

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-14 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-15 through C-32, followed by Debt Service Funds (pages C-33 through 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.

Drug Law Enforcement Fund - to account for the receipt and expenditures of monies generated through application of various drug forfeiture laws.

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. Financing has been provided by bonds, a dedicated millage and 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 2005	FY 2006		FY 2007		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
Administration & Road Patrol	\$ 14,544,674	\$ 14,731,242	\$ 15,069,916	\$ 15,729,419	\$ 15,729,419	4.4%
Administration & Road Patrol - COPS	-	-	-	287,215	287,215	NA
Law Enforcement Computer Net	87,284	111,080	111,080	114,480	114,480	3.1%
Marine Safety	150,307	195,666	195,666	206,051	206,051	5.3%
Lake Bella Vista	8,175	33,831	33,831	35,487	35,487	4.9%
Township Law Enforcement	1,640,147	1,775,863	1,775,863	2,157,454	2,157,454	21.5%
Township Law Enforcement - East Precinct	1,315,826	1,323,692	1,323,692	1,410,398	1,410,398	6.6%
Dispatch Services	1,686,647	1,822,326	1,912,431	1,959,211	1,959,211	2.4%
Correctional Facility	29,615,641	33,768,114	33,813,639	35,926,236	35,926,236	6.2%
Emergency Management	241,533	251,511	251,511	269,836	269,836	7.3%
Sheriff	49,290,235	54,013,325	54,487,629	58,095,787	58,095,787	6.6%
Circuit Court	12,578,987	12,925,495	12,924,613	14,314,837	13,933,670	7.8%
Circuit Court Services	1,302,384	1,434,637	1,434,637	1,616,421	1,616,421	12.7%
Law Library	19,909	21,400	21,400	21,400	21,400	0.0%
Jury Commission	825	2,083	2,083	2,082	2,082	0.0%
Family Division Referees	493,160	501,280	501,280	711,792	711,792	42.0%
Probation	54,009	91,086	91,086	79,066	69,011	-24.2%
Circuit Court Clerk	1,251,196	1,329,953	1,329,953	1,413,106	1,413,106	6.3%
Circuit Court	15,700,471	16,305,934	16,305,052	18,158,704	17,767,482	9.0%
Administration	487,277	505,467	505,467	544,759	544,759	7.8%
Cooperative Extension	28,398	56,750	56,750	56,750	56,750	0.0%
82 Ionia	650,220	874,286	874,286	874,290	861,185	-1.5%
Admin Building	674,796	795,250	795,250	795,250	795,250	0.0%
Courthouse	8,162,809	3,831,465	3,831,465	3,988,790	3,966,720	3.5%
Probate Court Building	121,763	118,000	119,370	125,000	125,000	4.7%
FIA Building	711,257	865,837	865,837	890,334	881,369	1.8%
Northwest Center	14,423	15,000	15,000	16,000	16,000	6.7%
Boiler Plant Operations	1,166,366	1,114,710	1,114,710	1,438,102	1,393,345	25.0%
Facilities Management	12,017,310	8,176,765	8,178,135	8,729,275	8,640,378	5.7%
Administration	743,469	706,528	706,528	753,118	753,118	6.6%
JNET	446,806	506,691	506,691	549,963	549,963	8.5%
GIS	723,294	652,634	652,634	733,764	685,164	5.0%
Help Desk	807,270	878,235	878,235	1,095,107	1,095,107	24.7%
FHRS	414,032	684,174	849,927	623,836	623,836	-26.6%
Specialty Applications	295,593	313,848	313,848	360,729	360,729	14.9%
Networks	578,039	583,811	583,811	588,540	588,540	0.8%
Servers	1,011,730	1,181,159	1,181,159	1,284,497	1,284,497	8.7%
Telecommunications	217,121	313,767	313,767	330,133	330,133	5.2%
Information Technology	5,237,353	5,820,847	5,986,600	6,319,687	6,271,087	4.8%
Criminal/Juvenile	5,264,018	5,472,053	5,472,053	6,040,271	6,040,271	10.4%
Prosecutor	5,264,018	5,472,053	5,472,053	6,040,271	6,040,271	10.4%
John Ball Zoological Gardens	3,589,202	3,899,737	3,935,237	4,117,791	3,973,510	1.0%
Zoo	3,589,202	3,899,737	3,935,237	4,117,791	3,973,510	1.0%
63rd District Court	1,998,816	2,352,362	2,352,362	2,419,332	2,419,332	2.8%
District Court - Probation	338,788	388,099	388,099	440,755	440,755	13.6%
District Court	2,337,605	2,740,461	2,740,461	2,860,087	2,860,087	4.4%

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Fund Summaries

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Program Descriptions	FY 2005	FY 2006		FY 2007		
	Audited	Adopted	Amended	Requested	Adopted	Amended % Change
Long Lake Region	-	331,650	331,650	271,329	271,329	-18.2%
Townsend Region	-	183,321	183,321	194,863	194,863	6.3%
Caledonia Region	-	220,489	220,489	223,391	223,391	1.3%
Johnson	-	213,517	213,517	286,439	286,439	34.2%
Fallasburg Region	-	138,645	138,645	194,021	194,021	39.9%
Wabasis Lake Park	-	147,823	147,823	186,901	186,901	26.4%
Palmer	-	135,291	135,291	121,940	121,940	-9.9%
Douglas Walker Region	-	243,443	243,443	228,529	228,529	-6.1%
Dwight Lydell Region	-	188,710	188,710	197,305	197,305	4.6%
Kent Trails	-	9,975	9,975	18,175	18,175	82.2%
Millennium	-	730,184	425,184	431,469	431,469	1.5%
Millennium Park Security	224,022	255,000	257,760	342,259	342,259	32.8%
LE Kaufman Golf Course	-	543,581	543,581	540,243	540,243	-0.6%
LE Kaufman Clubhouse	-	398,662	398,662	363,563	363,563	-8.8%
Wabasis Lake Campground	-	241,661	241,661	180,395	180,395	-25.4%
Administration	-	1,056,696	1,056,696	1,200,627	1,200,627	13.6%
Parks	224,022	5,038,648	4,736,408	4,981,449	4,981,449	5.2%
Administrator's Office	1,050,476	1,141,160	1,150,660	1,315,001	1,301,517	13.1%
Board of Commissioners	741,749	909,839	909,839	922,772	914,272	0.5%
Corporate Counsel	23,219	95,000	85,500	50,000	50,000	-41.5%
Economic Development	75,000	77,500	77,500	80,000	80,000	3.2%
Management Studies	79,228	285,000	280,250	163,000	163,000	-41.8%
Alliance for Health	4,750	-	4,750	4,750	4,750	0.0%
Prevention Program	1,589,182	1,680,000	2,457,000	2,530,000	2,530,000	3.0%
Area Agency on Aging	29,092	14,546	14,546	14,546	14,546	0.0%
ACSET	65,000	65,000	65,000	65,000	65,000	0.0%
Legal Assistance Center	-	-	-	40,000	40,000	NA
Policy/Administration	3,657,697	4,268,045	5,045,045	5,185,069	5,163,085	2.3%
Bureau of Equalization	1,498,196	1,584,307	1,584,307	1,876,863	1,876,863	18.5%
Bureau of Equalization	1,498,196	1,584,307	1,584,307	1,876,863	1,876,863	18.5%
County Clerk - Elections	216,476	441,656	441,656	232,795	232,795	-47.3%
County Clerk - Vital Records	777,632	801,162	801,162	905,195	905,195	13.0%
County Clerk - Register of Deeds	739,505	824,695	824,695	867,347	865,496	4.9%
Clerk's Office	1,733,613	2,067,513	2,067,513	2,005,337	2,003,486	-3.1%
Drain Commission	434,538	577,027	577,027	613,070	581,870	0.8%
Drains County At Large	12,003	50,000	50,000	50,000	50,000	0.0%
Drain Commission	446,541	627,027	627,027	663,070	631,870	0.8%
Fiscal Services	1,528,637	1,631,767	1,631,767	1,730,619	1,730,619	6.1%
Audit	104,990	117,550	117,550	120,100	120,100	2.2%
Purchasing	445,895	459,332	459,332	503,081	503,081	9.5%
Central Services	830,827	768,153	768,153	882,618	790,353	2.9%
Fleet Services	438,888	445,431	525,148	512,250	512,250	-2.5%
Fiscal Services	3,349,237	3,422,233	3,501,950	3,748,668	3,656,403	4.4%
Human Resources	1,993,984	2,136,566	2,136,566	2,184,409	2,177,409	1.9%
Human Resources	1,993,984	2,136,566	2,136,566	2,184,409	2,177,409	1.9%

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Program Descriptions	FY 2005	FY 2006		FY 2007		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
Treasurer's Office	1,054,474	1,079,826	1,079,826	1,170,220	1,170,220	8.4%
Tax Tribunal Refunds	13,348	200,000	200,000	140,000	140,000	-30.0%
Treasurer's Office	1,067,822	1,279,826	1,279,826	1,310,220	1,310,220	2.4%
Probate Court - Mental & Estate Division	1,045,481	1,092,060	1,092,060	1,208,815	1,199,495	9.8%
Intergovernmental	3,642,445	3,611,789	3,611,789	3,767,413	3,767,413	4.3%
Cooperative Extension Service	573,640	636,555	636,555	667,882	657,696	3.3%
Medical Examiner	1,115,479	1,219,767	1,219,767	1,418,897	1,286,120	5.4%
Soldiers & Sailors Relief	184,401	191,981	191,981	197,585	197,585	2.9%
Other	6,561,446	6,752,152	6,752,152	7,260,592	7,108,309	5.3%
Operating Expenses before Transfers	113,968,752	123,605,439	124,835,960	133,537,279	132,557,696	6.2%
Transfers Out - Debt Service Fund	991,015	6,408,706	6,408,706	6,228,601	6,228,601	-2.8%
Transfers Out - Fire Commission	100,000	135,000	135,000	186,000	186,000	37.8%
Transfers Out - Parks	3,245,223	-	-	-	-	NA
Transfers Out - FOC	1,873,000	2,161,599	2,161,599	2,440,876	2,122,784	-1.8%
Transfers Out - Health	8,105,031	9,775,696	9,775,696	10,025,526	9,724,965	-0.5%
Transfers Out - Special Projects	1,293,297	717,598	688,063	767,647	727,711	5.8%
Transfers Out - DHS Social Welfare	770,000	729,967	729,967	815,864	729,774	0.0%
Transfers Out - Child Care	11,264,692	11,791,870	11,791,870	12,527,867	12,076,922	2.4%
Transfers Out - DHS Child Care	4,747,462	4,828,503	4,828,503	4,978,542	4,978,542	3.1%
Operating Transfers Out	32,389,720	36,548,939	36,519,404	37,970,923	36,775,299	0.7%
Total Operating Expenses	146,358,472	160,154,378	161,355,364	171,508,202	169,332,995	4.9%
Transfers Out - CIP	310,800	-	101,140	2,500,000	2,500,000	2371.8%
Capital	310,800	-	101,140	2,500,000	2,500,000	2371.8%
Total Uses before Appropriation Lapse	146,669,272	160,154,378	161,456,504	174,008,202	171,832,995	6.4%
Estimated Appropriation Lapse	-	6,100,000	6,100,000	6,300,000	6,300,000	3.3%
Total General Fund	\$146,669,272	\$154,054,378	\$155,356,504	\$167,708,202	\$165,532,995	6.6%

