

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 government operations, public health, or parks.

Funds are classified by seven fund types: General Fund, Special Revenue Funds, Debt Service Funds, Capital Funds, Internal Service Funds, Component Unit Funds, 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 acceptable accounting principles (GAAP). Pages C-3 through C-4 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 C-5 through C-15 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 C-16 through C-30, followed by Debt Service Funds (pages C-31 and C-32), Capital Funds (pages C-33 through C-35), Internal Service Funds (pages C-36 and C-37), Component Unit Funds (pages C-38 through C-42), and Proprietary Funds (pages C-43 through C-45).

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Description of Funds

General Fund

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

Special Revenue Funds

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.

Parks Fund - to account for the operation, maintenance, and capital acquisition/improvement at the County parks and golf-course system.

Friend of the Court - 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.

Health 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.

Mental Health - 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 4/2/2003 and all assets were transferred to this independent agency.

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, and provide services to persons 60 years of age or older.

Register of Deeds Automation 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.

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 and program income.

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

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

Special Projects - 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.

Debt Service Fund

Building Authority Debt Service 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.

Capital Projects Funds

Building Authority Construction Fund - to account for construction projects of the Building Authority, which currently includes the parks headquarters. Financing is provided by bonds, a dedicated millage and the general fund.

Capital Improvement Fund - to account for revenue set aside for public improvements.

Internal Service Fund

Risk Management and Benefits 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.

Component Unit Funds

Drain Revolving Fund - to account for money advanced to the Drain Fund for engineering, surveys and other preliminary costs of new drains or maintenance service work on established drains. Funding is provided through an advance from the General Fund and reimbursements from the Drain Districts.

Public Works - to account for the operation and maintenance of the Kent County Public Works. Financing is provided primarily by charges for services.

Social Welfare - 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.

Housing Commission - 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).

Proprietary Funds

Aeronautics Fund - to account for the operation and maintenance of the Kent County 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 pay for their delinquent taxes. Revenues are generated by the collection of the delinquent taxes.

General Fund

Schedule of Uses of Financial Resources

Program Descriptions	FY 2003	FY 2004		FY 2005		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
Administration & Road Patrol	\$ 13,765,376	\$ 14,312,695	\$ 14,007,695	\$ 14,952,111	\$ 14,426,208	3.0%
Admin & Rd Patrol-Millen Park Security	47,787	-	305,000	305,000	305,000	0.0%
Law Enforcement Computer Net	80,558	124,000	124,000	100,580	100,580	-18.9%
Marine Safety	158,734	178,572	178,572	184,726	184,726	3.4%
Lake Bella Vista	8,004	32,091	32,091	32,572	32,572	1.5%
Township Law Enforcement	1,619,886	1,695,377	1,695,377	1,646,322	1,646,322	-2.9%
Township Law Enforcement - East Precinct	1,219,887	1,330,886	1,415,286	1,304,761	1,304,761	-7.8%
Dispatch Services	1,574,757	1,846,205	1,846,205	1,806,352	1,734,156	-6.1%
Correctional Facility	28,363,983	30,764,458	30,964,458	32,690,924	32,676,174	5.5%
Emergency Management	223,004	238,811	236,161	253,174	251,574	6.5%
Sheriff	47,061,975	50,523,093	50,804,845	53,276,522	52,662,073	3.7%
Circuit Court	11,986,645	12,865,098	12,856,803	12,990,413	12,843,995	-0.1%
Circuit Court Services	1,196,952	1,352,488	1,352,488	1,370,540	1,274,426	-5.8%
Law Library	21,094	21,400	21,400	21,400	21,400	0.0%
Jury Commission	1,265	1,217	1,217	2,082	2,082	71.1%
Family Division Referees	399,457	444,400	444,400	435,033	449,556	1.2%
Probation	71,873	85,211	85,211	85,211	85,211	0.0%
Circuit Court Clerk	1,101,631	1,284,584	1,284,584	1,252,111	1,252,111	-2.5%
Circuit Court	14,778,917	16,054,398	16,046,103	16,156,790	15,928,781	-0.7%
Administration	444,346	475,844	475,844	499,839	484,839	1.9%
Cooperative Extension	43,345	81,815	81,815	76,089	76,089	-7.0%
82 Ionia	659,535	738,261	738,261	1,433,409	1,287,197	74.4%
511-525 N Monroe	-	-	-	354,891	351,600	NA
Admin Building	736,969	1,048,656	1,048,656	787,506	752,506	-28.2%
Courthouse	8,265,803	8,339,330	8,339,330	8,619,358	8,509,852	2.0%
Probate Court Building	108,030	122,042	122,042	118,042	118,042	-3.3%
FIA Building	497,985	717,187	717,187	704,124	760,446	6.0%
Northwest Center	8,630	17,687	17,687	14,800	14,800	-16.3%
Boiler Plant Operations	1,153,255	1,022,280	1,022,280	1,025,204	1,015,204	-0.7%
Facilities Management	11,917,897	12,563,102	12,563,102	13,633,262	13,370,575	6.4%
Admin/Operations/Systems	2,908,628	3,563,659	3,563,659	4,499,844	4,097,938	15.0%
JNET	625,082	683,300	683,300	560,718	560,718	-17.9%
GIS	758,759	883,365	883,365	823,103	602,300	-31.8%
PTAS	953,772	1,107,140	1,107,140	-	-	-100.0%
FHRS	1,226,677	850,560	850,560	700,766	635,766	-25.3%
Information Technology	6,472,918	7,088,024	7,088,024	6,584,431	5,896,722	-16.8%
Criminal/Juvenile	4,751,929	5,258,077	5,258,077	5,254,518	5,254,518	-0.1%
Prosecutor	4,751,929	5,258,077	5,258,077	5,254,518	5,254,518	-0.1%
John Ball Zoological Gardens	3,469,049	3,775,160	3,827,060	3,776,477	3,682,162	-3.8%
Zoo	3,469,049	3,775,160	3,827,060	3,776,477	3,682,162	-3.8%
63rd District Court	1,942,557	2,260,695	2,260,695	2,287,412	2,270,363	0.4%
District Court - Probation	312,254	362,596	362,596	352,098	352,098	-2.9%
District Court	2,254,811	2,623,291	2,623,291	2,639,510	2,622,461	0.0%

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Program Descriptions	FY 2003	FY 2004		FY 2005		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
Administrator's Office	963,607	1,054,664	1,076,012	1,084,680	1,084,680	0.8%
Board of Commissioners	842,495	898,970	898,970	898,410	898,410	-0.1%
Corporate Counsel	87,509	95,000	95,000	95,000	95,000	0.0%
Economic Development	75,000	75,000	75,000	75,000	75,000	0.0%
Management Studies	345,272	245,000	245,000	230,000	155,000	-36.7%
Alliance for Health	4,750	4,750	4,750	4,750	4,750	0.0%
Prevention Program	519,097	1,700,000	1,700,000	1,700,000	1,680,000	-1.2%
Area Agency on Aging	14,546	14,546	14,546	14,546	14,546	0.0%
ACSET	136,908	65,000	-	65,000	65,000	NA
Policy/Administration	2,989,186	4,152,930	4,109,278	4,167,386	4,072,386	-0.9%
Bureau of Equalization	1,380,145	1,499,901	1,499,901	1,522,490	1,499,232	0.0%
Bureau of Equalization	1,380,145	1,499,901	1,499,901	1,522,490	1,499,232	0.0%
County Clerk - Elections	161,895	417,402	417,402	171,107	171,107	-59.0%
County Clerk - Register of Deeds	752,088	866,610	866,610	859,906	859,906	-0.8%
County Clerk - Vital Records	891,384	880,029	880,029	811,433	811,433	-7.8%
Clerk's Office	1,805,366	2,164,041	2,164,041	1,842,446	1,842,446	-14.9%
Drain Commission	593,386	518,194	518,194	529,074	515,794	-0.5%
Drains County At Large	40,333	165,000	165,000	45,000	45,000	-72.7%
Drain Commission	633,720	683,194	683,194	574,074	560,794	-17.9%
Fiscal Services	1,430,834	1,600,890	1,600,890	1,605,228	1,562,420	-2.4%
Audit	127,958	125,000	125,000	134,500	134,500	7.6%
Purchasing	382,652	428,140	428,140	437,417	437,417	2.2%
Central Services	884,561	943,042	943,042	903,418	824,405	-12.6%
Fleet Services	357,067	486,010	486,010	438,940	438,940	-9.7%
Fiscal Services	3,183,072	3,583,082	3,583,082	3,519,503	3,397,682	-5.2%
Human Resources	1,831,875	2,162,527	2,162,527	2,161,392	2,130,396	-1.5%
Employment Temporary Pool	8,573	-	-	-	-	NA
Human Resources	1,840,448	2,162,527	2,162,527	2,161,392	2,130,396	-1.5%
Treasurer's Office	928,564	1,071,665	1,071,665	1,060,184	1,060,184	-1.1%
Tax Tribunal Refunds	112,126	200,000	200,000	200,000	200,000	0.0%
Treasurer's Office	1,040,690	1,271,665	1,271,665	1,260,184	1,260,184	-0.9%
Probate Court - Mental & Estate Division	977,252	1,079,839	1,079,839	1,038,734	1,035,284	-4.1%
Intergovernmental	3,454,578	3,398,220	3,398,220	3,452,386	3,452,386	1.6%
Cooperative Extension Service	617,813	627,565	627,565	678,885	607,308	-3.2%
Medical Examiner	1,139,692	1,170,071	1,170,071	1,197,200	1,197,200	2.3%
Soldiers & Sailors Relief	170,808	188,175	188,175	193,807	188,017	-0.1%
Other	6,360,142	6,463,870	6,463,870	6,561,012	6,480,195	0.3%
Operating Expenses before Transfers	109,940,263	119,866,355	120,148,060	122,929,997	120,660,607	0.4%

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Program Descriptions	FY 2003	FY 2004		FY 2005		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
Transfers Out - Debt Service Fund	-	27,680	27,680	24,055	24,055	-13.1%
Transfers Out - Fire Commission	160,862	100,000	100,000	100,000	100,000	0.0%
Transfers Out - Parks	2,599,455	2,955,000	3,017,000	3,345,190	3,245,223	7.6%
Transfers Out - FOC	1,000,000	2,251,096	1,751,096	2,492,848	2,142,211	22.3%
Transfers Out - Health	7,584,683	10,657,054	10,004,801	10,660,202	9,471,709	-5.3%
Transfers Out - Special Projects	591,105	797,442	856,128	823,934	809,423	-5.5%
Transfers Out - FIA Social Welfare	795,679	795,538	795,538	796,721	770,000	-3.2%
Transfers Out - Child Care	10,883,617	10,054,898	10,054,898	11,518,594	11,589,657	15.3%
Transfers Out - FIA Child Care	3,109,038	3,676,619	3,676,619	4,093,195	3,673,781	-0.1%
Transfers Out - ROD Automation Fund	526,517	-	-	-	-	NA
Operating Transfers Out	27,250,956	31,315,327	30,283,760	33,854,739	31,826,059	5.1%
Total Operating Expenses	137,191,220	151,181,682	150,431,820	156,784,736	152,486,666	1.4%
Transfers Out - CIP	9,253,987	819,721	4,456,384	-	-	-100.0%
Transfers Out - Parks Acquisition & Devel	1,793,014	1,000,000	938,000	-	-	-100.0%
Capital	11,047,001	1,819,721	5,394,384	-	-	-100.0%
Total Uses before Appropriation Lapse	148,238,220	153,001,403	155,826,204	156,784,736	152,486,666	-2.1%
Estimated Appropriation Lapse	-	3,059,329	3,059,329	4,703,543	4,573,100	49.5%
Total General Fund	\$148,238,220	\$149,942,074	\$152,766,875	\$152,081,193	\$ 147,913,566	-3.2%

