

Introduction to Revenue Assumptions

The Revenue Assumptions section gives a historic perspective of Kent County’s revenue sources, and outlines the underlying assumptions for revenue estimates, as well as significant revenue trends.

Pages F-3 to F-5, Revenue History and Revenue Discussion by Category, provides a three-year listing of the eight categories (i.e., Taxes, Licenses & Permits, Intergovernmental, Charges for Services, Fines & Forfeitures, Investment Earnings, Reimbursements, Other) that comprise the County’s revenue stream, followed by a description and expected revenue change for each of these sources, as well as the use of Fund Balance.

Pages F-5 to F-8, Revenue Assumptions by Fund, highlights the primary sources of expected General Fund revenue streams and Non-General Fund revenues.

Pages F-9 to F-12, Revenue History by Fund, provides a detailed four-year listing of County revenue sources by category, subdivided by fund type.

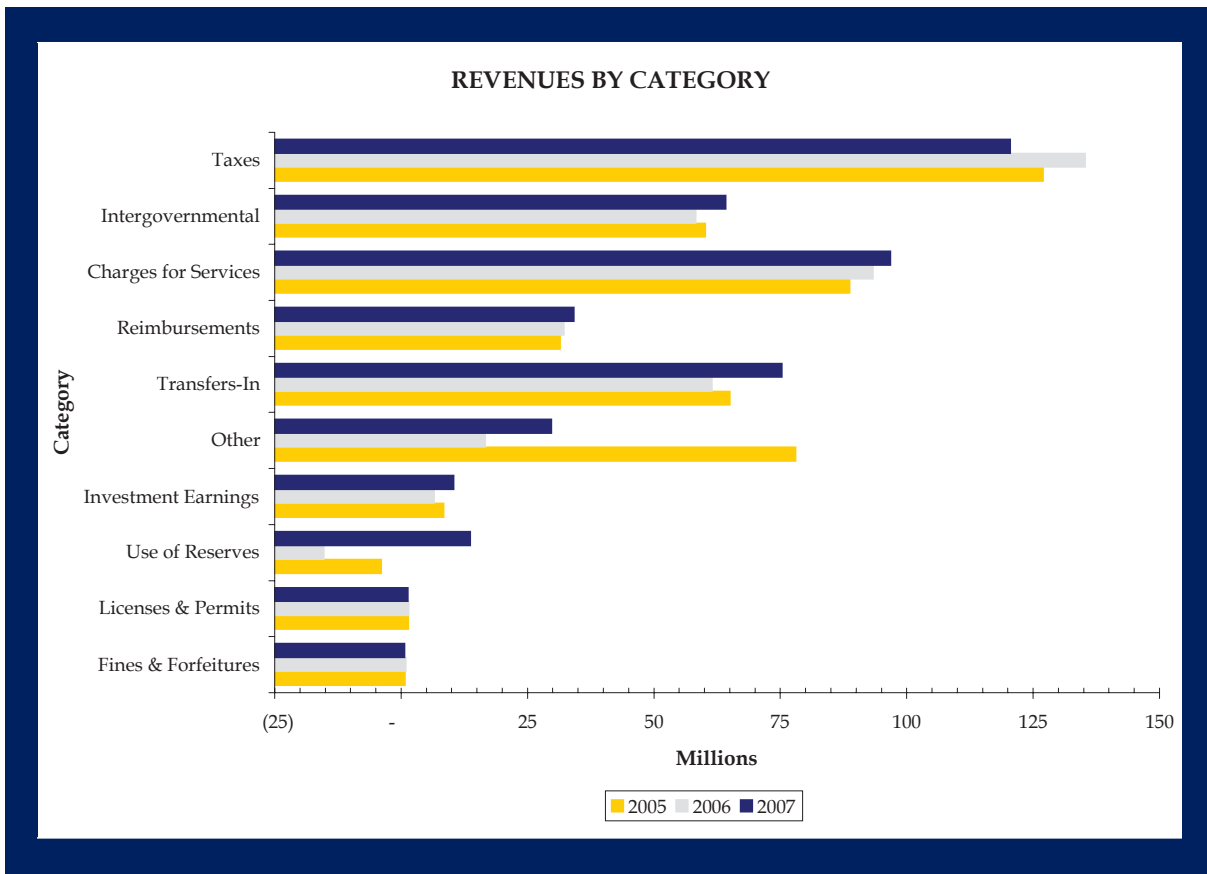
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Revenue History by Category

