523	136,967	174,877	243,493
Other Expense	(2,243,179)	(2,253,295)	(2,689,495)	(2,832,506)
Total Uses	**$2,531,319**	**$2,561,817**	**$2,496,892**	**$2,606,983**
Personnel FTE	**46.4**	**47.4**	**46.3**	**46.3**

Community Wellness

The Community Wellness division focuses on preventing health problems. The Division's Maternal Infant Health Program (MIHP) provides health assessment, education, counseling, and case management for pregnant women and infants. The division provides vision and hearing screening for pre-school and school-aged children. The Community Wellness division also provides services to other vulnerable or at-risk populations in Kent County, such as refugees and children who are chronically ill or handicapped.

Selected Key Performance Measures

Indicator	2012	2013	2014	2015 Expected
Outcome:				
Percent of NFP clients delivering at equal to or greater than 37-week gestation	91.00%	93.00%	97.00%	97.00%
% of refugees who received health screening within 60 days (RAP report)	99.00%	56.00%	80.00%	100.00%
Percent of children less than six years of age with blood lead levels of less than 10ug/dL (MDCH-CLPPP)	99.30%	99.60%	99.50%	100.00%
Output:				
Number of children receiving Hearing/Vision screening (Insight)	93,503	89,677	84,360	90,000
Number of children less than six years of age with blood lead levels of 10ug/dL or greater (MDCH-CLPPP)	52	50	44	45
Efficiency:				
Cost per refugee	$555.00	$536.00	$489.00	$500.00

Division Revenue by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Health Department Fund				
Intergovernmental	$ 1,670,218	$ 1,844,018	$ 1,748,931	$ 1,826,820
Charges for Services	99,182	99,182	99,182	99,182
Fines & Forfeitures	-	-	-	10
Reimbursements	3,352,271	2,745,874	2,681,788	2,719,012
Other Revenue	585,608	614,983	611,296	620,038
Transfer from GF	750,443	1,242,632	1,588,231	1,659,736
Total Revenue	**$ 6,457,723**	**$ 6,546,690**	**$ 6,729,428**	**$ 6,924,798**

Division Expenditures by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Health Department Fund				
Personnel	$4,283,232	$4,483,559	$4,634,808	$4,699,255
Commodities	68,645	56,296	49,565	56,895
Contractual Services	999,188	981,029	880,898	952,393
Capital Outlay	4,471	1,815	-	56,819
Other Expense	1,105,616	1,074,322	1,315,317	1,312,478
Total Uses	**$6,461,152**	**$6,597,021**	**$6,880,588**	**$7,077,840**
Personnel FTE	**63.2**	**66.7**	**65.3**	**63.5**

Significant Budget Issues

Overall, the total expenditures for Community Wellness have increased for FY 2015. Personnel costs have increased due to pay increases and the rising costs of fringe benefits. In addition, a 0.2 FTE Retiree Rehire position was added to assist in the Refugee Health Services area. However, a portion of these increases has been offset by the elimination of one full-time Medical Social Worker position, and one full-time Public Health Nurse position from the Maternal and Infant Health Program. These reductions better align staffing to program needs. Capital Outlay expenses have also increased due to the purchase of new mobile device technology for field staff that will occur in FY 2015. Total revenues for Community Wellness have also increased for FY 2015. Intergovernmental revenues increased due to new funding received from the State of Michigan for outreach and prevention in the Childhood Lead Poisoning Prevention Program (CLPPP).

Community Clinical Services

The Community Clinical Services division provides services to help individuals stay healthy, and to detect potential health problems as early as possible. Clinical health services include immunizations, Supplemental Nutrition Program for Women, Infants, and Children (WIC), and lead screenings. Community Clinical Services also includes the Personal Health Services unit which provides for the prevention, diagnosis and treatment of sexually transmitted infections including HIV/AIDS, Gonorrhea, Chlamydia, and Syphilis. This unit also works to control and provide treatment to prevent the spread of tuberculosis (TB). In order to make these services as accessible as possible, the Health Department currently operates four public health clinics throughout Kent County.

Selected Key Performance Measures

Indicator	2012	2013	2014	2015 Expected
Outcome:				
Percent of children 19-35 months of age fully immunized based on MCIR registry data	81.00%	83.00%	82.00%	83.00%
Output:				
The number of children 19-35 months of age fully immunized based on MCIR registry data	10,817	10,809	10,977	11,000
Efficiency:				
Immunization cost per client visit	$ 96.00	$ 104.00	$ 93.00	$ 90.00

Division Revenue by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Health Department Fund				
Intergovernmental	$ 6,136,023	$ 6,070,795	$ 6,405,508	$ 6,047,455
Charges for Services	608,077	524,778	558,436	514,234
Reimbursements	1,770,929	1,869,588	1,627,471	1,719,821
Other Revenue	6,683	7,178	7,630	10
Transfer from GF	980,839	841,475	1,719,660	1,643,752
Total Revenue	**$ 9,502,550**	**$ 9,313,814**	**$10,318,705**	**$ 9,925,272**

Division Expenditures by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Health Department Fund				
Personnel	$ 5,151,107	$ 5,051,790	$ 5,295,336	$ 5,411,537
Commodities	1,783,201	1,862,678	2,231,915	1,822,132
Contractual Services	1,065,180	1,012,336	1,114,287	1,060,076
Capital Outlay	1,507	67,294	80,924	21,832
Other Expense	1,501,567	1,391,244	1,759,911	1,761,263
Total Uses	**$ 9,502,562**	**$ 9,385,341**	**$10,482,373**	**$10,076,840**
Personnel FTE	**80.8**	**78.5**	**76.8**	**76.0**

Significant Budget Issues

Overall, the total expenditures for Community Clinical Services have decreased for FY 2015. Personnel costs have increased due to pay increases and the rising costs of fringe benefits. However, a portion of these increases have been offset by the elimination of two part-time Clerk Typist II positions or 0.8 FTE. Commodities have also decreased by $400,000 due to the reduction in the value of the VFC vaccines that will be transferred to the Health Department, and the amount of private stock vaccines that will be purchased during FY 2015. Intergovernmental revenues have also decreased by the same reduction in the value of VFC vaccines that will be transferred to the Health Department. In addition, the demand for the Health Department's WIC services has decreased, resulting in a reduction in the WIC funding received through the State of Michigan.

Environmental Health

The Environmental Health division is responsible for assuring a clean and potable public water supply, inspecting Kent County's food service establishments, and making the community safe for animal and human cohabitation. Environmental Health activities include land use evaluation, well and septic system assessment, ground water monitoring, and lead and radon hazard reduction. The Environmental Health division operates the Kent County Animal Shelter. Animal Shelter priorities include bite prevention education, community animal control and enforcement, and reducing pet overpopulation by promoting spaying and neutering of companion pets.

The Environmental Health division also oversees the laboratory unit which provides bacterial and chemical analysis of drinking water, diagnostic testing for sexually transmitted diseases, and diagnostic testing of specimens associated with food borne outbreaks.

Selected Key Performance Measures

Indicator	2012	2013	2014	2015 Expected
Outcome:				
Percent of priority 1 & 2 complaints responded to within 45 minutes	91.00%	95.00%	95.00%	95.00%
Percent of animals reclaimed, adopted, or transferred	31.50%	35.00%	40.00%	40.00%
Output:				
Number of all animal bite complaints	1,157	1,200	975	975
Number of animals received	7,041	7,500	6,328	6,328
Efficiency:				
Number of animal complaints investigated per ACO	818	709	653	653
Number of animals received per FTE kennel staff	1,408	1,500	1,055	1,055

Division Revenue by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Health Department Fund				
Licenses & Permits	$ 1,702,778	$ 1,740,017	$ 1,664,828	$ 2,230,481
Intergovernmental	750,899	732,067	721,766	760,691
Charges for Services	409,708	372,650	371,805	435,250
Fines & Forfeitures	136,343	129,141	123,000	136,100
Reimbursements	193,059	122,343	138,755	164,111
Other Revenue	35,638	30,499	31,000	39,000
Transfer from GF	1,515,163	1,390,392	1,630,160	1,819,434
Total Revenue	**$ 4,743,587**	**$ 4,517,109**	**$ 4,681,314**	**$ 5,585,067**

Division Expenditures by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Health Department Fund				
Personnel	$3,227,499	$3,217,600	$3,345,607	$3,810,360
Commodities	200,396	257,142	241,141	268,300
Contractual Services	290,687	290,528	321,260	472,891
Capital Outlay	50,336	33,958	3,900	82,800
Other Expense	793,508	752,570	924,556	1,118,483
Total Uses	**$4,562,426**	**$4,551,798**	**$4,836,464**	**$5,752,834**
Personnel FTE	**48.5**	**47.6**	**47.7**	**52.4**

Significant Budget Issues

Overall, total revenues and expenditures for Environmental Health have increased significantly for FY 2015. Personnel costs have increased due to salary increases and the rising costs of fringe benefits. There has also been a significant increase in the demand for Environmental Health services that has resulted in the addition of 3.0 FTE Sanitarians, 1.0 FTE Sanitarian Specialist, 0.5 FTE Clerk Typist II, and 0.2 FTE Senior Medical Technologist positions. The health Department reviewed its fee structure for services provided. As a result, the established fee for several services was increased. These fee increases, along with the increase in demand for services, resulted in the significant increase in Licenses & Permits revenue, Charges for Services revenue, and Fines and Forfeitures revenue. Contractual services increased due to the one-time expenditures for a document imaging project that will occur in FY 2015. Capital Outlay expenditures increased due to the purchase of two new trucks for staff use as well as the purchase of new mobile device technology for field staff.

Medical Examiner

700 Fuller Avenue NE, Grand Rapids, MI 49503
Phone: (616) 632-7247 Fax: (616) 632-7088

Mission

The Kent County Medical Examiner's Office serves the community by investigating sudden, unexpected, violent, suspicious, or unnatural deaths. It is with a true sense of civic duty and public service that we conduct our death investigations for the community.

Overview

The office of the Medical Examiner provides forensic investigation of all suspicious deaths, as well as all deaths that take place unexpectedly or without the attendance of a physician. Activities include autopsies, establishment of the cause and manner of death, death scene investigations, and court testimony. The Medical Examiner is also authorized to issue cremation permits as well as disinterment and reinterment permits.

Operational Goals

- To investigate sudden and unexpected deaths
- To determine cause and manner of death
- To provide prompt response to calls and scene investigations

Selected Key Performance Measures

Indicator	2012	2013	2014	2015 Expected
Outcome:				
Number/percentage of case reports completed within 2 months of death	1,022 cases 95.87%	1,097 cases 99.28%	1,093 cases 98.65%	1,120 cases 98.00%
Percentage of autopsies completed within 3 months of death	84.05%	91.55%	77.30%	95.00%
Percentage of scene investigations conducted within 1 hour of notification	100.00%	93.01%	94.40%	100.00%
Efficiency:				
Average cost per case of death investigated	$ 1,169.00	$ 1,024.00	$ 830.00	$ 1,152.00

Division Revenue by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Reimbursements	$ 132,255	$ 141,827	$ 137,100	$ 140,300
Total Revenue	**$ 132,255**	**$ 141,827**	**$ 137,100**	**$ 140,300**

Division Expenditures by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Personnel	$ 185,591	$ 186,005	$ 193,626	$ 198,800
Commodities	2,789	2,600	3,600	3,600
Contractual Services	1,057,293	942,628	1,053,998	1,087,750
Total Uses	**$1,245,673**	**$1,131,233**	**$1,251,224**	**$1,290,150**
Personnel FTE	**7.5**	**7.5**	**7.5**	**7.5**

Significant Budget Issues

No significant budget issues to report.

Veterans' Affairs

82 Ionia NW - STE 380, Grand Rapids, MI 49503
Phone: (616) 632-5722 Fax: (616) 632-5723

Mission

The mission of the Kent County Veterans' Affairs Department is to provide accurate, efficient and timely service to ensure delivery of benefits to Kent County veterans and their families.

Overview

The Kent County Veterans' Affairs Department provides assistance in applying for federal, state and local veterans' benefits, information, referrals and support services to veterans and their families. The department provides burial assistance for eligible veterans and their spouses; reimbursement of foundation costs to put a Veterans Administration marker on the graves of eligible veterans; non-recurring, emergency financial assistance for eligible veterans or their surviving spouses; and a contact for both the general public and veterans to receive information and referrals to other veterans' services and programs that are available.

Operational Goals

- Increase the awareness of services available to Kent County veterans and their families
- Increase the amount of Federal Expenditures for Kent County Veterans
- Provide quality services to Kent County Veterans and their families

Strategic Goals

Strategic issues for the Department include:

- Increase department revenue through a comprehensive approach targeting federal, state and local resources;
- Increase awareness of entitlement eligibility for veterans and/or their dependents;
- Continue to obtain multiple accreditations with VA and VSOs for all staff;
- Obtain TRIP (Training, Responsibility, Involvement and Preparation of Claims) training for all staff, to ensure that time and resources are maximized.;
- Expand remote access for all staff to provide services throughout the county.

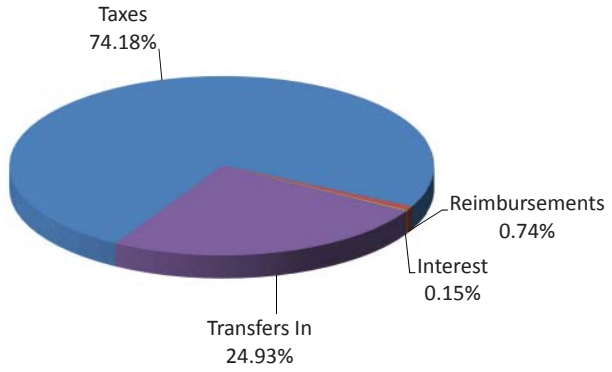
Selected Key Performance Measures

Indicator	2012	2013	2014	2015 Expected
Outcome:				
Amount of benefits awarded per FTE	$1,261,626	$1,616,845	$1,100,422	$1,200,000
Federal Veteran Affairs Annual Expenditures in Kent County for Compensation and Pension	$71,719,000	$86,050,000	TBD	$90,000,000
Number of clients that received a comprehensive screening	100.00%	100.00%	100.00%	100.00%
Percent of client surveys that rated good or higher	NA	NA	87.50%	90.00%
Veterans served per FTE	298	536	575	600
Maintain a 95% or higher accuracy rating on internal annual audits	NA	NA	NA	>95.00%
Output:				
Number of outreach activities participated in	12	13	14	20
Number of claims filed per quarter	105	106	116	120
Efficiency:				
Average process time for claims submited through KCDVA	6 months	5 months	5 months	4 months

Division Revenue by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Reimbursements	$ 4,000	$ 16,000	$ 10,000	$ -
Other Revenue	16,319	-	-	-
Total General Fund	**20,319**	**16,000**	**10,000**	**-**
Other Funds				
Special Projects	-	-	-	1,348,064
Total Revenue	**$ 20,319**	**$ 16,000**	**$ 10,000**	**$ 1,348,064**

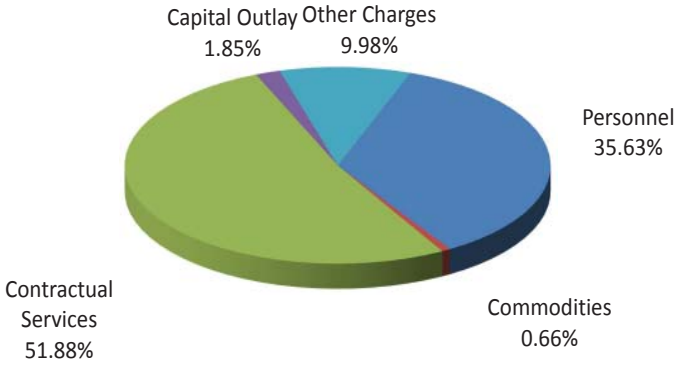
2015 Adopted Revenues
$1,348,064



Department Expenditures by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Personnel	$ 135,755	$ 155,446	$ 183,334	$ -
Commodities	3,361	4,685	6,800	-
Contractual Services	129,994	113,691	155,930	-
Capital Outlay	3,064	-	-	-
Total Uses	**272,174**	**273,822**	**346,064**	**-**
Other Funds				
Special Projects	-	-	-	1,348,064
Total Department	**$ 272,174**	**$ 273,822**	**$ 346,064**	**$1,348,064**
Personnel FTE	**1**	**2.5**	**3.1**	**7**

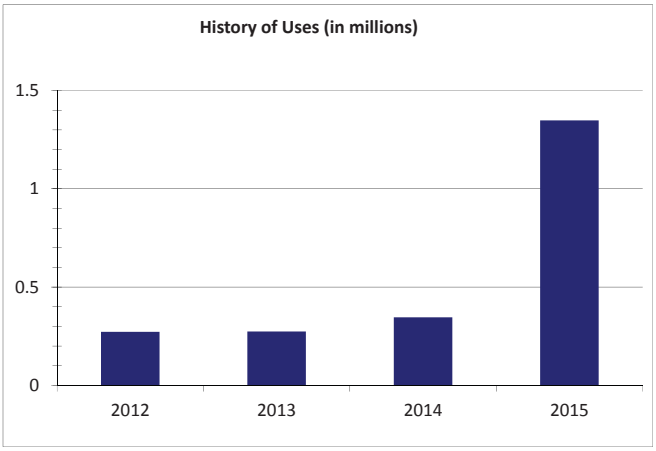
2015 Adopted Uses
$1,348,064



Significant Accomplishments

The Board of Commissioners approved placing a 0.05 mill request before the voters to increase funding for Veterans' Services after the Subcommittee on Veteran's Affairs recommended increased funding to accommodate the explosive growth in demand for services provided to Veterans by the Veteran's Affairs Department.

County voters approved this millage on November 4, 2014; and the Board of Commissioners authorized the Veteran's millage levy on November 6, 2014. A Special Project Fund has been set-up to account for the new dedicated millage.



Significant Budget Issues

The 2015 authorized personnel increased 3.9 FTE. The increase includes the conversion of three part-time Veterans' Services Representatives to full-time status, an increase of 0.9 FTE, the addition of two additional full-time Veterans' Services Representatives, and one full-time Administrative Specialist to oversee the new voter-approved Veterans Millage.

Non-Departmental

Area Agency on Aging of Western Michigan, Inc. (AAAWM)

The Region 8 Area Agency on Aging, which serves Kent and eight other West Michigan counties, was established in 1974 as a regional organization to plan for, secure and administer federal, state and local funds to provide services for individuals 60 years of age or older. Participation in the program by the County is voluntary. Each year the Board authorizes a contribution of funds to AAAWM to provide a match so that Kent County seniors can benefit from available federal and state funding, which requires such a match. The local contribution level is set annually by the AAAWM Board.

Department Expenditures by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Contractual Services	$ 3,806	$ 15,225	$ 15,525	$ 15,525
Total Uses	**$ 3,806**	**$ 15,225**	**$ 15,525**	**$ 15,525**
Personnel FTE	**0**	**0**	**0**	**0**

Significant Budget Issues

No significant budget issues to report.

Prevention Initiative

In 2002, the Board of Commissioners appropriated funding for an innovative initiative to fund and evaluate services to reduce the prevalence of costly and destructive social and health problems. The County appropriated funding to expand services in three priority areas: primary prevention family support services for parents of children ages birth to five; early intervention for children at risk of abuse or neglect; and substance abuse services focusing on the entire family. The initiative, which includes an evaluation component, is managed by the Administrator's Office.

Department Expenditures by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Contractual Services	$ 1,272,667	$ 1,502,896	$ 1,505,110	$ 1,505,110
Total Uses	**$ 1,272,667**	**$ 1,502,896**	**$ 1,505,110**	**$ 1,505,110**
Personnel FTE	**0**	**0**	**0**	**0**

Significant Budget Issues

No significant budget issues to report.

Department of Human Services - Child Care

The Child Care Fund is a collaborative effort between the State and county governments to provide services for abused, neglected or delinquent youth. Funding for programs for abused and neglected youth, or those deemed to be at risk of abuse or neglect, are managed by the State Department of Human Services, and consist primarily of out-of-home care and in-home care programs to prevent out-of-home placement. The County serves as the fiduciary of the funding for the program, and receives 50 percent reimbursement from the State for eligible expenses.

Department Expenditures by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
DHS - Child Care Fund				
Contractual Services	$10,666,881	$10,618,882	$11,318,317	$11,515,765
Other Expense	38,118	11,538	13,394	15,995
Total Uses	**$10,704,999**	**$10,630,420**	**$11,331,711**	**$11,531,760**
Personnel FTE	**0**	**0**	**0**	**0**

Significant Budget Issues

No significant budget issues to report.

Department of Human Services - Social Welfare

Kent County annually appropriates funds to the Department of Human Services (DHS), a State agency, for specific activities. Traditionally, Kent County has provided funding to pay the salaries of DHS Board members, as well as fund some DHS administrative staff expenses, such as travel, benefits, computer equipment and software, etc. Kent County also annually appropriates funds to the DHS for allocation to various human services programs and client needs for which no other funding source exists. The Kent County Treasurer serves as the custodian of all funds provided for the use of the DHS, including State and Federal funds. In this capacity, the County maintains the funds and records as required by the State.

Department Expenditures by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Personnel	$ 18,771	$ 19,495	$ 19,500	$ 19,500
Contractual Services	578,851	592,679	590,800	601,867
Total Uses	**597,623**	**612,175**	**610,300**	**621,367**
Other Funds				
DHS - Social Welfare	1,442,604	4,102	-	-
Total Department	**$2,040,226**	**$ 616,276**	**$ 610,300**	**$ 621,367**
Personnel FTE	**0**	**0**	**0**	**0**

Significant Budget Issues

No significant budget issues to report.

Senior Millage

Kent County voters first approved the levy of a millage in November, 1998 to provide services to persons age 60 or older in Kent County. This millage expired on December 31, 2005 and a proposal for a .33 mill levy (.25 mill renewal and .08 mill increase) was passed on the August 2006 election ballot by Kent County voters. Kent County contracts with the Area Agency on Aging of Western Michigan to administer the allocations and contracted service delivery process. Senior Millage allocations fund more than 45 different services for almost 17,000 clients. Senior Millage funded services include: targeted in-home services for older adults who are in danger of having to move out of their homes and into institutions; supportive services to lengthen the time frail individuals remain living at home, encourage self-reliance on the part of less frail but mostly home bound older adults, and support the independence of active older adults; services to help older adults and caregivers access services and get answers to their questions; preventive services and new service ideas proposed by providers to address unmet needs; and services to meet emergent needs. The complete list of services can be found on the Area Agency on Aging of Western Michigan's web-site *(www.aaawm.org)*.

Department Expenditures by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Senior Millage Fund				
Contractual Services	$6,557,928	$6,342,321	$6,394,482	$9,787,979
Other Expense	-	-	75,000	23,503
Total Uses	**$6,557,928**	**$6,342,321**	**$6,469,482**	**$9,811,482**
Personnel FTE	**0**	**0**	**0**	**0**

Significant Budget Issues

Kent County voters approved the senior millage in 1998 for a period of eight years and again in 2006 and 2014. The 2014 millage was increased from 0.3244 mills to 0.5 mills.

Veteran's Trust

With funding provided from the State of Michigan, the Michigan Veterans Trust Fund (MVTF) provides temporary financial assistance to veterans for emergency purposes. The program, through local committees, dispenses grants to veterans and their families to relieve temporary, emergent financial crisis or hardship. Temporary assistance granted by the MVTF for emergencies or hardships is available to honorably discharged veterans who have served 180 days during a wartime, and their families, residing in the state. The MVTF cannot provide assistance for long-term problems or chronic financial difficulties.

Grand Rapids Home for Veterans

Those eligible for the MVTF temporary grant program must apply through the MVTF county committee serving their county of residence. Applications are administered by a trust fund agent, in Kent County applications are available through the Kent County Department of Veterans Affairs. All applications are investigated, deliberated, a d decided in confidence. Any applicant may request a personal hearing before the county committee at the meeting when his/her application is considered. If the county committee denies an application, every applicant has the right to appeal that decision to the MVTF Board of Trustees. Eligible veterans and their families can receive assistance once every 2 years.

Department Expenditures by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Veteran's Trust Fund				
Contractual Services	$ 90,884	$ 145,918	$ 175,000	$ 175,000
Total Uses	**$ 90,884**	**$ 145,918**	**$ 175,000**	**$ 175,000**
Personnel FTE	**0**	**0**	**0**	**0**

Significant Budget Issues

No significant budget issues to report.

Intergovernmental

This budget accounts for payments to other units of government which are outside the scope of any single department or operation. This activity includes the County's contribution to the Mental Health Authority, network 180, as well as liquor tax funding dedicated for substance abuse services.

Department Expenditures by Category

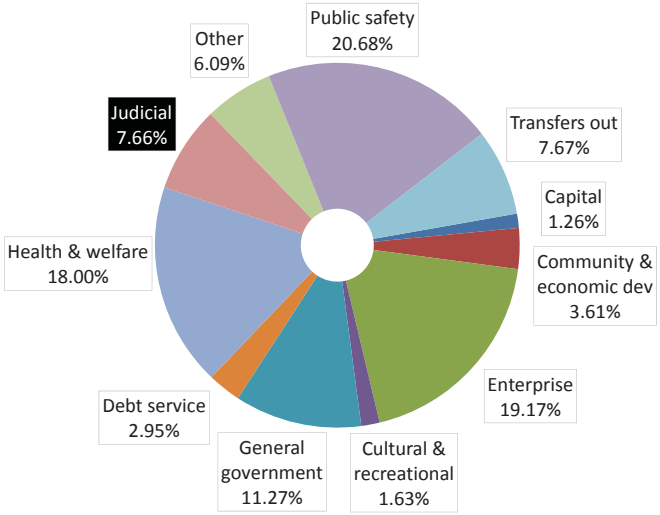
	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Network 180	$2,025,942	$2,025,942	$2,025,942	$2,025,942
Ntwk 180-Liquor Tax	2,665,596	2,812,645	2,439,160	2,898,158
Kent Health Plan	417,394	192,347	777,000	-
Total Uses	**$5,108,932**	**$5,030,934**	**$5,242,102**	**$4,924,100**
Personnel FTE	**0**	**0**	**0**	**0**

Significant Budget Issues

Included in this budget are payments, outside the scope of any single department, which are made to outside agencies: Payments to the County's Mental Health Authority include both the County's payment pursuant to State Statute, as well as the Liquor Tax revenues as required by law. Also depicted here are payments to the Kent Health Plan that was eliminated in 2015 due to services provided elsewhere via the Affordable Care Act. Pursuant to legislation passed in December 2008, the County distribution of liquor tax proceeds will occur along the same formula until 2015 (the year in which the tax was slated to sunset), although proceeds should actually increase in 2014 and 2015, as the bonds on the original Cobo Hall (Detroit) financing deal will be largely paid off at that time. The sunset in liquor tax funding is now extended until 2039, or as soon as the new Cobo Hall financing bonds are retired. After 2015, counties may see a brief decline in revenue, but it should be in line with what was received prior to 2014-2015. Also post-2015, county liquor tax revenue will be capped at 1% growth annually.

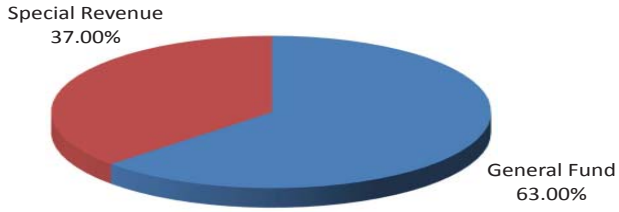
Judicial
Functional Area at a Glance

2015 County Uses by Functional Area
$420,141,800*

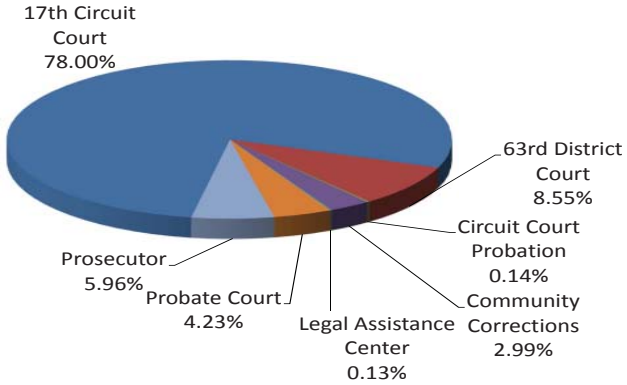


** This chart is net of the $7,100,001 estimated appropriation lapse that is allocated to functional areas subsidized by the General Fund (excludes the Enterprise Functional Area).*

2015 Functional Area Uses by Fund Type
$32,720,530



2015 Functional Area Uses by Department



Functional Area History of Uses by Fund Type

Fund Type	2012 Actual	2013 Actual	2014 Adopted	2015 Requested	2015 Adopted	Adopted % Change
General Fund						
17th Circuit Court	$15,709,834	$15,767,301	$15,915,754	$16,394,232	$16,344,232	2.69%
63rd District Court	2,681,040	2,564,905	2,729,475	2,797,973	2,797,973	2.51%
Circuit Court Probation	36,326	26,480	43,993	44,791	44,791	1.81%
Legal Assistance Center	45,000	42,500	42,500	42,500	42,500	0.00%
Probate Court	1,276,725	1,317,275	1,336,964	1,390,779	1,385,079	3.60%
Total General Fund	**19,748,926**	**19,718,461**	**20,068,686**	**20,670,275**	**20,614,575**	**2.72%**
Special Revenue Funds						
17th Circuit Court	9,164,063	8,897,369	9,132,495	9,177,920	9,177,920	0.50%
Community Corrections	977,203	953,922	976,775	978,940	978,940	0.22%
Prosecutor's Office	1,779,129	1,765,508	1,811,280	1,949,095	1,949,095	7.61%
Total Special Revenue Funds	**11,920,395**	**11,616,799**	**11,920,550**	**12,105,955**	**12,105,955**	**1.56%**
Total	**$31,669,321**	**$31,335,261**	**$31,989,236**	**$32,776,230**	**$32,720,530**	**2.29%**

Functional Area History of Uses by Department

Department	2012 Actual	2013 Actual	2014 Adopted	2015 Requested	2015 Adopted	Adopted % Change
17th Circuit Court	$24,873,897	$24,664,671	$25,048,249	$25,572,152	$25,522,152	1.89%
63rd District Court	2,681,040	2,564,905	2,729,475	2,797,973	2,797,973	2.51%
Community Corrections	977,203	953,922	976,775	978,940	978,940	0.22%
Probate Court	1,276,725	1,317,275	1,336,964	1,390,779	1,385,079	3.60%
Prosecutor's Office	1,779,129	1,765,508	1,811,280	1,949,095	1,949,095	7.61%
Non-Departmental						
Circuit Court Probation	36,326	26,480	43,993	44,791	44,791	1.81%
Legal Assistance Center	45,000	42,500	42,500	42,500	42,500	0.00%
Total	**$31,669,321**	**$31,335,261**	**$31,989,236**	**$32,776,230**	**$32,720,530**	**2.29%**

Functional Area History of Uses by Category

Category	2012 Actual	2013 Actual	2014 Adopted	2015 Requested	2015 Adopted	Adopted % Change
Personnel	$21,266,459	$21,092,148	$21,575,054	$22,315,171	$22,315,171	3.43%
Commodities	741,289	695,178	779,400	755,628	755,628	-3.05%
Contractual Services	8,310,201	8,292,849	8,534,594	8,517,704	8,462,704	-0.84%
Capital Outlay	96,603	78,592	92,144	106,775	106,075	15.12%
Other Charges	1,254,768	1,176,494	1,008,044	1,080,952	1,080,952	7.23%
Transfers Out	-	-	-	-	-	NA
Total	**$31,669,321**	**$31,335,261**	**$31,989,236**	**$32,776,230**	**$32,720,530**	**2.29%**
Personnel FTE	**293.7**	**293.2**	**291**	**290**	**290**	

Strategic Goals

- Meet the case processing time guidelines as promulgated by the Supreme Court and State Court Administrative Office
- Reduce further recidivism
- Maximize collection of fines and fees (and restitution)
- Maximize the effectiveness of existing staff and continue to provide a high level of service and programming
- Provide responsible stewardship of resources through reasonably necessary expenses, effective collection of fines, costs and assessments, and accurate financial accounting and reporting
- Provide opportunities for community involvement and public trust through satisfaction surveys, small claims mediations by trained volunteers, classroom visits and job shadowing, and efficient use of jury panels
- Expand use of jail-diversion strategies to make more effective use of jail space
- Facilitate the provision of professional guardianship services to persons in need
- Continue to improve case processing; align staff and judicial and prosecutorial resources to focus on expediency

Short-Term Tactical Objectives (by Department)

- **17th Circuit Court:** continue to increase the use of mediation in domestic relations cases; improve child support collections to equal or exceed best county in state; reduce level of arrears; continue to develop jail diversion strategies for prisoners with mental health issues
- **63rd District Court:** continue to improve case processing by providing timely case load management (due process) of all cases filed with the Court
- **Office of Community Corrections:** continue to promote the use of community-based sanctions as a sentencing option for prison and/or jail bound offenders
- **Probate Court:** explore ways to expand professional guardianship services to meet growing demand
- **Prosecutor's Office:** continue to improve case processing; align staff and judicial and prosecutorial resources to focus on expediency; maximize effectiveness of existing staff

County Core Priorities

To provide mandated services, which may be enhanced and supplemented by additional services to improve the quality of life for all Kent County citizens by:

- Maintaining current and future financial stability
- Increasing influence on legislative changes
- Maintaining and developing facilities, infrastructure, and programs
- Providing timely, professional, and effective customer service
- Providing safe and healthy communities, enhancing the quality of life in Kent County
- Enhancing work environment, encouraging creativity and innovation
- Promoting open intergovernmental and public relations

17th Circuit Court

Kent County Courthouse
180 Ottawa Avenue NW, Grand Rapids, MI 49503
Phone: (616) 632-5137 Fax: (616) 632-5130

Mission

The 17th Circuit Court will provide a system of justice that assures equal access to the fair and timely resolution of matters brought before the Court.

