

## 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 2006		FY 2007		FY 2008	
	Audited	Adopted	Amended	Requested	Adopted	Amended % Change
Enforcement	\$ 15,256,203	\$ 15,729,419	\$ 16,932,602	\$ 16,029,289	\$ 15,988,179	-5.6%
Enforcement - COPS	-	287,215	298,191	275,230	275,230	-7.7%
Enforcement - Security Enf Officers	6,656	-	-	22,304	22,304	NA
Administration	-	-	-	810,781	810,781	NA
Law Enforcement Computer Net	94,362	114,480	114,480	130,208	130,208	13.7%
Marine Safety	151,037	206,051	210,763	212,163	212,163	0.7%
Lake Bella Vista	8,678	35,487	36,218	30,196	30,196	-16.6%
Township Law Enforcement	1,820,361	2,157,454	2,228,424	2,242,111	2,242,111	0.6%
Township Law Enforcement - East Precinct	1,325,343	1,410,398	1,456,911	1,479,047	1,479,047	1.5%
Dispatch Services	1,787,945	1,959,211	2,025,713	2,013,411	2,013,411	-0.6%
Correctional Facility	33,773,730	35,926,236	36,783,528	37,052,610	36,949,643	0.5%
Emergency Management	248,357	269,836	278,453	282,004	282,004	1.3%
<b>Sheriff</b>	<b>54,472,672</b>	<b>58,095,787</b>	<b>60,365,283</b>	<b>60,579,354</b>	<b>60,435,277</b>	<b>0.1%</b>
Circuit Court	12,953,610	13,933,670	14,178,376	14,468,405	14,386,166	1.5%
Circuit Court Services	1,408,014	1,616,421	1,668,631	1,648,471	1,648,471	-1.2%
Law Library	22,095	21,400	21,400	21,400	21,400	0.0%
Jury Commission	225	2,082	2,082	2,077	2,077	-0.2%
Family Division Referees	594,284	711,792	742,265	713,432	713,432	-3.9%
Probation	58,006	69,011	69,011	73,969	70,014	1.5%
Circuit Court Clerk	1,263,118	1,413,106	1,465,466	1,433,201	1,428,204	-2.5%
<b>Circuit Court</b>	<b>16,299,351</b>	<b>17,767,482</b>	<b>18,147,231</b>	<b>18,360,955</b>	<b>18,269,764</b>	<b>0.7%</b>
Administration	506,253	544,759	556,515	558,839	539,943	-3.0%
Cooperative Extension	39,234	56,750	56,750	56,250	56,250	-0.9%
82 Ionia	768,019	861,185	865,206	931,727	931,727	7.7%
511-525 N Monroe	-	-	-	-	-	NA
Admin Building	556,273	795,250	795,250	813,500	813,500	2.3%
Courthouse	8,535,862	3,966,720	8,491,117	8,351,808	8,351,808	-1.6%
Probate Court Building	134,172	125,000	125,000	140,000	140,000	12.0%
DHS Building	770,302	881,369	781,581	641,904	602,078	-23.0%
Northwest Center	13,599	16,000	16,000	16,000	16,000	0.0%
Paul I. Phillips Gymnasium	-	-	20,000	26,000	26,000	30.0%
Boiler Plant Operations	1,355,461	1,393,345	1,393,345	1,432,500	1,432,500	2.8%
<b>Facilities Management</b>	<b>12,679,177</b>	<b>8,640,378</b>	<b>13,100,764</b>	<b>12,968,528</b>	<b>12,909,806</b>	<b>-1.5%</b>
Administration	613,590	753,118	758,878	813,030	788,430	3.9%
JNET	489,826	549,963	560,827	546,784	546,784	-2.5%
GIS	464,467	685,164	692,384	622,933	622,933	-10.0%
Help Desk	851,449	1,095,107	1,125,831	1,034,812	1,011,660	-10.1%
FHRS	608,107	623,836	721,615	469,728	469,728	-34.9%
Specialty Applications	321,296	360,729	371,223	363,162	363,162	-2.2%
Networks	601,350	588,540	600,728	603,262	603,262	0.4%
Servers	1,224,374	1,284,497	1,319,824	1,362,933	1,326,933	0.5%
Telecommunications	197,747	330,133	240,126	231,920	225,920	-5.9%
<b>Information Technology</b>	<b>5,372,206</b>	<b>6,271,087</b>	<b>6,391,436</b>	<b>6,048,564</b>	<b>5,958,812</b>	<b>-6.8%</b>
Criminal/Juvenile	5,388,664	6,040,271	6,226,618	6,238,477	6,150,578	-1.2%
<b>Prosecutor</b>	<b>5,388,664</b>	<b>6,040,271</b>	<b>6,226,618</b>	<b>6,238,477</b>	<b>6,150,578</b>	<b>-1.2%</b>

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Fund Summaries

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Program Descriptions	FY 2006	FY 2007		FY 2008		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
John Ball Zoological Gardens	2,473,473	3,973,510	2,712,594	522,454	522,454	-80.7%
John Ball Zoo - Animal Programs	167,512	-	290,070	1,793,597	1,793,597	518.3%
John Ball Zoo - Education Programs	23,992	-	31,325	389,120	389,120	1142.2%
John Ball Zoo - Facilities	768,708	-	1,046,791	1,463,424	1,463,424	39.8%
John Ball Zoo - Park	148,186	-	142,599	201,634	201,634	41.4%
<b>Zoo</b>	<b>3,581,870</b>	<b>3,973,510</b>	<b>4,223,379</b>	<b>4,370,229</b>	<b>4,370,229</b>	<b>3.5%</b>
Long Lake Region	348,281	271,329	277,933	256,195	256,195	-7.8%
Townsend Region	171,171	194,863	198,653	197,835	197,835	-0.4%
Caledonia Region	213,651	223,391	227,215	237,411	237,411	4.5%
Johnson	191,792	286,439	292,491	218,676	218,676	-25.2%
Fallasburg Region	161,094	194,021	197,523	188,663	188,663	-4.5%
Wabasis Lake Park	175,070	186,901	190,709	210,908	210,908	10.6%
Palmer	133,760	121,940	124,021	129,870	129,870	4.7%
Douglas Walker Region	278,988	228,529	235,026	318,609	318,609	35.6%
Dwight Lydell Region	227,286	197,305	199,603	191,084	191,084	-4.3%
Kent Trails	4,556	18,175	18,175	25,100	25,100	38.1%
Millennium	290,305	431,469	435,527	302,333	293,841	-32.5%
Park Security	214,858	342,259	349,737	303,024	200,747	-42.6%
LE Kaufman Golf Course	560,159	540,243	550,460	561,716	543,348	-1.3%
LE Kaufman Clubhouse	276,411	363,563	368,590	301,810	301,810	-18.1%
Wabasis Lake Campground	153,238	180,395	183,115	147,748	147,748	-19.3%
Administration	802,545	1,200,627	1,251,689	1,105,041	1,024,825	-18.1%
<b>Parks</b>	<b>4,203,165</b>	<b>4,981,449</b>	<b>5,100,467</b>	<b>4,696,023</b>	<b>4,486,670</b>	<b>-12.0%</b>
63rd District Court	2,174,040	2,419,332	2,476,990	2,448,501	2,448,501	-1.2%
District Court - Probation	401,428	440,755	455,623	458,325	458,325	0.6%
<b>District Court</b>	<b>2,575,469</b>	<b>2,860,087</b>	<b>2,932,613</b>	<b>2,906,826</b>	<b>2,906,826</b>	<b>-0.9%</b>
Administrator's Office	1,161,096	1,301,517	1,338,034	1,323,147	1,303,360	-2.6%
Board of Commissioners	907,010	914,272	929,458	931,350	931,350	0.2%
Corporate Counsel	12,947	50,000	50,000	50,000	50,000	0.0%
Economic Development	77,500	80,000	80,000	80,000	80,000	0.0%
Management Studies	47,413	163,000	163,000	113,000	113,000	-30.7%
Alliance for Health	4,750	4,750	4,750	4,750	4,750	0.0%
Prevention Program	2,399,999	2,530,000	2,530,000	1,880,000	1,847,500	-27.0%
Area Agency on Aging	14,546	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	80,000	60,000	50.0%
<b>Policy/Administration</b>	<b>4,690,261</b>	<b>5,163,085</b>	<b>5,214,788</b>	<b>4,541,793</b>	<b>4,469,506</b>	<b>-14.3%</b>
<b>Bureau of Equalization</b>	<b>1,610,618</b>	<b>1,876,863</b>	<b>1,936,553</b>	<b>1,778,239</b>	<b>1,738,776</b>	<b>-10.2%</b>
County Clerk - Elections	387,801	232,795	237,692	495,751	492,551	107.2%
County Clerk - Vital Records	786,751	905,195	933,050	930,618	915,907	-1.8%
County Clerk - Register of Deeds	754,792	865,496	894,649	825,849	816,517	-8.7%
<b>Clerk's Office</b>	<b>1,929,344</b>	<b>2,003,486</b>	<b>2,065,391</b>	<b>2,252,218</b>	<b>2,224,975</b>	<b>7.7%</b>

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Program Descriptions	FY 2006	FY 2007		FY 2008		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
Drain Commission	478,728	581,870	596,917	613,557	589,666	-1.2%
Drains County At Large	13,974	50,000	41,479	20,000	20,000	-51.8%
<b>Drain Commission</b>	<b>492,702</b>	<b>631,870</b>	<b>638,396</b>	<b>633,557</b>	<b>609,666</b>	<b>-4.5%</b>
Fiscal Services	1,594,595	1,730,619	1,782,262	1,777,664	1,777,664	-0.3%
Audit	126,100	120,100	120,100	135,000	135,000	12.4%
Purchasing	459,768	503,081	519,845	503,002	503,002	-3.2%
Central Services	749,333	790,353	807,810	842,264	842,264	4.3%
Fleet Services	493,493	512,250	523,334	541,010	541,010	3.4%
<b>Fiscal Services</b>	<b>3,423,290</b>	<b>3,656,403</b>	<b>3,753,351</b>	<b>3,798,940</b>	<b>3,798,940</b>	<b>1.2%</b>
<b>Human Resources</b>	<b>1,953,436</b>	<b>2,177,409</b>	<b>2,232,350</b>	<b>2,254,841</b>	<b>2,193,454</b>	<b>-1.7%</b>
Treasurer's Office	1,080,283	1,170,220	1,209,486	1,216,866	1,168,439	-3.4%
Tax Tribunal Refunds	-	140,000	140,000	-	-	-100.0%
<b>Treasurer's Office</b>	<b>1,080,283</b>	<b>1,310,220</b>	<b>1,349,486</b>	<b>1,216,866</b>	<b>1,168,439</b>	<b>-13.4%</b>
Probate Court - Mental & Estate Division	1,118,368	1,199,495	1,232,989	1,362,358	1,315,926	6.7%
Intergovernmental	4,510,369	3,767,413	2,892,160	3,848,129	3,833,169	32.5%
Cooperative Extension Service	599,666	657,696	672,066	718,539	673,361	0.2%
Medical Examiner	1,185,613	1,286,120	1,289,518	1,397,902	1,302,771	1.0%
Soldiers & Sailors Relief	186,244	197,585	200,528	204,391	204,391	1.9%
<b>Other</b>	<b>7,600,259</b>	<b>7,108,309</b>	<b>6,287,261</b>	<b>7,531,319</b>	<b>7,329,618</b>	<b>16.6%</b>
<b>Operating Expenses before Transfers</b>	<b>127,352,765</b>	<b>132,557,696</b>	<b>139,965,366</b>	<b>140,176,729</b>	<b>139,021,336</b>	<b>-0.7%</b>
Transfers Out - Debt Service Fund	981,817	6,228,601	986,984	963,288	963,288	-2.4%
Transfers Out - Fire Commission	135,000	186,000	194,975	195,000	195,000	0.0%
Transfers Out - FOC	1,607,548	2,122,784	2,164,256	2,923,189	2,593,507	19.8%
Transfers Out - Health	7,694,404	9,724,965	9,957,031	9,550,256	9,473,517	-4.9%
Transfers Out - Special Projects	662,109	727,711	745,752	644,936	644,936	-13.5%
Transfers Out - DHS Social Welfare	-	729,774	-	-	-	NA
Transfers Out - Child Care	11,276,608	12,076,922	12,258,051	12,401,597	12,216,567	-0.3%
Transfers Out - DHS Child Care	3,700,440	4,978,542	4,978,542	5,866,129	5,040,337	1.2%
<b>Operating Transfers Out</b>	<b>26,057,926</b>	<b>36,775,299</b>	<b>31,285,591</b>	<b>32,544,395</b>	<b>31,127,152</b>	<b>-0.5%</b>
<b>Total Operating Expenses</b>	<b>153,410,691</b>	<b>169,332,995</b>	<b>171,250,957</b>	<b>172,721,124</b>	<b>170,148,488</b>	<b>-0.6%</b>