SOURCES	FY 2005		FY 2006		FY 2007		
	ACTUAL	PERCENT	ADOPTED	PERCENT	REQUESTED	ADOPTED	PERCENT
Taxes	\$ 126,931,932	27.8%	\$ 135,277,316	34.6%	\$ 120,538,643	\$ 120,438,643	27.0%
Licenses & Permits	1,443,107	0.3%	1,463,335	0.4%	1,356,893	1,356,893	0.3%
Intergovernmental	60,171,157	13.2%	58,303,155	14.9%	64,013,696	64,150,276	14.4%
Charges for Services	88,701,476	19.4%	93,332,420	23.9%	96,721,907	96,767,558	21.7%
Fines & Forfeitures	740,532	0.2%	880,609	0.2%	660,237	660,237	0.1%
Investment Earnings	8,414,339	1.8%	6,520,705	1.7%	10,416,230	10,416,230	2.3%
Reimbursements	31,400,475	6.9%	32,200,925	8.2%	34,157,563	34,151,485	7.6%
Other	78,010,520	17.1%	16,670,440	4.3%	29,718,663	29,718,663	6.7%
TOTAL REVENUE	395,813,540	86.6%	344,648,905	88.2%	357,583,832	357,659,985	80.1%
Reserves Use/(Dec)	(3,911,315)	-0.9%	(15,253,532)	-3.9%	29,444,280	13,663,461	3.1%
Transfers-In	65,012,755	14.2%	61,432,264	15.7%	76,138,636	75,324,920	16.9%
TOTAL SOURCES	\$ 456,914,980	100.0%	\$ 390,827,637	100.0%	\$ 463,166,748	\$ 446,648,366	100.0%



Revenue Discussion by Category

The following provides a brief description and the expected change for each revenue category. The basis for revenue estimates varies by category. For example, property taxes are estimated based on the past and present state of the local economy, with appraisal and assessment as the main factors. Some state revenues are disbursed to Michigan counties proportionately based on population or the state budget. User charges and fees are often a percentage of expenditures for selected services. Other revenue estimates are based on historical trends.

Taxes

The primary source of tax revenue is property tax; an annual tax based mostly on real estate properties. For the 2007 budget, taxes represent approximately 33.7% of the County's total revenue stream. The projection for all tax revenue totals \$120.4 million and includes the designated millage for the Correctional Facility and Senior Services, as well as Industrial Facilities Exemption Certificate Taxes, and the Hotel/Motel Tax. This represents a \$14.0 million, or 11.0%, decrease from the 2006 budget. This substantial decrease is attributed to FY 2006 being the third and final year of the property tax shift, mandated by the State of Michigan. See page C-27 for more information regarding the Tax Levy Shift.

Licenses and Permits

Licenses and Permits represent fees charged by the County to individuals and businesses for things such as marriage licenses, pistol permits, park and campground reservations, dog licenses, public water permits, sanitary facility appraisals, and food licenses. This source accounts for \$1.4 million, or 0.4%, of total revenues for the 2007 budget. This represents a decrease of 7.3% from the 2006 budget.

Intergovernmental

Intergovernmental revenue consists of grants from Federal, State, and local units of government. In 2005, one of the primary sources in this category, State Revenue Sharing, was eliminated by the State of Michigan in favor of the Tax Levy Shift. In 2007, Court Equity, Liquor Tax and Contributions from Local Units accounts for \$10.6 million, or 16.5%, of Intergovernmental revenue. In 2007, Intergovernmental revenue accounts for \$64.2 million or 17.9% of total revenues. This represents a decrease of 11.4% from the 2006 budget as a result of reductions, in the CIP and Special Project funds, for projects that were one-time in nature.

Charges for Services

Charges for Services are fees charged to individuals and businesses for services rendered. Primary revenue sources in this category include State Court Funding, Real Estate Transfer Tax, Certified Copy Fee, Board & Care, Parking Fees, and Public Works Services. This source accounts for \$96.8 million or 27.1% of total revenues for the 2007 budget. This represents an increase of 2.8% over the 2006 budget of \$94.1 million.

Fines & Forfeitures

Fees charged for fines and forfeitures are assessed to individuals and businesses that have violated various statutes or laws. The primary revenue sources in this category are Penal Fines, Bond Forfeitures, Late Fees, and Impound Fees. The Fines & Forfeitures revenue source accounts for \$660,237 or 0.2% of total revenues for the 2007 budget. This represents a decrease of 25.0% from the 2006 budget of \$880,609. The decrease can be attributed to a \$225,000 decrease, from the 2006 budget, in forfeitures in the Sheriff's Kent Narcotics program.

Investment Earnings

Revenue in this category comes from interest earned on investments. The Interest Earnings revenue source accounts for \$10.4 million or 2.9% of total revenues for the 2007 budget. This represents an increase of 59.7% from the 2006 budget of \$6.5 million. In June 2005, the Treasurer earned 3.0% on pooled investments. In June 2006 that interest rate increased to 4.6%. It is anticipated that short term interest rates will exceed 5.0% in 2007.

Reimbursements

Revenue in this category is comprised of reimbursements for costs incurred, including Attorney Fees, Cost Allocation, Medicare and Medicaid, and Substance Abuse Fees. The Reimbursements revenue source accounts for \$34.2 million or 9.5% of total revenues for the 2007 budget. This represents an increase of 6.8% from the 2006 budget of \$32.0 million.

Other Revenue

Other Revenue is primarily used for various accounts with infrequent usage. Some of the accounts included in this category are Contributions from Private Sources, Rents and Royalties, Sale of Fixed Assets, and Vending Machines & Pay Phones. The Other Revenue source accounts for \$29.7 million or 8.3% of total revenues for the 2007 budget. This

represents an increase of 27.6% from the 2006 budget of \$23.3 million. The \$6.4 million increase is attributed to major capital projects including a new consolidated 63rd district court facility, a new animal shelter facility, a new fleet services facility, and a new boiler plant facility.