Overview

The Circuit Court is the trial court of general jurisdiction in Michigan. It has jurisdiction over all actions except those given by state law to another court.

The Circuit Court has original jurisdiction in all civil cases involving more than $25,000, in all criminal cases where the offense is a felony or a serious misdemeanor, all domestic relations cases, and all child abuse, neglect, and delinquency cases.

The Circuit Court also hears appeals from lower courts; appeals from local government boards such as zoning appeals; and appeals from some administrative agencies of state government (such as the Driver's License Appeal Division of the Secretary of State).

There are 13 judges currently sitting on the 17th Circuit. The Court's activities are divided into the following functions:

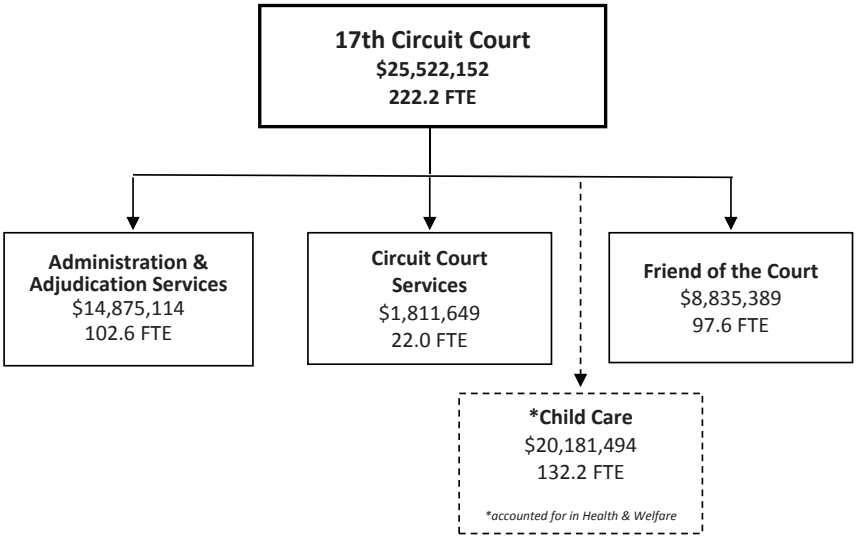
- Administration and Adjudication Support Services
- Circuit Court Services
- Family Division Juvenile Programs (see Child Care on page 178)
- Friend of the Court

Strategic Goals

Strategic issues for the Department include:

- Meet the case processing time guidelines as promulgated by the Supreme Court and State Court Administrative Office;
- Reduce further recidivism;
- Maximize collection of fines and fees (and restitution); and
- Maximize the effectiveness of existing staff and continue to provide a high level of service and programming.

Organizational Structure



** The 17th Circuit Court includes 354.4 total FTE, 222.2 FTE in the Judicial Functional Area and 132.2 FTE in the Health & Welfare Functional Area for the Child Care Division on page 178.*

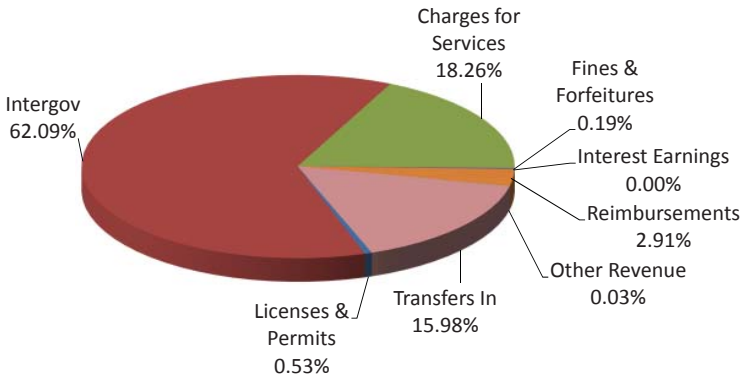
Operational Goals

- To meet statutory and due process requirements for all matters before the court
- To assist the local criminal justice system by providing alternatives to incarceration/Detention
- To provide parties an alternative to settling disputes without unnecessary and costly litigation and court involvement
- To promptly and accurately enter all court orders into the state child support computer system

Department Revenue by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Intergovernmental	$ 958,295	$ 1,041,298	$ 1,004,770	$ 1,004,770
Charges for Services	1,281,969	1,274,908	1,311,800	1,371,900
Fines & Forfeitures	19,555	15,701	19,900	20,500
Reimbursements	308,673	331,026	332,500	346,500
Other	5,217	4,124	5,200	4,100
Total General Fund	**2,573,709**	**2,667,057**	**2,674,170**	**2,747,770**
Other Funds				
Friend of the Court	8,511,152	8,433,601	8,567,010	8,820,389
Special Projects	661,890	493,392	494,499	321,490
Total Revenue	**$11,746,751**	**$11,594,050**	**$11,735,679**	**$11,889,649**

2015 Adopted Revenues
$11,889,649

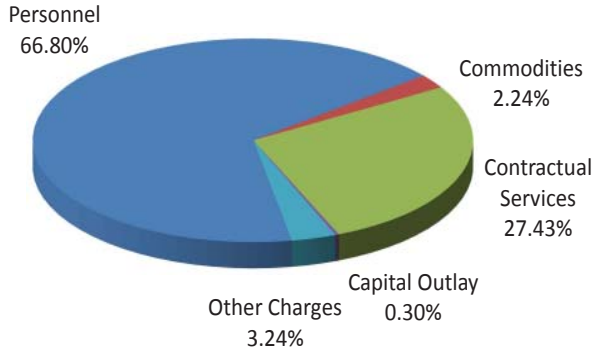


Department Expenditures by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Personnel	$ 8,911,249	$ 8,907,140	$ 8,924,311	$ 9,233,144
Commodities	396,328	388,855	410,794	415,700
Contractual Services	6,352,691	6,438,073	6,530,449	6,650,388
Capital Outlay	49,566	33,234	50,200	45,000
Total Uses	**15,709,834**	**15,767,301**	**15,915,754**	**16,344,232**
Other Funds				
Friend of the Court	8,511,152	8,433,601	8,567,010	8,820,389
Special Projects	652,911	463,769	565,485	357,531
Total Department	**$24,873,897**	**$24,664,671**	**$25,048,249**	**$25,522,152**
Personnel FTE	**225.2**	**225.3**	**223.2**	**222.2**

**This does not include the 132.2 FTE and costs for the Child Care Fund. The Child Care Budget is reported under the Health & Welfare Functional Area and located on page 178.*

2015 Adopted Uses
$25,522,152



Program Expenditures

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Adjudication & Admin	$14,458,900	$14,263,528	$14,571,249	$14,875,114
Court Services	1,757,407	1,810,903	1,722,472	1,811,649
Friend of the Court	8,657,590	8,590,240	8,754,528	8,835,389
Total	**$24,873,897**	**$24,664,671**	**$25,048,249**	**$25,522,152**

Significant Accomplishments

- Selected as a model county to implement court rule 1.111 which allows for greater access to courts for people with limited English proficiency.
- Published all the CourtTools on the County's website.
- Reduced juror overcall from 51% to 40%.
- Maintained high standard and improved overall percentage of case completions within time guidelines as set by the State Court Administrator's Office.

Administration and Adjudication Support Services

The Administrator for the 17th Circuit Court is responsible for all operations of the Court, including personnel, budget, case management, training, policy and procedure, and other related functions. The Court Administrator reports to the Chief Circuit Court Judge, who is the presiding officer and director of administration for the Court. Since the following history of uses reflects expenditures associated with adjudication and case management, performance measures related to adjudication and case management are reported below.

Selected Key Performance Measures

Indicator	2012	2013	2014	2015 Expected
Outcome:				
Percent of civil cases disposed within 728 days	93.00%	92.00%	93.00%	95.00%
Percent of felony cases disposed within 301 days	98.00%	98.00%	98.00%	98.00%
Percent of divorce cases without children disposed within 364 days	96.00%	98.00%	98.85%	98.00%
Percent of child protective cases (in-placement) disposed of within 98 days	92.00%	94.00%	95.04%	85.00%
Percent of delinquency cases (in-custody) disposed of within 98 days	95.00%	96.00%	91.98%	90.00%

Division Revenue by Category

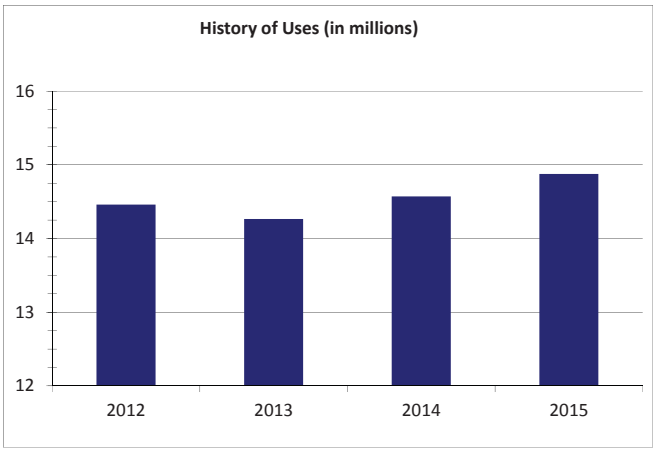
	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Intergovernmental	$ 958,295	$1,041,298	$1,004,770	$1,004,770
Charges for Services	1,250,074	1,237,308	1,266,800	1,334,900
Fines & Forfeitures	19,555	15,701	19,900	20,500
Reimbursements	230,877	259,647	242,500	253,500
Other Revenue	5,217	4,124	5,200	4,100
Total General Fund	**2,464,018**	**2,558,078**	**2,539,170**	**2,617,770**
Other Funds				
Special Projects	266,177	93,463	63,000	63,200
Total Revenue	**$2,730,194**	**$2,651,541**	**$2,602,170**	**$2,680,970**

Division Expenditures by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Personnel	$ 7,470,538	$ 7,394,554	$ 7,500,341	$ 7,731,276
Commodities	389,858	380,947	403,594	408,500
Contractual Services	6,291,741	6,390,953	6,483,128	6,591,097
Capital Outlay	49,566	33,234	50,200	45,000
Total Uses	**14,201,702**	**14,199,688**	**14,437,263**	**14,775,873**
Other Funds				
Special Projects	257,198	63,839	133,986	99,241
Total Department	**$14,458,900**	**$14,263,528**	**$14,571,249**	**$14,875,114**
Personnel FTE	**105**	**105.9**	**104**	**102.6**

Significant Budget Issues

The 2015 authorized personnel decreased by 1.4 FTE due to the allocation of the Circuit Court Administrator (0.3 FTE) and the Circuit Court Finance Director (0.1 FTE) to the Child Care budget in the Health & Welfare functional area. Also, a full-time Court Reporter was not budgeted in 2015.



Circuit Court Services

The mission of the Court Services Department is to plan, develop, and administer quality, cost-effective alternatives to incarceration for appropriate defendants/offenders which enhance the effectiveness of the local criminal justice system, and thereby serve the needs of the Courts and the residents of Kent County. Court Services offers a variety of services and programs designed to provide alternatives to incarceration. They include pretrial supervised release, community service and work crew, electronic tether, pretrial screening and investigation, and data collection and analysis. Funding for certain services is provided for by the State Community Corrections Grant.

Selected Key Performance Measures

Indicator	2012	2013	2014	2015 Expected
Outcome:				
Percent of juvenile offenders successfully completing community service	96.00%	94.00%	96.00%	96.00%
Percent of successful work crew completions	72.00%	67.00%	66.00%	60.00%
Percent of Maximum Supervision (tether) cases that are closed successfully	77.00%	94.00%	88.00%	85.00%
Percent of juvenile successfully completing electronic monitoring (tether)	52.00%	57.00%	59.00%	60.00%
Output:				
Number of juveniles placed on community service	398	365	259	300
Number of defendants placed on Work Crew	843	827	671	550
Efficiency:				
Dollar value of community service hours performed	$1,323,936	$1,370,312	$1,167,752	$1,300,000
Dollar value of work crew hours performed	$502,456	$497,810	$545,000	$400,000

Division Revenue by Category

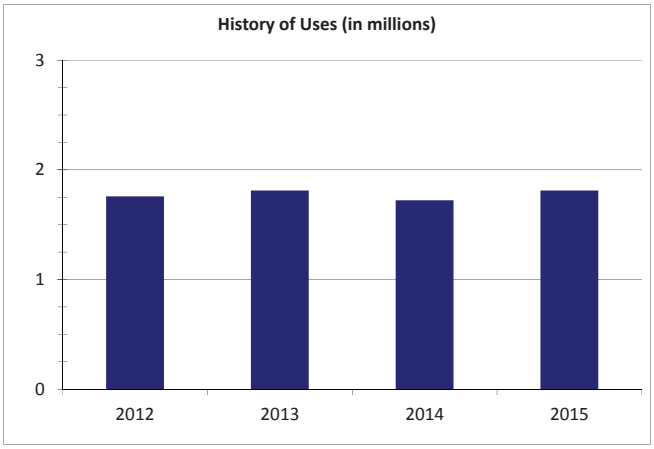
	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Charges for Services	$ 31,896	$ 37,600	$ 45,000	$ 37,000
Reimbursements	77,796	71,379	90,000	93,000
Total General Fund	**109,691**	**108,979**	**135,000**	**130,000**
Other Funds				
Special Projects	249,275	243,290	243,981	243,290
Total Revenue	**$ 358,966**	**$ 352,269**	**$ 378,981**	**$ 373,290**

Division Expenditures by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Personnel	$ 1,440,711	$ 1,512,585	$ 1,423,970	$ 1,501,868
Commodities	6,471	7,908	7,200	7,200
Contractual Services	60,950	47,120	47,321	59,291
Total Uses	**1,508,132**	**1,567,613**	**1,478,491**	**1,568,359**
Other Funds				
Special Projects	249,275	243,290	243,981	243,290
Total Department	**$ 1,757,407**	**$ 1,810,903**	**$ 1,722,472**	**$ 1,811,649**
Personnel FTE	**23**	**22.8**	**22**	**22**

Significant Budget Issues

There are not significant budget issues to report.



Friend of the Court

Established by State Law, the Friend of the Court is responsible for enforcing the domestic relations orders of the Family Division of the Circuit Court and delivering services related to divorce, paternity, family support and interstate actions. Services provided include child support, health care, parenting time and bench warrant enforcement. A specialized Alternative Dispute Resolution (ADR) Unit, provides Parenting Arrangement evaluations for the Court that gathers information regarding the best interests of children as defined in the 12 factors of the Michigan Child Custody Act. In addition, the ADR Unit also provides a number of very important services related to statutory and court rule mediation. Alternative Dispute Resolution is also involved in conciliation, troubleshooting and parenting awareness classes, income review, auditing, custody investigations, and job-finding services.

Selected Key Performance Measures

Indicator	2012	2013	2014	2015 Expected
Outcome:				
Percent of court orders entered into the State Child Support Computer System within 3 business days.	99.98%	99.00%	98.98%	100.00%
Percent of parenting time complaints resolved without a contempt hearing.	65.00%	83.75%	87.00%	90.00%
Output:				
Number of court orders received and entered into the State Child Support Computer System.	24,380	19,186	16,629	17,246
Number of parenting time complaints received.	2,561	2,577	2,209	2,326

Division Revenue by Category

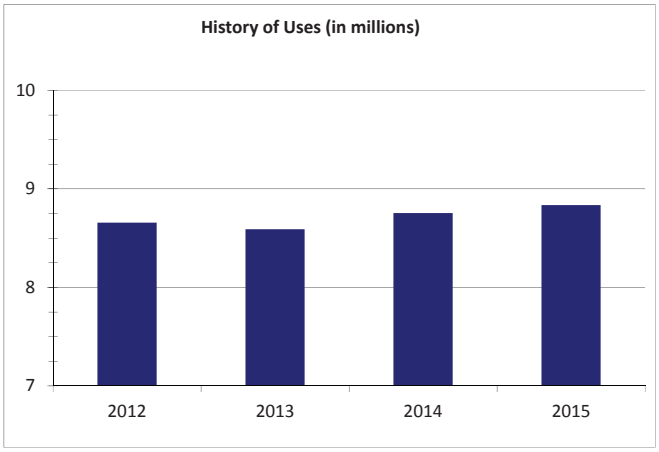
	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Friend of the Court Fund				
Intergovernmental	$5,864,012	$5,855,526	$5,940,898	$6,119,080
Charges for Services	797,251	784,834	761,000	799,000
Fines & Forfeitures	2,441	4,020	2,000	2,000
Transfer from GF	1,847,447	1,789,221	1,863,112	1,900,309
Total General Fund	**8,511,152**	**8,433,601**	**8,567,010**	**8,820,389**
Other Funds				
Special Projects	146,438	156,639	187,518	15,000
Total Revenue	**$8,657,590**	**$8,590,240**	**$8,754,528**	**$8,835,389**

Division Expenditures by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Friend of the Court				
Personnel	$ 7,128,349	$ 7,131,502	$ 7,376,401	$ 7,589,204
Commodities	159,463	148,911	163,000	156,000
Contractual Services	177,559	194,174	212,671	218,249
Capital Outlay	20,494	14,186	12,237	30,390
Other Expense	1,025,286	944,828	802,701	826,546
Total Uses	**8,511,152**	**8,433,601**	**8,567,010**	**8,820,389**
Other Funds				
Special Projects	146,438	156,639	187,518	15,000
Total Department	**$ 8,657,590**	**$ 8,590,240**	**$ 8,754,528**	**$ 8,835,389**
Personnel FTE	**97.2**	**96.6**	**97.2**	**97.6**

Significant Budget Issues

The 2015 authorized personnel increased by 0.4 FTE due to two part-time Court Reporter positions increasing from 0.5 to 0.7 FTE.



63rd District Court

1950 East Beltline Avenue, Grand Rapids, MI 49525
Phone: (616) 632-7770 Fax: (616) 363-6124

Mission

The 63rd District Court is a county funded independent branch of government committed to the fair and just resolution of disputes in order to preserve the rule of law and to protect the rights and liberties guaranteed by the Constitution and laws of the United States and this State.

Overview

The 63rd District Court is one of six District Courts in the County, but the only District Court funded by the County of Kent. The other District Courts in Kent County are funded by their respective cities.

The District Court is a trial court of limited jurisdiction that has exclusive jurisdiction over the following types of cases: Civil suits involving $25,000 or less; Adult criminal misdemeanor offenses punishable by up to one year's imprisonment; Civil infractions; Traffic violations; Landlord/tenant disputes; Small claims (involving $5,500 or less); and Land contract forfeitures.

In addition to its jurisdiction to try adult criminal offenses punishable by up to one year's imprisonment, the district court is the court in which all other adult criminal proceedings begin, regardless of the nature of the offense. In carrying out this function, the district court has jurisdiction to issue arrest and search warrants, set bail and accept bond, conduct misdemeanor and felony arraignments, preside over preliminary examinations for felony and misdemeanor offenses outside its trial jurisdiction, and perform civil marriage ceremonies.

Operational Goals

- Provide timely processing and adjudication of all criminal cases, all traffic civil infractions and parking cases, and all civil cases filed with the Court
- Provide supervision to misdemeanor probationers in order to monitor their compliance with court orders, including the effective collection of fines, costs and assessments
- Provide a safe and informed community through just sentences, sound decisions, reduced offender recidivism, and fair enforcement of court orders

Strategic Goals

Strategic issues for the Department include:

- Maximize collection of fines and fees (and restitution);
- Maximize the effectiveness of existing staff;
- Provide responsible stewardship of resources through reasonably necessary expenses, effective collection of fines, costs and assessments, and accurate financial accounting and reporting;
- Provide opportunities for community involvement and public trust through satisfaction surveys, small claims mediations by trained volunteers, classroom visits and job shadowing, and efficient use of jury panels.

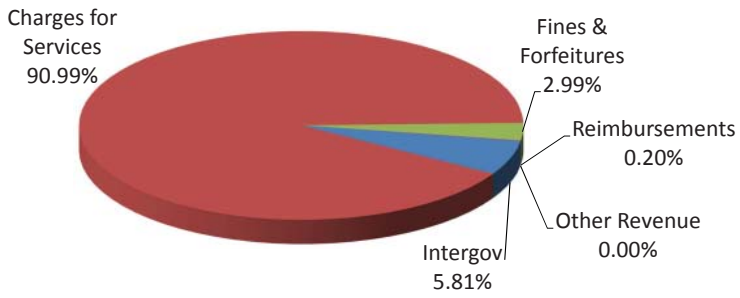
Selected Key Performance Measures

Indicator	2012	2013	2014	2015 Expected
Outcome:				
Percent of misdemeanor cases adjudicated within 126 days of arraignment	92.48%	94.69%	95.01%	95.00%
Percentage of abstractable civil infractions violations submitted to the Secretary of State within 10 days of adjudication	100.00%	100.00%	100.00%	100.00%
Percentage of civil infraction & parking violations adjudicated within 84 days of filing	98.63%	98.86%	98.44%	98.00%
Percent of general civil cases adjudicated within 455 days of filing	99.83%	99.84%	99.80%	98.00%
Percent of (Jury Trial) landlord tenant / summary proceedings adjudicated within 154 days of filing	66.67%	76.67%	71.43%	65.00%
Percentage of all probationers discharged successfully (vs. unsuccessful)	80.75%	92.16%	93.87%	93.00%
Percentage of money assessed and collected/served from probationers during the year	71.26%	64.45%	68.77%	70.00%
Percentage of OWI probationers discharged successfully (vs. unsuccessful)	87.49%	92.46%	95.18%	95.00%

Department Revenue by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Intergovernmental	$ 159,683	$ 154,782	$ 160,200	$ 154,782
Charges for Services	2,271,108	2,430,839	2,423,310	2,422,325
Fines & Forfeitures	71,760	79,610	81,200	79,610
Reimbursements	10,328	5,355	10,900	5,355
Other	(51,085)	46,390	100	100
Total Revenue	**$ 2,461,793**	**$2,716,976**	**$2,675,710**	**$2,662,172**

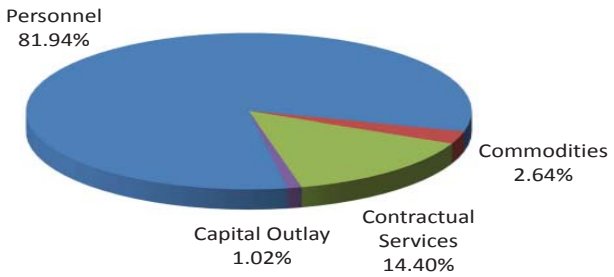
2015 Adopted Revenues
$2,662,172



Department Expenditures by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Personnel	$ 2,190,668	$ 2,095,701	$ 2,207,724	$ 2,292,584
Commodities	87,232	69,120	83,000	73,750
Contractual Services	383,861	378,662	420,324	403,014
Capital Outlay	19,279	21,422	18,427	28,625
Total Department	**$ 2,681,040**	**$ 2,564,905**	**$ 2,729,475**	**$ 2,797,973**
Personnel FTE	**32.5**	**31.6**	**31.6**	**31.6**

2015 Adopted Uses
$2,797,973



Significant Accomplishments

- The Court took over entry of its own arrest warrants and bench warrants into LEIN, which relieves many law enforcement agencies [including the Kent County Sheriff's Department] of a huge responsibility and allows for more accurate and timely transmission of information to LEIN.
- The Court implemented new software from Webtecs that allows the public we serve to make credit card payments online for monies owed to the Court, and greatly reduces the amount of staff time needed to process credit card payments.

63rd District Court facility

Significant Budget Issues

The Court renewed its CPIF project for 2015 and will get $57,450 in grant funds from the Michigan Supreme Court to provide court appointed counsel to criminal defendants for arraignment purposes.

As a huge cost savings to the County, the Court will be the first court to receive the Mobile Check-In Application that is the first of its kind in Michigan and will eventually be available to all trial courts across the State. This software development was paid for through a separate CPIF Grant and is a huge value to the Court and the County.

Office of Community Corrections

Kent County Courthouse
180 Ottawa Avenue NW, Suite 2100, Grand Rapids, MI 49503
Phone: (616) 632-5370 Fax: (616) 632-5369

Mission

To support and expand the use of community sanctions in order to provide rehabilitation opportunities for Kent County offenders. Promote the efficient use of jail/prison beds while protecting public safety. Examine the causes of repeated criminal behavior while facilitating collaboration among stakeholders and service providers.

Overview

The Office of Community Corrections administers P.A. 511 funds from the State through the Kent County Community Corrections Advisory Board, The Office of Community Corrections by way of the Community Corrections Advisory Board, is also responsible for the development and implementation of the local community corrections plan. P.A. 511 was passed primarily to divert eligible non-violent/low risk offenders from prison by placing them in programs which provide the courts with a continuum of sentencing options. In addition, there is a focus on diverting offenders from the jail in order to free up jail space for the more serious offenders diverted from prison.

Strategic Goals

Strategic issues for the Department include:

- Expand use of jail diversion strategies to make more effective use of jail space.

Selected Goals

- To promote the use of community-based sanctions as a sentencing option for prison and/or jail-bound offenders

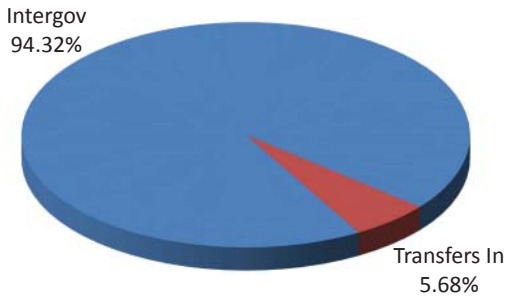
Selected Key Performance Measures

Indicator	2012	2013	2014	2015 Expected
Outcome:				
Percent of program enrollment	122.60%	99.00%	111.60%	95.00%
Percent of successful terminations	72.00%	73.00%	84.00%	70.00%
Output:				
Number of eligible OCC offenders served.	3,068	2,733	2,749	2,500
Efficiency:				
Percent of the Michigan Department of Community Corrections grant expended	97.10%	98.00%	98.00%	98.00%

Department Revenue by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Special Project Funds				
Intergovernmental	$ 929,721	$ 913,054	$ 923,338	$ 923,338
Transfer from GF	47,482	40,868	53,437	55,602
Total Revenue	**$ 977,203**	**$ 953,922**	**$ 976,775**	**$ 978,940**

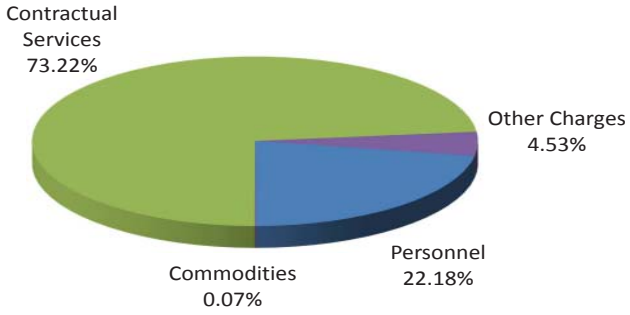
2015 Adopted Revenues
$978,940



Department Expenditures by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Special Project Funds				
Personnel	$ 214,164	$ 212,959	$ 215,012	$ 217,177
Commodities	473	436	1,500	665
Contractual Services	722,012	701,994	717,811	716,794
Capital Outlay	1,914	-	-	-
Other Expense	38,640	38,533	42,452	44,304
Total Department	**$ 977,203**	**$ 953,922**	**$ 976,775**	**$ 978,940**
Personnel FTE	**2.5**	**2.5**	**2.5**	**2.5**

2015 Adopted Uses
$978,940



Significant Budget Issues

No significant budget issues to report.

Probate Court

Kent County Courthouse
180 Ottawa Avenue NW, Suite 2500, Grand Rapids, MI 49503
Phone (616) 632-5440 Fax: (616) 632-5430

Mission

To secure the sound and efficient resolution of matters within an accessible and person-centered venue where every individual is treated with dignity and respect.

Overview

The Probate Court is a Court of statutory jurisdiction, primarily concerned with the protection of incapacitated or mentally ill individuals and their assets, and the proper transfer of assets at death.

Protection of Incapacitated Individuals. Proceedings concerning the protection of incapacitated individuals involve guardianships for legally incapacitated adults, guardianships for minors, and guardianships for developmentally disabled individuals. If a guardian is appointed, the Court must monitor the guardianship, making sure that the required annual reports are filed by the guardian, and conducting periodic in person reviews. The Court also conducts hearings regarding disputes that arise concerning the guardianship and petitions to terminate or modify the guardianship.

Strategic Goals

Strategic issues for the Department include:

- Facilitate the provision of professional guardianship services to persons in need;
- Maximize collection of fines and fees (and restitution); and
- Maximize effectiveness of existing staff.

Hospitalization of Mentally Ill Individuals. The Probate Court hears petitions for hospitalization for mentally ill individuals alleged to be a significant danger to themselves or others. Hearings take place on a tight time frame: they are normally required to be held within seven days of involuntary hospitalization. The Court is also required to oversee and hold hearings for commitment of individuals from other counties hospitalized in Kent County, and other counties do the same when Kent County residents are hospitalized in other counties. In 2014, other counties oversaw 159 cases involving Kent residents hospitalized elsewhere, and conducted 111 hearings on those cases. In 2014, Kent County Probate Court oversaw 1408 cases involving residents of other counties hospitalized here, and conducted 286 hearings on those cases, none of which is reflected in Kent's SCAO case load statistics.

Protection of Property of Incapacitated Individuals. Proceedings concerning the protection of the property of incapacitated individuals involve conservatorships for legally incapacitated adults, conservatorships for minors, and guardianships of the estate for developmentally disabled individuals. If a conservator or guardian of the estate is appointed, the Court must then monitor the continuing proceedings to ensure that the required annual accounts are filed and approved, showing that the assets are being held and used for the benefit of the ward. The Court also conducts hearings regarding disputes that arise concerning conservatorships and petitions to terminate or modify conservatorships.

Transfer of Assets. The Probate Court has exclusive jurisdiction over proceedings regarding the transfer of assets at death or transfers where property is held in trust. Transfers at death may involve probate of a Will (testate estates) or estates where there is no Will (intestate estates), the only difference being whether the Will or state statute governs distribution of the property. The Court may also be called upon to interpret Wills or Trusts in the event of uncertainty or conflict over the document's meaning. Proceedings in decedent's estates may be unsupervised or supervised by the Court, depending on the situation.

