

2009
ANNUAL BUDGET

Kent County, Michigan



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County Administrator/Controller

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OFFICE OF THE ADMINISTRATOR

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October 23, 2008

The Honorable Board of Commissioners
Kent County Administration Building
300 Monroe Avenue NW
Grand Rapids, MI 49503-2221

RE: 2009 Kent County Annual Budget

As the Chief Administrative and Financial Officer of the County, it is my responsibility to develop and submit the annual budget for your review and approval. Attached is the proposed 2009 Annual Budget, which represents the 11th budget that I have presented to the Board of Commissioners. As we have come to expect, the elected officers, department directors, and judiciary continue to rise to the challenge and have done an exceptional job of holding the line on requests while protecting the provision of quality services that Kent County is not only mandated to provide, but also services that we choose to provide. We are able to do this despite the fact that other local units of government and the state continue to face significant financial challenges. This is a testament to the ability of the Board of Commissioners for your direction, and to all County departments that manage finances in an appropriate manner. Care has been taken to preserve General Fund reserves, as directed by the Finance & Physical Resources Committee through expenditure control and, where possible, generating additional revenues.

This document is one of many tools used by the Board in its decision-making process. And while the budget is by nature a fluid document—one that can change as emergent needs and circumstances dictate—it is also the single most important comprehensive policy statement about County priorities and programs that the Board of Commissioners makes on an annual basis.

The annual budget is used for a variety of reasons. First, it provides for accountability; it legitimizes public expenditures and accounts for use of public resources. Second, the budget is a planning tool, used to outline resources (taxes) provided by the public and programs/services to be provided. Third, and probably most important, the budget is an information tool, designed to communicate the funding priorities of the organization to our many stakeholders and other interested parties. Thus, the budget should be considered as a means to many ends, but not the end itself.

The 2009 proposed budget for both operating and capital needs has a gross expenditure requirement of \$402.3 million, which is an 8.1% increase over the adopted 2008 budget. The proposed budget includes operating expenditures of \$369.1 million, and capital expenditures of \$33.2 million. Projected revenues and existing fund balances (reserves) will be adequate to cover the proposed expenditures.

Like its predecessors, this proposed budget embraces those principles that have made our organization fiscally strong. The proposed budget:

- Plans for expenditures that can be supported by current revenues and existing reserves;
- Provides funding to ensure that County facilities and equipment are properly maintained;
- Maintains services and programs to support the quality of life enjoyed by County residents; and
- Maintains a competitive comprehensive compensation and benefits package for our workforce.

And like the previous five budgets, the proposed 2009 Budget offers very little margin in terms of revenue

Daryl J. Delabbio
County Administrator/Controller

projections and planned expenditures. For the sixth time in as many years, department directors were requested to provide two variations of their expenditure needs. Most departments were very thoughtful in their reviews and in the reductions that they proposed. Budget targets were provided and, if they couldn't be adhered to, justification was made as to the consequences of meeting the targets. I appreciate the responses to our current fiscal challenge that the department directors and their respective budget staffs offered.

Key Dates

A public hearing on the proposed 2009 Budget and millage rates is necessary. It is recommended that the hearing be held in conjunction with the Board meeting on *Thursday, November 20, 2008*, at 8:30 a.m. The Board should establish the public hearing date at its meeting on October 23. Formal action on the 2009 Budget is scheduled for the last Board meeting of the year, December 11.