Use of Fund Balance

Use of Fund Balance is necessary when budgeted expenditures exceed budgeted revenues. The 2007 budget results in the use of \$13.7 million in reserves,

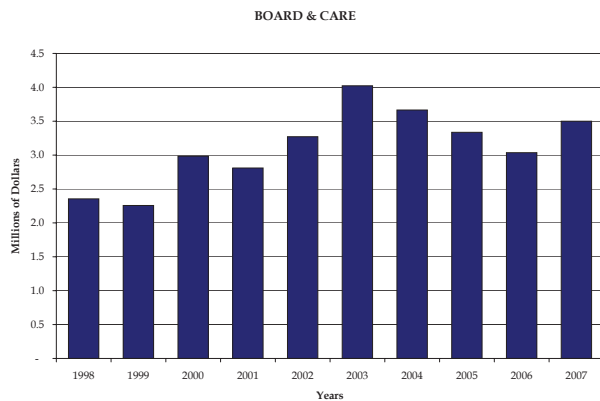
the 2006 budget resulted in a \$15.3 million fund balance deposit. The substantial accumulation of reserves in the 2006 budget is attributed to the accumulation of tax revenues, in the Revenue Sharing Reserve Fund, generated as a result of the property tax shift mandated by the State of Michigan. In FY 2007, the General Fund requires the use of \$71,512 in reserves to balance the General Fund budget.

Revenue Assumptions by Fund

General Fund

Board and Care

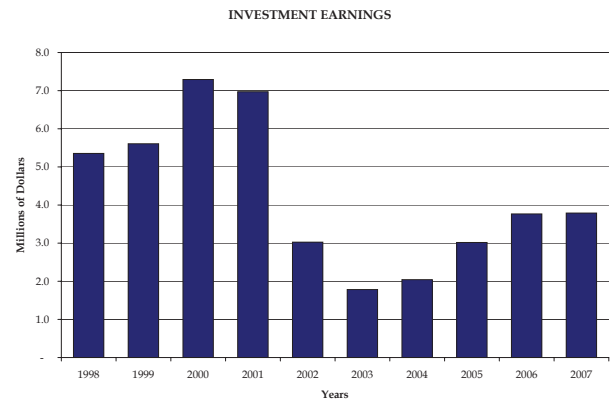
Board and Care is reimbursement for housing inmates for the State and other local agencies. The charges are set at an established rate per day, times the number of days the inmate served in jail. The projection for 2007 is \$3.5 million; this represents a 11.4% increase over the 2006 projection of \$3.1 million.



Investment Earnings

This source represents interest earned on investments. The State of Michigan sets allowable investment standards. Interest earnings are contingent on interest rates and the County’s investment balances. The General Fund investment balance has steadily decreased in recent years, while interest rates declined dramatically between 2000 and 2003, resulting in significant declining investment earnings. Short term interest rates have begun to move upward. In June 2004, the Treasurer earned 1.7% on pooled investments. By June 2005, interest rates increased to 3.0%. Short term interest rates approached 4.0% in January 2006. Interest projections for 2007 have been increased

to \$3.8 million from the \$2.8 million budgeted in 2006. The General Fund earned \$3.0 million on its investments in 2005 and is expected to take in \$3.8 million for 2006.



Property Tax Revenue

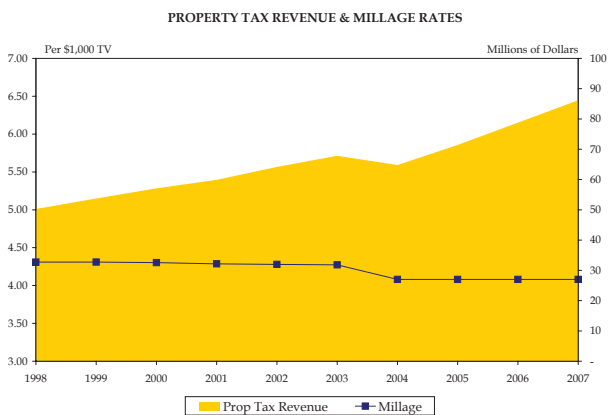
Property Tax is the primary source of revenue for the County’s General Fund. Property tax revenue is based on two variables: taxable valuation and the operating millage. The taxable valuation is based on the assessed property valuation of agricultural, commercial, industrial, and residential parcels, both real and personal property. The County’s maximum operating millage rate is fixed, subject only to rollback based on the “Headlee” provisions in the state constitution. Application of the authorized millage rate to current taxable valuation produces the total gross tax levy. After recognition of exemption for the taxable valuation of properties located in renaissance zones and capture of tax increments by local governments, the County’s net tax levy (2006 property tax revenues) is determined. Michigan Public Act 357 of 2004 changed the collection schedule for the operating property tax levy. Beginning with the 2005 summer tax levy, one-third of the county operating property tax levy

was billed on July 1, 2005. In 2006, two-thirds of the operating tax levy will be billed in the summer. In 2007, the entire operating tax levy will be billed in the summer. Winter tax bills are reduced each year by the same amount. Special millages are excluded and will continue to be billed in December each year. The excess cash flows derived from acceleration of the property tax levy will be put into a reserve account from which the County can draw to replace the suspended State Revenue Sharing program distributions. When the reserve account has been depleted, the State Revenue Sharing program will be reinstated.