Other Matters. The Probate Court also hears a variety of other types of matters. These include Petitions for Protective Orders, which are typically one-time requests for the Court to allow or approve some action, such as approval of a settlement or a Trust. They also include various civil actions, where one party is suing another party. These cases are just like cases in circuit or district court, except usually a trust, estate, or fiduciary is one of the parties, so the proceedings have some relation to the regular business of the Probate Court. Finally, the Probate Court holds Wills for safekeeping and hears proceedings for change of name, drain appeals and secret marriages.

Case load. From 2008 through 2014, there has been an overall 39% increase in the caseload (number of new cases) of the Kent County Probate Court, with the largest increases in adult guardianships, mental commitments, mental commitment cases for other counties, and small estates. These increases may in part be attributable to the aging of our population and the expansion of medical and psychiatric hospitals in the County.

Operational Goals

- To efficiently process and adjudicate all matters before the Court
- To provide excellent customer service to all those with business before the Court
- To ensure the compliance of Court-appointed fiduciaries with statutes and courts rules, in order to safeguard protected individuals and their property.

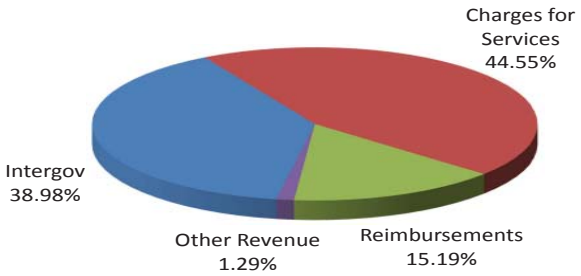
Selected Key Performance Measures

Indicator	2012	2013	2014	2015 Expected
Outcome:				
Percentage of contested estate, trust, Guardianship, and conservatorship proceedings adjudicated within 365 days	94.00%	100.00%	100.00%	>95.00%
Percentage of mental commitment petitions disposed within 14 days	99.60%	98.90%	98.90%	>95.00%
Output:				
Number of fiduciaries noncompliant for more than 182 days, without cure of default or appointment of successor or special fiduciary	0	0	1	<1
Number of new mental commitment petitions processed, including supplemental petitions and petitions for second or continuing order	1,927	2,048	2,240	>2,200
Number of mental commitment petitions processed for other counties pursuant to SCAO assignment because respondent hospitalized in Kent County	1,039	1,155	1,408	>1,450
Number of new filings processed by probate staff	4,519	4,628	4,905	>4,900
Number of hearings for which probate staff pulled and prepared files	6,018	6,212	6,495	>6,400
Number of Court-appointed guardians and conservators monitored by probate staff	6,279	6,195	6,234	>6,250
Number of show cause hearings scheduled for delinquent fiduciaries	197	327	511	<400

Department Revenue by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Intergovernmental	$ 179,380	$ 175,767	$ 174,300	$ 175,767
Charges for Services	191,186	211,211	193,300	200,900
Reimbursements	71,053	69,107	65,800	68,500
Other	7,105	6,404	6,900	5,800
Total Revenue	**$ 448,723**	**$ 462,489**	**$ 440,300**	**$ 450,967**

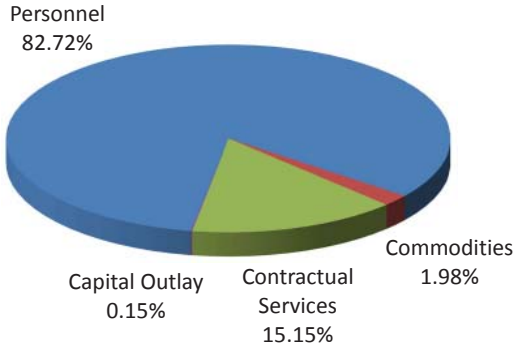
2015 Adopted Revenues
$450,967



Department Expenditures by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Personnel	$ 1,040,878	$ 1,066,509	$ 1,090,549	$ 1,145,698
Commodities	25,853	23,905	27,425	27,425
Contractual Services	206,281	225,500	215,710	209,896
Capital Outlay	3,713	1,361	3,280	2,060
Total Department	**$ 1,276,725**	**$ 1,317,275**	**$ 1,336,964**	**$ 1,385,079**
Personnel FTE	**14.5**	**14.8**	**14.7**	**14.7**

2015 Adopted Uses
$1,385,079



Significant Accomplishments

- In late 2010, the Probate Court implemented a more automated process to bill and collect reimbursement of legal fees from the respondents in mental commitment cases and adult guardianship cases. Previously the Court had typically recouped 5% or less of legal expenditures. Even though many of our respondents are indigent and therefore exempt from having to reimburse the Court, through our new process each year, we have recouped over 32% of our expenditures for legal fees. As a result, even though the number of cases where the court must provide attorneys has increased dramatically, the net cost of those legal fees to the General Fund has not - Year - Net Cost of Legal Services to General Fund: 2009 - $168,629 2010 - $126,407 2011 - $117,407 2012 - $110,512 2013 - $131,944 2014 - $132,340.
- In March 2014, the Probate Court began conducting hearings in mental commitment cases via video. The way this works is that the Judge, court recorder and prosecutor are in the courtroom during hearings and the patient, patient's attorney, and doctor participate from the psychiatric hospital via video. This was a joint project in which the expertise and assistance of the IT Department and Courthouse Facilities was crucial - it would not have happened without them. A significant benefit to the Court is that Judge Murkowski is not away from the Courthouse on Tuesday afternoons and Thursday mornings, and during the breaks while the assigned attorney travels between the psychiatric hospitals, he is able to efficiently deal with other matters. Between the budgets of the Probate Court and the Prosecutor's Office, conducting these hearings via video is saving the General Fund nearly $6,000 per year in mileage expenses.

Significant Budget Issues

Our growing caseload, particularly in the areas of mental commitments and adult guardianships, not only strains the capacity of the existing staff but has a direct impact on expenditures for legal expenses. From 2008 through 2014, we had a 58% increase in adult guardianships and an 38% increase in mental commitment cases. Given the aging of our population (the percentage of county residents aged 65 years and older grew from 10.4% of total population in 2000 to 11.1% in 2010) and the explosion of medical facilities (adult guardianship cases may be filed where the ward resides or where the ward is located, and so may be filed here if the ward is hospitalized here) and psychiatric facilities (the number of inpatient adult psychiatric beds has increased by over 27% from 2007 to 2012), these caseload trends are expected to continue. The Court is required to appoint attorneys and guardians ad litem in adult guardianship cases and attorneys in mental commitment cases. Increases in these types of cases directly increase the Court's expenses for legal services.

The Kent County Guardianship Program, administered by DHS with the cooperation and assistance of the Probate Court, provides guardianship services to adults in Kent County in cases where there is no willing or suitable family member to perform those services. Where the protected individual is indigent and lacks the ability to pay for the services of the guardian, the Program pays the guardian $52.50 per month for his or her services (increasing to $60.00 per month effective 10/1/15). The Program receives funding from DHS, the Senior Millage, and the County as part of the Human Services budget. Demand for these "public guardians" has been so high that the program has had to change rules so as to reject all new cases where the guardian would need to be paid by the Program. While not in the Probate Court budget, this has negatively affected the ability of the Probate Court to appoint suitable guardians for many legally incapacitated individuals.

In the waning hours of the 2012 legislative sessions, a bill was passed which amended the Inventory Fee statute, MCL 600.871 and 600.877. Inventory Fees represent a significant piece of Probate Court revenues. Prior to the amendment, the Inventory Fee was calculated on the gross value of a decedent's estate, without deduction for liens, and the fees paid were split 40% to the County and 60% to the State. The amendment is effective for three years and made two substantive changes. First, for decedents dying on or after 3/28/13, liens on real estate may be deducted. There was no data available to estimate the effect of this change on Inventory Fee revenue as data was never previously collected on the amount of real estate liens. The second change was that, effective 3/28/13, the split of the fees was altered, with 47.5% going to the County and 52.5% going to the State. In 2011, Inventory Fees generated $104,835 to the general fund, and $102,751 in 2012, or approximately 79% of all Probate Court Fee revenue to the County. The changes benefited the County in the first year (2013) because the increased percentage was effective for fees paid on or after 3/28/13, regardless of the date of death. Most Inventory Fees are paid six to 15 months after the date of death, so the County received the higher percentage on many estates where the decedent died before 3/28/13 and no liens could be deducted. The 2013 Inventory Fee revenue to the General Fund was thus $118,097, up over $15,000 from the prior year. The 2014 Inventory Fee revenue decreased to $114,403. If no statutory change is made, it is expected that Inventory Fee revenue will be lower than normal in 2018 when the percentage to the County drops but fees are being paid on estates where liens can be deducted because the decedent died prior to 12/31/17.

COUNTY OF KENT MICHIGAN

Prosecutor's Office - Family Law Division

82 Ionia Avenue NW, Suite 425, Grand Rapids, MI 49503-2266
Phone: (616) 632-6645 Fax: (616) 632-6646

Mission

To establish paternity and enter child support orders within federally mandated time lines.

Overview

The Prosecuting Attorney represents the State of Michigan in proceedings to establish paternity and set child support orders. The Prosecuting Attorney is an elected official with a four-year term, chosen at the time of the Presidential election, on the partisan ballot.

The office is divided into the following divisions: Criminal, Appellate, Juvenile, and Family Law. The Criminal, Appellate and Juvenile divisions are under the General Government functional area (see pages 168 through 170). Each division has specific attorneys assigned to it and is structured to serve that division's unique needs. Additionally, the Victim/Witness Unit of the office performs services for victims of crime as mandated under the Crime Victims Rights Act.

Strategic Goals

Strategic issues for the Department include:

- Continue to improve case processing; align staff with judicial and prosecutorial resources to focus on expediency; and
- Maximize effectiveness of existing staff.

Goals

- Establish paternity and enter child support orders
- Comply with Federal regulations for expedited case processing

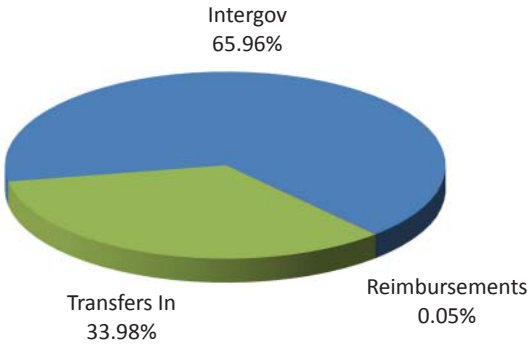
Selected Key Performance Measures

Indicator	2012	2013	2014	2015 Expected
Outcomes:				
Judgments Entered (Paternity & Support Orders)	2,327	2,670	2,889	2,629
Percent of cases with support Orders entered (Federal goal is 80%)	80.00%	80.00%	80.00%	80.00%
Percent of cases completed within 6 months from service date (Federal goal is 75%)	95.00%	96.00%	91.00%	94.00%
Percent of cases completed within 12 months from service date (Federal goal is 90%)	95.00%	96.00%	91.00%	94.00%
Cases with Paternity established (Federal goal is 90%)	96.00%	97.00%	95.00%	96.00%
Outputs:				
Cases Opened	3,466	3,283	3,943	3,564
Number of paternity and child support cases pending	1,820	1,323	1,782	1,642
Number of paternity and child support cases closed	2,998	3,780	3,865	3,548
Efficiency:				
Cost per positive disposition	$765	$661	$608	$678

Department Revenue by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Special Projects Fund				
Intergovernmental	$ 1,173,837	$1,164,923	$1,194,785	$1,285,743
Reimbursements	587	475	1,000	1,000
Transfers from GF	604,705	600,110	615,495	662,352
Total Revenue	**$ 1,779,129**	**$1,765,508**	**$1,811,280**	**$1,949,095**

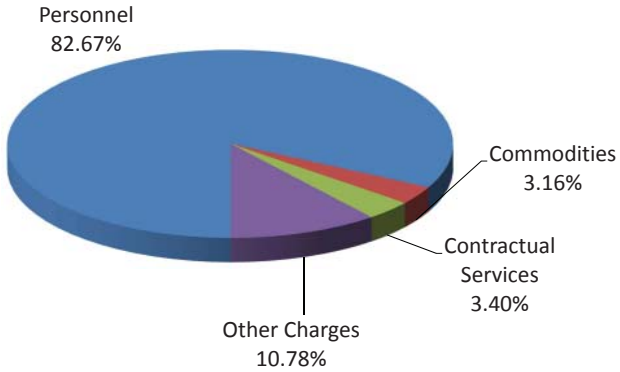
2015 Adopted Revenues
$1,949,095



Department Expenditures by Category

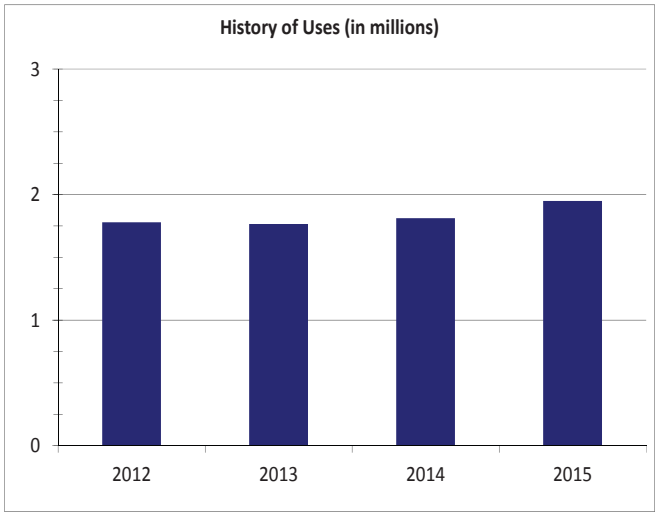
	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Special Project Fund				
Personnel	$ 1,486,704	$ 1,456,324	$ 1,506,226	$ 1,611,286
Commodities	50,710	48,496	62,500	61,500
Contractual Services	53,924	60,371	71,663	66,207
Capital Outlay	-	8,390	8,000	-
Other Expense	187,791	191,928	162,891	210,102
Total Department	**$ 1,779,129**	**$ 1,765,508**	**$ 1,811,280**	**$ 1,949,095**
Personnel FTE	**19**	**19**	**19**	**19**

2015 Adopted Uses
$1,949,095



Program Expenditures

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Cooperative Reimb	$ 1,779,129	$ 1,765,508	$ 1,811,280	$ 1,949,095
Total	**$ 1,779,129**	**$ 1,765,508**	**$ 1,811,280**	**$ 1,949,095**



Significant Accomplishments

The Kent County Prosecutor's Office - Family Law Division performs consistently at or above the federal regulations for establishing paternity, setting child support, and expedited case processing. Percent of support orders entered was 80% (requirement is 80%); percent of cases with paternity established was 97% (requirement is 90%); percent of cases completed within 6 months from service date was 96% (requirement is 75%); percent of cases completed within 12 months from service date was 96% (requirement is 90%).

Significant Budget Issues

No significant budget issues to report.

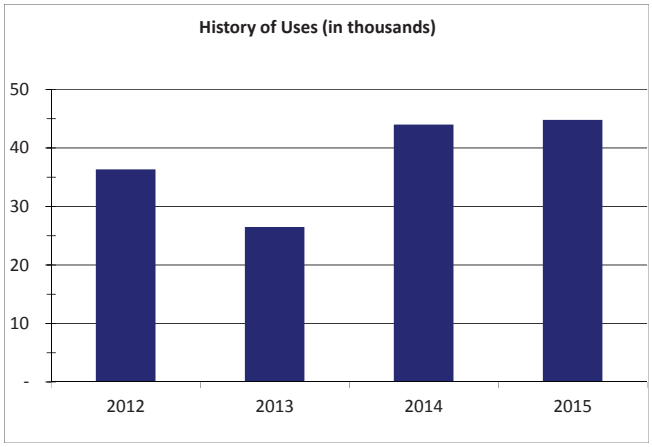
Non-Departmental

Circuit Court Probation

Kent County Circuit Court Probation is managed and partially funded by the Michigan Department of Corrections. The Probation Office services the Kent County Circuit Court and the 3,200 felony probationers that reside in Kent County. The office completes approximately 3,300 presentence investigations for the Circuit Court annually, with 42 Probation Agents, 11 clerical staff, five supervisors and one Manager assigned to the office. In addition to presentence investigations, Probation Agents are responsible for supervising probationers in the community, making programming referrals for offenders, informing the Court of the offender's progress, completing violation reports and ensuring that the probationer meets financial obligations to the Court and to victim(s). The revenue obtained from these collections are reported by the Circuit Court Administrators Office, although Probation Officers are integral in ensuring that the payments are made. Until 1979, Circuit Court Probation was entirely funded by the County. However, that year the State assumed, by statute, responsibility for the staffing of the office. The County retained responsibility for the rents, contractual services, supplies and other materials needed to service the County Probation Office.

Division Expenditures by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Commodities	$ 15,314	$ 12,266	$ 20,181	$ 20,588
Contractual Services	21,013	14,213	23,812	24,203
Total Department	**$ 36,326**	**$ 26,480**	**$ 43,993**	**$ 44,791**
Personnel FTE	**0**	**0**	**0**	**0**



Significant Budget Issues

No significant budget issues to report.

Legal Assistance Center

The Legal Assistance Center provides a centralized location where citizens of Kent County can receive assistance in educating themselves on civil matters, find information on area nonprofit agencies and other community agencies, lawyer referral services as well as materials designed to allow the pro se litigants to file their own civil cases.

The Legal Assistance Center has been located in the County Courthouse since the Courthouse opened in 2001. Since 2006, the County has contracted with the Center to provide assistance to the public on civil legal matters such as family law, landlord and tenant and consumer issues.

Department Expenditures by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Contractual Services	$ 45,000	$ 42,500	$ 42,500	$ 42,500
Total Uses	**$ 45,000**	**$ 42,500**	**$ 42,500**	**$ 42,500**
Personnel FTE	**0**	**0**	**0**	**0**

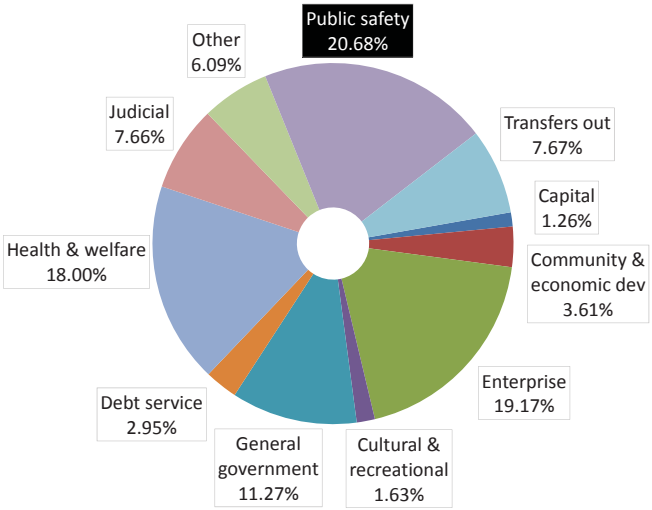
Significant Budget Issues

No significant budget issues to report.

COUNTY OF KENT MICHIGAN

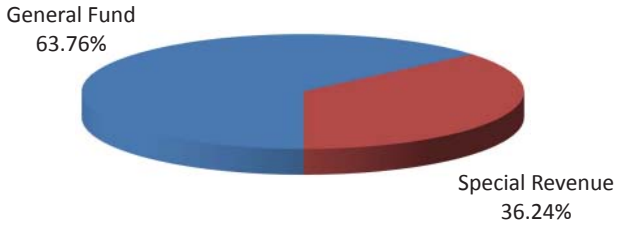
Public Safety
Functional Area at a Glance

2015 County Uses by Functional Area
$420,141,800*

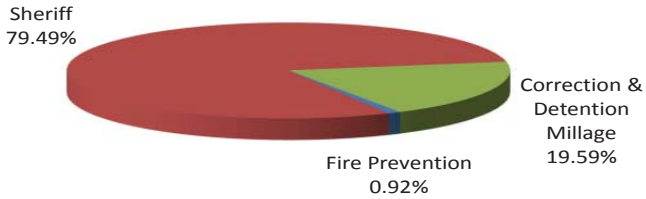


** This chart is net of the $7,100,001 estimated appropriation lapse that is allocated to functional areas subsidized by the General Fund (excludes the Enterprise Functional Area).*

2015 Functional Area Uses by Fund Type
$88,368,569



2015 Functional Area Uses by Department



Functional Area History of Uses by Fund Type

Fund Type	2012 Actual	2013 Actual	2014 Adopted	2015 Requested	2015 Adopted	Adopted % Change
General Fund						
Sheriff	$57,534,557	$57,495,004	$59,101,921	$56,882,523	$56,340,185	-4.67%
Total General Fund	**57,534,557**	**57,495,004**	**59,101,921**	**56,882,523**	**56,340,185**	**-4.67%**
Special Revenue Funds						
Sheriff	7,766,447	7,525,953	7,858,778	13,992,141	13,904,021	76.92%
Correction and Detention	15,529,118	15,694,602	17,218,576	17,308,635	17,308,635	0.52%
Fire Commission	250,681	693,464	596,047	815,728	815,728	36.86%
Total Special Revenue Funds	**23,546,246**	**23,914,019**	**25,673,401**	**32,116,504**	**32,028,384**	**24.75%**
Total	**$81,080,803**	**$81,409,023**	**$84,775,322**	**$88,999,027**	**$88,368,569**	**4.24%**

Functional Area History of Uses by Department

Department	2012 Actual	2013 Actual	2014 Adopted	2015 Requested	2015 Adopted	Adopted % Change
Sheriff	$65,301,004	$65,020,957	$66,960,699	$70,874,664	$70,244,206	4.90%
Non-Departmental						
Correction and Detention	15,529,118	15,694,602	17,218,576	17,308,635	17,308,635	0.52%
Fire Commission	250,681	693,464	596,047	815,728	815,728	36.86%
Total	**$81,080,803**	**$81,409,023**	**$84,775,322**	**$88,999,027**	**$88,368,569**	**4.24%**

Functional Area History of Uses by Category

Category	2012 Actual	2013 Actual	2014 Adopted	2015 Requested	2015 Adopted	Adopted % Change
Personnel	$47,063,292	$47,593,309	$48,547,998	$51,352,446	$51,155,947	5.37%
Commodities	862,737	867,955	826,434	821,276	821,276	-0.62%
Contractual Services	17,594,324	18,309,466	19,381,236	19,443,955	19,411,674	0.16%
Capital Outlay	759,705	1,170,303	1,118,658	2,058,382	1,656,704	48.10%
Other Charges	46,044	65,672	50,996	382,968	382,968	650.98%
Transfers Out	14,754,701	13,402,318	14,850,000	14,940,000	14,940,000	0.61%
Total	**$81,080,803**	**$81,409,023**	**$84,775,322**	**$88,999,027**	**$88,368,569**	**4.24%**
Personnel FTE	**540**	**546.6**	**547**	**550.8**	**550.1**	

Strategic Goals

- Continue to control the cost of providing service at the jail
- Monitor and provide for contractual law enforcement responsibilities
- Continue to provide alternative means to report criminal incidents such as on-line or telephone reporting
- Develop statistical reporting with partner townships

Short-Term Tactical Objectives (System-wide)

- Develop a more effective community re-entry program
- Aggressively develop strategies to better manage the cost of inmate health-care
- Develop a more effective method for obtaining information from computers during criminal investigations
- Expand the availability and utilization of alternative sentencing programs

County Core Priorities

To provide mandated services, which may be enhanced and supplemented by additional services to improve the quality of life for all Kent County citizens by:

- Maintaining current and future financial stability
- Increasing influence on legislative changes
- Maintaining and developing facilities, infrastructure, and programs
- Providing timely, professional, and effective customer service
- Providing safe and healthy communities, enhancing the quality of life in Kent County
- Enhancing work environment, encouraging creativity and innovation
- Promoting open intergovernmental and public relations

Sheriff's Department

701 Ball Avenue NE, Grand Rapids, MI 49503
Phone: (616) 632-6100 Fax: (616) 632-6122

Mission

The mission of the Kent County Sheriff's Office is to preserve and protect the safety and security of the residents of Kent County and to provide for a safe and secure correctional facility.

Overview

The Kent County Sheriff's Department provides general law enforcement and corrections operations to the community.

The Sheriff's law enforcement responsibility is both criminal and civil enforcement, which includes the detection of activity as well as the investigation of reported incidents. This is accomplished with the enforcement division. In addition, the Sheriff maintains a communication center to facilitate emergency call answering for the county. This, along with maintaining minimum training standards, is accomplished within the communications and technology division. Finally, the jail is maintained by the Sheriff and provision must be made for a secure and constitutionally correct facility. This is managed by the corrections division, which also includes a court security unit.

The Sheriff's department maintains its own training center for its approximately 550 employees. The training center includes an indoor shooting range, a mock intake vestibule, a mock jail cell, and computerized training systems.

Strategic Goals

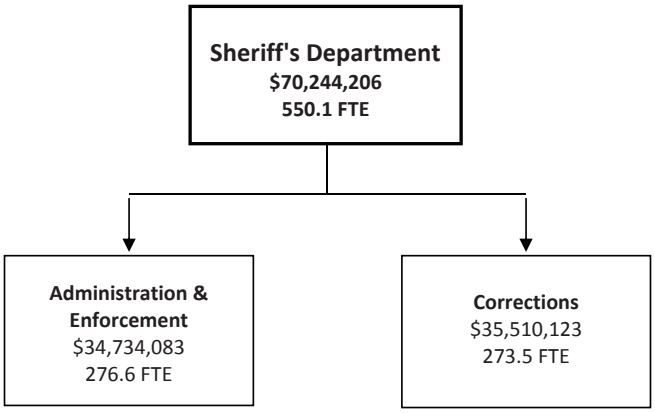
Strategic issues for the Department include:

- Continue to control the cost of providing service at the jail;
- Monitor and provide for contractual law enforcement responsibilities;
- Continue to provide alternative means to report criminal incidents such as on-line or telephone reporting; and
- Develop statistical reporting with partner townships.

Operational Goals

- Provide high visibility police patrol and law enforcement through investigation of criminal, civil, and traffic matters
- Maintain the highest level of professionalism and service to the community
- Provide public awareness through education and community awareness
- Ensure the safety and security of the community by operating a correctional facility that is governed by applicable State and Federal laws

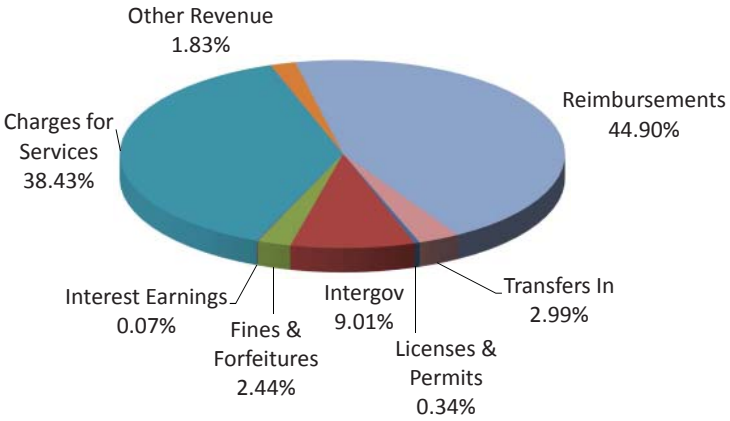
Organizational Structure



Department Revenue by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Licenses & Permits	$ 61,877	$ 82,940	$ 78,200	$ 69,200
Intergovernmental	1,171,043	1,366,210	1,184,600	1,127,300
Charges for Services	3,627,199	3,627,289	3,723,542	3,525,650
Reimbursements	5,610,474	5,996,978	5,882,609	1,925,989
Other	357,862	387,473	404,600	350,300
Total General Fund	**10,828,455**	**11,460,890**	**11,273,551**	**6,998,439**
Other Funds				
Drug Law Enforce	450,091	292,110	531,601	448,532
Central Dispatch	3,993,701	3,905,167	4,210,000	4,210,000
Special Projects	4,118,065	3,126,315	2,732,815	8,838,964
Total Revenue	**$19,390,312**	**$18,784,482**	**$18,747,967**	**$20,495,935**

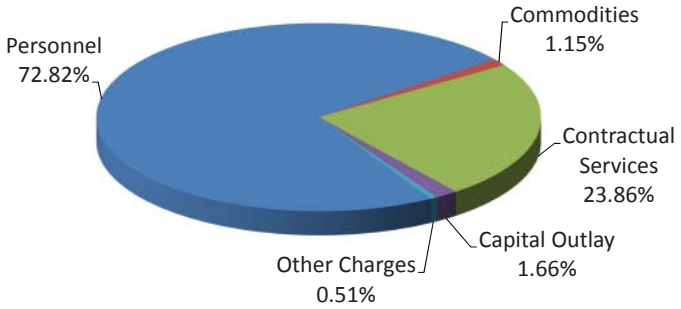
2015 Adopted Revenues
$20,495,935



Department Expenditures by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Personnel	$44,719,826	$45,259,496	$45,834,841	$42,833,241
Commodities	844,137	846,329	805,534	787,003
Contractual Services	11,340,121	10,768,894	11,696,946	11,643,590
Capital Outlay	630,473	620,286	764,600	1,076,351
Total Uses	**57,534,557**	**57,495,004**	**59,101,921**	**56,340,185**
Other Funds				
Drug Law Enforce	234,352	171,790	528,767	542,238
Central Dispatch	3,993,701	3,905,167	4,210,000	4,210,000
Special Projects	3,538,393	3,448,996	3,120,011	9,151,783
Total Department	**$65,301,004**	**$65,020,957**	**$66,960,699**	**$70,244,206**
Personnel FTE	**540**	**546.6**	**547**	**550.1**

2015 Adopted Uses
$70,244,206



Significant Accomplishments

- Collaboratively worked with the City of Cedar Springs on a contract to transfer police powers from the City to the Sheriff Department. Subsequent to the contract execution, a seamless transition ensued. The transfer of police powers has been mutually beneficial for both agencies and has been well received in the City.
- Successfully encouraged Plainfield Township to increase its level of service in the collaborative multi-township law enforcement program. This will provide an additional sixteen hours of patrol coverage per day for each day of the year. In addition, a Community Policing Officer will be assigned full-time to the township.
- Implemented a comprehensive reporting system which provides partnering townships with detailed information pertaining to law enforcement activity, as well as information on criminal activity, within the respective townships.
- Continued programming for inmates in order to provide successful integration into the community with the intent to reduce recidivism.
- Completed the implementation of software used to schedule employees and to monitor time and attendance. Software integrates fully with the current financial management system.

Administration & Enforcement

Two divisions of the Sheriff's Department carry out administrative and enforcement duties. The Support Services Division includes the records unit, emergency management program, training unit, community services unit, marine unit, park police unit, traffic and accident reconstruction unit, scientific support unit, and dispatch. The Enforcement Division includes the road patrol, detective unit, vice unit, family services unit, and the tactical apprehension and confrontation team (T.A.C.T.).