General Fund

Fund Statement

	<i>Year ended December 31,</i>				
	2002	2003	2004	2004	2005
	<u>Audited</u>	<u>Audited</u>	<u>Amended</u>	<u>Estimated</u>	<u>Adopted</u>
Revenues:					
Taxes	\$ 65,659,888	\$ 69,369,007	\$ 69,289,770	\$ 69,000,000	\$ 72,118,005
Licenses and permits	116,732	131,013	160,150	156,000	92,650
Intergovernmental	21,484,010	20,842,550	22,481,250	20,855,000	19,730,184
Charges for services	16,160,898	18,693,401	17,478,636	19,308,000	18,007,768
Fines & Forfeitures	203,525	178,288	234,000	192,000	433,500
Investment earnings	3,025,733	1,783,016	3,550,000	2,115,000	2,550,000
Reimbursements	8,055,686	7,488,811	8,867,571	7,893,000	8,481,001
Other	2,925,048	2,881,732	3,450,298	3,209,000	3,372,331
Total revenues	<u>117,631,520</u>	<u>121,367,817</u>	<u>125,511,675</u>	<u>122,728,000</u>	<u>124,785,439</u>
Expenditures:					
Sheriff	43,241,757	47,061,975	50,804,845	49,324,000	52,662,073
Circuit Court	13,991,167	14,778,917	16,046,103	15,231,000	15,928,781
Facilities Management	9,829,528	11,917,897	12,563,102	12,563,000	13,370,575
Information Technology	6,887,594	6,472,918	7,088,024	5,751,000	5,896,722
Prosecutor	4,423,937	4,751,929	5,258,077	4,811,000	5,254,518
Zoo	3,322,768	3,469,049	3,827,060	3,221,000	3,682,162
District Court	2,298,112	2,254,811	2,623,291	2,297,000	2,622,461
Policy/ Administration	2,089,711	2,989,186	4,109,278	3,565,000	4,072,386
Bureau of Equalization	1,379,837	1,380,145	1,499,901	1,379,000	1,499,232
Clerk's Office	1,817,700	1,805,366	2,164,041	1,762,000	1,842,446
Drain Commission	776,297	633,720	683,194	641,000	560,794
Fiscal Services	3,097,202	3,183,072	3,583,082	3,310,000	3,397,682
Human Resources	1,803,929	1,840,448	2,162,527	1,988,000	2,130,396
Treasurer's Office	1,070,609	1,040,690	1,271,665	1,125,000	1,260,184
Other	2,808,092	6,360,142	6,463,870	6,460,000	6,480,195
Appropriation lapse	-	-	(3,059,329)	-	(4,573,100)
Total expenditures	<u>98,838,240</u>	<u>109,940,263</u>	<u>117,088,731</u>	<u>113,428,000</u>	<u>116,087,507</u>
Excess (deficiency) of revenues over (under) expenditures	<u>18,793,280</u>	<u>11,427,554</u>	<u>8,422,944</u>	<u>9,300,000</u>	<u>8,697,932</u>
Other financing sources (uses):					
Transfers in	11,005,705	14,208,113	18,141,363	17,414,921	17,050,000
Transfers out _Operating	(28,827,036)	(27,250,956)	(30,283,760)	(31,315,327)	(31,826,059)
Transfers out _Capital	(23,573,843)	(11,047,001)	(5,394,384)	(1,819,721)	-
Total Other financing sources (uses)	<u>(41,395,174)</u>	<u>(24,089,844)</u>	<u>(17,536,781)</u>	<u>(15,720,127)</u>	<u>(14,776,059)</u>
Net Inc (Dec) in Fund Balance	(22,601,894)	(12,662,289)	(9,113,837)	(6,420,127)	(6,078,127)
Fund Balance, beginning of year	120,779,959	98,178,065	85,515,776	85,515,776	79,095,649
Fund Balance, end of year	<u>\$ 98,178,065</u>	<u>\$ 85,515,776</u>	<u>\$ 76,401,939</u>	<u>\$ 79,095,649</u>	<u>\$ 73,017,522</u>



General Fund Summary

by Functional Area

	FY 2003		FY 2004		FY 2005		
	Audited	Percent	Adopted	Percent	Requested	Adopted	Percent
Revenues By Category							
Taxes	\$ 69,369,007	57.2%	\$ 69,289,770	55.2%	\$ 72,118,005	\$ 72,118,005	57.8%
Licenses & permits	131,013	0.1%	160,150	0.1%	92,650	92,650	0.1%
Intergovernmental	20,842,550	17.2%	22,405,550	17.9%	19,730,184	19,730,184	15.8%
Charges for services	18,693,401	15.4%	17,478,636	13.9%	17,968,768	18,007,768	14.4%
Fines & forfeitures	178,288	0.1%	234,000	0.2%	458,500	433,500	0.3%
Investment earnings	1,783,016	1.5%	3,550,000	2.8%	2,550,000	2,550,000	2.0%
Reimbursements	7,488,811	6.2%	8,867,571	7.1%	8,446,354	8,481,001	6.8%
Other	2,881,732	2.4%	3,440,798	2.7%	3,104,077	3,372,331	2.7%
Total revenues	121,367,817	100.0%	125,426,475	100.0%	124,468,538	124,785,439	100.0%
Expenditures By Function							
General government	37,478,019	34.1%	35,278,338	30.2%	35,515,900	34,380,162	29.6%
Public safety	47,061,975	42.8%	50,523,093	43.3%	53,276,522	52,662,073	45.4%
Judicial	18,010,979	16.4%	25,015,605	21.4%	25,089,552	24,841,044	21.4%
Cultural and recreation	4,086,861	3.7%	4,402,725	3.8%	4,455,362	4,289,470	3.7%
Health and welfare	1,829,597	1.7%	3,058,246	2.6%	3,091,007	3,065,217	2.6%
Other	1,472,832	1.3%	1,588,348	1.4%	1,501,654	1,422,641	1.2%
Appropriation lapse	-	0.0%	(3,059,329)	-2.6%	(4,703,543)	(4,573,100)	-3.9%
Total Expenditures	109,940,263	100.0%	116,807,026	100.0%	118,226,454	116,087,507	100.0%
Excess (deficiency) of revenues over (under) expenditures	11,427,554		8,619,449		6,242,084	8,697,932	
Other Fin Sources (Uses)							
Transfers in	14,208,113		17,414,921		16,500,000	17,050,000	
Transfers out	(38,297,957)		(33,135,048)		(33,854,739)	(31,826,059)	
Total Other Fin Sources (Uses)	(24,089,844)		(15,720,127)		(17,354,739)	(14,776,059)	
Net Inc (Dec) in Fund Balance	\$(12,662,289)		\$ (7,100,678)		\$(11,112,655)	\$ (6,078,127)	

General Fund Summary

by Category

	FY 2003		FY 2004		FY 2005		
	Audited	Percent	Adopted	Percent	Requested	Adopted	Percent
Revenues By Category							
Taxes	\$ 69,369,007	57.2%	\$ 69,289,770	55.2%	\$ 72,118,005	\$ 72,118,005	57.8%
Licenses & permits	131,013	0.1%	160,150	0.1%	92,650	92,650	0.1%
Intergovernmental	20,842,550	17.2%	22,405,550	17.9%	19,730,184	19,730,184	15.8%
Charges for services	18,693,401	15.4%	17,478,636	13.9%	17,968,768	18,007,768	14.4%
Fines & forfeitures	178,288	0.1%	234,000	0.2%	458,500	433,500	0.3%
Investment earnings	1,783,016	1.5%	3,550,000	2.8%	2,550,000	2,550,000	2.0%
Reimbursements	7,488,811	6.2%	8,867,571	7.1%	8,446,354	8,481,001	6.8%
Other	2,881,732	2.4%	3,440,798	2.7%	3,104,077	3,372,331	2.7%
Total revenues	121,367,817	100.0%	125,426,475	100.0%	124,468,538	124,785,439	100.0%
Expenditures By Category							
Personnel	66,824,645	60.8%	75,417,921	64.6%	76,124,058	75,075,141	64.7%
Commodities	3,744,563	3.4%	3,927,683	3.4%	3,734,775	3,689,716	3.2%
Contractual services	37,526,408	34.1%	38,998,377	33.4%	40,007,768	39,151,268	33.7%
Capital outlay	1,805,741	1.6%	1,412,152	1.2%	1,956,020	1,554,893	1.3%
Other	38,907	0.0%	110,222	0.1%	1,107,376	1,189,589	1.0%
Appropriation lapse	-	0.0%	(3,059,329)	-2.6%	(4,703,543)	(4,573,100)	-3.9%
Total Expenditures	109,940,263	100.0%	116,807,026	100.0%	118,226,454	116,087,507	100.0%
Excess (deficiency) of revenues over (under) expenditures	11,427,554		8,619,449		6,242,084	8,697,932	
Other Fin Sources (Uses)							
Transfers in	14,208,113		17,414,921		16,500,000	17,050,000	
Transfers out	(38,297,957)		(33,135,048)		(33,854,739)	(31,826,059)	
Total Other Fin Sources (Uses)	(24,089,844)		(15,720,127)		(17,354,739)	(14,776,059)	
Net Inc (Dec) in Fund Balance	\$(12,662,289)		\$ (7,100,678)		\$(11,112,655)	\$ (6,078,127)	

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	2003	2004	2005	
	Audited	Adopted	Requested	Adopted
Current property tax	\$ 64,673,157	\$ 67,845,705	\$ 70,567,805	\$ 70,567,805
Trailer tax	55,438	62,300	59,000	59,000
Delinquent property tax	3,176,976	-	-	-
Tax reverted lands	-	6,850	-	-
Payments in lieu of taxes	83,307	-	110,000	110,000
Industrial facility tax	1,365,109	1,355,900	1,365,000	1,365,000
Penalties and interest on taxes	15,019	18,660	16,200	16,200
Collection fees	-	300	-	-
Statutory fees	-	55	-	-
Taxes	69,369,006	69,289,770	72,118,005	72,118,005
Boat livery inspections	334	350	350	350
Professional registrations	1,900	1,800	1,800	1,800
Marriage licenses	25,200	25,000	25,000	25,000
Marriage family counseling	71,550	73,000	-	-
Pistol Permits	32,029	60,000	65,500	65,500
Licenses & permits	131,013	160,150	92,650	92,650
State grants	1,446,823	1,466,324	1,488,746	1,488,746
State grants - liquor tax PA 106	2,584,383	2,471,640	2,580,000	2,580,000
State grants-court equity PA 374	2,601,669	3,550,000	3,333,338	3,333,338
State cigarette tax distribution	345,405	485,140	375,000	375,000
Single Business Tax	1,461,017	1,514,008	-	-
State shared revenue	9,223,485	9,642,723	8,582,445	8,582,445
Contribution from local units	3,179,769	3,275,715	3,370,655	3,370,655
Intergovernmental	20,842,551	22,405,550	19,730,184	19,730,184
Court fees	2,359,361	2,778,150	3,141,000	3,141,000
Adoption fees	4,533	5,000	5,000	5,000
Probation fees	228,571	247,000	178,000	178,000
Court bond costs	43,877	50,000	45,500	45,500
Filing fees	71,310	62,500	142,000	142,000
Jury fees	35,485	51,000	34,000	73,000
Appeal fees	7,415	15,000	1,800	1,800
Motion fees	85,650	93,000	93,000	93,000
Civil fees	246,610	230,000	260,000	260,000
Real estate transfer tax	3,138,499	2,500,000	2,700,000	2,700,000
Tax cert, history & search	21,737	19,570	18,000	18,000
Inheritance fee	-	-	-	-
Certified copy fee	576,520	688,460	694,050	694,050
Recording fee	4,297,632	3,500,000	3,083,500	3,083,500