General Fund Fund Statement

	Year ended December 31,				
	2004 Audited	2005 Audited	2006 Amended	2006 Estimated	2007 Adopted
Revenues:					
Taxes	\$ 68,879,588	\$73,134,574	\$80,302,273	\$79,900,000	\$87,425,000
Licenses and permits	161,844	81,252	93,035	88,000	80,350
Intergovernmental	14,761,802	11,723,184	11,857,942	11,641,000	12,868,290
Charges for services	17,354,912	16,830,179	21,272,115	20,500,000	20,545,745
Fines & Forfeitures	182,289	342,112	301,000	301,000	279,600
Investment earnings	2,042,970	3,017,636	2,750,000	3,900,000	3,790,000
Reimbursements	8,548,407	8,638,413	8,389,140	8,400,000	8,794,225
Other	3,040,019	2,853,637	3,548,396	2,911,000	2,979,900
Total Revenues	114,971,830	116,620,987	128,513,901	127,641,000	136,763,110
Expenditures:					
Sheriff	48,312,072	49,290,235	54,487,629	51,989,000	58,095,787
Circuit Court	15,499,254	15,700,471	16,305,052	16,130,000	17,767,482
Facilities Management	12,137,463	12,017,310	8,178,135	8,000,000	8,640,378
Information Technology	5,395,119	5,237,353	5,986,600	5,301,000	6,271,087
Prosecutor	4,919,892	5,264,018	5,472,053	5,453,000	6,040,271
Zoo	3,445,362	3,589,202	3,935,237	3,688,000	3,973,510
Parks	196,331	224,022	4,736,408	4,690,000	4,981,449
District Court	2,338,136	2,337,605	2,740,461	2,493,000	2,860,087
Policy/ Administration	3,683,618	3,657,697	5,045,045	4,200,000	5,163,085
Bureau of Equalization	1,417,293	1,498,196	1,584,307	1,516,000	1,876,863
Clerk's Office	1,858,241	1,733,613	2,067,513	1,954,000	2,003,486
Drain Commission	606,055	446,541	627,027	431,700	631,870
Fiscal Services	3,344,404	3,349,237	3,501,950	3,382,000	3,656,403
Human Resources	2,002,356	1,993,984	2,136,566	1,925,000	2,177,409
Treasurer's Office	1,438,184	1,067,822	1,279,826	1,078,000	1,310,220
Other	7,003,376	6,561,446	6,752,152	6,341,000	7,108,309
Appropriation lapse	-	-	(6,100,000)	-	(6,300,000)
Total Expenditures	113,597,156	113,968,752	118,735,960	118,571,700	126,257,696
Excess (deficiency) of revenues over (under) expenditures	1,374,674	2,652,235	9,777,941	9,069,300	10,505,414
Other Financing Sources (Uses):					
Transfers in	27,575,656	26,366,586	24,669,427	24,600,000	28,698,373
Transfers out _Operating	(33,732,922)	(32,389,720)	(36,519,404)	(35,000,000)	(36,775,299)
Transfers out _Capital	(3,082,958)	(310,800)	(101,140)	(101,000)	(2,500,000)
Total Other Financing Sources (Uses)	(9,240,224)	(6,333,934)	(11,951,117)	(10,501,000)	(10,576,926)
Net Inc (Dec) in Fund Balance	(7,865,550)	(3,681,699)	(2,173,176)	(1,431,700)	(71,512)
Fund Balance, beginning of year	85,515,776	77,650,226	73,968,527	73,968,527	72,536,827
Fund Balance, end of year	\$ 77,650,226	\$ 73,968,527	\$ 71,795,351	\$ 72,536,827	\$ 72,465,315

General Fund Summary by Functional Area

	FY 2005		FY 2006		FY 2007		
	Audited	Percent	Adopted	Percent	Requested	Adopted	Percent
Revenues By Category							
Taxes	\$73,134,574	62.7%	\$80,302,273	62.8%	\$87,425,000	\$87,425,000	63.9%
Licenses & permits	81,252	0.1%	93,035	0.1%	80,350	80,350	0.1%
Intergovernmental	11,723,184	10.1%	11,822,442	9.2%	12,868,290	12,868,290	9.4%
Charges for services	16,830,179	14.4%	20,495,115	16.0%	20,545,745	20,545,745	15.0%
Fines & forfeitures	342,112	0.3%	301,000	0.2%	279,600	279,600	0.2%
Investment earnings	3,017,636	2.6%	2,750,000	2.1%	3,790,000	3,790,000	2.8%
Reimbursements	8,638,413	7.4%	8,632,640	6.7%	8,794,225	8,794,225	6.4%
Other	2,853,637	2.4%	3,548,396	2.8%	2,979,900	2,979,900	2.2%
Total Revenues	116,620,987	100.0%	127,944,901	100.0%	136,763,110	136,763,110	100.0%
Expenditures By Function							
General government	31,611,460	27.7%	29,944,288	25.5%	31,660,847	31,461,315	24.9%
Public safety	49,514,257	43.4%	54,268,325	46.2%	58,438,046	58,438,046	46.3%
Judicial	24,347,574	21.4%	25,610,508	21.8%	28,267,877	27,867,335	22.1%
Cultural and recreation	4,162,842	3.7%	9,319,940	7.9%	9,424,863	9,270,396	7.3%
Health and welfare	2,889,062	2.5%	3,091,748	2.6%	4,146,482	4,013,705	3.2%
Other	1,443,557	1.3%	1,370,630	1.2%	1,599,164	1,506,899	1.2%
Appropriation lapse	-	0.0%	(6,100,000)	-5.2%	(6,300,000)	(6,300,000)	-5.0%
Total Expenditures	113,968,752	100.0%	117,505,439	100.0%	127,237,279	126,257,696	100.0%
Excess (deficiency) of revenues over (under) expenditures	2,652,235		10,439,462		9,525,831	10,505,414	
Other Fin Sources (Uses)							
Transfers in	26,366,586		24,564,485		28,698,373	28,698,373	
Transfers out	(32,700,520)		(36,548,939)		(40,470,923)	(39,275,299)	
Total Other Fin Sources (Uses)	(6,333,934)		(11,984,454)		(11,772,550)	(10,576,926)	
Net Inc (Dec) in Fund Balance	\$ (3,681,699)		\$ (1,544,992)		\$ (2,246,719)	\$ (71,512)	

General Fund Summary by Category

	FY 2005		FY 2006		FY 2007		
	Audited	Percent	Adopted	Percent	Requested	Adopted	Percent
Revenues By Category							
Taxes	\$73,134,574	62.7%	\$80,302,273	62.8%	\$87,425,000	\$87,425,000	63.9%
Licenses & permits	81,252	0.1%	93,035	0.1%	80,350	80,350	0.1%
Intergovernmental	11,723,184	10.1%	11,822,442	9.2%	12,868,290	12,868,290	9.4%
Charges for services	16,830,179	14.4%	20,495,115	16.0%	20,545,745	20,545,745	15.0%
Fines & forfeitures	342,112	0.3%	301,000	0.2%	279,600	279,600	0.2%
Investment earnings	3,017,636	2.6%	2,750,000	2.1%	3,790,000	3,790,000	2.8%
Reimbursements	8,638,413	7.4%	8,632,640	6.7%	8,794,225	8,794,225	6.4%
Other	2,853,637	2.4%	3,548,396	2.8%	2,979,900	2,979,900	2.2%
Total Revenues	116,620,987	100.0%	127,944,901	100.0%	136,763,110	136,763,110	100.0%
Expenditures By Category							
Personnel	73,357,492	64.4%	81,201,721	69.1%	88,599,217	88,371,968	70.0%
Commodities	3,395,045	3.0%	4,413,919	3.8%	4,334,312	4,310,411	3.4%
Contractual services	35,785,556	31.4%	35,783,490	30.5%	38,096,736	37,468,858	29.7%
Capital outlay	1,214,904	1.1%	1,907,803	1.6%	2,199,583	2,099,028	1.7%
Other	215,755	0.2%	298,506	0.3%	307,431	307,431	0.2%
Appropriation lapse	-	0.0%	(6,100,000)	-5.2%	(6,300,000)	(6,300,000)	-5.0%
Total Expenditures	113,968,752	100.0%	117,505,439	100.0%	127,237,279	126,257,696	100.0%
Excess (deficiency) of revenues over (under) expenditures	2,652,235		10,439,462		9,525,831	10,505,414	
Other Fin Sources (Uses)							
Transfers in	26,366,586		24,564,485		28,698,373	28,698,373	
Transfers out	(32,700,520)		(36,548,939)		(40,470,923)	(39,275,299)	
Total Other Fin Sources (Uses)	(6,333,934)		(11,984,454)		(11,772,550)	(10,576,926)	
Net Inc (Dec) in Fund Balance	\$ (3,681,699)		\$ (1,544,992)		\$ (2,246,719)	\$ (71,512)	

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	2004 Audited	2005 Audited	2006 Adopted	2007 Adopted
Current property tax	\$ 64,535,305	\$ 69,144,029	\$ 78,777,937	\$ 86,100,000
Trailer tax	57,224	54,269	62,245	60,000
Delinquent property tax	2,979,357	2,261,469	-	-
Payments in lieu of taxes	113,353	121,051	80,000	125,000
Industrial facility tax	1,175,579	1,495,512	1,365,000	1,100,000
Penalties and interest on taxes	18,769	58,244	17,091	40,000
Taxes	68,879,588	73,134,574	80,302,273	87,425,000
Boat livery inspections	344	352	335	350
Professional registrations	1,550	2,000	1,800	2,000
Marriage licenses	25,410	24,965	25,000	25,000
Marriage family counseling	72,240	-	-	-
Pistol Permits	62,300	53,935	65,900	53,000
Licenses & permits	161,844	81,252	93,035	80,350
State grants	1,543,937	1,622,374	1,492,250	1,571,682
State grants - court equity PA 374	3,594,746	3,472,493	3,550,000	3,300,000
State grants - liquor tax PA 106	2,792,678	2,960,118	2,898,806	3,210,054
State cigarette tax distribution	330,300	359,017	375,000	375,000
Single Business Tax	1,313,425	-	-	-
State shared revenue	2,084,428	-	-	-
Contribution from local units	3,102,288	3,309,182	3,506,386	4,411,554
Intergovernmental	14,761,802	11,723,184	11,822,442	12,868,290
Court fees	2,760,380	2,470,649	2,993,000	2,911,000
Adoption fees	7,558	34,694	7,500	13,000
Probation fees	200,292	170,346	268,000	195,000
Court bond costs	41,363	31,233	45,500	40,000
Filing fees	141,853	145,329	142,000	146,000
Jury fees	36,610	37,460	60,000	58,000
Appeal fees	2,300	2,200	2,000	2,200
Motion fees	92,060	82,060	94,000	80,000
Civil fees	347,242	385,811	320,000	390,000
Real estate transfer tax	3,246,274	3,200,429	3,000,000	3,200,000
Tax cert, history & search	23,670	28,651	20,000	28,000
Certified copy fee	712,263	760,034	711,872	759,000
Recording fee	2,855,899	2,604,283	2,900,000	2,600,000
Partnership file & dissolve	6,180	5,790	7,000	6,000
Assumed name fee	38,245	35,830	40,000	37,000
Notary bond fee	9,548	12,120	16,000	12,000
Foreclosure fee	-	-	25	-
Service fees	9,608	16,154	20,000	15,000
Arrest processing fee	248,010	243,759	330,000	225,000
Admissions Millennium Park	-	-	660,000	660,000
Other fees	63,815	205,914	1,475,200	2,468,800
Board & care	3,665,577	3,336,314	4,000,000	3,500,000
Record copy fee	276,588	284,283	348,000	355,200
Photographic services	22,623	24,680	24,000	25,000
Mailing service	1,349	-	-	-

