

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-32, followed by Debt Service Funds (pages C-33 and C-35), Capital Funds (pages C-36 through C-39), Internal Service Fund (pages C-40 and C-41), Component Unit Funds (pages C-42 through C-45), and Proprietary Funds (pages C-46 through C-48).

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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: 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.

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 certain resources restricted to specific Park activities. Effective FY 2006, the Parks operations and maintenance will be accounted for in the General Fund.

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.

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 Acts 698 of 2002 (MCL 600.2568) for upgrading technology in the Register of Deeds' office.

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

Revenue Sharing Reserve 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.

Veterans' Trust Fund - to account for state grants received for the purpose of financially assisting qualified 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, funded by the state and federal government. Project lengths vary from one year to annually renewable.

Special Projects - Fiscal Year-End (9/30) 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.

Debt Service Funds: Funds used to finance and account for the payment of interest and principal on all general long-term debt.

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, senior citizens building, and financing for the correctional facility debt service.

Debt Service Fund - to account for the retirement of debt related to projects of the 2004 Capital Improvement Bonds, which includes various building and land acquisitions within Kent County.

Capital Projects 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.

Building Authority Construction Fund - to account for construction projects of the Building Authority, which currently includes design and construction of a new parks headquarters. Financing has been provided by a contribution from the General Fund.

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

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

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.

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: 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.

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. 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. 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: 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 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 2004	FY 2005		FY 2006		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
Administration & Road Patrol	13,674,787	14,426,208	14,423,459	14,769,192	14,731,242	2.1%
Admin & Rd Patrol-Millen Park Security	196,331	305,000	305,000	305,000	255,000	-16.4%
Law Enforcement Computer Net	102,092	100,580	100,580	111,080	111,080	10.4%
Marine Safety	154,930	184,726	184,726	195,666	195,666	5.9%
Lake Bella Vista	7,567	32,572	32,572	33,831	33,831	3.9%
Township Law Enforcement	1,537,396	1,646,322	1,646,322	1,775,863	1,775,863	7.9%
Township Law Enforcement - East Precinct	1,255,311	1,304,761	1,304,761	1,323,692	1,323,692	1.5%
Dispatch Services	1,588,154	1,734,156	1,734,156	1,822,326	1,822,326	5.1%
Correctional Facility	29,755,675	32,676,174	32,676,174	34,132,811	33,768,114	3.3%
Emergency Management	236,161	251,574	251,574	251,511	251,511	0.0%
Sheriff	48,508,403	52,662,073	52,659,324	54,720,972	54,268,325	3.1%
Circuit Court	12,553,299	12,843,995	12,843,995	12,925,495	12,925,495	0.6%
Circuit Court Services	1,245,924	1,274,426	1,274,426	1,434,637	1,434,637	12.6%
Law Library	23,372	21,400	21,400	21,400	21,400	0.0%
Jury Commission	1,470	2,082	2,082	2,083	2,083	0.0%
Family Division Referees	419,824	449,556	449,556	501,280	501,280	11.5%
Probation	65,474	85,211	85,211	91,086	91,086	6.9%
Circuit Court Clerk	1,189,892	1,252,111	1,252,111	1,335,049	1,329,953	6.2%
Circuit Court	15,499,254	15,928,781	15,928,781	16,311,030	16,305,934	2.4%
Administration	473,142	484,839	484,839	505,467	505,467	4.3%
Cooperative Extension	22,806	76,089	76,089	56,750	56,750	-25.4%
82 Ionia	690,552	1,287,197	918,901	874,286	874,286	-4.9%
511-525 N Monroe	-	351,600	-	-	-	NA
Admin Building	955,863	752,506	752,506	795,250	795,250	5.7%
Courthouse	8,036,792	8,509,852	8,267,124	3,831,465	3,831,465	-53.7%
Probate Court Building	154,227	118,042	118,042	118,000	118,000	0.0%
FIA Building	636,015	760,446	760,446	865,837	865,837	13.9%
Northwest Center	12,212	14,800	14,800	15,000	15,000	1.4%
Boiler Plant Operations	1,155,854	1,015,204	1,015,204	1,114,710	1,114,710	9.8%
Facilities Management	12,137,463	13,370,575	12,407,951	8,176,765	8,176,765	-34.1%
Administration	3,237,851	4,097,938	760,074	729,528	706,528	-7.0%
JNET	574,450	560,718	504,698	506,691	506,691	0.4%
GIS	550,069	602,300	675,821	690,434	652,634	-3.4%
Help Desk	-	-	889,279	884,235	878,235	-1.2%
PTAS	266,480	-	-	-	-	NA
FHRS	766,269	635,766	709,286	684,174	684,174	-3.5%
Specialty Applications	-	-	307,247	313,848	313,848	2.1%
Networks	-	-	607,266	633,211	583,811	-3.9%
Servers	-	-	1,198,160	1,313,079	1,181,159	-1.4%
Telecommunications	-	-	250,562	322,767	313,767	25.2%
Information Technology	5,395,119	5,896,722	5,902,393	6,077,967	5,820,847	-1.4%
Criminal/Juvenile	4,919,892	5,254,518	5,254,518	5,507,759	5,472,053	4.1%
Prosecutor	4,919,892	5,254,518	5,254,518	5,507,759	5,472,053	4.1%
John Ball Zoological Gardens	3,445,362	3,682,162	3,724,962	3,899,737	3,899,737	4.7%
Zoo	3,445,362	3,682,162	3,724,962	3,899,737	3,899,737	4.7%

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Program Descriptions	FY 2004	FY 2005		FY 2006		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
Long Lake Region	-	-	-	331,650	331,650	NA
Townsend Region	-	-	-	183,321	183,321	NA
Caledonia Region	-	-	-	220,489	220,489	NA
Johnson	-	-	-	213,517	213,517	NA
Fallasburg Region	-	-	-	138,645	138,645	NA
Wabasis Lake Park	-	-	-	147,823	147,823	NA
Palmer	-	-	-	135,291	135,291	NA
Douglas Walker Region	-	-	-	243,443	243,443	NA
Dwight Lydell Region	-	-	-	188,710	188,710	NA
Kent Trails	-	-	-	9,975	9,975	NA
Millennium	-	-	-	730,184	730,184	NA
LE Kaufman Golf Course	-	-	-	543,581	543,581	NA
LE Kaufman Clubhouse	-	-	-	398,662	398,662	NA
Wabasis Lake Campground	-	-	-	241,661	241,661	NA
Administration	-	-	-	1,056,696	1,056,696	NA
Parks	-	-	-	4,783,648	4,783,648	NA
63rd District Court	2,012,131	2,270,363	2,270,363	2,352,362	2,352,362	3.6%
District Court - Probation	326,005	352,098	352,098	388,099	388,099	10.2%
District Court	2,338,136	2,622,461	2,622,461	2,740,461	2,740,461	4.5%
Administrator's Office	936,647	1,084,680	1,089,564	1,147,874	1,141,160	4.7%
Board of Commissioners	780,943	898,410	898,410	914,589	909,839	1.3%
Corporate Counsel	65,879	95,000	95,000	95,000	95,000	0.0%
Economic Development	75,000	75,000	75,000	77,500	77,500	3.3%
Management Studies	238,931	155,000	155,000	290,000	285,000	83.9%
Alliance for Health	4,750	4,750	4,750	4,750	-	-100.0%
Prevention Program	1,516,468	1,680,000	1,680,000	1,680,000	1,680,000	0.0%
Area Agency on Aging	-	14,546	14,546	14,546	14,546	0.0%
ACSET	65,000	65,000	65,000	65,000	65,000	0.0%
Policy/Administration	3,683,618	4,072,386	4,077,270	4,289,259	4,268,045	4.7%
Bureau of Equalization	1,417,293	1,499,232	1,499,232	1,584,307	1,584,307	5.7%
Bureau of Equalization	1,417,293	1,499,232	1,499,232	1,584,307	1,584,307	5.7%
County Clerk - Elections	374,783	171,107	171,107	441,656	441,656	158.1%
County Clerk - Register of Deeds	735,089	859,906	859,906	845,949	801,162	-6.8%
County Clerk - Vital Records	748,369	811,433	811,433	837,637	824,695	1.6%
Clerk's Office	1,858,241	1,842,446	1,842,446	2,125,242	2,067,513	12.2%
Drain Commission	566,004	515,794	515,794	580,806	577,027	11.9%
Drains County At Large	40,050	45,000	45,000	50,000	50,000	11.1%
Drain Commission	606,055	560,794	560,794	630,806	627,027	11.8%

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Program Descriptions	FY 2004	FY 2005		FY 2006		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
Fiscal Services	1,478,857	1,562,420	1,565,948	1,631,767	1,631,767	4.2%
Audit	109,874	134,500	134,500	117,550	117,550	-12.6%
Purchasing	420,020	437,417	441,202	459,332	459,332	4.1%
Central Services	871,636	824,405	824,405	788,103	768,153	-6.8%
Fleet Services	464,017	438,940	438,940	445,431	445,431	1.5%
Fiscal Services	3,344,404	3,397,682	3,404,995	3,442,183	3,422,233	0.5%
Human Resources	2,002,356	2,130,396	2,130,396	2,150,067	2,136,566	0.3%
Human Resources	2,002,356	2,130,396	2,130,396	2,150,067	2,136,566	0.3%
Treasurer's Office	969,170	1,060,184	1,060,184	1,079,826	1,079,826	1.9%
Tax Tribunal Refunds	469,014	200,000	200,000	400,000	200,000	0.0%
Treasurer's Office	1,438,184	1,260,184	1,260,184	1,479,826	1,279,826	1.6%
Probate Court - Mental & Estate Division	992,552	1,035,284	1,035,284	1,094,000	1,092,060	5.5%
Intergovernmental	4,099,322	3,452,386	3,452,386	3,611,789	3,611,789	4.6%
Cooperative Extension Service	594,722	607,308	607,308	636,555	636,555	4.8%
Medical Examiner	1,133,556	1,197,200	1,197,200	1,309,217	1,219,767	1.9%
Soldiers & Sailors Relief	183,226	188,017	188,017	191,981	191,981	2.1%
Other	7,003,376	6,480,195	6,480,195	6,843,542	6,752,152	4.2%
Operating Expenses before Transfers	113,597,156	120,660,607	119,755,901	124,763,571	123,605,439	3.2%
Transfers Out - Debt Service Fund	27,680	24,055	24,055	5,446,536	5,446,536	22542.0%
Transfers Out - Fire Commission	100,000	100,000	100,000	135,000	135,000	35.0%
Transfers Out - Parks	3,270,475	3,245,223	3,245,223	-	-	-100.0%
Transfers Out - FOC	1,406,461	2,142,211	2,142,211	2,276,798	2,161,599	0.9%
Transfers Out - Health	9,309,503	9,471,709	9,460,639	10,585,885	9,775,696	3.3%
Transfers Out - Special Projects	536,588	809,423	937,611	717,598	717,598	-23.5%
Transfers Out - DHS Social Welfare	782,069	770,000	770,000	808,425	729,967	-5.2%
Transfers Out - Child Care	13,505,082	11,589,657	11,589,657	11,991,045	11,791,870	1.7%
Transfers Out - DHS Child Care	4,795,064	3,673,781	4,473,781	4,828,503	4,828,503	7.9%
Transfers Out - Bond Debt Service Fund	-	-	966,960	962,170	962,170	-0.5%
Operating Transfers Out	33,732,922	31,826,059	33,710,137	37,751,960	36,548,939	8.4%
Total Operating Expenses	147,330,078	152,486,666	153,466,038	162,515,531	160,154,378	4.4%
Transfers Out - CIP	2,398,433	-	-	-	-	NA
Transfers Out - Parks Acquisition & Devel	684,525	-	-	-	-	NA
Capital	3,082,958	-	-	-	-	NA
Total Uses before Appropriation Lapse	150,413,036	152,486,666	153,466,038	162,515,531	160,154,378	4.4%
Estimated Appropriation Lapse	-	4,573,100	4,573,100	6,100,000	6,100,000	33.4%
Total General Fund	\$150,413,036	\$147,913,566	\$148,892,938	\$156,415,531	\$154,054,378	3.5%