## General Fund Fund Statement

	Year ended December 31,				
	2005 Audited	2006 Audited	2007 Amended	2007 Estimated	2008 Adopted
<b>Revenues:</b>					
Taxes	\$ 73,134,574	\$ 80,230,390	\$ 87,425,000	\$ 86,000,000	\$ 89,313,322
Licenses and permits	81,252	73,072	65,950	66,000	75,050
Intergovernmental	11,723,184	11,983,317	9,815,126	9,482,000	9,787,728
Charges for services	16,830,179	18,559,247	19,920,745	19,100,000	19,265,496
Fines & Forfeitures	342,112	295,071	279,600	196,000	244,500
Investment earnings	3,017,636	4,368,903	3,790,000	4,394,000	3,898,650
Reimbursements	8,638,413	8,337,843	8,317,451	8,162,000	8,043,901
Other	2,853,637	3,090,107	2,979,900	2,737,000	2,928,957
<b>Total Revenues</b>	<b>116,620,987</b>	<b>126,937,949</b>	<b>132,593,772</b>	<b>130,137,000</b>	<b>133,557,604</b>
<b>Expenditures:</b>					
Sheriff	49,290,235	54,472,672	60,365,283	58,500,000	60,435,277
Circuit Court	15,700,471	16,299,351	18,147,231	17,800,000	18,269,764
Facilities Management	12,017,310	12,679,177	13,100,764	12,900,000	12,909,806
Information Technology	5,237,353	5,372,206	6,391,436	5,849,000	5,958,812
Prosecutor	5,264,018	5,388,664	6,226,618	5,961,000	6,150,578
Zoo	3,589,202	3,581,870	4,223,379	3,954,000	4,370,229
Parks	224,022	4,203,165	5,100,467	4,330,000	4,486,670
District Court	2,337,605	2,575,469	2,932,613	2,747,000	2,906,826
Policy/ Administration	3,657,697	4,690,261	5,214,788	5,200,000	4,469,506
Bureau of Equalization	1,498,196	1,610,618	1,936,553	1,830,000	1,738,776
Clerk's Office	1,733,613	1,929,344	2,065,391	1,960,000	2,224,975
Drain Commission	446,541	492,702	638,396	565,000	609,666
Fiscal Services	3,349,237	3,423,290	3,753,351	3,529,000	3,798,940
Human Resources	1,993,984	1,953,436	2,232,350	1,950,000	2,193,454
Treasurer's Office	1,067,822	1,080,283	1,349,486	941,000	1,168,439
Other	6,561,446	7,600,259	6,287,261	6,200,000	7,329,618
Appropriation lapse	-	-	(6,300,000)	-	(6,130,000)
<b>Total Expenditures</b>	<b>113,968,752</b>	<b>127,352,765</b>	<b>133,665,366</b>	<b>134,216,000</b>	<b>132,891,336</b>
Excess (deficiency) of revenues over (under) expenditures	2,652,235	(414,815)	(1,071,594)	(4,079,000)	666,268
<b>Other Financing Sources (Uses):</b>					
Transfers in	26,366,586	24,872,940	28,741,736	28,740,000	30,511,538
Transfers out _Operating	(32,389,720)	(26,057,926)	(31,285,591)	(27,463,000)	(31,127,152)
Transfers out _Capital	(310,800)	(152,840)	(100,000)	(100,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(6,333,934)</b>	<b>(1,337,826)</b>	<b>(2,643,855)</b>	<b>1,177,000</b>	<b>(615,614)</b>
Net Inc (Dec) in Fund Balance	(3,681,699)	(1,752,642)	(3,715,449)	(2,902,000)	50,654
Fund Balance, beginning of year	77,650,226	73,968,527	72,215,885	72,215,885	69,313,885
<b>Fund Balance, end of year</b>	<b>\$ 73,968,527</b>	<b>\$ 72,215,885</b>	<b>\$ 68,500,436</b>	<b>\$ 69,313,885</b>	<b>\$ 69,364,539</b>



## General Fund Summary by Functional Area

	FY 2006		FY 2007		FY 2008		
	Audited	Percent	Amended	Percent	Requested	Adopted	Percent
<b>Revenues By Category</b>							
Taxes	\$80,230,390	63.2%	\$87,425,000	65.9%	\$89,313,322	\$ 89,313,322	66.9%
Licenses & permits	73,072	0.1%	65,950	0.0%	75,050	75,050	0.1%
Intergovernmental	11,983,317	9.4%	9,815,126	7.4%	9,787,728	9,787,728	7.3%
Charges for services	18,559,247	14.6%	19,920,745	15.0%	19,265,496	19,265,496	14.4%
Fines & forfeitures	295,071	0.2%	279,600	0.2%	244,500	244,500	0.2%
Investment earnings	4,368,903	3.4%	3,790,000	2.9%	3,898,650	3,898,650	2.9%
Reimbursements	8,337,843	6.6%	8,317,451	6.3%	8,032,651	8,043,901	6.0%
Other	3,090,107	2.4%	2,979,900	2.2%	2,928,957	2,928,957	2.2%
<b>Total Revenues</b>	<b>126,937,949</b>	<b>100.0%</b>	<b>132,593,772</b>	<b>100.0%</b>	<b>133,546,354</b>	<b>133,557,604</b>	<b>100.0%</b>
<b>Expenditures By Function</b>							
General government	33,937,062	26.6%	35,509,234	26.6%	35,834,105	35,450,473	26.7%
Public safety	54,687,530	42.9%	60,715,020	45.4%	60,882,378	60,636,024	45.6%
Judicial	25,381,851	19.9%	28,539,451	21.4%	28,868,616	28,643,094	21.6%
Cultural and recreation	8,169,843	6.4%	9,646,175	7.2%	9,481,767	9,329,513	7.0%
Health and welfare	3,771,856	3.0%	4,020,046	3.0%	3,482,293	3,354,662	2.5%
Other	1,404,622	1.1%	1,535,440	1.1%	1,627,570	1,607,570	1.2%
Appropriation lapse	-	0.0%	(6,300,000)	-4.7%	(6,130,000)	(6,130,000)	-4.6%
<b>Total Expenditures</b>	<b>127,352,765</b>	<b>100.0%</b>	<b>133,665,366</b>	<b>100.0%</b>	<b>134,046,729</b>	<b>132,891,336</b>	<b>100.0%</b>
Excess (deficiency) of revenues over (under) expenditures	(414,815)		(1,071,594)		(500,375)	666,268	
<b>Other Fin Sources (Uses)</b>							
Transfers in	24,872,940		28,741,736		30,511,538	30,511,538	
Transfers out	(26,210,766)		(31,385,591)		(32,544,395)	(31,127,152)	
<b>Total Other Fin Sources (Uses)</b>	<b>(1,337,826)</b>		<b>(2,643,855)</b>		<b>(2,032,857)</b>	<b>(615,614)</b>	
<b>Net Inc (Dec) in Fund Balance</b>	<b>\$(1,752,642)</b>		<b>\$(3,715,449)</b>		<b>\$(2,533,232)</b>	<b>\$ 50,654</b>	

## General Fund Summary by Category

	FY 2006		FY 2007		FY 2008		
	Audited	Percent	Amended	Percent	Requested	Adopted	Percent
<b>Revenues By Category</b>							
Taxes	\$80,230,390	63.2%	\$87,425,000	65.9%	\$89,313,322	\$ 89,313,322	66.9%
Licenses & permits	73,072	0.1%	65,950	0.0%	75,050	75,050	0.1%
Intergovernmental	11,983,317	9.4%	9,815,126	7.4%	9,787,728	9,787,728	7.3%
Charges for services	18,559,247	14.6%	19,920,745	15.0%	19,265,496	19,265,496	14.4%
Fines & forfeitures	295,071	0.2%	279,600	0.2%	244,500	244,500	0.2%
Investment earnings	4,368,903	3.4%	3,790,000	2.9%	3,898,650	3,898,650	2.9%
Reimbursements	8,337,843	6.6%	8,317,451	6.3%	8,032,651	8,043,901	6.0%
Other	3,090,107	2.4%	2,979,900	2.2%	2,928,957	2,928,957	2.2%
<b>Total Revenues</b>	<b>126,937,949</b>	<b>100.0%</b>	<b>132,593,772</b>	<b>100.0%</b>	<b>133,546,354</b>	<b>133,557,604</b>	<b>100.0%</b>
<b>Expenditures By Category</b>							
Personnel	80,452,785	63.2%	91,463,590	68.4%	90,680,279	89,919,411	67.7%
Commodities	4,008,831	3.1%	4,312,411	3.2%	4,604,762	4,595,916	3.5%
Contractual services	40,228,300	31.6%	41,782,241	31.3%	42,288,506	41,965,077	31.6%
Capital outlay	2,365,203	1.9%	2,188,028	1.6%	2,135,763	2,073,513	1.6%
Other	297,646	0.2%	219,096	0.2%	467,419	467,419	0.4%
Appropriation lapse	-	0.0%	(6,300,000)	-4.7%	(6,130,000)	(6,130,000)	-4.6%
<b>Total Expenditures</b>	<b>127,352,765</b>	<b>100.0%</b>	<b>133,665,366</b>	<b>100.0%</b>	<b>134,046,729</b>	<b>132,891,336</b>	<b>100.0%</b>
Excess (deficiency) of revenues over (under) expenditures	(414,815)		(1,071,594)		(500,375)	666,268	
<b>Other Fin Sources (Uses)</b>							
Transfers in	24,872,940		28,741,736		30,511,538	30,511,538	
Transfers out	(26,210,766)		(31,385,591)		(32,544,395)	(31,127,152)	
<b>Total Other Fin Sources (Uses)</b>	<b>(1,337,826)</b>		<b>(2,643,855)</b>		<b>(2,032,857)</b>	<b>(615,614)</b>	
<b>Net Inc (Dec) in Fund Balance</b>	<b>\$ (1,752,642)</b>		<b>\$ (3,715,449)</b>		<b>\$ (2,533,232)</b>	<b>\$ 50,654</b>	

*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	2005 Audited	2006 Audited	2007 Adopted	2008 Adopted
Current property tax	69,144,029	75,803,849	86,100,000	87,504,422
Trailer tax	54,269	52,419	60,000	50,000
Delinquent property tax	2,261,469	2,621,541	-	-
Payments in lieu of taxes	121,051	124,213	125,000	125,000
Industrial facility tax	1,495,512	1,518,053	1,100,000	1,506,800
Penalties and interest on taxes	58,244	110,316	40,000	127,100
<b>Taxes</b>	<b>73,134,574</b>	<b>80,230,390</b>	<b>87,425,000</b>	<b>89,313,322</b>
Boat livery inspections	352	454	350	350
Professional registrations	2,000	2,775	2,000	2,700
Marriage licenses	24,965	24,785	25,000	24,500
Marriage family counseling	-	-	-	-
Pistol Permits	53,935	45,058	53,000	47,500
<b>Licenses &amp; permits</b>	<b>81,252</b>	<b>73,072</b>	<b>80,350</b>	<b>75,050</b>
State grants	1,622,374	1,486,418	1,571,682	1,574,225
State grants - court equity PA 374	3,472,493	3,428,062	3,300,000	3,363,198
State grants - liquor tax PA 106	2,960,118	3,193,611	3,210,054	-
State cigarette tax distribution	359,017	339,202	375,000	340,000
State shared revenue	-	-	-	-
Contribution from local units	3,309,182	3,536,024	4,411,554	4,510,305
<b>Intergovernmental</b>	<b>11,723,184</b>	<b>11,983,317</b>	<b>12,868,290</b>	<b>9,787,728</b>
Court fees	2,470,649	2,500,345	2,911,000	2,673,600
Adoption fees	34,694	14,235	13,000	20,000
Probation fees	170,346	206,997	195,000	212,500
Court bond costs	31,233	34,105	40,000	38,500
Overseeing fees	-	-	56,000	49,300
Filing fees	145,329	147,510	146,000	148,800
Jury fees	37,460	33,680	58,000	30,000
Appeal fees	2,200	1,900	2,200	2,200
Motion fees	82,060	82,450	80,000	70,000
Civil fees	385,811	394,987	390,000	400,000
Real estate transfer tax	3,200,429	3,208,173	3,200,000	2,777,000
Tax cert, history & search	28,651	27,473	28,000	23,900
Certified copy fee	760,034	823,641	759,000	846,200
Recording fee	2,604,283	2,174,483	2,600,000	2,133,000
Partnership file & dissolve	5,790	5,290	6,000	5,200
Assumed name fee	35,830	35,004	37,000	34,000
Notary bond fee	12,120	12,372	12,000	11,000
Foreclosure fee	-	7	-	-
Service fees	16,154	37,103	15,000	25,000
Other fees	449,673	2,202,456	2,647,800	2,378,645
Board & care	3,336,314	2,772,047	3,500,000	3,188,600
Clinic Fees Kent Health Plan	-	720,000	650,000	650,000
Record copy fee	284,283	291,812	355,200	316,000
Photographic services	24,680	25,292	25,000	25,000

Continued on following page

Fund Summaries

Continued from previous page

Account Description	2005 Audited	2006 Audited	2007 Adopted	2008 Adopted
Printing service	250,584	252,863	285,000	263,300
Transportation services	11,795	11,653	12,000	12,000
Other services	927,102	213,311	148,372	249,300
Sale of supplies	37,410	50,024	40,720	45,000
Commissary	181,986	206,380	185,000	188,100
Sales-utilities	1,270,887	1,157,022	1,214,528	1,175,000
Admission Fees	-	894,443	901,000	1,246,651
Other charges	32,391	22,191	32,925	27,700
<b>Charges for services</b>	<b>16,830,179</b>	<b>18,559,247</b>	<b>20,545,745</b>	<b>19,265,496</b>
Penal fines	8,500	8,500	8,500	8,500
Bond forfeitures	212,769	167,209	140,000	115,000
Nom & recount fee forfeiture	-	3,400	1,100	1,000
Fines, forfeitures & penalties	120,843	115,962	130,000	120,000
<b>Fines &amp; forfeitures</b>	<b>342,112</b>	<b>295,071</b>	<b>279,600</b>	<b>244,500</b>
Interest Earned	3,017,636	4,368,903	3,790,000	3,898,650
<b>Interest earnings</b>	<b>3,017,636</b>	<b>4,368,903</b>	<b>3,790,000</b>	<b>3,898,650</b>
Reimbursements	8,581,186	8,263,379	8,695,225	7,975,901
Collection fees-delinquent	39,299	31,148	40,000	30,000
Collection fees-neglect	17,928	43,317	59,000	38,000
<b>Reimbursements</b>	<b>8,638,413</b>	<b>8,337,843</b>	<b>8,794,225</b>	<b>8,043,901</b>
Rental income	1,889,346	2,068,117	1,995,500	1,983,107
Royalties	4,191	5,646	5,600	-
Sale of fixed assets	227,859	230,672	200,000	150,000
Contributions-private sources	298	652	-	-
Refunds-rebates	4,310	5,601	4,500	5,500
Insurance & surety bond premiums	(20,390)	(9,433)	-	-
Vending machine & pay phones	685,536	665,531	690,300	732,200
Miscellaneous income	62,535	124,224	84,000	58,150
Cash short & over	(47)	(903)	-	-
<b>Other revenue</b>	<b>2,853,637</b>	<b>3,090,107</b>	<b>2,979,900</b>	<b>2,928,957</b>
Transfers in-building authority construction	12,823	-	-	-
Transfers in-correction & detention	12,200,000	11,000,000	15,000,000	16,000,000
Transfers in-revenue sharing reserve fund	10,494,321	10,840,632	11,198,373	11,511,538
Transfers in-delinquent tax	3,000,000	2,828,795	2,500,000	3,000,000
Transfers in-Parks	-	71,385	-	-
Transfers in-capital improvement program	550,000	95,194	-	-
Transfer in-special projects	109,442	36,934	-	-
<b>Transfers in</b>	<b>26,366,586</b>	<b>24,872,940</b>	<b>28,698,373</b>	<b>30,511,538</b>
<b>Total revenue</b>	<b>142,987,573</b>	<b>151,810,889</b>	<b>165,461,483</b>	<b>164,069,142</b>

