

Introduction to Revenue Assumptions

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

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

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

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

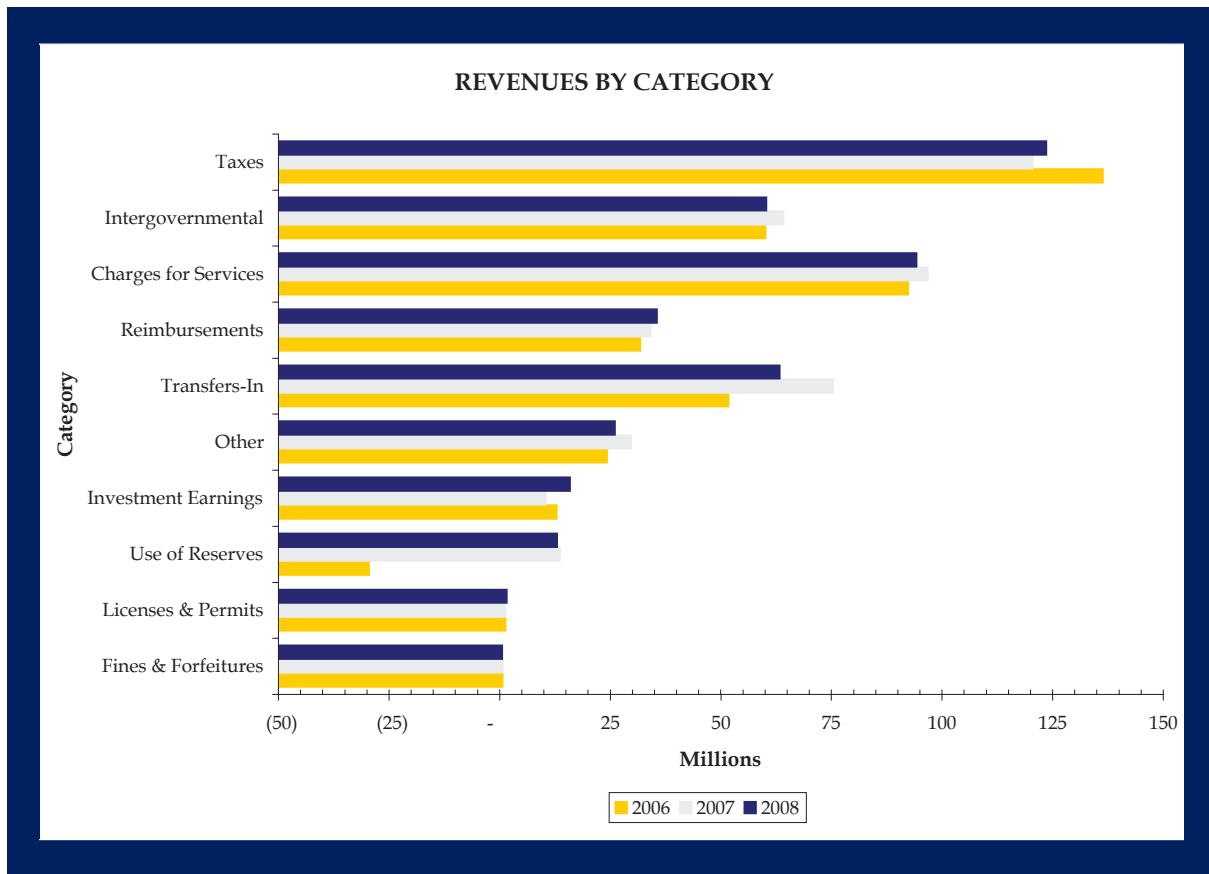
Revenue Assumptions Table of Contents

Introduction	F-1
Revenue History and Revenue by Category	F-3
Revenue Discussion by Category	F-4
Revenue Assumptions by Fund	F-5
Revenue History by Fund	F-9

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Revenue History by Category

SOURCES	FY 2006		FY 2007		FY 2008		
	ACTUAL	PERCENT	ADOPTED	PERCENT	REQUESTED	ADOPTED	PERCENT
Taxes	\$ 136,411,670	35.7%	\$ 120,438,643	27.0%	\$ 127,476,603	\$ 123,576,094	28.5%
Licenses & Permits	1,364,712	0.4%	1,356,893	0.3%	1,645,998	1,645,998	0.4%
Intergovernmental	60,153,439	15.7%	64,150,276	14.4%	61,081,517	60,302,202	13.9%
Charges for Services	92,319,918	24.2%	96,767,558	21.7%	95,029,215	94,265,776	21.7%
Fines & Forfeitures	665,151	0.2%	660,237	0.1%	620,912	620,912	0.1%
Investment Earnings	12,862,936	3.4%	10,416,230	2.3%	15,953,360	15,953,360	3.7%
Reimbursements	31,835,580	8.3%	34,151,485	7.6%	35,555,745	35,566,995	8.2%
Other	24,306,288	6.4%	29,718,663	6.7%	26,065,178	26,065,178	6.0%
TOTAL REVENUE	359,919,695	94.2%	357,659,985	80.1%	363,428,528	357,996,515	82.4%
Reserves Use/(Dep)	(29,523,932)	-7.7%	13,663,461	3.1%	15,283,272	12,997,494	3.0%
Transfers-In	51,722,996	13.5%	75,324,920	16.9%	64,696,578	63,279,335	14.6%
TOTAL SOURCES	\$ 382,118,759	100.0%	\$ 446,648,366	100.0%	\$ 443,408,378	\$ 434,273,344	100.0%