General Fund

Fund Statement

	<i>Year ended December 31,</i>				
	2003	2004	2005	2005	2006
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Taxes	\$ 69,369,007	\$ 68,879,588	\$ 73,460,311	\$ 73,460,000	\$ 80,302,273
Licenses and permits	131,013	161,844	92,650	97,000	93,035
Intergovernmental	20,842,550	14,761,802	11,190,539	10,933,000	11,822,442
Charges for services	18,693,401	17,354,912	18,007,768	18,000,000	20,495,115
Fines & Forfeitures	178,288	182,289	433,500	353,000	301,000
Investment earnings	1,783,016	2,042,970	2,550,000	2,844,000	2,750,000
Reimbursements	7,488,811	8,548,407	8,481,001	8,284,000	8,632,640
Other	2,881,732	3,040,019	3,372,331	3,296,000	3,548,396
Total revenues	121,367,817	114,971,830	117,588,100	117,267,000	127,944,901
Expenditures:					
Sheriff	47,061,975	48,508,403	52,659,324	50,917,000	54,268,325
Circuit Court	14,778,917	15,499,254	15,928,781	15,075,000	16,305,934
Facilities Management	11,917,897	12,137,463	12,407,951	11,980,000	8,176,765
Information Technology	6,472,918	5,395,119	5,902,393	5,333,000	5,820,847
Prosecutor	4,751,929	4,919,892	5,254,518	5,129,000	5,472,053
Zoo	3,469,049	3,445,362	3,724,962	3,516,000	3,899,737
Parks	-	-	-	-	4,783,648
District Court	2,254,811	2,338,136	2,622,461	2,412,000	2,740,461
Policy/ Administration	2,989,186	3,683,618	4,077,270	3,730,000	4,268,045
Bureau of Equalization	1,380,145	1,417,293	1,499,232	1,499,000	1,584,307
Clerk's Office	1,805,366	1,858,241	1,842,446	1,823,000	2,067,513
Drain Commission	633,720	606,055	560,794	558,000	627,027
Fiscal Services	3,183,072	3,344,404	3,404,995	3,400,000	3,422,233
Human Resources	1,840,448	2,002,356	2,130,396	1,941,000	2,136,566
Treasurer's Office	1,040,690	1,438,184	1,260,184	1,103,000	1,279,826
Other	6,360,142	7,003,376	6,480,195	5,675,000	6,752,152
Appropriation lapse	-	-	(4,573,100)	-	(6,100,000)
Total expenditures	109,940,263	113,597,156	115,182,801	114,091,000	117,505,439
Excess (deficiency) of revenues over (under) expenditures	11,427,554	1,374,674	2,405,299	3,176,000	10,439,462
Other financing sources (uses):					
Transfers in	14,208,113	27,575,656	26,244,321	26,244,000	24,564,485
Transfers out _Operating	(27,250,956)	(33,732,922)	(33,710,137)	(31,000,000)	(36,548,939)
Transfers out _Capital	(11,047,001)	(3,082,958)	-	-	-
Total Other financing sources (uses)	(24,089,844)	(9,240,224)	(7,465,816)	(4,756,000)	(11,984,454)
Net Inc (Dec) in Fund Balance	(12,662,289)	(7,865,550)	(5,060,517)	(1,580,000)	(1,544,992)
Fund Balance, beginning of year	98,178,065	85,515,776	77,650,226	77,650,226	76,070,226
Fund Balance, end of year	\$ 85,515,776	\$ 77,650,226	\$ 72,589,709	\$ 76,070,226	\$ 74,525,234



General Fund Summary

by Functional Area

	FY 2004		FY 2005		FY 2006		
	Audited	Percent	Adopted	Percent	Requested	Adopted	Percent
Revenues By Category							
Taxes	\$ 68,879,588	59.9%	\$ 72,118,005	57.8%	\$ 80,302,273	\$ 80,302,273	62.8%
Licenses & permits	161,844	0.1%	92,650	0.1%	93,035	93,035	0.1%
Intergovernmental	14,761,802	12.8%	19,730,184	15.8%	11,822,442	11,822,442	9.2%
Charges for services	17,354,912	15.1%	18,007,768	14.4%	20,495,115	20,495,115	16.0%
Fines & forfeitures	182,289	0.2%	433,500	0.3%	301,000	301,000	0.2%
Investment earnings	2,042,970	1.8%	2,550,000	2.0%	2,750,000	2,750,000	2.1%
Reimbursements	8,548,407	7.4%	8,481,001	6.8%	8,632,640	8,632,640	6.7%
Other	3,040,019	2.6%	3,372,331	2.7%	3,548,396	3,548,396	2.8%
Total revenues	114,971,830	100.0%	124,785,439	100.0%	127,944,901	127,944,901	100.0%
Expenditures By Function							
General government	32,985,183	29.0%	34,380,162	29.6%	30,492,881	29,944,288	25.5%
Public safety	48,508,403	42.7%	52,662,073	45.4%	54,720,972	54,268,325	46.2%
Judicial	23,749,834	20.9%	24,841,044	21.4%	25,653,250	25,610,508	21.8%
Cultural and recreation	4,040,084	3.6%	4,289,470	3.7%	9,319,940	9,319,940	7.9%
Health and welfare	2,833,250	2.5%	3,065,217	2.6%	3,181,198	3,091,748	2.6%
Other	1,480,403	1.3%	1,422,641	1.2%	1,395,330	1,370,630	1.2%
Appropriation lapse	-	0.0%	(4,573,100)	-3.9%	(6,100,000)	(6,100,000)	-5.2%
Total Expenditures	113,597,156	100.0%	116,087,507	100.0%	118,663,571	117,505,439	100.0%
Excess (deficiency) of revenues over (under) expenditures	1,374,674		8,697,932		9,281,330	10,439,462	
Other Fin Sources (Uses)							
Transfers in	27,575,656		17,050,000		24,564,485	24,564,485	
Transfers out	(36,815,880)		(31,826,059)		(37,751,960)	(36,548,939)	
Total Other Fin Sources (Uses)	(9,240,224)		(14,776,059)		(13,187,475)	(11,984,454)	
Net Inc (Dec) in Fund Balance	\$ (7,865,550)		\$ (6,078,127)		\$ (3,906,145)	\$ (1,544,992)	

General Fund Summary

by Category

	FY 2004		FY 2005		FY 2006		
	Audited	Percent	Adopted	Percent	Requested	Adopted	Percent
Revenues By Category							
Taxes	\$68,879,588	59.9%	\$72,118,005	57.8%	\$80,302,273	\$ 80,302,273	62.8%
Licenses & permits	161,844	0.1%	92,650	0.1%	93,035	93,035	0.1%
Intergovernmental	14,761,802	12.8%	19,730,184	15.8%	11,822,442	11,822,442	9.2%
Charges for services	17,354,912	15.1%	18,007,768	14.4%	20,495,115	20,495,115	16.0%
Fines & forfeitures	182,289	0.2%	433,500	0.3%	301,000	301,000	0.2%
Investment earnings	2,042,970	1.8%	2,550,000	2.0%	2,750,000	2,750,000	2.1%
Reimbursements	8,548,407	7.4%	8,481,001	6.8%	8,632,640	8,632,640	6.7%
Other	3,040,019	2.6%	3,372,331	2.7%	3,548,396	3,548,396	2.8%
Total revenues	114,971,830	100.0%	124,785,439	100.0%	127,944,901	127,944,901	100.0%
Expenditures By Category							
Personnel	69,391,687	61.1%	75,075,141	64.7%	81,722,849	81,201,721	69.1%
Commodities	3,466,840	3.1%	3,689,716	3.2%	4,419,495	4,413,919	3.8%
Contractual services	39,292,676	34.6%	39,151,268	33.7%	36,365,598	35,783,490	30.5%
Capital outlay	1,340,945	1.2%	1,554,893	1.3%	1,957,123	1,907,803	1.6%
Other	105,008	0.1%	1,189,589	1.0%	298,506	298,506	0.3%
Appropriation lapse	-	0.0%	(4,573,100)	-3.9%	(6,100,000)	(6,100,000)	-5.2%
Total Expenditures	113,597,156	100.0%	116,087,507	100.0%	118,663,571	117,505,439	100.0%
Excess (deficiency) of revenues over (under) expenditures	1,374,674		8,697,932		9,281,330	10,439,462	
Other Fin Sources (Uses)							
Transfers in	27,575,656		17,050,000		24,564,485	24,564,485	
Transfers out	(36,815,880)		(31,826,059)		(37,751,960)	(36,548,939)	
Total Other Fin Sources (Uses)	(9,240,224)		(14,776,059)		(13,187,475)	(11,984,454)	
Net Inc (Dec) in Fund Balance	\$ (7,865,550)		\$ (6,078,127)		\$ (3,906,145)	\$ (1,544,992)	

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 Audited	2004 Audited	2005 Adopted	2006 Adopted
Current property tax	\$ 64,673,157	\$ 67,514,663	\$ 70,567,805	\$ 78,777,937
Trailer tax	55,438	57,224	59,000	62,245
Delinquent property tax	3,176,976	-	-	-
Payments in lieu of taxes	83,307	113,353	110,000	80,000
Industrial facility tax	1,365,109	1,175,579	1,365,000	1,365,000
Penalties and interest on taxes	15,019	18,769	16,200	17,091
Taxes	69,369,006	68,879,588	72,118,005	80,302,273
Boat livery inspections	334	344	350	335
Professional registrations	1,900	1,550	1,800	1,800
Marriage licenses	25,200	25,410	25,000	25,000
Marriage family counseling	71,550	72,240	-	-
Pistol Permits	32,029	62,300	65,500	65,900
Licenses & permits	131,013	161,844	92,650	93,035
State grants	1,446,823	1,543,937	1,488,746	1,492,250
State grants - liquor tax PA 106	2,584,383	2,792,678	2,580,000	2,898,806
State grants - court equity PA 374	2,601,669	3,594,746	3,333,338	3,550,000
State cigarette tax distribution	345,405	330,300	375,000	375,000
Single Business Tax	1,461,017	1,313,425	-	-
State shared revenue	9,223,485	2,084,428	8,582,445	-
Contribution from local units	3,179,769	3,102,288	3,370,655	3,506,386
Intergovernmental	20,842,551	14,761,802	19,730,184	11,822,442
Court fees	2,359,361	2,760,380	3,141,000	2,993,000
Adoption fees	4,533	7,558	5,000	7,500
Probation fees	228,571	200,292	178,000	268,000
Court bond costs	43,877	41,363	45,500	45,500
Filing fees	71,310	141,853	142,000	142,000
Jury fees	35,485	36,610	73,000	60,000
Appeal fees	7,415	2,300	1,800	2,000
Motion fees	85,650	92,060	93,000	94,000
Civil fees	246,610	347,242	260,000	320,000
Real estate transfer tax	3,138,499	3,246,274	2,700,000	3,000,000
Tax cert, history & search	21,737	23,670	18,000	20,000
Certified copy fee	576,520	712,263	694,050	711,872
Recording fee	4,297,632	2,855,899	3,083,500	2,900,000
Partnership file & disolv	7,178	6,180	7,000	7,000
Assumed name fee	39,464	38,245	40,000	40,000
Notary bond fee	1,714	9,548	16,000	16,000
Foreclosure fee	-	-	25	25