## General Fund Summary

### Revenue Forecast by Category

Category	Actual		Amended	Adopted	Forecast			
	2005	2006	2007	2008	2009	2010	2011	2012
<b>Taxes</b>	\$ 73,134,574	\$ 80,230,390	\$ 87,425,000	\$ 89,313,322	\$ 93,723,582	\$ 98,343,369	\$103,193,639	\$108,285,893
<b>License &amp; Permits</b>	81,252	73,072	65,950	75,050	77,298	79,613	81,998	84,454
State Grants	1,513,852	1,372,839	1,490,382	1,468,225	1,504,931	1,542,554	1,581,118	1,620,646
State Grants-Court Equity	3,472,493	3,428,062	3,300,000	3,363,198	3,430,462	3,499,071	3,569,053	3,640,434
State Grants-Liquor Tax	2,960,118	3,193,611	-	-	-	-	-	-
State Revenue Sharing	-	-	-	-	-	-	6,280,175 <sup>(a)</sup>	12,969,067
Cont From Local Units	3,309,182	3,536,024	4,540,744	4,510,305	4,623,063	4,738,639	4,857,105	4,978,533
Other	467,539	452,781	484,000	446,000	457,150	468,579	480,293	492,301
<b>Intergovernmental</b>	<b>11,723,184</b>	<b>11,983,317</b>	<b>9,815,126</b>	<b>9,787,728</b>	<b>10,015,605</b>	<b>10,248,843</b>	<b>16,767,744</b>	<b>23,700,979</b>
Court Fees	2,470,649	2,500,345	2,911,000	2,673,600	2,727,072	2,781,613	2,837,246	2,893,991
Real Estate Transfer Tax	3,200,429	3,208,173	3,000,000	2,777,000	2,860,310	2,946,119	3,034,503	3,125,538
Recording Fee	2,604,283	2,174,483	2,175,000	2,133,000	2,196,990	2,262,900	2,330,787	2,400,710
Board & Care	3,336,314	2,772,047	3,500,000	3,188,600	3,188,600	3,188,600	3,188,600	3,188,600
Admission Fees	-	136,531	660,000	126,000	128,520	131,090	133,712	136,386
Sales Utilities	1,270,887	1,157,022	1,214,528	1,175,000	1,210,250	1,246,558	1,283,954	1,322,473
Other	3,947,618	6,610,646	6,460,217	7,192,296	7,372,103	7,556,406	7,745,316	7,938,949
<b>Charges for Services</b>	<b>16,830,179</b>	<b>18,559,247</b>	<b>19,920,745</b>	<b>19,265,496</b>	<b>19,683,845</b>	<b>20,113,286</b>	<b>20,554,118</b>	<b>21,006,647</b>
Penal Fines	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500
Bond Forfeitures	212,769	167,209	140,000	115,000	117,300	119,646	122,039	124,480
Nom & Recount Fee Forfe	-	3,400	1,100	1,000	1,100	1,100	1,100	1,100
Fines, Forfeitures, & Penal	120,843	115,962	130,000	120,000	123,000	126,075	129,227	132,458
<b>Fines &amp; Forfeitures</b>	<b>342,112</b>	<b>295,071</b>	<b>279,600</b>	<b>244,500</b>	<b>249,900</b>	<b>255,321</b>	<b>260,866</b>	<b>266,537</b>
<b>Interest</b>	<b>3,017,636</b>	<b>4,368,903</b>	<b>3,790,000</b>	<b>3,898,650</b>	<b>3,898,650</b>	<b>3,898,650</b>	<b>3,898,650</b>	<b>3,898,650</b>
<b>Reimbursements</b>	<b>8,638,413</b>	<b>8,337,843</b>	<b>8,317,451</b>	<b>8,043,901</b>	<b>8,204,779</b>	<b>8,368,875</b>	<b>8,536,252</b>	<b>8,706,977</b>
<b>Other</b>	<b>2,853,637</b>	<b>3,090,107</b>	<b>2,979,900</b>	<b>2,928,957</b>	<b>2,987,536</b>	<b>3,047,287</b>	<b>3,108,232</b>	<b>3,170,397</b>
Trans In-Bldg Auth	12,823	-	-	-	-	-	-	-
Trans In-Cor & Det	12,200,000	11,000,000	15,000,000	16,000,000	16,500,000	17,000,000	17,500,000 <sup>(b)</sup>	17,937,500
Trans In-RSRF	10,494,321	10,840,632	11,241,736	11,511,538	11,828,105	12,153,378	6,311,152	-
Trans In-Del Tax	3,000,000	2,828,795	2,500,000	3,000,000	3,120,000	3,244,800	3,374,592	3,509,576
Trans In-CIP	550,000	95,194	-	-	-	-	-	-
Trans In-Special Proj	109,442	36,934	-	-	-	-	-	-
Trans In-Parks	-	71,385	-	-	-	-	-	-
<b>Transfers In</b>	<b>26,366,586</b>	<b>24,872,940</b>	<b>28,741,736</b>	<b>30,511,538</b>	<b>31,448,105</b>	<b>32,398,178</b>	<b>27,185,744</b>	<b>21,447,076</b>
<b>Total</b>	<b>\$142,987,573</b>	<b>\$151,810,889</b>	<b>\$161,335,508</b>	<b>\$ 164,069,142</b>	<b>\$170,289,301</b>	<b>\$176,753,422</b>	<b>\$183,587,242<sup>(c)</sup></b>	<b>\$190,567,611</b>

(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	Actual		Amended	Adopted	Forecast			
	2005	2006	2007	2008	2009	2010	2011	2012
Wages	\$ 53,341,280	\$ 58,304,073	\$ 62,553,034	\$ 63,088,021	\$ 65,296,102	\$ 67,581,465	\$ 69,946,817	\$ 72,394,955
Temporary	35,352	102,131	47,369	35,500	36,565	37,662	38,792	39,956
Overtime	1,938,448	2,087,922	2,409,641	2,409,300	2,481,579	2,556,026	2,632,707	2,711,688
Group Ins	9,231,097	10,111,178	12,882,958	13,366,748	14,636,589	15,953,882	17,389,731	18,954,807
FICA	4,115,152	4,536,100	4,901,313	4,946,856	5,119,996	5,299,196	5,484,668	5,676,631
Pension	4,206,395	4,777,649	6,124,290	3,645,578	3,569,021	3,693,937	3,823,225	3,957,037
Post Retirement Healthcare	-	-	1,940,914	1,858,830	2,035,419	2,218,607	2,418,281	2,635,926
Workers Comp	432,696	470,364	529,881	496,188	508,593	521,308	534,340	547,699
Other	57,072	63,368	74,190	72,390	73,114	73,845	74,583	75,329
<b>Personnel</b>	<b>73,357,492</b>	<b>80,452,785</b>	<b>91,463,590</b>	<b>89,919,411</b>	<b>93,756,977</b>	<b>97,935,928</b>	<b>102,343,144</b>	<b>106,994,029</b>
<b>Commodities</b>	<b>3,395,045</b>	<b>4,008,831</b>	<b>4,312,411</b>	<b>4,595,916</b>	<b>4,733,793</b>	<b>4,875,807</b>	<b>5,022,082</b>	<b>5,172,744</b>
Building Rent	5,717,916	5,734,741	5,533,317	5,533,517	5,644,187	5,757,071	5,872,213	5,989,657
Legal	5,151,335	5,128,338	5,507,605	5,817,400	5,991,922	6,171,680	6,356,830	6,547,535
Inmate Health Services	4,279,939	5,520,454	5,784,982	6,006,427	6,216,652	6,434,235	6,659,433	6,892,513
Other Contractual Services	4,073,624	4,842,123	5,069,174	4,968,741	5,068,116	5,169,478	5,272,868	5,378,325
Network 180	3,642,445	3,759,192	2,162,386	2,025,942	2,025,942	2,025,942	2,025,942	2,025,942
Utilities	4,046,540	4,574,149	4,699,257	5,035,637	5,186,706	5,342,307	5,502,577	5,667,654
Other	1,610,926	2,029,260	2,059,267	2,019,679	2,060,073	2,101,274	2,143,300	2,186,166
Repairs & Maintenance	1,352,020	1,625,769	2,090,368	2,030,388	2,070,996	2,112,416	2,154,664	2,197,757
Consultants	461,339	483,651	548,029	582,532	594,183	606,066	618,188	630,551
Hardware/Software Maint	1,175,151	1,174,737	1,509,061	1,224,251	1,248,736	1,273,711	1,299,185	1,325,169
Insurance	1,144,569	1,203,229	1,164,021	1,205,880	1,229,998	1,254,598	1,279,690	1,305,283
Medical Examiner Services	736,256	789,788	882,842	890,582	908,394	926,562	945,093	963,995
Jury/Witness Fees	650,698	657,847	740,000	795,000	818,850	843,416	868,718	894,780
Telephone	587,490	474,352	740,495	633,405	646,073	658,995	672,174	685,618
Contributions	166,498	892,260	1,704,570	1,627,023	1,627,023	1,627,023	1,627,023	1,627,023
Training & Education	409,632	378,090	579,149	555,217	566,321	577,648	589,201	600,985
Gas, Oil, & Grease	361,168	570,272	653,706	672,000	685,440	699,149	713,132	727,394
Memberships & Subscriptions	200,197	354,922	310,093	319,581	325,973	332,492	339,142	345,925
Security	17,815	35,124	43,920	21,875	22,313	22,759	23,214	23,678
<b>Contractuals</b>	<b>35,785,556</b>	<b>40,228,300</b>	<b>41,782,241</b>	<b>41,965,077</b>	<b>42,937,896</b>	<b>43,936,819</b>	<b>44,962,584</b>	<b>46,015,949</b>
<b>Capital Outlay</b>	<b>1,214,904</b>	<b>2,365,203</b>	<b>2,188,028</b>	<b>2,073,513</b>	<b>2,135,718</b>	<b>2,199,790</b>	<b>2,265,784</b>	<b>2,333,757</b>
<b>Other</b>	<b>215,755</b>	<b>297,646</b>	<b>219,096</b>	<b>467,419</b>	<b>480,273</b>	<b>493,481</b>	<b>507,051</b>	<b>520,995</b>
Childcare	11,264,692	11,276,608	12,258,051	12,216,567	12,644,147	13,086,692	13,544,726	14,018,792
Cap Imp Bond Debt Svc	966,960	962,112	961,776	963,288	959,700	961,100	962,600	964,200
CIP	310,800	152,840	100,000	-	-	-	-	-
Debt Svc Fund	24,055	19,705	25,208	-	-	-	-	-
DHS Childcare	4,747,462	3,700,440	4,978,542	5,040,337	5,241,950	5,451,628	5,669,694	5,896,481
DHS Social Welfare	770,000	-	-	-	-	-	-	-
Fire Commission	100,000	135,000	194,975	195,000	199,875	204,872	209,994	215,244
FOC	1,873,000	1,607,548	2,164,256	2,593,507	2,684,280	2,778,230	2,875,468	2,976,109
Health	8,105,031	7,694,404	9,957,031	9,473,517	9,757,723	10,050,454	10,351,968	10,662,527
Parks	3,245,223	-	-	-	-	-	-	-
Special Projects	1,293,297	662,109	745,752	644,936	661,059	677,586	694,526	711,889
<b>Transfers Out</b>	<b>32,700,520</b>	<b>26,210,766</b>	<b>31,385,591</b>	<b>31,127,152</b>	<b>32,148,734</b>	<b>33,210,562</b>	<b>34,308,974</b>	<b>35,445,241</b>
<b>Total before Lapse</b>	<b>146,669,272</b>	<b>153,563,531</b>	<b>171,350,957</b>	<b>170,148,488</b>	<b>176,193,392</b>	<b>182,652,386</b>	<b>189,409,619</b>	<b>196,482,715</b>
Appropriation Lapse	-	-	(6,300,000)	(6,130,000)	(6,130,000)	(6,130,000)	(6,130,000)	(6,130,000)
Eliminations	-	-	-	-	-	-	-	-
<b>Total</b>	<b>146,669,272</b>	<b>153,563,531</b>	<b>165,050,957</b>	<b>164,018,488</b>	<b>170,063,392</b>	<b>176,522,386</b>	<b>183,279,619</b>	<b>190,352,715</b>
Net Fund Balance Inc (Dec)	(3,681,699)	(1,752,642)	(3,715,449)	50,654	225,909	231,036	307,624	214,896
Fund Balance, Beg	77,650,226	73,968,527	72,215,885	68,500,436	68,551,090	68,776,999	69,008,035	69,315,659
<b>Fund Balance, End</b>	<b>\$ 73,968,527</b>	<b>\$ 72,215,885</b>	<b>\$ 68,500,436</b>	<b>\$ 68,551,090</b>	<b>\$ 68,776,999</b>	<b>\$ 69,008,035</b>	<b>\$ 69,315,659</b>	<b>\$ 69,530,555</b>