Continued on following page



Fund Summaries

Continued from previous page

Account Description	2004 Audited	2005 Audited	2006 Adopted	2007 Adopted
Printing service	245,373	250,584	300,000	285,000
Transportation services	11,587	11,795	12,000	12,000
Other services	1,118,727	927,102	1,393,433	1,049,372
Sale of supplies	15,557	37,410	55,000	40,720
Commissary	179,388	181,986	175,000	185,000
Sales-utilities	939,958	1,270,887	1,025,060	1,214,528
Other charges	35,015	32,391	50,525	32,925
Charges for services	17,354,912	16,830,179	20,495,115	20,545,745
Penal fines	8,500	8,500	8,500	8,500
Bond forfeitures	37,713	212,769	145,000	140,000
Nom & recount fee forfeiture	1,140	-	7,500	1,100
Fines, forfeitures & penalties	134,936	120,843	140,000	130,000
Fines & forfeitures	182,289	342,112	301,000	279,600
Interest Earned	2,042,970	3,017,636	2,750,000	3,790,000
Interest earnings	2,042,970	3,017,636	2,750,000	3,790,000
Reimbursements	8,514,493	8,581,186	8,596,140	8,695,225
Collection fees-delinquent	18,714	39,299	36,500	40,000
Collection fees-neglect	15,200	17,928	-	59,000
Reimbursements	8,548,407	8,638,413	8,632,640	8,794,225
Rental income	1,657,468	1,889,346	2,234,439	1,995,500
Royalties	401	4,191	500	5,600
Sale of fixed assets	144,749	227,859	160,000	200,000
Contributions-private sources	-	298	-	-
Refunds-rebates	7,204	4,310	4,392	4,500
Insurance & surety bond premiums	(8,136)	(20,390)	-	-
Vending machine & pay phones	892,583	685,536	900,700	690,300
Miscellaneous income	344,733	62,535	248,365	84,000
Cash short & over	1,017	(47)	-	-
Other revenue	3,040,019	2,853,637	3,548,396	2,979,900
Transfers in-building authority construction	-	12,823	-	-
Transfers in-correction & detention	13,185,500	12,200,000	11,000,000	15,000,000
Transfers in-revenue sharing reserve fund	6,845,403	10,494,321	10,735,690	11,198,373
Transfers in-delinquent tax	3,059,980	3,000,000	2,828,795	2,500,000
Transfers in-capital improvement program	1,369,421	550,000	-	-
Transfer in-special projects	2,588,910	109,442	-	-
Transfers in-register of deeds automation	526,442	-	-	-
Transfers in	27,575,656	26,366,586	24,564,485	28,698,373
Total revenue	\$ 142,547,486	\$ 142,987,573	\$ 152,509,386	\$ 165,461,483

General Fund Summary

Revenue Forecast by Category

Category	Actual		Amended	Adopted	Forecast			
	2004	2005	2006	2007	2008	2009	2010	2011
Taxes	\$ 68,879,587	\$ 73,134,574	\$ 80,302,273	\$ 87,425,000	\$ 89,406,761	\$ 93,831,222	\$ 98,476,509	\$103,393,905
License & Permits	161,844	81,252	93,035	80,350	82,977	84,637	86,329	88,056
State Grants	1,352,684	1,440,509	1,390,250	1,432,682	1,468,499	1,505,212	1,542,842	1,581,413
State Grants-Court Equity	3,594,746	3,472,493	3,550,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000
State Grants-Liquor Tax	2,792,678	2,960,118	2,898,806	3,210,054	3,210,000	3,210,000	3,210,000	3,210,000
Sales Tax	2,084,428	-	-	-	-	-	-	8,000,000 ^(a)
Cont From Local Units	1,897,356	1,986,412	2,182,694	2,635,613	2,701,503	2,769,041	2,838,267	2,909,224
Other	3,039,909	1,863,652	1,836,192	2,289,941	2,349,479	2,410,566	2,473,241	2,537,545
Intergovernmental	14,761,802	11,723,184	11,857,942	12,868,290	13,029,482	13,194,818	13,364,349	21,538,181
Court Fees	2,739,172	2,457,417	2,973,000	2,895,000	2,952,900	3,011,958	3,072,197	3,133,641
Real Estate Transfer Tax	3,246,274	3,200,429	3,000,000	3,200,000	3,264,000	3,329,280	3,395,866	3,463,783
Recording Fee	2,855,899	2,604,283	2,900,000	2,600,000	2,678,000	2,731,560	2,786,191	2,841,915
Board & Care	3,665,577	3,336,314	4,000,000	3,500,000	3,570,000	3,641,400	3,714,228	3,788,513
Other	4,847,990	5,231,737	8,399,115	8,350,745	8,476,006	8,603,146	8,732,193	8,863,176
Charges for Services	17,354,912	16,830,179	21,272,115	20,545,745	20,940,906	21,317,344	21,700,675	22,091,028
Fines & Forfeitures	182,289	342,112	301,000	279,600	287,988	296,628	305,526	314,692
Interest	2,042,970	3,017,636	2,750,000	3,790,000	3,865,800	3,943,116	4,021,978	4,102,418
Reimbursements	8,548,407	8,638,413	8,389,140	8,794,225	8,970,110	9,149,512	9,332,502	9,519,152
Other	3,040,019	2,853,637	3,548,396	2,979,900	3,104,350	3,166,437	3,229,765	3,294,361
Trans In-Building Auth Const	-	12,823	-	-	-	-	-	-
Trans In-Corrections & Det	13,185,500	12,200,000	11,000,000	15,000,000	16,000,000	16,500,000	17,000,000	17,500,000 ^(b)
Trans In-RSRF	6,845,403	10,494,321	10,840,632	11,198,373	11,567,919	11,949,661	12,343,999	4,443,254
Trans In-Delinquent Tax	3,059,980	3,000,000	2,828,795	2,500,000	2,828,795	2,828,795	2,828,795	2,828,795
Trans In-CIP	1,369,421	550,000	-	-	-	-	-	-
Trans In-Special Projects	2,588,910	109,442	-	-	-	-	-	-
Trans In-RODAF	526,442	-	-	-	-	-	-	-
Transfers In	27,575,656	26,366,586	24,669,427	28,698,373	30,396,714	31,278,456	32,172,794	24,772,049
Total	\$142,547,485	\$142,987,573	\$153,183,328	\$165,461,483	\$170,085,087	\$176,262,168	\$182,690,430	\$189,113,842^(c)

(a) It is anticipated that during FY 2011 the County will have fully expended balances available in its Revenue Sharing Reserve Fund and the State of Michigan will reinstate statutory state appropriations returning Kent County to its historical funding levels based on trends established in FY 2004.

(b) The currently authorized Corrections and Detentions millage will expire after production of tax billings in December 2009. The tax levy is expected to provide \$17 million of revenue in FY 2010. The FY 2011 revenue forecast includes \$17.5 million to be derived from the voter approved renewal of the current (.7893 mills) tax levy.

(c) If the State does not renew statutory revenue sharing appropriations and voters do not approve renewal of the Corrections and Detention millage, the FY 2011 revenue forecast would be reduced by \$25.5 million. This would require a reduction in General Fund spending (personnel/programs/services) which, expressed as a percentage of forecasted expenditures, would require a spending reduction of 13.5%.

General Fund Summary

Expense Forecast by Category

Category	Audited		Amended	Adopted	Forecast			
	2004	2005	2006	2007	2008	2009	2010	2011
Wages	\$52,216,868	\$53,337,154	\$58,245,484	\$ 62,383,645	\$64,255,154	\$66,182,809	\$68,168,293	\$70,213,342
Temporary	133,610	35,352	47,660	47,369	48,790	50,254	51,761	53,314
Overtime	2,182,068	1,938,448	2,325,730	2,409,641	2,481,930	2,556,388	2,633,080	2,712,072
Group Ins	7,678,379	9,231,097	10,579,170	11,912,459	13,222,829	14,677,341	16,291,848	18,083,952
FICA	4,073,603	4,115,153	4,607,434	4,893,062	5,039,854	5,191,049	5,346,781	5,507,184
Pension	2,595,399	4,206,395	4,881,277	6,117,346	6,967,657	7,859,517	8,244,634	8,491,973
Workers Comp	441,831	432,696	450,354	529,356	454,971	461,613	542,590	466,345
Other	69,927	61,198	83,840	79,090	63,272	50,618	40,494	32,395
Personnel	69,391,686	73,357,492	81,220,949	88,371,968	92,534,458	97,029,589	101,319,481	105,560,577
Commodities	3,466,840	3,395,045	4,510,694	4,310,411	4,439,723	4,572,915	4,710,102	4,851,406
Building Rent	6,078,794	5,717,916	291,760	291,700	297,534	303,485	309,554	315,745
Contributions - network180	4,099,322	3,642,445	3,611,789	3,767,413	3,767,413	3,767,413	3,767,413	3,767,413
Consultants	1,216,706	461,339	748,791	568,029	579,390	590,977	602,797	614,853
H/S Maint	1,172,858	1,270,204	1,605,687	1,448,962	1,477,941	1,507,500	1,537,650	1,568,403
Inmate Health	5,324,286	4,279,939	5,812,500	5,784,982	6,016,381	6,257,037	6,507,318	6,767,611
Legal	5,364,523	5,151,335	5,091,000	5,507,605	5,617,757	5,730,112	5,844,714	5,961,609
Other Contractual Services	3,212,829	3,204,931	3,599,893	4,133,234	4,257,231	4,384,948	4,516,496	4,651,991
Other	8,737,479	7,671,936	11,002,117	10,808,609	11,132,867	11,466,853	11,810,859	12,165,185
Travel	328,327	338,972	448,327	487,681	502,311	517,381	532,902	548,889
Utilities	3,757,552	4,046,540	4,331,661	4,670,643	4,810,762	4,955,085	5,103,738	5,256,850
Contractuals	39,292,676	35,785,556	36,543,525	37,468,858	38,459,588	39,480,791	40,533,442	41,618,549
Capital Outlay	1,340,945	1,214,904	2,262,286	2,099,028	2,182,989	2,270,309	2,361,121	2,455,566
Other	105,008	215,755	298,506	307,431	316,654	326,154	335,938	346,016
Childcare	13,505,082	11,264,692	11,791,870	12,076,922	12,559,999	13,062,399	13,584,895	14,128,291
Capital Imp Bond Debt Svc	-	966,960	962,170	961,776	961,300	959,700	961,100	962,600
CIP	2,398,433	310,800	101,140	2,500,000	500,000	-	-	-
Debt Svc Fund	27,680	24,055	5,446,536	5,266,825	5,446,600	5,446,600	5,446,600	5,446,600
DHS Childcare	4,795,064	4,747,462	4,828,503	4,978,542	5,177,684	5,384,791	5,600,183	5,824,190
DHS Social Welfare	782,069	770,000	729,967	729,774	729,774	729,774	729,774	729,774
Fire Commission	100,000	100,000	135,000	186,000	190,650	195,416	200,302	205,309
FOC	1,406,461	1,873,000	2,161,599	2,122,784	2,186,468	2,252,062	2,319,623	2,389,212
Health	9,309,503	8,105,031	9,775,696	9,724,965	10,016,714	10,317,215	10,626,732	10,945,534
Parks	3,270,475	3,245,223	-	-	-	-	-	-
Special Projects	536,590	1,293,297	688,063	727,711	749,542	772,029	795,189	819,045
Other	684,525	-	-	-	-	-	-	-
Transfers Out	36,815,882	32,700,520	36,620,544	39,275,299	38,518,730	39,119,986	40,264,398	41,450,555
Total before Lapse	150,413,037	146,669,273	161,456,504	171,832,995	176,452,143	182,799,743	189,524,483	196,282,669
Appropriation Lapse	-	-	(6,100,000)	(6,300,000)	(6,500,000)	(6,650,000)	(6,800,000)	(7,000,000)
Total	150,413,037	146,669,273	155,356,504	165,532,995	169,952,143	176,149,743	182,724,483	189,282,669
Net Fund Balance Inc (Dec)	(7,865,552)	(3,681,699)	(2,173,176)	(71,512)	132,945	112,426	(34,053)	(168,827)
Reconciliation to Estimated	-	-	741,477	-	-	-	-	-
Fund Balance, Beg	85,515,777	77,650,225	73,968,526	72,536,827	72,465,315	72,598,260	72,710,685	72,676,632
Fund Balance, End	\$77,650,225	\$73,968,526	\$72,536,827	\$ 72,465,315	\$72,598,260	\$72,710,685	\$72,676,632	\$72,507,805