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Account Description	2003	2004	2005	
	Audited	Adopted	Requested	Adopted
Partnership file & disolv	7,178	6,500	7,000	7,000
Assumed name fee	39,464	42,000	40,000	40,000
Notary bond fee	1,714	1,600	16,000	16,000
Foreclosure fee	-	25	25	25
Service fees	12,406	85,000	30,000	30,000
Other fees	378,308	335,900	390,600	390,600
Board & care	4,022,531	3,793,700	4,075,000	4,075,000
Record copy fee	423,388	240,000	405,000	405,000
Photographic services	27,266	20,000	25,000	25,000
Mailing service	778	7,500	1,500	1,500
Printing service	266,122	300,000	300,000	300,000
Transportation services	11,929	8,500	12,000	12,000
Other services	1,016,796	1,029,250	1,047,789	1,047,789
Sale of supplies	200,218	33,000	27,000	27,000
Commissary	144,431	150,000	145,000	145,000
Sales-utilities	973,738	1,127,481	995,204	995,204
Other charges	49,934	58,500	55,800	55,800
Charges for services	18,693,401	17,478,636	17,968,768	18,007,768
Penal fines	8,500	5,000	8,500	8,500
Bond forfeitures	35,555	78,000	300,000	275,000
Nom & recount fee forfeiture	30	1,000	-	-
Fines, forfeitures & penalties	134,203	150,000	150,000	150,000
Fines & forfeitures	178,288	234,000	458,500	433,500
Interest Earned	1,783,016	3,550,000	2,550,000	2,550,000
Interest earnings	1,783,016	3,550,000	2,550,000	2,550,000
Reimbursements	7,410,331	8,794,571	8,364,354	8,399,001
Collection fees-delinquent	59,116	38,000	47,000	47,000
Collection fees-neglect	19,364	35,000	35,000	35,000
Reimbursements	7,488,811	8,867,571	8,446,354	8,481,001
Rental income	1,745,660	1,828,638	2,081,577	2,349,831
Royalties	6,277	8,000	8,100	8,100
Sale of fixed assets	175,702	295,860	175,000	175,000
Contributions-private sources	186	-	-	-
Refunds-rebates	8,312	5,000	5,000	5,000
Insurance & surety bond premiums	(17,465)	-	-	-
Vending machine & pay phones	763,159	1,200,800	725,700	725,700
Miscellaneous income	200,627	102,500	108,700	108,700
Cash short & over	(726)	-	-	-
Other revenue	2,881,732	3,440,798	3,104,077	3,372,331

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Account Description	2003	2004	2005	
	Audited	Adopted	Requested	Adopted
Transfers in	24,900	-	-	-
Transfers in-correction & detention	10,900,000	12,985,500	13,500,000	13,500,000
Transfers in-delinquent tax	3,044,414	3,060,000	3,000,000	3,000,000
Transfer in-special projects	238,799	-	-	-
Transfers in-capital improvement program	-	1,369,421	-	550,000
Transfers in	14,208,113	17,414,921	16,500,000	17,050,000
Total revenue	\$ 135,575,931	\$ 142,841,396	\$ 140,968,538	\$ 141,835,439

General Fund Summary

Revenue Forecast by Category

Category	Budget			Forecast			
	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Taxes	\$ 69,369,007	\$ 69,289,770	\$ 72,118,005	\$ 75,723,905	\$ 80,645,959	\$ 85,887,946	\$ 91,470,663
Licenses & Permits	131,013	160,150	92,650	98,209	104,102	110,348	116,968
State-Revenue sharing	10,684,502	11,156,731	8,582,445	8,582,445	8,582,445	8,582,445	8,582,445
State-Court equity	2,601,669	3,550,000	3,333,338	3,433,338	3,536,338	3,642,428	3,751,701
State-Liquor tax	2,584,383	2,471,640	2,580,000	2,657,400	2,737,122	2,819,236	2,903,813
State-Other	1,792,227	1,993,864	1,863,746	1,882,383	1,901,207	1,920,219	1,939,422
Cont. from local units	3,179,769	3,309,015	3,370,655	3,471,775	3,575,928	3,683,206	3,793,702
Intergovernmental	20,842,550	22,481,250	19,730,184	20,027,341	20,333,040	20,647,534	20,971,082
Recording/Transfer Fee	7,436,131	6,000,000	5,783,500	5,957,005	6,135,715	6,319,787	6,509,380
Court Fees	3,082,811	3,531,650	3,939,300	4,018,086	4,098,448	4,180,417	4,264,025
Jail Board/Processing	4,372,894	4,089,700	4,421,500	4,598,360	4,782,294	4,973,586	5,172,530
Other	3,801,565	3,857,286	3,863,468	3,979,372	4,098,753	4,221,716	4,348,367
Charges for Services	18,693,401	17,478,636	18,007,768	18,552,823	19,115,210	19,695,505	20,294,302
Fines & Forfeitures	178,288	234,000	433,500	446,505	459,900	473,697	487,908
Interest Earnings	1,783,016	3,550,000	2,550,000	2,575,500	2,601,255	2,627,268	2,653,540
Reimbursements	7,488,811	8,867,571	8,481,001	8,735,431	8,997,494	9,267,419	9,545,441
Other	2,881,732	3,450,298	3,372,331	3,507,224	3,647,513	3,793,414	3,945,150
Corrections	10,900,000	13,185,500	13,500,000	13,500,000	13,500,000	13,650,000	13,800,000
DTAN	3,044,414	3,060,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
CIP	-	1,369,421	550,000	-	-	-	-
Other	263,699	526,442	-	-	-	-	-
Transfers In	14,208,113	18,141,363	17,050,000	16,500,000	16,500,000	16,650,000	16,800,000
Total	\$135,575,931	\$143,653,038	\$141,835,439	\$146,166,939	\$152,404,474	\$159,153,131	\$166,285,056



General Fund Summary

Expense Forecast by Category

Category	Audited	Budget		Forecast			
	FY 2003	FY 2004 ⁽¹⁾	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Wages	\$ 50,591,696	\$ 53,397,779	\$ 54,893,111	\$ 56,814,370	\$ 58,802,873	\$ 60,860,973	\$ 62,991,107
Temporary	208,292	184,102	107,638	109,791	111,987	114,226	116,511
Overtime	2,587,310	3,085,080	3,028,864	3,134,874	3,244,595	3,358,156	3,475,691
Health Insurance	7,937,577	11,457,387	8,719,662	9,504,432	10,359,830	11,292,215	12,308,515
FICA	3,991,263	4,231,793	4,408,501	4,562,799	4,722,496	4,887,784	5,058,856
Pension Contribution	1,092,393	2,548,334	3,403,596	4,819,492	5,402,650	4,835,372	4,980,433
Workers Compensation	348,221	480,903	441,329	551,661	496,495	446,846	402,161
Other	67,893	65,600	72,440	74,975	77,600	80,316	83,127
Personnel	66,824,645	75,450,978	75,075,141	79,572,394	83,218,526	85,875,888	89,416,401
Commodities	3,744,563	3,913,196	3,689,716	3,763,510	3,838,781	3,915,556	3,993,867
Building Rent	5,891,246	6,096,274	5,770,905	5,886,323	6,004,050	6,124,131	6,246,613
Utilities	3,612,725	3,628,574	4,070,462	4,192,576	4,318,353	4,447,904	4,581,341
Health Services	4,595,908	4,114,624	5,128,476	5,590,039	6,093,142	6,641,525	7,239,262
Legal Services	5,493,420	4,965,783	5,291,300	5,397,126	5,505,069	5,615,170	5,727,473
CMH	3,454,578	3,398,220	3,452,386	3,469,648	3,486,996	3,504,431	3,521,953
Hardware/Software Maint	1,429,907	2,071,350	1,394,035	1,421,916	1,450,354	1,479,361	1,508,948
Prevention Programming	519,097	1,700,000	1,680,000	1,700,000	1,700,000	1,700,000	1,700,000
Other	12,529,526	13,237,407	12,363,704	12,610,978	12,863,198	13,120,462	13,382,871
Contractuals	37,526,407	39,212,232	39,151,268	40,268,606	41,421,161	42,632,983	43,908,462
Capital	1,805,741	1,462,932	1,554,893	1,632,638	1,714,270	1,799,983	1,889,982
Other	38,907	108,722	1,189,589	1,193,158	1,203,342	1,208,102	1,212,618
Child Care	13,992,655	13,731,517	15,263,438	15,873,976	16,508,935	17,169,292	17,856,064
Health Department	7,584,683	10,004,801	9,471,709	9,755,860	10,048,536	10,349,992	10,660,492
Parks Department	2,599,455	3,017,000	3,245,223	3,537,293	3,855,649	4,202,658	4,580,897
CIP	9,253,987	4,456,384	-	-	-	-	-
Friend of the Court	-	1,751,096	2,142,211	2,206,477	2,272,672	2,340,852	2,411,077
Other	4,867,177	2,717,346	1,703,478	1,754,582	1,807,220	1,861,436	1,917,279
Transfers Out	38,297,957	35,678,144	31,826,059	33,128,189	34,493,012	35,924,230	37,425,809
Total before Lapse, Eliminations & Reconciliation to Estimate	148,238,220	155,826,204	152,486,666	159,558,493	165,889,091	171,356,742	177,847,140
Appropriation Lapse	-	(3,059,329)	(4,573,100)	(4,786,755)	(4,976,673)	(5,140,702)	(5,335,414)
Total before Eliminations & Reconciliation to Estimate	148,238,220	152,766,875	147,913,566	154,771,739	160,912,418	166,216,040	172,511,726
Future Eliminations	-	-	-	(3,000,000)	(4,250,000)	(5,500,000)	(6,300,000)
Reconciliation to Estimate ⁽²⁾	-	(2,693,710)	-	-	-	-	-
Total	148,238,220	150,073,165	147,913,566	151,771,739	156,662,418	160,716,040	166,211,726
Net Fund Balance Inc(Dec)	(12,662,289)	(6,420,127)	(6,078,127)	(5,604,800)	(4,257,944)	(1,562,909)	73,330
Fund Balance, beg of year	98,178,065	85,515,776	79,095,649	73,017,522	67,412,722	63,154,778	61,591,869
Fund Balance, end of year	\$ 85,515,776	\$ 79,095,649	\$ 73,017,522	\$ 67,412,722	\$ 63,154,778	\$ 61,591,869	\$ 61,665,199

(1) Amended budget as of July, 2004.

(2) Reconciles the 2004 Amended budget to the 2004 Estimated actual activity.