## Special Revenue Funds

### Schedule of Uses of Financial Resources

Program Descriptions	FY 2006		FY 2007		FY 2008	
	Audited	Adopted	Amended	Requested	Adopted	Amended % Change
<b>Fire Prevention Fund</b>	\$ 450,530	\$ 372,000	\$ 550,309	\$ 521,608	\$ 521,608	-5.2%
Title IV-D	7,650,847	8,164,107	8,255,657	8,600,282	8,544,935	3.5%
Work First	159,314	184,738	171,808	171,808	171,808	0.0%
Medical Support	196,531	189,874	189,874	-	-	-100.0%
Title IV-D - Work Flow Project	-	350,000	-	-	-	NA
<b>Friend of the Court Fund</b>	<b>8,006,691</b>	<b>8,888,719</b>	<b>8,617,339</b>	<b>8,772,090</b>	<b>8,716,743</b>	<b>1.2%</b>
Administration	3,590,315	3,624,806	3,926,050	3,528,946	3,527,567	-10.1%
Community Nursing	6,758,614	7,326,669	7,556,300	6,330,154	6,298,561	-16.6%
Clinical Services	9,799,265	11,404,652	11,493,560	11,382,579	11,414,213	-0.7%
Environmental Health	4,759,092	4,921,708	4,990,916	5,350,723	5,363,500	7.5%
<b>Health Fund</b>	<b>24,907,285</b>	<b>27,277,835</b>	<b>27,966,825</b>	<b>26,592,402</b>	<b>26,603,841</b>	<b>-4.9%</b>
<b>Lodging Excise Tax Fund</b>	<b>6,171,955</b>	<b>6,552,734</b>	<b>6,629,574</b>	<b>5,776,969</b>	<b>5,776,969</b>	<b>-12.9%</b>
<b>Correction &amp; Detention Millage</b>	<b>37,000</b>	<b>-</b>	<b>-</b>	<b>2,538,265</b>	<b>2,538,265</b>	<b>NA</b>
<b>Senior Millage Fund</b>	<b>4,737,715</b>	<b>6,430,079</b>	<b>6,430,079</b>	<b>7,176,801</b>	<b>7,176,801</b>	<b>11.6%</b>
<b>ROD - Automation Fund</b>	<b>399,524</b>	<b>698,274</b>	<b>715,987</b>	<b>663,373</b>	<b>663,373</b>	<b>-7.3%</b>
<b>Drug Law Enforcement Fund</b>	<b>128,701</b>	<b>148,554</b>	<b>151,070</b>	<b>141,208</b>	<b>141,208</b>	<b>-6.5%</b>
<b>Community Development Fund</b>	<b>1,614,215</b>	<b>3,118,443</b>	<b>2,322,485</b>	<b>2,260,159</b>	<b>2,260,159</b>	<b>-2.7%</b>
Juvenile Sex Offender	300,266	364,229	376,990	362,419	362,419	-3.9%
Juvenile Court CASA	68,980	81,480	89,480	123,924	123,924	38.5%
DT/NW Training Funds	4,556	2,500	3,209	2,500	2,500	-22.1%
Facilities Management	500,373	525,777	516,867	517,744	517,744	0.2%
Community Probation	3,729,712	3,941,243	3,977,331	4,086,713	4,086,713	2.8%
Placement	9,353,843	9,706,837	9,680,551	9,891,534	9,729,435	0.5%
Young Delinquent Inten Inter Program	187,400	192,775	192,775	192,775	192,775	0.0%
Electronic Monitoring	158,927	178,404	178,588	181,251	181,251	1.5%
Community Reintegration	274,454	298,646	304,132	296,280	296,280	-2.6%
Juvenile Detention	6,557,704	6,750,640	7,077,122	7,174,203	7,128,343	0.7%
Detention Milk Meal	94,971	95,000	95,000	95,000	95,000	0.0%
Kent Crisis Intervention	394,791	436,057	463,510	427,799	427,799	-7.7%
<b>Child Care Fund</b>	<b>21,625,976</b>	<b>22,573,588</b>	<b>22,955,555</b>	<b>23,352,142</b>	<b>23,144,183</b>	<b>0.8%</b>
<b>DHS Child Care Fund</b>	<b>8,801,329</b>	<b>9,890,832</b>	<b>10,139,971</b>	<b>11,767,858</b>	<b>10,121,275</b>	<b>-0.2%</b>
<b>Veteran's Trust Fund</b>	<b>61,086</b>	<b>66,264</b>	<b>66,264</b>	<b>66,264</b>	<b>66,264</b>	<b>0.0%</b>
Agricultural Preservation	478,436	-	1,690,185	37,381	37,381	-97.8%
Admin - Kent School Services Network	25,000	-	-	-	-	NA
CC - Family Counseling	48,146	73,000	154,825	73,000	73,000	-52.8%
CC - Court Services Criminal Diversion	72,020	-	-	-	-	NA
Coop Ext - Families in Touch	29,951	-	12,204	-	-	-100.0%
Coop Ext - Healthy Kids Healthy Families	10,561	-	59,011	-	-	-100.0%
Coop Ext - Smart Start	2,051	-	-	-	-	NA

Continued on following page

## Fund Summaries

Continued from previous page

Program Descriptions	FY 2006	FY 2007		FY 2008		
	Audited	Adopted	Amended	Requested	Adopted	Amended % Change
Drain Comm - FEMA	72,582	-	-	-	-	NA
Drains - Hazard Mitigation Grant	-	-	570,000	-	-	-100.0%
Drain Comm - Special Assessment	52,729	70,241	73,105	70,166	70,166	-4.0%
Facilities Management - Fallasburg Dam	-	-	95,545	16,374	16,374	-82.9%
John Ball Zoo - Biomass Feasibility Study	31,870	-	11,956	-	-	-100.0%
Remonumentation Program	288,644	170,000	321,546	161,000	161,000	-49.9%
Parks - Kent Trails	-	-	-	21,880	21,880	NA
Parks - MP EPA Brownfield - HAS	29,417	-	170,583	-	-	-100.0%
Parks - MP EPA Brownfield - HSC	6,910	-	233,090	-	-	-100.0%
Parks - MP EPA Brownfield - PA	24,331	-	175,669	-	-	-100.0%
Parks - MP EPA Brownfield - PC	-	-	240,000	-	-	-100.0%
Sheriff - Countywide 911 Dispatch	21,718	-	54,147	-	-	-100.0%
Sheriff - Emergency Mgmt - 2003 SHSG	47,923	-	-	-	-	NA
Sheriff - Emergency Mgmt - 2004 SHSG	519,822	-	121,198	-	-	-100.0%
Sheriff - Emergency Mgmt - 2005 SHSG	1,390,321	-	1,136,790	-	-	-100.0%
Sheriff - Emergency Mgmt - 2006 SHSG	-	-	122,997	-	-	-100.0%
Sheriff - Gifts - DARE	-	200	200	-	-	-100.0%
Sheriff - Gifts - Honor Camp	5,496	6,000	6,000	6,000	6,000	0.0%
Sheriff - Gifts - Jail	-	90,000	90,000	115,000	115,000	27.8%
Sheriff - Local Corr Officers Training	-	146,000	146,000	146,000	146,000	0.0%
Sheriff - Michigan Dispatch Training	9,000	9,000	9,000	14,134	14,134	57.0%
Sheriff - Michigan Justice Training	35,325	45,000	45,000	45,000	45,000	0.0%
<b>Special Project Fund Calendar Year End</b>	<b>3,202,251</b>	<b>609,441</b>	<b>5,539,050</b>	<b>705,935</b>	<b>705,935</b>	<b>-87.3%</b>
CC - JABG	77,473	56,611	100,138	-	-	-100.0%
CC - Juvenile Accountability	11,117	3,500	13,315	4,621	4,621	-65.3%
CC - Safe Haven Grant	-	-	350,000	-	-	-100.0%
Community Corrections Grant	228,796	229,900	235,576	229,900	229,900	-2.4%
Community Corrections Admin	2,191,875	2,308,394	2,351,949	2,126,637	2,126,637	-9.6%
FOC - Access and Visitation Grants	-	-	7,500	17,000	17,000	126.7%
Prosecutor - Cooperative Reimb	1,450,212	1,660,943	1,660,943	1,626,291	1,626,291	-2.1%
Sheriff - Sheriff's Drug Enforcement	78,649	93,556	95,720	92,483	92,483	-3.4%
Sheriff - Admin & Road Patrol-COPS	288,295	-	103,693	-	-	-100.0%
Sheriff - Law Enforcement Block Grant	21,514	-	-	-	-	NA
Sheriff - Law Enforcement Block Grant	299	-	25,316	-	-	-100.0%
Sheriff - Law Enforcement Block Grant	21,813	-	25,316	-	-	-100.0%
Sheriff - Secondary Road Patrol	550,779	579,327	616,553	532,485	532,485	-13.6%
<b>Special Project Funds Fiscal Year End</b>	<b>4,899,009</b>	<b>4,932,231</b>	<b>5,560,702</b>	<b>4,629,417</b>	<b>4,629,417</b>	<b>-16.7%</b>
<b>Special Revenue Funds before Transfers</b>	<b>\$ 85,043,267</b>	<b>\$ 91,558,994</b>	<b>\$ 97,645,211</b>	<b>\$ 94,964,491</b>	<b>\$ 93,066,041</b>	<b>-4.7%</b>
Parks	\$ 320,573	\$ -	\$ -	\$ -	\$ -	NA
Title IV-D - Work Flow Project	-	31,908	-	-	-	NA
Correction & Detention Millage	11,318,840	15,319,340	15,319,340	16,000,000	16,000,000	4.4%
Revenue Sharing Reserve Fund	10,840,632	11,198,373	11,241,736	11,511,538	11,511,538	2.4%
<b>Tranfers Out</b>	<b>\$ 22,480,045</b>	<b>\$ 26,549,621</b>	<b>\$ 26,561,076</b>	<b>\$ 27,511,538</b>	<b>\$ 27,511,538</b>	<b>3.6%</b>
<b>Total Special Revenue Funds</b>	<b>\$107,523,312</b>	<b>\$118,108,615</b>	<b>\$124,206,287</b>	<b>\$122,476,029</b>	<b>\$120,577,579</b>	<b>-2.9%</b>

## Fire Prevention Special Revenue Fund

### Fund Statement

	Year ended December 31,				
	2005 Audited	2006 Audited	2007 Amended	2007 Estimated	2008 Adopted
<b>Revenues:</b>					
Intergovernmental	\$ 100,000	\$ 229,046	\$ 194,975	\$ 187,000	\$ 195,000
Investment earnings	7,667	7,006	6,200	6,000	7,200
Reimbursements	-	-	160,359	160,300	123,000
Other	-	14,691	12,000	18,500	15,000
<b>Total Revenues</b>	<b>107,667</b>	<b>250,742</b>	<b>373,534</b>	<b>371,800</b>	<b>340,200</b>
<b>Expenditures:</b>					
Personnel	1,572	1,465	2,100	1,900	2,100
Commodities	4,702	7,812	6,100	7,900	6,100
Contractual services	149,884	164,026	176,703	180,200	187,800
Other	24,727	13,978	32,347	32,400	27,908
Capital outlay	170,857	263,249	333,059	323,200	297,700
<b>Total Expenditures</b>	<b>351,742</b>	<b>450,530</b>	<b>550,309</b>	<b>545,600</b>	<b>521,608</b>
Excess (deficiency) of revenues over (under) expenditures	(244,074)	(199,787)	(176,775)	(173,800)	(181,408)
<b>Other Financing Sources (Uses):</b>					
Transfers in	100,000	135,000	194,975	187,000	195,000
Transfers out	-	-	-	-	-
<b>Total Other financing sources (Uses)</b>	<b>100,000</b>	<b>135,000</b>	<b>194,975</b>	<b>187,000</b>	<b>195,000</b>
Net Inc (Dec) in Fund Balance	(144,074)	(64,787)	18,200	13,200	13,592
Fund Balance, beginning of year	367,849	223,775	158,987	158,987	172,187
<b>Fund Balance, end of year</b>	<b>\$ 223,775</b>	<b>\$ 158,987</b>	<b>\$ 177,187</b>	<b>\$ 172,187</b>	<b>\$ 185,779</b>

The Fire Prevention Fund is projected to increase \$13,592, or 7.9%, in FY 2008. 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,				
	2005 Audited	2006 Audited	2007 Amended	2007 Estimated	2008 Adopted
<b>Revenues:</b>					
Intergovernmental	\$ 19,400	\$ -	\$ -	\$ -	\$ -
Charges for services	1,340,204	-	-	-	-
Investment earnings	9,043	2,817	14,500	-	-
Other	44,556	-	-	-	-
<b>Total Revenues</b>	<b>1,413,204</b>	<b>2,817</b>	<b>14,500</b>	<b>-</b>	<b>-</b>
<b>Expenditures:</b>					
Personnel	2,585,105	-	-	-	-
Commodities	291,017	-	-	-	-
Contractual Services	1,076,115	-	-	-	-
Other	449,588	-	-	-	-
Capital outlay	311,769	-	-	-	-
<b>Total Expenditures</b>	<b>4,713,594</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of revenues over (under) expenditures	(3,300,390)	2,817	14,500	-	-
<b>Other Financing Sources (Uses):</b>					
Transfers in	3,245,223	-	-	-	-
Transfers out	-	(320,573)	-	(4,027)	-
<b>Total Other Financing Sources (Uses)</b>	<b>3,245,223</b>	<b>(320,573)</b>	<b>-</b>	<b>(4,027)</b>	<b>-</b>
Net Inc (Dec) in Fund Balance	(55,167)	(317,756)	14,500	(4,027)	-
Fund Balance, beginning of year	376,949	321,782	4,027	4,027	-
<b>Fund Balance, end of year</b>	<b>\$ 321,782</b>	<b>\$ 4,027</b>	<b>\$ 18,527</b>	<b>\$ -</b>	<b>\$ -</b>

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

	Year ended September 30,				
	2005 Audited	2006 Audited	2007 Amended	2007 Estimated	2008 Adopted
<b>Revenues:</b>					
Intergovernmental	\$ 5,640,959	\$ 5,493,110	\$ 5,880,583	\$ 5,801,973	\$ 5,167,428
Charges for services	591,661	609,792	567,500	695,159	651,700
Fines & Forfeitures	4,272	6,215	5,000	4,615	6,000
<b>Total Revenues</b>	<b>6,236,891</b>	<b>6,109,116</b>	<b>6,453,083</b>	<b>6,501,747</b>	<b>5,825,128</b>
<b>Expenditures:</b>					
Personnel	6,317,131	6,635,717	7,202,359	6,890,655	7,346,531
Commodities	165,243	187,879	213,200	174,162	199,200
Contractual Services	458,188	289,851	326,298	326,185	313,293
Other	737,644	850,816	800,437	800,441	836,407
Capital outlay	183,385	42,428	75,045	81,171	21,312
<b>Total Expenditures</b>	<b>7,861,591</b>	<b>8,006,691</b>	<b>8,617,339</b>	<b>8,272,614</b>	<b>8,716,743</b>
Excess (deficiency) of revenues over (under) expenditures	(1,624,700)	(1,897,575)	(2,164,256)	(1,770,867)	(2,891,615)
<b>Other Financing Sources (Uses):</b>					
Transfers in	1,730,293	1,572,548	2,164,256	1,968,975	2,593,507
Transfers out	-	-	-	-	-
<b>Total Other financing sources (Uses)</b>	<b>1,730,293</b>	<b>1,572,548</b>	<b>2,164,256</b>	<b>1,968,975</b>	<b>2,593,507</b>
Net Inc (Dec) in Fund Balance	105,593	(325,027)	-	198,108	(298,108)
Fund Balance, beginning of year	319,433	425,026	100,000	100,000	298,108
<b>Fund Balance, end of year</b>	<b>\$ 425,026</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 298,108</b>	<b>\$ (0)</b>

Effective October 1, 2007, the Federal Government changed the definition of matching funds for federal grant reporting purposes. The local unit will no longer be allowed to use federal incentive payments as a match for federal grant funding. Federal grant funding, for continuation of existing programs, is expected to decline by over \$700,000 in FY 2008. A combination of \$429,000 in increased funding from General taxes (19.8% increase) and \$271,000 draw (one-time) on Fund Balance will be utilized to offset the loss of these funds.