Revenue Discussion by Category

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

Taxes

The primary source of tax revenue is property tax; an annual tax based mostly on real estate properties. For the 2008 budget, taxes represent approximately 34.5% of the County's total revenue stream. The projection for all tax revenue totals \$123.6 million and includes the designated millage for the Correctional Facility and Senior Services, as well as Industrial Facilities Exemption Certificate Taxes, and the Hotel/Motel Tax. This represents a \$3.1 million, or 2.6%, increase from the 2007 budget. The majority of the increase can be attributed to property taxes.

Licenses and Permits

Licenses and Permits represent fees charged by the County to individuals and businesses for things such as marriage licenses, pistol permits, park and campground reservations, dog licenses, public water permits, sanitary facility appraisals, and food licenses. This source accounts for \$1.6 million, or 0.5%, of total revenues for the 2008 budget. This represents an increase of 21.3% over the 2007 budget. The majority of this increase can be attributed to increased fees, for food licenses and septic tank permits, charged by the Health Department.

Intergovernmental

Intergovernmental revenue consists of grants from Federal, State, and local units of government. In 2005, one of the primary sources in this category, State Revenue Sharing, was eliminated by the State of Michigan in favor of the Tax Levy Shift. In 2008, Intergovernmental revenue accounts for \$60.3 million or 16.8% of total revenues. This represents a decrease of 6.0% from the 2007 budget as a result of the elimination of State Liquor Tax midway through fiscal year 2007.

Charges for Services

Charges for Services are fees charged to individuals and businesses for services rendered. Primary revenue sources in this category include State Court Funding, Real Estate Transfer Tax, Certified Copy Fee, Board & Care, Parking Fees, and Public Works Services. This source accounts for \$94.3 million or 26.3% of total revenues for the 2008 budget. This represents a decrease of 2.6% from the 2007 budget of \$96.8 million.

Fines & Forfeitures

Fees charged for fines and forfeitures are assessed to individuals and businesses that have violated various statutes or laws. The primary revenue sources in this category are Penal Fines, Bond Forfeitures, Late Fees, and Impound Fees. The Fines & Forfeitures revenue source accounts for \$620,912 or 0.2% of total revenues for the 2008 budget. This represents a decrease of 6.0% from the 2007 budget of \$660,237.

Investment Earnings

Revenue in this category comes from interest earned on investments. The Interest Earnings revenue source accounts for \$16.0 million or 4.5% of total revenues for the 2008 budget. This represents an increase of 53.2% from the 2007 budget of \$10.4 million. In 2006, the Treasurer earned 4.6% on pooled investments. In 2007 that interest rate increased to 5.0%. It is anticipated that short term interest rates will be approximately 4.8% in 2008.

Reimbursements

Revenue in this category is comprised of reimbursements for costs incurred, including Attorney Fees, Cost Allocation, Medicare and Medicaid, and Substance Abuse Fees. The Reimbursements revenue source accounts for \$35.6 million or 9.9% of total revenues for the 2008 budget. This represents an increase of 4.1% from the 2007 budget of \$34.2 million.

Other Revenue

Other Revenue is primarily used for various accounts with infrequent usage. Some of the accounts included in this category are Contributions from Private Sources, Rents and Royalties, Sale of Fixed Assets, and Vending Machines & Pay Phones. The Other Revenue source accounts for \$26.1 million or 7.3% of total revenues for the 2008 budget. This represents a decrease of 12.3% from the 2007 budget of \$29.7 million. The \$3.6 million

decrease is attributed to the \$4.0 million decrease in bond proceeds on debt issued for the development of new County facilities.

Use of Fund Balance

Use of Fund Balance is necessary when budgeted expenditures exceed budgeted revenues. The 2008 budget results in the use of \$13.0 million in reserves,

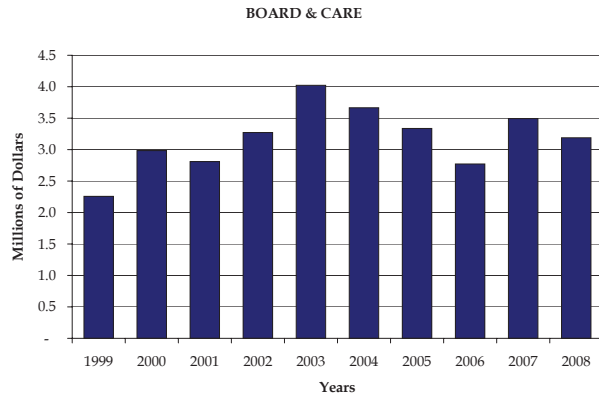
the 2007 budget resulted in a \$13.7 million use of reserves. The substantial use of reserves in the 2008 budget is attributed to the \$10.3 million net decrease in reserves in the Revenue Sharing Reserve Fund as a result of the \$11.5 million transfer to the General Fund. In fiscal year 2008, the General Fund budget as adopted results in a \$50,654 increase in General Fund reserves.