Special Revenue Funds

Schedule of Uses of Financial Resources

Program Descriptions	FY 2003	FY 2004		FY 2005		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
Fire Prevention Fund	335,022	371,890	379,890	391,887	366,282	-3.6%
Parks Operations	3,885,528	4,243,000	4,305,000	5,323,855	5,223,888	21.3%
Parks Acquisition & Development	1,476,752	1,000,000	1,257,061	-	-	-100.0%
Parks Fund	5,362,280	5,243,000	5,562,061	5,323,855	5,223,888	-6.1%
Title IV-D	6,845,583	8,307,861	8,307,861	8,646,223	8,157,159	-1.8%
Work First	144,222	156,876	156,876	167,964	156,876	0.0%
Medical Support	271,800	293,796	293,796	293,795	293,795	0.0%
MICSES - Pre Conversion	24,977	-	-	-	-	NA
MICSES - Post Conversion	-	-	132,334	-	-	-100.0%
Friend of the Court Fund	7,286,582	8,758,533	8,890,867	9,107,982	8,607,830	-3.2%
Administration	1,676,345	2,175,324	2,182,836	1,642,047	1,510,088	-30.8%
Bioterrorism	168,099	121,500	479,393	521,373	508,396	6.0%
Community Nursing	6,552,845	7,306,612	7,519,613	7,641,576	7,374,404	-1.9%
Clinical Services	5,625,293	6,125,622	6,108,856	6,283,404	6,139,828	0.5%
Admin-Grant Programs	3,683,287	3,979,628	3,954,653	4,290,938	3,994,902	1.0%
Health Promotion/Disease Prevention	5,859,165	5,187,137	5,142,065	5,267,232	4,906,472	-4.6%
Health Fund	23,565,034	24,895,823	25,387,416	25,646,570	24,434,090	-3.8%
Lodging Excise Tax Fund	4,920,470	5,421,961	5,421,961	6,015,910	6,015,910	11.0%
Correction & Detention Fund	13,150,000	15,595,265	15,795,265	16,088,455	16,088,455	1.9%
Senior Millage Fund	4,116,312	4,700,000	4,700,000	4,945,049	4,945,049	5.2%
ROD - Automation Fund	1,417,834	149,300	848,237	695,761	695,761	-18.0%
Community Development Fund	1,922,934	2,000,000	3,835,461	2,000,000	2,000,000	-47.9%
Community Probation	2,379,070	3,093,869	3,093,869	3,213,869	3,381,338	9.3%
Children's Services	6,719,901	7,278,237	7,278,237	8,117,064	7,278,237	0.0%
Juvenile Detention	5,610,147	6,232,028	6,232,028	6,211,124	6,216,502	-0.2%
Other Programs	1,502,227	1,868,183	1,875,609	1,962,120	1,955,425	4.3%
Placement	9,671,895	9,434,055	9,434,055	9,250,796	9,221,427	-2.3%
Child Care Fund	25,883,240	27,906,372	27,913,798	28,754,973	28,052,929	0.5%
Veteran's Trust Fund	48,546	85,000	49,394	49,394	49,394	0.0%
Agricultural Preservation	-	-	2,567,020	-	-	-100.0%
CC - Criminal Diversion	56,358	62,622	62,622	68,721	68,721	9.7%
CC - Family Counseling	-	-	-	73,000	73,000	NA
CC - GRAC Ecumenism	10,000	-	-	-	-	NA
CC - GRIP	164,458	-	-	-	-	NA
CC - JAIBG	296,361	250,494	386,574	188,746	188,746	-51.2%
CC - Local Law Enf Blk Grant	73,991	-	-	-	-	NA

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Program Descriptions	FY 2003	FY 2004		FY 2005		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
Community Corrections - C.S.O.M.	24,706	-	-	-	-	NA
Community Corrections Admin	2,293,077	2,710,197	2,494,343	2,482,880	2,483,397	-0.4%
Community Corrections Grant	298,093	368,624	337,223	335,461	335,461	-0.5%
Coop Ext - 2001 Mini Grants	220	-	-	-	-	NA
Coop Ext - FAA Grant	1,013	-	-	-	-	NA
Coop Ext - Families in Touch	83,388	-	59,002	-	-	-100.0%
Coop Ext - Grandville Corridor	13,371	-	27,764	-	-	-100.0%
Coop Ext - Managing Resource Mgmt	2,135	-	2,229	-	-	-100.0%
Coop Ext - Smart Start	2,152	-	17,303	-	-	-100.0%
Coop Ext - Tenant Money Management	2,135	-	1,730	-	-	-100.0%
Drain Comm - Special Assessment	55,642	59,830	59,830	63,702	63,702	6.5%
Link Michigan Regional Telecom	239,851	-	66,149	-	-	-100.0%
Orthophotography	687,472	-	477,528	-	-	-100.0%
Prosecutor - Cooperative Reimb	1,398,504	1,522,190	1,522,190	1,555,272	1,555,272	2.2%
Remonumentation Program	168,665	174,737	207,610	207,610	207,610	0.0%
Sheriff - Admin & Road Patrol-COPS	153,485	-	865,917	-	-	-100.0%
Sheriff - Countywide 911 Dispatch	-	-	152,500	-	-	-100.0%
Sheriff - Domestic Preparedness EQ	23,479	-	347,508	-	-	-100.0%
Sheriff - Domestic Preparedness Supp	-	-	34,084	-	-	-100.0%
Sheriff - Gifts	61,220	62,100	62,100	90,000	90,000	44.9%
Sheriff - Haz Mat Emerg Prep Grant	-	-	15,900	-	-	-100.0%
Sheriff - Kent Narcotics	88,626	127,590	127,590	143,572	143,572	12.5%
Sheriff - Law Enforcement Block Grant	37,436	-	200,623	-	-	-100.0%
Sheriff - LEBG - Batterer Interven Prog	9,460	-	-	-	-	NA
Sheriff - Local Corr Officers Training	-	-	195,000	140,000	140,000	-28.2%
Sheriff - Lookout - Youth Alcohol Enf	2,594	-	6,366	-	-	-100.0%
Sheriff - Michigan Dispatch Training	-	15,000	15,000	44,000	44,000	193.3%
Sheriff - Michigan Justice Training	59,721	48,000	48,000	45,000	45,000	-6.3%
Sheriff - Secondary Road Patrol	787,150	618,030	617,829	620,134	605,106	-2.1%
Sheriff - Sheriff Anti-Drug	162,109	190,755	190,755	173,049	173,049	-9.3%
Sheriff - Sheriff's Drug Enforcement	77,832	93,964	93,964	70,616	70,616	-24.8%
Sheriff - SHSG Exercise Grant	-	-	17,000	-	-	-100.0%
Sheriff - SHSG Solution Area Planner	-	-	73,000	-	-	-100.0%
Sheriff - SHSG Training Grant	-	-	412,028	-	-	-100.0%
Sheriff - Spotlight - Youth Alcohol Enf	-	-	8,960	-	-	-100.0%
Special Project Funds	7,334,706	6,304,133	11,773,241	6,301,763	6,287,252	-46.6%
Total Special Revenue Funds	95,342,960	101,431,277	110,557,592	105,321,599	102,766,840	-7.0%

Fire Prevention Special Revenue Fund

Fund Statement

	<i>Year ended December 31,</i>				
	2002 Audited	2003 Audited	2004 Amended	2004 Estimated	2005 Adopted
Revenues:					
Intergovernmental	\$ 163,887	\$ 169,140	\$ 100,000	\$ 100,000	\$ 100,000
Investment earnings	10,210	5,791	7,600	7,400	5,100
Reimbursements	-	437	-	-	-
Other	8,546	8,746	9,000	9,200	9,000
Total revenues	182,643	184,114	116,600	116,600	114,100
Expenditures:					
Personnel	1,395	1,814	1,305	1,500	1,305
Commodities	5,959	6,639	2,600	5,500	6,100
Contractual services	135,426	153,206	161,350	159,000	165,450
Other	7,647	11,666	47,935	47,900	24,727
Capital outlay	1,797	161,697	166,700	163,000	168,700
Total expenditures	152,224	335,022	379,890	376,900	366,282
Excess (deficiency) of revenues over (under) expenditures	30,419	(150,908)	(263,290)	(260,300)	(252,182)
Other financing sources (uses):					
Operating transfers in	158,000	160,862	100,000	100,000	100,000
Operating transfers out	(164,000)	-	-	-	-
Total Other financing sources (uses)	(6,000)	160,862	100,000	100,000	100,000
Net Inc (Dec) in Fund Balance	24,419	9,954	(163,290)	(160,300)	(152,182)
Fund Balance, beginning of year	479,073	503,492	513,446	513,446	353,146
Fund Balance, end of year	\$ 503,492	\$ 513,446	\$ 350,156	\$ 353,146	\$ 200,964

The Fire Prevention Special Revenue Fund will decrease \$152,182, or 43.1% from the 2004 Estimated Fund Balance of \$353,146 to the 2005 Estimated Fund Balance of \$200,964. Excess reserves have accumulated in this fund and are now being drawn down intentionally. It is the long-term goal of the County to achieve and maintain a fund balance of \$75,000 by the end of 2006.



Parks Special Revenue Fund

Fund Statement

	<i>Year ended December 31,</i>				
	2002	2003	2004	2004	2005
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Licenses and permits	\$ 162,215	\$ -	\$ -	\$ -	\$ -
Intergovernmental	25,000	-	-	-	19,315
Charges for services	1,022,251	1,201,765	1,238,000	1,349,000	1,948,350
Investment earnings	5,863	4,314	22,700	4,700	4,400
Other	118,420	43,594	50,000	111,900	11,000
Total revenues	1,333,749	1,249,673	1,310,700	1,465,600	1,983,065
Expenditures:					
Personnel	2,372,181	2,265,495	2,475,993	2,475,000	2,735,379
Commodities	1,002,014	267,133	294,523	303,000	324,364
Contractual Services	12,848	813,668	1,062,547	1,001,000	1,394,266
Other	25,675	59,636	148,087	148,000	449,589
Capital outlay	304,488	1,956,348	1,580,911	1,500,000	320,290
Total expenditures	3,717,206	5,362,280	5,562,061	5,427,000	5,223,888
Excess (deficiency) of revenues over (under) expenditures	(2,383,457)	(4,112,608)	(4,251,361)	(3,961,400)	(3,240,823)
Other financing sources (uses):					
Operating transfers in	2,299,391	4,392,469	3,955,000	3,955,000	3,245,223
Operating transfers out	-	-	-	-	-
Total Other financing sources (uses)	2,299,391	4,392,469	3,955,000	3,955,000	3,245,223
Net Inc (Dec) in Fund Balance	(84,066)	279,861	(296,361)	(6,400)	4,400
Fund Balance, beginning of year	445,209	361,143	641,004	641,004	634,604
Fund Balance, end of year	\$ 361,143	\$ 641,004	\$ 344,643	\$ 634,604	\$ 639,004

Friend of the Court Special Revenue Fund

Fund Statement

	<i>Year ended September 30,</i>				
	2002	2003	2004	2004	2005
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 5,253,771	\$ 5,505,864	\$ 6,189,631	\$ 5,915,000	\$ 6,007,295
Charges for services	437,866	513,568	450,140	536,000	458,325
Total revenues	5,691,637	6,019,432	6,639,771	6,451,000	6,465,620
Expenditures:					
Personnel	5,377,662	5,653,233	6,599,058	5,985,000	6,584,638
Commodities	427,932	394,808	386,276	136,000	218,450
Contractual Services	645,215	739,281	929,015	708,000	898,718
Other	376,466	477,950	706,576	706,500	741,905
Capital outlay	161,773	21,310	269,942	115,000	164,119
Total expenditures	6,989,048	7,286,582	8,890,867	7,650,500	8,607,830
Excess (deficiency) of revenues over (under) expenditures	(1,297,411)	(1,267,150)	(2,251,096)	(1,199,500)	(2,142,210)
Other financing sources (uses):					
Operating transfers in	2,111,702	-	1,751,096	1,200,000	2,142,211
Operating transfers out	-	-	-	-	-
Total Other financing sources (uses)	2,111,702	-	1,751,096	1,200,000	2,142,211
Net Inc (Dec) in Fund Balance	814,291	(1,267,150)	(500,000)	500	1
Fund Balance, beginning of year	1,080,006	1,894,297	627,147	627,147	627,647
Fund Balance, end of year	\$ 1,894,297	\$ 627,147	\$ 127,147	\$ 627,647	\$ 627,648