## Health Special Revenue Fund

### Fund Statement

	<i>Year ended September 30,</i>				
	2005 Audited	2006 Audited	2007 Amended	2007 Estimated	2008 Adopted
<b>Revenues:</b>					
Licenses and permits	\$ 1,291,100	\$ 1,221,706	\$ 1,211,045	\$ 1,438,900	\$ 1,497,948
Intergovernmental	10,946,568	9,929,927	10,962,325	10,508,400	10,822,958
Charges for services	1,650,269	997,823	1,032,126	944,500	1,003,920
Fines & Forfeitures	165,839	167,742	161,400	161,300	162,600
Reimbursements	4,491,835	4,487,068	4,212,983	3,661,000	3,305,618
Other	540,685	588,847	371,728	247,100	337,280
<b>Total Revenues</b>	<b>19,086,295</b>	<b>17,393,112</b>	<b>17,951,608</b>	<b>16,961,200</b>	<b>17,130,324</b>
<b>Expenditures:</b>					
Personnel	16,513,326	16,595,905	18,745,680	17,424,900	17,401,842
Commodities	3,467,719	3,565,818	5,241,163	3,895,400	4,785,409
Contractual Services	4,493,087	2,764,544	2,727,382	2,160,900	2,674,206
Other	1,831,935	1,632,537	987,319	1,524,800	1,439,795
Capital outlay	595,737	348,481	265,281	133,900	302,589
<b>Total Expenditures</b>	<b>26,901,805</b>	<b>24,907,285</b>	<b>27,966,825</b>	<b>25,139,900</b>	<b>26,603,841</b>
Excess (deficiency) of revenues over (under) expenditures	(7,815,509)	(7,514,173)	(10,015,218)	(8,178,700)	(9,473,517)
<b>Other Financing Sources (Uses):</b>					
Transfers in	7,850,673	6,537,794	9,957,031	8,178,700	9,473,517
Transfers out	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>7,850,673</b>	<b>6,537,794</b>	<b>9,957,031</b>	<b>8,178,700</b>	<b>9,473,517</b>
Net Inc (Dec) in Fund Balance	35,164	(976,380)	(58,187)	-	-
Fund Balance, beginning of year	1,041,216	1,076,380	100,000	100,000	100,000
<b>Fund Balance, end of year</b>	<b>\$ 1,076,380</b>	<b>\$ 100,000</b>	<b>\$ 41,813</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>



## Lodging Excise Tax Special Revenue Fund

### Fund Statement

	Year ended December 31,				
	2005 Audited	2006 Audited	2007 Amended	2007 Estimated	2008 Adopted
<b>Revenues:</b>					
Taxes	\$ 4,470,866	\$ 4,774,496	\$ 5,406,500	\$ 4,919,000	\$ 5,264,000
Charges for services	1,449	1,558	2,000	1,000	2,000
Fines & Forfeitures	7,064	9,663	3,000	6,800	3,000
Investment earnings	177,561	232,339	253,500	189,700	161,500
<b>Total Revenues</b>	<b>4,656,941</b>	<b>5,018,056</b>	<b>5,665,000</b>	<b>5,116,500</b>	<b>5,430,500</b>
<b>Expenditures:</b>					
Administration	162,493	180,428	197,500	178,350	183,563
CCBA Lease	4,572,344	4,728,144	4,907,909	4,898,045	4,683,406
Sports Commission	-	-	200,000	200,000	200,000
CVB	853,383	853,383	914,165	943,180	700,000
Zoo Society	425,000	400,000	400,000	400,000	-
Arts Festival	10,000	10,000	10,000	10,000	10,000
<b>Total Expenditures</b>	<b>6,023,220</b>	<b>6,171,955</b>	<b>6,629,574</b>	<b>6,629,575</b>	<b>5,776,969</b>
Net Inc (Dec) in Fund Balance	(1,366,279)	(1,153,899)	(964,574)	(1,513,075)	(346,469)
Fund Balance, beginning of year	5,702,123	4,335,844	3,181,944	3,181,944	1,668,869
<b>Fund Balance, end of year</b>	<b>\$ 4,335,844</b>	<b>\$ 3,181,944</b>	<b>\$ 2,217,370</b>	<b>\$ 1,668,869</b>	<b>\$ 1,322,400</b>

\* The "Fund Balance/Fund Equity" policy of the Board of Commissioners requires, section II.4.a, "...will designate, in the Lodging Excise Tax Fund, an amount equal to twenty-five percent (25%) of the following years budgeted debt service requirements." After set-aside of designated funds, in the amount of \$1,314,452, the undesignated fund balance is estimated at \$7,948 for December 31, 2008.

## Correction & Detention Special Revenue Fund

### Fund Statement

	Year ended December 31,				
	2005 Audited	2006 Audited	2007 Amended	2007 Estimated	2008 Adopted
<b>Revenues:</b>					
Taxes	\$ 13,982,219	\$ 14,641,042	\$ 15,323,903	\$15,300,000	\$ 16,259,887
Investment earnings	233,666	444,884	125,000	500,000	250,000
<b>Total Revenues</b>	<b>14,215,885</b>	<b>15,085,926</b>	<b>15,448,903</b>	<b>15,800,000</b>	<b>16,509,887</b>
<b>Expenditures:</b>					
Contractual services	-	37,000	-	-	2,538,265
<b>Total Expenditures</b>	<b>-</b>	<b>37,000</b>	<b>-</b>	<b>-</b>	<b>2,538,265</b>
Excess (deficiency) of revenues over (under) expenditures	14,215,885	15,048,926	15,448,903	15,800,000	13,971,622
<b>Other Financing Sources (Uses):</b>					
Transfers in	-	-	-	-	-
Transfers out - General Fund	(12,200,000)	(11,000,000)	(15,000,000)	(15,000,000)	(16,000,000)
Transfers out - Debt Service Fund	(6,510,287)	(318,840)	(319,340)	(319,340)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(18,710,287)</b>	<b>(11,318,840)</b>	<b>(15,319,340)</b>	<b>(15,319,340)</b>	<b>(16,000,000)</b>
Net Inc (Dec) in Fund Balance	(4,494,402)	3,730,086	129,563	480,660	(2,028,378)
Fund Balance, beginning of year	4,893,865	399,463	4,129,549	4,129,549	4,610,209
<b>Fund Balance, end of year</b>	<b>\$ 399,463</b>	<b>\$ 4,129,549</b>	<b>\$ 4,259,112</b>	<b>\$ 4,610,209</b>	<b>\$ 2,581,831</b>

For FY 2008, \$2.5 million in Building Rent will be paid to the Building Authority for the debt service on the Correctional Facility.

## Senior Millage Special Revenue Fund

### Fund Statement

	Year ended December 31,				
	2005 Audited	2006 Audited	2007 Amended	2007 Estimated	2008 Adopted
<b>Revenues:</b>					
Taxes	\$ 4,330,400	\$ 4,532,029	\$ 6,380,079	\$ 6,380,000	\$ 6,764,766
Investment earnings	81,235	118,023	50,000	150,000	125,000
<b>Total Revenues</b>	<b>4,411,635</b>	<b>4,650,052</b>	<b>6,430,079</b>	<b>6,530,000</b>	<b>6,889,766</b>
<b>Expenditures:</b>					
Administration	204,904	212,273	270,000	270,000	278,100
Priority services	2,343,551	2,420,719	3,049,567	3,003,000	3,449,351
Support services	484,484	466,797	700,140	840,000	807,148
Access	748,239	640,844	897,392	970,000	1,082,215
Access - AAAWM	378,809	402,063	517,948	369,000	533,486
New and general	575,014	573,071	893,953	957,000	966,501
Emergent	44,745	21,948	41,000	18,000	60,000
Contingency-Undesignated	-	-	60,079	-	-
<b>Total Expenditures</b>	<b>4,779,747</b>	<b>4,737,715</b>	<b>6,430,079</b>	<b>6,427,000</b>	<b>7,176,801</b>
Net Inc (Dec) in Fund Balance	(368,112)	(87,663)	-	103,000	(287,035)
Fund Balance, beginning of year	979,904	611,792	524,129	524,129	627,129
<b>Fund Balance, end of year</b>	<b>\$ 611,792</b>	<b>\$ 524,129</b>	<b>\$ 524,129</b>	<b>\$ 627,129</b>	<b>\$ 340,094</b>

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 2007 tax levy will be utilized to support the 2008 Budget appropriation.

## Register of Deeds Automation Special Revenue Fund

### Fund Statement

	Year ended December 31,				
	2005 Audited	2006 Audited	2007 Amended	2007 Estimated	2008 Adopted
<b>Revenues:</b>					
Charges for services	\$ 750,174	\$ 660,748	\$ 700,000	\$ 687,000	\$ 650,000
Investment earnings	7,832	36,636	4,500	54,700	30,000
<b>Total Revenues</b>	<b>758,006</b>	<b>697,384</b>	<b>704,500</b>	<b>741,700</b>	<b>680,000</b>
<b>Expenditures:</b>					
Commodities	9,423	9,902	15,000	10,600	17,000
Contractual services	129,249	287,369	297,510	181,000	284,585
Other	19,416	83,266	103,477	103,476	106,788
Capital outlay	12,529	4,554	300,000	40,000	255,000
<b>Total Expenditures</b>	<b>170,617</b>	<b>385,091</b>	<b>715,987</b>	<b>335,076</b>	<b>663,373</b>
Excess (deficiency) of revenues over (under) expenditures	587,390	312,293	(11,487)	406,624	16,627
<b>Other Financing Sources (Uses):</b>					
Transfers in	-	-	-	-	-
Transfers out	(60,000)	(14,433)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(60,000)</b>	<b>(14,433)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Inc (Dec) in Fund Balance	527,390	297,860	(11,487)	406,624	16,627
Fund Balance, beginning of year	58,128	585,518	883,378	883,378	1,290,002
<b>Fund Balance, end of year</b>	<b>\$ 585,518</b>	<b>\$ 883,378</b>	<b>\$ 871,891</b>	<b>\$ 1,290,002</b>	<b>\$ 1,306,629</b>

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>				
	<u>2005</u> <u>Audited</u>	<u>2006</u> <u>Audited</u>	<u>2007</u> <u>Amended</u>	<u>2007</u> <u>Estimated</u>	<u>2008</u> <u>Adopted</u>
<b>Revenues:</b>					
Fines & Forfeitures	\$ -	\$ 147,053	\$ 148,554	\$ 135,400	\$ 160,208
Investment earnings	-	5,710	-	4,000	9,000
<b>Total Revenues</b>	<u>-</u>	<u>152,762</u>	<u>148,554</u>	<u>139,400</u>	<u>169,208</u>
<b>Expenditures:</b>					
Personnel	-	67,583	66,367	61,200	63,246
Commodities	-	3,713	3,500	3,300	3,500
Contractual services	-	47,632	72,609	45,500	74,462
Capital outlay	-	9,773	8,594	5,000	-
<b>Total Expenditures</b>	<u>-</u>	<u>128,701</u>	<u>151,070</u>	<u>115,000</u>	<u>141,208</u>
Net Inc (Dec) in Fund Balance	-	24,061	(2,516)	24,400	28,000
Fund Balance, beginning of year	-	-	24,061	24,061	48,461
<b>Fund Balance, end of year</b>	<u>\$ -</u>	<u>\$ 24,061</u>	<u>\$ 21,545</u>	<u>\$ 48,461</u>	<u>\$ 76,461</u>

## Community Development Special Revenue Fund

### Fund Statement

	<i>Year ended June 30,</i>				
	2005 Audited	2006 Audited	2007 Amended	2007 Estimated	2008 Adopted
<b>Revenues:</b>					
Intergovernmental	\$ 1,868,103	\$ 1,446,988	\$ 2,247,485	\$ 2,108,400	\$ 2,185,159
Reimbursements	187,432	167,228	75,000	204,200	75,000
<b>Total Revenues</b>	<b>2,055,534</b>	<b>1,614,215</b>	<b>2,322,485</b>	<b>2,312,600</b>	<b>2,260,159</b>
<b>Expenditures:</b>					
Personnel	418,210	376,172	337,268	338,700	379,367
Commodities	12,446	10,532	14,211	14,100	18,989
Contractual services	1,621,845	1,200,501	1,925,414	1,914,200	1,839,453
Other	-	26,075	44,700	44,700	22,350
Capital outlay	3,034	935	892	900	-
<b>Total Expenditures</b>	<b>2,055,534</b>	<b>1,614,215</b>	<b>2,322,485</b>	<b>2,312,600</b>	<b>2,260,159</b>
Net Inc (Dec) in Fund Balance	-	1	0	-	-
Fund Balance, beginning of year	-	-	1	1	1
<b>Fund Balance, end of year</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>