Special Revenue Funds

Schedule of Uses of Financial Resources

Program Descriptions	FY 2005	FY 2006		FY 2007		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
Fire Prevention Fund	\$ 351,742	\$ 358,328	\$ 358,328	\$ 372,000	\$ 372,000	3.8%
Parks Fund	4,713,594	-	-	-	-	NA
Title IV-D	7,561,018	7,843,582	7,910,506	8,514,107	8,164,107	3.2%
Work First	162,343	171,808	171,808	184,738	184,738	7.5%
Medical Support	138,230	176,062	196,532	189,874	189,874	-3.4%
Title IV-D - Work Flow Project	-	-	-	-	381,908	NA
Friend of the Court Fund	7,861,591	8,191,452	8,278,846	8,888,719	8,920,627	7.8%
Administration	4,628,111	3,255,525	3,655,338	3,676,543	3,624,806	-0.8%
Community Nursing	7,510,635	7,611,774	7,504,555	7,387,349	7,326,669	-2.4%
Clinical Services	10,112,794	8,124,305	8,160,637	11,355,434	11,404,652	39.8%
Environmental Health	4,650,265	4,994,306	4,947,010	5,082,917	4,921,708	-0.5%
Health Fund	26,901,805	23,985,910	24,267,539	27,502,243	27,277,835	12.4%
Lodging Excise Tax Fund	6,023,220	6,166,175	6,166,175	6,552,734	6,552,734	6.3%
Correction & Detention Fund	18,710,287	11,318,840	11,393,840	15,319,340	15,319,340	34.5%
Senior Millage Fund	4,779,747	5,047,207	5,047,207	6,430,079	6,430,079	27.4%
ROD - Automation Fund	230,617	702,116	702,116	698,274	698,274	-0.5%
Drug Law Enforcement Fund	-	-	126,550	148,554	148,554	17.4%
Community Development Fund	2,055,534	2,755,420	4,307,546	3,118,443	3,118,443	-27.6%
Juvenile Sex Offender	257,073	322,210	322,210	364,229	364,229	13.0%
Juvenile Court CASA	51,003	67,976	67,976	81,480	81,480	19.9%
DT/NW Training Funds	3,000	2,500	5,264	2,500	2,500	-52.5%
Facilities Management	473,466	515,283	515,283	525,777	525,777	2.0%
Community Probation	3,266,010	3,645,981	3,645,981	3,941,243	3,941,243	8.1%
Placement	9,009,214	9,482,285	9,482,285	10,057,782	9,706,837	2.4%
Young Delinquent Inten Inter Program	166,656	188,278	188,278	192,775	192,775	2.4%
Electronic Monitoring	167,235	173,498	173,498	178,404	178,404	2.8%
Community Reintegration	265,966	282,797	282,797	298,646	298,646	5.6%
Juvenile Detention	6,015,215	6,498,049	6,498,049	6,750,640	6,750,640	3.9%
Detention Milk Meal	95,486	95,000	95,000	95,000	95,000	0.0%
Kent Crisis Intervention	384,768	400,929	400,929	436,057	436,057	8.8%
Child Care Fund	20,155,092	21,674,786	21,677,550	22,924,533	22,573,588	4.1%
DHS Child Care Fund	8,537,081	9,582,006	9,582,006	9,890,832	9,890,832	3.2%
Revenue Sharing Reserve Fund	10,494,321	10,735,690	10,840,632	11,198,373	11,198,373	3.3%
Veteran's Trust Fund	48,489	30,582	66,264	66,264	66,264	0.0%

Continued on following page

Fund Summaries

Continued from previous page

Program Descriptions	FY 2005	FY 2006		FY 2007		
	Audited	Adopted	Amended	Requested	Adopted	Amended % Change
Agricultural Preservation	262,856	-	2,150,371	-	-	-100.0%
CC - Family Counseling	44,020	73,000	133,035	73,000	73,000	-45.1%
CC - Court Services Criminal Diversion	67,800	73,209	73,209	-	-	-100.0%
Coop Ext - Families in Touch	51,838	-	40,544	-	-	-100.0%
Coop Ext - Grandville Corridor	5,826	-	-	-	-	NA
Coop Ext - Smart Start	-	-	2,051	-	-	-100.0%
Drain Comm - FEMA	186,148	-	72,852	-	-	-100.0%
Drain Comm - Special Assessment	58,154	52,729	52,729	70,241	70,241	33.2%
Facilities Management - Fallasburg Dam	-	-	95,545	-	-	-100.0%
Remonumentation Program	300,541	380,000	290,133	170,000	170,000	-41.4%
Remonumentation Program-Supplement	47,891	-	-	-	-	NA
Parks - MP EPA Brownfield - HAS	-	-	200,000	-	-	-100.0%
Parks - MP EPA Brownfield - HSC	-	-	240,000	-	-	-100.0%
Parks - MP EPA Brownfield - PA	-	-	200,000	-	-	-100.0%
Parks - MP EPA Brownfield - PC	-	-	240,000	-	-	-100.0%
Sheriff - Countywide 911 Dispatch	88,535	-	75,865	-	-	-100.0%
Sheriff - Emergency Mgmt - 2003 SHSG	-	-	47,923	-	-	-100.0%
Sheriff - Emergency Mgmt - 2004 SHSG	2,086,789	-	650,616	-	-	-100.0%
Sheriff - Emergency Mgmt - 2005 SHSG	16,327	-	2,527,111	-	-	-100.0%
Sheriff - Gifts	30,843	-	-	-	-	NA
Sheriff - Gifts - DARE	-	200	200	200	200	0.0%
Sheriff - Gifts - Honor Camp	-	6,000	6,000	6,000	6,000	0.0%
Sheriff - Gifts - Jail	-	85,000	85,000	90,000	90,000	5.9%
Sheriff - Kent Narcotics	121,469	126,550	-	-	-	NA
Sheriff - Local Corr Officers Training	-	76,000	76,000	146,000	146,000	92.1%
Sheriff - Michigan Dispatch Training	4,086	9,000	9,000	9,000	9,000	0.0%
Sheriff - Michigan Justice Training	43,800	45,000	45,000	45,000	45,000	0.0%
Sheriff - Sheriff Anti-Drug	181,662	-	-	-	-	NA
Sheriff - SHSG Exercise Grant	15,730	-	-	-	-	NA
Sheriff - SHSG Solution Area Planner	15,012	-	-	-	-	NA
Sheriff - SHSG Training Grant	293,100	-	-	-	-	NA
Special Project Fund Calendar Year End	3,922,428	926,688	7,313,182	609,441	609,441	-91.7%
CC - JAIBG	264,411	50,110	111,012	56,611	56,611	-49.0%
CC - Juvenile Accountability	2,536	3,500	20,932	3,500	3,500	-83.3%
Community Corrections Grant	323,778	228,100	229,900	229,900	229,900	0.0%
Community Corrections Admin	2,146,870	2,236,391	2,310,206	2,348,330	2,308,394	-0.1%
Prosecutor - Drug Enforcement Unit	104,752	-	-	-	-	NA
Prosecutor - Cooperative Reimb	1,431,399	1,517,076	1,517,076	1,660,943	1,660,943	9.5%
Sheriff - Sheriff's Drug Enforcement	69,226	89,442	89,442	93,556	93,556	4.6%
Sheriff - Admin & Road Patrol-COPS	252,491	-	391,988	-	-	-100.0%
Sheriff - Law Enforcement Block Grant	100,744	-	45,854	-	-	-100.0%
Sheriff - Secondary Road Patrol	595,425	606,881	562,682	579,327	579,327	3.0%
Special Project Funds Fiscal Year End	5,291,632	4,731,500	5,279,092	4,972,167	4,932,231	-6.6%
Total Special Revenue Funds	\$120,077,179	\$106,206,700	\$115,406,874	\$118,691,996	\$118,108,615	2.3%

Fire Prevention Special Revenue Fund

Fund Statement

	<i>Year ended December 31,</i>				
	2004 Audited	2005 Audited	2006 Amended	2006 Estimated	2007 Adopted
Revenues:					
Intergovernmental	\$ 100,000	\$ 100,000	\$ 135,000	\$ 135,000	\$ 186,000
Investment earnings	6,691	7,667	4,200	6,300	6,200
Other	16,179	-	9,000	-	12,000
Total Revenues	122,870	107,667	148,200	141,300	204,200
Expenditures:					
Personnel	1,336	1,572	2,100	1,400	2,100
Commodities	6,356	4,702	6,100	6,100	6,100
Contractual services	161,127	149,884	165,450	164,200	176,703
Other	47,935	24,727	13,978	13,978	14,397
Capital outlay	151,712	170,857	170,700	170,000	172,700
Total Expenditures	368,467	351,742	358,328	355,678	372,000
Excess (deficiency) of revenues over (under) expenditures	(245,596)	(244,074)	(210,128)	(214,378)	(167,800)
Other Financing Sources (Uses):					
Transfers in	100,000	100,000	135,000	135,000	186,000
Transfers out	-	-	-	-	-
Total Other financing sources (Uses)	100,000	100,000	135,000	135,000	186,000
Net Inc (Dec) in Fund Balance	(145,596)	(144,074)	(75,128)	(79,378)	18,200
Fund Balance, beginning of year	513,446	367,850	223,775	223,775	144,397
Fund Balance, end of year	\$ 367,850	\$ 223,775	\$ 148,647	\$ 144,397	\$ 162,597

The Fire Prevention Fund is projected to increase \$18,200, or 12.6%, in FY 2007. These receipts will be used to offset future years expenses, reducing the General Fund support and contributions from the participating local units.