Health Special Revenue Fund

Fund Statement

	<i>Year ended September 30,</i>				
	2002	2003	2004	2004	2005
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Licenses and permits	\$ 1,179,140	\$ 1,249,537	\$ 1,323,109	\$ 1,315,000	\$ 1,311,566
Intergovernmental	9,086,939	7,681,472	8,344,127	7,653,000	8,172,788
Charges for services	1,133,662	1,308,743	1,408,890	1,329,000	1,234,500
Fines & Forfeitures	105,029	127,299	123,100	139,000	138,000
Reimbursements	5,095,474	4,953,914	3,877,348	3,500,000	3,868,532
Other	213,348	334,977	306,041	358,000	236,995
Total revenues	16,813,592	15,655,943	15,382,615	14,294,000	14,962,381
Expenditures:					
Personnel	14,975,534	15,403,493	17,141,017	15,800,000	16,654,677
Commodities	1,040,333	996,131	1,607,733	984,000	1,452,931
Contractual Services	6,652,732	5,290,341	4,895,413	4,424,000	4,550,522
Other	1,498,673	1,441,922	1,212,643	1,777,000	1,273,933
Capital outlay	469,575	433,146	530,610	287,000	502,027
Total expenditures	24,636,847	23,565,033	25,387,416	23,272,000	24,434,090
Excess (deficiency) of revenues over (under) expenditures	(7,823,255)	(7,909,091)	(10,004,801)	(8,978,000)	(9,471,709)
Other financing sources (uses):					
Operating transfers in	7,470,877	7,584,662	10,004,801	8,978,000	9,471,709
Operating transfers out	-	-	-	-	-
Total Other financing sources (uses)	7,470,877	7,584,662	10,004,801	8,978,000	9,471,709
Net Inc (Dec) in Fund Balance	(352,378)	(324,429)	-	-	-
Fund Balance, beginning of year	684,920	332,542	8,113	8,113	8,113
Fund Balance, end of year	\$ 332,542	\$ 8,113	\$ 8,113	\$ 8,113	\$ 8,113

Mental Health Special Revenue Fund

Fund Statement

	<i>Year ended September 30,</i>				
	2002 Audited	2003 Audited	2004 Amended	2004 Estimated	2005 Adopted
Revenues:					
Intergovernmental	\$25,501,256	\$ -	\$ -	\$ -	\$ -
Charges for services	399,264	-	-	-	-
Investment earnings	446,162	329,175	-	-	-
Reimbursements	59,066,747	-	-	-	-
Other	2,525,919	-	-	-	-
Total revenues	87,939,348	329,175	-	-	-
Expenditures:					
Personnel	6,479,919	-	-	-	-
Commodities	72,611	-	-	-	-
Contractual Services	82,327,453	983,798	-	-	-
Other	1,219,989	-	-	-	-
Capital outlay	106,537	-	-	-	-
Total expenditures	90,206,509	983,798	-	-	-
Excess (deficiency) of revenues over (under) expenditures	(2,267,161)	(654,623)	-	-	-
Other financing sources (uses):					
Operating transfers in	2,162,400	-	-	-	-
Operating transfers out	-	-	-	-	-
Total Other financing sources (uses)	2,162,400	-	-	-	-
Net Inc (Dec) in Fund Balance	(104,761)	(654,623)	-	-	-
Fund Balance, beginning of year	7,359,274	7,254,513	6,599,890	6,599,890	6,599,890
Fund Balance, end of year	\$ 7,254,513	\$ 6,599,890	\$ 6,599,890	\$ 6,599,890	\$ 6,599,890



Lodging Excise Tax Special Revenue Fund

Fund Statement

	<i>Year ended December 31,</i>				
	2002	2003	2004	2004	2005
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Taxes	\$ 4,111,426	\$ 4,357,884	\$ 4,200,000	\$ 4,200,000	\$ 4,200,000
Charges for services	1,558	1,296	2,000	16,200	2,000
Fines & Forfeitures	1,376	3,029	8,500	2,700	4,000
Investment earnings	160,647	110,901	200,000	114,000	175,000
Total revenues	4,275,007	4,473,110	4,410,500	4,332,900	4,381,000
Expenditures:					
Personnel	83,450	94,895	100,070	101,000	106,526
Commodities	590	1,718	900	700	900
Contractual services	2,211,800	1,333,854	1,255,368	1,200,000	1,278,153
Other	2,362,750	3,485,684	4,063,723	3,700,000	4,630,331
Capital outlay	-	4,319	1,900	1,000	-
Total expenditures	4,658,590	4,920,470	5,421,961	5,002,700	6,015,910
Net Inc (Dec) in Fund Balance	(383,583)	(447,360)	(1,011,461)	(669,800)	(1,634,910)
Fund Balance, beginning of year	7,637,409	7,253,826	6,806,466	6,806,466	6,136,666
Fund Balance, end of year	\$ 7,253,826	\$ 6,806,466	\$ 5,795,005	\$ 6,136,666	\$ 4,501,756

The Lodging Excise Tax Special Revenue Fund will decrease \$1,634,910, or 26.6% from the 2004 Estimated Fund Balance of \$6,136,666 to the 2005 Estimated Fund Balance of \$4,501,756. Expenditures, in the Other category, for debt service payments to the City-County Building Authority for the new convention center have increased; while, estimated revenues generated from hotel occupancy taxes have been flat. As a result the fund balance in this fund will be drawn down over the short-term. Over the long-term, it is expected that the new convention center will generate the business necessary to increase hotel occupancy rates, translating into greater annual tax collections necessary to sustain the future obligations of this fund.

Correction & Detention Special Revenue Fund

Fund Statement

	<i>Year ended December 31,</i>				
	2002 Audited	2003 Audited	2004 Amended	2004 Estimated	2005 Adopted
Revenues:					
Taxes	\$12,169,652	\$12,844,211	\$13,382,705	\$13,289,000	\$ 13,875,753
Investment earnings	282,599	175,375	220,000	165,000	135,000
Total revenues	12,452,251	13,019,586	13,602,705	13,454,000	14,010,753
Other financing sources (uses):					
Operating transfers in	-	-	-	-	-
Operating transfers out	(13,000,000)	(13,150,000)	(15,795,265)	(15,795,265)	(16,088,455)
Total Other financing sources (uses)	(13,000,000)	(13,150,000)	(15,795,265)	(15,795,265)	(16,088,455)
Net Inc (Dec) in Fund Balance	(547,749)	(130,414)	(2,192,560)	(2,341,265)	(2,077,702)
Fund Balance, beginning of year	7,962,379	7,414,630	7,284,216	7,284,216	4,942,951
Fund Balance, end of year	\$ 7,414,630	\$ 7,284,216	\$ 5,091,656	\$ 4,942,951	\$ 2,865,249

The Correction & Detention Special Revenue Fund will decrease \$2,077,702, or 42.0% from the 2004 Estimated Fund Balance of \$4,942,951 to the 2005 Estimated Fund Balance of \$2,865,249. Proceeds from the Correction & Detention special millage have accumulated in this fund and are now being systematically drawn down. It is the long-term goal of the County to liquidate all reserves by the end of 2010, the final year of this special millage.

Senior Millage Special Revenue Fund

Fund Statement

	<i>Year ended December 31,</i>				
	2002	2003	2004	2004	2005
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Taxes	\$ 3,809,507	\$ 3,976,782	\$ 4,148,463	\$ 4,114,000	\$ 4,292,839
Investment earnings	82,263	51,814	80,000	52,000	65,000
Total revenues	3,891,770	4,028,596	4,228,463	4,166,000	4,357,839
Expenditures:					
Administration	215,307	224,864	197,900	197,900	204,904
Priority services	1,764,563	2,064,371	2,631,400	2,631,400	2,090,654
Support services	662,360	374,119	486,900	486,900	783,371
Access	643,828	667,503	786,700	786,700	818,299
Access - AAAWM	258,906	258,906	303,100	303,100	274,429
New and general	627,959	508,184	573,500	573,500	748,444
Emergent	16,600	18,365	40,900	40,900	24,948
Total expenditures	4,189,523	4,116,312	5,020,400	5,020,400	4,945,049
Excess (deficiency) of revenues over (under) expenditures	(297,753)	(87,716)	(791,937)	(854,400)	(587,210)
Net Inc (Dec) in Fund Balance	(297,753)	(87,716)	(791,937)	(854,400)	(587,210)
Fund Balance, beginning of year	2,185,233	1,887,480	1,799,764	1,799,764	945,364
Fund Balance, end of year	\$ 1,887,480	\$ 1,799,764	\$ 1,007,827	\$ 945,364	\$ 358,154

The Senior Millage Special Revenue Fund will decrease \$587,210, or 62.1% from the 2004 Estimated Fund Balance of \$945,364 to the 2005 Estimated Fund Balance of \$358,154. Proceeds from the Senior Millage special millage have accumulated in this fund and are now being systematically drawn down. It is the long-term goal of the County to liquidate all reserves by the end of 2006, the final year of this special millage.

Register of Deeds Automation Special Revenue Fund

Fund Statement

	<i>Year ended December 31,</i>				
	2002 Audited	2003 Audited	2004 Amended	2004 Estimated	2005 Adopted
Revenues:					
Charges for services	\$ -	\$ 891,453	\$ 850,000	\$ 875,000	\$ 825,000
Investment earnings	-	(136)	1,000	500	250
Total revenues	-	891,317	851,000	875,500	825,250
Expenditures:					
Commodities	-	4,049	1,000	100	12,500
Contractual services	-	656,273	170,795	160,000	413,845
Other	-	-	-	-	19,416
Capital outlay	-	757,512	150,000	140,000	250,000
Total expenditures	-	1,417,834	321,795	300,100	695,761
Excess (deficiency) of revenues over (under) expenditures	-	(526,517)	529,205	575,400	129,489
Other financing sources (uses):					
Operating transfers in	-	526,517	-	-	-
Operating transfers out	-	-	(526,442)	(526,500)	-
Total Other financing sources (uses)	-	526,517	(526,442)	(526,500)	-
Net Inc (Dec) in Fund Balance	-	-	2,763	48,900	129,489
Fund Balance, beginning of year	-	-	-	-	48,900
Fund Balance, end of year	\$ -	\$ -	\$ 2,763	\$ 48,900	\$ 178,389

The Register of Deeds Automation Special Revenue Fund will increase \$129,489, or 264.8% from the 2004 Estimated Fund Balance of \$48,900 to the 2005 Estimated Fund Balance of \$178,389. The statute requires that until December 31, 2006, the Register of Deeds shall deposit \$5 for each document recorded into the automation fund. In the short-term it is estimated that revenues will exceed planned expenditures. Over the long-term, by the end of 2006, accumulated reserves will be used to upgrade technology in Register of Deeds Office.