The estimated FY 2007 operating millage rate is 4.2803 mills per \$1,000 of taxable value, this is unchanged from the FY 2006 rate. The correctional facility millage for BY 2007 is 0.7893 and .3244 mills for senior services. The total estimated millage levy for BY 2007 is 5.3940 mills per \$1,000 of taxable value. This rate represents a 1.5% increase over the FY 2006 millage of 5.3140 mills. The increase is a result of the voter approved millage renewal for senior services, the new millage was approved at an increased rate of 0.3244, representing an increase of 0.0800 mills or 24.7%.

The County's taxable valuation increased from \$19.044 billion in tax year 2005 to \$20.223 billion in tax year 2006, or 6.2%. It is estimated that the taxable valuation will increase to \$21.378 billion, for an additional 5.7% in tax year 2007.

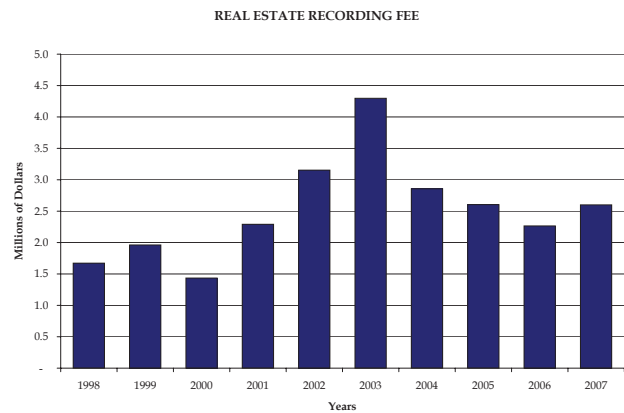
For the tax calculation, 1.4268 mills per \$1,000, or 1/3 of the remaining 2006 levy, is applied to the 2006 taxable value of \$20.223 billion generating \$2.8 million in property tax revenue (after depositing \$24.9 million to the Revenue Sharing Reserve Fund). The entire 2007 levy, or 4.2803 mills, is applied to the 2007 estimated taxable value of \$21.378 billion to generate \$87.4 million in property tax revenue.



General Fund property tax revenue, based on the increase in the STV and the operating millage tax shift from the winter to the summer, will grow 9.4% from \$78.8 million estimated for 2006 to \$86.2 million budgeted in 2007. General Fund property tax revenue represents 52.8% of the General Fund's total funding sources.

Real Estate Recording Fee

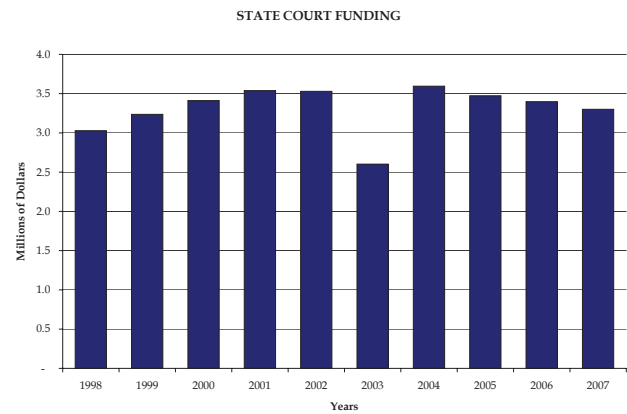
The County charges recording fees for documents as a result of property being bought, sold, and refinanced. The level of activity steadily increased significantly between 2000 and 2003 in Kent County as a result of low interest rates. Activity leveled off, along with the interest rates, in 2004. Projections for fiscal year 2006 actual activity are estimated to be \$2.3 million. The 2007 budget is \$2.6 million, which is a 10.3% decrease from the 2006 budget of \$2.9 million.



Real Estate Transfer Tax

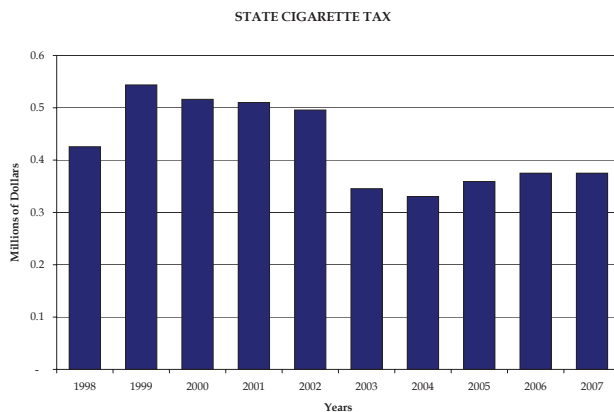
All real estate changing ownership for a monetary consideration is charged a transfer tax of \$8.60 per \$1,000 of sale value. The County's portion of the tax rate is \$1.10 per \$1,000 of sale value, while the State's portion of the tax rate is \$7.50 per \$1,000 of sale value. The economy and mortgage rates influence Real Estate Transfer Tax.