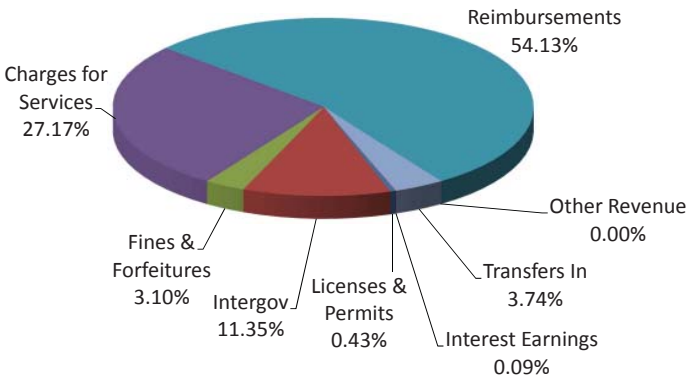
Selected Key Performance Measures

Indicator	2012	2013	2014	2015 Expected
Outcome:				
Percentage of patrol officers time available for proactive work	32.00%	30.00%	29.00%	30.00%
Clearance rate percentage for Group A crimes	20.00%	22.10%	33.98%	>23.00%
Clearance rate percentage for Group B crimes	48.00%	53.80%	56.93%	>54.00%
Answer 95% of 911 calls within 15 seconds	98.50%	97.40%	97.80%	>95.00%
Answer 99% of 911 calls within 40 seconds	99.90%	99.70%	99.70%	>99.00%
Ensure that a minimum percentage of all calls for service are reported electronically via CopLogic	NA	3.00%	3.10%	>2.80%

Division Revenue by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Licenses & Permits	$ 61,877	$ 82,940	$ 78,200	$ 69,200
Intergovernmental	1,171,043	1,366,210	1,184,600	1,127,300
Charges for Services	148,425	164,114	171,700	184,000
Fines & Forfeitures	-	-	-	-
Investment Earnings	-	-	-	-
Reimbursements	5,441,750	5,597,037	5,722,509	1,600,989
Other	3,729	300	5,800	300
Total General Fund	**6,826,823**	**7,210,601**	**7,162,809**	**2,981,789**
Other Funds				
Drug Law Enforce	450,091	292,110	531,601	448,532
Central Dispatch	3,993,701	3,905,167	4,210,000	4,210,000
Special Projects	3,712,266	2,930,967	2,533,815	8,496,469
Total Revenue	**$14,982,881**	**$14,338,844**	**$14,438,225**	**$16,136,790**

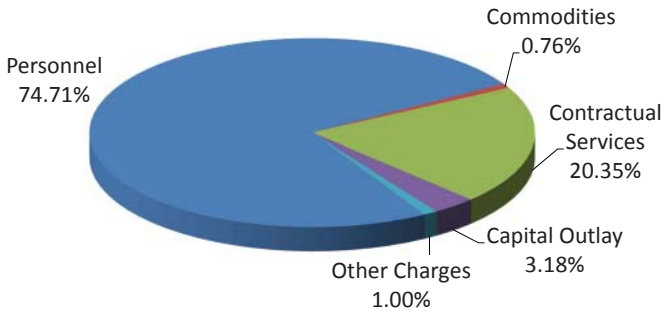
2015 Adopted Revenues
$16,136,790



Division Expenditures by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Personnel	$20,889,678	$21,157,229	$21,661,409	$17,848,312
Commodities	227,996	295,922	278,700	244,600
Contractual Services	2,117,290	2,103,034	2,370,782	2,346,424
Capital Outlay	594,481	596,915	726,650	1,016,151
Total Uses	**23,829,445**	**24,153,100**	**25,037,541**	**21,455,487**
Other Funds				
Drug Law Enforce	234,352	171,790	528,767	542,238
Central Dispatch	3,993,701	3,905,167	4,210,000	4,210,000
Special Projects	3,019,539	2,949,899	2,558,392	8,526,358
Total Department	**$31,077,037**	**$31,179,956**	**$32,334,700**	**$34,734,083**
Personnel FTE	**267.6**	**272.6**	**273.5**	**276.6**

2015 Adopted Uses
$34,734,083



Program Expenditures

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Enforcement	$14,969,958	$15,388,775	$15,837,941	$16,457,478
Enforcement COPS	143,109	161,661	197,261	-
Enforcement SEO	17,941	16,606	21,391	33,696
Administration	727,927	828,748	893,889	936,905
SRO - Byron Center	-	-	-	98,862
SRO - Forest Hills	-	-	-	114,054
SRO - Kenowa Hills	-	-	-	100,999
SRO - Kent City	-	-	-	111,681
SRO - Lowell	-	-	-	105,806
SRO - Northview	-	-	-	114,054
Comm Pol-Algoma Twp	-	-	-	107,700
Comm Pol-Alpine/Plnfd	-	-	-	107,700
Comm Pol-Gaines Twp	-	-	-	107,826
Law Enf Computer Net	166,525	-	-	-
Marine Safety	188,940	205,992	218,063	164,112
Township Law Enf	2,693,613	2,691,288	2,848,619	2,838,332
Twp Law - E Precinct	1,234,016	1,168,398	1,223,138	1,382,844
Twp Law - Cedar Springs	-	-	-	569,647
Dispatch Services (911)	3,560,798	3,588,613	3,673,364	3,904,128
Emergence Management	126,618	103,021	123,875	123,280
Emergency Mgmt Service	36,250	72,500	74,763	74,600
Central Dispatch Coll	3,993,701	3,905,167	4,210,000	4,210,000
Kent Narcotics	234,352	171,790	528,767	542,238
Courthouse Security	1,258,346	1,258,516	1,281,859	1,304,922
82 Ionia Security	199,808	205,476	223,404	224,252
63rd Dist Ct Security	144,028	138,509	178,381	180,587
Park Security	100,947	114,352	128,724	130,711
DARE	4,601	707	-	-
Cold Case Grant	105,426	127,020	-	-
Dispatch Training	17,621	59,872	74,577	75,189
Justice Training	27,763	44,079	50,000	46,000
Countywide 911 Disp	327,678	-	-	-
Homeland Security Grnt	189,512	331,965	-	-
Strategic Traffic Enf	42,282	42,432	-	-
Byrne Mem JAG	93,901	-	-	-
Strategic Traffic Enforcer	-	42,432	-	-
Drug Enforcement	107,885	102,236	109,655	113,662
Secondary Road Patrol	363,489	403,637	391,629	398,325
Emg Mgmt Perf Grant	-	48,598	45,400	54,493
Total	**$31,077,037**	**$31,179,956**	**$32,334,700**	**$34,734,083**

Sheriff's Administration Building

Significant Budget Issues

The 2015 authorized personnel increased 3.1 FTE. This increase can be attributed to the addition of 4.0 FTE School Resource Officers, offset by the reduction of a County Patrol Officer (0.7 FTE) in the Marine Safety program and a reduction in part-time County Police Cadet hours (0.2 FTE).

Corrections

The Corrections Division manages the County's correctional facility, manages prisoner transfers and court security, and runs a re-entry center.

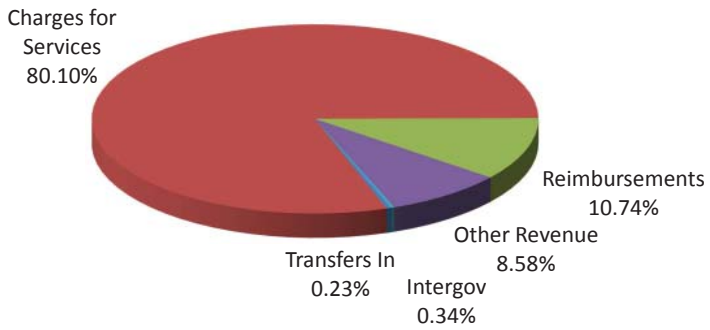
Selected Key Performance Measures

Indicator	2012	2013	2014	2015 Expected
Outcome:				
Sanitation scores resulting from the Monthly Inspection conducted by a wide cross section of people from different perspectives.	8.40	8.60	8.70	>8.00
Occurrence rate equals: Number of Category 2 and 3 violations divided by the number of Jail Bed Days times 1000	2.08	2.07	2.18	<2.00

Division Revenue by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Charges for Services	$ 3,478,775	$ 3,463,175	$ 3,551,842	$ 3,341,650
Reimbursements	168,724	399,941	160,100	325,000
Other	354,134	387,173	398,800	350,000
Total General Fund	**4,001,632**	**4,250,289**	**4,110,742**	**4,016,650**
Other Funds				
Special Projects	405,799	195,349	199,000	342,495
Total Revenue	**$ 4,407,431**	**$ 4,445,637**	**$ 4,309,742**	**$ 4,359,145**

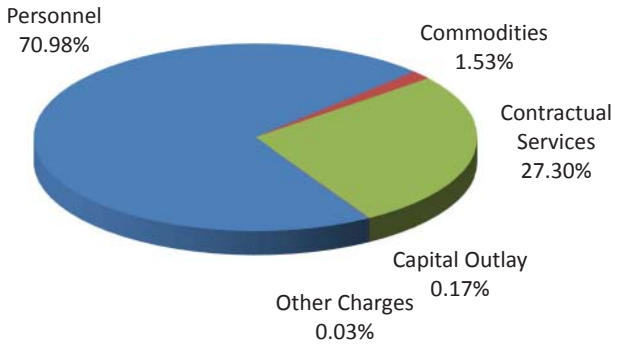
2015 Adopted Revenues
$4,359,145



Division Expenditures by Category

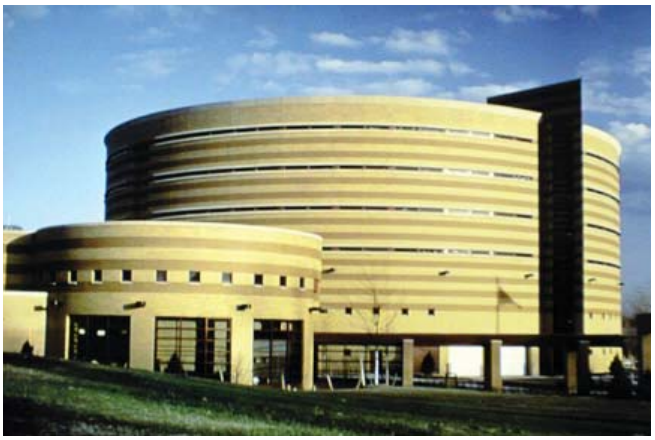
	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund				
Personnel	$23,830,148	$24,102,267	$24,173,432	$24,984,929
Commodities	616,141	550,407	526,834	542,403
Contractual Services	9,222,831	8,665,860	9,326,164	9,297,166
Capital Outlay	35,993	23,370	37,950	60,200
Total Uses	**33,705,112**	**33,341,904**	**34,064,380**	**34,884,698**
Other Funds				
Special Projects	518,854	499,097	561,619	625,425
Total Department	**$34,223,967**	**$33,841,001**	**$34,625,999**	**$35,510,123**
Personnel FTE	**272.4**	**274**	**273.5**	**273.5**

2015 Adopted Uses
$35,510,123



Program Expenditures

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Correctional Facility	$33,705,112	$33,341,904	$34,064,380	$34,884,698
Gifts - Jail	199,498	79,754	117,500	97,500
Gifts - Honor Camp	128,504	-	-	-
MDOT Road Crew Sec	-	-	-	153,495
I.C.E. Admin Detainees	-	9,265	15,000	15,000
Local Corr Off Training	190,853	410,077	429,119	359,430
Total	**$34,223,967**	**$33,841,001**	**$34,625,999**	**$35,510,123**



Correctional Facility

Significant Budget Issues

No significant budget issues to report.

Non-Departmental

Fire Prevention

The Fire Prevention Fund was established in 1942. The Fire Commission is permitted by MCLA 46.301 to oversee the purchase of fire extinguishing apparatus and equipment for 19 participating townships on a rotating basis. The law permitting such activity limits the County's contribution to 50 percent of the cost of such equipment, with townships required to contribute the remaining 50 percent.

The County administration manages the Fire Prevention Fund and serves as staff to the Commission, performing the managerial, clerical, and purchasing functions of purchasing and maintaining the equipment.

Department Expenditures by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Fire Prevention Fund				
Personnel	$ 1,790	$ 1,502	$ 1,810	$ 1,955
Commodities	10,236	13,024	15,000	15,000
Contractual Services	221,267	221,155	223,190	281,350
Capital Outlay	-	429,637	331,500	493,032
Other Expense	17,388	28,147	24,547	24,391
Total Uses	**$ 250,681**	**$ 693,464**	**$ 596,047**	**$ 815,728**
Personnel FTE	**0**	**0**	**0**	**0**

Significant Budget Issues

No significant budget issues to report.

Correction & Detention Millage

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

Department Expenditures by Category

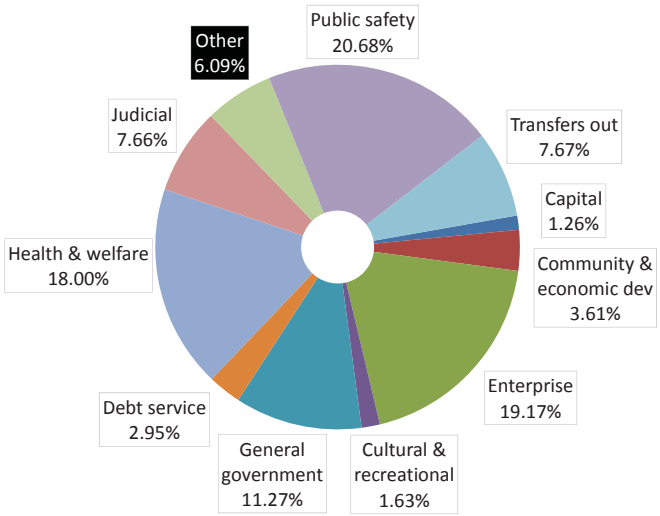
	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Correction & Detention Fund				
Contractual Services	$ 941,618	$ 2,292,283	$ 2,368,576	$ 2,368,635
Transfer to Gen Fund	14,587,500	13,402,318	14,850,000	14,940,000
Total Uses	**$15,529,118**	**$15,694,602**	**$17,218,576**	**$17,308,635**
Personnel FTE	**0**	**0**	**0**	**0**

Significant Budget Issues

No significant budget issues to report.

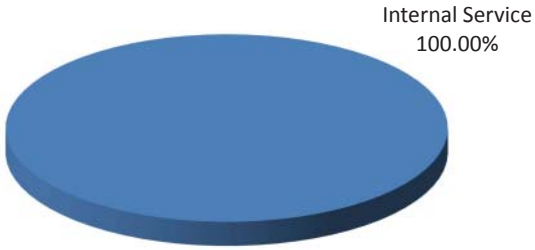
Other
Functional Area at a Glance

2015 County Uses by Functional Area
$420,141,800*

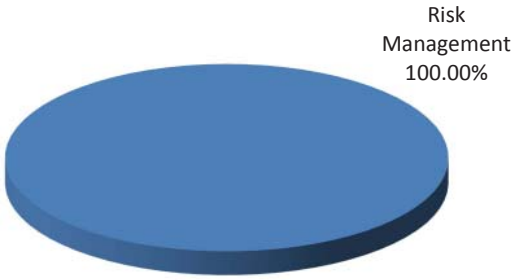


** This chart is net of the $7,100,001 estimated appropriation lapse that is allocated to functional areas subsidized by the General Fund (excludes the Enterprise Functional Area).*

2015 Functional Area Uses by Fund Type
$26,019,670



2015 Functional Area Uses by Department



Functional Area History of Uses by Category

Category	2012 Actual	2013 Actual	2014 Adopted	2015 Requested	2015 Adopted	Adopted % Change
Personnel	$ 319,338	$ 220,118	$ 395,771	$ 323,957	$ 323,957	-18.15%
Commodities	457	9	500	400	400	-20.00%
Contractual Services	20,584,890	22,776,565	23,482,650	25,641,034	25,641,034	9.19%
Capital Outlay	-	790	-	-	-	NA
Other Charges	52,032	87,638	74,394	54,279	54,279	-27.04%
Transfers Out	-	-	-	-	-	NA
Total	**$20,956,717**	**$23,085,120**	**$23,953,315**	**$26,019,670**	**$26,019,670**	**8.63%**
Personnel FTE	**2**	**2**	**2**	**1**	**1**	

Functional Area History of Uses by Department

Department	2012 Actual	2013 Actual	2014 Adopted	2015 Requested	2015 Adopted	Adopted % Change
Risk Management	$20,956,717	$23,085,120	$23,953,315	$26,019,670	$26,019,670	8.63%
Total	**$20,956,717**	**$23,085,120**	**$23,953,315**	**$26,019,670**	**$26,019,670**	**8.63%**

Risk Management/Insurance

County Administration Building
300 Monroe Avenue NW, Grand Rapids, Michigan 49503
Phone: (616) 632-7670 Fax: (616) 632-7665

Mission

To administer the risk management activities including the procurement of insurance, claim payments, safety and loss prevention in the best interest of the County.

Overview

The Risk Management unit identifies, evaluates, and attempts to reduce risk exposures for County departments and facilities. The Risk Management unit administers the self-funded and commercial insurance programs, which include property, liability, auto, and workers' compensation. The unit also administers the safety compliance program, manages claims, and initiates loss prevention.

In addition to its administration and reporting duties, the Risk Management budget also includes benefit costs, including retirement, personnel group health insurance, prescription benefits, the dental plan, long term disability, and unemployment benefits.

Goals

- To reduce the frequency and severity of claims
- To reduce lost workdays due to occupational illness or injury

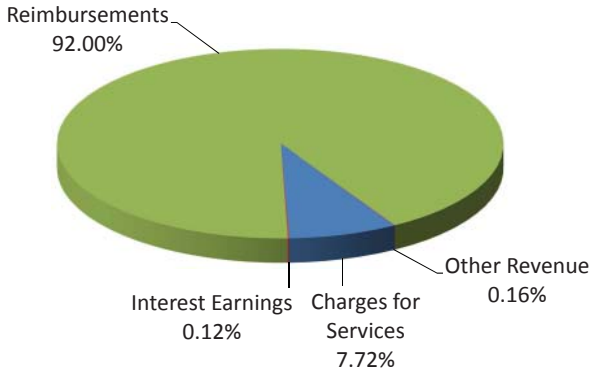
Selected Key Performance Measures

Indicator	2012	2013	2014	2015 Expected
Outcomes:				
Average cost of workers comp indemnity claim	$2,589	$9,727	$6,133	$6,125
Average cost of workers comp medical claim	$1,057	$2,949	$2,088	$2,050
Average cost of auto physical damage claim	$1,515	$1,189	$1,238	$1,250
Average cost of General Liability claim	$1,327	$12,148	$1,031	$1,050
Lost workdays per workers comp indemnity claim	32.92	91.00	65.19	50.00
Efficiency:				
Claims processed per employee (2 FTE 2012, 1 FTE 2013, 2014 & 2015)	99.00	274.00	187.00	193.00

Department Revenue by Category

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Risk Management Fund				
Intergovernmental	$ -	$ 104,545	$ -	$ -
Charges for Services	728,381	1,026,629	1,790,077	1,942,971
Reimbursements	20,519,831	17,793,835	18,932,600	23,142,000
Investment Earnings	62,079	36,568	28,200	30,400
Other Revenue	42,483	360,307	45,000	40,000
Total Revenue	**$21,352,774**	**$19,321,884**	**$20,795,877**	**$25,155,371**

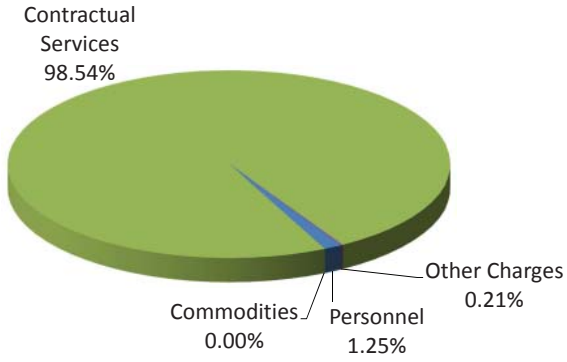
2015 Adopted Revenues
$25,155,371



Department Expenditures by Category

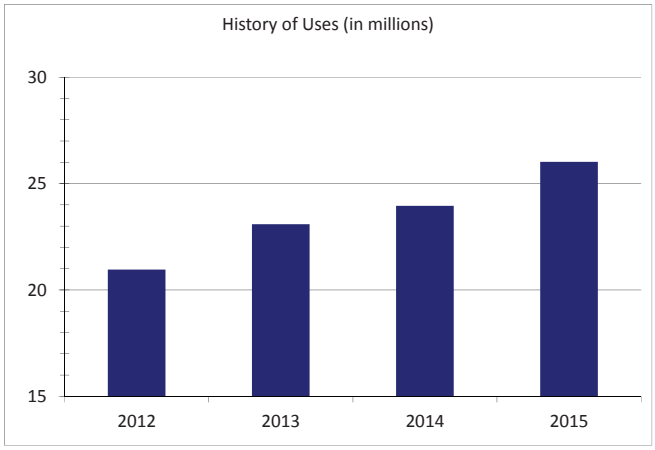
	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Risk Management Fund				
Personnel	$ 319,338	$ 220,118	$ 395,771	$ 323,957
Commodities	457	9	500	400
Contractual Services	20,584,890	22,776,565	23,482,650	25,641,034
Capital Outlay	-	790	-	-
Other Expense	52,032	87,638	74,394	54,279
Total Uses	**$20,956,717**	**$23,085,120**	**$23,953,315**	**$26,019,670**
Personnel FTE	**2**	**2**	**2**	**1**

2015 Adopted Uses
$26,019,670



Program Expenditures

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Health/Rx	$16,538,000	$17,836,861	$19,823,000	$21,425,000
Dental Plan	1,206,563	1,291,886	1,358,000	1,360,000
Insurance	2,405,316	2,612,713	1,824,565	2,036,670
Unemployment Comp	166,969	132,228	225,000	225,000
Workers Comp	639,870	1,211,432	722,750	973,000
Total	**$20,956,717**	**$23,085,120**	**$23,953,315**	**$26,019,670**



Significant Accomplishments

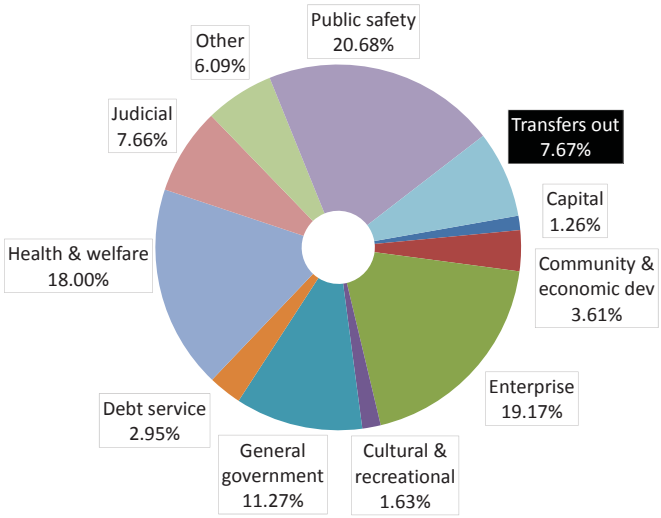
During 2012, Risk Management implemented an OnBase imaging system for claims storage and processing. This system was refined during 2013 and 2014 and has allowed Risk Management to eliminate work papers and duplicate work, while still having all the necessary information available. These changes have made the division more efficient. Risk Management is focusing on implementing safety and loss prevention programs throughout all County departments.

Significant Budget Issues

The 2015 authorized personnel decreased by 1.0 FTE due to the elimination of the Risk Coordinator position.

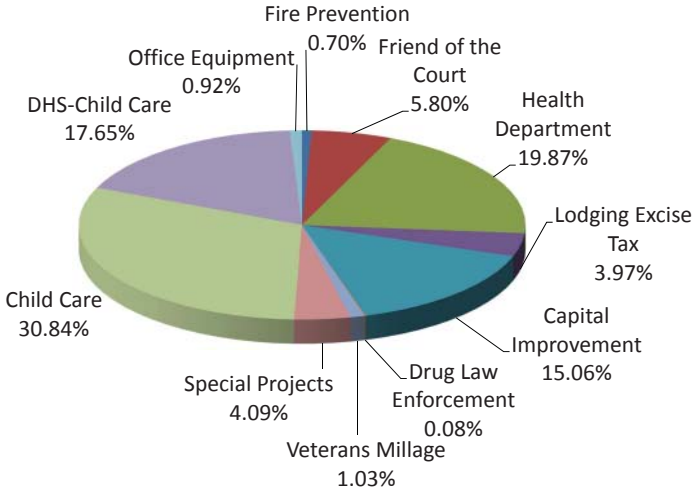
Transfers
At a Glance

2015 County Uses by Functional Area
$420,141,800*



** This chart is net of the $7,100,001 estimated appropriation lapse that is allocated to functional areas subsidized by the General Fund (excludes the Enterprise Functional Area).*

2015 Transfers Out to Specific Fund
$32,753,134



Summary of Transfers by Fund Type

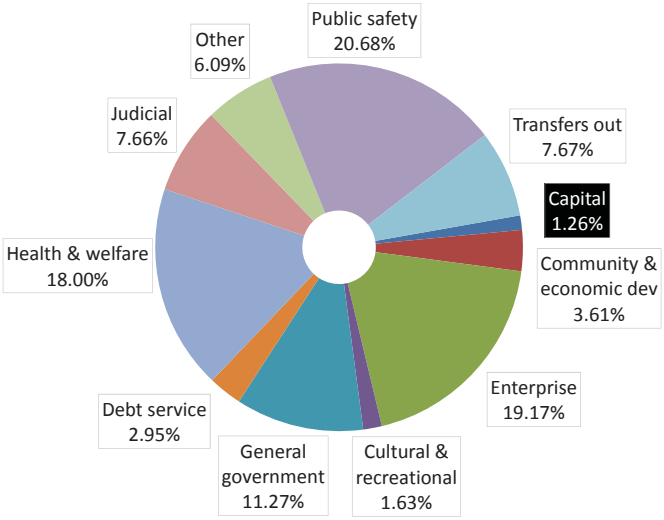
Fund Type	2012 Actual	2013 Actual	2014 Adopted	2015 Requested	2015 Adopted	Adopted % Change
General Fund						
Fire Prevention Fund	$ 126,652	$ 156,135	$ 204,564	$ 235,000	$ 230,000	12.43%
Friend of the Court Fund	1,661,711	1,796,257	1,863,112	1,900,309	1,900,309	2.00%
Health Fund	4,291,876	5,021,807	6,304,214	6,829,142	6,506,995	3.22%
Lodging Excise Tax	841,348	348,483	1,303,000	1,300,000	1,300,000	-0.23%
Capital Improvement Fund	3,861,128	5,050,000	4,849,890	4,931,432	4,931,432	1.68%
Capital Impr Bond Debt Svc	84,996	84,996	84,996	-	-	-100.00%
Drug Law Enforcement	-	-	-	26,274	26,274	NA
Veterans Millage	-	-	-	336,064	336,064	NA
Special Projects Fund	844,861	956,979	712,122	1,390,931	1,339,619	88.12%
Child Care Fund	9,936,057	9,309,841	10,029,619	10,177,441	10,102,441	0.73%
DHS-Child Care Fund	5,050,519	5,442,511	5,677,057	5,851,491	5,780,000	1.81%
Office Equipment	-	-	-	300,000	300,000	NA
Total	**$26,699,148**	**$28,167,009**	**$31,028,574**	**$33,278,084**	**$32,753,134**	**5.56%**

Introduction to Capital

This section provides an overview of the Capital functional area, which includes expenditures related to Building Authority Construction, Bond Capital Improvement Capital Projects, and the Capital Improvement Program (CIP). The section provides program descriptions, discussion of any significant budget issues, and a three-year history of uses and budgeted personnel. The CIP description further provides a description of the annual CIP process, significant CIP policies and procedures, and a list of the approved CIP projects. Also included is a summary of each project and the impact on the operating budget where it exists. A schedule for future CIP project requests is also provided.

Capital
Functional Area at a Glance

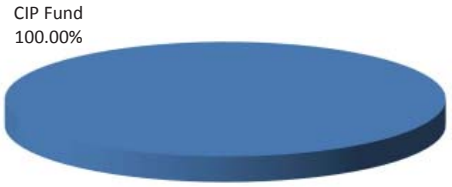
2015 County Uses by Functional Area
$420,141,800*



** This chart is net of the $7,100,001 estimated appropriation lapse that is allocated to functional areas subsidized by the General Fund (excludes the Enterprise Functional Area).*

2015 Functional Area Uses by Fund Type
$5,395,755

2015 Functional Area Uses by Activity



Functional Area History of Uses by Category

Category	2012 Actual	2013 Actual	2014 Adopted	2015 Requested	2015 Adopted	Adopted % Change
Personnel	$ -	$ -	$ -	$ -	$ -	NA
Commodities	-	-	-	-	-	NA
Contractual Services	-	-	-	-	-	NA
Capital Outlay	12,866,325	6,774,978	4,624,667	3,640,210	3,640,210	-21.29%
Other Charges	273,859	273,346	-	-	-	NA
Transfers Out	2,858,242	2,366,114	1,177,650	1,755,545	1,755,545	49.07%
Total	**$15,998,426**	**$ 9,414,438**	**$ 5,802,317**	**$ 5,395,755**	**$ 5,395,755**	**-7.01%**
Personnel FTE	**0**	**0**	**0**	**0**	**0**	

Functional Area History of Uses by Activity

Fund Type	2012 Actual	2013 Actual	2014 Adopted	2015 Requested	2015 Adopted	Adopted % Change
Build Auth Construction Fund	$ 9,086,524	$ 4,093,357	$ -	$ -	$ -	NA
Bond Capital Imp Fund	69,943	28,590	-	-	-	NA
Capital Imp Program Fund	6,841,960	5,292,491	5,802,317	5,395,755	5,395,755	-7.01%
Total	**$15,998,426**	**$ 9,414,438**	**$ 5,802,317**	**$ 5,395,755**	**$ 5,395,755**	**-7.01%**

Building Authority Construction

Overview

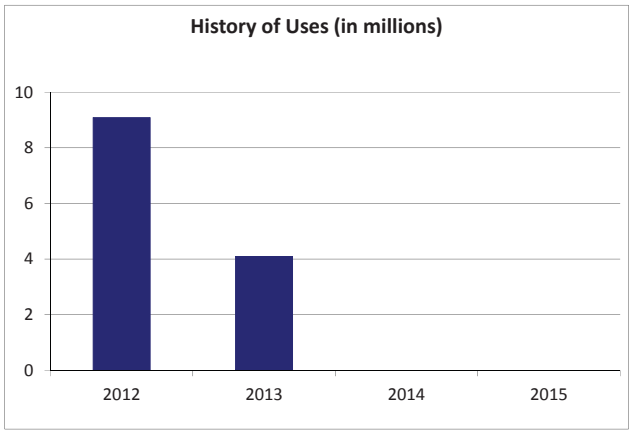
The Kent County Building Authority was created in March 1989 for the purposes of acquiring, constructing or improving County facilities as directed by the Board of Commissioners. Projects are assigned to the Building Authority by resolution on a project-by-project basis. The Facilities Management Department provides the primary support for the specified building projects, and staff assistance to the Authority.

Kent County Courthouse

History of Uses

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Personnel	$ -	$ -	$ -	$ -
Commodities	-	-	-	-
Contractual Services	-	-	-	-
Capital Outlay	8,728,075	4,033,752	-	-
Other Expense	568	55	-	-
Transfers Out	357,881	59,550	-	-
Total Uses	**$ 9,086,524**	**$ 4,093,357**	**$ -**	**$ -**
Personnel FTE	**0**	**0**	**0**	**0**

There is a Fund Statement for this activity on page 92.



Significant Budget Issues

No significant budget issues to report.

Bond Capital Improvement Capital Projects

Overview

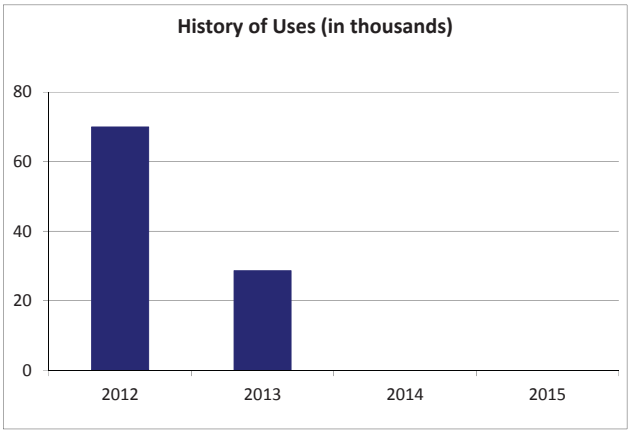
The Bond Capital Improvement Capital Project Fund was created to account for construction projects funded by bonds which currently includes various building and land acquisitions within Kent County.

Kent County Millennium Park

History of Uses

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Personnel	$ -	$ -	$ -	$ -
Commodities	-	-	-	-
Contractual Services	-	-	-	-
Capital Outlay	69,943	8,276	-	-
Other Expense	-	-	-	-
Transfers Out	-	20,314	-	-
Total Uses	**$ 69,943**	**$ 28,590**	**$ -**	**$ -**
Personnel FTE	**0**	**0**	**0**	**0**

There is a Fund Statement for this activity on page 93.