**Revenue Discussion
by Fund**

General Fund

Board and Care

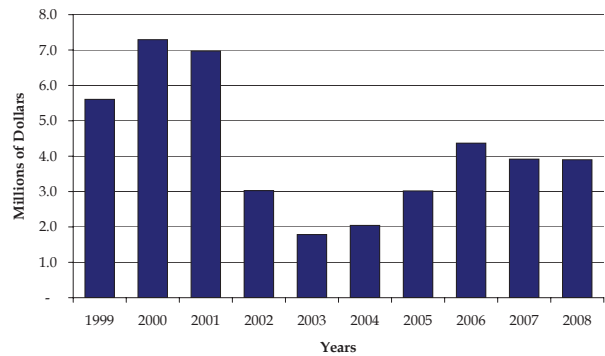
Board and Care is reimbursement for housing inmates for the State and other local agencies. The charges are set at an established rate per day, times the number of days the inmate served in jail. The projection for 2008 is \$3.2 million; this represents an 8.9% decrease from the 2007 projection of \$3.5 million.



Investment Earnings

This source represents interest earned on investments. The State of Michigan sets allowable investment standards. Interest earnings are contingent on interest rates and the County’s investment balances. The General Fund investment balance has steadily decreased in recent years, while interest rates declined dramatically between 2000 and 2003, resulting in significant declining investment earnings. Short term interest rates have begun to move upward. In June 2004, the Treasurer earned 1.7% on pooled investments. By June 2005, interest rates increased to 3.0%. Short term interest rates approached 4.0% in January 2006 and 5.1% in June 2007. Interest projections for 2008 have been increased to \$3.9 million from the \$3.8 million budgeted in 2007. The General Fund earned \$4.4 million on its investments in 2006 and is expected to take in over \$3.9 million for 2007.

INVESTMENT EARNINGS



Property Tax Revenue

Property Tax is the primary source of revenue for the County’s General Fund. Property tax revenue is based on two variables: taxable valuation and the operating millage. The taxable valuation is based on the assessed property valuation of agricultural, commercial, industrial, and residential parcels, both real and personal property. The County’s maximum operating millage rate is fixed, subject only to rollback based on the “Headlee” provisions in the state constitution. Application of the authorized millage rate to current taxable valuation produces the total gross tax levy. After recognition of exemption for the taxable valuation of properties located in renaissance zones and capture of tax increments by local governments, the County’s net tax levy (2007 property tax revenues) is determined. Michigan Public Act 357 of 2004 changed the collection schedule for the operating property tax levy. Beginning with the 2005 summer tax levy, one-third of the county operating property tax levy was billed on July 1, 2005. In 2006, two-thirds of the operating tax levy was billed in the summer. In 2007, the entire operating tax levy was billed in the summer. Winter tax bills are reduced each year by the same amount. Special millages are excluded and will continue to be billed in December each year. The excess cash flows derived from acceleration of the property tax levy will be put into a reserve account from which the County can draw to replace

the suspended State Revenue Sharing program distributions. When the reserve account has been depleted, the State Revenue Sharing program will be reinstated.

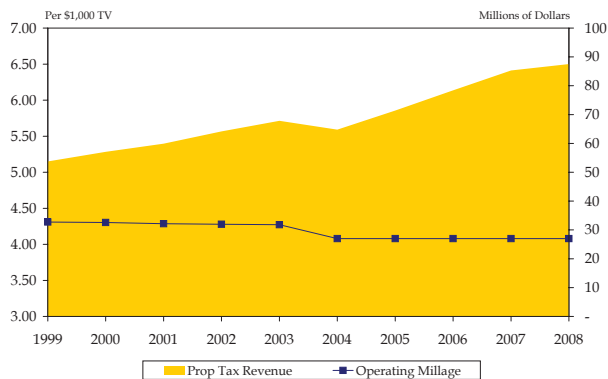
The estimated fiscal year 2008 operating millage rate is 4.2803 mills per \$1,000 of taxable value, this is unchanged from the fiscal year 2007 rate. The correctional facility millage for BY 2008 is 0.7893 and 0.3244 mills for senior services. The total estimated millage levy for BY 2008 is 5.3940 mills per \$1,000 of taxable value. This rate represents no change from the fiscal year 2007 millage.

The County's taxable valuation increased from \$20.223 billion in tax year 2006 to \$21.325 billion in tax year 2007, or 5.5%. It is estimated that the taxable valuation will increase to \$22.157 billion, for an additional 3.9% in tax year 2008.