The Multiple Listing Service (MLS) data show that the average price of homes offered for sale in Kent County grew by about 30% between 1995 and 1999. This reflects the demand for housing created by the strong economy that existed in Kent County during the late 1990's. As seen in the chart, there was a dip in 2000 for real estate transactions due to relatively high mortgage rates and higher unemployment rates. Activity leveled off, along with the interest rates, in 2003. The 2007 General Fund revenue from County transfer tax is budgeted at \$3.2 million, a 6.7% increase over the \$3.0 million budgeted in 2006. The estimated receipts for 2006 actual activity is \$3.5 million.



State Cigarette Tax

The Cigarette tax is earmarked at a rate of \$.04/pack of cigarettes sold for all Michigan counties. This accumulated tax revenue is distributed to counties based on a distribution rate determined by the State of Michigan’s population and the County’s population as of the 2000 census. By state law, out of every \$17 of the tax revenue, \$11 is allocated to preventive health; \$5 is allocated to public safety; and \$1 is allocated to the General Fund. The revenue stream has leveled off over the past couple of years, and is expected to remain flat over the next few years. The budget for 2007 is \$375,000, this is unchanged from the 2006 budget.



State Court Funding

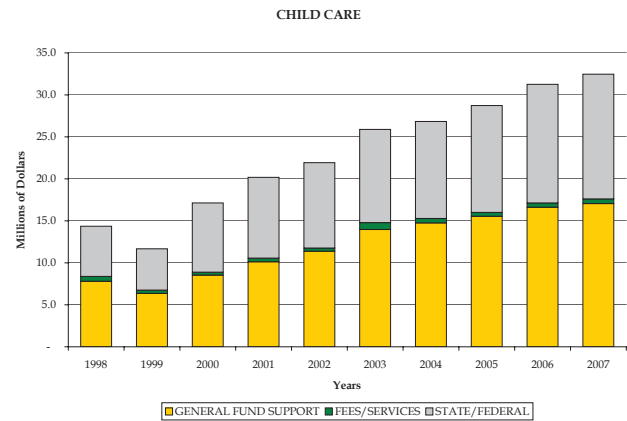
PA 374 of 1996 established the Court Equity Fund to provide funding to the state’s 83 counties for support of local trial court operations. Distributions from this fund are made quarterly within the state fiscal year and fluctuate with the amount of trial court revenue deposits available for disbursement each quarter.

Estimated distributions from the Court Equity Fund for fiscal year 2006 are estimated at \$3.4 million. The 2007 budget is \$3.3 million, representing a 3.0% decrease from the 2006 estimate.

Non-General Fund

Child Care

In 2007, it is estimated that the Child Care funds will receive 45.8% of its revenue from the state and federal government and 1.7% for fees and services charged by the County for various activities. The remaining 52.5% in funding comes from the County General Fund.



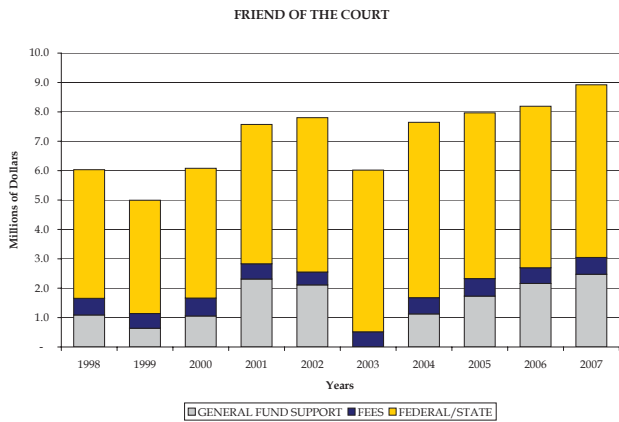
Friend of the Court

The Friend of the Court (FOC) is part of the judiciary, specific to the Circuit Court. Its duties are set forth in a number of statutes, including but not limited to, paternity establishment, child custody and support and visitation enforcement. FOC funding comes from four sources: State and Federal reimbursement; Incentive Fees; fees and services; and General Fund Support. State and Federal revenue is expected to account for 65.9% or \$5.9 million of the total FOC revenue for 2007.

This source reimburses for expenses incurred while working with Title IV-D enforcement cases, which are those cases in which the recipient of support receives Temporary Assistance to Needy Families (TANF) benefits and requests in writing enforcement action by the FOC. Included in the revenue from the

State is the reimbursement made to each FOC office as an incentive to pursue collections of support in cases where the support recipient has been a TANF recipient.

The FOC charges for various fees and services including filing fees, service fees, and record copy fees. Approximately 6.4% or \$572,500 of FOC revenue for 2007 comes from FOC fees. The remaining \$2.5 million or approximately 27.7% of FOC funding will come from the County General Fund.