## State Revenue Sharing Special Revenue Fund

### Fund Statement

	Year ended December 31,				
	2005 Audited	2006 Audited	2007 Amended	2007 Estimated	2008 Adopted
<b>Revenues:</b>					
Taxes	\$24,873,184	\$24,873,184	\$ -	\$ -	\$ -
Investment earnings	245,388	1,108,639	1,350,000	1,700,000	1,250,000
<b>Total Revenues</b>	<b>25,118,572</b>	<b>25,981,823</b>	<b>1,350,000</b>	<b>1,700,000</b>	<b>1,250,000</b>
<b>Other Financing Sources (Uses):</b>					
Transfers in	-	-	-	-	-
Transfers out	(10,494,321)	(10,840,632)	(11,241,736)	(11,241,736)	(11,511,538)
<b>Total Other Financing Sources (Uses)</b>	<b>(10,494,321)</b>	<b>(10,840,632)</b>	<b>(11,241,736)</b>	<b>(11,241,736)</b>	<b>(11,511,538)</b>
Net Inc (Dec) in Fund Balance	14,624,251	15,141,191	(9,891,736)	(9,541,736)	(10,261,538)
Fund Balance, beginning of year	18,022,890	32,647,141	47,788,333	47,788,333	38,246,597
<b>Fund Balance, end of year</b>	<b>\$32,647,141</b>	<b>\$47,788,333</b>	<b>\$37,896,597</b>	<b>\$38,246,597</b>	<b>\$ 27,985,059</b>

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

	Year ended September 30,				
	2005 Audited	2006 Audited	2007 Amended	2007 Estimated	2008 Adopted
<b>Revenues:</b>					
Intergovernmental	\$ 8,533,269	\$ 9,110,797	\$10,147,793	\$ 9,967,000	\$ 10,340,116
Charges for services	311,549	397,245	430,000	220,000	393,000
Reimbursements	95,801	179,344	107,000	175,000	172,000
Other	3,500	500	12,000	20,000	22,500
<b>Total Revenues</b>	<b>8,944,119</b>	<b>9,687,886</b>	<b>10,696,793</b>	<b>10,382,000</b>	<b>10,927,616</b>
<b>Expenditures:</b>					
Personnel	7,538,738	8,357,787	9,115,215	9,473,500	9,129,159
Commodities	257,995	263,648	270,029	261,600	273,265
Contractual services	11,489,850	12,092,913	12,748,052	11,954,200	12,826,516
Other	830,626	880,913	789,704	791,100	865,939
Capital outlay	37,883	30,715	32,555	10,500	49,304
<b>Total Expenditures</b>	<b>20,155,092</b>	<b>21,625,976</b>	<b>22,955,555</b>	<b>22,490,900</b>	<b>23,144,183</b>
Excess (deficiency) of revenues over (under) expenditures	(11,210,973)	(11,938,090)	(12,258,762)	(12,108,900)	(12,216,567)
<b>Other Financing Sources (Uses):</b>					
Transfers in	11,077,391	11,792,012	12,258,053	12,131,270	12,216,567
Transfers out	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>11,077,391</b>	<b>11,792,012</b>	<b>12,258,053</b>	<b>12,131,270</b>	<b>12,216,567</b>
Net Inc (Dec) in Fund Balance	(133,582)	(146,078)	(709)	22,370	-
Fund Balance, beginning of year	357,290	223,708	77,630	77,630	100,000
<b>Fund Balance, end of year</b>	<b>\$ 223,708</b>	<b>\$ 77,630</b>	<b>\$ 76,921</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>

## DHS Child Care Special Revenue Fund

### Fund Statement

	<i>Year ended September 30,</i>				
	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2007</b>	<b>2008</b>
	<b>Audited</b>	<b>Audited</b>	<b>Amended</b>	<b>Estimated</b>	<b>Adopted</b>
<b>Revenues:</b>					
Intergovernmental	\$ 4,195,495	\$ 4,338,696	\$ 5,021,429	\$ 4,844,800	\$ 5,015,938
Reimbursements	52,524	28,112	15,000	135,000	15,000
Other	-	-	125,000	-	50,000
<b>Total Revenues</b>	<b>4,248,019</b>	<b>4,366,808</b>	<b>5,161,429</b>	<b>4,979,800</b>	<b>5,080,938</b>
<b>Expenditures:</b>					
Contractual services	8,535,106	8,797,531	10,136,919	9,780,150	10,119,184
Other	1,975	3,798	3,052	3,050	2,091
<b>Total Expenditures</b>	<b>8,537,081</b>	<b>8,801,329</b>	<b>10,139,971</b>	<b>9,783,200</b>	<b>10,121,275</b>
Excess (deficiency) of revenues over (under) expenditures	(4,289,062)	(4,434,521)	(4,978,542)	(4,803,400)	(5,040,337)
<b>Other Financing Sources (Uses):</b>					
Transfers in	4,458,781	4,329,616	4,978,542	4,803,400	5,040,337
Transfers out	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>4,458,781</b>	<b>4,329,616</b>	<b>4,978,542</b>	<b>4,803,400</b>	<b>5,040,337</b>
Net Inc (Dec) in Fund Balance	169,719	(104,905)	-	-	-
Fund Balance, beginning of year	18,784	188,503	83,598	83,598	83,598
<b>Fund Balance, end of year</b>	<b>\$ 188,503</b>	<b>\$ 83,598</b>	<b>\$ 83,598</b>	<b>\$ 83,598</b>	<b>\$ 83,598</b>

## Veterans' Trust Special Revenue Fund

### Fund Statement

	<i>Year ended September 30,</i>				
	2005 Audited	2006 Audited	2007 Amended	2007 Estimated	2008 Adopted
<b>Revenues:</b>					
Intergovernmental	\$ 46,980	\$ 60,332	\$ 66,264	\$ 59,800	\$ 66,264
<b>Total Revenues</b>	<b>46,980</b>	<b>60,332</b>	<b>66,264</b>	<b>59,800</b>	<b>66,264</b>
<b>Expenditures:</b>					
Contractual services	48,489	61,086	66,264	59,500	66,264
<b>Total Expenditures</b>	<b>48,489</b>	<b>61,086</b>	<b>66,264</b>	<b>59,500</b>	<b>66,264</b>
Net Inc (Dec) in Fund Balance	(1,509)	(754)	-	300	-
Fund Balance, beginning of year	4,149	2,640	1,886	1,886	2,186
<b>Fund Balance, end of year</b>	<b>\$ 2,640</b>	<b>\$ 1,886</b>	<b>\$ 1,886</b>	<b>\$ 2,186</b>	<b>\$ 2,186</b>

## Special Projects Calendar Year Special Revenue Fund

### Fund Statement

	<i>Year ended December 31,</i>				
	2005 <u>Audited</u>	2006 <u>Audited</u>	2007 <u>Amended</u>	2007 <u>Estimated</u>	2008 <u>Adopted</u>
<b>Revenues:</b>					
Licenses and permits	\$ 70,755	\$ 69,935	\$ 73,000	\$ 67,000	\$ 73,000
Intergovernmental	2,974,730	2,635,193	4,003,745	2,709,000	216,026
Charges for services	193,292	336,293	155,000	180,000	155,000
Fines & Forfeitures	130,907	-	-	-	-
Investment earnings	(0)	25,073	-	48,000	14,810
Reimbursements	-	-	-	-	-
Other	198,221	1,131,811	636,575	121,000	113,166
<b>Total Revenues</b>	<b><u>3,567,905</u></b>	<b><u>4,198,305</u></b>	<b><u>4,868,320</u></b>	<b><u>3,125,000</u></b>	<b><u>572,002</u></b>
<b>Expenditures:</b>					
Personnel	410,387	199,246	199,873	143,000	70,166
Commodities	15,468	10,249	15,162	7,000	10,000
Contractual services	2,072,774	2,004,166	3,896,502	2,340,000	573,632
Other	12,550	5,491	3,230	3,000	14,756
Capital outlay	1,406,559	946,165	1,412,080	610,000	37,381
<b>Total Expenditures</b>	<b><u>3,917,738</u></b>	<b><u>3,165,317</u></b>	<b><u>5,526,847</u></b>	<b><u>3,103,000</u></b>	<b><u>705,935</u></b>
Excess (deficiency) of revenues over (under) expenditures	<u>(349,833)</u>	<u>1,032,988</u>	<u>(658,527)</u>	<u>22,000</u>	<u>(133,933)</u>
<b>Other Financing Sources (Uses):</b>					
Transfers in	486,215	350,037	20,725	12,204	5,474
Transfers out	(4,690)	(36,934)	(12,204)	(12,204)	-
<b>Total Other Financing Sources (Uses)</b>	<b><u>481,526</u></b>	<b><u>313,103</u></b>	<b><u>8,522</u></b>	<b><u>-</u></b>	<b><u>5,474</u></b>
Net Inc (Dec) in Fund Balance	131,693	1,346,091	(650,005)	22,000	(128,459)
Fund Balance, beginning of year	387,470	519,163	1,865,253	1,865,253	1,887,253
<b>Fund Balance, end of year</b>	<b><u>\$ 519,163</u></b>	<b><u>\$ 1,865,253</u></b>	<b><u>\$ 1,215,248</u></b>	<b><u>\$ 1,887,253</u></b>	<b><u>\$ 1,758,794</u></b>

*Many special project budgets have been budgeted to draw down reserves carried over from prior years.*

## Special Projects Fiscal Year Special Revenue Fund

### Fund Statement

	<i>Year ended September 30,</i>				
	2005 Audited	2006 Audited	2007 Amended	2007 Estimated	2008 Adopted
<b>Revenues:</b>					
Intergovernmental	\$ 4,358,494	\$ 4,198,775	\$ 4,724,772	\$ 3,900,500	\$ 3,944,730
Charges for services	-	1,000	-	-	-
Fines & Forfeitures	34,748	34,772	56,847	34,772	39,604
Investment earnings	0	2,065	257	-	-
Reimbursements	1,130	11,384	1,000	1,200	1,000
Other	2,500	3,500	3,500	2,700	3,500
<b>Total Revenues</b>	<b>4,396,872</b>	<b>4,251,497</b>	<b>4,786,377</b>	<b>3,939,172</b>	<b>3,988,834</b>
<b>Expenditures:</b>					
Personnel	2,590,040	2,350,752	2,522,721	2,135,300	2,266,613
Commodities	43,259	48,984	75,259	65,000	54,400
Contractual services	2,052,572	2,100,026	2,626,037	2,180,000	2,087,920
Other	356,869	355,994	303,727	265,600	185,313
Capital outlay	144,140	43,252	32,959	32,900	35,171
<b>Total Expenditures</b>	<b>5,186,880</b>	<b>4,899,009</b>	<b>5,560,702</b>	<b>4,678,800</b>	<b>4,629,417</b>
Excess (deficiency) of revenues over (under) expenditures	(790,008)	(647,512)	(774,326)	(739,628)	(640,583)
<b>Other Financing Sources (Uses):</b>					
Operating transfers in	715,196	665,119	739,368	739,000	639,462
Operating transfers out	(104,752)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>610,444</b>	<b>665,119</b>	<b>739,368</b>	<b>739,000</b>	<b>639,462</b>
Net Inc (Dec) in Fund Balance	(179,564)	17,607	(34,958)	(628)	(1,121)
Fund Balance, beginning of year	199,106	19,542	37,149	37,149	36,521
<b>Fund Balance, end of year</b>	<b>\$ 19,542</b>	<b>\$ 37,149</b>	<b>\$ 2,191</b>	<b>\$ 36,521</b>	<b>\$ 35,400</b>



## Debt Service Funds

### Schedule of Uses of Financial Resources

Program Descriptions	FY 2006		FY 2007		FY 2008		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted		
Fuller Complex Improvements	\$ -	\$ 650,000	\$ -	\$ -	\$ -	\$ -	NA
Fuller Complex - Animal Shelter	-	-	-	145,625	145,625		NA
Fuller Complex - Boiler Plant	-	-	-	68,000	68,000		NA
63rd District Court	-	-	-	194,563	194,563		NA
Fuller Complex - Campus Improvements	-	-	-	42,688	42,688		NA
Series A Bonds	609,288	611,094	611,094	614,088	614,088		0.5%
Series B Bonds	353,481	350,682	350,682	349,200	349,200		-0.4%
<b>Debt Service Fund</b>	<b>962,769</b>	<b>1,611,776</b>	<b>961,776</b>	<b>1,414,164</b>	<b>1,414,164</b>		<b>47.0%</b>
Courthouse	4,652,999	4,448,814	4,448,814	4,448,354	4,448,354		0.0%
DHS Building	-	-	693,599	1,189,769	1,189,769		71.5%
Sheriff's Administration Building	788,578	792,803	792,803	791,503	791,503		-0.2%
Correction and Detention Facilities	318,990	319,340	319,340	2,538,265	2,538,265		694.8%
Area Agency on Aging	128,955	134,458	134,458	90,635	90,635		-32.6%
<b>Building Authority Debt Service</b>	<b>5,889,522</b>	<b>5,695,415</b>	<b>6,389,014</b>	<b>9,058,526</b>	<b>9,058,526</b>		<b>41.8%</b>
<b>Total Debt Service Fund</b>	<b>\$ 6,852,291</b>	<b>\$ 7,307,191</b>	<b>\$ 7,350,790</b>	<b>\$ 10,472,690</b>	<b>\$ 10,472,690</b>		<b>42.5%</b>

## Debt Service Fund Fund Statement

	Year ended December 31,				
	2005 Audited	2006 Audited	2007 Amended	2007 Estimated	2008 Adopted
<b>Revenues:</b>					
Investment earnings	\$ 77	\$ 8,240	\$ -	\$ 8,700	\$ -
<b>Total Revenues</b>	<b>77</b>	<b>8,240</b>	<b>-</b>	<b>8,700</b>	<b>-</b>
<b>Expenditures:</b>					
Principal retirement	500,000	575,000	590,000	590,000	605,000
Interest and agent fees	461,548	387,769	371,776	371,700	809,164
<b>Total Expenditures</b>	<b>961,548</b>	<b>962,769</b>	<b>961,776</b>	<b>961,700</b>	<b>1,414,164</b>
Excess (deficiency) of revenues over (under) expenditures	(961,471)	(954,529)	(961,776)	(953,000)	(1,414,164)
<b>Other Financing Sources (Uses):</b>					
Operating transfers in	1,198,657	962,112	961,776	961,700	1,414,164
Operating transfers out	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>1,198,657</b>	<b>962,112</b>	<b>961,776</b>	<b>961,700</b>	<b>1,414,164</b>
Net Inc (Dec) in Fund Balance	237,186	7,583	-	8,700	-
Fund Balance, beginning of year	7	237,193	244,776	244,776	253,476
<b>Fund Balance, end of year</b>	<b>\$ 237,193</b>	<b>\$ 244,776</b>	<b>\$ 244,776</b>	<b>\$ 253,476</b>	<b>\$ 253,476</b>