The total estimated tax collection from the ad valorem operating levy is \$91.8 million, an estimated 1.8% increase over the 2007 budget estimate of \$90.1 million. Of the \$91.8 million operating levy, \$87.5 million is allocated to the General Fund and the remaining \$4.3 million is allocated to the CIP Fund per the County's Capital Improvement Program Policy.

The General Fund portion of the operating levy represents a 2.6% increase over the, \$85.3 million, projected General Fund tax collections for fiscal year 2007. The fiscal year 2008 General Fund property tax revenue represents 53.3% of the General Fund's total funding sources.

PROPERTY TAX REVENUE & MILLAGE RATES

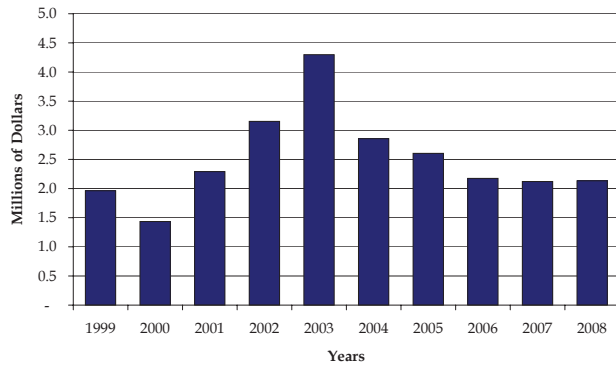


Real Estate Recording Fee

The County charges recording fees for documents as a result of property being bought, sold, and refinanced. The level of activity steadily increased significantly between 2000 and 2003 in Kent County as a result of low interest rates. Activity leveled

off, along with the interest rates, in 2004. The 2008 budget is \$2.1 million, which is an 18.0% decrease from the 2007 budget of \$2.6 million and no change from the fiscal year 2007 projection of \$2.1 million.

REAL ESTATE RECORDING FEE

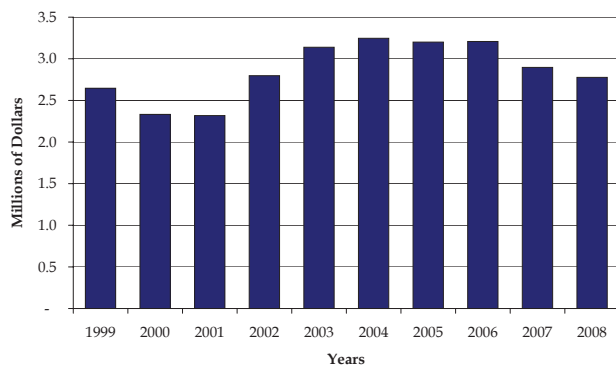


Real Estate Transfer Tax

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

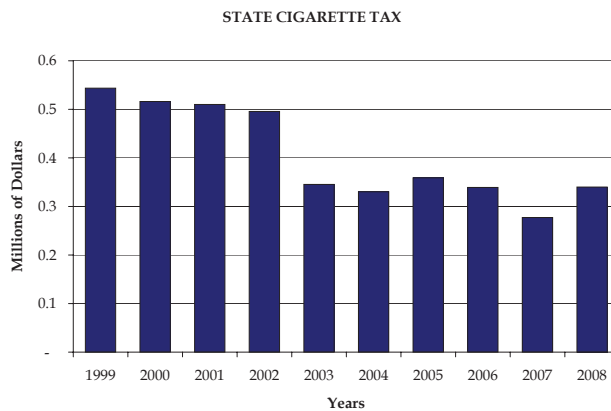
The Multiple Listing Service (MLS) data show that the average price of homes offered for sale in Kent County grew by about 30% between 1995 and 1999. This reflects the demand for housing created by the strong economy that existed in Kent County during the late 1990's. As seen in the chart, there was a dip in 2000 for real estate transactions due to relatively high mortgage rates and higher unemployment rates. Activity leveled off, along with the interest rates, in 2003. The 2008 General Fund revenue from County transfer tax is budgeted at \$2.8 million, a 13.2% decrease from the \$3.2 million budgeted in 2007. The estimated receipts for 2007 actual activity is \$2.9 million.

REAL ESTATE TRANSFER TAX



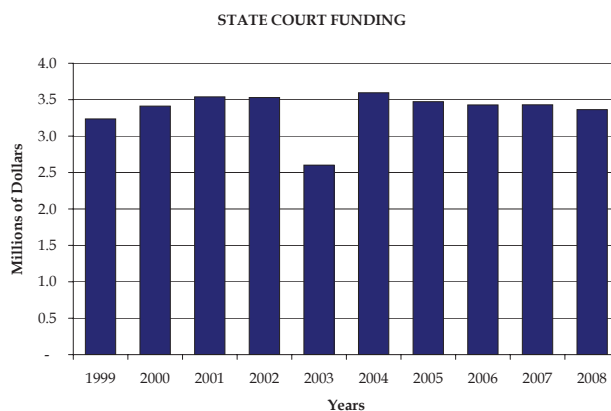
State Cigarette Tax

The Cigarette tax is earmarked at a rate of \$.04/ pack of cigarettes sold for all Michigan counties. This accumulated tax revenue is distributed to counties based on a distribution rate determined by the State of Michigan’s population and the County’s population as of the 2000 census. By state law, out of every \$17 of the tax revenue, \$11 is allocated to preventive health; \$5 is allocated to public safety; and \$1 is allocated to the General Fund. The revenue stream has leveled off over since 2002, and is expected to remain flat over the next few years. The budget for 2008 is \$340,000, this is a 9.3% decrease from the 2007 budget of \$375,000. Estimated Cigarette Tax distributions for fiscal year 2007 is \$280,000.