Parks Special Revenue Fund

Fund Statement

	Year ended December 31,				
	2004 Audited	2005 Audited	2006 Amended	2006 Estimated	2007 Adopted
Revenues:					
Intergovernmental	\$ 25,000	\$ 19,400	\$ -	\$ -	\$ -
Charges for services	1,273,051	1,340,204	-	-	-
Investment earnings	8,503	9,043	6,075	14,000	14,500
Other	60,077	44,556	-	-	-
Total Revenues	1,366,631	1,413,204	6,075	14,000	14,500
Expenditures:					
Personnel	2,513,613	2,585,105	-	-	-
Commodities	287,662	291,017	-	-	-
Contractual Services	1,285,577	1,076,115	-	-	-
Other	148,087	449,588	-	-	-
Capital outlay	1,281,279	311,769	-	-	-
Total Expenditures	5,516,218	4,713,594	-	-	-
Excess (deficiency) of revenues over (under) expenditures	(4,149,587)	(3,300,390)	6,075	14,000	14,500
Other Financing Sources (Uses):					
Transfers in	3,885,531	3,245,223	-	-	-
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	3,885,531	3,245,223	-	-	-
Net Inc (Dec) in Fund Balance	(264,055)	(55,167)	6,075	14,000	14,500
Fund Balance, beginning of year	641,004	376,949	321,782	321,782	335,782
Fund Balance, end of year	\$ 376,949	\$ 321,782	\$ 327,857	\$ 335,782	\$ 350,282

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

Friend of the Court Special Revenue Fund

Fund Statement

	<i>Year ended September 30,</i>				
	2004 Audited	2005 Audited	2006 Amended	2006 Estimated	2007 Adopted
Revenues:					
Intergovernmental	\$ 5,969,426	\$ 5,640,959	\$ 5,583,747	\$ 5,561,000	\$ 5,875,343
Charges for services	548,610	591,661	531,500	596,000	567,500
Fines & Forfeitures	3,348	4,272	2,000	5,000	5,000
Total Revenues	6,521,384	6,236,891	6,117,247	6,162,000	6,447,843
Expenditures:					
Personnel	6,120,462	6,317,131	6,836,376	6,395,000	7,032,940
Commodities	147,873	165,243	215,324	173,000	213,200
Contractual Services	695,962	458,188	376,325	265,000	342,248
Other	706,577	737,644	850,821	850,821	891,236
Capital outlay	282,393	183,385	-	-	409,095
Total Expenditures	7,953,267	7,861,591	8,278,846	7,683,821	8,888,719
Excess (deficiency) of revenues over (under) expenditures	(1,431,883)	(1,624,700)	(2,161,599)	(1,521,821)	(2,440,876)
Other Financing Sources (Uses):					
Transfers in	1,124,168	1,730,293	2,161,599	1,522,000	2,472,784
Transfers out	-	-	-	-	(31,908)
Total Other financing sources (Uses)	1,124,168	1,730,293	2,161,599	1,522,000	2,440,876
Net Inc (Dec) in Fund Balance	(307,715)	105,593	-	179	-
Fund Balance, beginning of year	627,147	319,432	425,026	425,026	425,205
Fund Balance, end of year	\$ 319,432	\$ 425,026	\$ 425,026	\$ 425,205	\$ 425,205

Health Special Revenue Fund

Fund Statement

	Year ended September 30,				
	2004 Audited	2005 Audited	2006 Amended	2006 Estimated	2007 Adopted
Revenues:					
Licenses and permits	\$ 1,312,281	\$ 1,291,100	\$ 1,297,300	\$ 1,265,000	\$ 1,203,543
Intergovernmental	8,205,562	10,946,568	7,344,634	7,300,000	10,595,371
Charges for services	1,295,767	1,650,269	1,301,562	1,011,000	1,032,312
Fines & Forfeitures	140,132	165,839	162,500	162,000	161,400
Reimbursements	4,203,166	4,491,835	3,891,749	3,252,000	4,211,187
Other	339,941	540,685	548,919	540,000	349,057
Total Revenues	15,496,849	19,086,295	14,546,664	13,530,000	17,552,870
Expenditures:					
Personnel	15,966,804	16,513,326	17,719,363	16,497,000	18,095,302
Commodities	1,091,265	3,467,719	1,785,490	1,204,000	5,239,435
Contractual Services	4,252,169	4,493,087	3,410,398	2,597,000	2,573,204
Other	1,777,642	1,831,935	1,057,829	1,057,000	1,106,513
Capital outlay	539,728	595,737	294,460	198,000	263,381
Total Expenditures	23,627,608	26,901,805	24,267,539	21,553,000	27,277,835
Excess (deficiency) of revenues over (under) expenditures	(8,130,758)	(7,815,509)	(9,720,875)	(8,023,000)	(9,724,965)
Other Financing Sources (Uses):					
Transfers in	9,163,861	7,850,673	9,775,696	8,023,000	9,724,965
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	9,163,861	7,850,673	9,775,696	8,023,000	9,724,965
Net Inc (Dec) in Fund Balance	1,033,103	35,164	54,821	-	-
Fund Balance, beginning of year	8,114	1,041,217	1,076,380	1,076,380	1,076,380
Fund Balance, end of year	\$ 1,041,217	\$ 1,076,380	\$ 1,131,201	\$ 1,076,380	\$ 1,076,380

Lodging Excise Tax Special Revenue Fund

Fund Statement

	Year ended December 31,				
	2004 Audited	2005 Audited	2006 Amended	2006 Estimated	2007 Adopted
Revenues:					
Taxes	\$ 4,170,741	\$ 4,470,866	\$ 4,619,900	\$ 4,700,000	\$ 5,406,500
Charges for services	19,606	1,449	2,000	1,500	2,000
Fines & Forfeitures	2,498	7,064	3,000	14,000	3,000
Investment earnings	110,620	177,561	112,900	224,000	253,500
Total Revenues	4,303,465	4,656,941	4,737,800	4,939,500	5,665,000
Expenditures:					
Personnel	97,986	102,289	115,898	114,500	129,825
Commodities	87	252	900	900	900
Contractual services	1,270,502	1,290,549	1,267,033	1,266,600	1,467,830
Other	4,039,233	4,630,131	4,782,344	4,782,000	4,954,179
Total Expenditures	5,407,809	6,023,220	6,166,175	6,164,000	6,552,734
Net Inc (Dec) in Fund Balance	(1,104,343)	(1,366,280)	(1,428,375)	(1,224,500)	(887,734)
Fund Balance, beginning of year	6,806,466	5,702,123	4,335,843	4,335,843	3,111,343
Fund Balance, end of year	\$ 5,702,123	\$ 4,335,843	\$ 2,907,468	\$ 3,111,343	\$ 2,223,609

The Lodging Excise Tax Special Revenue Fund will decrease \$887,734, or 28.5% from the 2006 Estimated Fund Balance of \$3,111,343 to the 2007 Estimated Fund Balance of \$2,223,609. Lodging Excise Tax currently finances debt service requirements related to the DeVos Place Convention Center, support of Convention Bureau activities, a possible sports commission, and matching funds for new exhibits at the John Ball Zoo.

Correction & Detention Special Revenue Fund

Fund Statement

	<i>Year ended December 31,</i>				
	2004 Audited	2005 Audited	2006 Amended	2006 Estimated	2007 Adopted
Revenues:					
Taxes	\$13,221,686	\$13,982,219	\$14,772,070	\$14,772,000	\$15,323,903
Investment earnings	183,228	233,666	200,000	386,000	125,000
Total Revenues	13,404,914	14,215,885	14,972,070	15,158,000	15,448,903
Expenditures:					
Contractual services	-	-	75,000	75,000	-
Total Expenditures	-	-	75,000	75,000	-
Excess (deficiency) of revenues over (under) expenditures	13,404,914	14,215,885	14,897,070	15,083,000	15,448,903
Other Financing Sources (Uses):					
Transfers in	-	-	-	-	-
Transfers out	(15,795,265)	(18,710,287)	(11,318,840)	(11,318,840)	(15,319,340)
Total Other Financing Sources (Uses)	(15,795,265)	(18,710,287)	(11,318,840)	(11,318,840)	(15,319,340)
Net Inc (Dec) in Fund Balance	(2,390,351)	(4,494,402)	3,578,230	3,764,160	129,563
Fund Balance, beginning of year	7,284,216	4,893,865	399,463	399,463	4,163,623
Fund Balance, end of year	\$ 4,893,865	\$ 399,463	\$ 3,977,693	\$ 4,163,623	\$ 4,293,186

Senior Millage Special Revenue Fund

Fund Statement

	Year ended December 31,				
	2004 Audited	2005 Audited	2006 Amended	2006 Estimated	2007 Adopted
Revenues:					
Taxes	\$ 4,096,222	\$ 4,330,400	\$ 4,468,000	\$ 4,501,000	\$ 6,380,079
Investment earnings	48,714	81,235	65,000	125,000	50,000
Total Revenues	4,144,936	4,411,635	4,533,000	4,626,000	6,430,079
Expenditures:					
Administration	197,820	204,904	212,273	212,000	285,809
Priority services	2,587,474	2,343,551	2,575,989	2,575,000	3,112,148
Support services	499,968	484,484	466,868	490,000	603,376
Access	775,214	748,239	836,109	615,000	1,076,405
Access - AAAWM	303,066	378,809	338,310	470,000	488,561
New and general	585,808	575,014	602,192	590,000	825,672
Emergent	15,446	44,745	15,466	15,000	38,108
Total Expenditures	4,964,796	4,779,747	5,047,207	4,967,000	6,430,079
Net Inc (Dec) in Fund Balance	(819,860)	(368,112)	(514,207)	(341,000)	-
Fund Balance, beginning of year	1,799,764	979,904	611,792	611,792	270,792
Fund Balance, end of year	\$ 979,904	\$ 611,792	\$ 97,585	\$ 270,792	\$ 270,792

The dedicated millage which provided 0.2444 mills for the delivery of senior services, expired in 2005. The voters approved the renewal of the senior millage on the August primary ballot. The new millage was approved at an increased rate of 0.3244 mills, representing an increase of 0.0800 mills or 24.7%. The December 2006 tax levy will be utilized to support the 2007 Budget appropriation.

Register of Deeds Automation Special Revenue Fund

Fund Statement

	<i>Year ended December 31,</i>				
	2004 Audited	2005 Audited	2006 Amended	2006 Estimated	2007 Adopted
Revenues:					
Charges for services	\$ 834,014	\$ 750,174	\$ 750,000	\$ 758,000	\$ 700,000
Investment earnings	1,391	7,832	5,000	31,000	4,500
Total Revenues	835,405	758,006	755,000	789,000	704,500
Expenditures:					
Commodities	281	9,423	15,000	9,000	15,000
Contractual services	120,419	129,249	303,850	130,000	297,510
Other	-	19,416	83,266	83,000	85,764
Capital outlay	130,135	12,529	300,000	13,000	300,000
Total Expenditures	250,835	170,617	702,116	235,000	698,274
Excess (deficiency) of revenues over (under) expenditures	584,570	587,390	52,884	554,000	6,226
Other Financing Sources (Uses):					
Transfers in	-	-	-	-	-
Transfers out	(526,442)	(60,000)	-	-	-
Total Other Financing Sources (Uses)	(526,442)	(60,000)	-	-	-
Net Inc (Dec) in Fund Balance	58,128	527,390	52,884	554,000	6,226
Fund Balance, beginning of year	-	58,128	585,518	585,518	1,139,518
Fund Balance, end of year	\$ 58,128	\$ 585,518	\$ 638,402	\$ 1,139,518	\$ 1,145,744

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.