Significant Budget Issues

No significant budget issues to report.

Capital Improvement Program

Overview

The Capital Improvement Projects Fund is used for acquiring, constructing, extending, altering, repairing, or equipping public improvements or public buildings. The County's Capital Improvement Program (CIP) establishes a five-year schedule of planned capital improvements. A typical CIP project will replace or improve the County's buildings, land, facilities, heavy equipment, or related infrastructure. To be included in the CIP budget, a project must have an estimated cost of $25,000 or more.

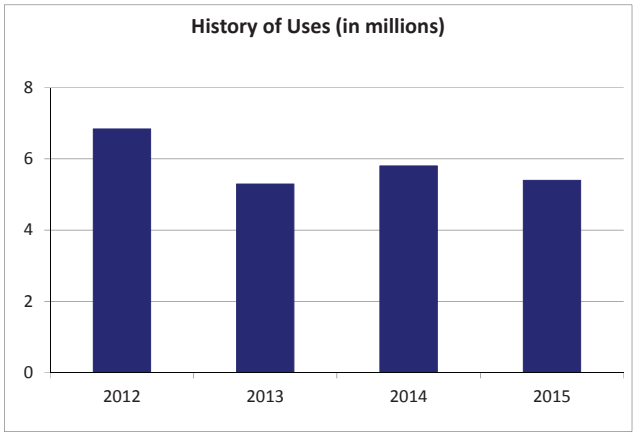
Proposed CIP projects are analyzed and discussed through a series of meetings among the Fiscal Services Department, a CIP Review Team, and the County Administrator/Controller. The County Administrator/ Controller recommends a final list of projects to the Board of Commissioners for adoption. The original list of FY2015 projects submitted by operating departments totaled $10.4 million of improvements to be financed mostly from the general tax levy. As was the case in previous years, not every request was recommended for funding. At its meeting held July 29, the Finance & Physical Resources Committee voted to recommend that $5.4 million be appropriated for CIP projects (as identified/itemized in the budget document), compared to $5.8 million that was budgeted in 2014. The projects are selected for funding based on the following criteria: health and safety, funding, mandated vs. discretionary service, and impact on annual operating costs. The Board of Commissioners reviews, amends, and adopts the CIP as part of the annual budgeting process.

CIP projects for 2015 are listed on the following pages. Included in the list is a summary of each project and the impact on the operating budget where it exists. Also provided is a list of potential 2016-2019 CIP projects.

History of Uses

	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
Personnel	$ -	$ -	$ -	$ -
Commodities	-	-	-	-
Contractual Services	-	-	-	-
Capital Outlay	4,068,308	2,732,950	4,624,667	3,640,210
Other Expense	273,291	273,291	-	-
Transfers Out	2,500,361	2,286,250	1,177,650	1,755,545
Total Uses	**$ 6,841,960**	**$ 5,292,491**	**$ 5,802,317**	**$ 5,395,755**
Personnel FTE	**0**	**0**	**0**	**0**

Note, that $5.4 million on the statement above for the 2015 Adopted, includes $1.1 million for Transfers Out to the Debt Service Fund for 2008 CIP Bonds; $0.6 million for Transfers Out to the Debt Service Fund for a capital lease on IT Equipment, and $3.6 million in approved projects. There is a Fund Statement for this activity on page 94.



Significant Budget Issues

The 2015 recommended projects includes funding for the replacement of the Jail Management System; parking lot redevelop and roof replacements at various County facilities; Dwight Lydell Park Amelioration, Courthouse Video Conference Equipment; and funding set aside for the future replacement of the financial and human resources applications. Other major expenditures, in the CIP, include $1.1 million transfer out for debt service on the 2008 Capital Improvement Bonds and $0.6 million transfer out for a capital lease on IT equipment.

2015 Capital Improvement Program Summary

Project Name	General Fund	Other	Total
Electronic File Management - Business Docket	$ 134,544	$ 23,300	$ 157,844
Circuit Court	**134,544**	**23,300**	**157,844**
Electric Trash Pump	40,439	-	40,439
Drain Commission	**40,439**	**-**	**40,439**
Juvenile Det - Air Conditioning Unit DC2	50,000	-	50,000
Courthouse - Video Conference & Arraignment	283,765	129,585	413,350
Roofing Replacement	35,000	-	35,000
82 Ionia Floor Covering Replacement	50,000	-	50,000
Health Dept - Fuller Clinic Flooring Upgrade	25,200	-	25,200
Asphalt Repairs	35,000	-	35,000
82 Ionia Parking Ramp Replacement	100,000	-	100,000
City County Work Plan	90,000	-	90,000
Courtroom Build Out 6 A&B	100,000	-	100,000
Fuller Complex Debt Service	921,357	218,138	1,139,495
Facilities Management	**1,690,322**	**347,723**	**2,038,045**
Storage Survivability CIP (2015)	90,000	-	90,000
Storage 124 TB Equipment Replacement (2015)	165,000	-	165,000
Storage 192 TB expansion (2015)	200,000	-	200,000
Backup and Recovery CIP (2015)	137,750	-	137,750
UPS Replacement	40,000	-	40,000
Server Replacement	50,000	-	50,000
Financial and HR Management System Replacement	1,000,000	-	1,000,000
Information Technology	**1,682,750**	**-**	**1,682,750**
Dwight Lydell Park Amelioration	365,777	-	365,777
Maintenance Building Restrooms	185,500	-	185,500
Playground Replacement - Townsend Park	60,000	-	60,000
Parks	**611,277**	**-**	**611,277**
Replacement of Jail Management System	650,000	-	650,000
Electronic Warrants	50,000	70,000	120,000
Dive Team Trailer	47,100	-	47,100
Sheriff	**747,100**	**70,000**	**817,100**
Re-Roof Project Bobcat Holding Facility	25,000	-	25,000
Zoo	**25,000**	**-**	**25,000**
Total	**$ 4,931,432**	**$ 441,023**	**$ 5,372,455**

2015 Capital Improvement Program Summary

Project Name/Site	Description	Operating Budget Impact	Cost
Electronic File Management - Business Docket			**$ 157,844**
Circuit Court Estimated Start Date: Jan 2015 Estimated Finish Date: Jul 2015	The project will provide electronic file management for the 17th Circuit Court's Specialized Business Docket automating workflows within the judge's staff and circuit courts clerk's office.	Printing costs will be reduced by $17,500 annually, storage space will be minimized, and personnel will repurposed or reduced.	
Electric Trash Pump			**$ 40,439**
Drain Commission Estimated Start Date: Jan 2015 Estimated Finish Date: Mar 2015	The 440v high capacity electric pump will handle periodic emergency flows into County drains and retention basins.	The cost of the acquisition and maintenance of the pump will be reimbursed via a usage fee paid by drainage districts, and will eliminate periodic $6,800 monthly equipment rental charges.	
Air Conditioning Unit DC2			**$ 50,000**
Juvenile Detention Estimated Start Date: Jan 2015 Estimated Finish Date: Jan 2015	The unit replaces the current environmental control system for the DC2 that has become undersized for the current and future heat-load of the Information Technology equipment used. Aside from maintenance or breakdown time, the unit runs non-stop and barely keeps up.	The new unit is more energy efficient and will initially require less maintenance. Because the unit is much larger than the previous unit the operating impact is neutral.	
Video Conference & Arraignment			**$ 413,350**
Courthouse Estimated Start Date: Jan 2015 Estimated Finish Date: Dec 2015	This equipment will increase capacity and replace the current video conferencing equipment that has failed and been repaired but is no longer fully functional.	This equipment will decrease visits to off site locations resulting in less prisoner transports and prosecutor travel time.	
Roofing Replacement			**$ 35,000**
Kent County Facilities Estimated Start Date: Apr 2015 Estimated Finish Date: Sep 2015	This is an ongoing request which will be applied to a specific facility or several facilities as required and is based on FM's proactive maintenance plan to replace existing roof structures prior to failure.	Reduction in maintenance costs.	
Floor Covering Replacement			**$ 50,000**
82 Ionia Estimated Start Date: Jan 2015 Estimated Finish Date: Jan 2015	The remaining old areas of carpet in the facility are now coming apart and are becoming trip hazards and need to be repaired or the existing carpet should be removed to eliminate the trip and fall potential.	None.	
Flooring Upgrade			**$ 25,200**
Health Department Fuller Clinic Estimated Start Date: Jan 2015 Estimated Finish Date: Jan 2015	The Fuller Clinic consists of 21 Client Exam Rooms along with numerous other Service Areas. The current Flooring VCT Tile is proving to be very slippery for staff and clients when wet. Carpet Tiles will help to reduce slips and falls.	None.	
Asphalt Repairs			**$ 35,000**
Kent County Facilities Estimated Start Date: May 2015 Estimated Finish Date: Sep 2015	This request for asphalt repairs/replacement is an ongoing request which will be applied to a specific facility or several facilities as required. It is based on FM's proactive maintenance plan to replace existing asphalt prior to complete failure.	Reduction in maintenance costs.	

Continued on following page

Project Name/Site	Description	Operating Budget Impact	Cost
Parking Ramp Replacement Study			**$ 100,000**
82 Ionia Estimated Start Date: Jan 2015 Estimated Finish Date: Dec 2016	A 2003 study identified a need for a 474 space ramp. There is interest from the City of Grand Rapids for additional parking spaces which may offset the cost of construction and operations. The current 122 space ramp is near the end of its useful life.	The replacement of the existing ramp would result in a future bond issue. It is estimated that annual debt service would be approximately $450,000. It is expected that new ramp would generate an additional $50,000 in revenue annually.	
City County Work Plan			**$ 90,000**
Administration Building Estimated Start Date: Jan 2015 Estimated Finish Date: Dec 2015	The projects identified for 2015 are required electrical switchgear maintenance and a comprehensive study for improvements to the HVAC system. The City/County Agreement requires the County to pay 37.1% of shared facility cost expenses.	Reduction in maintenance and utility costs.	
Courtroom Build Out Study			**$ 100,000**
Courthouse Estimated Start Date: Jan 2015 Estimated Finish Date: Dec 2015	A new judgeship has been approved for the Circuit Court in 2014. As funds were not available in 2014-15 the judgeship was delayed, construction would begin in 2018.	The court build out would result in a future bond issue. It is estimated that annual debt service would be approximately $200,000.	
Debt Service			**$1,139,495**
Fuller Complex Estimated Start Date: Jan 2015 Estimated Finish Date: Dec 2015	To pay debt service for Animal Shelter, Boiler Plant, Fuller Complex Improvements, 63rd District Court, and the Spectrum Facility.	None.	
Storage Survivability CIP			**$ 90,000**
Juvenile Detention and IT Estimated Start Date: Jan 2015 Estimated Finish Date: Dec 2015	To ensure the survivability of all Tier 1 software applications in the event of a total loss of a datacenter with only seconds to minutes of downtime.	Reduction in utility costs and the avoidance of datacenter failure costs.	
Storage 124 TB Equipment Replacement			**$ 165,000**
Juvenile Detention and IT Estimated Start Date: Jan 2015 Estimated Finish Date: Dec 2015	To support all County applications at the reliability level our customers have come to expect. This maintains space availability for general County functions and provides for non-automated business continuity of critical functions.	Increased hardware and software maintenance.	
Storage 192 TB expansion			**$ 200,000**
Juvenile Detention and IT Estimated Start Date: Jan 2015 Estimated Finish Date: Dec 2015	To support all County applications and the demand for continual growth of data storage with additional capacity and replace multiple pieces of aging equipment.	None.	
Backup and Recovery CIP			**$ 137,750**
Juvenile Detention and IT Estimated Start Date: Jan 2015 Estimated Finish Date: Dec 2015	This project expands the backup and recover capability for files, applications and services.	Reduction in maintenance costs.	
UPS Replacement			**$ 40,000**
IT Estimated Start Date: Jan 2015 Estimated Finish Date: Dec 2015	This project will replace end of life UPS equipment to continue to provide uninterruptible power for the infrastructure in our primary data center.	None.	

Continued on following page

Project Name/Site	Description	Operating Budget Impact	Cost
Server Replacement			**$ 50,000**
Courthouse and IT Estimated Start Date: Jan 2015 Estimated Finish Date: Dec 2015	This project continues the planned replacement of server hardware. Planned obsolescence allows the County to achieve service level expectations for our customers due to the reliability of new in-warranty systems.	Reduction in utility costs and the avoidance of server failure costs.	
Financial and HR Management System Replacement			**$1,000,000**
Kent County Facilities Estimated Start Date: TBD Estimated Finish Date: TBD	To set aside funding for future replacement of the Finance and HR business applications due to issues regarding the supportability of the underlying IT infrastructure and the emergence of new requirements not addressed by existing software.	Estimated to increase maintenance costs $0.5 million annually.	
Dwight Lydell Park Amelioration			**$ 365,777**
Dwight Lydell Park Estimated Start Date: Jan 2015 Estimated Finish Date: Dec 2015	This project will improve the worn ball diamond, address the steep deteriorating creek banks which are reinforced with fracturing concrete and metal debris and fix a trail bridge nearing failure. Replace a dilapidated maintenance building.	Reduces maintenance and repair costs $1,000 annually.	
Maintenance Building Restrooms			**$ 185,500**
Long Lake, Wabasis Lake, Townsend, Dutton Shadyside, Johnson, and Palmer Parks Estimated Start Date: Jan 2015 Estimated Finish Date: Dec 2015	After parks are closed in October the water lines are blown clear and the public restrooms are closed to prevent damage from freezing leaving no restrooms on site. This project would install restroom facilities in the central maintenance buildings.	None.	
Playground Replacement			**$ 60,000**
Townsend Park Estimated Start Date: Jan 2015 Estimated Finish Date: Dec 2015	This project continues the ongoing cycle of replacement of worn, obsolete playground structures. Many of the playgrounds are heavily used and require frequent repairs and replacement of parts.	Reduction in maintenance costs.	
Replacement of Jail Management System			**$ 650,000**
Kent County Correctional Facility Estimated Start Date: Jan 2015 Estimated Finish Date: Jul 2016	Jailview is rapidly coming to the end of its functionality. The vendor no longer provides software enhancements and may soon end maintenance support. This project will enable the Jail Management System to stay current with changes in the criminal justice arena.	Increase maintenance costs $78,000 annually.	
Electronic Warrants			**$ 120,000**
Kent Count Sheriff Department Estimated Start Date: Jan 2014 Estimated Finish Date: Dec 2015	This is phase II of the project which includes a work flow component to manage multiple types of documents and automate some of the data entry which is currently accomplished manually providing a paperless warrant.	Increase maintenance costs $22,000 annually.	
Dive Team Trailer			**$ 47,100**
Kent Count Sheriff Department Estimated Start Date: Jan 2015 Estimated Finish Date: Dec 2015	This project replaces the dive team vehicle (1996 pickup with a camper). The trailer will provide 2-3 times the room and could be towed by multiple vehicles.	None.	
Re-Roof Project Bobcat Holding Facility			**$ 25,000**
John Ball Zoo Estimated Start Date: Apr 2015 Estimated Finish Date: May 2015	This project replaces an over 20 years old and failing roof.	Reduction in maintenance costs.	
Total			**$5,372,455**

2016 - 2019 Capital Improvement Program Project Requests

Project Name	2016	2017	2018	2019	Total
82 Ionia Parking Ramp Replacement	$ 8,000,000	$ -	$ -	$ -	$ 8,000,000
Courtroom Build Out 6_A&B	2,900,000	-	-	-	2,900,000
Parks Headquarters Facility	1,500,000	-	-	-	1,500,000
Fuller Complex Debt Service	1,135,319	1,130,219	1,129,019	910,958	4,305,515
City County Work Plan	617,000	413,500	1,200,000	728,500	2,959,000
Courthouse Furniture Replacement	500,000	-	-	-	500,000
North County Property Development	350,000	1,650,000	-	-	2,000,000
Courthouse Floor Covering Replacement	200,000	-	-	-	200,000
82 Ionia Generator Replacement	200,000	-	-	-	200,000
Administration Building Carpet Replacement	95,000	95,000	-	-	190,000
Roofing Replacement	50,000	40,000	40,000	40,000	170,000
Juvenile Detention Exterior Painting	50,000	-	-	-	50,000
Asphalt Repairs	40,000	40,000	40,000	40,000	160,000
82 Ionia Areaway Infill	-	300,000	-	-	300,000
Administration Bldg Window Blind Replacement	-	150,000	-	-	150,000
Health - 2nd Floor Carpet Replacement	-	50,000	-	-	50,000
Fleet Services Replacement	-	-	1,500,000	-	1,500,000
Medical Examiner Facility	-	-	-	5,600,000	5,600,000
Facilities Management	**15,637,319**	**3,868,719**	**3,909,019**	**7,319,458**	**30,734,515**
Replace Financial and HR Management Applications	1,000,000	2,000,000	-	-	3,000,000
Storage 192 TB expansion	200,000	-	-	-	200,000
Storage 124 TB Equipment Replacement	165,000	-	-	-	165,000
Backup and Recovery CIP	137,750	-	-	-	137,750
Storage Survivability CIP	90,000	-	-	-	90,000
VOIP Monitoring	70,000	-	-	-	70,000
Information Technology	**1,662,750**	**2,000,000**	**-**	**-**	**3,662,750**
Fallasburg Park Road/Park Improvements	510,000	-	-	-	510,000
Safe Access - Paris Park Trailhead	411,314	-	-	-	411,314
Parkland and Openspace Acquisition	300,000	300,000	300,000	300,000	1,200,000
Douglas Walker Park - Open Shelter	123,750	-	-	-	123,750
North Trailhead and Trail System - Wahlfield Park	78,167	-	-	-	78,167
Palmer Park - Shelter Conversion	-	159,000	-	-	159,000
Playground Replacement - Townsend Park	-	55,000	-	-	55,000
Park Development - Lowell Regional Parkland	-	-	1,100,000	-	1,100,000
Parks Maintenance Consolidation - Palmer Park	-	-	360,000	-	360,000
Walk-in Rental Cabins - Wabasis Campground	-	-	357,500	-	357,500
Parks	**1,423,231**	**514,000**	**2,117,500**	**300,000**	**4,354,731**
Replacement of Jail Management System	350,000	-	-	-	350,000
Enhancement Of Current Radio Structure	250,000	-	-	-	250,000
Installation of Electronic Flow Valves - 1992 Jail	230,000	230,000	-	-	460,000
Kitchen Floor Replacement	120,000	-	-	-	120,000
Carpet Replacement	60,000	60,000	-	-	120,000
In-Car Camera System	-	350,000	-	-	350,000
Inmate Tracking System, ID Wristbands, & Equipment	-	220,000	-	-	220,000
Replace Exterior Lighting With LED Lighting	-	150,000	-	-	150,000
Officer Tracking	-	125,000	-	-	125,000
Enclose outdoor Recreation Area	-	80,000	-	-	80,000
Metal Detectors for the Correctional Facility	-	26,000	-	-	26,000
Inmate Property Bag Conveyor Expansion	-	-	30,000	-	30,000
Replacement of Body Scanner	-	-	-	600,000	600,000
Main Jail Kitchen Equipment	-	-	-	600,000	600,000
Repl Livescan Fingerprint Machines and Equipment	-	-	-	175,000	175,000
Data Warehouse for Digital Mug Shots/Fingerprints	-	-	-	150,000	150,000
Parking Lot Pavement Improvements	-	-	-	150,000	150,000
Sheriff	**1,010,000**	**1,241,000**	**30,000**	**1,675,000**	**3,956,000**
Tropics Building Water Proofing	170,500	-	-	-	170,500
Zoo Roof Replacements	50,000	-	-	-	50,000
Otter Holding Envelope Repairs	27,500	-	-	-	27,500
Pond Pavilion Lower Level Fill Project	25,000	-	-	-	25,000
Zoo	**273,000**	**-**	**-**	**-**	**273,000**
Total	**$ 20,006,300**	**$ 7,623,719**	**$ 6,056,519**	**$ 9,294,458**	**$ 42,980,996**

Introduction to Revenue Assumptions

The Revenue Assumptions section gives a historic perspective of Kent County's revenue sources, and outlines the underlying assumptions for revenue estimates, as well as significant revenue trends.

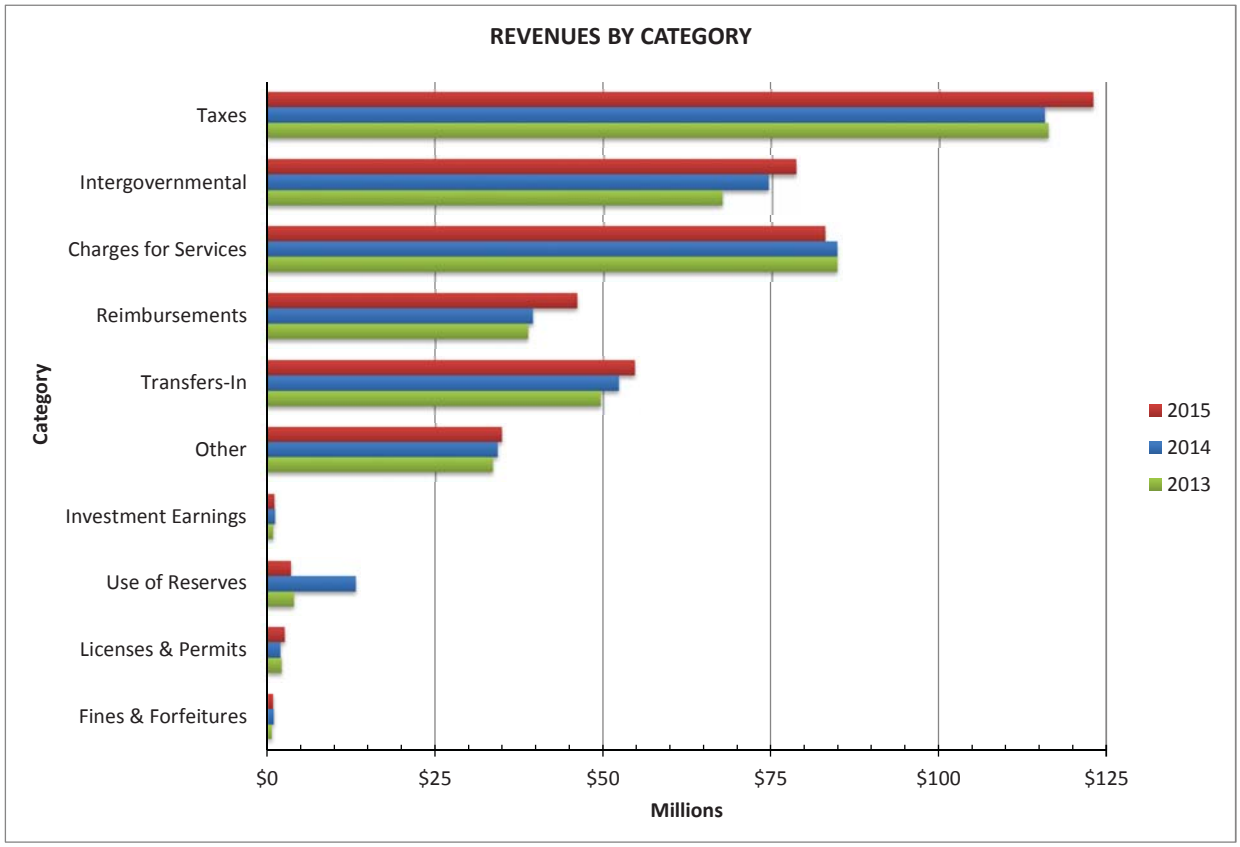
Pages 238 to 240, Revenue History and Revenue Discussion by Category, provides a three-year listing of the eight categories (i.e., Taxes, Licenses & Permits, Intergovernmental, Charges for Services, Fines & Forfeitures, Investment Earnings, Reimbursements, Other) that comprise the County's revenue stream, followed by a description and expected revenue change for each of these sources, as well as the use of Fund Balance.

Pages 240 to 243, Revenue Assumptions by Fund, highlights the primary sources of expected General Fund revenue streams and Non-General Fund revenues.

Pages 244 to 246, Revenue History by Fund, provides a detailed five-year listing of County revenue sources by category, subdivided by fund type.

Revenue History
by Category

	FY 2013		FY 2014		FY 2015	
SOURCES	**ACTUAL**	**PERCENT**	**ADOPTED**	**PERCENT**	**ADOPTED**	**PERCENT**
Taxes	$ 116,158,526	29.2%	$ 115,641,916	27.7%	$ 122,831,361	33.3%
Licenses & Permits	2,048,434	0.5%	1,908,228	0.5%	2,499,281	0.7%
Intergovernmental	67,603,698	17.0%	74,406,600	17.8%	78,498,102	21.3%
Charges for Services	84,580,982	21.3%	84,634,603	20.3%	82,806,905	22.4%
Fines & Forfeitures	596,002	0.1%	837,041	0.2%	743,108	0.2%
Investment Earnings	864,570	0.2%	1,108,496	0.3%	1,008,413	0.3%
Reimbursements	38,705,183	9.7%	39,353,190	9.4%	45,968,411	12.5%
Other	33,413,292	8.4%	34,132,838	8.2%	34,755,702	9.4%
Total Revenue	**343,970,688**	**86.5%**	**352,022,912**	**84.4%**	**369,111,283**	**100.0%**
Reserves Use/(Dep)	3,901,486	1.0%	12,959,874	3.1%	3,469,903	
Transfers-In	49,651,837	12.5%	52,266,284	12.5%	54,660,615	
Total Sources	**$ 397,524,012**	**100.0%**	**$ 417,249,070**	**100.0%**	**$ 427,241,801**	



Revenue Discussion

by Category

The following provides a brief description and the expected change for each revenue category. The basis for revenue estimates varies by category. For example, property taxes are estimated based on the past and present state of the local economy, with appraisal and assessment as the main factors. Some state revenues are disbursed to Michigan counties proportionately based on population or the state budget. User charges and fees are often a percentage of expenditures for selected services. Other revenue estimates are based on historical trends.

Taxes

The primary source of tax revenue is property tax; an annual tax based mostly on real estate properties. For the 2015 budget, taxes represent approximately 33.3% of the County's total revenues. The projection for all tax revenue totals $122.8 million and includes the designated millage for the Correctional Facility, Senior Services and Veterans Millage, as well as Industrial Facilities Exemption Certificate Taxes, and the Hotel/Motel Tax. This represents an increase of $7.2 million, or 6.2%, from the 2014 adopted budget. This increase can be attributed to a $3.5 million, or 0.1756 mill, increase in the Senior Millage; and a $1.0 million increase as a result of the a new voter approved millage of 0.05 mills for Veterans services. The remainder of the increase can be attributed to an estimated 1.6% increase in County taxable values.

Licenses and Permits

Licenses and Permits represent fees charged by the County to individuals and businesses for things such as marriage licenses, pistol permits, park and campground reservations, dog licenses, public water permits, sanitary facility appraisals, and food licenses. This source accounts for $2.5 million, or 0.7%, of total revenues for the 2015 budget. This represents an increase of 31.0% from the 2014 adopted budget. The majority of which can be attributed to increases in Health Department revenue generated from food licenses, septic tank permits, site evaluations, and dog licenses.

Intergovernmental

Intergovernmental revenue consists of grants from Federal, State, and local units of government. In 2005, one of the primary sources in this category, State Revenue Sharing, was eliminated by the State of Michigan in favor of the Tax Levy Shift. In 2011, Revenue Sharing payments were partially restored and were fully restored in 2012 at a reduced rate. In 2015, Intergovernmental revenue accounts for $78.5 million or 21.3% of total revenues. This represents an increase of $4.1 million, or 5.5%, from the 2014 adopted budget. This increase can be attributed to a $2.3 million increase in State Revenue Sharing in the General Fund, a $0.9 million increase in Liquor Tax in the General Fund, and $0.9 million increase in Federal Grants to support capital projects at the Gerald R. Ford International Airport.

Charges for Services

Charges for Services are fees charged to individuals and businesses for services rendered. Primary revenue sources in this category include State Court Funding, Real Estate Transfer Tax, Certified Copy Fee, Board & Care, Parking Fees, and Public Works Services. This source accounts for $82.8 million or 22.4% of total revenues for the 2015 adopted budget. This represents a decrease of $1.8 million, or 2.2%, from the 2014 adopted budget of $84.6 million. This decrease can be attributed to forecasted decreases in activity as it relates to Recording Fees and Clinic Fees for indigent care services now provided elsewhere.

Fines & Forfeitures

Fees charged for fines and forfeitures are assessed to individuals and businesses that have violated various statutes or laws. The primary revenue sources in this category are Penal Fines, Bond Forfeitures, Late Fees, and Impound Fees. The Fines & Forfeitures revenue source accounts for $743,108 or 0.2% of total revenues for the 2015 adopted budget. This represents a decrease of 11.2% from the 2014 adopted budget of $837,041. This decrease can be attributed to reduced forfeitures in the Drug Law Enforcement Fund.

Investment Earnings

Revenue in this category comes from interest earned on investments. The Interest Earnings revenue source accounts for $1.0 million or 0.3%

of total revenues for the 2015 adopted budget. This represents a decrease of 9.0% from the 2014 adopted budget of $1.1 million. It is anticipated that short term interest rates will be less than 1.0% in 2015.

Reimbursements

Revenue in this category is comprised of reimbursements for costs incurred, including Attorney Fees, Cost Allocation, Medicare and Medicaid, and Substance Abuse Fees. The Reimbursements revenue source accounts for $46.0 million or 12.5% of total revenues for the 2015 adopted budget. This represents an increase of 16.8% from the 2014 adopted budget of $39.4 million. This can be attributed to increases in internal service charges to County departments and increases in health care charges to County departments as a result of rising costs.

Other Revenue

Other Revenue is primarily used for various accounts with infrequent usage. Some of the accounts included in this category are Contributions from Private Sources, Rents and Royalties, Sale of Fixed Assets, and Vending Machines & Pay Phones. The Other Revenue source accounts for $34.8 million or 9.4% of total revenues for the 2015 adopted budget. This represents an increase of 1.8% from the 2014 adopted budget of $34.1 million.

Use of Fund Balances & Net Assets

Use of Fund Balance or Net Assets is necessary when budgeted expenditures exceed budgeted revenues. The 2015 budget plans for a positive margin of $3.5 million. This can be attributed to a planned increase of $7.3 in net assets in the Aeronautics Fund. This is offset by a $0.9 million use of reserves in the Risk Management Fund and a $1.7 million use of reserves in the Delinquent Tax Revolving Fund.

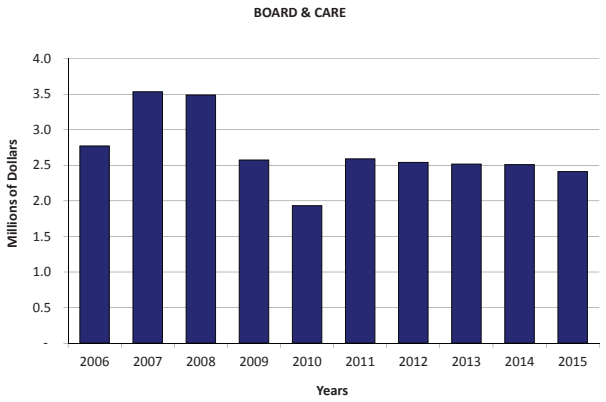
Revenue Discussion

by Fund

General Fund

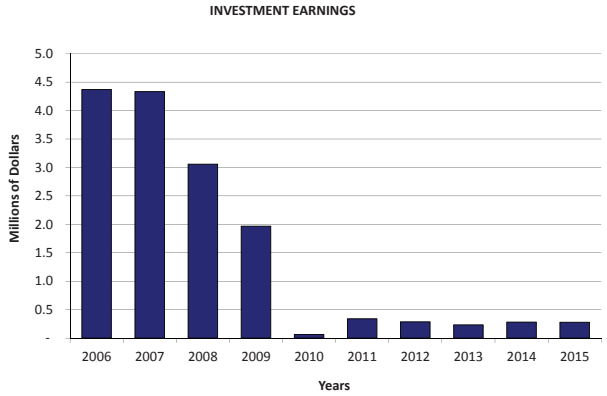
Board and Care

Board and Care is reimbursement for housing inmates for the State and other local agencies. The charges are set at an established rate per day, times the number of days the inmate served in jail. The budget for 2015 is $2.41 million; this represents a 3.9% decrease as compared the 2014 projection of $2.51 million.