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Account Description	2003 Audited	2004 Audited	2005 Adopted	2006 Adopted
Service fees	12,406	9,608	30,000	20,000
Arrest processing fee	354,824	248,010	330,000	-
Other fees	23,484	63,816	60,600	2,465,200
Board & care	4,022,531	3,665,577	4,075,000	4,000,000
Record copy fee	423,388	276,588	405,000	348,000
Photographic services	27,266	22,623	25,000	24,000
Mailing service	778	1,349	1,500	-
Printing service	266,122	245,373	300,000	300,000
Transportation services	11,929	11,587	12,000	12,000
Admission fees	647,244	791,706	680,789	900,785
Other services	369,552	327,020	367,000	492,648
Sale of supplies	200,218	15,557	27,000	55,000
Commissary	144,431	179,388	145,000	175,000
Sales-utilities	973,738	939,958	995,204	1,025,060
Other charges	49,934	35,015	55,800	50,525
Charges for services	18,693,401	17,354,912	18,007,768	20,495,115
Penal fines	8,500	8,500	8,500	8,500
Bond forfeitures	35,555	37,713	275,000	145,000
Nom & recount fee forfeiture	30	1,140	-	7,500
Fines, forfeitures & penalties	134,203	134,936	150,000	140,000
Fines & forfeitures	178,288	182,289	433,500	301,000
Interest Earned	1,783,016	2,042,970	2,550,000	2,750,000
Interest earnings	1,783,016	2,042,970	2,550,000	2,750,000
Reimbursements	7,410,331	8,514,493	8,399,001	8,321,140
Collection fees-delinquent	59,116	18,714	47,000	275,000
Collection fees-neglect	19,364	15,200	35,000	36,500
Reimbursements	7,488,811	8,548,407	8,481,001	8,632,640
Rental income	1,745,660	1,657,468	2,349,831	2,205,439
Royalties	6,277	401	8,100	500
Sale of fixed assets	175,702	144,749	175,000	160,000
Contributions-private sources	186	-	-	-
Refunds-rebates	8,312	7,204	5,000	4,392
Insurance & surety bond premiums	(17,465)	(8,136)	-	-
Vending machine & pay phones	763,159	892,583	725,700	900,700
Miscellaneous income	200,627	344,733	108,700	277,365
Cash short & over	(726)	1,017	-	-
Other revenue	2,881,732	3,040,019	3,372,331	3,548,396

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Account Description	2003 Audited	2004 Audited	2005 Adopted	2006 Adopted
Transfers in	24,900	-	-	-
Transfers in-correction & detention	10,900,000	13,185,500	13,500,000	11,000,000
Transfers in-revenue sharing reserve fund	-	6,845,403	-	10,735,690
Transfers in-delinquent tax	3,044,414	3,059,980	3,000,000	2,828,795
Transfer in-special projects	238,799	2,588,910	-	-
Transfers in-capital improvement program	-	1,369,421	550,000	-
Transfers in-register of deeds automation	-	526,442	-	-
Transfers in	14,208,113	27,575,656	17,050,000	24,564,485
Total revenue	\$ 135,575,931	\$ 142,547,486	\$ 141,835,439	\$ 152,509,386

General Fund Summary

Revenue Forecast by Category

Category	Audited	Amended	Adopted	Forecast			
	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
Taxes	\$ 68,879,588	\$ 73,460,311	\$ 80,302,273	\$ 87,107,976	\$ 89,217,369	\$ 93,678,237	\$ 98,362,149
Licenses & Permits	161,844	92,650	93,035	98,617	104,534	110,806	117,455
State-Revenue sharing	3,397,853	-	-	-	-	-	-
State-Court equity	3,594,746	3,333,338	3,550,000	3,656,500	3,766,195	3,879,181	3,995,556
State-Liquor tax	2,792,678	2,580,000	2,898,806	2,985,770	3,075,343	3,167,604	3,262,632
State-Other	1,874,237	1,906,546	1,867,250	1,885,923	1,904,782	1,923,830	1,943,068
Cont. from local units	3,102,288	3,370,655	3,506,386	3,611,578	3,719,925	3,831,523	3,946,468
Intergovernmental	14,761,802	11,190,539	11,822,442	12,139,770	12,466,245	12,802,137	13,147,724
Recording/Transfer Fee	6,102,172	5,783,500	5,900,000	6,077,000	6,259,310	6,447,089	6,640,502
Court Fees	3,629,658	3,939,300	3,842,000	3,918,840	3,997,217	4,077,161	4,158,704
Jail Board/Processing	3,931,856	4,424,000	4,355,100	4,529,304	4,710,476	4,898,895	5,094,851
Other	3,691,226	3,860,968	6,398,015	6,589,955	6,787,654	6,991,284	7,201,022
Charges for Services	17,354,912	18,007,768	20,495,115	21,115,099	21,754,657	22,414,429	23,095,080
Fines & Forfeitures	182,289	433,500	301,000	310,030	319,331	328,911	338,778
Interest Earnings	2,042,970	2,550,000	2,750,000	3,025,000	3,085,500	3,147,210	3,210,154
Reimbursements	8,548,407	8,481,001	8,632,640	8,891,619	9,158,368	9,433,119	9,716,112
Other	3,040,019	3,372,331	3,548,396	3,690,332	3,837,945	3,991,463	4,151,121
Corrections	13,185,500	12,200,000	11,000,000	11,627,000	12,289,739	12,904,226	13,549,437
Revenue Sharing Reserve	6,845,403	10,494,321	10,735,690	10,982,611	11,235,211	11,493,621	11,757,974
DTAN	3,059,980	3,000,000	2,828,795	2,828,795	2,828,795	2,828,795	2,828,795
CIP	1,369,421	550,000	-	-	-	-	-
Other	3,115,352	-	-	-	-	-	-
Transfers In	27,575,656	26,244,321	24,564,485	25,438,406	26,353,745	27,226,642	28,136,206
Total	\$142,547,486	\$143,832,421	\$ 152,509,386	\$161,816,850	\$166,297,694	\$173,132,954	\$180,274,780



General Fund Summary

Expense Forecast by Category

Category	Audited	Amended	Adopted	Forecast			
	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
Wages	\$ 52,227,555	\$ 54,893,114	\$ 58,247,955	\$ 60,286,633	\$ 62,396,666	\$ 64,580,549	\$ 66,840,868
Temporary	133,610	107,638	51,618	52,650	53,703	54,777	55,873
Overtime	2,182,068	3,028,864	2,321,772	2,403,034	2,487,140	2,574,190	2,664,287
Health Insurance	7,678,379	8,721,396	10,570,914	11,839,424	13,260,155	14,851,373	16,633,538
FICA	4,073,603	4,406,021	4,606,521	4,767,749	4,934,620	5,107,332	5,286,089
Pension Contribution	2,595,400	3,401,590	4,880,313	5,470,831	5,913,968	6,381,172	6,872,522
Workers Compensation	441,831	441,329	450,188	405,169	364,652	328,187	295,368
Other	59,241	72,440	72,440	74,975	77,600	80,316	83,127
Personnel	69,391,687	75,072,392	81,201,721	85,300,466	89,488,504	93,957,896	98,731,671
Commodities	3,466,840	3,690,216	4,413,919	4,502,197	4,592,241	4,684,086	4,777,768
Building Rent	6,078,794	5,770,905	291,760	297,595	303,547	309,618	315,810
Utilities	3,757,552	4,070,462	4,331,661	4,461,611	4,595,459	4,733,323	4,875,323
Inmate Health Services	5,324,286	5,128,476	5,812,500	6,510,000	7,291,200	8,166,144	9,146,081
Legal Services	5,364,523	5,291,300	5,100,500	5,202,510	5,306,560	5,412,691	5,520,945
CMH	4,099,322	3,452,386	3,611,789	3,629,848	3,647,997	3,666,237	3,684,568
Hardware/Software Maint	1,147,802	1,394,035	1,411,934	1,440,173	1,468,976	1,498,356	1,528,323
Prevention Programming	1,516,468	1,680,000	1,680,000	1,680,000	1,680,000	1,680,000	1,680,000
Other	12,003,930	12,416,011	13,543,346	13,814,213	14,090,497	14,372,307	14,659,753
Contractuals	39,292,676	39,203,575	35,783,490	37,035,950	38,384,237	39,838,676	41,410,804
Capital	1,340,945	1,567,089	1,907,803	2,003,193	2,103,353	2,208,520	2,318,946
Other	105,008	222,629	298,506	301,054	302,245	303,375	304,508
Child Care	13,505,082	11,589,657	11,791,870	12,263,545	12,754,087	13,264,250	13,794,820
DHS Child Care	4,795,064	4,473,781	4,828,503	5,263,068	5,736,744	6,253,051	6,815,826
Health Department	9,309,503	9,460,639	9,775,696	10,068,967	10,371,036	10,682,167	11,002,632
Parks Department	3,270,475	3,245,223	-	-	-	-	-
Parks Acquisition & Develop	684,525	-	-	-	-	-	-
CIP	2,398,433	-	-	-	-	-	-
Friend of the Court	1,406,461	2,142,211	2,161,599	2,226,447	2,293,240	2,362,038	2,432,899
Other	1,446,337	2,798,626	7,991,271	8,231,009	8,477,939	8,732,278	8,994,246
Transfers Out	36,815,880	33,710,137	36,548,939	38,053,036	39,633,047	41,293,784	43,040,423
Total before Lapse & Eliminations	150,413,036	153,466,038	160,154,378	167,195,896	174,503,627	182,286,337	190,584,121
Appropriation Lapse	-	(4,573,100)	(6,100,000)	(6,687,836)	(6,980,145)	(7,291,453)	(7,623,365)
Total before Eliminations	150,413,036	148,892,938	154,054,378	160,508,060	167,523,482	174,994,883	182,960,756
Cumulative Future Eliminations	-	-	-	-	(1,500,000)	(2,200,000)	(2,900,000)
Total	150,413,036	148,892,938	154,054,378	160,508,060	166,023,482	172,794,883	180,060,756
Net Fund Balance Inc(Dec)	(7,865,550)	(5,060,517)	(1,544,992)	1,308,789	274,212	338,070	214,024
Fund Balance, beg of year	85,515,776	77,650,226	72,589,709	71,044,717	72,353,506	72,627,718	72,965,789
Fund Balance, end of year	\$ 77,650,226	\$ 72,589,709	\$ 71,044,717	\$ 72,353,506	\$ 72,627,718	\$ 72,965,789	\$ 73,179,813

Special Revenue Funds

Schedule of Uses of Financial Resources

Program Descriptions	FY 2004	FY 2005		FY 2006		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
Fire Prevention Fund	\$ 368,467	\$ 366,282	\$ 366,282	\$ 358,328	\$ 358,328	-2.2%
Parks Operations	4,553,290	5,223,888	5,223,888	-	-	-100.0%
Parks Acquisition & Development	962,928	-	-	-	-	NA
Parks Fund	5,516,218	5,223,888	5,223,888	-	-	-100.0%
Title IV-D	7,462,696	8,157,159	8,157,159	8,021,284	7,843,582	-3.8%
Work First	149,732	156,876	156,876	171,808	171,808	9.5%
Medical Support	275,333	293,795	293,795	176,062	176,062	-40.1%
MICSES - Post Conversion	65,505	-	-	-	-	NA
Friend of the Court Fund	7,953,267	8,607,830	8,607,830	8,369,154	8,191,452	-4.8%
Administration	1,688,222	1,510,088	1,510,088	1,958,185	745,211	-50.7%
Bioterrorism	488,399	508,396	386,527	303,754	354,144	-8.4%
Communicable Disease	266,946	557,701	576,849	664,962	641,873	11.3%
Community Nursing	7,030,493	7,374,404	7,743,897	8,013,394	7,611,774	-1.7%
Clinical Services	5,967,095	6,139,828	6,440,018	6,606,275	6,484,236	0.7%
Environmental Health	3,733,511	3,994,902	4,015,322	4,306,667	4,025,884	0.3%
Health Education & Promotion	1,777,958	1,730,042	1,842,071	1,682,761	1,514,297	-17.8%
Laboratory	1,139,125	972,288	905,867	961,449	968,422	6.9%
Personal Health Services	1,535,857	1,646,441	1,641,648	1,639,756	1,640,069	-0.1%
Health Fund	23,627,608	24,434,090	25,062,287	26,137,203	23,985,910	-4.3%
Lodging Excise Tax Fund	5,407,809	6,015,910	6,015,910	5,866,175	6,166,175	2.5%
Correction & Detention Fund	15,795,265	16,088,455	18,710,287	11,318,840	11,318,840	-39.5%
Senior Millage Fund	4,964,796	4,945,049	4,945,049	5,047,207	5,047,207	2.1%
ROD - Automation Fund	777,277	695,761	695,761	782,116	702,116	0.9%
Community Development Fund	2,246,943	2,000,000	3,588,518	2,755,420	2,755,420	-23.2%
Child Care Fund	18,816,207	20,774,692	20,777,956	21,973,136	21,674,786	4.3%
DHS Child Care Fund	7,662,483	7,278,237	8,878,237	9,582,006	9,582,006	7.9%
Revenue Sharing Reserve Fund	6,845,403	-	10,494,321	10,735,690	10,735,690	2.3%
Veteran's Trust Fund	44,159	49,394	49,394	30,582	30,582	-38.1%
Agricultural Preservation	23,261	-	2,141,129	-	-	-100.0%
CC - Family Counseling	-	73,000	73,000	73,000	73,000	0.0%
CC - Court Services Criminal Diversion	61,324	68,721	68,721	73,209	73,209	6.5%
Coop Ext - Families in Touch	76,392	-	36,685	-	-	-100.0%
Coop Ext - Grandville Corridor	20,939	-	5,826	-	-	-100.0%
Coop Ext - Managing Resource Mgmt	2,229	-	-	-	-	NA
Coop Ext - Smart Start	15,252	-	2,051	-	-	-100.0%
Coop Ext - Tenant Money Management	1,730	-	-	-	-	NA