State Court Funding

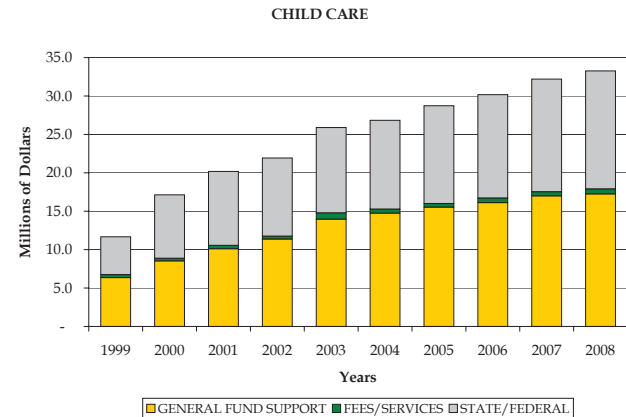
PA 374 of 1996 established the Court Equity Fund to provide funding to the state’s 83 counties for support of local trial court operations. Distributions from this fund are made quarterly within the state fiscal year and fluctuate with the amount of trial court revenue deposits available for disbursement each quarter. Estimated distributions from the Court Equity Fund for fiscal year 2007 are estimated at \$3.4 million. The 2008 distributions are budgeted at \$3.4 million and is a 1.9% increase over the 2007 adopted budget.



Non-General Fund

Child Care

In 2008, it is estimated that the Child Care funds will receive 46.2% of its revenue from the state and federal government and 1.9% for fees and services charged by the County for various activities. The remaining 51.9% in funding comes from the County General Fund.



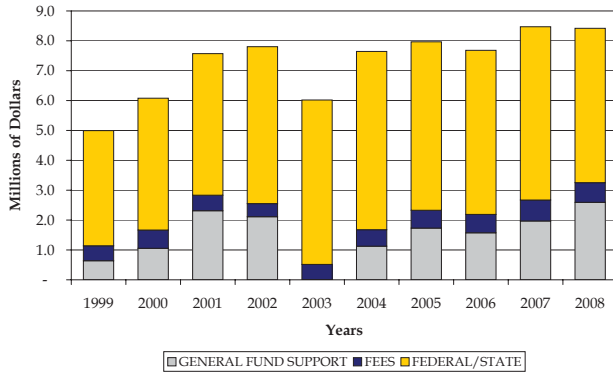
Friend of the Court

The Friend of the Court (FOC) is part of the judiciary, specific to the Circuit Court. Its duties are set forth in a number of statutes, including, but not limited to, paternity establishment, child custody and support and visitation enforcement. FOC funding comes from four sources: State and Federal reimbursement; Incentive Fees; fees and services; and General Fund Support. State and Federal revenue is expected to account for 61.4% or \$5.2 million of the total FOC revenue for 2008.

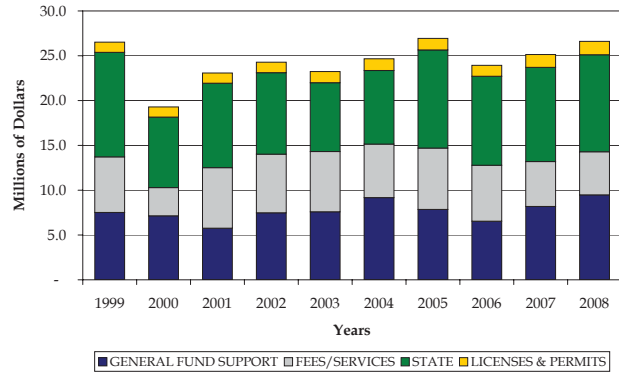
This source reimburses for expenses incurred while working with Title IV-D enforcement cases, which are those cases in which the recipient of support receives Temporary Assistance to Needy Families (TANF) benefits and requests in writing enforcement action by the FOC. Included in the revenue from the State is the reimbursement made to each FOC office as an incentive to pursue collections of support in cases where the support recipient has been a TANF recipient.

The FOC charges for various fees and services including filing fees, service fees, and record copy fees. Approximately 7.8% or \$657,700 of FOC revenue for 2008 comes from FOC fees. The remaining \$2.6 million or approximately 30.8% of FOC funding will come from the County General Fund.