Drug Law Enforcement Special Revenue Fund

Fund Statement

	<i>Year ended December 31,</i>				
	2004 Audited	2005 Audited	2006 Amended	2006 Estimated	2007 Adopted
Revenues:					
Fines & Forfeitures	\$ -	\$ -	\$ 351,550	\$ 350,000	\$ 148,554
Investment earnings	-	-	20,000	20,000	-
Total Revenues	-	-	371,550	370,000	148,554
Expenditures:					
Personnel	-	-	48,106	48,000	63,851
Commodities	-	-	3,500	3,500	3,500
Contractual services	-	-	74,944	74,000	72,609
Capital outlay	-	-	-	-	8,594
Total Expenditures	-	-	126,550	125,500	148,554
Net Inc (Dec) in Fund Balance	-	-	245,000	244,500	-
Fund Balance, beginning of year	-	-	-	-	244,500
Fund Balance, end of year	\$ -	\$ -	\$ 245,000	\$ 244,500	\$ 244,500

Community Development Special Revenue Fund

Fund Statement

	<i>Year ended June 30,</i>				
	2004	2005	2006	2006	2007
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 2,067,520	\$ 1,868,103	\$ 4,868,626	\$ 1,441,000	\$ 3,118,443
Reimbursements	179,423	187,432	-	167,500	-
Total Revenues	2,246,943	2,055,534	4,868,626	1,608,500	3,118,443
Expenditures:					
Personnel	390,203	418,210	511,390	370,500	436,961
Commodities	8,462	12,446	9,900	10,500	9,800
Contractual services	1,839,308	1,621,845	3,784,956	1,200,500	2,625,641
Other	-	-	-	26,000	46,041
Capital outlay	8,970	3,034	1,300	1,000	-
Total Expenditures	2,246,943	2,055,534	4,307,546	1,608,500	3,118,443
Net Inc (Dec) in Fund Balance	-	-	561,079	-	-
Fund Balance, beginning of year	-	-	-	-	-
Fund Balance, end of year	\$ -	\$ -	\$ 561,079	\$ -	\$ -

State Revenue Sharing Special Revenue Fund

Fund Statement

	Year ended December 31,				
	2004 Audited	2005 Audited	2006 Amended	2006 Estimated	2007 Adopted
Revenues:					
Taxes	\$24,873,184	\$24,873,184	\$24,676,000	\$24,873,184	\$ -
Investment earnings	(4,892)	245,388	1,026,000	1,026,000	1,350,000
Total Revenues	24,868,293	25,118,572	25,702,000	25,899,184	1,350,000
Other Financing Sources (Uses):					
Transfers in	-	-	-	-	-
Transfers out	(6,845,403)	(10,494,321)	(10,840,632)	(10,840,632)	(11,198,373)
Total Other Financing Sources (Uses)	(6,845,403)	(10,494,321)	(10,840,632)	(10,840,632)	(11,198,373)
Net Inc (Dec) in Fund Balance	18,022,890	14,624,251	14,861,368	15,058,552	(9,848,373)
Fund Balance, beginning of year	-	18,022,890	32,647,141	32,647,141	47,705,693
Fund Balance, end of year	\$18,022,890	\$32,647,141	\$47,508,509	\$47,705,693	\$37,857,320

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>				
	2004	2005	2006	2006	2007
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 7,789,190	\$ 8,533,269	\$ 9,389,416	\$ 9,295,000	\$ 9,957,166
Charges for services	381,124	311,549	391,000	378,000	430,000
Reimbursements	102,634	95,801	100,000	-	107,000
Other	3,500	3,500	2,500	3,500	2,500
Total Revenues	8,276,448	8,944,119	9,882,916	9,676,500	10,496,666
Expenditures:					
Personnel	7,130,187	7,538,738	8,268,022	8,321,000	8,822,471
Commodities	242,327	257,995	272,165	248,000	270,065
Contractual services	10,712,210	11,489,850	12,216,294	11,537,000	12,536,712
Other	662,063	830,626	898,359	892,000	911,785
Capital outlay	69,420	37,883	22,710	18,000	32,555
Total Expenditures	18,816,207	20,155,092	21,677,550	21,016,000	22,573,588
Excess (deficiency) of revenues over (under) expenditures	(10,539,760)	(11,210,973)	(11,794,634)	(11,339,500)	(12,076,922)
Other Financing Sources (Uses):					
Transfers in	10,878,920	11,077,391	11,791,870	11,339,500	12,076,922
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	10,878,920	11,077,391	11,791,870	11,339,500	12,076,922
Net Inc (Dec) in Fund Balance	339,160	(133,582)	(2,764)	-	-
Fund Balance, beginning of year	18,130	357,290	223,708	223,708	223,708
Fund Balance, end of year	\$ 357,290	\$ 223,708	\$ 220,944	\$ 223,708	\$ 223,708

DHS Child Care Special Revenue Fund

Fund Statement

	<i>Year ended September 30,</i>				
	<u>2004</u> <u>Audited</u>	<u>2005</u> <u>Audited</u>	<u>2006</u> <u>Amended</u>	<u>2006</u> <u>Estimated</u>	<u>2007</u> <u>Adopted</u>
Revenues:					
Intergovernmental	\$ 3,766,689	\$ 4,195,495	\$ 4,738,503	\$ 4,048,000	\$ 4,897,290
Reimbursements	37,960	52,524	15,000	38,900	15,000
Total Revenues	<u>3,804,649</u>	<u>4,248,019</u>	<u>4,753,503</u>	<u>4,086,900</u>	<u>4,912,290</u>
Expenditures:					
Contractual services	7,662,483	8,535,106	9,578,865	8,658,000	9,886,919
Other	-	1,975	3,141	3,800	3,913
Total Expenditures	<u>7,662,483</u>	<u>8,537,081</u>	<u>9,582,006</u>	<u>8,661,800</u>	<u>9,890,832</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,857,835)</u>	<u>(4,289,062)</u>	<u>(4,828,503)</u>	<u>(4,574,900)</u>	<u>(4,978,542)</u>
Other Financing Sources (Uses):					
Transfers in	3,876,619	4,458,781	4,828,503	4,574,900	4,978,542
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>3,876,619</u>	<u>4,458,781</u>	<u>4,828,503</u>	<u>4,574,900</u>	<u>4,978,542</u>
Net Inc (Dec) in Fund Balance	18,784	169,719	-	-	-
Fund Balance, beginning of year	-	18,784	188,503	188,503	188,503
Fund Balance, end of year	<u>\$ 18,784</u>	<u>\$ 188,503</u>	<u>\$ 188,503</u>	<u>\$ 188,503</u>	<u>\$ 188,503</u>

Veterans' Trust Special Revenue Fund

Fund Statement

	<i>Year ended September 30,</i>				
	<u>2004</u> <u>Audited</u>	<u>2005</u> <u>Audited</u>	<u>2006</u> <u>Amended</u>	<u>2006</u> <u>Estimated</u>	<u>2007</u> <u>Adopted</u>
Revenues:					
Intergovernmental	\$ 45,896	\$ 46,980	\$ 66,264	\$ 50,300	\$ 66,264
Total Revenues	<u>45,896</u>	<u>46,980</u>	<u>66,264</u>	<u>50,300</u>	<u>66,264</u>
Expenditures:					
Contractual services	44,159	48,489	66,264	50,300	66,264
Total Expenditures	<u>44,159</u>	<u>48,489</u>	<u>66,264</u>	<u>50,300</u>	<u>66,264</u>
Net Inc (Dec) in Fund Balance	1,737	(1,509)	-	-	-
Fund Balance, beginning of year	2,412	4,149	2,640	2,640	2,640
Fund Balance, end of year	<u>\$ 4,149</u>	<u>\$ 2,640</u>	<u>\$ 2,640</u>	<u>\$ 2,640</u>	<u>\$ 2,640</u>

Special Projects Calendar Year Special Revenue Fund

Fund Statement

	<i>Year ended December 31,</i>				
	2004 Audited	2005 Audited	2006 Amended	2006 Estimated	2007 Adopted
Revenues:					
Licenses and permits	\$ -	\$ 70,755	\$ 73,000	\$ 72,000	\$ 73,000
Intergovernmental	918,669	2,974,730	5,483,997	3,785,000	221,000
Charges for services	170,307	193,292	180,000	326,000	155,000
Fines & Forfeitures	217,092	130,907	-	276,000	-
Investment earnings	205	(0)	684	18,600	-
Reimbursements	5,880	-	-	-	-
Other	541,118	198,221	1,128,487	570,000	109,441
Total Revenues	1,853,271	3,567,905	6,866,168	5,047,600	558,441
Expenditures:					
Personnel	380,812	410,387	248,888	276,000	70,241
Commodities	11,785	15,468	10,000	12,000	10,000
Contractual services	938,082	2,072,774	4,776,049	2,496,000	524,056
Other	10,419	12,550	4,991	4,991	5,144
Capital outlay	397,388	1,406,559	2,273,255	1,191,000	-
Total Expenditures	1,738,486	3,917,738	7,313,182	3,979,991	609,441
Excess (deficiency) of revenues over (under) expenditures	114,785	(349,833)	(447,015)	1,067,609	(51,000)
Other Financing Sources (Uses):					
Transfers in	393	486,215	98,209	98,000	-
Transfers out	(2,490,548)	(4,690)	-	-	-
Total Other Financing Sources (Uses)	(2,490,155)	481,526	98,209	98,000	-
Net Inc (Dec) in Fund Balance	(2,375,370)	131,693	(348,806)	1,165,609	(51,000)
Fund Balance, beginning of year	2,762,841	387,471	519,163	519,163	1,684,772
Fund Balance, end of year	\$ 387,471	\$ 519,163	\$ 170,358	\$ 1,684,772	\$ 1,633,772

Special Projects Fiscal Year Special Revenue Fund

Fund Statement

	<i>Year ended September 30,</i>				
	2004	2005	2006	2006	2007
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 4,745,946	\$ 4,358,494	\$ 4,475,488	\$ 4,475,000	\$ 4,145,337
Fines & Forfeitures	71,488	34,748	52,559	-	54,683
Investment earnings	(1,893)	0	-	2,100	-
Reimbursements	1,530	1,130	11,417	16,000	1,000
Other	5,600	2,500	3,500	3,500	3,500
Total Revenues	4,822,672	4,396,872	4,542,964	4,496,600	4,204,520
Expenditures:					
Personnel	2,447,980	2,590,040	2,599,983	2,336,000	2,339,760
Commodities	69,075	43,259	41,331	41,300	47,400
Contractual services	2,309,580	2,052,572	2,264,133	2,264,000	2,202,974
Other	312,932	356,869	357,411	357,000	338,497
Capital outlay	150,876	144,140	16,235	23,000	3,600
Total Expenditures	5,290,443	5,186,880	5,279,092	5,021,300	4,932,231
Excess (deficiency) of revenues over (under) expenditures	(467,771)	(790,008)	(736,128)	(524,700)	(727,711)
Other Financing Sources (Uses):					
Operating transfers in	536,196	715,196	672,841	600,000	727,711
Operating transfers out	(98,362)	(104,752)	-	-	-
Total Other Financing Sources (Uses)	437,834	610,444	672,841	600,000	727,711
Net Inc (Dec) in Fund Balance	(29,937)	(179,564)	(63,287)	75,300	-
Fund Balance, beginning of year	229,043	199,106	19,542	19,542	94,842
Fund Balance, end of year	\$ 199,106	\$ 19,542	\$ (43,745)	\$ 94,842	\$ 94,842

Debt Service Funds

Schedule of Uses of Financial Resources

Program Descriptions	FY 2005	FY 2006		FY 2007		
	Audited	Adopted	Amended	Requested	Adopted	Amended % Change
Fuller Complex Improvements	\$ -	\$ -	\$ -	\$ 650,000	\$ 650,000	NA
Series A Bonds	609,047	609,038	609,038	611,094	611,094	0.3%
Series B Bonds	352,501	353,132	353,132	350,682	350,682	-0.7%
Debt Service Fund	961,548	962,170	962,170	1,611,776	1,611,776	67.5%
Courthouse	4,337,679	4,568,528	4,568,528	4,448,814	4,448,814	-2.6%
Sheriff's Administration Building	793,778	788,303	788,303	792,803	792,803	0.6%
Correction and Detention Facilities	62,157,195	319,340	319,340	319,340	319,340	0.0%
Area Agency on Aging	133,455	128,955	128,955	134,458	134,458	4.3%
Building Authority Debt Service	67,422,106	5,805,126	5,805,126	5,695,415	5,695,415	-1.9%
Total Debt Service Fund	\$ 68,383,654	\$ 6,767,296	\$ 6,767,296	\$ 7,307,191	\$ 7,307,191	8.0%