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Program Descriptions	FY 2004	FY 2005		FY 2006		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
Drain Comm - FEMA	-	-	259,000	-	-	-100.0%
Drain Comm - Special Assessment	59,489	63,702	63,702	52,729	52,729	-17.2%
Miscellaneous Transaction	2,267,597	-	-	-	-	NA
Orthophotography	541,693	-	-	-	-	NA
Remonumentation Program	190,050	207,610	400,990	380,000	380,000	-5.2%
Remonumentation Program-Supplement	-	-	60,292	-	-	-100.0%
Sheriff - Countywide 911 Dispatch	152,500	-	164,400	-	-	-100.0%
Sheriff - Domestic Preparedness EQ	347,412	-	-	-	-	NA
Sheriff - Emergency Mgmt - 2004 SHSG	1,370	-	2,715,405	-	-	-100.0%
Sheriff - Gifts	47,574	90,000	90,000	-	-	-100.0%
Sheriff - Gifts - DARE	-	-	-	200	200	NA
Sheriff - Gifts - Honor Camp	-	-	-	6,000	6,000	NA
Sheriff - Gifts - Jail	-	-	-	85,000	85,000	NA
Sheriff - Kent Narcotics	115,218	143,572	143,572	126,550	126,550	-11.9%
Sheriff - Local Corr Officers Training	-	140,000	140,000	76,000	76,000	-45.7%
Sheriff - Lookout - Youth Alcohol Enf	1,973	-	-	-	-	NA
Sheriff - Michigan Dispatch Training	6,645	44,000	44,000	9,000	9,000	-79.5%
Sheriff - Michigan Justice Training	42,284	45,000	45,000	45,000	45,000	0.0%
Sheriff - Sheriff Anti-Drug	182,077	173,049	173,049	180,277	-	-100.0%
Sheriff - SHSG Exercise Grant	2,904	-	14,096	-	-	-100.0%
Sheriff - SHSG Solution Area Planner	22,395	-	50,605	-	-	-100.0%
Sheriff - SHSG Training Grant	46,152	-	-	-	-	NA
Sheriff - Spotlight - Youth Alcohol Enf	575	-	-	-	-	NA
Special Project Fund Calendar Year End	4,229,034	1,048,654	6,691,523	1,106,965	926,688	-86.2%
CC - JAIBG	256,988	188,746	329,088	53,610	53,610	-83.7%
CC - GRIP	17,171	-	-	-	-	NA
Community Corrections Grant	312,692	335,461	335,461	228,100	228,100	-32.0%
Community Corrections Admin	2,251,179	2,483,397	2,483,397	2,236,391	2,236,391	-9.9%
Prosecutor - Drug Enforcement Unit	76,388	-	-	-	-	NA
Prosecutor - Cooperative Reimb	1,413,262	1,555,272	1,555,272	1,517,076	1,517,076	-2.5%
Sheriff - Sheriff's Drug Enforcement	81,725	70,616	70,616	89,442	89,442	26.7%
Sheriff - Admin & Road Patrol-COPS	221,439	-	644,479	-	-	-100.0%
Sheriff - Law Enforcement Block Grant	85,965	-	118,837	-	-	-100.0%
Sheriff - Domestic Preparedness Supp	20,830	-	27,761	-	-	-100.0%
Sheriff - Secondary Road Patrol	595,947	605,106	605,313	606,881	606,881	0.3%
Link Michigan Regional Telecom	55,218	-	-	-	-	NA
Special Project Funds Fiscal Year End	5,388,805	5,238,598	6,170,224	4,731,500	4,731,500	-23.3%
Total Special Revenue Funds	\$109,643,739	\$102,766,840	\$126,277,468	\$108,794,322	\$ 106,206,700	-15.9%

Fire Prevention Special Revenue Fund

Fund Statement

	<i>Year ended December 31,</i>				
	2003 Audited	2004 Audited	2005 Amended	2005 Estimated	2006 Adopted
Revenues:					
Intergovernmental	\$ 169,140	\$ 100,000	\$ 100,000	\$ 100,000	\$ 135,000
Investment earnings	5,791	6,691	5,100	9,800	4,200
Reimbursements	437	-	-	-	-
Other	8,746	16,179	9,000	9,000	9,000
Total revenues	184,114	122,870	114,100	118,800	148,200
Expenditures:					
Personnel	1,814	1,336	1,305	2,000	2,100
Commodities	6,639	6,356	6,100	4,400	6,100
Contractual services	153,206	161,127	165,450	154,000	165,450
Other	11,666	47,935	24,727	24,700	13,978
Capital outlay	161,697	151,712	168,700	170,900	170,700
Total expenditures	335,022	368,467	366,282	356,000	358,328
Excess (deficiency) of revenues over (under) expenditures	(150,908)	(245,596)	(252,182)	(237,200)	(210,128)
Other financing sources (uses):					
Operating transfers in	160,862	100,000	100,000	100,000	135,000
Operating transfers out	-	-	-	-	-
Total Other financing sources (uses)	160,862	100,000	100,000	100,000	135,000
Net Inc (Dec) in Fund Balance	9,954	(145,596)	(152,182)	(137,200)	(75,128)
Fund Balance, beginning of year	503,492	513,446	367,849	367,849	230,649
Fund Balance, end of year	\$ 513,446	\$ 367,849	\$ 215,667	\$ 230,649	\$ 155,521

The Fire Prevention Special Revenue Fund will decrease \$75,128, or 32.6% from the 2005 Estimated Fund Balance of \$230,649 to the 2006 Estimated Fund Balance of \$155,521. Since 2003, the fund balance has been systematically reduced with the goal of achieving a fund balance of \$100,000 by the end of 2007.



Parks Special Revenue Fund

Fund Statement

	Year ended December 31,				
	2003 Audited	2004 Audited	2005 Amended	2005 Estimated	2006 Adopted
Revenues:					
Intergovernmental	\$ -	\$ 25,000	\$ 19,315	\$ 19,300	\$ -
Charges for services	1,201,765	1,273,051	1,948,350	1,281,000	-
Investment earnings	4,314	8,503	4,400	5,500	6,075
Other	43,594	60,077	11,000	39,200	-
Total revenues	1,249,673	1,366,631	1,983,065	1,345,000	6,075
Expenditures:					
Personnel	2,265,495	2,513,613	2,735,379	2,550,000	-
Commodities	267,133	287,662	324,364	296,000	-
Contractual Services	813,668	1,285,577	1,394,266	1,081,000	-
Other	59,636	148,087	449,589	449,600	-
Capital outlay	1,956,348	1,281,279	320,290	320,000	-
Total expenditures	5,362,280	5,516,218	5,223,888	4,696,600	-
Excess (deficiency) of revenues over (under) expenditures	(4,112,608)	(4,149,587)	(3,240,823)	(3,351,600)	6,075
Other financing sources (uses):					
Operating transfers in	4,392,469	3,885,531	3,245,223	3,245,300	-
Operating transfers out	-	-	-	-	-
Total Other financing sources (uses)	4,392,469	3,885,531	3,245,223	3,245,300	-
Net Inc (Dec) in Fund Balance	279,861	(264,055)	4,400	(106,300)	6,075
Fund Balance, beginning of year	361,143	641,004	376,949	376,949	270,649
Fund Balance, end of year	\$ 641,004	\$ 376,949	\$ 381,349	\$ 270,649	\$ 276,724

Effective in FY 2006, the Parks operations and maintenance will be accounted for in the General Fund.

Friend of the Court Special Revenue Fund

Fund Statement

	<i>Year ended September 30,</i>				
	2003	2004	2005	2005	2006
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 5,505,864	\$ 5,969,426	\$ 6,007,295	\$ 5,535,000	\$ 5,496,353
Charges for services	513,568	548,610	458,325	639,000	531,500
Fines & Forfeitures	-	3,348	-	3,300	2,000
Total revenues	6,019,432	6,521,384	6,465,620	6,177,300	6,029,853
Expenditures:					
Personnel	5,653,233	6,120,462	6,584,638	6,563,000	6,748,982
Commodities	394,808	147,873	218,450	176,500	218,700
Contractual Services	739,281	695,962	902,943	496,000	372,949
Other	477,950	706,577	741,905	760,000	850,821
Capital outlay	21,310	282,393	159,894	40,000	-
Total expenditures	7,286,582	7,953,267	8,607,830	8,035,500	8,191,452
Excess (deficiency) of revenues over (under) expenditures	(1,267,150)	(1,431,883)	(2,142,210)	(1,858,200)	(2,161,599)
Other financing sources (uses):					
Operating transfers in	-	1,124,168	2,142,211	1,858,200	2,161,599
Operating transfers out	-	-	-	-	-
Total Other financing sources (uses)	-	1,124,168	2,142,211	1,858,200	2,161,599
Net Inc (Dec) in Fund Balance	(1,267,150)	(307,715)	1	-	-
Fund Balance, beginning of year	1,894,297	627,147	319,432	319,432	319,432
Fund Balance, end of year	\$ 627,147	\$ 319,432	\$ 319,433	\$ 319,432	\$ 319,432



Health Special Revenue Fund

Fund Statement

	<i>Year ended September 30,</i>				
	2003	2004	2005	2005	2006
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Licenses and permits	\$ 1,249,537	\$ 1,312,281	\$ 1,311,566	\$ 1,293,000	\$ 1,297,300
Intergovernmental	7,681,472	8,205,562	8,440,346	8,396,000	7,211,457
Charges for services	1,308,743	1,295,767	1,234,500	1,000,000	1,301,562
Fines & Forfeitures	127,299	140,132	138,000	168,000	162,500
Reimbursements	4,953,914	4,203,166	3,865,392	4,219,000	3,891,749
Other	334,977	339,941	612,171	412,000	345,646
Total revenues	15,655,943	15,496,849	15,601,975	15,488,000	14,210,214
Expenditures:					
Personnel	15,403,493	15,966,804	17,081,832	16,377,000	17,670,702
Commodities	996,132	1,091,265	1,629,475	1,162,000	1,719,839
Contractual Services	5,290,341	4,252,169	4,569,068	4,293,000	3,216,813
Other	1,441,922	1,777,642	1,300,465	1,810,000	1,057,536
Capital outlay	433,146	539,728	481,447	500,000	321,020
Total expenditures	23,565,034	23,627,608	25,062,287	24,142,000	23,985,910
Excess (deficiency) of revenues over (under) expenditures	(7,909,091)	(8,130,758)	(9,460,312)	(8,654,000)	(9,775,696)
Other financing sources (uses):					
Operating transfers in	7,584,662	9,163,861	9,460,639	8,654,000	9,775,696
Operating transfers out	-	-	-	-	-
Total Other financing sources (uses)	7,584,662	9,163,861	9,460,639	8,654,000	9,775,696
Net Inc (Dec) in Fund Balance	(324,430)	1,033,103	327	-	-
Fund Balance, beginning of year	332,542	8,112	1,041,215	1,041,215	1,041,215
Fund Balance, end of year	\$ 8,112	\$ 1,041,215	\$ 1,041,542	\$ 1,041,215	\$ 1,041,215