<u>Facility</u>	<u>Amount</u>
63rd District Court	\$ 194,563
Animal Shelter	145,625
Boiler Plant	68,000
Fuller Campus Improvements	42,688
<b>Transfer In from the CIP Fund</b>	<b>450,876</b>
Courthouse (Series A)	247,145
82 Ionia (Series A)	366,943
511 N Monroe (Series B)	349,200
<b>Transfer In from the General Fund</b>	<b>963,288</b>
<b>Total</b>	<b>\$ 1,414,164</b>

## Building Authority Debt Service Fund

### Fund Statement

	Year ended December 31,				
	2005 Audited	2006 Audited	2007 Amended	2007 Estimated	2008 Adopted
<b>Revenues:</b>					
Investment earnings	\$ 2	\$ 8,269	\$ 10,500	\$ 9,000	\$ -
Other	61,107,893	5,574,613	5,350,867	5,351,000	7,887,322
<b>Total Revenues</b>	<b>61,107,895</b>	<b>5,582,882</b>	<b>5,361,367</b>	<b>5,360,000</b>	<b>7,887,322</b>
<b>Expenditures:</b>					
Principal retirement	63,546,425	2,165,000	2,275,000	2,275,000	4,600,000
Bond Sale Expense	321,524	-	-	-	-
Interest and agent fees	3,554,157	3,724,522	4,114,014	4,114,000	4,458,526
<b>Total Expenditures</b>	<b>67,422,106</b>	<b>5,889,522</b>	<b>6,389,014</b>	<b>6,389,000</b>	<b>9,058,526</b>
Excess (deficiency) of revenues over (under) expenditures	(6,314,212)	(306,639)	(1,027,647)	(1,029,000)	(1,171,204)
<b>Other Financing Sources (Uses):</b>					
Operating transfers in	6,642,822	338,545	1,038,147	1,038,000	1,189,769
Operating transfers out	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>6,642,822</b>	<b>338,545</b>	<b>1,038,147</b>	<b>1,038,000</b>	<b>1,189,769</b>
Net Inc (Dec) in Fund Balance	328,610	31,906	10,500	9,000	18,565
Fund Balance, beginning of year	68,521	397,131	429,037	429,037	438,037
<b>Fund Balance, end of year</b>	<b>\$ 397,131</b>	<b>\$ 429,037</b>	<b>\$ 439,537</b>	<b>\$ 438,037</b>	<b>\$ 456,602</b>

<u>Facility</u>	<u>Funding Source</u>	<u>Amount</u>
Courthouse	Funded 100% with rent receipts from the Courthouse General Fund Operating Budget. The City of Grand Rapids reimburses the County for 31.35% of these costs.	\$ 4,448,354
DHS Building	Funded 100% with bond proceeds paid from the Building Authority Construction Fund.	1,189,769
Sheriff Administration Building	Funded 100% from the Sheriff General Fund Operating Budget.	791,503
Correctional Facility	Funded 100% with Correction & Detention Millage tax revenues paid from the Correction & Detention Fund.	2,538,265
Area Agency on Aging Facility	Funded 100% with rent receipts for the Area Agency on Aging.	90,635
<b>Total</b>		<b>\$ 9,058,526</b>

## Capital Project Funds

### Schedule of Uses of Financial Resources

Program Descriptions	FY 2006	FY 2007		FY 2008		
	Actual	Adopted	Amended	Requested	Adopted	Amended % Change
DHS Building	\$ -	\$ -	\$ 28,174,973	\$ -	\$ -	-100.0%
Parks Headquarters	-	-	1,378,656	-	-	-100.0%
<b>Bldg Authority Construction Fund</b>	-	-	<b>29,553,629</b>	-	-	<b>-100.0%</b>
63rd District Court	-	6,000,000	6,000,000	-	-	-100.0%
Fuller Complex Improvement	-	12,000,000	-	-	-	NA
Fuller Complex Imp-FM-Animal Shelter	-	-	4,600,000	-	-	-100.0%
Fuller Complex Imp-FM-Boiler Plant	-	-	4,500,000	-	-	-100.0%
Fuller Complex Imp-FM-Fleet Services	-	-	1,800,000	-	-	-100.0%
Fuller Complex Imp-FM-Campus Impr	-	-	1,750,000	-	-	-100.0%
<b>Bond Capital Improvement Fund</b>	-	<b>18,000,000</b>	<b>18,650,000</b>	-	-	<b>-100.0%</b>
<b>Capital Improvement Program Fund</b>	<b>4,949,520</b>	<b>2,669,929</b>	<b>19,434,157</b>	<b>8,711,023</b>	<b>4,810,514</b>	<b>-75.2%</b>
<b>Capital Project Funds before Transfers</b>	<b>4,949,520</b>	<b>20,669,929</b>	<b>67,637,786</b>	<b>8,711,023</b>	<b>4,810,514</b>	<b>-92.9%</b>
Bldg Authority Construction Fund	-	-	693,599	-	-	-100.0%
Bond Capital Improvement Fund	-	-	-	-	-	NA
Capital Improvement Program Fund	175,194	7,000,000	8,048,659	450,876	450,876	-94.4%
<b>Transfers Out</b>	<b>175,194</b>	<b>7,000,000</b>	<b>8,742,258</b>	<b>450,876</b>	<b>450,876</b>	<b>-94.8%</b>
<b>Total Capital Project Funds</b>	<b>\$ 5,124,714</b>	<b>\$ 27,669,929</b>	<b>\$ 76,380,044</b>	<b>\$ 9,161,899</b>	<b>\$ 5,261,390</b>	<b>-93.1%</b>

## Building Authority Construction Capital Project Fund

### Fund Statement

	Year ended December 31,				
	2005 Audited	2006 Audited	2007 Amended	2007 Estimated	2008 Adopted
<b>Revenues:</b>					
Investment earnings	\$ 45,342	\$ 69,695	\$ 1,411,447	\$ 850,000	\$ 1,300,000
Other	-	-	27,457,125	27,483,500	-
<b>Total Revenues</b>	<b>45,342</b>	<b>69,695</b>	<b>28,868,572</b>	<b>28,333,500</b>	<b>1,300,000</b>
<b>Expenditures:</b>					
Interest and Bond Sale Expense	-	-	1,874,003	7,000	-
Capital outlay	18,525	-	27,679,626	4,000,000	-
<b>Total Expenditures</b>	<b>18,525</b>	<b>-</b>	<b>29,553,629</b>	<b>4,007,000</b>	<b>-</b>
Excess (deficiency) of revenues over (under) expenditures	26,817	69,695	(685,057)	24,326,500	1,300,000
<b>Other Financing Sources (Uses):</b>					
Transfers in	118	-	-	-	-
Transfers out	(121,421)	-	(693,599)	(693,599)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(121,303)</b>	<b>-</b>	<b>(693,599)</b>	<b>(693,599)</b>	<b>-</b>
Net Inc (Dec) in Fund Balance	(94,486)	69,695	(1,378,656)	23,632,901	1,300,000
Fund Balance, beginning of year	1,573,326	1,478,840	1,548,534	1,548,534	25,181,435
<b>Fund Balance, end of year</b>	<b>\$ 1,478,840</b>	<b>\$ 1,548,534</b>	<b>\$ 169,879</b>	<b>\$ 25,181,435</b>	<b>\$ 26,481,435</b>

On May 9, 2007, the Kent County Board of Commissioners issued bonds to finance the construction of a new Human Services Complex on Franklin SE. The proceeds, available at closing, totaled \$27,483,542. It is expected this facility will be opened on June 1, 2009. The new facility will house State Department of Human Services offices, a County Health Clinic and Area Community Services Employment and Training Council (ACSET) offices.

## Bond Capital Improvement Capital Project Fund

### Fund Statement

	Year ended December 31,				
	2005 Audited	2006 Audited	2007 Amended	2007 Estimated	2008 Adopted
<b>Revenues:</b>					
Investment earnings	\$ 40,061	\$ -	\$ 300,000	\$ 5,000	\$ -
Other	-	-	14,500,000	-	-
<b>Total Revenues</b>	<b>40,061</b>	<b>-</b>	<b>14,800,000</b>	<b>5,000</b>	<b>-</b>
<b>Expenditures:</b>					
Capital outlay	4,691,018	-	18,650,000	650,000	-
<b>Total Expenditures</b>	<b>4,691,018</b>	<b>-</b>	<b>18,650,000</b>	<b>650,000</b>	<b>-</b>
Excess (deficiency) of revenues over (under) expenditures	(4,650,957)	-	(3,850,000)	(645,000)	-
<b>Other Financing Sources (Uses):</b>					
Operating transfers in	-	-	4,150,000	650,000	-
Operating transfers out	(231,697)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(231,697)</b>	<b>-</b>	<b>4,150,000</b>	<b>650,000</b>	<b>-</b>
Net Inc (Dec) in Fund Balance	(4,882,654)	-	300,000	5,000	-
Fund Balance, beginning of year	4,882,654	0	0	0	5,000
<b>Fund Balance, end of year</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 300,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>

## Capital Improvement Program Capital Project Fund

### Fund Statement

	Year ended December 31,				
	2005 Audited	2006 Audited	2007 Amended	2007 Estimated	2008 Adopted
<b>Revenues:</b>					
Taxes	\$ 3,501,727	\$ 3,605,998	\$ 4,033,161	\$ 4,165,651	\$ 4,289,119
Intergovernmental	393,701	1,068,071	5,234,044	1,041,000	404,271
Investment earnings	420,646	-	-	-	-
Other	10,000	16,666	4,105,951	1,827,000	568,000
<b>Total Revenues</b>	<b>4,326,074</b>	<b>4,690,735</b>	<b>13,387,736</b>	<b>7,033,651</b>	<b>5,261,390</b>
<b>Expenditures:</b>					
Capital outlay	8,699,483	4,949,520	19,434,157	7,206,000	4,810,514
<b>Total Expenditures</b>	<b>8,699,483</b>	<b>4,949,520</b>	<b>19,434,157</b>	<b>7,206,000</b>	<b>4,810,514</b>
Excess (deficiency) of revenues over (under) expenditures	(4,373,409)	(258,785)	(6,046,422)	(172,349)	450,876
<b>Other Financing Sources (Uses):</b>					
Operating transfers in	370,800	167,273	3,998,659	3,998,659	-
Operating transfers out	(550,000)	(175,194)	(8,048,659)	(4,548,659)	(450,876)
<b>Total Other Financing Sources (Uses)</b>	<b>(179,200)</b>	<b>(7,921)</b>	<b>(4,050,000)</b>	<b>(550,000)</b>	<b>(450,876)</b>
Net Inc (Dec) in Fund Balance	(4,552,609)	(266,706)	(10,096,422)	(722,349)	-
Fund Balance, beginning of year	15,023,502	10,470,893	10,204,187	10,204,187	9,481,838
<b>Fund Balance, end of year</b>	<b>\$10,470,893</b>	<b>\$10,204,187</b>	<b>\$ 107,765</b>	<b>\$ 9,481,838</b>	<b>\$ 9,481,838</b>

CIP project budgets are reviewed annually by the County Administrator/Controller and the available budget balances are carried forward for those projects approved for carry forward. The majority of the estimated \$9,481,838 fund balance is reserved for prior year projects that will be part of the Fiscal Year 2008 Amended Budget. According to the Fiscal Year 2007 Amended Budget, the unreserved fund balance is \$107,765.

## Internal Service Fund

### Schedule of Uses of Financial Resources

Program Descriptions	FY 2006	FY 2007		FY 2008		Amended % Change
	Actual	Adopted	Amended	Requested	Adopted	
Retirement	\$ 186,837	\$ 590,000	\$ -	\$ -	\$ -	NA
Healthcare/Third Party Adm	11,773,670	12,685,703	20,692,730	20,533,000	20,533,000	-0.8%
Dental Plan	1,093,936	1,215,000	1,215,000	1,317,300	1,317,300	8.4%
Prescription Benefits	4,424,356	5,001,000	-	-	-	NA
Insurance	3,305,209	1,975,000	1,975,000	1,940,000	1,940,000	-1.8%
Unemployment Comp	119,810	145,000	145,000	140,000	140,000	-3.4%
Workers Comp	(612,098)	806,800	806,800	820,000	820,000	1.6%
<b>Risk Management Fund</b>	<b>20,291,719</b>	<b>22,418,503</b>	<b>24,834,530</b>	<b>24,750,300</b>	<b>24,750,300</b>	<b>-0.3%</b>
<b>Total Internal Service Funds</b>	<b>\$ 20,291,719</b>	<b>\$ 22,418,503</b>	<b>\$ 24,834,530</b>	<b>\$ 24,750,300</b>	<b>\$ 24,750,300</b>	<b>-0.3%</b>



## Risk Management Internal Service Fund

### Fund Statement

	Year ended December 31,				
	2005 Audited	2006 Audited	2007 Amended	2007 Estimated	2008 Adopted
<b>Revenues:</b>					
Charges for services	\$ 1,806,338	\$ 1,789,135	\$ 1,905,000	\$ 1,900,000	\$ 1,865,000
Investment earnings	182,466	250,654	129,530	230,000	106,500
Reimbursements	17,474,324	17,610,642	22,973,578	20,624,000	23,161,476
Other	149,451	121,728	25,000	252,000	25,000
<b>Total Revenues</b>	<b>19,612,579</b>	<b>19,772,159</b>	<b>25,033,108</b>	<b>23,006,000</b>	<b>25,157,976</b>
<b>Expenditures:</b>					
Personnel	358,347	444,328	293,979	440,000	286,789
Commodities	850	1,207	1,485	800	1,485
Contractual services	19,713,243	19,755,950	24,464,421	22,500,000	24,384,665
Other	90,293	90,234	74,645	74,600	77,361
<b>Total Expenditures</b>	<b>20,162,734</b>	<b>20,291,719</b>	<b>24,834,530</b>	<b>23,015,400</b>	<b>24,750,300</b>
Net Inc (Dec) in Fund Balance	(550,155)	(519,560)	198,578	(9,400)	407,676
Fund Balance, beginning of year	3,313,852	2,763,697	2,244,137	2,244,137	2,234,737
<b>Fund Balance, end of year</b>	<b>\$ 2,763,697</b>	<b>\$ 2,244,137</b>	<b>\$ 2,442,715</b>	<b>\$ 2,234,737</b>	<b>\$ 2,642,413</b>

The FY 2008 budget results in a \$407,676 net increase in fund balance. This is an effort to offset, prior year, shortfalls in the County's self funded healthcare program.