Excise Tax

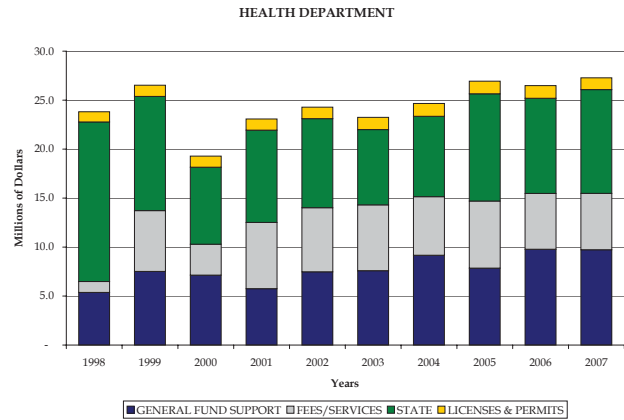
The County Treasurer is responsible for the collection and administration of the Kent County Excise Tax, by appointment of the Board of Commissioners. For 2007, approximately 95.4% of Excise Tax revenue comes from transient guest hotel/motel lodging tax; 4.5% is earned interest income; and the remaining is received from fees and penalties charged by the County.



Health Department

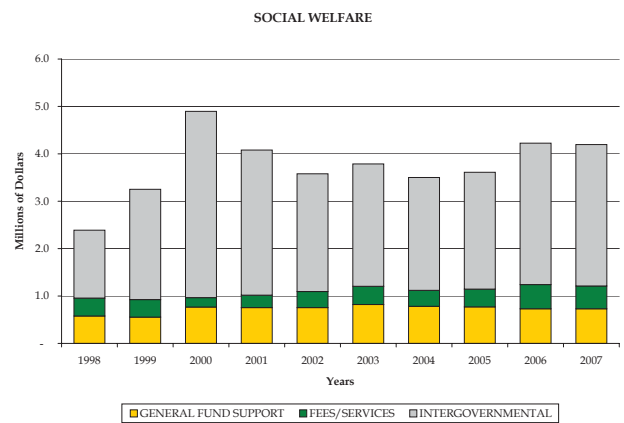
The County Public Health Department provides various health services including hearing and vision testing, breast cancer control, immunizations, health education, disease prevention, substance abuse prevention, animal control, food licenses, septic tank & well permits, dog licenses, and inspections.

Approximately 4.4% of the Health Department's revenue comes from licenses & permits, 38.8% of funding comes from the State of Michigan, 21.1% comes from fees, services, reimbursements, and other contributions, while the remaining 35.7% of funding is from General Fund support.



Social Welfare

The Department of Human Services (DHS) is responsible for the administration of social service programs and the distribution of funds as appropriated by the State Legislature for public assistance grants. The State of Michigan reimburses all expenditures for such programs to the County. In addition, the General Fund furnishes supplemental assistance in areas such as hospitalization and other special programs. For 2007, approximately 71.1% of the revenue comes from intergovernmental sources (mostly the State of Michigan), 17.4% is General Fund support, and the remaining 11.5% comes from various other fees and services.



Revenue History by Fund (Net Use of Fund Balance)

Fund	2004 Actual	2005 Actual	2006 Adopted	2006 Amended	2007 Adopted
General	\$ 68,879,588	\$ 73,134,574	\$ 80,302,273	\$ 80,302,273	\$ 87,425,000
Lodging Excise Tax	4,170,741	4,470,866	4,619,900	4,619,900	5,406,500
Capital Improvement Program	3,366,237	3,501,727	3,844,073	3,844,073	4,033,161
Correction & Detention Millage	13,221,686	13,982,219	14,772,070	14,772,070	15,323,903
Senior Millage	4,096,222	4,330,400	4,468,000	4,468,000	6,380,079
Revenue Sharing Reserve	24,873,184	24,873,184	24,676,000	24,676,000	-
Delinquent Tax	2,765,900	2,638,963	2,595,000	2,595,000	1,870,000
Taxes Sub-total	121,373,558	126,931,932	135,277,316	135,277,316	120,438,643
General	161,844	81,252	93,035	93,035	80,350
Health	1,312,281	1,291,100	1,297,300	1,297,300	1,203,543
Special Projects 12/31 FYE	-	70,755	73,000	73,000	73,000
Licenses & Permits Sub-total	1,474,125	1,443,107	1,463,335	1,463,335	1,356,893
General	14,761,802	11,723,184	11,822,442	11,857,942	12,868,290
Fire Commission	100,000	100,000	135,000	135,000	186,000
Parks & Recreation	25,000	19,400	-	-	-
Friend of the Court	5,969,426	5,640,959	5,496,353	5,583,747	5,875,343
Health	8,205,562	10,946,568	7,211,457	7,344,634	10,595,371
Capital Improvement Program	541,681	393,701	40,000	4,609,382	-
Community Development	2,067,520	1,868,103	2,755,420	4,868,626	3,118,443
Housing Commission	3,035,137	3,060,199	3,562,080	5,104,090	3,512,098
DHS Social Welfare	2,381,866	2,466,102	2,984,500	2,984,500	2,984,500
Child Care	7,789,190	8,533,269	9,389,416	9,389,416	9,957,166
DHS Child Care	3,766,689	4,195,495	4,738,503	4,738,503	4,897,290
Veteran's Trust	45,896	46,980	30,582	66,264	66,264
Special Projects 12/31 FYE	918,669	2,974,730	431,000	5,483,997	221,000
Special Projects 9/30 FYE	4,745,946	4,358,494	3,975,052	4,475,488	4,145,337
Public Works	1,614,209	1,528,714	1,531,350	1,531,350	1,523,174
Aeronautics	4,976,275	2,315,261	4,200,000	4,200,000	4,200,000
Intergovernmental Sub-total	60,944,868	60,171,157	58,303,155	72,372,939	64,150,276
General	17,354,912	16,830,179	20,495,115	21,272,115	20,545,745
Parks & Recreation	1,273,051	1,340,204	-	-	-
Friend of the Court	548,610	591,661	531,500	531,500	567,500
Health	1,295,767	1,650,269	1,301,562	1,301,562	1,032,312
Lodging Excise Tax	19,606	1,449	2,000	2,000	2,000
Register of Deeds Automation	834,014	750,174	750,000	750,000	700,000
Child Care	381,124	311,549	391,000	391,000	430,000
Special Projects 12/31 FYE	170,307	193,292	180,000	180,000	155,000
Public Works	46,518,431	47,911,689	48,507,131	48,507,131	52,121,414
Aeronautics	16,010,391	16,915,656	18,817,112	18,817,112	18,856,587
Delinquent Tax	424,667	399,015	452,000	452,000	452,000
Insurance	1,795,525	1,806,338	1,905,000	1,905,000	1,905,000
Charges for Services Sub-total	86,626,404	88,701,476	93,332,420	94,109,420	96,767,558