Lodging Excise Tax Special Revenue Fund

Fund Statement

	Year ended December 31,				
	2003 Audited	2004 Audited	2005 Amended	2005 Estimated	2006 Adopted
Revenues:					
Taxes	\$ 4,357,884	\$ 4,170,741	\$ 4,200,000	\$ 4,399,300	\$ 4,619,900
Charges for services	1,296	19,606	2,000	1,500	2,000
Fines & Forfeitures	3,029	2,498	4,000	8,000	3,000
Investment earnings	110,901	110,620	175,000	113,300	112,900
Total revenues	4,473,110	4,303,465	4,381,000	4,522,100	4,737,800
Expenditures:					
Personnel	94,895	97,986	106,526	107,000	115,898
Commodities	1,718	87	900	150	900
Contractual services	1,333,854	1,270,502	1,278,153	1,229,000	1,267,033
Other	3,485,684	4,039,233	4,630,331	4,693,000	4,782,344
Capital outlay	4,319	-	-	-	-
Total expenditures	4,920,470	5,407,809	6,015,910	6,029,150	6,166,175
Net Inc (Dec) in Fund Balance	(447,360)	(1,104,343)	(1,634,910)	(1,507,050)	(1,428,375)
Fund Balance, beginning of year	7,253,826	6,806,466	5,702,123	5,702,123	4,195,073
Fund Balance, end of year	\$ 6,806,466	\$ 5,702,123	\$ 4,067,213	\$ 4,195,073	\$ 2,766,698

The Lodging Excise Tax Special Revenue Fund will decrease \$1,428,375, or 34.0% from the 2005 Estimated Fund Balance of \$4,195,073 to the 2006 Estimated Fund Balance of \$2,766,698. Lodging Excise Tax currently finances debt service requirements related to the DeVos Place Convention Center, support of Convention Bureau activities, and matching funds for new exhibits at the John Ball Zoo. Operating deficits of \$1.5 million are expected both in the current fiscal year and as part of the 2006 Adopted Budget. Fund balance (reserves) is rapidly being depleted. Reductions in spending or general tax allocation subsidies will be considered during preparation of the 2007 Budget.



Correction & Detention Special Revenue Fund

Fund Statement

	<i>Year ended December 31,</i>				
	2003	2004	2005	2005	2006
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Taxes	\$12,844,211	\$13,221,686	\$13,875,753	\$13,555,000	\$14,772,070
Investment earnings	175,375	183,228	135,000	275,000	200,000
Total revenues	13,019,586	13,404,914	14,010,753	13,830,000	14,972,070
Other financing sources (uses):					
Operating transfers in	-	-	-	-	-
Operating transfers out	(13,150,000)	(15,795,265)	(18,710,287)	(18,710,200)	(11,318,840)
Total Other financing sources (uses)	(13,150,000)	(15,795,265)	(18,710,287)	(18,710,200)	(11,318,840)
Net Inc (Dec) in Fund Balance	(130,414)	(2,390,351)	(4,699,534)	(4,880,200)	3,653,230
Fund Balance, beginning of year	7,414,630	7,284,216	4,893,865	4,893,865	13,665
Fund Balance, end of year	\$ 7,284,216	\$ 4,893,865	\$ 194,331	\$ 13,665	\$ 3,666,895

The Correction & Detention Special Revenue Fund will increase \$3,653,230 from the 2005 Estimated Fund Balance of \$13,665 to the 2006 Estimated Fund Balance of \$3,666,895. This is a result of the subsidy to the General Fund being reduced from \$13,500,000 to \$11,000,000 to off set the increase in property tax revenues generated from the Property Tax Shift. 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>				
	2003	2004	2005	2005	2006
	<u>Audited</u>	<u>Audited</u>	<u>Amended</u>	<u>Estimated</u>	<u>Adopted</u>
Revenues:					
Taxes	\$ 3,976,782	\$ 4,096,222	\$ 4,292,839	\$ 4,200,000	\$ 4,468,000
Investment earnings	51,814	48,714	65,000	84,600	65,000
Total revenues	<u>4,028,596</u>	<u>4,144,936</u>	<u>4,357,839</u>	<u>4,284,600</u>	<u>4,533,000</u>
Expenditures:					
Administration	224,864	197,820	204,904	204,900	212,273
Priority services	2,064,371	2,587,474	2,090,654	1,950,000	2,575,989
Support services	374,119	499,968	783,371	700,000	466,868
Access	667,503	775,214	818,299	700,000	836,109
Access - AAAWM	258,906	303,066	274,429	270,000	338,310
New and general	508,184	585,808	748,444	550,000	602,192
Emergent	18,365	15,446	24,948	20,000	15,466
Total expenditures	<u>4,116,312</u>	<u>4,964,796</u>	<u>4,945,049</u>	<u>4,394,900</u>	<u>5,047,207</u>
Net Inc (Dec) in Fund Balance	(87,716)	(819,860)	(587,210)	(110,300)	(514,207)
Fund Balance, beginning of year	1,887,480	1,799,764	979,904	979,904	869,604
Fund Balance, end of year	<u>\$ 1,799,764</u>	<u>\$ 979,904</u>	<u>\$ 392,694</u>	<u>\$ 869,604</u>	<u>\$ 355,397</u>

The December 2005 tax levy will include a dedicated 0.2444 mills for the purpose of providing services to senior citizens in Kent County. This is the last year of levy for a dedicated millage, which was approved in 1998. The December 2005 tax levy will be utilized to support the 2006 Budget appropriation. Funding in Fiscal Years 2007 and thereafter will be wholly dependent on voter approval of a millage renewal proposal.



Register of Deeds Automation Special Revenue Fund

Fund Statement

	<i>Year ended December 31,</i>				
	2003	2004	2005	2005	2006
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Charges for services	\$ 891,453	\$ 834,014	\$ 825,000	\$ 712,000	\$ 750,000
Investment earnings	(136)	1,391	250	5,000	5,000
Total revenues	891,317	835,405	825,250	717,000	755,000
Expenditures:					
Commodities	4,049	281	12,500	12,000	15,000
Contractual services	656,273	120,419	413,845	400,000	303,850
Other	-	-	19,416	19,400	83,266
Capital outlay	757,512	130,135	250,000	200,000	300,000
Total expenditures	1,417,834	250,835	695,761	631,400	702,116
Excess (deficiency) of revenues over (under) expenditures	(526,517)	584,570	129,489	85,600	52,884
Other financing sources (uses):					
Operating transfers in	526,517	-	-	-	-
Operating transfers out	-	(526,442)	-	-	-
Total Other financing sources (uses)	526,517	(526,442)	-	-	-
Net Inc (Dec) in Fund Balance	-	58,128	129,489	85,600	52,884
Fund Balance, beginning of year	-	-	58,128	58,128	143,728
Fund Balance, end of year	\$ -	\$ 58,128	\$ 187,617	\$ 143,728	\$ 196,612

The Register of Deeds Automation Special Revenue Fund will increase \$52,884, or 36.8% from the 2005 Estimated Fund Balance of \$143,728 to the 2005 Estimated Fund Balance of \$196,612. The statute requires that 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 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>				
	2003	2004	2005	2005	2006
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 1,831,682	\$ 2,067,520	\$ 3,488,518	\$ 1,861,400	\$ 2,755,420
Reimbursements	91,252	179,423	100,000	187,400	-
Total revenues	1,922,934	2,246,943	3,588,518	2,048,800	2,755,420
Expenditures:					
Personnel	367,778	390,203	398,000	411,500	519,490
Commodities	9,814	8,462	20,300	12,500	8,800
Contractual services	1,540,464	1,839,308	3,149,718	1,621,800	2,226,130
Capital outlay	4,878	8,970	20,500	3,000	1,000
Total expenditures	1,922,934	2,246,943	3,588,518	2,048,800	2,755,420
Net Inc (Dec) in Fund Balance	-	-	-	-	-
Fund Balance, beginning of year	-	-	-	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -	\$ -	\$ -



State Revenue Sharing Special Revenue Fund

Fund Statement

	Year ended December 31,				
	2003 Audited	2004 Audited	2005 Amended	2005 Estimated	2006 Adopted
Revenues:					
Taxes	\$ -	\$24,873,184	\$24,676,000	\$24,676,000	\$24,676,000
Investment earnings	-	(4,891)	590,000	400,000	1,026,000
Total revenues	-	24,868,294	25,266,000	25,076,000	25,702,000
Other financing sources (uses):					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	(6,845,403)	(10,494,321)	(10,494,000)	(10,735,690)
Total Other financing sources (uses)	-	(6,845,403)	(10,494,321)	(10,494,000)	(10,735,690)
Net Inc (Dec) in Fund Balance	-	18,022,891	14,771,679	14,582,000	14,966,310
Fund Balance, beginning of year	-	-	18,022,891	18,022,891	32,604,891
Fund Balance, end of year	\$ -	\$18,022,891	\$32,794,570	\$32,604,891	\$47,571,201

Public Act 357 of 2004 provided a funding mechanism to serve as a substitute to county revenue sharing payments. This substitute funding mechanism involves a gradual shift of county property tax millage from a winter tax levy to a summer tax levy.

Tax levy shift - The gradual shift from a winter tax levy to a summer tax levy will occur as follows:

- In 2005, 1/3 of the county's allocated mills will be levied in the summer
- In 2006, 2/3 of the county's allocated mills will be levied in the summer
- In 2007, and each year after, all of the county's allocated mills will be levied in the summer

Reserve fund establishment - Each county was required to establish a restricted fund known as the Revenue Sharing Reserve Fund. Three payments, the sum total of which equals the county's December 2004 property tax levy, must be placed in the fund from the following:

- 1/3 from the county's December 2004 property tax levy
- 1/3 from the county's December 2005 property tax levy
- 1/3 from the county's December 2006 property tax levy

As an example, if a county's total 2004 property tax levy equals \$74,028,000, then that county will be required to transfer \$24,676,000 from the 2004 levy, \$24,676,000 from the 2005 levy, and \$24,676,000 from the 2006 levy to the Revenue Sharing Reserve Fund.

Revenue Sharing Reserve Fund Use - Annually, each county may make use of the Revenue Sharing Reserve Fund in amounts equal to its October 1, 2003 through September 30, 2004 Revenue Sharing payments adjusted for inflation. The inflation rate is defined by MCL 211.34d(1)(l). The accumulated balance will be drawn down over the next several years to supplement the County's general revenues in lieu of payments previously received under the State's Revenue Sharing Program. Monies held in this fund will be completely drawn down by midyear 2011. It is assumed that the State will begin funding of new revenue sharing payments at that time.