Budget In Brief

Fund	2008	2009
All Funds		
Estimated revenues	\$357,996,515	\$383,062,792
Recommended budget	(372,183,778)	(402,309,876)
Other sources(uses)	1,189,769	-
Margin(deficit) *	<u>\$ (12,997,494)</u>	<u>\$ (19,247,084)</u>
General Fund		
Estimated revenues	\$164,069,142	\$167,643,656
Recommended budget	(164,018,488)	(169,620,618)
Margin(deficit)	<u>\$ 50,654</u>	<u>\$ (1,976,962)</u>

**The \$19.2 million use of fund balances in the 2009 budget is primarily attributed to three factors: (1) \$2.3 million Correction & Detention Fund reserves are being utilized to support the General Fund Correctional Facility costs; (2) \$11.3 million in the Revenue Sharing Reserve Fund reserves are being used to supplant State Revenue Sharing in the General Fund; (3) \$2.4 million in Delinquent Tax Revolving Fund reserves are being used to transfer surpluses to the General Fund; and (4) \$2.0 million in General Fund reserves are being utilized to balance the 2009 General Fund budget.*

Budget Summary

Category	2008	2009
Taxes	\$ 123,576,094	\$ 124,498,856
Intergovernmental	60,302,202	60,054,245
Charges for services	94,265,776	92,327,615
Reimbursements	35,566,995	38,633,357
Investment earnings	15,953,360	9,355,840
Other	28,332,088	58,192,879
Total Revenues	<u>\$ 357,996,515</u>	<u>\$ 383,062,792</u>
Personnel costs	\$ 140,623,971	\$ 142,145,251
Commodities	10,752,214	10,731,020
Contractual services	172,147,505	177,416,676
Capital outlay	4,120,290	3,625,336
Other/ Approp lapse	39,729,284	35,222,083
Operating Expenditures	<u>367,373,264</u>	<u>369,140,366</u>
Capital	4,810,514	33,169,510
Total Expenditures	<u>\$ 372,183,778</u>	<u>\$ 402,309,876</u>

Summary of Issues

The following is a summary of the primary issues that have shaped the proposed 2009 Budget.

Budget Parameters

As we have done in the past, budget parameters for the General Fund were established by the Finance & Physical Resources Committee at its meeting on June 17, 2008. The guidelines included expenditure categories for personnel costs, commodities (or supplies), contract services, and aggregate capital expenditures (both operational capital outlay and the CIP).

The budget parameters were emphasized to all department directors, elected officers, and the judiciary as part of the Budget Call Letters, which were issued in July.

Category	Parameter
General Fund Reserves	No reserves used to balance the budget
New Hires	No new hires requiring a General Fund appropriation
Commodities	Not to exceed 2008 level, unless appropriately justified
Contractual Services	Not to exceed 2008 level, unless appropriately justified
CIP Appropriation	Property tax generated from 0.2 mills of the general operating levy

There have been a couple of recent circumstances affecting revenue estimates that have precluded me from presenting a structurally balanced budget. The first was to revisit the revenue estimates for investment income, based upon recent action by the Federal Reserve Board to reduce interest rates as a result of the financial crises that reached a critical point in September/October. This resulted in a reduction of \$800,000 to the revenue estimate. The second involved the recent negotiations that took place between the County and five cities regarding the Jail Per Diem and Arrest Processing fees, resulting in a reduction of \$641,000 to the original estimate.

Millage Rates

Because no Headlee rollback is assumed, the proposed operating millage for the July 1, 2009 tax levy is **4.2803 mills**. In addition to the operating millage, the Board of Commissioners, at its meeting held September 25, 2008, adopted the millage rates for the debt service and operations for the correctional facility of **0.7893 mills** and **0.3244 mills** for senior services. Thus, the total proposed millage rate for 2009 is 5.3940 mills, which is the same as the millage levied in 2008. The operating millage rate of 4.2803 mills will be confirmed in May 2009.

Revenues

Taxes: The County's State Taxable Value (STV) continues to grow, but at a much more modest rate than it has over the past decade. Even with modest growth come increased demands. The STV grew from \$21.325 billion in 2007 to \$21.755 billion in 2008, representing an increase of 2.0%. It is estimated that the STV will grow to \$ 22.146 billion (1.8%) in 2009, which is the basis for the 2009 general operating property tax revenue estimate. The STV will generate approximately \$87.4 million in General Fund property tax revenue, which is a 1.6% increase over the 2008 budgeted General Fund property tax revenue of \$86.0 million. This is, however, an anomaly and is based in large part on the way the tax levy falls in conjunction with the transition to a July collection. Taxes represent about 64.2% of the County's total General Fund operating revenue stream. The projection for all tax revenue totals \$124.5 million, and includes the designated millages for the Correctional Facility and Senior Services, as well as Industrial Facilities Exemption Certificate taxes, and the Hotel/Motel Tax.