Investment Earnings

This source represents interest earned on investments. The State of Michigan sets allowable investment standards. Interest earnings are contingent on interest rates and the County's investment balances. The General Fund investment balance has steadily decreased in recent years, due to declining interest rates and cash balances that have been reduced as a result of the shift of property tax collection from Winter collection to Summer collection completed in 2007. Interest earnings for 2015 are projected at $0.28 million. The General Fund earned just over $0.23 million on its investments in 2013 and is expected to take in approximately $0.28 million for 2014.

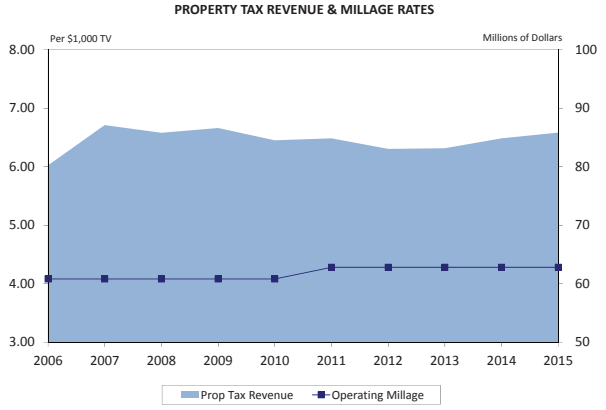


Property Tax Revenue

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 used to replace the suspended State Revenue Sharing program distributions. Once the reserve account was depleted, the State Revenue Sharing program was reinstated at a reduced rate.



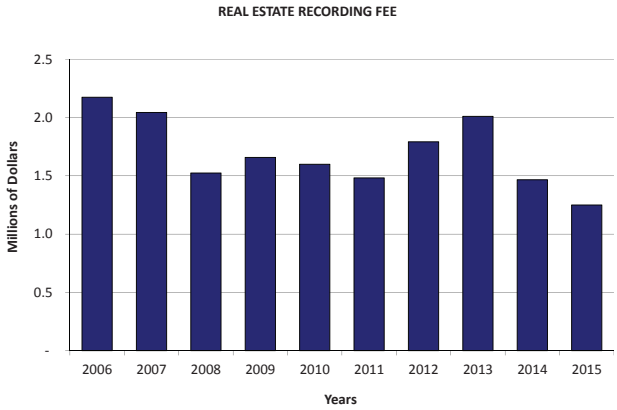
** In 2004-2010, 0.2 mills of the general operating millage was allocated directly to the CIP Fund. The total millage rate has been constant at 4.2803 mills.*

The estimated FY 2015 operating millage rate is 4.2803 mills per $1,000 of taxable value, this is unchanged from the FY 2014 rate. The correctional facility millage for FY 2015 is 0.7893, this is also unchanged from the FY 2014 rate. The senior services millage for FY 2015 is 0.5000 mills, an increase of 0.1756 (per voter approval) from the FY 2014 rate. The voters also approved a new millage of 0.0500 mills for veteran's services. The total estimated millage levy for FY 2014 is 5.6196 mills per $1,000 of taxable value. This rate represents a 0.2256 mill increase from the FY 2014 millage.

The County's taxable valuation increased from $20.026 billion in tax year 2013 to $20.353 billion in tax year 2014 or 1.6%. It is estimated that the taxable valuation will increase to $20.676 billion, or 1.6% in tax year 2015. The entire 2015 operating levy, or 4.2803 mills, is applied to the 2015 estimated taxable value of $20.676 billion to generate $85.8 million in property tax revenue.

Real Estate Recording Fee

The County charges recording fees for documents as a result of property being bought, sold, and refinanced. The level of activity started to decline in 2005 as a result of the poor economy and its impact on the real estate market. Activity rebounded briefly in 2012 and 2013 as a result of low interest rates, an increase in mortgage refinancings, and an improving real estate market. Activity has trended downward since 2013 due to increases in mortgage rates and its impact on refinancings. The 2015 budget is $1.3 million, which is a 34.3% decrease from the 2014 budget of $1.9 million and a 14.7% decrease from the fiscal year 2014 projection of $1.5 million.

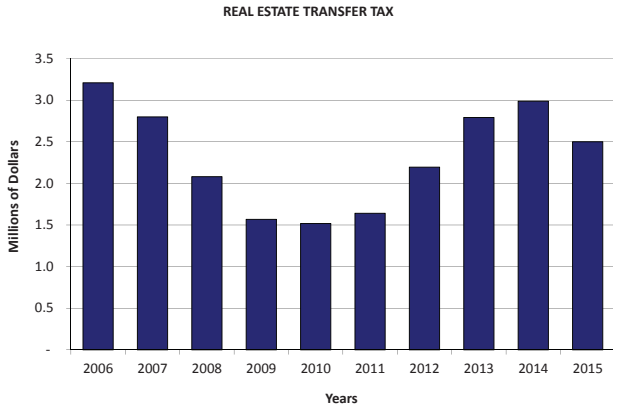


Real Estate Transfer Tax

All real estate changing ownership for a monetary consideration is charged a transfer tax of $8.60 per

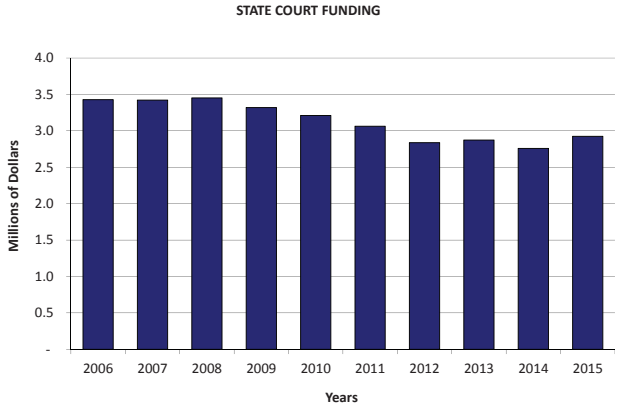
$1,000 of sale value. The County's portion of the tax rate is $1.10 per $1,000 of sale value, while the State's portion of the tax rate is $7.50 per $1,000 of sale value. The economy and real estate market influence Real Estate Transfer Tax.

Due to a poor economy, activity began to decline in 2007 and was significantly reduced in 2008-2010 due to increased unemployment rates and its impact on the real estate market. The 2015 General Fund revenue from County transfer tax is budgeted at $2.5 million, a 2.7% increase over the $2.4 million budgeted in 2014. However, it is estimated that receipts for 2014 actual activity will be $3.0 million.



State Court Funding

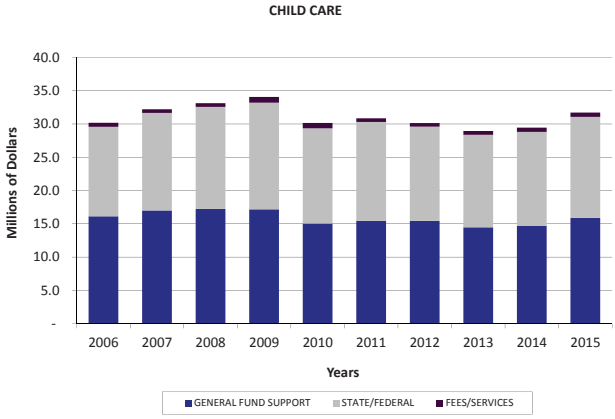
PA 374 of 1996 established the Court Equity Fund to provide funding to the State's 83 counties for support of local trial court operations. Distributions from this fund are made quarterly within the state fiscal year and fluctuate with the amount of trial court revenue deposits available for disbursement each quarter. Distributions from the Court Equity Fund for fiscal year 2015 are budgeted at $2.9 million, a 6.0% increase over the 2014 estimated receipts of $2.8 million.



Non-General Fund

Child Care

In 2015, it is estimated that the Child Care funds will receive 47.9% of its revenue from the State and Federal government and 2.0% from fees and services charged by the County for various activities. The remaining 50.1% in funding comes from the County General Fund.



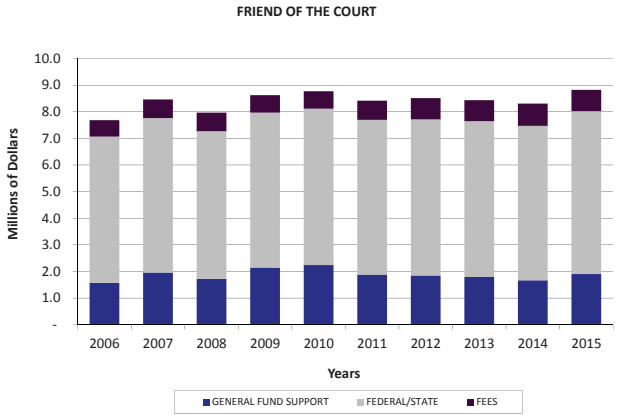
Friend of the Court

The Friend of the Court (FOC) is part of the judiciary, specific to the Circuit Court. Its duties are set forth in a number of statutes, including, but not limited to, paternity establishment, child custody and support and visitation enforcement. FOC funding comes from four sources: State and Federal reimbursement; Incentive Fees; fees and services; and General Fund Support. State and Federal revenue is expected to account for 69.4% or $6.1 million of the total FOC revenue for 2015.

This source reimburses for expenses incurred while working with Title IV-D enforcement cases, which are those cases in which the recipient of support receives Temporary Assistance to Needy Families (TANF) benefits and requests in writing enforcement action by the FOC. Included in the revenue from the State is the reimbursement made to each FOC office as an incentive to pursue collections of support in cases where the support recipient has been a TANF recipient.

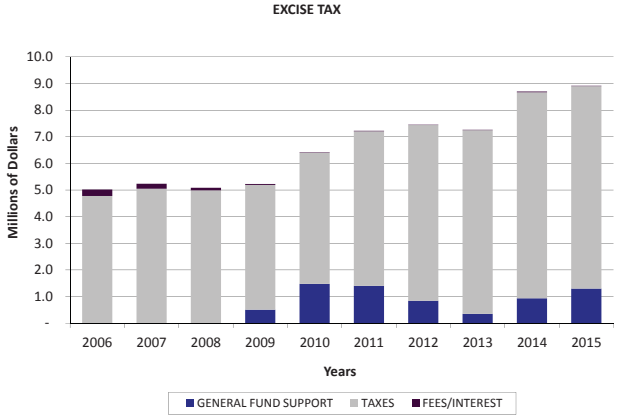
The FOC charges for various fees and services including filing fees, service fees, and record copy fees. Approximately 9.1% or $801,000 of FOC revenue for 2015 comes from FOC fees. The remaining $1.9 million or approximately 21.5% of

FOC funding will come from the County General Fund.



Lodging Excise Tax

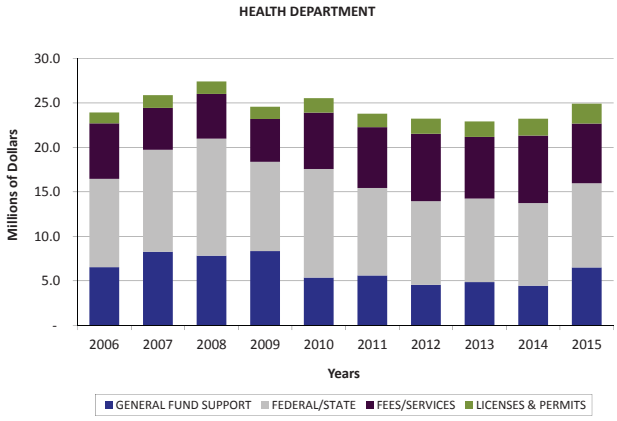
The County Treasurer is responsible for the collection and administration of the Kent County Lodging Excise Tax, by appointment of the Board of Commissioners. For 2015, approximately 85.2% of Excise Tax revenue comes from transient guest hotel/motel lodging tax; 14.6% comes from General Fund support; 0.2% is earned interest income and fees. These funds are used to support Experience Grand Rapids and pay debt service on the DeVos Place Convention Center.



Health Department

The County Public Health Department provides various health services including hearing and vision testing, breast cancer control, immunizations, health education, disease prevention, substance abuse prevention, animal control, food licenses, septic tank & well permits, dog licenses, and inspections.

For fiscal year 2015, approximately 8.9% of the Health Department's revenue comes from licenses & permits, 38.0% of funding comes from the State of Michigan and Federal government, 27.0% comes from fees, services, reimbursements, and other contributions, while the remaining 26.1% of funding is from General Fund support.



Revenue History

by Fund

(Net Use of Fund Balance)

Fund	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund	$ 84,842,765	$ 83,037,168	$ 83,152,405	$ 83,310,634	$ 85,817,088
Lodging Excise Tax	5,803,776	6,597,840	6,897,106	7,203,522	7,600,000
Correction & Detention Millage	15,974,836	15,523,719	15,204,871	15,268,465	15,447,294
Senior Millage	6,565,158	6,379,649	6,247,774	6,275,295	9,775,979
Veterans Millage	-	-	-	-	1,000,000
Delinquent Tax	3,950,837	4,638,622	4,656,371	3,584,000	3,191,000
Taxes Sub-total	**117,137,371**	**116,176,997**	**116,158,526**	**115,641,916**	**122,831,361**
General Fund	302,085	163,417	240,927	180,100	205,500
Health Department	1,509,934	1,703,078	1,740,217	1,665,128	2,230,781
Special Project	66,390	66,765	67,290	63,000	63,000
Licenses & Permits Sub-total	**1,878,409**	**1,933,260**	**2,048,434**	**1,908,228**	**2,499,281**
General Fund	19,551,222	20,090,495	20,802,719	20,320,073	23,424,060
Fire Commission	193,247	224,375	130,108	235,906	240,000
Friend of the Court	5,814,586	5,864,012	5,855,526	5,940,898	6,119,080
Health Department	9,834,248	9,399,403	9,389,836	9,544,967	9,462,994
Capital Improvement Program	150,000	1,600	62,500	865,967	199,585
Community Development	4,962,498	2,542,179	2,172,248	2,232,633	2,351,158
Housing Commission	4,764,306	3,168,715	3,294,974	3,483,555	3,577,066
Shelter Plus Care	888,270	1,029,057	1,055,613	1,398,494	1,398,942
Veterans Trust	105,896	83,796	145,918	175,000	175,000
Social Welfare	1,316,385	1,155,597	-	-	-
Child Care	9,294,768	8,826,398	8,596,007	9,159,087	9,429,988
DHS Child Care	5,559,641	5,329,928	5,305,680	5,654,654	5,751,760
Special Project	4,689,538	4,516,915	4,913,442	3,388,039	3,429,390
Building Authority Debt Service	770,005	770,005	708,790	751,152	730,337
Public Works	641,471	644,729	652,742	656,175	661,975
Aeronautics	1,439,789	9,640,953	4,413,051	10,600,000	11,546,767
Risk Management & Insurance	-	-	104,545	-	-
Intergovernmental Sub-total	**69,975,872**	**73,288,157**	**67,603,698**	**74,406,600**	**78,498,102**
General Fund	17,477,650	18,779,803	19,636,393	19,748,071	16,245,782
Friend of the Court	718,707	797,251	784,834	761,000	799,000
Health Department	1,051,397	1,154,787	1,027,370	1,062,007	1,072,250
Lodging Excise Tax	380	456	361	500	500
Register of Deeds Automation	500,745	566,698	657,055	650,000	500,000
Central Dispatch Collection	4,019,851	3,992,520	3,903,339	4,200,000	4,200,000
Child Care	192,383	221,528	241,887	221,500	246,500
Special Project	4,183,103	1,156,375	151,095	160,000	150,000
Public Works	32,932,075	29,915,069	32,139,978	29,791,096	30,760,280
Aeronautics	24,230,009	22,618,159	24,226,007	25,462,352	26,219,122
Delinquent Tax	712,031	1,395,193	786,033	788,000	670,500
Risk Management & Insurance	1,072,696	728,381	1,026,629	1,790,077	1,942,971
Charges for Services Sub-total	**87,091,027**	**81,326,221**	**84,580,982**	**84,634,603**	**82,806,905**
General Fund	87,071	93,235	95,911	103,600	100,310
Friend of the Court	1,989	2,441	4,020	2,000	2,000
Health Department	119,979	136,343	129,141	123,000	136,110
Lodging Excise Tax	7,664	2,568	3,736	1,000	4,000
Drug Law Enforcement	319,732	445,571	289,644	531,601	418,258
Special Project	54,587	67,642	72,859	74,840	81,730
Aeronautics	533	870	692	1,000	700
Fines & Forfeitures Sub-total	**591,557**	**748,670**	**596,002**	**837,041**	**743,108**

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Fund	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund	339,885	285,886	232,607	292,100	278,800
Fire Commission	1,034	975	921	100	100
Lodging Excise Tax	11,512	10,181	10,650	10,000	10,000
Correction & Detention Millage	82,221	72,065	57,841	55,000	55,000
Senior Millage	23,319	15,467	12,098	7,000	12,000
Register of Deeds Automation	9,145	7,861	6,497	5,000	6,000
Central Dispatch Collection	3,026	1,181	1,827	10,000	10,000
Drug Law Enforcement	4,649	4,520	2,466	-	4,000
Housing Commission	3,728	(4,592)	863	-	-
Revenue Sharing Reserve	(5,949)	-	-	-	-
Veterans Millage	-	-	-	-	2,000
Special Project	38,544	19,941	5,230	450	650
Kent County Debt Service	45	-	-	-	-
Building Authority Debt Service	1,980	1,530	(1,197)	-	-
Kent County Capital Improvement	4,900	293	18,288	-	-
Building Authority Construction	150,842	50,542	29,314	-	-
Public Works	346,429	291,150	238,418	286,546	272,963
Aeronautics	154,246	159,397	121,789	101,100	102,000
Delinquent Tax	150,540	127,388	90,390	313,000	224,500
Risk Management & Insurance	70,846	62,079	36,568	28,200	30,400
Interest Earnings Sub-total	**1,390,941**	**1,105,865**	**864,570**	**1,108,496**	**1,008,413**
General Fund	13,339,147	12,802,213	12,833,083	13,313,748	9,939,348
Fire Commission	327,410	31,692	238,809	142,000	301,532
Health Department	5,301,205	5,600,820	5,051,570	4,736,474	4,841,318
Capital Improvement Program	82,725	1,103,959	68,055	-	-
Community Development	776,353	316,262	158,731	45,000	45,000
Housing Commission	-	688	2,008	-	-
Veterans Millage	-	-	-	-	10,000
Social Welfare	200,702	287,775	-	-	-
Child Care	272,689	227,565	236,357	225,000	225,000
DHS Child Care	-	-	6	-	-
Special Project	1,722,618	1,709,369	1,999,016	1,813,368	7,339,213
Public Works	-	10,435	-	-	-
Aeronautics	165,193	540,550	323,714	145,000	125,000
Risk Management & Insurance	20,793,484	20,519,831	17,793,835	18,932,600	23,142,000
Reimbursements Sub-total	**42,981,527**	**43,151,160**	**38,705,183**	**39,353,190**	**45,968,411**
General Fund	2,280,883	4,472,832	4,626,457	4,791,481	4,465,461
Fire Commission	103,199	-	24,300	10,000	27,840
Health Department	363,845	684,399	721,813	660,526	664,048
Capital Improvement Program	1,277,352	444,200	1,111,766	26,400	218,138
Register of Deeds Automation	560	-	-	-	-
Child Care	77,000	90,000	95,000	150,000	175,000
DHS Child Care	2,027	-	-	-	-
Special Project	500,155	656,962	448,327	218,747	39,481
Building Authority Debt Service	6,039,924	7,944,390	9,298,491	9,539,945	9,543,980
Kent County Capital Improvement	248,620	-	-	-	-
Building Authority Construction	2,464	-	79,843	-	-
Office Equipment	-	-	-	-	84,996
Public Works	1,407,702	1,444,211	1,659,186	4,356,825	4,155,227
Aeronautics	13,462,613	14,547,711	14,987,802	14,333,914	15,341,531
Risk Management & Insurance	98,812	42,483	360,307	45,000	40,000
Other Revenue Sub-total	**25,865,156**	**30,327,188**	**33,413,292**	**34,132,838**	**34,755,702**

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Fund	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted
General Fund	20,456,819	19,679,500	19,133,552	19,450,000	19,540,000
Fire Commission	165,627	126,652	156,135	204,564	230,000
Friend of the Court	1,879,715	1,847,447	1,789,221	1,863,112	1,900,309
Health Department	5,607,661	4,553,639	4,861,022	6,304,214	6,506,995
Lodging Excise Tax	1,400,000	841,348	348,483	1,303,000	1,300,000
Capital Improvement Program	3,100,592	5,350,297	6,201,545	4,879,920	4,954,732
Drug Law Enforcement	-	-	-	-	26,274
Veterans Millage	-	-	-	-	336,064
Child Care	9,838,466	10,066,673	9,146,255	10,029,619	10,102,441
DHS Child Care	5,612,069	5,375,071	5,324,734	5,677,057	5,780,000
Special Project	943,281	964,677	790,317	712,122	1,339,619
Kent County Debt Service	2,152,996	2,191,976	1,852,257	1,842,676	2,344,181
Building Authority Debt Service	2,078,853	-	48,317	-	-
Kent County Capital Improvement	63,040	-	-	-	-
Building Authority Construction	-	357,881	-	-	-
Office Equipment	-	-	-	-	300,000
Transfers In Sub-total	**53,299,119**	**51,355,161**	**49,651,837**	**52,266,284**	**54,660,615**
General Fund	158,677,527	159,404,549	160,754,054	161,509,807	160,016,349
Fire Commission	790,517	383,694	550,272	592,570	799,472
Friend of the Court	8,414,997	8,511,152	8,433,601	8,567,010	8,820,389
Health Department	23,788,269	23,232,470	22,920,969	24,096,316	24,914,496
Lodging Excise Tax	7,223,332	7,452,393	7,260,336	8,518,022	8,914,500
Capital Improvement Program	4,610,669	6,900,057	7,443,866	5,772,287	5,372,455
Correction & Detention Millage	16,057,057	15,595,784	15,262,712	15,323,465	15,502,294
Senior Millage	6,588,477	6,395,116	6,259,872	6,282,295	9,787,979
Register of Deeds Automation	510,450	574,559	663,552	655,000	506,000
Central Dispatch Collection	4,022,877	3,993,701	3,905,167	4,210,000	4,210,000
Drug Law Enforcement	324,381	450,091	292,110	531,601	448,532
Community Development	5,738,852	2,858,441	2,330,978	2,277,633	2,396,158
Housing Commission	4,768,035	3,164,811	3,297,845	3,483,555	3,577,066
Shelter Plus Care	888,270	1,029,057	1,055,613	1,398,494	1,398,942
Revenue Sharing Reserve	(5,949)	-	-	-	-
Veterans Millage	-	-	-	-	1,348,064
Veterans Trust	105,896	83,796	145,918	175,000	175,000
Social Welfare	1,517,088	1,443,371	-	-	-
Child Care	19,675,306	19,432,165	18,315,506	19,785,206	20,178,929
DHS Child Care	11,173,736	10,704,999	10,630,420	11,331,711	11,531,760
Special Project	12,198,217	9,158,645	8,447,576	6,430,566	12,443,083
Kent County Debt Service	2,153,041	2,191,976	1,852,257	1,842,676	2,344,181
Building Authority Debt Service	8,890,762	8,715,925	10,054,400	10,291,097	10,274,317
Kent County Capital Improvement	316,559	293	18,288	-	-
Building Authority Construction	153,307	408,423	109,157	-	-
Office Equipment	-	-	-	-	384,996
Public Works	35,327,677	32,305,596	34,690,324	35,090,642	35,850,445
Aeronautics	39,452,383	47,507,640	44,073,055	50,643,366	53,335,120
Delinquent Tax	4,813,407	6,161,202	5,532,795	4,685,000	4,086,000
Risk Management & Insurance	22,035,838	21,352,774	19,321,884	20,795,877	25,155,371
Total Revenue	**$ 400,210,978**	**$ 399,412,679**	**$ 393,622,526**	**$ 404,289,196**	**$ 423,771,898**

Budget Resolution

11-20-14-98

RESOLUTION BY COMMISSIONER MORGAN

WHEREAS, this resolution shall be known as the 2015 General Appropriation Act; and

WHEREAS, pursuant to State law, notice of a public hearing on the proposed budget was published in a newspaper of general circulation on October 26, 2014, and a public hearing on the proposed budget was held on November 6, 2014; and

WHEREAS, the Kent County voters have authorized millages of 0.7893 mills for correctional facility operations and debt service, 0.5000 mills for senior services; and 0.0500 mills for veterans service; and

WHEREAS, the Board of Commissioners will be requested to authorize, in May 2015, a general property tax levy on all real and personal property within the County upon the current tax roll for County general operations; and

WHEREAS, the Kent County Finance and Physical Resources Committee allocated the equivalent of 0.25 mills of the general property tax levy to the CIP Fund; and

WHEREAS, the Kent County Finance and Physical Resources Committee has reviewed the recommended 2015 Budget in detail; and

WHEREAS, estimated total revenues and appropriations for the various funds are recommended as follows:

	Sources		
Fund	**Revenues**	**Reserves**	**Appropriation**
General Fund	$160,016,349	$ -	$160,016,349
Special Revenue Funds	50,104,619	1,178,266	51,282,885
Capital Project Funds	5,372,455	23,300	5,395,755
Internal Service Funds	25,540,367	779,303	26,319,670
Debt Service Funds	12,618,498	-	12,618,498
Total	$253,652,288	$1,980,869	$255,633,157

NOW, THEREFORE, BE IT RESOLVED that the Kent County Board of Commissioners hereby adopts the 2015 Appropriation Act as the official budget for 2015; and

BE IT FURTHER RESOLVED that County officials responsible for the appropriations authorized in the act may expend County funds up to, but not to exceed, the total appropriation authorized for each department or activity; and

BE IT FURTHER RESOLVED that the Kent County Board adopts the 2015 budgets for the various governmental funds by department or activity as follows:

GENERAL FUND	Appropriation	Memorandum	Total
Taxes	85,817,088	-	85,817,088
Licenses & Permits	205,500	-	205,500
Intergovernmental	23,424,060	-	23,424,060
Charges for Services	16,245,782	-	16,245,782
Fines & Forfeitures	100,310	-	100,310
Investment Earnings	278,800	-	278,800
Reimbursements	9,939,348	-	9,939,348
Other	4,465,461	-	4,465,461
Transfers In	19,540,000	-	19,540,000
Total Estimated Revenues	**160,016,349**	**-**	**160,016,349**
Fund Balance Usage (Deposit)	-	-	-
Total Estimated Revenues & Other Sources	**$ 160,016,349**	**$ -**	**$ 160,016,349**
Bureau of Equalization	1,535,776	-	1,535,776
Circuit Court	16,344,232	-	16,344,232
Clerk/Register of Deeds	3,169,919	-	3,169,919
Cooperative Extension Service	445,634	-	445,634
DHS - Social Welfare	621,367	-	621,367
District Court	2,797,973	-	2,797,973
Drain Commission	594,650	-	594,650
Facilities Management	14,506,501	-	14,506,501
Fiscal Services	3,442,393	-	3,442,393
Human Resources	1,770,905	-	1,770,905
Information Technology	5,734,553	-	5,734,553
Intergovernmental	4,924,100	-	4,924,100
Medical Examiner	1,290,150	-	1,290,150
Parks	4,555,084	-	4,555,084
Policy/Administration	4,132,383	-	4,132,383
Probate Court - Mental & Estate Division	1,385,079	-	1,385,079
Probation	44,791	-	44,791
Prosecutor	6,000,259	-	6,000,259
Sheriff	56,340,185	-	56,340,185
Treasurer's Office	1,100,510	-	1,100,510
John Ball Zoo	2,414,835	-	2,414,835
Transfers Out	33,365,070	-	33,365,070
Total Appropriations before Lapse	**166,516,349**	**-**	**166,516,349**
Estimated Appropriation Lapse	(6,500,000)	-	(6,500,000)
Total Appropriations	**$ 160,016,349**	**$ -**	**$ 160,016,349**

SPECIAL REVENUE FUNDS	Appropriation	Memorandum*	Total
Taxes	33,823,273	-	33,823,273
Licenses & Permits	63,000	2,230,781	2,293,781
Intergovernmental	646,863	37,711,449	38,358,312
Charges for Services	4,850,500	2,117,750	6,968,250
Fines & Forfeitures	422,258	219,840	642,098
Investment Earnings	99,750	-	99,750
Reimbursements	7,649,745	5,112,318	12,762,063
Other	64,821	841,548	906,369
Transfers In	2,484,409	25,037,293	27,521,702
Total Estimated Revenues	**50,104,619**	**73,270,979**	**123,375,598**
Fund Balance Usage (Deposit)	1,178,266	65	1,178,331
Total Estimated Revenues & Other Sources	**$ 51,282,885**	**$ 73,271,044**	**$ 124,553,929**
Fire Commission	815,728	-	815,728
Friend of the Court	-	8,820,389	8,820,389
Health Department	-	24,914,496	24,914,496
Lodging Excise Tax	7,879,867	-	7,879,867
Correction & Detention Millage	17,308,635	-	17,308,635
Senior Millage	9,811,482	-	9,811,482
Veterans Millage	1,348,064	-	1,348,064
ROD - Automation Fund	509,290	-	509,290
Central Dispatch Collection	4,210,000	-	4,210,000
Drug Law Enforcement Fund	542,238	-	542,238
Community Development / Shelter Plus Care	-	3,795,100	3,795,100
Child Care	-	20,178,929	20,178,929
DHS Child Care	-	11,531,760	11,531,760
Veteran's Trust	-	175,000	175,000
SP – Child Welfare Reform	-	100,000	100,000
SP – Circuit Court Family Counseling	99,241	-	99,241
SP – Circuit Court Juvenile Accountability	-	2,565	2,565
SP – Community Corrections Administration	-	978,940	978,940
SP – Community Corrections Grant	-	243,290	243,290
SP – Cooperative Ext Ag Preservation	38,981	-	38,981
SP – Facilities Management Fallasburg Dam	4,093	-	4,093
SP – FOC Access and Visitation Grants	-	15,000	15,000
SP – Parks Kent Trails	2,500	-	2,500
SP – Prosecutor Cooperative Reimbursement	-	1,949,095	1,949,095
SP – Remonumentation Program	127,463	-	127,463
SP – Sheriff 63rd District Court Security	180,587	-	180,587
SP – Sheriff 82 Ionia Security	224,252	-	224,252
SP – Sheriff Community Policing	323,226	-	323,226
SP – Sheriff Courthouse Security	1,304,922	-	1,304,922
SP – Sheriff Drug Enforcement	-	113,662	113,662
SP – Sheriff Emergency Mgmt Performance	-	54,493	54,493
SP – Sheriff Emergency Mgmt Services	74,600	-	74,600
SP – Sheriff Gifts Jail	97,500	-	97,500
SP – Sheriff I.C.E. Detainees	15,000	-	15,000
SP – Sheriff Local Corr Officers Training	359,430	-	359,430
SP – Sheriff Michigan Dispatch Training	75,189	-	75,189
SP – Sheriff Michigan Justice Training	46,000	-	46,000
SP – Sheriff Park Security	130,711	-	130,711
SP – Sheriff MDOT Road Crew	153,495	-	153,495
SP – Sheriff Marine Safety	164,112	-	164,112
SP – Sheriff Township Law	4,221,176	-	4,221,176
SP – Sheriff School Resource Officers	645,456	-	645,456
SP – Sheriff Cedar Springs Policing	569,647	-	569,647
SP – Sheriff Secondary Road Patrol	-	398,325	398,325
Total Appropriations	**$ 51,282,885**	**$ 73,271,044**	**$ 124,553,929**

*These Memorandum Budgets were previously appropriated by the Kent County Board of Commissioners.