Debt Service Fund

Fund Statement

	Year ended December 31,				
	2004 Audited	2005 Audited	2006 Amended	2006 Estimated	2007 Adopted
Revenues:					
Investment earnings	\$ 7	\$ 77	\$ -	\$ -	\$ -
Total Revenues	<u>7</u>	<u>77</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:					
Principal retirement	-	500,000	575,000	575,000	935,000
Interest and agent fees	-	461,548	387,170	385,000	676,776
Total Expenditures	<u>-</u>	<u>961,548</u>	<u>962,170</u>	<u>960,000</u>	<u>1,611,776</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7</u>	<u>(961,471)</u>	<u>(962,170)</u>	<u>(960,000)</u>	<u>(1,611,776)</u>
Other Financing Sources (Uses):					
Operating transfers in	-	1,198,657	962,170	960,000	1,611,776
Operating transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>1,198,657</u>	<u>962,170</u>	<u>960,000</u>	<u>1,611,776</u>
Net Inc (Dec) in Fund Balance	7	237,186	-	-	-
Fund Balance, beginning of year	-	7	237,193	237,193	237,193
Fund Balance, end of year	<u>\$ 7</u>	<u>\$ 237,193</u>	<u>\$ 237,193</u>	<u>\$ 237,193</u>	<u>\$ 237,193</u>

Building Authority Debt Service Fund

Fund Statement

	<i>Year ended December 31,</i>				
	2004 Audited	2005 Audited	2006 Amended	2006 Estimated	2007 Adopted
Revenues:					
Investment earnings	\$ (23,196)	\$ (16,445)	\$ 500	\$ -	\$ 10,500
Other	5,473,656	61,124,339	109,250	109,000	109,250
Total Revenues	5,450,460	61,107,894	109,750	109,000	119,750
Expenditures:					
Principal retirement	3,895,000	63,546,425	2,165,000	2,165,000	2,275,000
Bond Sale Expense	-	321,524	-	-	-
Interest and agent fees	4,214,225	3,554,157	3,640,126	3,600,000	3,420,415
Total Expenditures	8,109,225	67,422,106	5,805,126	5,765,000	5,695,415
Excess (deficiency) of revenues over (under) expenditures	(2,658,765)	(6,314,212)	(5,695,376)	(5,656,000)	(5,575,665)
Other Financing Sources (Uses):					
Operating transfers in	2,637,445	6,642,822	5,765,376	5,656,000	5,586,165
Operating transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	2,637,445	6,642,822	5,765,376	5,656,000	5,586,165
Net Inc (Dec) in Fund Balance	(21,320)	328,610	70,000	-	10,500
Fund Balance, beginning of year	89,841	68,521	397,131	397,131	397,131
Fund Balance, end of year	\$ 68,521	\$ 397,131	\$ 467,131	\$ 397,131	\$ 407,631

Capital Project Funds

Schedule of Uses of Financial Resources

Program Descriptions	FY 2005	FY 2006		FY 2007		Amended % Change
	Actual	Adopted	Amended	Requested	Adopted	
Family Court	\$ -	\$ -	\$ -	\$ -	\$ -	NA
Coop Extension	-	-	-	-	-	NA
Justice Center	-	-	-	-	-	NA
Correction and Detention Facilities	-	-	-	-	-	NA
Parks Headquarters	18,525	-	1,378,656	-	-	-100.0%
Bldg Authority Construction Fund	18,525	-	1,378,656	-	-	-100.0%
63rd District Court	-	-	-	6,000,000	6,000,000	NA
Fuller Complex Improvement	-	-	-	12,000,000	12,000,000	NA
Capital Improvement Fund-Series A	4,691,018	-	-	-	-	NA
Capital Improvement Fund-Series B	-	-	-	-	-	NA
Bond Capital Improvement Fund	4,691,018	-	-	18,000,000	18,000,000	NA
Capital Improvement Program Fund	8,699,483	3,884,073	24,165,787	16,693,633	2,669,929	-89.0%
Capital Project Funds before Transfers	13,409,026	3,884,073	25,544,442	34,693,633	20,669,929	-19.1%
Bldg Authority Construction Fund	121,421	-	-	-	-	NA
Bond Capital Improvement Fund	231,697	-	-	-	-	NA
Capital Improvement Program Fund	550,000	-	80,000	6,650,000	7,000,000	8650.0%
Transfers Out	903,118	-	80,000	6,650,000	7,000,000	8650.0%
Total Capital Project Funds	\$ 14,312,144	\$ 3,884,073	\$ 25,624,442	\$ 41,343,633	\$ 27,669,929	8.0%

Building Authority Construction Capital Project Fund

Fund Statement

	<i>Year ended December 31,</i>				
	2004 Audited	2005 Audited	2006 Amended	2006 Estimated	2007 Adopted
Revenues:					
Investment earnings	\$ 28,531	\$ 45,342	\$ -	\$ 60,000	\$ -
Other	-	-	-	-	-
Total Revenues	28,531	45,342	-	60,000	-
Expenditures:					
Capital outlay	148,847	18,525	1,378,656	-	-
Total Expenditures	148,847	18,525	1,378,656	-	-
Excess (deficiency) of revenues over (under) expenditures	(120,317)	26,817	(1,378,656)	60,000	-
Other Financing Sources (Uses):					
Transfers in	-	118	-	-	-
Transfers out	-	(121,421)	-	-	-
Total Other Financing Sources (Uses)	-	(121,303)	-	-	-
Net Inc (Dec) in Fund Balance	(120,317)	(94,486)	(1,378,656)	60,000	-
Fund Balance, beginning of year	1,693,643	1,573,326	1,478,840	1,478,840	1,538,840
Fund Balance, end of year	\$ 1,573,326	\$ 1,478,840	\$ 100,184	\$ 1,538,840	\$ 1,538,840

Bond Capital Improvement Capital Project Fund

Fund Statement

	<i>Year ended December 31,</i>				
	2004 Audited	2005 Audited	2006 Amended	2006 Estimated	2007 Adopted
Revenues:					
Investment earnings	\$ 15,170	\$ 40,061	\$ -	\$ -	\$ 300,000
Other	10,620,119	-	-	-	12,000,000
Total Revenues	10,635,290	40,061	-	-	12,300,000
Expenditures:					
Other	44,398	-	-	-	-
Capital outlay	5,708,238	4,691,018	-	-	18,000,000
Total Expenditures	5,752,636	4,691,018	-	-	18,000,000
Excess (deficiency) of revenues over (under) expenditures	4,882,654	(4,650,957)	-	-	(5,700,000)
Other Financing Sources (Uses):					
Operating transfers in	-	-	-	-	6,000,000
Operating transfers out	-	(231,697)	-	-	-
Total Other Financing Sources (Uses)	-	(231,697)	-	-	6,000,000
Net Inc (Dec) in Fund Balance	4,882,654	(4,882,654)	-	-	300,000
Fund Balance, beginning of year	-	4,882,654	-	-	-
Fund Balance, end of year	\$ 4,882,654	\$ -	\$ -	\$ -	\$ 300,000

It is projected that the reserves in the Capital Improvement Program Fund will be increased by \$300,000 as a result of the interest earned on the \$18.0 million receipts from bond proceeds (\$12.0 million) and transfers in from the CIP fund (\$6.0 million). The \$18.0 million has been appropriated for the new animal shelter facility; the new boiler plant facility; the fuller campus roadway improvements; the 63rd Court facility; and the new fleet services facility.

Capital Improvement Program Capital Project Fund

Fund Statement

	Year ended December 31,				
	2004 Audited	2005 Audited	2006 Amended	2006 Estimated	2007 Amended
Revenues:					
Taxes	\$ 3,366,237	\$ 3,501,727	\$ 3,844,073	\$ 3,800,000	\$ 4,033,161
Intergovernmental	541,681	393,701	4,609,382	2,957,000	-
Investment earnings	312,653	420,646	500,000	375,000	500,000
Other	1,200,933	10,000	5,377,506	10,000	-
Total Revenues	5,421,505	4,326,074	14,330,961	7,142,000	4,533,161
Expenditures:					
Capital outlay	10,334,950	8,699,483	24,165,787	5,007,000	2,669,929
Total Expenditures	10,334,950	8,699,483	24,165,787	5,007,000	2,669,929
Excess (deficiency) of revenues over (under) expenditures	(4,913,445)	(4,373,409)	(9,834,825)	2,135,000	1,863,232
Other Financing Sources (Uses):					
Operating transfers in	2,467,902	370,800	101,140	101,140	2,531,908
Operating transfers out	(1,369,421)	(550,000)	(80,000)	(80,000)	(7,000,000)
Total Other Financing Sources (Uses)	1,098,481	(179,200)	21,140	21,140	(4,468,092)
Net Inc (Dec) in Fund Balance	(3,814,965)	(4,552,609)	(9,813,685)	2,156,140	(2,604,860)
Fund Balance, beginning of year	18,838,467	15,023,502	10,470,893	10,470,893	12,627,033
Fund Balance, end of year	\$15,023,502	\$10,470,893	\$ 657,208	\$12,627,033	\$10,022,173

It is projected that the reserves in the Capital Improvement Program Fund will be reduced by \$2.6 million, or 20.6%, during FY 2007. CIP reserve funds have been appropriated to offset the costs of the \$6.0 million 63rd District Court facility project. The \$6.0 million will be transferred from the CIP Fund to the Bond Capital Improvement Fund.

Internal Service Fund

Schedule of Uses of Financial Resources

Program Descriptions	FY 2005	FY 2006		FY 2007		Amended % Change
	Actual	Adopted	Amended	Requested	Adopted	
Retirement	\$ 93,409	\$ 226,260	\$ 226,260	\$ 590,000	\$ 590,000	160.8%
Healthcare/Third Party Adm	11,604,656	11,259,337	11,259,337	12,685,703	12,685,703	12.7%
Dental Plan	922,836	1,187,954	1,187,954	1,215,000	1,215,000	2.3%
LT Disability	1,863	-	-	-	-	NA
Prescription Benefits	4,900,455	5,271,948	5,271,948	5,001,000	5,001,000	-5.1%
Insurance	2,339,747	1,975,000	1,975,000	1,975,000	1,975,000	0.0%
Unemployment Comp	130,205	139,667	139,667	145,000	145,000	3.8%
Workers Comp	169,562	813,800	813,800	806,800	806,800	-0.9%
Risk Management Fund	20,162,734	20,873,966	20,873,966	22,418,503	22,418,503	7.4%
Total Internal Service Funds	\$ 20,162,734	\$ 20,873,966	\$ 20,873,966	\$ 22,418,503	\$ 22,418,503	7.4%

Risk Management Internal Service Fund

Fund Statement

	<i>Year ended December 31,</i>				
	2004	2005	2006	2006	2007
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Charges for services	\$ 1,795,525	\$ 1,806,338	\$ 1,905,000	\$ 1,815,000	\$ 1,905,000
Investment earnings	92,937	182,466	106,530	133,000	130,530
Reimbursements	14,645,500	17,474,324	18,859,966	17,278,000	20,352,503
Other	82,451	149,451	25,000	100,000	25,000
Total Revenues	16,616,412	19,612,579	20,896,496	19,326,000	22,413,033
Expenditures:					
Personnel	371,323	358,347	504,403	500,000	880,406
Commodities	1,364	850	1,485	2,400	1,485
Contractual services	17,099,056	19,713,243	20,277,844	17,900,000	21,443,671
Other	139,044	90,293	90,234	90,234	92,941
Total Expenditures	17,610,787	20,162,734	20,873,966	18,492,634	22,418,503
Net Inc (Dec) in Fund Balance	(994,375)	(550,155)	22,530	833,366	(5,470)
Fund Balance, beginning of year	4,308,227	3,313,852	2,763,697	2,763,697	3,597,063
Fund Balance, end of year	\$ 3,313,852	\$ 2,763,697	\$ 2,786,227	\$ 3,597,063	\$ 3,591,593