Child Care Special Revenue Fund

Fund Statement

	<i>Year ended September 30,</i>				
	2003	2004	2005	2005	2006
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 7,502,387	\$ 7,789,190	\$ 8,651,535	\$ 8,507,000	\$ 9,389,416
Charges for services	710,907	381,124	434,000	408,000	391,000
Reimbursements	71,509	102,634	97,000	85,700	100,000
Other	2,860	3,500	2,500	2,000	2,500
Total revenues	8,287,663	8,276,448	9,185,035	9,002,700	9,882,916
Expenditures:					
Personnel	6,380,380	7,130,187	7,765,377	7,524,000	8,268,022
Commodities	244,302	242,327	261,425	253,000	274,665
Contractual services	11,896,056	10,712,210	11,877,237	11,456,000	12,211,030
Other	530,562	662,063	831,946	834,700	898,359
Capital outlay	112,039	69,420	41,971	20,000	22,710
Total expenditures	19,163,339	18,816,207	20,777,956	20,087,700	21,674,786
Excess (deficiency) of revenues over (under) expenditures	(10,875,676)	(10,539,760)	(11,592,921)	(11,085,000)	(11,791,870)
Other financing sources (uses):					
Operating transfers in	10,883,617	10,878,920	11,589,657	11,085,000	11,791,870
Operating transfers out	-	-	-	-	-
Total Other financing sources (uses)	10,883,617	10,878,920	11,589,657	11,085,000	11,791,870
Net Inc (Dec) in Fund Balance	7,941	339,160	(3,264)	-	-
Fund Balance, beginning of year	10,189	18,130	357,290	357,290	357,290
Fund Balance, end of year	\$ 18,130	\$ 357,290	\$ 354,026	\$ 357,290	\$ 357,290



DHS Child Care Special Revenue Fund

Fund Statement

	<i>Year ended September 30,</i>				
	2003	2004	2005	2005	2006
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 3,600,390	\$ 3,766,689	\$ 4,389,456	\$ 4,211,000	\$ 4,738,503
Reimbursements	34,926	37,960	15,000	50,000	15,000
Total revenues	3,635,316	3,804,649	4,404,456	4,261,000	4,753,503
Expenditures:					
Contractual services	6,719,901	7,662,483	8,870,612	8,559,000	9,578,865
Other	-	-	7,625	3,000	3,141
Total expenditures	6,719,901	7,662,483	8,878,237	8,562,000	9,582,006
Excess (deficiency) of revenues over (under) expenditures	(3,084,585)	(3,857,835)	(4,473,781)	(4,301,000)	(4,828,503)
Other financing sources (uses):					
Operating transfers in	3,084,585	3,876,619	4,473,781	4,301,000	4,828,503
Operating transfers out	-	-	-	-	-
Total Other financing sources (uses)	3,084,585	3,876,619	4,473,781	4,301,000	4,828,503
Net Inc (Dec) in Fund Balance	-	18,784	-	-	-
Fund Balance, beginning of year	-	-	18,784	18,784	18,784
Fund Balance, end of year	\$ -	\$ 18,784	\$ 18,784	\$ 18,784	\$ 18,784

Veterans' Trust Special Revenue Fund

Fund Statement

	<i>Year ended September 30,</i>				
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2005</u>	<u>2006</u>
	<u>Audited</u>	<u>Audited</u>	<u>Amended</u>	<u>Estimated</u>	<u>Adopted</u>
Revenues:					
Intergovernmental	\$ 45,196	\$ 45,896	\$ 49,394	\$ 46,900	\$ 30,582
Total revenues	<u>45,196</u>	<u>45,896</u>	<u>49,394</u>	<u>46,900</u>	<u>30,582</u>
Expenditures:					
Contractual services	48,546	44,159	49,394	44,000	30,582
Total expenditures	<u>48,546</u>	<u>44,159</u>	<u>49,394</u>	<u>44,000</u>	<u>30,582</u>
Net Inc (Dec) in Fund Balance	(3,350)	1,737	-	2,900	-
Fund Balance, beginning of year	5,762	2,412	4,149	4,149	7,049
Fund Balance, end of year	<u>\$ 2,412</u>	<u>\$ 4,149</u>	<u>\$ 4,149</u>	<u>\$ 7,049</u>	<u>\$ 7,049</u>



Special Projects Calendar Year Special Revenue Fund

Fund Statement

	Year ended December 31,				
	2003 Audited	2004 Audited	2005 Amended	2005 Estimated	2006 Adopted
Revenues:					
Licenses and permits	\$ -	\$ -	\$ 73,000	\$ 62,000	\$ 73,000
Intergovernmental	605,045	918,669	4,357,066	2,400,000	431,000
Charges for services	53,692	170,307	195,000	184,000	180,000
Fines & Forfeitures	277,533	217,092	641,621	307,000	351,550
Investment earnings	13,481	205	30,000	4,000	20,000
Reimbursements	31,092	5,880	-	-	-
Other	128,212	541,118	1,240,250	144,000	91,929
Total revenues	1,109,055	1,853,271	6,536,936	3,101,000	1,147,479
Expenditures:					
Personnel	325,912	380,812	482,849	420,700	173,880
Commodities	13,917	11,785	21,750	16,800	18,500
Contractual services	1,051,981	938,082	3,097,530	1,157,000	719,662
Other	9,601	10,419	22,500	13,000	4,991
Capital outlay	78,351	397,388	3,066,894	1,580,000	9,655
Total expenditures	1,479,761	1,738,486	6,691,523	3,187,500	926,688
Excess (deficiency) of revenues over (under) expenditures	(370,705)	114,785	(154,587)	(86,500)	220,791
Other financing sources (uses):					
Operating transfers in	30,408	393	132,089	132,089	18,209
Operating transfers out	-	(2,490,548)	-	-	-
Total Other financing sources (uses)	30,408	(2,490,155)	132,089	132,089	18,209
Net Inc (Dec) in Fund Balance	(340,298)	(2,375,370)	(22,498)	45,589	239,000
Fund Balance, beginning of year	3,103,139	2,762,841	387,471	387,471	433,060
Fund Balance, end of year	\$ 2,762,841	\$ 387,471	\$ 364,973	\$ 433,060	\$ 672,060

The Special Projects Calendar Year Special Revenue Fund will increase \$239,000, or 55.2% from the 2005 Estimated Fund Balance of \$433,060 to the 2006 Estimated Fund Balance of \$672,060. It is expected that the Sheriff's Narcotics program will receipt \$245,000 in court ordered forfeitures during 2006. There are no identified uses for these funds at this time; these funds may be appropriated for use, from fund balance, at a future date.

Special Projects Fiscal Year Special Revenue Fund

Fund Statement

	<i>Year ended September 30,</i>				
	2003	2004	2005	2005	2006
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 5,081,286	\$ 4,745,946	\$ 5,220,565	\$ 4,075,000	\$ 3,975,052
Charges for services	6,710	-	-	-	-
Fines & Forfeitures	58,888	71,488	-	-	52,559
Investment earnings	3,521	(1,893)	275	(1,500)	-
Reimbursements	121,853	1,530	1,000	1,100	1,000
Other	13,000	5,600	3,500	3,000	3,500
Total revenues	5,285,257	4,822,672	5,225,340	4,077,600	4,032,111
Expenditures:					
Personnel	2,598,031	2,447,980	3,140,900	2,132,000	2,202,436
Commodities	48,436	69,075	46,556	52,000	39,270
Contractual services	2,619,014	2,309,580	2,516,572	2,066,000	2,112,589
Other	243,952	312,932	331,686	350,000	351,155
Capital outlay	106,713	150,876	134,511	122,000	26,050
Total expenditures	5,616,145	5,290,443	6,170,224	4,722,000	4,731,500
Excess (deficiency) of revenues over (under) expenditures	(330,888)	(467,771)	(944,884)	(644,400)	(699,389)
Other financing sources (uses):					
Operating transfers in	564,035	536,196	805,522	805,522	699,389
Operating transfers out	(238,799)	(98,362)	-	-	-
Total Other financing sources (uses)	325,236	437,834	805,522	805,522	699,389
Net Inc (Dec) in Fund Balance	(5,653)	(29,937)	(139,362)	161,122	-
Fund Balance, beginning of year	234,696	229,043	199,106	199,106	360,228
Fund Balance, end of year	\$ 229,043	\$ 199,106	\$ 59,744	\$ 360,228	\$ 360,228



Debt Service Fund

Schedule of Uses of Financial Resources

Program Descriptions	FY 2004		FY 2005		FY 2006		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted		
Series A Bonds	\$ -	\$ -	\$ 613,694	\$ 609,038	\$ 609,038		-0.8%
Series B Bonds	-	-	353,266	353,132	353,132		0.0%
Debt Service Fund	-	-	966,960	962,170	962,170		-0.5%
Courthouse	4,568,953	4,571,025	4,571,025	4,568,528	4,568,528		-0.1%
Sheriff's Administration Building	793,478	794,003	794,003	788,303	788,303		-0.7%
Correction and Detention Facilities	2,609,365	2,588,455	6,510,287	319,340	319,340		-95.1%
Area Agency on Aging	137,430	133,305	133,305	128,955	128,955		-3.3%
Building Authority Debt Service	8,109,225	8,086,788	12,008,620	5,805,126	5,805,126		-51.7%
Total Debt Service Fund	\$8,109,225	\$8,086,788	\$12,975,580	\$6,767,296	\$ 6,767,296		-47.8%

Building Authority Debt Service Fund

Fund Statement

	<i>Year ended December 31,</i>				
	2003	2004	2005	2005	2006
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Investment earnings	\$ (31,602)	\$ (23,196)	\$ 1,900	\$ (50,000)	\$ 500
Other	5,352,829	5,473,656	5,497,295	5,497,300	109,250
Total revenues	5,321,227	5,450,460	5,499,195	5,447,300	109,750
Expenditures:					
Principal retirement	3,740,000	3,895,000	7,971,832	7,971,800	2,165,000
Interest and agent fees	4,382,305	4,214,225	4,036,788	4,036,800	3,640,126
Total expenditures	8,122,305	8,109,225	12,008,620	12,008,600	5,805,126
Excess (deficiency) of revenues over (under) expenditures	(2,801,077)	(2,658,765)	(6,509,425)	(6,561,300)	(5,695,376)
Other financing sources (uses):					
Operating transfers in	2,387,495	2,637,445	6,534,342	6,534,300	5,765,376
Operating transfers out	-	-	-	-	-
Total Other financing sources (uses)	2,387,495	2,637,445	6,534,342	6,534,300	5,765,376
Net Inc (Dec) in Fund Balance	(413,583)	(21,320)	24,917	(27,000)	70,000
Fund Balance, beginning of year	503,424	89,842	68,522	68,522	41,522
Fund Balance, end of year	\$ 89,842	\$ 68,522	\$ 93,439	\$ 41,522	\$ 111,522

The Building Authority Debt Service Fund will increase \$70,000, or 168.6% from the 2005 Estimated Fund Balance of \$41,522 to the 2006 Estimated Fund Balance of \$111,522. In prior years the debt service payments, from the General Fund, for the Courthouse and the Sheriff's Administration Building were shorted by \$70,000. In 2006, the shortage will be offset by a \$70,000 subsidy from the General Fund.



Debt Service Fund

Fund Statement

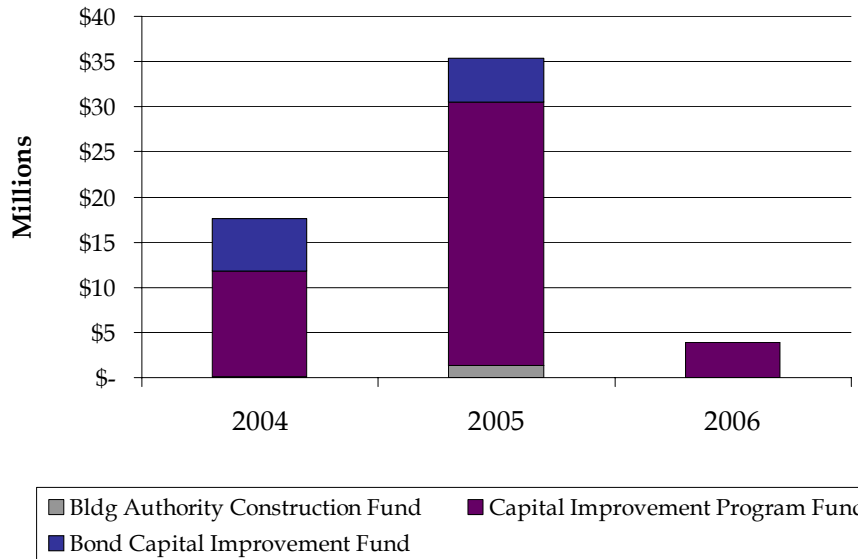
	<i>Year ended December 31,</i>				
	2003	2004	2005	2005	2006
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Investment earnings	\$ -	\$ 7	\$ -	\$ -	\$ -
Total revenues	-	7	-	-	-
Expenditures:					
Principal retirement	-	-	500,000	500,000	575,000
Interest and agent fees	-	-	466,960	466,900	387,170
Total expenditures	-	-	966,960	966,900	962,170
Excess (deficiency) of revenues over (under) expenditures	-	7	(966,960)	(966,900)	(962,170)
Other financing sources (uses):					
Operating transfers in	-	-	972,275	972,200	962,170
Operating transfers out	-	-	-	-	-
Total Other financing sources (uses)	-	-	972,275	972,200	962,170
Net Inc (Dec) in Fund Balance	-	7	5,315	5,300	-
Fund Balance, beginning of year	-	-	7	7	5,307
Fund Balance, end of year	\$ -	\$ 7	\$ 5,322	\$ 5,307	\$ 5,307