Community Development Special Revenue Fund

Fund Statement

	<i>Year ended June 30,</i>				
	2002	2003	2004	2004	2005
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 1,682,638	\$ 1,831,682	\$ 1,885,000	\$ 2,067,520	\$ 1,900,000
Reimbursements	210,730	91,252	115,000	179,423	100,000
Total revenues	1,893,368	1,922,934	2,000,000	2,246,943	2,000,000
Expenditures:					
Personnel	341,088	367,778	400,000	390,203	395,500
Commodities	11,342	9,814	11,850	8,462	11,300
Contractual services	1,535,316	1,540,464	3,394,945	1,839,308	1,578,200
Capital outlay	5,622	4,878	28,666	8,970	15,000
Total expenditures	1,893,368	1,922,934	3,835,461	2,246,943	2,000,000
Net Inc (Dec) in Fund Balance	-	-	(1,835,461)	-	-
Fund Balance, beginning of year	-	-	-	-	-
Fund Balance, end of year	\$ -	\$ -	\$ (1,835,461)	\$ -	\$ -

Child Care Special Revenue Fund

Fund Statement

	<i>Year ended September 30,</i>				
	2002 Audited	2003 Audited	2004 Amended	2004 Estimated	2005 Adopted
Revenues:					
Intergovernmental	\$10,166,634	\$11,102,777	\$13,636,355	\$12,407,000	\$ 12,240,991
Charges for services	241,554	710,907	423,000	292,000	434,000
Reimbursements	126,504	106,435	112,000	172,000	112,000
Other	8,337	2,860	3,500	2,500	2,500
Total revenues	10,543,029	11,922,979	14,174,855	12,873,500	12,789,491
Expenditures:					
Personnel	5,641,588	6,380,380	7,654,513	7,065,000	7,765,377
Commodities	237,774	244,302	252,185	260,200	261,425
Contractual services	16,376,394	18,615,957	19,258,998	17,703,500	19,144,585
Other	532,241	530,562	669,322	662,100	839,571
Capital outlay	91,587	112,039	78,780	54,100	41,971
Total expenditures	22,879,584	25,883,240	27,913,798	25,744,900	28,052,929
Excess (deficiency) of revenues over (under) expenditures	(12,336,555)	(13,960,261)	(13,738,943)	(12,871,400)	(15,263,438)
Other financing sources (uses):					
Operating transfers in	11,382,442	13,968,202	13,731,517	12,871,400	15,263,438
Operating transfers out	-	-	-	-	-
Total Other financing sources (uses)	11,382,442	13,968,202	13,731,517	12,871,400	15,263,438
Net Inc (Dec) in Fund Balance	(954,113)	7,941	(7,426)	-	-
Fund Balance, beginning of year	964,302	10,189	18,130	18,130	18,130
Fund Balance, end of year	\$ 10,189	\$ 18,130	\$ 10,704	\$ 18,130	\$ 18,130



Veterans' Trust Special Revenue Fund

Fund Statement

	<i>Year ended September 30,</i>				
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2004</u>	<u>2005</u>
	<u>Audited</u>	<u>Audited</u>	<u>Amended</u>	<u>Estimated</u>	<u>Adopted</u>
Revenues:					
Intergovernmental	\$ 84,466	\$ 45,196	\$ 49,394	\$ 37,500	\$ 49,394
Total revenues	84,466	45,196	49,394	37,500	49,394
Expenditures:					
Contractual services	87,084	48,546	49,394	37,000	49,394
Total expenditures	87,084	48,546	49,394	37,000	49,394
Net Inc (Dec) in Fund Balance	(2,618)	(3,350)	-	500	-
Fund Balance, beginning of year	8,380	5,762	2,412	2,412	2,912
Fund Balance, end of year	\$ 5,762	\$ 2,412	\$ 2,412	\$ 2,912	\$ 2,912

Special Projects Special Revenue Fund

Fund Statement

	2002 Audited	2003 Audited	2004 Amended	2004 Estimated	2005 Adopted
Revenues:					
Licenses and permits	\$ -	\$ -	\$ -	\$ -	\$ 73,000
Intergovernmental	5,260,341	5,686,331	8,011,740	8,011,000	4,735,006
Charges for services	55,110	60,402	257,622	257,000	195,000
Fines & Forfeitures	197,732	336,421	642,309	642,000	641,621
Investment earnings	(3,669)	17,002	20,800	20,000	30,000
Reimbursements	128,593	152,945	25,000	25,000	1,000
Other	133,278	141,212	1,615,579	1,615,000	157,202
Total revenues	5,771,385	6,394,313	10,573,050	10,570,000	5,832,829
Expenditures:					
Personnel	2,708,745	2,923,942	3,793,020	3,793,000	2,739,457
Commodities	58,499	62,353	64,220	64,000	58,261
Contractual services	3,109,300	3,670,994	4,405,462	4,400,000	3,091,944
Other	185,080	253,553	331,497	331,000	353,884
Capital outlay	211,179	185,064	3,179,042	3,179,000	43,706
Total expenditures	6,272,803	7,095,906	11,773,241	11,767,000	6,287,252
Excess (deficiency) of revenues over (under) expenditures	(501,418)	(701,594)	(1,200,191)	(1,197,000)	(454,423)
Other financing sources (uses):					
Operating transfers in	1,722,306	594,443	856,128	856,128	809,423
Operating transfers out	-	(238,799)	-	-	-
Total Other financing sources (uses)	1,722,306	355,643	856,128	856,128	809,423
Net Inc (Dec) in Fund Balance	1,220,888	(345,950)	(344,063)	(340,872)	355,000
Fund Balance, beginning of year	2,116,947	3,337,835	2,991,885	2,991,885	2,651,013
Fund Balance, end of year	\$ 3,337,835	\$ 2,991,885	\$ 2,647,822	\$ 2,651,013	\$ 3,006,013

This statement combines two fiscal year ends, 9/30 and 12/31, for Special Projects.

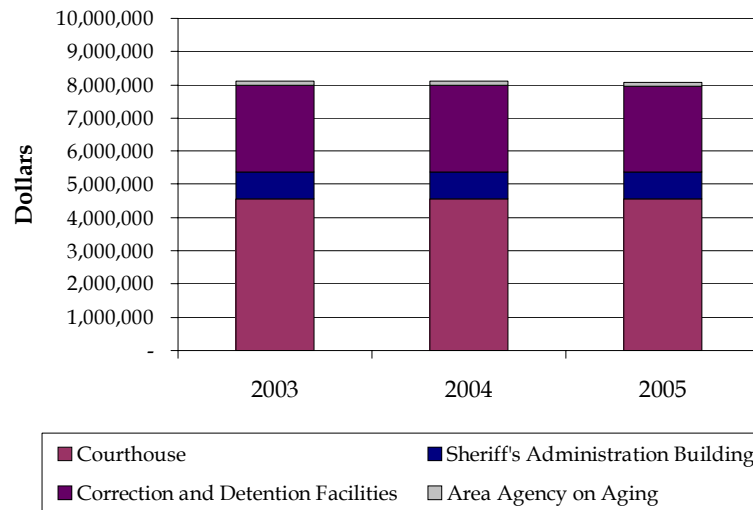
The Special Projects Special Revenue Fund will increase \$355,000, or 13.4% from the 2004 Estimated Fund Balance of \$2,651,013 to the 2005 Estimated Fund Balance of \$3,006,013. In the short-term, the Sheriff's Kent Narcotics program is anticipating the receipt of \$355,000 in fines, forfeitures, & penalties that have not been appropriated for use in 2005. These funds will be appropriated at a future date.

Debt Service Fund

Schedule of Uses of Financial Resources

Program Descriptions	FY 2003	FY 2004		FY 2005		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
Courthouse	\$4,573,143	\$4,570,253	\$4,570,253	\$4,571,025	\$ 4,571,025	0.0%
Sheriff's Administration Building	792,577	794,203	794,203	794,003	794,003	0.0%
Correction and Detention Facilities	2,625,035	2,609,765	2,609,765	2,588,455	2,588,455	-0.8%
Area Agency on Aging	131,550	137,530	137,530	133,305	133,305	-3.1%
Building Authority Debt Service	8,122,305	8,111,751	8,111,751	8,086,788	8,086,788	-0.3%
Total Debt Service Fund	\$8,122,305	\$8,111,751	\$8,111,751	\$8,086,788	\$ 8,086,788	-0.3%

Debt Service Fund History



Building Authority Debt Service Fund

Fund Statement

	Year ended December 31,				
	2002 Audited	2003 Audited	2004 Amended	2004 Estimated	2005 Adopted
Revenues:					
Investment earnings	\$ 52,804	\$ (31,602)	\$ 47,600	\$ 44,000	\$ 1,900
Other	4,027,084	5,352,829	5,473,706	5,400,000	5,497,295
Total revenues	4,079,888	5,321,227	5,521,306	5,444,000	5,499,195
Expenditures:					
Principal retirement	3,580,000	3,740,000	3,895,000	3,891,000	4,050,000
Interest and agent fees	4,539,395	4,382,305	4,216,751	4,230,000	4,036,788
Total expenditures	8,119,395	8,122,305	8,111,751	8,121,000	8,086,788
Excess (deficiency) of revenues over (under) expenditures	(4,039,507)	(2,801,077)	(2,590,445)	(2,677,000)	(2,587,593)
Other financing sources (uses):					
Operating transfers in	3,895,383	2,387,495	2,637,445	2,637,445	2,612,510
Operating transfers out	-	-	-	-	-
Total Other financing sources (uses)	3,895,383	2,387,495	2,637,445	2,637,445	2,612,510
Net Inc (Dec) in Fund Balance	(144,124)	(413,583)	47,000	(39,555)	24,917
Fund Balance, beginning of year	647,548	503,424	89,842	89,842	50,287
Fund Balance, end of year	\$ 503,424	\$ 89,842	\$ 136,842	\$ 50,287	\$ 75,204

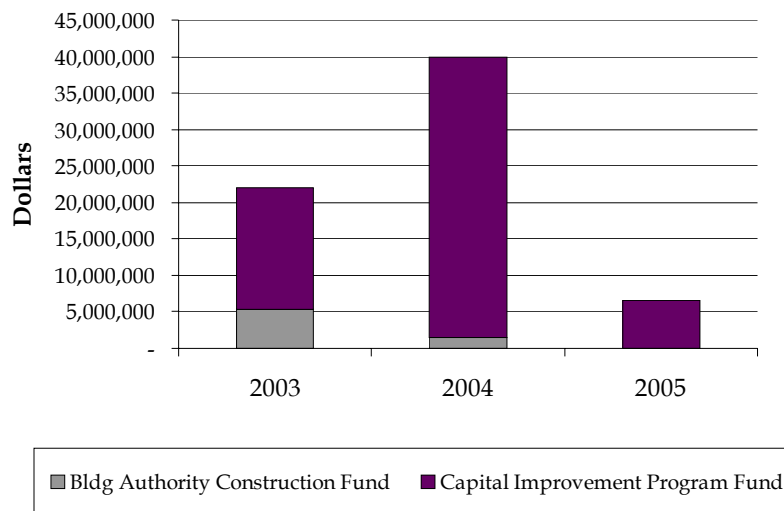
The Building Authority Debt Service Special Revenue Fund will increase \$24,917, or 49.5% from the 2004 Estimated Fund Balance of \$50,287 to the 2005 Estimated Fund Balance of \$75,204. This fund is made up of several projects that are accounted for separately. One of these projects is projected to be underfunded, requiring an additional General Fund subsidy of approximately \$24,000 to avoid a deficit, causing an increase in the estimated fund balance.