CAPITAL PROJECT FUNDS	Appropriation	Memorandum	Total
Intergovernmental	199,585	-	199,585
Other	218,138	-	218,138
Transfer In	4,954,732	-	4,954,732
Total Estimated Revenues	**5,372,455**	**-**	**5,372,455**
Fund Balance Usage (Deposit)	23,300	-	23,300
Total Estimated Revenues & Other Sources	**$ 5,395,755**	**$ -**	**$ 5,395,755**
Capital Improvement Program	5,395,755	-	5,395,755
Building Authority Construction	-	-	-
Bond Capital Improvement	-	-	-
Total Appropriations	**$ 5,395,755**	**$ -**	**$ 5,395,755**

INTERNAL SERVICE FUNDS	Appropriation	Memorandum	Total
Charges for Services	1,942,971	-	1,942,971
Investment Earnings	30,400	-	30,400
Reimbursements	23,142,000	-	23,142,000
Other	124,996	-	124,996
Transfer In	300,000	-	300,000
Total Estimated Revenues	**25,540,367**	**-**	**25,540,367**
Fund Balance Usage (Deposit)	779,303	-	779,303
Total Estimated Revenues & Other Sources	**$ 26,319,670**	**$ -**	**$ 26,319,670**
Risk Management	26,019,670	-	26,019,670
Office Equipment	300,000	-	300,000
Total Appropriations	**$ 26,319,670**	**$ -**	**$ 26,319,670**

DEBT SERVICE FUNDS	Appropriation	Memorandum	Total
Intergovernmental	730,337	-	730,337
Other	9,543,980	-	9,543,980
Transfers In	2,344,181	-	2,344,181
Total Estimated Revenues	**12,618,498**	**-**	**12,618,498**
Fund Balance Usage (Deposit)	-	-	-
Total Estimated Revenues & Other Sources	**$ 12,618,498**	**$ -**	**$ 12,618,498**
Debt Service Fund	2,344,181	-	2,344,181
Building Authority Debt Service	10,274,317	-	10,274,317
Total Appropriations	**$ 12,618,498**	**$ -**	**$ 12,618,498**

COMPONENT UNIT FUNDS	Appropriation	Memorandum	Total
Intergovernmental	-	3,577,066	3,577,066
Total Estimated Revenues	**-**	**3,577,066**	**3,577,066**
Fund Balance Usage (Deposit)	-	-	-
Total Estimated Revenues & Other Sources	**$ -**	**$ 3,577,066**	**$ 3,577,066**
Housing Commission	-	3,577,066	3,577,066
Total Appropriations	**$ -**	**$ 3,577,066**	**$ 3,577,066**

*The Kent County Housing Commission Board will approve 2015 funding via a resolution in November 2014.

PROPRIETARY FUNDS	Appropriation	Memorandum*	Total
Taxes	-	3,191,000	3,191,000
Intergovernmental	-	12,208,742	12,208,742
Charges for Services	-	57,649,902	57,649,902
Fines & Forfeitures	-	700	700
Investment Earnings	-	599,463	599,463
Reimbursements	-	125,000	125,000
Other	-	19,496,758	19,496,758
Total Estimated Revenues	**-**	**93,271,565**	**93,271,565**
Fund Balance Usage (Deposit)	-	(5,611,032)	(5,611,032)
Total Estimated Revenues & Other Sources	**$ -**	**$ 87,660,533**	**$ 87,660,533**
Aeronautics	-	46,054,263	46,054,263
Delinquent Tax	-	5,755,825	5,755,825
Public Works	-	35,850,445	35,850,445
Total Appropriations	**$ -**	**$ 87,660,533**	**$ 87,660,533**

*The Delinquent Tax Budget was previously appropriated by the signature approval of the Kent County Treasurer; the Aeronautics and Public Works budgets were approved by their respective Boards.

BE IT FURTHER RESOLVED that appropriations made for the available balances and outstanding encumbrances at fiscal year end for grants are continued in full force and effect and shall carry over to successive fiscal years until the grants are completed or otherwise terminated; and

BE IT FURTHER RESOLVED that appropriations made for the available balances and outstanding encumbrances at fiscal year end for capital projects are continued in full force and effect and shall carry over to successive fiscal years until the projects are completed or otherwise terminated; and

BE IT FURTHER RESOLVED that appropriations made for the outstanding purchase orders and contractual encumbrances at fiscal year end in the operating funds are continued in full force and effect and shall carry over to successive fiscal years until the projects are completed or otherwise terminated; and

BE IT FURTHER RESOLVED that the County Administrator/Controller shall provide the Kent County Finance and Physical Resources Committee, at the end of each fiscal quarter, a report of year to date revenues and expenditures compared to the budgeted amounts in the various funds of the County; and

BE IT FURTHER RESOLVED that this resolution supersedes all previous resolutions related to the General Fund and Lodging Excise Tax Fund appropriations and/or commitments; and

BE IT FURTHER RESOLVED that whenever it appears to the Kent County Administrator/Controller or the Kent County Board that the actual and probable revenues in any fund will be less than the estimated revenues upon which appropriations from such fund were based, or when it appears that expenditures will exceed an appropriation, the County Administrator/Controller shall present to the County Board recommendations to prevent expenditures from exceeding available revenues and reserves or appropriations for the budget year. Such recommendations may include proposals for reducing appropriations, increasing revenues or a combination thereof.

Commissioner Morgan moved the resolution be adopted.

County Debt

Constitutional Debt Limitation

Article VII, Section 6 of the State Constitution states "No county shall incur any indebtedness which shall increase its total debt beyond 10%, of its assessed valuation."

	December 31, 2014
2014 State Equalized Value (SEV)	$ 21,611,336,604
Legal Debt Limit (10% of SEV)	2,161,133,660
Debt Outstanding	374,926,732
Margin of Additional Debt That Can Be Legally Incurred	$ 1,786,206,928
Debt Outstanding as a percentage of SEV	1.7%

Debt Statement

The following table reflects a breakdown of the County's direct and overlapping debt as of December 31, 2014 including the Bonds. Bonds or notes designated L.T.G.O. are limited tax pledge bonds or notes.

Debt Type	Gross	Self-supporting or Portion Paid Directly By Benefited Municipalities	Net	Net Debt Per Capita [1]	Net Debt % of SEV [2]
Direct Debt					
General Obligation Limited Tax Notes	$ 26,400,000	$ 26,400,000	$ -		
Airport Bonds (L.T.G.O.)	168,865,000	168,865,000	-		
County Building Authority (L.T.G.O.)	93,905,000	19,399,410	74,505,590		
City/County Building Authority Bonds (L.T.G.O.)	47,693,905	2,485,000	45,208,905		
Capital Improvement Bonds (L.T.G.O.)	14,885,000	-	14,885,000		
Capital Improvement Bonds	3,000,000	-	3,000,000		
Capital Leases	1,237,827	-	1,237,827		
Refuse and Solid Waste Bonds (L.T.G.O.)	9,715,000	9,715,000	-		
Drain Bonds (L.T.G.O.)	8,590,000	8,590,000	-		
Water and Sewer Bonds (L.T.G.O.)	635,000	635,000	-		
Total Direct Debt	**$ 374,926,732**	**$ 236,089,410**	**$ 138,837,322**	**$ 223.32**	**0.6%**
Overlapping Debt [3]					
Cities, Villages and Townships			$ 199,549,641		
School Districts			1,138,263,217		
Community Colleges and Intermediate School Districts			59,065,363		
Total Overlapping Debt			**$ 1,396,878,221**	**2,246.87**	**6.5%**
Total Direct and Overlapping			**$ 1,535,715,543**	**$ 2,470.19**	**7.1%**

(1) Based on 2014 US Census population estimate of 621,700.

(2) Based on 2014 State Equalized Value (SEV) of $21,611,336,604.

(3) Overlapping debt is the portion of other public debt for which a County taxpayer is liable in addition to the Direct Debt of the County.

Source: Municipal Advisory Council of Michigan and County of Kent

Debt Amortizationi Schedule as of December 31, 2014

Year	Tax Notes	MRF Bonds	Airport Bonds	Water & Sewer Bonds	Drain Bonds	City/County Bldg Auth	Kent County Bldg Auth	Capital Imp Bonds	Captial Leases	Grand Total
2015	21,000,000	490,000	6,290,000	635,000	1,430,000	3,513,371	5,530,000	1,110,000	561,727	40,560,097
2016	5,400,000	505,000	6,525,000		1,100,000	3,435,616	5,740,000	1,135,000	578,120	24,418,736
2017		520,000	6,770,000		1,140,000	3,369,714	5,975,000	1,170,000	97,981	19,042,694
2018		540,000	7,070,000		465,000	3,299,653	6,225,000	1,210,000		18,809,653
2019		565,000	7,425,000		480,000	3,253,950	6,485,000	4,035,000		22,243,950
2020		585,000	7,800,000		500,000	3,200,176	6,765,000	1,080,000		19,930,176
2021		610,000	8,175,000		200,000	3,152,569	7,075,000	1,120,000		20,332,569
2022		635,000	8,570,000		205,000	3,129,531	6,620,000	1,170,000		20,329,531
2023		660,000	8,975,000		215,000	3,101,469	6,820,000	1,220,000		20,991,469
2024		685,000	9,420,000		225,000	2,433,499	7,145,000	1,270,000		21,178,499
2025		715,000	9,890,000		230,000	2,385,378	7,465,000	785,000		21,470,378
2026		750,000	7,590,000		235,000	2,344,096	7,805,000	820,000		19,544,096
2027		785,000	7,945,000		240,000	2,298,194	3,840,000	860,000		15,968,194
2028		815,000	8,310,000		250,000	2,257,832	3,985,000	900,000		16,517,832
2029		855,000	5,270,000		255,000	2,211,380	4,145,000			12,736,380
2030			5,535,000		265,000	2,172,718	2,285,000			10,257,718
2031			5,810,000		275,000	2,134,759				8,219,759
2032			6,100,000		285,000					6,385,000
2033			6,405,000		290,000					6,695,000
2034			6,725,000		305,000					7,030,000
2035			7,065,000							7,065,000
2036			7,415,000							7,415,000
2037			7,785,000							7,785,000
Total	26,400,000	9,715,000	168,865,000	635,000	8,590,000	47,693,905	93,905,000	17,885,000	1,237,827	374,926,732

Debt Service Requirements

Tax Notes

Debt Name:	Series 2013 - Tax Anticipation Note
Issuance Date:	May 8, 2013
Issuance Amt:	$24,000,000
Debt Type:	Tax Anticipation Note (LTGO)
Payment Source:	Delinquent Tax Collections

Years Ending	Principal	Interest	Total
2015	$ 6,000,000	$ 12,000	$ 6,012,000
Totals	**$ 6,000,000**	**$ 12,000**	**$ 6,012,000**

Debt Name:	Series 2014 - Tax Anticipation Note
Issuance Date:	May 1, 2014
Issuance Amt:	$20,400,000
Debt Type:	Tax Anticipation Note (LTGO)
Payment Source:	Delinquent Tax Collections

Years Ending	Principal	Interest	Total
2015	$ 15,000,000	$ 57,825	$ 15,057,825
2016	$ 5,400,000	$ 14,850	$ 5,414,850
Totals	**$ 20,400,000**	**$ 72,675**	**$ 20,472,675**

MRF Bonds

Debt Name:	Series 2009 - Municipal Recycling Facility
Issuance Date:	September 1, 2009
Issuance Amt:	$11,895,000
Debt Type:	Refuse & Solid Waste Bond (LTGO)
Payment Source:	Public Works Revenues

Years Ending	Principal	Interest	Total
2015	$ 490,000	$ 412,381	$ 902,381
2016	$ 505,000	$ 397,681	$ 902,681
2017	$ 520,000	$ 380,006	$ 900,006
2018	$ 540,000	$ 359,206	$ 899,206
2019	$ 565,000	$ 337,606	$ 902,606
2020	$ 585,000	$ 315,006	$ 900,006
2021	$ 610,000	$ 291,606	$ 901,606
2022	$ 635,000	$ 267,206	$ 902,206
2023	$ 660,000	$ 241,806	$ 901,806
2024	$ 685,000	$ 214,581	$ 899,581
2025	$ 715,000	$ 185,469	$ 900,469
2026	$ 750,000	$ 149,719	$ 899,719
2027	$ 785,000	$ 117,844	$ 902,844
2028	$ 815,000	$ 83,500	$ 898,500
2029	$ 855,000	$ 42,750	$ 897,750
Totals	**$ 9,715,000**	**$ 3,796,369**	**$ 13,511,369**

Airport Bonds

Debt Name:	Series 2007 - Aeronautics
Issuance Date:	September 24, 2007
Issuance Amt:	$117,360,000
Debt Type:	Airport Revenue Bonds (LTGO)
Payment Source:	Gerald R. Ford International Airport Revenues

Years Ending	Principal	Interest	Total
2015	$ 2,680,000	$ 5,434,800	$ 8,114,800
2016	$ 2,800,000	$ 5,308,000	$ 8,108,000
2017	$ 2,935,000	$ 5,168,125	$ 8,103,125
2018	$ 3,080,000	$ 5,017,750	$ 8,097,750
2019	$ 3,235,000	$ 4,859,875	$ 8,094,875
2020	$ 3,400,000	$ 4,694,000	$ 8,094,000
2021	$ 3,570,000	$ 4,519,750	$ 8,089,750
2022	$ 3,745,000	$ 4,336,875	$ 8,081,875
2023	$ 3,935,000	$ 4,144,875	$ 8,079,875
2024	$ 4,130,000	$ 3,943,250	$ 8,073,250
2025	$ 4,335,000	$ 3,731,625	$ 8,066,625
2026	$ 4,555,000	$ 3,509,375	$ 8,064,375
2027	$ 4,780,000	$ 3,276,000	$ 8,056,000
2028	$ 5,020,000	$ 3,031,000	$ 8,051,000
2029	$ 5,270,000	$ 2,773,750	$ 8,043,750
2030	$ 5,535,000	$ 2,503,625	$ 8,038,625
2031	$ 5,810,000	$ 2,220,000	$ 8,030,000
2032	$ 6,100,000	$ 1,922,250	$ 8,022,250
2033	$ 6,405,000	$ 1,609,625	$ 8,014,625
2034	$ 6,725,000	$ 1,281,375	$ 8,006,375
2035	$ 7,065,000	$ 936,625	$ 8,001,625
2036	$ 7,415,000	$ 574,625	$ 7,989,625
2037	$ 7,785,000	$ 194,625	$ 7,979,625
Totals	**$ 110,310,000**	**$ 74,991,800**	**$ 185,301,800**

Debt Name:	Series 2009 - Aeronautics Refunding
Issuance Date:	April 30, 2009
Issuance Amt:	$30,110,000
Debt Type:	Airport Revenue Bonds (LTGO)
Payment Source:	Gerald R. Ford International Airport Revenues

Years Ending	Principal	Interest	Total
2015	$ 1,735,000	$ 1,010,056	$ 2,745,056
2016	$ 1,790,000	$ 957,181	$ 2,747,181
2017	$ 1,840,000	$ 893,531	$ 2,733,531
2018	$ 1,920,000	$ 808,731	$ 2,728,731
2019	$ 2,015,000	$ 710,356	$ 2,725,356
2020	$ 2,115,000	$ 610,731	$ 2,725,731
2021	$ 2,210,000	$ 517,281	$ 2,727,281
2022	$ 2,305,000	$ 425,541	$ 2,730,541
2023	$ 2,400,000	$ 318,000	$ 2,718,000
2024	$ 2,515,000	$ 195,125	$ 2,710,125
2025	$ 2,645,000	$ 66,125	$ 2,711,125
Totals	**$ 23,490,000**	**$ 6,512,659**	**$ 30,002,659**

Debt Name:	Series 2011 - Aeronautics
Issuance Date:	October 4, 2011
Issuance Amt:	$38,675,000
Debt Type:	Airport Revenue Bonds (LTGO)
Payment Source:	Gerald R. Ford International Airport Revenues

Years Ending	Principal	Interest	Total
2015	$ 1,875,000	$ 1,550,425	$ 3,425,425
2016	$ 1,935,000	$ 1,493,275	$ 3,428,275
2017	$ 1,995,000	$ 1,424,350	$ 3,419,350
2018	$ 2,070,000	$ 1,332,700	$ 3,402,700
2019	$ 2,175,000	$ 1,226,575	$ 3,401,575
2020	$ 2,285,000	$ 1,115,075	$ 3,400,075
2021	$ 2,395,000	$ 998,075	$ 3,393,075
2022	$ 2,520,000	$ 875,200	$ 3,395,200
2023	$ 2,640,000	$ 746,200	$ 3,386,200
2024	$ 2,775,000	$ 610,825	$ 3,385,825
2025	$ 2,910,000	$ 480,750	$ 3,390,750
2026	$ 3,035,000	$ 357,453	$ 3,392,453
2027	$ 3,165,000	$ 227,600	$ 3,392,600
2028	$ 3,290,000	$ 80,172	$ 3,370,172
Totals	**$ 35,065,000**	**$ 12,518,675**	**$ 47,583,675**

Water & Sewer LTGO Bonds

Debt Name:	Series 2004 - Wyoming Water Supply
Issuance Date:	November 3, 2004
Issuance Amt:	$5,305,000
Debt Type:	Water Refunding Bond (LTGO)
Payment Source:	Public Works Revenue

Years Ending	Principal	Interest	Total
2015	$ 635,000	$ 25,400	$ 660,400
Totals	**$ 635,000**	**$ 25,400**	**$ 660,400**

Drain Bonds

Debt Name:	Series 2003 - Silver Creek Drain Bonds
Issuance Date:	September 30, 2003
Issuance Amt:	$5,290,000
Debt Type:	Drain Refunding Bond (LTGO)
Payment Source:	Drain Revenue

Years Ending	Principal	Interest	Total
2015	$ 365,000	$ 15,513	$ 380,513
Totals	**$ 365,000**	**$ 15,513**	**$ 380,513**

Debt Name:	Series 2008 - Grand River Floodwall Drain Bonds
Issuance Date:	October 1, 2008
Issuance Amt:	$9,869,234
Debt Type:	Drain Refunding Bond (LTGO)
Payment Source:	Drain Revenues

Years Ending	Principal	Interest	Total
2015	$ 885,000	$ 143,313	$ 1,028,313
2016	$ 930,000	$ 112,338	$ 1,042,338
2017	$ 970,000	$ 75,138	$ 1,045,138
2018	$ 285,000	$ 36,338	$ 321,338
2019	$ 295,000	$ 24,938	$ 319,938
2020	$ 310,000	$ 12,400	$ 322,400
Totals	**$ 3,675,000**	**$ 404,463**	**$ 4,079,463**

Debt Name:	Series 2014 - Grand River Floodwalls Drain Bonds
Issuance Date:	December 3, 2014
Issuance Amt:	$4,550,000
Debt Type:	Drain Refunding Bond (LTGO)
Payment Source:	Drain Revenue

Years Ending	Principal	Interest	Total
2015	$ 180,000	142,995	322,995
2016	$ 170,000	153,346	323,346
2017	$ 170,000	149,946	319,946
2018	$ 180,000	144,846	324,846
2019	$ 185,000	139,446	324,446
2020	$ 190,000	132,046	322,046
2021	$ 200,000	124,446	324,446
2022	$ 205,000	116,446	321,446
2023	$ 215,000	108,246	323,246
2024	$ 225,000	99,646	324,646
2025	$ 230,000	92,896	322,896
2026	$ 235,000	85,996	320,996
2027	$ 240,000	76,596	316,596
2028	$ 250,000	66,996	316,996
2029	$ 255,000	56,996	311,996
2030	$ 265,000	49,028	314,028
2031	$ 275,000	40,150	315,150
2032	$ 285,000	30,800	315,800
2033	$ 290,000	20,825	310,825
2034	$ 305,000	10,675	315,675
Totals	**$ 4,550,000**	**$ 1,842,371**	**$ 6,392,371**

City/County Building Authority Bonds

Debt Name:	Series 2001 - DeVos Place Convention Center
Issuance Date:	November 29, 2001
Issuance Amt:	$84,578,904
Debt Type:	City/County Building Authority Bond (LTGO)
Payment Source:	Transient Tax Revenue

Years Ending	Principal	Interest	Total
2015	$ 3,003,371	$ 3,106,630	$ 6,110,000
2016	$ 2,925,616	$ 3,419,384	$ 6,345,000
2017	$ 2,849,714	$ 3,740,286	$ 6,590,000
2018	$ 2,769,653	$ 4,070,347	$ 6,840,000
2019	$ 2,703,950	$ 4,401,050	$ 7,105,000
2020	$ 2,640,176	$ 4,734,824	$ 7,375,000
2021	$ 2,582,569	$ 5,077,431	$ 7,660,000
2022	$ 2,529,531	$ 5,425,469	$ 7,955,000
2023	$ 2,481,469	$ 5,778,531	$ 8,260,000
2024	$ 2,433,499	$ 6,141,501	$ 8,575,000
2025	$ 2,385,378	$ 6,514,622	$ 8,900,000
2026	$ 2,344,096	$ 6,895,904	$ 9,240,000
2027	$ 2,298,194	$ 7,296,806	$ 9,595,000
2028	$ 2,257,832	$ 7,702,168	$ 9,960,000
2029	$ 2,211,380	$ 8,123,620	$ 10,335,000
2030	$ 2,172,718	$ 8,557,282	$ 10,730,000
2031	$ 2,134,759	$ 9,005,242	$ 11,140,001
Totals	**$ 42,723,905**	**$ 99,991,096**	**$ 142,715,001**

Debt Name:	Series 2013A
Issuance Date:	June 11, 2013
Issuance Amt:	$2,735,000
Debt Type:	City/County Building Authority Bond (LTGO)
Payment Source:	Transient Tax Revenue

Years Ending	Principal	Interest	Total
2015	$ 255,000	$ 81,200	$ 336,200
2016	$ 255,000	$ 76,100	$ 331,100
2017	$ 260,000	$ 71,000	$ 331,000
2018	$ 265,000	$ 63,200	$ 328,200
2019	$ 275,000	$ 55,250	$ 330,250
2020	$ 280,000	$ 47,000	$ 327,000
2021	$ 285,000	$ 35,800	$ 320,800
2022	$ 300,000	$ 24,400	$ 324,400
2023	$ 310,000	$ 12,400	$ 322,400
Totals	**$ 2,485,000**	**$ 466,350**	**$ 2,951,350**

Debt Name:	Series 2013B
Issuance Date:	June 11, 2013
Issuance Amt:	$2,735,000
Debt Type:	City/County Building Authority Bond (LTGO)
Payment Source:	City of Grand Rapids

Years Ending	Principal	Interest	Total
2015	$ 255,000	$ 81,200	$ 336,200
2016	$ 255,000	$ 76,100	$ 331,100
2017	$ 260,000	$ 71,000	$ 331,000
2018	$ 265,000	$ 63,200	$ 328,200
2019	$ 275,000	$ 55,250	$ 330,250
2020	$ 280,000	$ 47,000	$ 327,000
2021	$ 285,000	$ 35,800	$ 320,800
2022	$ 300,000	$ 24,400	$ 324,400
2023	$ 310,000	$ 12,400	$ 322,400
Totals	**$ 2,485,000**	**$ 466,350**	**$ 2,951,350**

Debt Name:	Series 2005 - Courthouse
Issuance Date:	October 12, 2005
Issuance Amt:	$49,990,000
Debt Type:	County Building Authority (LTGO)
Payment Source:	General Fund

Years Ending	Principal	Interest	Total
2015	$ 2,350,000	$ 1,991,025	$ 4,341,025
2016	$ 2,475,000	$ 1,867,306	$ 4,342,306
2017	$ 2,610,000	$ 1,733,825	$ 4,343,825
2018	$ 2,750,000	$ 1,593,125	$ 4,343,125
2019	$ 2,895,000	$ 1,444,944	$ 4,339,944
2020	$ 3,055,000	$ 1,284,938	$ 4,339,938
2021	$ 3,225,000	$ 1,112,238	$ 4,337,238
2022	$ 3,410,000	$ 929,775	$ 4,339,775
2023	$ 3,500,000	$ 739,750	$ 4,239,750
2024	$ 3,700,000	$ 541,750	$ 4,241,750
2025	$ 3,900,000	$ 332,750	$ 4,232,750
2026	$ 4,100,000	$ 112,750	$ 4,212,750
Totals	**$ 37,970,000**	**$ 13,684,175**	**$ 51,654,175**

Debt Name:	Series 2007 - Human Services Complex
Issuance Date:	May 3, 2007
Issuance Amt:	$27,000,000
Debt Type:	County Building Authority (LTGO)
Payment Source:	General Fund

Years Ending	Principal	Interest	Total
2015	$ 1,100,000	$ 970,569	$ 2,070,569
2016	$ 1,140,000	$ 925,769	$ 2,065,769
2017	$ 1,185,000	$ 879,269	$ 2,064,269
2018	$ 1,235,000	$ 830,869	$ 2,065,869
2019	$ 1,285,000	$ 780,469	$ 2,065,469
2020	$ 1,335,000	$ 727,234	$ 2,062,234
2021	$ 1,390,000	$ 670,163	$ 2,060,163
2022	$ 1,450,000	$ 609,450	$ 2,059,450
2023	$ 1,505,000	$ 542,531	$ 2,047,531
2024	$ 1,570,000	$ 469,500	$ 2,039,500
2025	$ 1,635,000	$ 393,381	$ 2,028,381
2026	$ 1,705,000	$ 314,056	$ 2,019,056
2027	$ 1,775,000	$ 231,406	$ 2,006,406
2028	$ 1,850,000	$ 143,000	$ 1,993,000
2029	$ 1,935,000	$ 48,375	$ 1,983,375
Totals	**$ 22,095,000**	**$ 8,536,041**	**$ 30,631,041**

Debt Name:	Series 2010 - Sheriff's Administration Building
Issuance Date:	June 8, 2010
Issuance Amt:	$6,470,000
Debt Type:	County Building Authority Bond (LTGO)
Payment Source:	General Fund

Years Ending	Principal	Interest	Total
2015	$ 605,000	$ 157,300	$ 762,300
2016	$ 625,000	$ 138,850	$ 763,850
2017	$ 645,000	$ 118,994	$ 763,994
2018	$ 670,000	$ 96,788	$ 766,788
2019	$ 695,000	$ 72,031	$ 767,031
2020	$ 720,000	$ 44,600	$ 764,600
2021	$ 755,000	$ 15,100	$ 770,100
Totals	**$ 4,715,000**	**$ 643,663**	**$ 5,358,663**

Debt Name:	Series 2009 - Correctional Facility/Juvenile Det
Issuance Date:	November 24, 2009
Issuance Amt:	$32,000,000
Debt Type:	County Building Authority Bond (LTGO)
Payment Source:	Correction & Detention Millage

Years Ending	Principal	Interest	Total
2015	$ 1,475,000	$ 1,622,973	$ 3,097,973
2016	$ 1,500,000	$ 1,572,970	$ 3,072,970
2017	$ 1,535,000	$ 1,509,970	$ 3,044,970
2018	$ 1,570,000	$ 1,443,505	$ 3,013,505
2019	$ 1,610,000	$ 1,370,029	$ 2,980,029
2020	$ 1,655,000	$ 1,293,876	$ 2,948,876
2021	$ 1,705,000	$ 1,199,044	$ 2,904,044
2022	$ 1,760,000	$ 1,101,348	$ 2,861,348
2023	$ 1,815,000	$ 1,000,500	$ 2,815,500
2024	$ 1,875,000	$ 896,500	$ 2,771,500
2025	$ 1,930,000	$ 789,063	$ 2,719,063
2026	$ 2,000,000	$ 668,438	$ 2,668,438
2027	$ 2,065,000	$ 543,438	$ 2,608,438
2028	$ 2,135,000	$ 414,375	$ 2,549,375
2029	$ 2,210,000	$ 280,938	$ 2,490,938
2030	$ 2,285,000	$ 142,813	$ 2,427,813
Totals	**$ 29,125,000**	**$ 15,849,775**	**$ 44,974,775**

Capital Improvement Bonds

Debt Name:	Series 2008B - Spectrum Kent Community Hospital
Issuance Date:	December 1, 2008
Issuance Amt:	$1,830,000
Debt Type:	Capital Improvement Bond (LTGO)
Payment Source:	Spectrum Revenues

Years Ending	Principal	Interest	Total
2015	$ 190,000	$ 28,000	$ 218,000
2016	$ 195,000	$ 20,300	$ 215,300
2017	$ 200,000	$ 12,400	$ 212,400
2018	$ 210,000	$ 4,200	$ 214,200
Totals	**$ 795,000**	**$ 64,900**	**$ 859,900**

Debt Name:	Series 2008A - Fuller Complex/District Court
Issuance Date:	December 1, 2008
Issuance Amt:	$12,470,000
Debt Type:	Capital Improvement Bond (LTGO)
Payment Source:	General Fund

Years Ending	Principal	Interest	Total
2015	$ 525,000	$ 395,919	$ 920,919
2016	$ 545,000	$ 374,519	$ 919,519
2017	$ 565,000	$ 352,319	$ 917,319
2018	$ 585,000	$ 329,319	$ 914,319
2019	$ 605,000	$ 305,519	$ 910,519
2020	$ 630,000	$ 280,819	$ 910,819
2021	$ 660,000	$ 255,019	$ 915,019
2022	$ 685,000	$ 227,263	$ 912,263
2023	$ 715,000	$ 197,513	$ 912,513
2024	$ 750,000	$ 166,381	$ 916,381
2025	$ 785,000	$ 133,272	$ 918,272
2026	$ 820,000	$ 97,650	$ 917,650
2027	$ 860,000	$ 59,850	$ 919,850
2028	$ 900,000	$ 20,250	$ 920,250
Totals	**$ 9,630,000**	**$ 3,195,609**	**$ 12,825,609**

Debt Name:	Series 2014 - Courthouse Land/82 Ionia Facility
Issuance Date:	September 3, 2014
Issuance Amt:	$4,460,000
Debt Type:	Capital Improvement Bond (LTGO)
Payment Source:	General Fund

Years Ending	Principal	Interest	Total
2015	$ 395,000	$ 154,400	$ 549,400
2016	$ 395,000	$ 146,500	$ 541,500
2017	$ 405,000	$ 138,600	$ 543,600
2018	$ 415,000	$ 126,450	$ 541,450
2019	$ 430,000	$ 114,000	$ 544,000
2020	$ 450,000	$ 96,800	$ 546,800
2021	$ 460,000	$ 78,800	$ 538,800
2022	$ 485,000	$ 60,400	$ 545,400
2023	$ 505,000	$ 41,000	$ 546,000
2024	$ 520,000	$ 20,800	$ 540,800
Totals	**$ 4,460,000**	**$ 977,750**	**$ 5,437,750**

Debt Name:	Series 2014S - Park Meadows
Issuance Date:	November 12, 2014
Issuance Amt:	$3,000,000
Debt Type:	Capital Improvement Bond (LTGO)
Payment Source:	General Fund

Years Ending	Principal	Interest	Total
2015	$	$ 58,748	$ 58,748
2016	$	$ 60,600	$ 60,600
2017	$	$ 60,600	$ 60,600
2018	$	$ 60,600	$ 60,600
2019	$ 3,000,000	$ 60,600	$ 3,060,600
Totals	**$ 3,000,000**	**$ 301,148**	**$ 3,301,148**

Capital Leases

Debt Name:	Information Technology Infrastructure
Issuance Date:	March 1, 2010
Issuance Amt:	$1,007,248
Debt Type:	Capital Lease
Payment Source:	General Fund

Years Ending	Principal	Interest	Total
2015	$ 561,727	$ 28,273	$ 590,000
2016	$ 578,120	$ 11,880	$ 590,000
2017	$ 97,981	$ 353	$ 98,333
Totals	**$ 1,237,827**	**$ 40,506**	**$ 1,278,333**

Total Debt

Kent County
Total Direct Debt
December 31, 2014

Years Ending	Principal	Interest	Total
2015	$ 40,560,097	$ 17,480,944	$ 58,041,041
2016	$ 24,418,736	$ 17,126,949	$ 41,545,685
2017	$ 19,042,694	$ 16,779,712	$ 35,822,406
2018	$ 18,809,653	$ 16,381,173	$ 35,190,826
2019	$ 22,243,950	$ 15,957,937	$ 38,201,887
2020	$ 19,930,176	$ 15,436,349	$ 35,366,525
2021	$ 20,332,569	$ 14,930,553	$ 35,263,122
2022	$ 20,329,531	$ 14,423,772	$ 34,753,303
2023	$ 20,991,469	$ 13,883,752	$ 34,875,221
2024	$ 21,178,499	$ 13,299,860	$ 34,478,359
2025	$ 21,470,378	$ 12,719,953	$ 34,190,331
2026	$ 19,544,096	$ 12,191,341	$ 31,735,437
2027	$ 15,968,194	$ 11,829,539	$ 27,797,734
2028	$ 16,517,832	$ 11,541,461	$ 28,059,293
2029	$ 12,736,380	$ 11,326,429	$ 24,062,809
2030	$ 10,257,718	$ 11,252,747	$ 21,510,465
2031	$ 8,219,759	$ 11,265,392	$ 19,485,151
2032	$ 6,385,000	$ 1,953,050	$ 8,338,050
2033	$ 6,695,000	$ 1,630,450	$ 8,325,450
2034	$ 7,030,000	$ 1,292,050	$ 8,322,050
2035	$ 7,065,000	$ 936,625	$ 8,001,625
2036	$ 7,415,000	$ 574,625	$ 7,989,625
2037	$ 7,785,000	$ 194,625	$ 7,979,625
Totals	**$ 374,926,732**	**$ 244,409,287**	**$ 619,336,019**

Kent County Employees' Retirement Plan

Plan Description

The County sponsors and administers the Kent County Employees' Retirement Plan (the "Plan"), a single employer, defined benefit pension plan, which covers all employees of Kent County, except employees of the Road Commission, CMH Authority and Land Bank Authority. The Plan was established and may be amended by the Kent County Board of Commissioners and is administered by the Kent County Employees' Retirement Plan Board. The Plan provides retirement, disability and death benefits to plan members and their beneficiaries. It is accounted for as a separate pension trust fund. Stand-alone financial reports are issued that include financial statements and required supplementary information for the Plan, which may be obtained from the County of Kent Human Resources Department, 300 Monroe Ave. NW, Grand Rapids, MI 49503-2222.