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Revenue Discussion

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Fund	2004 Actual	2005 Actual	2006 Adopted	2006 Amended	2007 Adopted
General	182,289	342,112	301,000	301,000	279,600
Friend of the Court	3,348	4,272	2,000	2,000	5,000
Health	140,132	165,839	162,500	162,500	161,400
Lodging Excise Tax	2,498	7,064	3,000	3,000	3,000
Drug Law Enforcement	-	-	-	351,550	148,554
Special Projects 12/31 FYE	217,092	130,907	351,550	-	-
Special Projects 9/30 FYE	71,488	34,748	52,559	52,559	54,683
Aeronautics	7,852	55,591	8,000	8,000	8,000
Fines & Forfeitures Sub-total	624,700	740,532	880,609	880,609	660,237
General	2,042,970	3,017,636	2,750,000	2,750,000	3,790,000
Fire Commission	6,691	7,667	4,200	4,200	6,200
Parks & Recreation	8,503	9,043	6,075	6,075	14,500
Lodging Excise Tax	110,620	177,561	112,900	112,900	253,500
Capital Improvement Program	312,653	420,646	500,000	500,000	500,000
Correction & Detention	183,228	233,666	200,000	200,000	125,000
Senior Millage	48,714	81,235	65,000	65,000	50,000
Register of Deeds Automation	1,391	7,832	5,000	5,000	4,500
Drug Law Enforcement	-	-	-	20,000	-
Revenue Sharing Reserve	(4,892)	245,388	1,026,000	1,026,000	1,350,000
Special Projects 12/31 FYE	205	(0)	20,000	684	-
Special Projects 9/30 FYE	(1,893)	0	-	-	-
Debt Service	7	77	-	-	-
Building Authority Debt Service	(23,196)	(16,445)	500	500	10,500
Capital Improvement Capital Projects	15,170	40,061	-	-	300,000
Building Authority Construction	28,531	45,342	-	-	-
Public Works	745,804	1,408,661	715,000	715,000	1,270,000
Aeronautics	422,841	1,034,357	400,000	400,000	1,090,000
Delinquent Tax	819,609	1,519,146	609,500	609,500	1,521,500
Insurance	92,937	182,466	106,530	106,530	130,530
Interest Earnings Sub-total	4,809,895	8,414,339	6,520,705	6,521,389	10,416,230
General	8,548,407	8,638,413	8,632,640	8,389,140	8,794,225
Health	4,203,166	4,491,835	3,891,749	3,891,749	4,211,187
Community Development	179,423	187,432	-	-	-
DHS Social Welfare	333,543	374,547	510,570	510,570	480,570
Child Care	102,634	95,801	100,000	100,000	107,000
DHS Child Care	37,960	52,524	15,000	15,000	15,000
Special Projects 12/31 FYE	5,880	-	-	-	-
Special Projects 9/30 FYE	1,530	1,130	1,000	11,417	1,000
Aeronautics	-	84,469	190,000	190,000	190,000
Insurance	14,645,500	17,474,324	18,859,966	18,859,966	20,352,503
Reimbursements Sub-total	28,058,043	31,400,475	32,200,925	31,967,842	34,151,485