FRIEND OF THE COURT



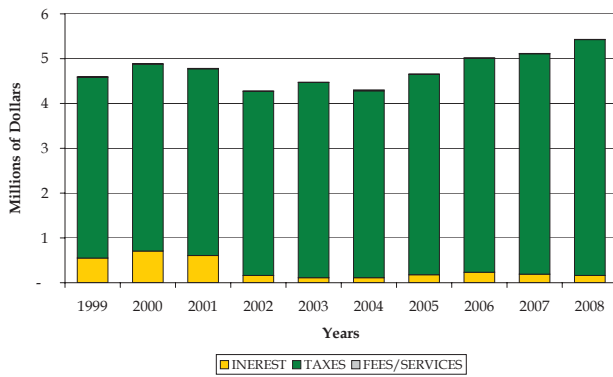
HEALTH DEPARTMENT



Excise Tax

The County Treasurer is responsible for the collection and administration of the Kent County Excise Tax, by appointment of the Board of Commissioners. For 2008, approximately 96.9% of Excise Tax revenue comes from transient guest hotel/motel lodging tax; 3.0% is earned interest income; and the remaining 0.1% is received from fees and penalties.

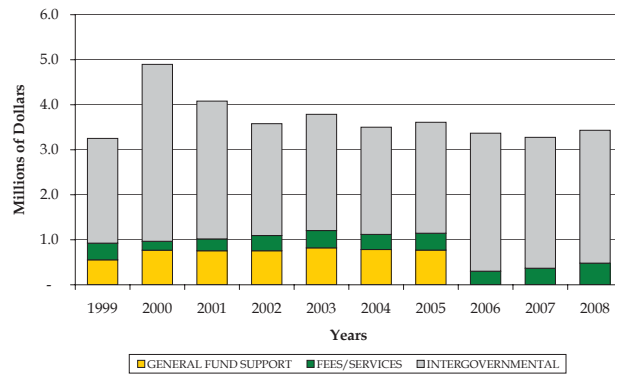
EXCISE TAX



Social Welfare

The Department of Human Services (DHS) is responsible for the administration of social service programs and the distribution of funds as appropriated by the State Legislature for public assistance grants. The State of Michigan reimburses all expenditures for such programs to the County. In addition, the General Fund furnishes supplemental assistance in areas such as hospitalization and other special programs. For 2008, approximately 86.0% of the revenue comes from intergovernmental sources (\$3.0 million from the State of Michigan), and the remaining 14.0% comes from various other fees and services.

SOCIAL WELFARE



Health Department

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

For fiscal year 2008, approximately 5.6% of the Health Department’s revenue comes from licenses & permits, 40.7% of funding comes from the State of Michigan, 18.1% comes from fees, services, reimbursements, and other contributions, while the remaining 35.6% of funding is from General Fund support.

Revenue History by Fund

(Net Use of Fund Balance)

Fund	2005 Actual	2006 Actual	2007 Adopted	2008 Requested	2008 Adopted
General Fund	\$ 73,134,574	\$ 80,230,390	\$ 87,425,000	\$ 89,313,322	\$ 89,313,322
Lodging Excise Tax	4,470,866	4,774,496	5,406,500	5,264,000	5,264,000
Capital Improvement Program	3,501,727	3,605,998	4,033,161	8,189,628	4,289,119
Correction & Detention Millage	13,982,219	14,641,042	15,323,903	16,259,887	16,259,887
Senior Millage	4,330,400	4,532,029	6,380,079	6,764,766	6,764,766
Revenue Sharing Reserve	24,873,184	24,873,184	-	-	-
Delinquent Tax	2,638,963	3,754,530	1,870,000	1,685,000	1,685,000
Taxes Sub-total	126,931,932	136,411,670	120,438,643	127,476,603	123,576,094
General Fund	81,252	73,072	80,350	75,050	75,050
Health Department	1,291,100	1,221,706	1,203,543	1,497,948	1,497,948
Special Projects 12/31 FYE	70,755	69,935	73,000	73,000	73,000
Licenses & Permits Sub-total	1,443,107	1,364,712	1,356,893	1,645,998	1,645,998
General Fund	11,723,184	11,983,317	12,868,290	9,787,728	9,787,728
Fire Commission	100,000	229,046	186,000	195,000	195,000
Parks & Recreation	19,400	-	-	-	-
Friend of the Court	5,640,959	5,493,110	5,875,343	5,191,201	5,167,428
Health Department	10,946,568	9,929,927	10,595,371	10,734,780	10,822,958
Capital Improvement Program	393,701	1,068,071	-	404,271	404,271
Community Development	1,868,103	1,446,988	3,118,443	2,185,159	2,185,159
Housing Commission	3,060,199	2,886,331	3,512,098	3,491,592	3,491,592
DHS Social Welfare	2,466,102	3,067,137	2,984,500	2,952,000	2,952,000
Child Care	8,533,269	9,110,797	9,957,166	10,363,045	10,340,116
DHS Child Care	4,195,495	4,338,696	4,897,290	5,836,729	5,015,938
Veteran's Trust	46,980	60,332	66,264	66,264	66,264
Special Projects 12/31 FYE	2,974,730	2,635,193	221,000	216,026	216,026
Special Projects 9/30 FYE	4,358,494	4,198,775	4,145,337	3,944,730	3,944,730
Public Works	1,528,714	1,525,799	1,523,174	1,512,992	1,512,992
Aeronautics	2,315,261	2,179,920	4,200,000	4,200,000	4,200,000
Intergovernmental Sub-total	60,171,157	60,153,439	64,150,276	61,081,517	60,302,202
General Fund	16,830,179	18,559,247	20,545,745	19,265,496	19,265,496
Parks & Recreation	1,340,204	-	-	-	-
Friend of the Court	591,661	609,792	567,500	651,700	651,700
Health Department	1,650,269	997,823	1,032,312	1,003,920	1,003,920
Lodging Excise Tax	1,449	1,558	2,000	2,000	2,000
Register of Deeds Automation	750,174	660,748	700,000	650,000	650,000
Child Care	311,549	397,245	430,000	393,000	393,000
Special Projects 12/31 FYE	193,292	336,293	155,000	155,000	155,000
Special Projects 9/30 FYE	-	1,000	-	-	-
Public Works	47,911,689	49,894,148	52,121,414	50,593,359	50,593,359
Aeronautics	16,915,656	18,515,533	18,856,587	19,994,740	19,231,301
Delinquent Tax	399,015	557,396	452,000	455,000	455,000
Risk Management	1,806,338	1,789,135	1,905,000	1,865,000	1,865,000
Charges for Services Sub-total	88,701,476	92,319,918	96,767,558	95,029,215	94,265,776