Summary of Significant Accounting Policies

I. Basis of Accounting

The financial statements of the Kent County Employees' Retirement Plan are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period which the contributions are due. The County's contributions are recognized when due and a formal commitment to provide the contributions has been made. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plan. Administration of the Plan is funded through the Plan's investment earnings.

II. Method Used to Value Investments

Plan investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Investments for which market quotations are not readily available are valued at their fair values as determined by the custodian under the direction of the Kent County Employees' Retirement Plan Board of Trustees, with the assistance of a valuation service. As of December 31, 2013, employee membership data was as follows:

Retirees and beneficiaries currently receiving benefits	1,246
Terminated employees entitled to but not yet receiving benefits	215
Vested and non-vested active participants	1,596
Total Membership	**3,057**

Plan members hired through December 31, 2010 are eligible to receive pension benefits upon retirement at age 60 with 5 years of service or at any age with 25 years of service. Members hired on or after January 1, 2011 (January 1, 2012 for the Teamsters-Parks, Airport Command Officers Association, and Circuit Court Referees) are eligible at age 62 with 5 years of service or at age 60 (55 for captains and lieutenants) with 25 years of service. VEBA members of the KCDSA bargaining unit hired on or after January 1, 2013 are eligible to receive this benefit at age 62 with 5 years of service or age 55 with 25 years of service. An early retirement option is offered for retirement at age 55 with 15 or more years of service.

III. Funding Policy

The contribution requirements of Plan members are established and may be amended by the Board of Commissioners in accordance with County policies, union contracts, and Plan provisions. After meeting

eligibility requirements, active Plan members are required to contribute to the Plan based on their bargaining unit or management group contribution rate. Member rates are variable based on union contracts in place. The variable rate ranged from 6.5 to 7.5% for 2013. The additional amounts paid for COLAs by the members of the three unions covering public safety officers are a fixed amount added to the variable rate. The County is required to contribute at actuarially determined rates expressed as a percentage of covered payroll. The County's contribution rate for the year ended December 31, 2013 was 10.57% of projected valuation payroll.

The entry-age actuarial cost method is used to determine plan liabilities. Significant actuarial assumptions used in determining the entry-age actuarial accrued liability include (a) a rate of return on investments of 7% per year compounded annually (b) projected salary increases of 4% attributable to inflation, (c) 0.0% to 7.0% per year depending on age attributable to seniority/merit and (d) the assumption that benefits will increase beginning 3 years after retirement. The actuarial value of assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a four year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis, with a remaining amortization period of 25 years.

During the year ended December 31, 2013, total contributions of $17,801,232 were made in accordance with actuarially determined requirements, computed through an actuarial valuation performed as of December 31, 2011. The County contributed $9,741,061 (10.57% of projected valuation payroll); employees contributed $8,060,171. The County's contribution consisted of $6,647,602 of normal cost (8.44% of projected valuation payroll) plus $3,093,459 in amortization of the unfunded actuarial accrued liability and cost-of-living adjustment (2.13% of projected valuation payroll).

III. Funding Status and Funding Progress

As of December 31, 2013, the most recent actuarial valuation date, the Plan was 96.6 percent funded. The covered payroll (annual payroll of active employees covered by the Plan) was $91,944,708, and the ratio of the UAAL to the covered payroll was 26.2 percent. The unfunded actuarial accrued liability was determined as follows:

Actuarial Accrued liability for:	
Active participants (1,336 vested and 260 non-vested)	$ 342,507,842
Retired participants and beneficiaries currently receiving benefits (1,246)	356,954,365
Vested terminated participants not yet receiving benefits (215)	17,975,758
Total actuarial accrued liability (AAL)	**717,437,965**
Actuarial value of assets (smoothed market value)	693,348,539
Unfunded actuarial accrued liability (UAAL)	**$ 24,089,426**

The schedule of funding progress, presented as required supplementary information (RSI) following the notes to the financial statements, presents multi-year trend information about whether the actuarial values of plan assets are increasing or decreasing over time relative to the AALs for benefits.

OTHER POST EMPLOYMENT BENEFITS

Plan Description

The County administers a single-employer defined benefit health care plan (the "Plan") accounted for in the VEBA Trust Fund. In addition to the retirement benefits described in Note 15, the Plan provides health

insurance benefits to certain retirees, which are advance funded on an actuarial basis. Stand-alone financial reports are issued that include financial statements and required supplementary information for the Plan, which may be obtained from the County of Kent Fiscal Services Department, 300 Monroe Ave. NW, Grand Rapids, MI 49503-2221.

The County pays a monthly flat dollar subsidy for retirees of up to $350 per month, depending upon the applicable employee group. In addition, the County provides an implicit subsidy due to having one premium based on a blended rate that treats current employees, retirees, eligible beneficiaries and dependents as one homogeneous group. The implicit subsidy is factored into the actuarial computation of the OPEB liability.

Basis of Accounting

The Plan's financial statements are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plan.

Method Used to Value Investments

Plan investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Investments for which market quotations are not readily available are valued at their fair values as determined by the custodian under the direction of the Kent County VEBA Board of Trustees, with the assistance of a valuation service.

Funding policy

The contribution requirements of the Plan members and the County are established and may be amended by the County Board of Commissioners, in accordance with County policies, union contracts, and Plan provisions. The Plan covers the Management Pay Plan, both exempt and non-exempt, elected officials, including judges, and ten collective bargaining units. Retirees and their beneficiaries are eligible for post employment health care benefits if they are receiving a pension from the Kent County Employees' Retirement Plan. The required contribution is based on projected pay-as-you-go financing requirements, with an additional amount to prefund benefits as determined through the annual actuarial valuation. For the year ended December 31, 2013, the County contributed $3,227,728, including cash contributions of $1,641,127 and an implicit rate subsidy (which did not require cash) of $1,586,601. Cash payments included $1,083,090 for current premiums and an additional $558,037 to prefund benefits. Retirees are responsible for reimbursing the County for the cost of premiums for the selected level of coverage in excess of the subsidy. The retiree's share of premiums can be deducted automatically from his or her monthly pension distribution, or paid directly to the County Treasurer. Since retirees must participate in one of the County's health insurance plans in order to receive the benefit, the entire cost of retiree health care premiums is accounted for in the County's health insurance internal service fund. Retiree reimbursements are reported as operating revenue in the internal service fund. On a quarterly basis, the total amount of retiree subsidies for the previous period is billed to the VEBA. This portion of premium costs, which includes the County subsidy only, comprises the entire amount of benefit payments in the statement of changes in plan net position.

Annual OPEB Cost and Net OPEB Obligation

The County's annual OPEB cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45.

The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the Plan, and changes in the County's net OPEB obligation:

Annual required contribution	$3,227,728
Interest on net OPEB obligation	-
Adjusted to annual required contribution	-
Net OPEB cost (expense)	3,227,728
Contributions made	(3,227,728)
Increase in net OPEB obligation	-
Net OPEB obligation, beginning of year	-
Net OPEB obligation, end of year	$ -

Funded Status and Funding Progress

As of December 31, 2013, the most recent actuarial valuation date, the Plan was 30.3 percent funded. The actuarial accrued liability for benefits was $50,174,616, and the actuarial value of assets was $15,178,339, resulting in an unfunded actuarial accrued liability (UAAL) of $34,996,277. The covered payroll (annual payroll of active employees covered by the Plan) was $91,589,536, and the ratio of the UAAL to the covered payroll was 38.2 percent.

Actuarial Methods and Assumptions

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the health care cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the December 31, 2011, actuarial valuation (used to determine the contribution rates for the year ended December 31, 2013), the entry age actuarial cost method was used. The actuarial assumptions included a 7.5 percent investment rate of return (net of administrative expenses), which is a blended rate of the expected long-term investment returns on plan assets and on the employer's own investments calculated based on the funded level of the plan at the valuation date, and an annual health care cost trend rate of 9.0 percent initially, reduced by decrements to an ultimate rate of 4.0 percent after ten years. Both rates included a 4.0 percent inflation assumption. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period. The UAAL is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at December 31, 2013, the most recent actuarial date, was thirty years.

County of Kent

Fiscal Policy - Debt

I. POLICY

1. **Policy:** Kent County shall endeavor to maintain the highest possible credit ratings so borrowing costs are minimized and access to credit is preserved.

2. **Financial Planning and Overview:** Kent County shall demonstrate to rating agencies, investment bankers, creditors, and taxpayers that a prescribed financial plan is being followed. As part of this commitment, the Fiscal Services Department will annually prepare an overview of the County's General Fund financial condition for distribution to rating agencies and other interested parties.

II. PRINCIPLES

1. **Statutory References:** The Kent County Board of Commissioners may establish rules and regulations in reference to managing the interests and business of the County under of Public Act 156 of 1851 [MCLA 46.11(m)].

   1.a. Financing: Various statutes, including but not limited to Public Act 34 of 2001, (The Revised Municipal Finance Act) [MCLA 141.2101 to 141.2821], as amended, Public Act 327 of 1945 (The Aeronautics Code) [MCLA 259 et seq.], as amended, and Public Act 94 of 1933 (The Revenue Bond Act) [MCLA 141.101-138], as amended, and PA 185 of 1957 [MCLA 123.731-786], as amended, enable the County to issue bonds, notes, and other certificates of indebtedness for specific purposes.

   1.b. Debt Limit: Section 6 of Article 7 of the Michigan Constitution of 1963 states "No County shall incur any indebtedness which shall increase its total debt beyond 10 percent of its assessed value."

   1.c. Disclosures: Effective July 3, 1995, the Securities and Exchange Commission (SEC) enacted amendments to Rule 15c2-12 requiring underwriters of municipal bonds to obtain certain representations from municipal bond issuers regarding disclosure of information after the issuance of bonds. The Rule also contains requirements for immediate disclosure of certain events by borrowers.

2. **County Legislative or Historical References:** Resolution 6-26-97-89, adopted by the Board of Commissioners on June 26, 1997, established rules and guidelines for managing the financial interests of the County. Such a resolution has been adopted annually since 1987.

Board of Commissioners Resolution No. 05-14-09-50
Name and Revision Number: Debt Policy, Revision 4
Date of Last Review: 8/14/2013
Related Policies: Fiscal Policy on Accounting and Auditing
Approved as to form: Not applicable

2.a. Conflicts: This document restates, clarifies, expands or alters the rules set forth in the Resolution 6-26-97-89. This Policy and the procedures promulgated under it supersede all previous regulations regarding County debt practices.

3. **Operational Guidelines - General:** Short-term borrowing to finance operating needs will not be used. Interim financing in anticipation of a definite, fixed source of revenue, such as property taxes, an authorized but unsold bond issue, or an awarded grant, is acceptable. Such tax, bond, or grant anticipation notes should not have maturities greater than three years.

4. **Operational Guidelines - Additional:** The County Administrator/Controller shall evaluate each proposed financing package and its impact on the County's credit worthiness, and report the evaluation to the Finance and Physical Resources Committee.

   4.a. Evaluation Requirements: As part of the review process, the Finance and Physical Resources Committee shall review all aspects of the project and recommend to the Board of Commissioners the most appropriate structure of the debt. Options available include notes, installment contracts, industrial development bonds, general obligation bonds, limited tax general obligation bonds, and revenue bonds.

5. **Exceptions:** The Board of Commissioners, upon recommendation of the Finance and Physical Resources Committee, may consider requests to waive any requirement or guideline contained in this policy.

6. **Implementation Authority:** Upon adoption of this Statement of Policy and Principles, the Kent County Board of Commissioners authorizes the County Administrator/Controller to establish any standards and procedures which may be necessary for implementation.

7. **Periodic Review:** The County Administrator/Controller shall review this policy at least every two years and make any recommendations for changes to the Finance and Physical Resources Committee.

Board of Commissioners Resolution No. 05-14-09-50
Name and Revision Number: Debt Policy, Revision 4
Date of Last Review: 8/14/2013
Related Policies: Fiscal Policy on Accounting and Auditing
Approved as to form: Not applicable

Glossary

A

AAAWM: Area Agency on Aging of West Michigan

Accrual Basis: The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

ACO: Animal Control Officer

ACSET: Area Community Services & Employment Training

ADA: Americans with Disabilities Act

Aeronautics Fund: A fund to account for the operation and maintenance of the Kent County Airport. Financing is provided primarily by user charges.

Agency Fund: A fund to account for money held by the County in trust for other local units of government and their political subdivisions as well as some receipts that are not initially allocated to individual funds. As required by accounting principles generally accepted in the United States of America (U. S. GAAP), all monies that accrue to the benefit of the County have been allocated to the appropriate funds within the financial statements. Any balance remaining in the Agency Fund is held in trust for other local units of government including any political subdivisions.

AIDS: Acquired Immunodeficiency Syndrome

Amortization: To gradually write-off the cost or value.

Appropriation: An authorization by the Board of Commissioners which permits the County to incur obligations and to make expenditures of resources.

Assessed Value: The value placed on real and other property as a basis for levying taxes.

Audit: A comprehensive review of the financial operations of the County for that calendar year. The purpose of an audit is to express an opinion on the presentation of the financial statements. In addition, the internal controls over the safekeeping of the assets is tested and recommendations are made for improvements. The audit is performed by certified public accountants (CPA).

B

Balanced Budget: A budget in which expenditures will not exceed estimated revenues and/or available reserves.

Bond: A written promise to pay a specified sum of money, called the face value or principal, at specified dates, called maturity dates, together with periodic interest at a specified rate. The County incurs bonded debt to pay for the costs of capital improvements.

Bond Capital Improvement Fund: A fund to account for construction projects funded by bonds which currently includes various building and land acquisitions within Kent County.

Budget: A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period; a spending plan that balances revenues and expenditures over a fixed time period - usually a year - and that includes, at least by implication, a work plan.

Budget Adjustment: A procedure to revise a budget appropriation either by Board approval through the adoption of a supplemental appropriation resolution or by the Fiscal Services department's authorization to adjust appropriations within a departmental budget.

Budget Center: A grouping of departments' budgets that are combined to create a cost center for the reporting of revenues and expenses.

Budget Message: A written statement and financial overview of the County presented by the County Administrator.

Building Authority Construction Fund: A fund to account for construction projects of the Building Authority. Financing is provided by bonds, a dedicated millage and the general fund.

Building Authority Debt Service Fund: A fund to account for the retirement of debt related to projects of the Kent County Building Authority which currently includes the correctional facility, sheriff's administration building, courthouse and senior citizens building. Financing for the correctional facility is provided by a dedicated tax millage paid by County property owners. Financing for the senior citizens building is through a lease with the Area Agency on Aging.

C

CAA: Convention/Arena Authority

CAD: Computer-Aided Dispatch

CAFR: Comprehensive Annual Financial Report

Capital Expenditure: An outlay for the construction or purchase of a facility that is expected to provide services over a considerable period of time.

Capital Improvement Fund: A fund created to account for all resources to be used for the construction or acquisition of designated fixed assets by a governmental unit except those financed by special assessment, proprietary, or fiduciary funds.

Capital Improvements Program (CIP) Budget: A detailed list of capital spending appropriations to be made or incurred in accordance with the Capital Improvement Program from funds subject to the control of the Board of Commissioners; a plan for capital outlays to be incurred over the next six years to meet the capital needs of the County. The lists includes each contemplated project or outlay and specifies the resources or funding estimated to be available to finance them.

Capital Project Funds: These funds were established to account for construction projects and general public improvements. Financing is provided by bond proceeds, interest income, and transfers from other funds.

CC: Circuit Court

CCBA: City/County Building Authority

CDBG: Community Development Block Grant

CGAP: Competitive Grant Assistance Program

Child Care Funds: Funds to account for the care of neglected, abused and delinquent juveniles. Revenues are provided through state reimbursements and General Fund appropriations.

CIP: Capital Improvement Program; see Capital Improvements Program Budget.

CIPRC: Capital Improvement Program Review Committee

CLPPP: Childhood Lead Poisoning Prevention Program

CMH: Community Mental Health

CMMS: Computerized Maintenance Management Software

Community Development Fund: A 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.

Component Unit Fund: A legally separate governmental unit for whom Kent County remains financially accountable or the nature of the relationship is such that exclusion from the budget would render the document misleading or incomplete.

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Correction & Detention Facilities Fund: A fund to account for the proceeds of a dedicated millage levied to pay for operations and debt service related to the expansion of the correction and detention facilities.

CPIF: Court Performance Innovation Grant

CVB: Convention and Visitors Bureau

D

DARE: Drug Abuse Resistance Education

DDA: Downtown Development Authority

DDC: Direct Digital Controls

Debt Service Fund: A fund used to finance and account for the payment of interest and principal on all general long-term debt.

Deficit: The excess of the liabilities of a fund over its assets; the excess of expenditures over revenues during an accounting period or, in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

Delinquent Tax Revolving Fund: A fund to account for money advanced by the County to other local taxing units and various county funds to pay for their delinquent taxes. Revenues are generated by the collection of the delinquent taxes.

Depreciation: Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence; the portion of the cost of a fixed asset, other than a wasting asset, charged as an expense during a particular period.

DHS: Department of Human Services, formerly known as Family Independence Agency (FIA)

DMC: Disproportionate Minority Contacts

DNA: Deoxyribonucleic acid

DNR - PILT: Department of Natural Resources - Payment in Lieu of Taxes

DPW: Department of Public Works

Drug Law Enforcement Fund: A fund to account for the receipt and expenditures of monies generated through application of various drug forfeiture laws.

DTAN: Delinquent Tax Anticipation Note

E

Encumbrance: Any commitment of funds against an appropriation. It may be in the form of a purchase order or contract. Encumbrance accounting is formally integrated into the accounting system for expenditure control purposes. Until the goods or services are received and become a liability, the commitment is referred to as an encumbrance.

Enterprise Fund: A fund established to account for operations financed and operated in a manner similar to private business enterprises (e.g., water, gas and electric utilities; airports; parking garages, or transit systems). In this case the governing body intends that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; a fund established because the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriated for capital maintenance, public policy, management control, accountability, or other purposes.

ENTF: Essential Needs Task Force

ERS: Electronic Reporting System

EVIP: Economic Vitality Incentive Program

Expenditure: A decrease in net financial resources; the payment of cash on the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss. The expenditure categories include Personnel, Commodities, Contractual Services, Capital Outlay, Other, CIP and Transfers Out.

F

4-H: Youth club with the name representing four personal development areas of focus for the organization: head, heart, hands, and health.

FAA: Federal Aviation Administration

FEMA: Federal Emergency Management Agency

FIA: Family Independence Agency - currently Department of Human Services (DHS)

Fiduciary Fund: The trust and agency funds used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, other government units and/or other funds.

Fire Prevention Fund: A fund to account for the acquisition of fire trucks for participating local units of government. Financing is provided by participating units and General Fund appropriations.

Fiscal Year: A twelve month period to which the Operating Budget applies and at the end of which the County determines its financial position and results of operation. Kent County's fiscal year is the calendar year.

Fixed Asset: Long-lived tangible asset obtained or controlled as a result of past transactions, events, or circumstances. Fixed assets include buildings, equipment, improvements other than buildings and land.

FMLA: Family and Medical Leave Act

FOC: Friend of the Court

FOIA: Freedom of Information Act

Friend of the Court Fund: A fund to account for revenues and expenditures of the Friend of the Court office required in the 1982 Public Acts 294, 295, 296, 297, and 298.

FTE: Full-time Equivalent position. A full or part-time position converted to a decimal equivalent of a full-time position based on 2,080 hours per year (40 hours per week).

Fund: A grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives.

Fund Balance: The excess of the assets of a fund over its liabilities, reserves and carryover.

Fund Financial Statements: A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

G

GAAP: Generally Accepted Accounting Principals. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principals.

GASB: Governmental Accounting Standards Board. The authoritative accounting and financial reporting entity that also interprets the financial transactions of governments.

GE: General Electric

General Fixed Assets Group: A self-balancing group of accounts established to account for fixed assets of a government not accounted for through specific proprietary funds or trust funds.

General Fund: The fund used to account for all financial resources, except those required to be accounted for in another fund.

GF: General Fund

GFIA: Gerald R. Ford International Airport

GFOA: Government Finance Officers Association

GIS: Geographic Information System

Government-wide Financial Statements: The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business. They distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, public safety, health and welfare, cultural and recreational, and

judicial. The business-type activities of the County include the Gerald R. Ford International Airport and the Delinquent Tax Revolving Fund. In addition, they include not only the County itself (known as primary government), but also legally separate entities such as the Department of Human Services, Department of Public Works, Road Commission, Drainage Districts, and Mental Health Authority, for which the County is financially accountable. Financial information for these component units is reported separately from the financial information presented for the primary government itself.

Governmental Funds: Funds used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, government fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Grants: A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending on the grantee.

H

HC: Health care

Headlee Amendment: A 1978 Amendment to the Michigan State Constitution limiting property tax rate increases without voter approval. Headlee requires that tax rates be "rolled back" if the increase in a taxing unit's equalized valuation (excluding changes from new construction, improvements and losses) is greater than the rate of inflation. Headlee also requires the State to appropriate necessary funds to local units for any new state-required services and prohibits the State from reducing the State share of existing required services.

Health Fund: A fund to account for special revenue set aside for the purpose of providing health protection for the citizens of Kent County. Revenues are provided through state and federal grants and General Fund appropriations.

HHW: Household Hazardous Waste

HIV: Human Immunodeficiency Virus

HIV/AIDS: Human Immunodeficiency Virus Infection/ Acquired Immunodeficiency Syndrome

HOME: HOME Investment Partnerships Program

Housing Commission Fund: A fund to account for the development of viable urban and rural communities by providing decent housing, a suitable living environment, and expanding economic opportunities principally for persons of low and moderate income. Funding is provided by the federal government, the state, and the Community Development Block Grant (CDBG).

HPRP: Homelessness Prevention and Rapid Re-Housing

HR: Human Resources

HUD: Housing and Urban Development

HVAC: Heating Ventilation and Air Conditioning

I

ICCF: Inner City Christian Federation

ICE: Immigration and Customs Enforcement

Indirect Cost: A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Interfund Transfers: The movement of monies between funds of the same governmental entity.

Intergovernmental Revenue: Funds received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Fund: A fund used to account for the financing of goods and services provided by one department or agency to other departments or agencies for a government, or to other governments, on a cost-reimbursement basis.

ISO: International Organization for Standardization

IT: Information Technology

J

JABG: Juvenile Accountability Block Grant

JAG: Justice Assistance Grant

JBZG: John Ball Zoological Garden

K

KCCH: Kent County Courthouse

KCDVA: Kent County Department of Veterans Affairs

KCFCCC: Kent County Family and Children's Coorinating Council

KISD: Kent Intermediate School District

KSSN: Kent School Services Network

L

LAN/SAN: Local Area Network/Storage Area Network

LEAD: Leadership Enrichment and Development is designed to assist the Kent County's management in effectively leading staff to achieve desired outcomes.

LEAP: Learning Ensures Achievement Program classes provide all Kent County employees with the opportunity to learn, develop and refine the skills associated with successful job performance.

LED: Light Emitting Diode

LEIN: Law Enforcement Information Network

Lodging Excise Tax Fund: A 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.

Long-term Debt: Debt with a maturity of more than one year after the date of issue.

LTGO: Long-Term General Obligation

M

MCIR: Michigan Childhood Immunization Registry

MCL: Michigan Compiled Law

MCLA: Michigan Compiled Law Annotated

MDCH: Michigan Department of Community Health

MDCH-CLPPP: Michigan Department of Community Health - Childhood Lead Poisoning Prevention Program

MDEQ: Michigan Department of Environmental Quality

Mental Health Fund: A fund to account for special revenue set aside for the purpose of providing mental health services to the citizens of Kent County. Revenues are provided through state and federal grants, charges for services and General Fund appropriations. A separate authority was created in April of 2003 and all assets were transferred to this independent agency.

MIHP: The Maternal Infant Health Program provides nursing, nutrition, and social work intervention to Medicaid eligible pregnant women, infants and children considered at risk. Program services are home based and include: comprehensive psycho social and nutritional assessment; care coordination; professional intervention by a multi-disciplinary team; transportation arrangement; and referrals to community services. These families are also eligible to receive childbirth education and/or parenting education classes.

Mill: The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each $1,000 of assessed property value.

Modified Accrual Basis: The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond

issue proceeds) are recognized when they become susceptible to accrual, that is when they become both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Generally, expenditures are recognized when the fund liability is incurred. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

Moratorium: A waiting period set by an authority or a suspension of activity as in the case of the County's moratorium on adding new positions that require a General Fund appropriation.

MRF: Material Recycling Facility

MSU: Michigan State University

Mwh: Megawatt hour

N

NACVSO: National Association of County Veterans Service Officers

NFP: The Nurse Family Partnership is a home-visiting national program to address infant mortality.

NICU: Neonatal Intensive Care Unit

NIJ: National Institute of Justice

NKTS: North Kent Transfer Station

NPDES: National Pollutant Discharge Elimination System

NRCS: Natural Resource Conservation Service

NSP: Neighborhood Stabilization Program

O

Obligations: Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

OBRC: Operating Budget Review Committee

OMB: Office of Management and Budget

OPEB: Other Post Employment Benefits

Operating Revenue: Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Expenses: The cost for personnel, materials and equipment required for a department to function.

OWI: Operating While Intoxicated

P

PA: Public Act

PBX: Private Branch Exchange

PDR: Property Development Rights

Performance Measure: Data collected to determine how effective or efficient a program is in achieving its objectives.

Performance Measurement Review Team: A six-member team made up of individuals from the Administrator's Office, the Budget Department and at least one other County department. The purpose of the team is to meet with departments to review their Performance Measurement program, brainstorm ideas and improvements, and make recommendations to the Finance and Physical Resources Committee. Widely known in Kent County as PMRT.

Personnel Services: Expenditures for salaries, wages, and fringe benefits of a government's employees.

PHAB: Public Health Accreditation Board

POAM: Police Officers of Michigan

PPT: Personal Property Tax

PRC: Personnel Review Committee

PREP: The Pre-Retirement Education Program provides Kent County employees the opportunity to learn about the importance of retirement planning by offering an overview of County sponsored retirement plans.

Program: A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the governmental unit is responsible.

Proprietary Fund: Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

PSLP: Public Sector Law Project

Public Works Fund: A fund to account for the operation and maintenance of the Kent County Public Works. Financing is provided primarily by charges for services.

R

RAP: Refugee Assessment Program

REACH: Referral for Education, Asset Development, Cooperation and Hope

Register of Deeds Automation Fund: A fund to account for the levying of a fee that is specifically earmarked for upgrading technology in the Register of Deeds office. State statute requires that until December 31, 2006, the Register of Deeds shall deposit $5 for each document recorded into the automation fund, which must be a separate fund and subject to a Board appropriation.

Remonumentation Program: This program is responsible for determining the location of, and reestablishing markers on, the government corners located within the County.

Reserve: An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Reserved Fund Balance: Those portions of fund balance that are not appropriatable for expenditure or that are legally segregated for a specific future use.

Resolution: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources: Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue: Sources of income financing the operations of government.

Revenue Sharing Reserve Fund: A fund created in accordance with Public Act 357 of 2004 to serve as a substitute for State revenue sharing payments to counties. Revenues are to be provided by a set-aside of certain local general property taxes levied in 2004 through 2006 inclusive.

RFP: Request for Proposal

Risk Management and Benefits Fund: A fund to account for claims related to public liability, workers' compensation, dental benefits and other County insurance programs. The County is self-insured and finances its insurance payments by billing other funds for their respective share.

RMS's: Record Management Systems

ROD: Register of Deeds

S

S & P: Standard & Poor's

SCAO: State Court Administrator's Office

Self-insurance: A term used to describe the retention by an entity of a risk of loss arising out of the ownership of property or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. It is sometimes accompanied by the setting aside of assets to fund any related losses. Because no insurance is involved, the term self-insurance is a misnomer.

Senior Millage Fund: A fund to account for the proceeds of a dedicated millage levied to plan, coordinate, and provide services to persons 60 years of age or older.

SEO: Security Enforcement Officer

SEV: State Equalized Value

SHSG: State Homeland Security Grant

SKL: South Kent Landfill

Social Welfare Fund: A fund to account for the administration of various human service programs. County statute requires that the County Treasurer serve as the custodian of all funds provided for the use of the Family Independence Agency (FIA). In this case, the County simply serves as a pass-through with respect to state and federal funds for FIA operations, maintaining the funds and records as required by the State. The County also appropriates, at its discretion, funding to maintain and administer various welfare services within the County, including hospitalization, community-based organization funding and client support programs.

SP: Special Project

Special Project Funds: A fund to account for the expenditures and revenues of the various activities financed primarily by restricted grants, funded by the state and federal government. Project lengths vary from one year to annually renewable.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. GAAP only requires the use of special revenue funds when legally mandated.

SRA: Sponsor-based Rental Assistance

STV: State Taxable Value

T

Taxes: Compulsory charges levied by a government for the purpose of financing the services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

TB: Terabyte

TB: Tuberculosis

Title IV-D Grant: Funding provided to the Friend of the Court, by the Michigan Family Independence Agency, to operate a Cooperative Reimbursement Program designed to establish paternity as well as to secure and enforce support orders.

TRA: Tenant-based Rental Assistance

Transfers: Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Trust and Agency Fund: A special fund, administered by the County as trustee, consisting of resources to be expended or invested under the terms and conditions of the trust.

TSA: Transportation Security Administration

U

ug/dL: Microgram per deciliter of lead measures the Blood Lead Level.

Unreserved Fund Balance: The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

USDA: United States Department of Agriculture

Use of Fund Balance: This is the use of fund equity that is available for appropriation to balance the budget.

UST: Underground Storage Tanks

V

VA: Veteran's Affairs

VEBA: Voluntary Employees Beneficiary Association

Veterans' Trust Fund: A fund to account for state grants received for the purpose of financially assisting qualified veterans.

VFC: Vaccines for Children

VSOs: Veterans Services Organizations

W

WIC: Women, Infants and Children

WTE: Waste-to-Energy