Capital Project Funds

Schedule of Uses of Financial Resources

Program Descriptions	FY 2004	FY 2005		FY 2006		
	Actual	Adopted	Amended	Requested	Adopted	Amended % Change
Parks Headquarters	\$ 148,847	\$ -	\$ 1,397,181	\$ -	\$ -	-100.0%
Bldg Authority Construction Fund	148,847	-	1,397,181	-	-	-100.0%
Capital Improvement Fund-Series A	3,305,848	-	4,861,924	-	-	-100.0%
Capital Improvement Fund-Series B	2,446,788	-	5,560	-	-	-100.0%
Bond Capital Improvement Fund	5,752,636	-	4,867,484	-	-	-100.0%
CIP	11,704,371	6,558,952	29,154,396	15,256,382	3,884,073	-86.7%
Capital Improvement Program Fund	11,704,371	6,558,952	29,154,396	15,256,382	3,884,073	-86.7%
Total Capital Project Funds	\$17,605,854	\$ 6,558,952	\$35,419,061	\$15,256,382	\$ 3,884,073	-89.0%

Capital Improvement Funds History



Building Authority Construction Capital Project Fund

Fund Statement

	<i>Year ended December 31,</i>				
	2003 Audited	2004 Audited	2005 Amended	2005 Estimated	2006 Adopted
Revenues:					
Investment earnings	\$ 69,428	\$ 28,531	\$ -	\$ 34,000	\$ -
Total revenues	69,428	28,531	-	34,000	-
Expenditures:					
Capital outlay	2,244,560	148,847	1,397,181	25,000	-
Total expenditures	2,244,560	148,847	1,397,181	25,000	-
Excess (deficiency) of revenues over (under) expenditures	(2,175,132)	(120,317)	(1,397,181)	9,000	-
Other financing sources (uses):					
Operating transfers in	88,998	-	-	-	-
Operating transfers out	(3,039,106)	-	-	-	-
Total Other financing sources (uses)	(2,950,108)	-	-	-	-
Net Inc (Dec) in Fund Balance	(5,125,240)	(120,317)	(1,397,181)	9,000	-
Fund Balance, beginning of year	6,818,883	1,693,643	1,573,326	1,573,326	1,582,326
Fund Balance, end of year	\$ 1,693,643	\$ 1,573,326	\$ 176,145	\$ 1,582,326	\$ 1,582,326

Bond Capital Improvement Capital Project Fund

Fund Statement

	<i>Year ended December 31,</i>				
	2003 Audited	2004 Audited	2005 Amended	2005 Estimated	2006 Adopted
Revenues:					
Investment earnings	\$ -	\$ 15,170	\$ -	\$ 57,000	\$ -
Other	-	10,620,119	-	-	-
Total revenues	-	10,635,290	-	57,000	-
Expenditures:					
Other	-	44,398	2,328	5,500	-
Capital outlay	-	5,708,238	4,859,841	4,800,000	-
Total expenditures	-	5,752,636	4,862,169	4,805,500	-
Excess (deficiency) of revenues over (under) expenditures	-	4,882,654	(4,862,169)	(4,748,500)	-
Other financing sources (uses):					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	(5,315)	-	-
Total Other financing sources (uses)	-	-	(5,315)	-	-
Net Inc (Dec) in Fund Balance	-	4,882,654	(4,867,484)	(4,748,500)	-
Fund Balance, beginning of year	-	-	4,882,654	4,882,654	134,154
Fund Balance, end of year	\$ -	\$ 4,882,654	\$ 15,170	\$ 134,154	\$ 134,154



Capital Improvement Program Capital Project Fund

Fund Statement

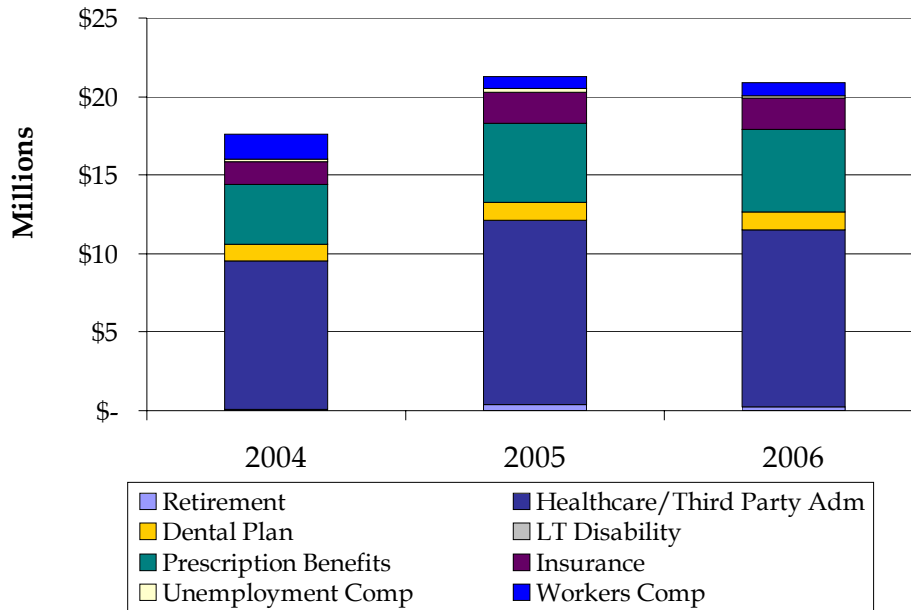
	<i>Year ended December 31,</i>				
	2003	2004	2005	2005	2006
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Taxes	\$ -	\$ 3,366,237	\$ 3,525,087	\$ 3,525,000	\$ 3,844,073
Intergovernmental	2,922,072	541,681	4,856,101	1,640,000	40,000
Investment earnings	198,520	312,653	375,000	443,000	500,000
Reimbursements	191,656	-	-	-	-
Other	27,802	1,200,933	5,387,506	30,000	-
Total revenues	3,340,050	5,421,505	14,143,694	5,638,000	4,384,073
Expenditures:					
Capital outlay	16,740,346	10,334,950	28,604,396	7,500,000	3,884,073
Total expenditures	16,740,346	10,334,950	28,604,396	7,500,000	3,884,073
Excess (deficiency) of revenues over (under) expenditures	(13,400,296)	(4,913,445)	(14,460,702)	(1,862,000)	500,000
Other financing sources (uses):					
Operating transfers in	12,041,700	2,467,902	-	-	-
Operating transfers out	-	(1,369,421)	(550,000)	(550,000)	-
Total Other financing sources (uses)	12,041,700	1,098,481	(550,000)	(550,000)	-
Net Inc (Dec) in Fund Balance	(1,358,604)	(3,814,965)	(15,010,702)	(2,412,000)	500,000
Fund Balance, beginning of year	20,197,070	18,838,466	15,023,501	15,023,501	12,611,501
Fund Balance, end of year	\$18,838,466	\$15,023,501	\$ 12,799	\$12,611,501	\$13,111,501

Internal Service Fund

Schedule of Uses of Financial Resources

Program Descriptions	FY 2004	FY 2005		FY 2006		
	Actual	Adopted	Amended	Requested	Adopted	Amended % Change
Retirement	\$ 94,174	\$ 400,000	\$ 400,000	\$ 226,260	\$ 226,260	-43.4%
Healthcare/Third Party Adm	9,460,661	11,719,590	11,719,590	11,259,337	11,259,337	-3.9%
Dental Plan	1,023,705	1,115,400	1,115,400	1,187,954	1,187,954	6.5%
LT Disability	19,524	21,847	21,847	-	-	-100.0%
Prescription Benefits	3,779,526	5,043,311	5,043,311	5,271,948	5,271,948	4.5%
Insurance	1,485,001	1,992,469	1,992,469	1,975,000	1,975,000	-0.9%
Unemployment Comp	130,319	210,000	210,000	139,667	139,667	-33.5%
Workers Comp	1,617,878	790,000	790,000	813,800	813,800	3.0%
Risk Management Fund	17,610,787	21,292,617	21,292,617	20,873,966	20,873,966	-2.0%
Total Internal Service Funds	\$17,610,787	\$21,292,617	\$21,292,617	\$20,873,966	\$20,873,966	-2.0%

Internal Service Fund History



Risk Management Internal Service Fund

Fund Statement

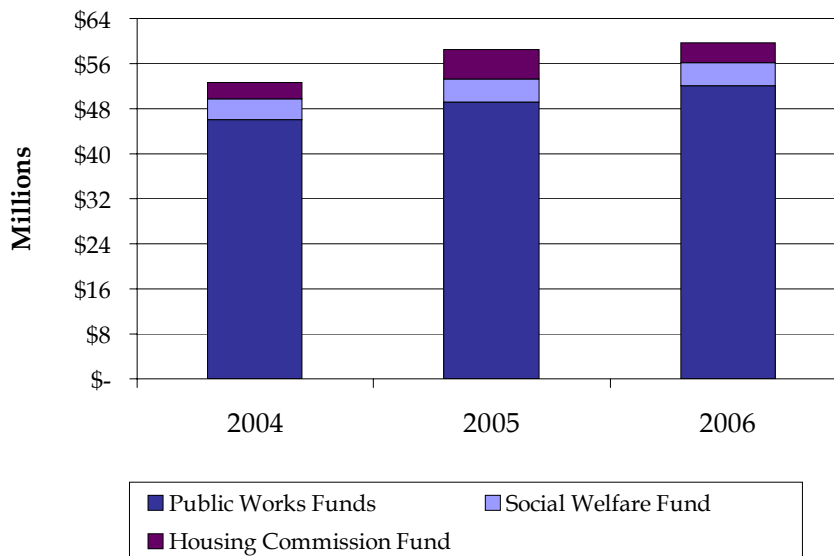
	<i>Year ended December 31,</i>				
	2003	2004	2005	2005	2006
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Charges for services	\$ 1,582,350	\$ 1,795,525	\$ 1,978,172	\$ 1,799,000	\$ 1,905,000
Investment earnings	72,129	92,937	79,190	180,000	106,530
Reimbursements	3,341,056	14,645,500	19,197,801	17,131,000	18,859,966
Other	48,367	82,451	25,000	82,000	25,000
Total revenues	5,043,902	16,616,412	21,280,163	19,192,000	20,896,496
Expenditures:					
Personnel	680,653	371,323	764,884	377,000	504,403
Commodities	1,588	1,364	2,085	600	1,485
Contractual services	5,153,046	17,099,056	20,435,355	18,865,000	20,277,844
Other	100,741	139,044	90,293	90,300	90,234
Total expenditures	5,936,028	17,610,787	21,292,617	19,332,900	20,873,966
Net Inc (Dec) in Fund Balance	(892,126)	(994,375)	(12,454)	(140,900)	22,530
Fund Balance, beginning of year	5,200,354	4,308,228	3,313,853	3,313,853	3,172,953
Fund Balance, end of year	\$ 4,308,228	\$ 3,313,853	\$ 3,301,399	\$ 3,172,953	\$ 3,195,483