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Revenue Discussion

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Fund	2005 Actual	2006 Actual	2007 Adopted	2008 Requested	2008 Adopted
General Fund	342,112	295,071	279,600	244,500	244,500
Friend of the Court	4,272	6,215	5,000	6,000	6,000
Health Department	165,839	167,742	161,400	162,600	162,600
Lodging Excise Tax	7,064	9,663	3,000	3,000	3,000
Drug Law Enforcement	-	147,053	148,554	160,208	160,208
Special Projects 12/31 FYE	130,907	-	-	-	-
Special Projects 9/30 FYE	34,748	34,772	54,683	39,604	39,604
Aeronautics	55,591	4,635	8,000	5,000	5,000
Fines and Forfeitures Sub-total	740,532	665,151	660,237	620,912	620,912
General Fund	3,017,636	4,368,903	3,790,000	3,898,650	3,898,650
Fire Commission	7,667	7,006	6,200	7,200	7,200
Parks & Recreation	9,043	2,817	14,500	-	-
Lodging Excise Tax	177,561	232,339	253,500	161,500	161,500
Capital Improvement Program	420,646	-	500,000	-	-
Correction & Detention Millage	233,666	444,884	125,000	250,000	250,000
Senior Millage	81,235	118,023	50,000	125,000	125,000
Register of Deeds Automation	7,832	36,636	4,500	30,000	30,000
Drug Law Enforcement	-	5,710	-	9,000	9,000
Revenue Sharing Reserve	245,388	1,108,639	1,350,000	1,250,000	1,250,000
Special Projects 12/31 FYE	(0)	25,073	-	14,810	14,810
Special Projects 9/30 FYE	0	2,065	-	-	-
Kent County Debt Service	77	8,240	-	-	-
Building Authority Debt Service	2	8,269	10,500	-	-
Kent County Capital Improvement	40,061	-	300,000	-	-
Building Authority Construction	45,342	69,695	-	1,300,000	1,300,000
Public Works	1,408,661	2,400,794	1,270,000	2,290,200	2,290,200
Aeronautics	1,034,357	1,801,318	1,090,000	4,245,500	4,245,500
Delinquent Tax	1,519,146	1,971,871	1,521,500	2,265,000	2,265,000
Risk Management	182,466	250,654	130,530	106,500	106,500
Interest Earnings Sub-total	8,430,786	12,862,936	10,416,230	15,953,360	15,953,360
General Fund	8,638,413	8,337,843	8,794,225	8,032,651	8,043,901
Fire Commission	-	-	-	123,000	123,000
Health Department	4,491,835	4,487,068	4,211,187	3,305,618	3,305,618
Community Development	187,432	167,228	-	75,000	75,000
DHS Social Welfare	374,547	300,786	480,570	480,000	480,000
Child Care	95,801	179,344	107,000	172,000	172,000
DHS Child Care	52,524	28,112	15,000	15,000	15,000
Special Projects 9/30 FYE	1,130	11,384	1,000	1,000	1,000
Aeronautics	84,469	713,174	190,000	190,000	190,000
Risk Management	17,474,324	17,610,642	20,352,503	23,161,476	23,161,476
Reimbursements Sub-total	31,400,475	31,835,580	34,151,485	35,555,745	35,566,995