Component Unit Funds

Schedule of Uses of Financial Resources

Program Descriptions	FY 2005	FY 2006		FY 2007		Amended % Change
	Actual	Adopted	Amended	Requested	Adopted	
Act 185 Bond Fund	\$ 1,541,387	\$ 1,531,350	\$ 1,531,350	\$ 1,523,174	\$ 1,523,174	-0.5%
Administration	665,270	808,100	808,100	779,000	779,000	-3.6%
Water & Sewer Division	3,855,538	4,209,100	4,209,100	4,330,200	4,330,200	2.9%
Solid Waste/Landfill Operations	6,848,978	8,066,450	8,066,450	8,365,399	8,365,399	3.7%
Waste-to Energy Operations	32,176,290	37,399,679	37,399,679	41,119,914	41,119,914	9.9%
Public Works Funds	45,087,463	52,014,679	52,014,679	56,117,687	56,117,687	7.9%
Administration & Hospitalization	86,065	85,577	85,577	85,384	85,384	-0.2%
State Funded Local Payments	2,753,285	3,362,000	3,362,000	3,362,000	3,362,000	0.0%
Humans Services Programs	726,351	677,960	677,960	764,050	677,960	0.0%
Social Welfare Fund	3,565,702	4,125,537	4,125,537	4,211,434	4,125,344	0.0%
Family Services Coordinator	99,954	113,639	113,639	115,155	115,155	1.3%
Voucher Program	2,235,178	2,259,709	3,440,018	2,208,211	2,208,211	-35.8%
Sponsor Based Rental Assistance	170,898	-	-	-	-	NA
Tenant Based Rental Assistance	263,921	-	-	-	-	NA
Community Rebuilders	294,310	1,063,692	1,063,692	1,063,692	1,063,692	0.0%
Dwelling Place	-	125,040	125,040	125,040	125,040	0.0%
Housing Commission	3,064,261	3,562,080	4,742,389	3,512,098	3,512,098	-25.9%
Total Component Unit Funds	\$51,717,425	\$59,702,296	\$60,882,605	\$63,841,219	\$63,755,129	4.7%

Public Works Component Unit Fund

Fund Statement

	<i>Year ended December 31,</i>				
	2004	2005	2006	2006	2007
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 1,614,209	\$ 1,528,714	\$ 1,531,350	\$ 1,074,000	\$ 1,523,174
Charges for services	46,518,431	47,911,689	48,507,131	50,000,000	52,121,414
Investment earnings	745,804	1,408,661	715,000	2,246,000	1,270,000
Other	633,012	905,433	1,261,198	1,033,000	1,203,098
Total Revenues	49,511,457	51,754,498	52,014,679	54,353,000	56,117,686
Expenditures:					
Personnel	3,732,098	3,947,578	4,287,139	3,850,000	4,470,181
Commodities	124,193	130,198	164,740	125,000	181,859
Contractual services	36,051,575	35,627,008	36,886,752	38,523,000	40,584,969
Other	5,533,119	4,763,038	9,940,048	3,672,000	10,007,178
Capital outlay	682,037	619,640	736,000	724,000	873,500
Total Expenditures	46,123,023	45,087,463	52,014,679	46,894,000	56,117,687
Net Inc (Dec) in Fund Balance	3,388,434	6,667,035	-	7,459,000	(1)
Fund Balance, beginning of year	35,299,076	38,687,510	45,354,545	45,354,545	52,813,545
Fund Balance, end of year	\$38,687,510	\$45,354,545	\$45,354,545	\$52,813,545	\$52,813,544

Social Welfare Component Unit Fund

Fund Statement

	Year ended December 31,				
	2004 Audited	2005 Audited	2006 Amended	2006 Estimated	2007 Adopted
Revenues:					
Intergovernmental	\$ 2,381,866	\$ 2,466,102	\$ 2,984,500	\$ 2,421,000	\$ 2,984,500
Reimbursements	333,543	374,547	510,570	415,000	480,570
Other	3,051	164	500	200	500
Total Revenues	2,718,460	2,840,813	3,495,570	2,836,200	3,465,570
Expenditures:					
Personnel	13,826	24,444	21,000	20,000	21,000
Contractual services	3,562,548	3,541,258	4,104,537	3,515,000	4,104,344
Total Expenditures	3,576,374	3,565,702	4,125,537	3,535,000	4,125,344
Excess (deficiency) of revenues over (under) expenditures	(857,914)	(724,889)	(629,967)	(698,800)	(659,774)
Other Financing Sources (Uses):					
Transfers in	782,070	770,000	729,967	729,900	729,774
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	782,070	770,000	729,967	729,900	729,774
Net Inc (Dec) in Fund Balance	(75,845)	45,111	100,000	31,100	70,000
Fund Balance, beginning of year	-	(75,845)	(30,733)	(30,733)	367
Fund Balance, end of year	\$ (75,845)	\$ (30,733)	\$ 69,267	\$ 367	\$ 70,367

It is projected that the reserves in the Social Welfare Fund will be increased by \$70,000 during FY 2007. The goal is to maintain a fund balance between \$50,000 and \$100,000 for the Social Welfare Fund.

Housing Commission Component Unit Fund

Fund Statement

	<i>Year ended June 30,</i>				
	2004 Audited	2005 Audited	2006 Amended	2006 Estimated	2007 Adopted
Revenues:					
Intergovernmental	\$ 3,035,137	\$ 3,060,199	\$ 5,104,090	\$ 2,952,000	\$ 3,512,098
Other	2,141	4,062	-	3,500	-
Total Revenues	3,037,278	3,064,261	5,104,090	2,955,500	3,512,098
Expenditures:					
Personnel	214,442	217,560	301,637	236,000	184,963
Commodities	3,734	1,577	4,033	4,200	1,700
Contractual services	2,814,223	2,842,686	4,429,052	2,715,000	3,325,435
Capital outlay	4,880	2,437	7,668	150	-
Total Expenditures	3,037,278	3,064,261	4,742,389	2,955,350	3,512,098
Net Inc (Dec) in Fund Balance	-	-	361,701	150	-
Fund Balance, beginning of year	70,127	70,127	70,127	70,127	70,277
Fund Balance, end of year	\$ 70,127	\$ 70,127	\$ 431,828	\$ 70,277	\$ 70,277

Proprietary Funds

Schedule of Uses of Financial Resources

Program Descriptions	FY 2005	FY 2006		FY 2007		Amended % Change
	Actual	Adopted	Amended	Requested	Adopted	
Airfield	\$ 6,900,463	\$ 6,804,643	\$ 6,806,643	\$ 6,987,447	\$ 6,987,447	2.7%
Other Lands & Buildings	322,010	335,940	413,940	344,120	344,120	-16.9%
General Aviation	102,044	118,190	118,190	120,930	120,930	2.3%
Dispatch Oper & Safety	6,010,226	6,728,316	6,611,316	6,976,319	6,976,319	5.5%
Building Security	1,283,656	1,399,064	1,402,064	1,394,342	1,394,342	-0.6%
General Maintenance	2,250,960	2,248,894	2,249,894	2,405,678	2,405,678	6.9%
Administration	3,926,002	3,863,742	3,893,742	4,400,192	4,400,192	13.0%
Air Cargo	1,091,294	1,131,480	1,131,480	1,121,910	1,121,910	-0.8%
Parking	3,928,697	3,987,385	3,990,385	4,913,592	4,913,592	23.1%
Undesignated	-	3,586,998	3,586,998	4,212,056	4,212,056	17.4%
Debt Service 1996	4,680,223	4,683,981	4,683,981	4,392,418	4,392,418	-6.2%
Aeronautics Fund	30,495,576	34,888,633	34,888,633	37,269,004	37,269,004	6.8%
Delinquent Tax Fund	2,096,995	1,621,500	1,621,500	2,087,000	2,087,000	28.7%
Proprietary Funds before Transfer	32,592,571	36,510,133	36,510,133	39,356,004	39,356,004	7.8%
Delinquent Tax Fund	3,000,000	2,828,795	2,828,795	2,500,000	2,500,000	-11.6%
Transfers Out	3,000,000	2,828,795	2,828,795	2,500,000	2,500,000	-11.6%
Total Proprietary Funds	\$35,592,571	\$39,338,928	\$39,338,928	\$41,856,004	\$41,856,004	6.4%



Aeronautics Proprietary Fund

Fund Statement

	<i>Year ended December 31,</i>				
	2004 Audited	2005 Audited	2006 Amended	2006 Estimated	2007 Adopted
Revenues:					
Intergovernmental	\$ 4,976,275	\$ 2,315,261	\$ 4,200,000	\$ 2,000,000	\$ 4,200,000
Charges for services	16,010,391	16,915,656	18,817,112	18,943,000	18,856,587
Fines & Forfeitures	7,852	55,591	8,000	5,000	8,000
Investment earnings	422,841	1,034,357	400,000	1,691,000	1,090,000
Reimbursements	-	84,469	190,000	85,000	190,000
Other	11,767,562	12,173,972	11,273,521	12,805,000	12,924,417
Total Revenues	33,184,920	32,579,306	34,888,633	35,529,000	37,269,004
Expenditures:					
Personnel	7,018,478	7,578,929	7,995,426	7,714,000	8,533,952
Commodities	388,879	482,449	428,314	517,000	529,949
Contractual services	14,815,845	16,329,417	16,732,907	16,155,000	17,746,589
Other	5,907,247	5,951,055	9,312,036	5,614,000	10,084,474
Capital outlay	62,571	153,726	419,950	217,000	374,040
Total Expenditures	28,193,021	30,495,576	34,888,633	30,217,000	37,269,004
Net Inc (Dec) in Fund Balance	4,991,900	2,083,730	-	5,312,000	-
Fund Balance, beginning of year	156,305,061	161,296,961	163,380,690	163,380,690	168,692,690
Fund Balance, end of year	\$161,296,961	\$163,380,690	\$163,380,690	\$168,692,690	\$168,692,690

Delinquent Tax Revolving Proprietary Fund

Fund Statement

	<i>Year ended December 31,</i>				
	<u>2004</u> <u>Audited</u>	<u>2005</u> <u>Audited</u>	<u>2006</u> <u>Amended</u>	<u>2006</u> <u>Estimated</u>	<u>2007</u> <u>Adopted</u>
Revenues:					
Taxes	\$ 2,765,900	\$ 2,638,963	\$ 2,595,000	\$ 2,892,000	\$ 1,870,000
Charges for services	424,667	399,015	452,000	526,000	452,000
Investment earnings	819,609	1,519,146	609,500	2,091,000	1,521,500
Total Revenues	<u>4,010,175</u>	<u>4,557,123</u>	<u>3,656,500</u>	<u>5,509,000</u>	<u>3,843,500</u>
Expenditures:					
Commodities	38,883	34,702	118,000	25,000	118,000
Contractual services	235,404	249,215	334,500	358,000	339,000
Other	861,663	1,813,078	1,165,000	2,467,000	1,630,000
Capital outlay	29,295	-	4,000	-	-
Total Expenditures	<u>1,165,244</u>	<u>2,096,995</u>	<u>1,621,500</u>	<u>2,850,000</u>	<u>2,087,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,844,931</u>	<u>2,460,128</u>	<u>2,035,000</u>	<u>2,659,000</u>	<u>1,756,500</u>
Other Financing Sources (Uses):					
Transfers in	-	-	-	-	-
Transfers out	(3,059,980)	(3,000,000)	(2,828,795)	(2,828,000)	(2,500,000)
Total Other Financing Sources (Uses)	<u>(3,059,980)</u>	<u>(3,000,000)</u>	<u>(2,828,795)</u>	<u>(2,828,000)</u>	<u>(2,500,000)</u>
Net Inc (Dec) in Fund Balance	(215,049)	(539,872)	(793,795)	(169,000)	(743,500)
Fund Balance, beginning of year	10,374,410	10,159,361	9,619,489	9,619,489	9,450,489
Fund Balance, end of year	<u>\$10,159,361</u>	<u>\$ 9,619,489</u>	<u>\$ 8,825,694</u>	<u>\$ 9,450,489</u>	<u>\$ 8,706,989</u>