Capital Project Funds

Schedule of Uses of Financial Resources

Program Descriptions	FY 2003	FY 2004		FY 2005		
	Actual	Adopted	Amended	Requested	Adopted	Amended % Change
Coop Extension	\$ 1,222,381	\$ -	\$ -	\$ -	\$ -	NA
Justice Center	3,554,833	-	-	-	-	NA
Sheriff Administration	420,472	-	-	-	-	NA
Parks Headquarters	85,980	-	1,546,028	-	-	-100.0%
Bldg Authority Construction Fund	5,283,666	-	1,546,028	-	-	-100.0%
CIP	16,740,346	5,557,671	38,406,116	6,058,952	6,558,952	-82.9%
Capital Improvement Program Fund	16,740,346	5,557,671	38,406,116	6,058,952	6,558,952	-82.9%
Total Capital Project Funds	\$22,024,012	\$5,557,671	\$39,952,144	\$6,058,952	\$ 6,558,952	-83.6%

Capital Improvement Funds History



Building Authority Construction Capital Project Fund

Fund Statement

	<i>Year ended December 31,</i>				
	2002	2003	2004	2004	2005
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Investment earnings	\$ 170,851	\$ 69,428	\$ -	\$ 22,000	\$ -
Total revenues	170,851	69,428	-	22,000	-
Expenditures:					
Capital outlay	10,600,585	2,244,560	1,546,028	20,000	-
Total expenditures	10,600,585	2,244,560	1,546,028	20,000	-
Excess (deficiency) of revenues over (under) expenditures	(10,429,734)	(2,175,132)	(1,546,028)	2,000	-
Other financing sources (uses):					
Operating transfers in	2,963,979	88,998	-	-	-
Operating transfers out	-	(3,039,106)	-	-	-
Total Other financing sources (uses)	2,963,979	(2,950,108)	-	-	-
Net Inc (Dec) in Fund Balance	(7,465,755)	(5,125,240)	(1,546,028)	2,000	-
Fund Balance, beginning of year	14,284,638	6,818,883	1,693,643	1,693,643	1,695,643
Fund Balance, end of year	\$ 6,818,883	\$ 1,693,643	\$ 147,615	\$ 1,695,643	\$ 1,695,643



Capital Improvement Program Capital Project Fund

Fund Statement

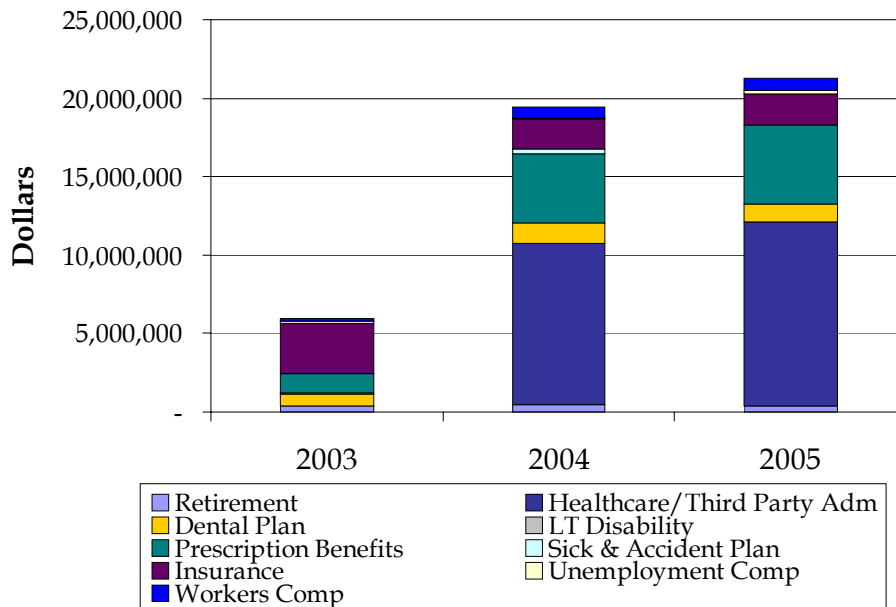
	<i>Year ended December 31,</i>				
	2002 Audited	2003 Audited	2004 Amended	2004 Estimated	2005 Adopted
Revenues:					
Taxes	\$ -	\$ -	\$ 3,368,529	\$ 3,365,000	\$ 3,458,952
Intergovernmental	1,965,546	2,922,072	4,066,223	25,000	2,600,000
Investment earnings	70,708	198,520	-	323,000	-
Reimbursements	-	191,656	-	-	-
Other	356,926	27,802	7,450,000	-	-
Total revenues	2,393,180	3,340,050	14,884,752	3,713,000	6,058,952
Expenditures:					
Capital outlay	9,331,766	16,740,346	37,036,695	10,645,000	6,008,952
Total expenditures	9,331,766	16,740,346	37,036,695	10,645,000	6,008,952
Excess (deficiency) of revenues over (under) expenditures	(6,938,586)	(13,400,296)	(22,151,943)	(6,932,000)	50,000
Other financing sources (uses):					
Operating transfers in	20,863,224	12,041,700	4,456,384	819,721	-
Operating transfers out	-	-	(1,369,421)	(1,369,421)	(550,000)
Total Other financing sources (uses)	20,863,224	12,041,700	3,086,963	(549,700)	(550,000)
Net Inc (Dec) in Fund Balance	13,924,638	(1,358,596)	(19,064,980)	(7,481,700)	(500,000)
Fund Balance, beginning of year	6,272,432	20,197,070	18,838,474	18,838,474	11,356,774
Fund Balance, end of year	\$20,197,070	\$18,838,474	\$ (226,506)	\$11,356,774	\$ 10,856,774

Internal Service Fund

Schedule of Uses of Financial Resources

Program Descriptions	FY 2003	FY 2004		FY 2005		Amended % Change
	Actual	Adopted	Amended	Requested	Adopted	
Retirement	\$ 371,871	\$ 462,885	\$ 462,885	\$ 400,000	\$ 400,000	-13.6%
Healthcare/Third Party Adm	-	10,280,342	10,280,342	11,719,590	11,719,590	14.0%
Dental Plan	793,575	1,297,920	1,297,920	1,115,400	1,115,400	-14.1%
LT Disability	19,450	20,510	20,510	21,847	21,847	6.5%
Prescription Benefits	1,267,232	4,385,401	4,385,401	5,043,311	5,043,311	15.0%
Sick & Accident Plan	-	310,755	310,755	-	-	-100.0%
Insurance	3,158,748	1,890,120	1,890,120	1,992,469	1,992,469	5.4%
Unemployment Comp	169,959	136,800	136,800	210,000	210,000	53.5%
Workers Comp	155,194	655,000	655,000	790,000	790,000	20.6%
Risk Management Fund	5,936,028	19,439,733	19,439,733	21,292,617	21,292,617	9.5%
Total Internal Service Fund	\$5,936,028	\$19,439,733	\$19,439,733	\$21,292,617	\$ 21,292,617	9.5%

Internal Service Fund History



Risk Management Internal Service Fund

Fund Statement

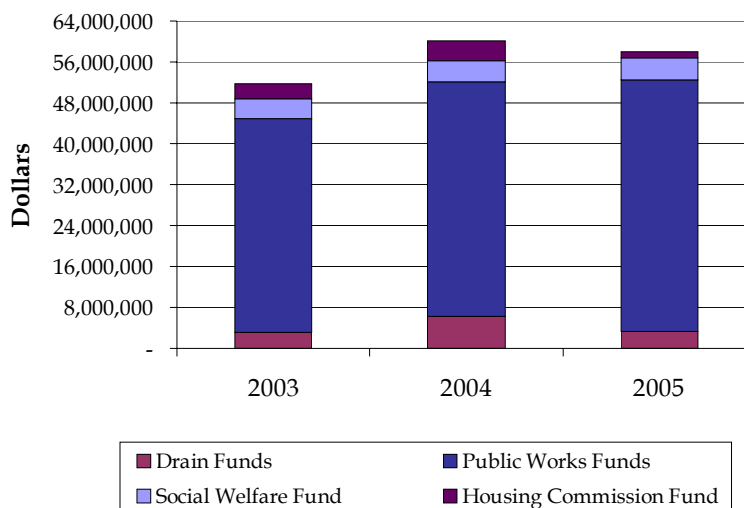
	<i>Year ended December 31,</i>				
	2002	2003	2004	2004	2005
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Charges for services	\$ 1,528,647	\$ 1,582,350	\$ 1,755,120	\$ 1,500,000	\$ 1,978,172
Investment earnings	105,838	72,129	150,510	105,000	79,190
Reimbursements	3,101,517	3,341,056	17,519,103	17,500,000	19,197,801
Other	31,594	48,367	15,000	15,000	25,000
Total revenues	4,767,596	5,043,902	19,439,733	19,120,000	21,280,163
Expenditures:					
Personnel	504,541	680,653	762,915	550,000	764,884
Commodities	610	1,588	2,485	1,500	2,085
Contractual services	3,089,350	5,153,046	18,535,289	17,500,000	20,435,355
Other	57,685	100,741	139,044	139,000	90,293
Total expenditures	3,652,186	5,936,028	19,439,733	18,190,500	21,292,617
Net Inc (Dec) in Fund Balance	1,115,410	(892,126)	-	929,500	(12,454)
Fund Balance, beginning of year	4,084,944	5,200,354	4,308,228	4,308,228	5,237,728
Fund Balance, end of year	\$ 5,200,354	\$ 4,308,228	\$ 4,308,228	\$ 5,237,728	\$ 5,225,274

Component Unit Funds

Schedule of Uses of Financial Resources

Program Descriptions	FY 2003	FY 2004		FY 2005		Amended % Change
	Actual	Adopted	Amended	Requested	Adopted	
Special Assessment Distribution	\$ 350,313	\$ 424,960	\$ 424,960	\$ 450,000	\$ 450,000	5.9%
Chapter 20	2,707,477	5,500,000	5,500,000	2,500,000	2,500,000	-54.5%
Chapter 21	29,419	30,000	30,000	35,000	35,000	16.7%
Lake Level Special Assessment	83,970	200,000	200,000	380,000	380,000	90.0%
Drain Funds	3,171,178	6,154,960	6,154,960	3,365,000	3,365,000	-45.3%
Act 185 Bond Fund	1,834,131	1,836,224	1,836,224	1,836,192	1,836,192	0.0%
Administration	628,572	798,600	798,600	777,800	777,800	-2.6%
Water & Sewer Division	3,530,610	3,769,600	3,769,600	3,795,900	3,795,900	0.7%
Solid Waste/Landfill Operations	6,287,969	7,212,087	7,212,087	7,658,590	7,658,590	6.2%
Waste-to Energy Operations	29,460,865	32,310,685	32,310,685	35,129,076	35,129,076	8.7%
Public Works Funds	41,742,146	45,927,196	45,927,196	49,197,558	49,197,558	7.1%
Administration & Hospitalization	77,566	86,550	86,550	85,694	85,694	-1.0%
State Funded Local Payments	2,997,840	3,252,000	3,252,000	3,362,000	3,362,000	3.4%
County Human Services Program	740,635	744,658	744,658	744,597	717,876	-3.6%
Social Welfare Fund	3,816,041	4,083,208	4,083,208	4,192,291	4,165,570	2.0%
Family Services Coordinator	96,140	114,000	204,353	113,639	113,639	-44.4%
Voucher Program	2,089,645	2,302,842	2,302,842	1,204,261	1,204,261	-47.7%
Sponsor Based Rental Assist (SRA)	332,107	-	511,372	-	-	-100.0%
SRA-Tenant Based Rental Assist	395,117	-	866,385	-	-	-100.0%
SRA-Project Rental Assist w/o Rehab	-	-	92,572	-	-	-100.0%
Housing Commission Fund	2,913,009	2,416,842	3,977,524	1,317,900	1,317,900	-66.9%
Total Component Unit Funds	\$51,642,375	\$58,582,206	\$60,142,888	\$58,072,749	\$ 58,046,028	-3.5%