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Fund	2005 Actual	2006 Actual	2007 Adopted	2008 Requested	2008 Adopted
General Fund	2,853,637	3,090,107	2,979,900	2,928,957	2,928,957
Fire Commission	-	14,691	12,000	15,000	15,000
Parks & Recreation	44,556	-	-	-	-
Health Department	540,685	588,847	349,057	337,280	337,280
Capital Improvement Program	10,000	16,666	-	568,000	568,000
Housing Commission	4,062	2,810	-	-	-
DHS Social Welfare	164	107	500	-	-
Child Care	3,500	500	2,500	22,500	22,500
DHS Child Care	-	-	-	50,000	50,000
Special Projects 12/31 FYE	198,221	1,131,811	109,441	113,166	113,166
Special Projects 9/30 FYE	2,500	3,500	3,500	3,500	3,500
Building Authority Debt	61,107,893	5,574,613	109,250	7,887,322	7,887,322
Kent County Capital Improvement	-	-	12,000,000	-	-
Public Works	905,433	828,523	1,203,098	1,303,970	1,303,970
Aeronautics	12,173,972	12,932,385	12,924,417	12,810,483	12,810,483
Risk Management	149,451	121,728	25,000	25,000	25,000
Other Revenue Sub-total	77,994,074	24,306,288	29,718,663	26,065,178	26,065,178
General Fund	26,366,586	24,872,940	28,698,373	30,511,538	30,511,538
Fire Commission	100,000	135,000	186,000	195,000	195,000
Parks & Recreation	3,245,223	-	-	-	-
Friend of the Court	1,730,293	1,572,548	2,472,784	2,923,189	2,593,507
Health Department	7,850,673	6,537,794	9,724,965	9,550,256	9,473,517
Capital Improvement Program	370,800	167,273	2,531,908	-	-
DHS Social Welfare	770,000	-	729,774	-	-
Child Care	11,077,391	11,792,012	12,076,922	12,401,597	12,216,567
DHS Child Care	4,458,781	4,329,616	4,978,542	5,866,129	5,040,337
Special Projects 9/30 FYE	1,201,412	1,015,156	727,711	644,936	644,936
Kent County Debt Service	1,198,657	962,112	1,611,776	1,414,164	1,414,164
Building Authority Debt Service	6,642,822	338,545	5,586,165	1,189,769	1,189,769
Kent County Capital Improvement	-	-	6,000,000	-	-
Building Authority Construction	118	-	-	-	-
Transfer In Sub-total	65,012,755	51,722,996	75,324,920	64,696,578	63,279,335
General Fund	142,987,573	151,810,889	165,461,483	164,057,892	164,069,142
Fire Commission	207,667	385,742	390,200	535,200	535,200
Parks & Recreation	4,658,427	2,817	14,500	-	-
Friend of the Court	7,967,184	7,681,665	8,920,627	8,772,090	8,418,635
Health Department	26,936,968	23,930,906	27,277,835	26,592,402	26,603,841
Lodging Excise Tax	4,656,941	5,018,056	5,665,000	5,430,500	5,430,500
Capital Improvement Program	4,696,874	4,858,008	7,065,069	9,161,899	5,261,390
Correction & Detention Millage	14,215,885	15,085,926	15,448,903	16,509,887	16,509,887
Senior Millage	4,411,635	4,650,052	6,430,079	6,889,766	6,889,766
Register of Deeds Automation	758,006	697,384	704,500	680,000	680,000
Drug Law Enforcement	-	152,762	148,554	169,208	169,208
Community Development	2,055,534	1,614,215	3,118,443	2,260,159	2,260,159
Housing Commission	3,064,261	2,889,141	3,512,098	3,491,592	3,491,592

Continued on the following page

Revenue Discussion

Continued from previous page

Fund	2005 Actual	2006 Actual	2007 Adopted	2008 Requested	2008 Adopted
Revenue Sharing Reserve	25,118,572	25,981,823	1,350,000	1,250,000	1,250,000
Special Projects 12/31 FYE	3,567,905	4,198,305	558,441	572,002	572,002
Special Projects 9/30 FYE	5,598,284	5,266,653	4,932,231	4,633,770	4,633,770
DHS Social Welfare	3,610,813	3,368,030	4,195,344	3,432,000	3,432,000
Child Care	20,021,510	21,479,898	22,573,588	23,352,142	23,144,183
DHS Child Care	8,706,800	8,696,424	9,890,832	11,767,858	10,121,275
Veteran's Trust	46,980	60,332	66,264	66,264	66,264
Kent County Debt Service	1,198,734	970,352	1,611,776	1,414,164	1,414,164
Building Authority Debt Service	67,750,716	5,921,427	5,705,915	9,077,091	9,077,091
Kent County Capital Improvement	40,061	-	18,300,000	-	-
Building Authority Construction	45,460	69,695	-	1,300,000	1,300,000
Public Works	51,754,498	54,649,265	56,117,686	55,700,521	55,700,521
Aeronautics	32,579,306	36,146,967	37,269,004	41,445,723	40,682,284
Delinquent Tax	4,557,123	6,283,797	3,843,500	4,405,000	4,405,000
Risk Management	19,612,579	19,772,159	22,413,033	25,157,976	25,157,976
Total Revenues	\$460,826,295	\$411,642,691	\$432,984,905	\$428,125,106	\$421,275,850