Component Unit Funds

Schedule of Uses of Financial Resources

Program Descriptions	FY 2004	FY 2005		FY 2006		Amended % Change
	Actual	Adopted	Amended	Requested	Adopted	
Act 185 Bond Fund	\$ 1,850,584	\$ 1,836,192	\$ 1,836,192	\$ 1,531,350	\$ 1,531,350	-16.6%
Administration	650,467	777,800	777,800	808,100	808,100	3.9%
Water & Sewer Division	3,778,405	3,795,900	3,795,900	4,209,100	4,209,100	10.9%
Solid Waste/Landfill Operations	9,274,067	7,658,590	7,658,590	8,066,450	8,066,450	5.3%
Waste-to Energy Operations	30,569,501	35,129,076	35,129,076	37,399,679	37,399,679	6.5%
Public Works Funds	46,123,023	49,197,558	49,197,558	52,014,679	52,014,679	5.7%
Administration & Hospitalization	75,845	85,694	85,694	85,577	85,577	-0.1%
State Funded Local Payments	2,758,459	3,362,000	3,362,000	3,362,000	3,362,000	0.0%
Humans Services Programs	742,070	717,876	717,876	756,418	677,960	-5.6%
Social Welfare Fund	3,576,374	4,165,570	4,165,570	4,203,995	4,125,537	-1.0%
Family Services Coordinator	104,441	113,639	213,551	113,639	113,639	-46.8%
Voucher Program	2,229,199	1,204,261	3,463,970	2,259,709	2,259,709	-34.8%
Sponsor Based Rental Assistance	274,032	-	159,548	-	-	-100.0%
Tenant Based Rental Assistance	429,606	-	280,964	-	-	-100.0%
Community Rebuilders	-	-	1,027,536	1,063,692	1,063,692	3.5%
Dwelling Place	-	-	122,880	125,040	125,040	1.8%
Housing Commission	3,037,278	1,317,900	5,268,449	3,562,080	3,562,080	-32.4%
Total Component Unit Funds	\$52,736,675	\$54,681,028	\$58,631,577	\$59,780,754	\$59,702,296	1.8%

Component Unit Funds History



Public Works Component Unit Fund

Fund Statement

	<i>Year ended December 31,</i>				
	2003	2004	2005	2005	2006
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 2,044,722	\$ 1,614,209	\$ 1,836,192	\$ 924,000	\$ 1,531,350
Charges for services	42,360,017	46,518,431	45,501,076	49,238,000	48,507,131
Investment earnings	687,432	745,804	760,000	1,144,000	715,000
Other	643,424	633,012	1,100,291	1,052,000	1,261,198
Total revenues	45,735,594	49,511,457	49,197,559	52,358,000	52,014,679
Expenditures:					
Personnel	3,565,682	3,732,098	4,083,492	3,916,000	4,287,139
Commodities	121,800	124,193	156,890	144,000	167,740
Contractual services	31,457,899	36,051,575	33,631,249	36,843,000	36,807,752
Other	5,850,966	5,533,119	10,621,877	4,506,000	10,017,048
Capital outlay	745,799	682,037	704,050	648,000	735,000
Total expenditures	41,742,146	46,123,023	49,197,558	46,057,000	52,014,679
Net Inc (Dec) in Fund Balance	3,993,448	3,388,434	1	6,301,000	-
Fund Balance, beginning of year	31,296,977	35,290,425	38,678,859	38,678,859	44,979,859
Fund Balance, end of year	\$35,290,425	\$38,678,859	\$38,678,860	\$44,979,859	\$44,979,859

Social Welfare Component Unit Fund

Fund Statement

	<i>Year ended December 31,</i>				
	2003	2004	2005	2005	2006
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 2,582,230	\$ 2,381,866	\$ 2,984,500	\$ 2,250,000	\$ 2,984,500
Reimbursements	384,119	333,543	510,570	292,500	510,570
Other	150	3,051	500	500	500
Total revenues	2,966,499	2,718,460	3,495,570	2,543,000	3,495,570
Expenditures:					
Personnel	19,415	13,826	21,000	13,000	21,000
Contractual services	3,796,626	3,562,548	4,144,570	3,300,000	4,104,537
Total expenditures	3,816,041	3,576,374	4,165,570	3,313,000	4,125,537
Excess (deficiency) of revenues over (under) expenditures	(849,542)	(857,914)	(670,000)	(770,000)	(629,967)
Other financing sources (uses):					
Operating transfers in	820,132	782,070	770,000	770,000	729,967
Operating transfers out	-	-	-	-	-
Total Other financing sources (uses)	820,132	782,070	770,000	770,000	729,967
Net Inc (Dec) in Fund Balance	(29,410)	(75,845)	100,000	-	100,000
Fund Balance, beginning of year	29,411	1	(75,844)	(75,844)	(75,844)
Fund Balance, end of year	\$ 1	\$ (75,844)	\$ 24,156	\$ (75,844)	\$ 24,156



Housing Commission Component Unit Fund

Fund Statement

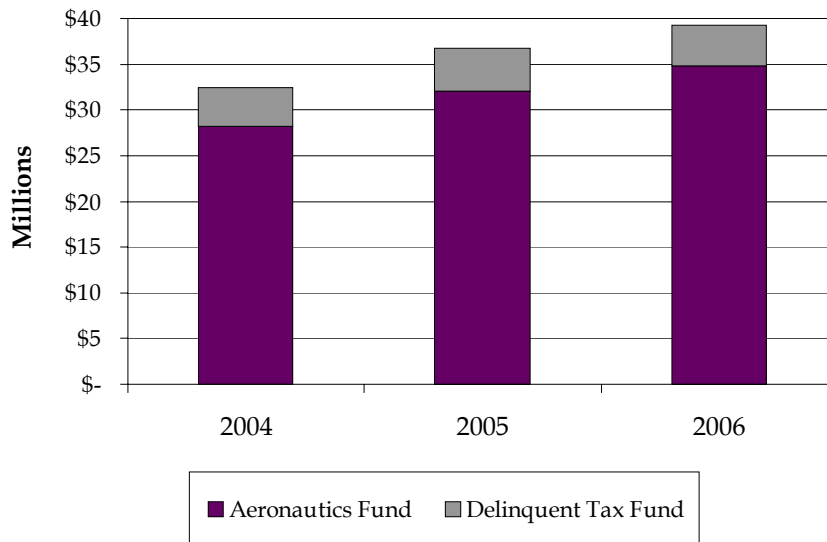
	<i>Year ended June 30,</i>				
	2003	2004	2005	2005	2006
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 2,913,009	\$ 3,035,137	\$ 5,268,449	\$ 3,057,000	\$ 3,562,080
Other	-	2,141	-	4,000	-
Total revenues	2,913,009	3,037,278	5,268,449	3,061,000	3,562,080
Expenditures:					
Personnel	195,707	214,442	423,431	214,000	240,501
Commodities	2,609	3,734	6,649	1,600	1,111
Contractual services	2,712,938	2,814,223	4,827,869	2,843,000	3,320,468
Capital outlay	1,755	4,880	10,500	2,400	-
Total expenditures	2,913,009	3,037,278	5,268,449	3,061,000	3,562,080
Net Inc (Dec) in Fund Balance	-	-	-	-	-
Fund Balance, beginning of year	70,127	70,127	70,127	70,127	70,127
Fund Balance, end of year	\$ 70,127	\$ 70,127	\$ 70,127	\$ 70,127	\$ 70,127

Proprietary Funds

Schedule of Uses of Financial Resources

Program Descriptions	FY 2004	FY 2005		FY 2006		Amended % Change
	Actual	Adopted	Amended	Requested	Adopted	
Airfield	\$ 6,476,992	\$ 6,685,453	\$ 6,685,453	\$ 6,804,643	\$ 6,804,643	1.8%
Other Lands & Buildings	301,184	351,015	351,015	335,940	335,940	-4.3%
General Aviation	84,173	108,545	108,545	118,190	118,190	8.9%
Dispatch Oper & Safety	6,077,331	6,252,455	6,252,455	6,728,316	6,728,316	7.6%
Building Security	797,634	1,334,997	1,334,997	1,399,064	1,399,064	4.8%
General Maintenance	2,025,798	2,164,436	2,164,436	2,248,894	2,248,894	3.9%
Administration	3,312,678	3,638,596	3,638,596	3,863,742	3,863,742	6.2%
Air Cargo	1,069,028	1,099,518	1,099,518	1,131,480	1,131,480	2.9%
Parking	3,160,037	3,276,933	3,276,933	3,987,385	3,987,385	21.7%
Undesignated	-	2,465,525	2,465,525	3,586,998	3,586,998	45.5%
Debt Service 1996	4,888,166	4,683,981	4,683,981	4,683,981	4,683,981	0.0%
Aeronautics Fund	28,193,021	32,061,454	32,061,454	34,888,633	34,888,633	8.8%
Delinquent Tax Fund	4,225,224	4,670,000	4,670,000	4,450,295	4,450,295	-4.7%
Total Proprietary Funds	\$32,418,245	\$36,731,454	\$36,731,454	\$39,338,928	\$39,338,928	7.1%

Proprietary Funds History



Aeronautics Proprietary Fund

Fund Statement

	<i>Year ended December 31,</i>				
	2003	2004	2005	2005	2006
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 4,202,457	\$ 4,976,275	\$ 4,125,000	\$ 4,125,000	\$ 4,200,000
Charges for services	14,595,726	16,010,391	15,857,268	17,567,000	18,817,112
Fines & Forfeitures	16,156	7,852	16,000	9,000	8,000
Investment earnings	328,475	422,841	400,000	992,000	400,000
Reimbursements	1,273,236	-	189,158	189,000	190,000
Other	11,933,760	11,767,562	11,474,028	11,689,000	11,273,521
Total revenues	32,349,810	33,184,920	32,061,454	34,571,000	34,888,633
Expenditures:					
Personnel	6,507,669	7,018,478	7,588,938	7,432,000	7,995,426
Commodities	459,244	388,879	470,610	427,000	427,314
Contractual services	14,872,603	14,815,845	15,493,797	15,491,000	16,734,907
Other	5,479,141	5,907,247	8,202,159	5,625,000	9,312,036
Capital outlay	83,862	62,571	305,950	79,000	418,950
Total expenditures	27,402,518	28,193,021	32,061,454	29,054,000	34,888,633
Net Inc (Dec) in Fund Balance	4,947,292	4,991,900	-	5,517,000	-
Fund Balance, beginning of year	151,357,767	156,305,059	161,296,958	161,296,958	166,813,958
Fund Balance, end of year	\$156,305,059	\$ 161,296,958	\$161,296,958	\$166,813,958	\$166,813,958

Delinquent Tax Revolving Proprietary Fund

Fund Statement

	<i>Year ended December 31,</i>				
	2003 Audited	2004 Audited	2005 Amended	2005 Estimated	2006 Adopted
Revenues:					
Taxes	\$ 3,930,670	\$ 2,765,900	\$ 2,370,000	\$ 2,400,000	\$ 2,595,000
Charges for services	555,443	424,667	452,000	383,000	452,000
Investment earnings	833,995	819,609	650,000	1,554,000	609,500
Total revenues	5,320,109	4,010,175	3,472,000	4,337,000	3,656,500
Expenditures:					
Commodities	65,232	38,883	133,000	25,000	118,000
Contractual services	284,024	235,404	242,000	242,000	334,500
Other	837,758	861,663	1,265,000	1,229,000	1,165,000
Capital outlay	-	29,295	30,000	-	4,000
Total expenditures	1,187,015	1,165,244	1,670,000	1,496,000	1,621,500
Excess (deficiency) of revenues over (under) expenditures	4,133,094	2,844,931	1,802,000	2,841,000	2,035,000
Other financing sources (uses):					
Operating transfers in	-	-	-	-	-
Operating transfers out	(3,044,414)	(3,059,980)	(3,000,000)	(3,000,000)	(2,828,795)
Total Other financing sources (uses)	(3,044,414)	(3,059,980)	(3,000,000)	(3,000,000)	(2,828,795)
Net Inc (Dec) in Fund Balance	1,088,680	(215,049)	(1,198,000)	(159,000)	(793,795)
Fund Balance, beginning of year	9,285,730	10,374,410	10,159,361	10,159,361	10,000,361
Fund Balance, end of year	\$10,374,410	\$10,159,361	\$ 8,961,361	\$10,000,361	\$ 9,206,566