Component Unit Funds History



Drain Revolving Component Unit Fund

Fund Statement

	<i>Year ended December 31,</i>				
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2004</u>	<u>2005</u>
	<u>Audited</u>	<u>Audited</u>	<u>Amended</u>	<u>Estimated</u>	<u>Adopted</u>
Revenues:					
Intergovernmental	\$ 83,554	\$ 1,819,389	\$ -	\$ 1,850,000	\$ -
Charges for services	1,988	-	6,154,960	-	3,365,000
Investment earnings	86,461	47,725	-	50,000	-
Reimbursements	1,679,246	9,849	-	10,000	-
Other	1,023,284	396,060	-	400,000	-
Total revenues	<u>2,874,533</u>	<u>2,273,023</u>	<u>6,154,960</u>	<u>2,310,000</u>	<u>3,365,000</u>
Expenditures:					
Personnel	366	186	-	200	-
Commodities	3,575	2,387	-	2,400	-
Contractual services	915,855	666,855	6,154,960	400,000	3,365,000
Other	1,924,496	1,974,925	-	1,900,000	-
Capital outlay	1,027,648	526,826	-	150,000	-
Total expenditures	<u>3,871,940</u>	<u>3,171,178</u>	<u>6,154,960</u>	<u>2,452,600</u>	<u>3,365,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(997,407)</u>	<u>(898,155)</u>	<u>-</u>	<u>(142,600)</u>	<u>-</u>
Other financing sources (uses):					
Operating transfers in	1,064	-	-	-	-
Operating transfers out	(1,064)	-	-	-	-
Total Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Inc (Dec) in Fund Balance	(997,407)	(898,155)	-	(142,600)	-
Fund Balance, beginning of year	4,743,934	3,746,527	2,848,372	2,848,372	2,705,772
Fund Balance, end of year	<u><u>\$ 3,746,527</u></u>	<u><u>\$ 2,848,372</u></u>	<u><u>\$ 2,848,372</u></u>	<u><u>\$ 2,705,772</u></u>	<u><u>\$ 2,705,772</u></u>

Public Works Component Unit Fund

Fund Statement

	<i>Year ended December 31,</i>				
	2002	2003	2004	2004	2005
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 752,753	\$ 2,044,722	\$ 1,836,224	\$ 1,836,000	\$ 1,836,192
Charges for services	40,076,843	42,360,017	41,810,335	40,913,000	45,501,076
Investment earnings	1,222,243	687,432	1,135,000	727,000	760,000
Other	283,511	643,424	1,145,637	628,000	1,100,291
Total revenues	42,335,350	45,735,594	45,927,196	44,104,000	49,197,559
Expenditures:					
Personnel	3,213,354	3,565,682	3,918,938	3,844,000	4,083,492
Commodities	109,713	121,800	162,850	112,000	156,890
Contractual services	30,604,071	31,457,899	32,055,350	31,077,000	33,631,249
Other	5,086,343	5,850,966	9,142,058	5,160,000	10,621,877
Capital outlay	622,174	745,799	648,000	648,000	704,050
Total expenditures	39,635,655	41,742,146	45,927,196	40,841,000	49,197,558
Net Inc (Dec) in Fund Balance	2,699,695	3,993,448	-	3,263,000	1
Fund Balance, beginning of year	28,597,282	31,296,977	35,290,425	35,290,425	38,553,425
Fund Balance, end of year	\$31,296,977	\$35,290,425	\$35,290,425	\$38,553,425	\$ 38,553,426

Social Welfare Component Unit Fund

Fund Statement

	<i>Year ended December 31,</i>				
	2002	2003	2004	2004	2005
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 2,485,694	\$ 2,582,230	\$ 2,986,600	\$ 2,615,000	\$ 2,984,500
Reimbursements	338,755	384,119	450,570	406,000	510,570
Other	200	150	500	500	500
Total revenues	2,824,649	2,966,499	3,437,670	3,021,500	3,495,570
Expenditures:					
Personnel	19,451	19,415	21,000	17,000	21,000
Contractual services	3,440,072	3,796,626	4,062,208	3,800,000	4,144,570
Total expenditures	3,459,523	3,816,041	4,083,208	3,817,000	4,165,570
Excess (deficiency) of revenues over (under) expenditures	(634,874)	(849,542)	(645,538)	(795,500)	(670,000)
Other financing sources (uses):					
Operating transfers in	754,678	820,132	795,538	795,538	770,000
Operating transfers out	-	-	-	-	-
Total Other financing sources (uses)	754,678	820,132	795,538	795,538	770,000
Net Inc (Dec) in Fund Balance	119,804	(29,410)	150,000	38	100,000
Fund Balance, beginning of year	(90,393)	29,411	1	1	39
Fund Balance, end of year	\$ 29,411	\$ 1	\$ 150,001	\$ 39	\$ 100,039

Housing Commission Component Unit Fund

Fund Statement

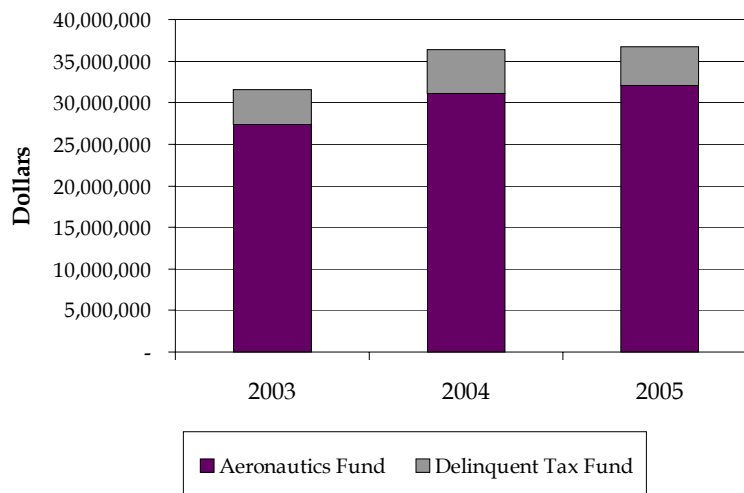
	<i>Year ended June 30,</i>				
	2002	2003	2004	2004	2005
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 2,210,016	\$ 2,913,009	\$ 2,473,989	\$ 3,015,500	\$ 1,317,900
Investment earnings	6,059	-	-	-	-
Total revenues	2,216,075	2,913,009	2,473,989	3,015,500	1,317,900
Expenditures:					
Personnel	144,516	195,707	322,658	206,000	233,339
Commodities	773	2,609	8,000	3,700	8,000
Contractual services	2,069,306	2,712,938	3,633,271	2,800,900	1,061,561
Capital outlay	1,480	1,755	13,595	4,900	15,000
Total expenditures	2,216,075	2,913,009	3,977,524	3,015,500	1,317,900
Net Inc (Dec) in Fund Balance	-	-	(1,503,535)	-	-
Fund Balance, beginning of year	70,127	70,127	70,127	70,127	70,127
Fund Balance, end of year	\$ 70,127	\$ 70,127	\$ (1,433,408)	\$ 70,127	\$ 70,127

Proprietary Funds

Schedule of Uses of Financial Resources

Program Descriptions	FY 2003	FY 2004		FY 2005		Amended % Change
	Actual	Adopted	Amended	Requested	Adopted	
Airfield	\$ 6,364,853	\$ 6,544,971	\$ 6,958,971	\$ 6,685,453	\$ 6,685,453	-3.9%
Other Lands & Buildings	319,721	343,864	343,864	351,015	351,015	2.1%
General Aviation	87,858	83,124	83,124	108,545	108,545	30.6%
Dispatch Oper & Safety	5,886,318	6,266,263	6,266,263	6,252,455	6,252,455	-0.2%
Building Security	788,216	909,412	909,412	1,334,997	1,334,997	46.8%
General Maintenance	1,889,005	2,060,833	2,106,433	2,164,436	2,164,436	2.8%
Administration	3,578,319	3,352,811	3,540,211	3,638,596	3,638,596	2.8%
Air Cargo	1,056,443	1,078,027	1,093,027	1,099,518	1,099,518	0.6%
Parking	2,878,380	3,036,947	3,056,947	3,276,933	3,276,933	7.2%
Undesignated	-	2,829,567	2,032,567	2,465,525	2,465,525	21.3%
Debt Service 1996	4,553,407	4,553,407	4,668,407	4,683,981	4,683,981	0.3%
Aeronautics Fund	27,402,518	31,059,226	31,059,226	32,061,454	32,061,454	3.2%
Delinquent Tax Fund	4,231,429	5,375,500	5,375,500	4,670,000	4,670,000	-13.1%
Total Proprietary Funds	\$31,633,947	\$36,434,726	\$36,434,726	\$36,731,454	\$ 36,731,454	0.8%

Proprietary Funds History



Aeronautics Proprietary Fund

Fund Statement

	<i>Year ended December 31,</i>				
	2002	2003	2004	2004	2005
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ -	\$ 4,202,457	\$ 4,125,000	\$ 4,125,000	\$ 4,125,000
Charges for services	13,589,419	14,595,726	14,774,723	14,660,000	15,857,268
Fines & Forfeitures	21,990	16,156	22,000	17,000	16,000
Investment earnings	578,963	328,475	600,000	413,000	400,000
Reimbursements	972,214	1,273,236	-	-	189,158
Other	14,190,181	11,933,760	11,537,503	9,614,000	11,474,028
Total revenues	29,352,767	32,349,810	31,059,226	28,829,000	32,061,454
Expenditures:					
Personnel	6,006,279	6,507,669	7,098,838	6,907,000	7,588,938
Commodities	561,111	459,244	470,405	430,000	470,610
Contractual services	14,267,893	14,872,603	15,501,714	14,637,000	15,493,797
Other	5,636,224	5,479,141	7,694,599	5,864,000	8,202,159
Capital outlay	226,845	83,862	293,670	291,000	305,950
Total expenditures	26,698,352	27,402,518	31,059,226	28,129,000	32,061,454
Net Inc (Dec) in Fund Balance	2,654,415	4,947,292	-	700,000	-
Fund Balance, beginning of year	148,703,352	151,357,767	156,305,059	156,305,059	157,005,059
Fund Balance, end of year	\$151,357,767	\$ 156,305,059	\$156,305,059	\$157,005,059	\$ 157,005,059

Delinquent Tax Revolving Proprietary Fund

Fund Statement

	<i>Year ended December 31,</i>				
	2002	2003	2004	2004	2005
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Taxes	\$ 3,915,563	\$ 3,930,670	\$ 2,802,000	\$ 2,800,000	\$ 2,370,000
Charges for services	542,866	555,443	465,500	431,000	452,000
Investment earnings	1,526,608	833,995	1,060,000	920,000	650,000
Total revenues	5,985,037	5,320,109	4,327,500	4,151,000	3,472,000
Expenditures:					
Commodities	50,541	65,232	113,000	65,000	113,000
Contractual services	314,081	284,024	342,500	315,000	292,000
Other	1,132,052	837,758	1,860,000	850,000	1,265,000
Total expenditures	1,496,674	1,187,015	2,315,500	1,230,000	1,670,000
Excess (deficiency) of revenues over (under) expenditures	4,488,363	4,133,094	2,012,000	2,921,000	1,802,000
Other financing sources (uses):					
Operating transfers in	-	-	-	-	-
Operating transfers out	(655,705)	(3,044,414)	(3,060,000)	(3,060,000)	(3,000,000)
Total Other financing sources (uses)	(655,705)	(3,044,414)	(3,060,000)	(3,060,000)	(3,000,000)
Net Inc (Dec) in Fund Balance	3,832,658	1,088,680	(1,048,000)	(139,000)	(1,198,000)
Fund Balance, beginning of year	5,453,072	9,285,730	10,374,410	10,374,410	10,235,410
Fund Balance, end of year	\$ 9,285,730	\$10,374,410	\$ 9,326,410	\$10,235,410	\$ 9,037,410

The Delinquent Tax Revolving Proprietary Fund will decrease \$1,198,000, or 11.7% from the 2004 Estimated Fund Balance of \$10,235,410 to the 2005 Estimated Fund Balance of \$9,037,410. Declining interest rates have impacted fund balance in this fund. Interest earnings are estimated conservatively for 2005, but interest rates are expected to increase in the short-term as the Fed's are raising short-term interest rates.

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