## Component Unit Funds

### Schedule of Uses of Financial Resources

Program Descriptions	FY 2006	FY 2007		FY 2008		Amended % Change
	Actual	Adopted	Amended	Requested	Adopted	
Act 185 Bond Fund	\$ 1,094,390	\$ 1,523,174	\$ 1,523,174	\$ 1,512,992	\$ 1,512,992	-0.7%
Administration	706,006	779,000	796,459	793,600	793,600	-0.4%
Water & Sewer Division	4,071,443	4,330,200	4,371,360	4,295,000	4,295,000	-1.7%
Solid Waste/Landfill Operations	7,211,879	8,365,399	8,458,824	9,004,420	9,004,420	6.5%
Waste-to Energy Operations	33,536,015	41,119,914	41,144,274	40,094,509	40,094,509	-2.6%
<b>Public Works Funds</b>	<b>46,619,732</b>	<b>56,117,687</b>	<b>56,294,091</b>	<b>55,700,521</b>	<b>55,700,521</b>	<b>-1.1%</b>
Administration & Hospitalization	81,431	85,384	85,384	-	-	-100.0%
State Funded Local Payments	2,573,790	3,362,000	3,362,000	3,362,000	3,362,000	0.0%
Humans Services Programs	682,072	677,960	677,960	-	-	-100.0%
<b>Social Welfare Fund</b>	<b>3,337,292</b>	<b>4,125,344</b>	<b>4,125,344</b>	<b>3,362,000</b>	<b>3,362,000</b>	<b>-18.5%</b>
Family Services Coordinator	109,153	115,155	112,552	113,639	113,639	1.0%
Voucher Program	2,029,086	2,208,211	2,389,261	2,167,513	2,167,513	-9.3%
Community Rebuilders	655,712	1,063,692	916,409	1,081,992	1,081,992	18.1%
Dwelling Place	95,190	125,040	84,199	128,448	128,448	52.6%
<b>Housing Commission</b>	<b>2,889,141</b>	<b>3,512,098</b>	<b>3,502,420</b>	<b>3,491,592</b>	<b>3,491,592</b>	<b>-0.3%</b>
<b>Total Component Unit Funds</b>	<b>\$52,846,165</b>	<b>\$63,755,129</b>	<b>\$63,921,855</b>	<b>\$62,554,113</b>	<b>\$ 62,554,113</b>	<b>-2.1%</b>

## Public Works Component Unit Fund

### Fund Statement

	<i>Year ended December 31,</i>				
	2005 Audited	2006 Audited	2007 Amended	2007 Estimated	2008 Adopted
<b>Revenues:</b>					
Intergovernmental	\$ 1,528,714	\$ 1,525,799	\$ 1,523,174	\$ 1,500,000	\$ 1,512,992
Charges for services	47,911,689	49,894,148	52,121,414	52,129,000	50,593,359
Investment earnings	1,408,661	2,400,794	1,270,000	2,529,000	2,290,200
Other	905,433	828,523	1,379,502	700,000	1,303,970
<b>Total Revenues</b>	<b>51,754,498</b>	<b>54,649,265</b>	<b>56,294,090</b>	<b>56,858,000</b>	<b>55,700,521</b>
<b>Expenditures:</b>					
Personnel	3,947,578	3,984,847	4,646,585	4,326,000	4,563,550
Commodities	130,198	136,624	176,859	125,400	186,950
Contractual services	35,627,008	37,653,145	40,504,969	39,612,000	39,516,891
Other	4,763,038	4,121,402	10,088,678	3,400,000	10,605,630
Capital outlay	619,640	723,713	877,000	659,000	827,500
<b>Total Expenditures</b>	<b>45,087,463</b>	<b>46,619,732</b>	<b>56,294,091</b>	<b>48,122,400</b>	<b>55,700,521</b>
Net Inc (Dec) in Fund Balance	6,667,035	8,029,532	(1)	8,735,600	-
Fund Balance, beginning of year	38,687,510	45,354,545	53,384,077	53,384,077	62,119,677
<b>Fund Balance, end of year</b>	<b>\$45,354,545</b>	<b>\$53,384,077</b>	<b>\$53,384,077</b>	<b>\$62,119,677</b>	<b>\$ 62,119,677</b>

## Social Welfare Component Unit Fund

### Fund Statement

	Year ended December 31,				
	2005 Audited	2006 Audited	2007 Amended	2007 Estimated	2008 Adopted
<b>Revenues:</b>					
Intergovernmental	\$ 2,466,102	\$ 3,067,137	\$ 3,714,274	\$ 2,909,000	\$ 2,952,000
Reimbursements	374,547	300,786	480,570	366,000	480,000
Other	164	107	500	500	-
<b>Total Revenues</b>	<b>2,840,813</b>	<b>3,368,030</b>	<b>4,195,344</b>	<b>3,275,500</b>	<b>3,432,000</b>
<b>Expenditures:</b>					
Personnel	24,444	19,377	21,000	21,500	-
Contractual services	3,541,258	3,317,915	4,104,344	3,254,000	3,362,000
<b>Total Expenditures</b>	<b>3,565,702</b>	<b>3,337,292</b>	<b>4,125,344</b>	<b>3,275,500</b>	<b>3,362,000</b>
Excess (deficiency) of revenues over (under) expenditures	(724,889)	30,738	70,000	-	70,000
<b>Other Financing Sources (Uses):</b>					
Transfers in	770,000	-	-	-	-
Transfers out	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>770,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Inc (Dec) in Fund Balance	45,111	30,738	70,000	-	70,000
Fund Balance, beginning of year	(75,844)	(30,733)	5	5	5
<b>Fund Balance, end of year</b>	<b>\$ (30,733)</b>	<b>\$ 5</b>	<b>\$ 70,005</b>	<b>\$ 5</b>	<b>\$ 70,005</b>

*It is projected that the reserves in the Social Welfare Fund will be increased by \$70,000 during FY 2008. 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>				
	2005 Audited	2006 Audited	2007 Amended	2007 Estimated	2008 Adopted
<b>Revenues:</b>					
Intergovernmental	\$ 3,060,199	\$ 2,886,331	\$ 3,502,420	\$ 3,254,485	\$ 3,491,592
Other	4,062	2,810	-	-	-
<b>Total Revenues</b>	<b>3,064,261</b>	<b>2,889,141</b>	<b>3,502,420</b>	<b>3,254,485</b>	<b>3,491,592</b>
<b>Expenditures:</b>					
Personnel	217,560	232,968	228,559	228,560	268,076
Commodities	1,577	4,222	2,596	2,595	1,700
Contractual services	2,842,686	2,640,806	3,271,040	3,023,105	3,221,816
Other	-	7,450	-	-	-
Capital outlay	2,437	3,695	225	225	-
<b>Total Expenditures</b>	<b>3,064,261</b>	<b>2,889,141</b>	<b>3,502,420</b>	<b>3,254,485</b>	<b>3,491,592</b>
Net Inc (Dec) in Fund Balance	-	-	-	-	-
Fund Balance, beginning of year	70,127	70,127	70,127	70,127	70,127
<b>Fund Balance, end of year</b>	<b>\$ 70,127</b>	<b>\$ 70,127</b>	<b>\$ 70,127</b>	<b>\$ 70,127</b>	<b>\$ 70,127</b>

## Proprietary Funds

### Schedule of Uses of Financial Resources

Program Descriptions	FY 2006	FY 2007		FY 2008		Amended % Change
	Actual	Adopted	Amended	Requested	Adopted	
Airfield	\$ 6,810,351	\$ 6,987,447	\$ 6,987,447	\$ 7,164,478	\$ 7,164,478	2.5%
Other Lands & Buildings	384,057	344,120	422,120	419,610	419,610	-0.6%
General Aviation	131,735	120,930	122,930	248,660	248,660	102.3%
Dispatch Oper & Safety	6,400,201	6,976,319	6,861,319	7,019,481	7,019,481	2.3%
Building Security	1,311,732	1,394,342	1,394,342	1,378,012	1,378,012	-1.2%
General Maintenance	2,209,118	2,405,678	2,413,678	2,472,910	2,472,910	2.5%
Administration	3,480,678	4,400,192	4,321,443	3,987,687	3,987,687	-7.7%
Air Cargo	1,102,698	1,121,910	1,121,910	1,099,330	1,099,330	-2.0%
Parking	4,071,060	4,913,592	4,913,592	5,196,478	5,196,478	5.8%
Undesignated	-	4,212,056	4,317,805	8,573,513	7,810,074	80.9%
Debt Service 1996	4,535,376	4,392,418	4,392,418	3,885,564	3,885,564	-11.5%
<b>Aeronautics Fund</b>	<b>30,437,007</b>	<b>37,269,004</b>	<b>37,269,004</b>	<b>41,445,723</b>	<b>40,682,284</b>	<b>9.2%</b>
<b>Delinquent Tax Fund</b>	<b>2,651,225</b>	<b>2,087,000</b>	<b>3,537,000</b>	<b>2,956,500</b>	<b>2,956,500</b>	<b>-16.4%</b>
<b>Proprietary Funds before Transfer</b>	<b>33,088,233</b>	<b>39,356,004</b>	<b>40,806,004</b>	<b>44,402,223</b>	<b>43,638,784</b>	<b>6.9%</b>
Delinquent Tax Fund	2,828,795	2,500,000	2,500,000	3,000,000	3,000,000	20.0%
<b>Transfers Out</b>	<b>2,828,795</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>20.0%</b>
<b>Total Proprietary Funds</b>	<b>\$ 35,917,028</b>	<b>\$ 41,856,004</b>	<b>\$ 43,306,004</b>	<b>\$ 47,402,223</b>	<b>\$ 46,638,784</b>	<b>7.7%</b>

## Aeronautics Proprietary Fund

### Fund Statement

	<i>Year ended December 31,</i>				
	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2007</b>	<b>2008</b>
	<b>Audited</b>	<b>Audited</b>	<b>Amended</b>	<b>Estimated</b>	<b>Adopted</b>
<b>Revenues:</b>					
Intergovernmental	\$ 2,315,261	\$ 2,179,920	\$ 4,200,000	\$ 4,200,000	\$ 4,200,000
Charges for services	16,915,656	18,515,533	18,856,587	18,900,000	19,231,301
Fines & Forfeitures	55,591	4,635	8,000	76,000	5,000
Investment earnings	1,034,357	1,801,318	1,090,000	1,638,300	4,245,500
Reimbursements	84,469	713,174	190,000	900,000	190,000
Other	12,173,972	12,932,385	12,924,417	12,924,000	12,810,483
<b>Total Revenues</b>	<b>32,579,306</b>	<b>36,146,967</b>	<b>37,269,004</b>	<b>38,638,300</b>	<b>40,682,284</b>
<b>Expenditures:</b>					
Personnel	7,578,929	7,801,658	8,533,952	8,533,900	8,789,469
Commodities	482,449	428,888	529,949	460,600	482,700
Contractual services	16,329,417	16,393,648	17,746,589	17,613,300	17,803,657
Other	5,951,055	5,655,364	10,084,474	5,280,900	13,385,638
Capital outlay	153,726	157,450	374,040	281,000	220,820
<b>Total Expenditures</b>	<b>30,495,576</b>	<b>30,437,007</b>	<b>37,269,004</b>	<b>32,169,700</b>	<b>40,682,284</b>
Net Inc (Dec) in Fund Balance	2,083,730	5,709,959	-	6,468,600	-
Fund Balance, beginning of year	161,296,961	163,380,691	169,090,650	169,090,650	175,559,250
<b>Fund Balance, end of year</b>	<b>\$163,380,691</b>	<b>\$169,090,650</b>	<b>\$169,090,650</b>	<b>\$175,559,250</b>	<b>\$ 175,559,250</b>

## Delinquent Tax Revolving Proprietary Fund

### Fund Statement

	Year ended December 31,				
	2005 Audited	2006 Audited	2007 Amended	2007 Estimated	2008 Adopted
<b>Revenues:</b>					
Taxes	\$ 2,638,963	\$ 3,754,530	\$ 1,870,000	\$ 1,600,000	\$ 1,685,000
Charges for services	399,015	557,396	452,000	542,500	455,000
Investment earnings	1,519,146	1,971,871	1,521,500	2,298,000	2,265,000
<b>Total Revenues</b>	<b>4,557,123</b>	<b>6,283,797</b>	<b>3,843,500</b>	<b>4,440,500</b>	<b>4,405,000</b>
<b>Expenditures:</b>					
Commodities	34,702	35,774	118,000	35,000	115,000
Contractual services	249,215	448,622	339,000	437,000	216,500
Other	1,813,078	2,166,125	3,080,000	3,000,000	2,625,000
Capital outlay	-	705	-	-	-
<b>Total Expenditures</b>	<b>2,096,995</b>	<b>2,651,225</b>	<b>3,537,000</b>	<b>3,472,000</b>	<b>2,956,500</b>
Excess (deficiency) of revenues over (under) expenditures	2,460,128	3,632,572	306,500	968,500	1,448,500
<b>Other Financing Sources (Uses):</b>					
Transfers in	-	-	-	-	-
Transfers out	(3,000,000)	(2,828,795)	(2,500,000)	(2,500,000)	(3,000,000)
<b>Total Other Financing Sources (Uses)</b>	<b>(3,000,000)</b>	<b>(2,828,795)</b>	<b>(2,500,000)</b>	<b>(2,500,000)</b>	<b>(3,000,000)</b>
Net Inc (Dec) in Fund Balance	(539,872)	803,777	(2,193,500)	(1,531,500)	(1,551,500)
Fund Balance, beginning of year	10,159,361	9,619,489	10,423,266	10,423,266	8,891,766
<b>Fund Balance, end of year</b>	<b>\$ 9,619,489</b>	<b>\$10,423,266</b>	<b>\$ 8,229,766</b>	<b>\$ 8,891,766</b>	<b>\$ 7,340,266</b>

The DTRF stabilizes annual revenues for local taxing units by paying our local communities 100% of their share of delinquent real property taxes in anticipation of the collection of those taxes by the County Treasurer. The County funds the DTRF by borrowing money and issuing revolving fund notes.