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Fund	2004 Actual	2005 Actual	2006 Adopted	2006 Amended	2007 Adopted
General	3,040,019	2,853,637	3,548,396	3,548,396	2,979,900
Fire Commission	16,179	-	9,000	9,000	12,000
Parks & Recreation	60,077	44,556	-	-	-
Health	339,941	540,685	345,646	548,919	349,057
Capital Improvement Program	1,200,933	10,000	-	5,377,506	-
Housing Commission	2,141	4,062	-	-	-
DHS Social Welfare	3,051	164	500	500	500
Child Care	3,500	3,500	2,500	2,500	2,500
Special Projects 12/31 FYE	541,118	198,221	91,929	1,128,487	109,441
Special Projects 9/30 FYE	5,600	2,500	3,500	3,500	3,500
Building Authority Debt Service	5,473,656	61,124,339	109,250	109,250	109,250
Capital Improvement Capital Projects	10,620,119	-	-	-	12,000,000
Public Works	633,012	905,433	1,261,198	1,261,198	1,203,098
Aeronautics	11,767,562	12,173,972	11,273,521	11,273,521	12,924,417
Insurance	82,451	149,451	25,000	25,000	25,000
Other Revenue Sub-total	33,789,359	78,010,520	16,670,440	23,287,777	29,718,663
General	27,575,656	26,366,586	24,564,485	24,669,427	28,698,373
Fire Commission	100,000	100,000	135,000	135,000	186,000
Parks & Recreation	3,885,531	3,245,223	-	-	-
Friend of the Court	1,124,168	1,730,293	2,161,599	2,161,599	2,472,784
Health	9,163,861	7,850,673	9,775,696	9,775,696	9,724,965
Capital Improvement Program	2,467,902	370,800	-	101,140	2,531,908
DHS Social Welfare	782,070	770,000	729,967	729,967	729,774
Child Care	10,878,920	11,077,391	11,791,870	11,791,870	12,076,922
DHS Child Care	3,876,619	4,458,781	4,828,503	4,828,503	4,978,542
Special Projects 12/31 FYE	393	486,215	18,209	98,209	-
Special Projects 9/30 FYE	536,196	715,196	699,389	672,841	727,711
Debt Service	-	1,198,657	962,170	962,170	1,611,776
Building Authority Debt Service	2,637,445	6,642,822	5,765,376	5,765,376	5,586,165
Capital Improvement Capital Projects	-	-	-	-	6,000,000
Building Authority Construction	-	118	-	-	-
Transfers In Sub-total	63,028,761	65,012,755	61,432,264	61,691,798	75,324,920
General	142,547,486	142,987,573	152,509,386	153,183,328	165,461,483
Fire Commission	222,870	207,667	283,200	283,200	390,200
Parks & Recreation	5,252,162	4,658,427	6,075	6,075	14,500
Friend of the Court	7,645,552	7,967,184	8,191,452	8,278,846	8,920,627
Health	24,660,710	26,936,968	23,985,910	24,322,360	27,277,835
Lodging Excise Tax	4,303,465	4,656,941	4,737,800	4,737,800	5,665,000
Capital Improvement Program	7,889,406	4,696,874	4,384,073	14,432,101	7,065,069
Correction & Detention	13,404,914	14,215,885	14,972,070	14,972,070	15,448,903
Senior Millage	4,144,936	4,411,635	4,533,000	4,533,000	6,430,079

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Revenue Discussion

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Fund	2004 Actual	2005 Actual	2006 Adopted	2006 Amended	2007 Adopted
Register of Deeds Automation	835,405	758,006	755,000	755,000	704,500
Drug Law Enforcement	-	-	-	371,550	148,554
Community Development	2,246,943	2,055,534	2,755,420	4,868,626	3,118,443
Housing Commission	3,037,278	3,064,261	3,562,080	5,104,090	3,512,098
Revenue Sharing Reserve	24,868,293	25,118,572	25,702,000	25,702,000	1,350,000
DHS Social Welfare	3,500,530	3,610,813	4,225,537	4,225,537	4,195,344
Child Care	19,155,368	20,021,510	21,674,786	21,674,786	22,573,588
DHS Child Care	7,681,268	8,706,800	9,582,006	9,582,006	9,890,832
Veteran's Trust	45,896	46,980	30,582	66,264	66,264
Special Projects 12/31 FYE	1,853,664	4,054,120	1,165,688	6,964,377	558,441
Special Projects 9/30 FYE	5,358,868	5,112,068	4,731,500	5,215,805	4,932,231
Debt Service	7	1,198,734	962,170	962,170	1,611,776
Building Authority Debt Service	8,087,905	67,750,716	5,875,126	5,875,126	5,705,915
Capital Improvement Capital Projects	10,635,290	40,061	-	-	18,300,000
Building Authority Construction	28,531	45,460	-	-	-
Public Works	49,511,457	51,754,498	52,014,679	52,014,679	56,117,686
Aeronautics	33,184,920	32,579,306	34,888,633	34,888,633	37,269,004
Delinquent Tax	4,010,175	4,557,123	3,656,500	3,656,500	3,843,500
Insurance	16,616,412	19,612,579	20,896,496	20,896,496	22,413,033
Total Revenues	\$ 400,729,711	\$ 460,826,295	\$ 406,081,169	\$ 427,572,425	\$ 432,984,905