Funding for the CIP budget for 2009 is identical to past years in that the two enterprise departments fund or borrow for their own capital projects, while other projects are funded from 0.200 mill allocation from the general operating property tax levy. The 0.200 mills will provide approximately \$4.3 million for equipment and building requirements.

Intergovernmental Revenues: During the past six years intergovernmental revenues (primarily due to loss of revenue sharing) have been significantly lower than pre-2001 appropriations. As you know, the State mandated that over three years, the County operating millage levy be moved from December to July. July 2005 tax bills included the first installment of this transition and the complete transition took place in July 2007. On and after July 1, 2007, the County's operating millage will be billed in July of each year. Excess funds collected during the three year transition from December 1 to July 1 billing have been placed in a special Revenue Sharing Reserve Fund, as directed by the State. These funds are being "drawn down" according to the State's requirements, and it is anticipated that this fund will be depleted sometime during the County's 2011 Fiscal Year. This is leading to some uncertainty, given the State's fiscal condition, regarding whether Revenue Sharing will be fully restored.

Interest Income: While there were several years where our revenue from interest income grew fairly well, the projected revenue from return on investments, as noted above, will be down in 2008 and we have estimated a further reduction in this revenue for 2009. It is anticipated that in 2009, the County will receive \$9.4 million in all funds investment earnings with \$2.8 million credited to the General Fund.

Charges for Services: Charges for services, especially those levied by enterprise departments such as the

Airport and Public Works, provide approximately 24.0%, \$92.3 million, of the County's revenue.

Personnel

For the sixth consecutive year, the Finance & Physical Resources Committee concurred with the Administrator's recommendation to implement a moratorium on adding new positions that require a General Fund appropriation in the 2009 Budget, unless it is demonstrated that the County would save money or if there were increases in revenues to accommodate the additional expenses associated with a new position. This recommendation was based upon a variety of factors, including the County's financial situation as well as recognition that there has been significant growth in the employee population base since 1996. Personnel costs represent 35.3% of the all funds operating budget for 2009 and 65.6% of the General Fund operating budget. While the County has been successful in negotiating agreements that provide for 10% premium co-pay by employees for health insurance, these costs continue to experience significant increases.

The proposed 2009 Budget includes a recommendation to eliminate nine General Fund subsidized positions from several departments. While some of the positions are vacant, others are not. The positions recommended for elimination include:

Department	Positions Eliminated	Vacant	FTE	Savings
Bureau of Equalization	00000176 - Appraisal Division Manager	Yes	1.0	\$ 99,719
Clerk - Register of Deeds	00001229 - Clerk Typist II	Yes	1.0	41,145
Cooperative Extension	00000543 - Clerk Typist I (<i>reduced from FT to PT</i>)	No	0.5	32,603
Health Department - Communicable Disease	00001158 - Clerk Typist II	Yes	0.5	16,832
Health Department - Education	00001335 - Public Health Educator I	Yes	1.0	59,709
Health Department - Grant Program	00002489 - Public Health Program Supervisor	Yes	1.0	76,339
Health Department - Pandemic Flu	00002944 - Public Health Program Supervisor	Yes	1.0	64,776
Health Department - Strong Beginnings	00002880 - Outreach Worker I	Yes	0.5	16,832
Parks Department	00002547 - Clubhouse Supervisor (<i>replace w/PT Coordinator</i>)	No	1.0	53,983
Total			7.5	\$ 461,938

Capital Improvement Program (CIP)

Continuing as an integral part of the budget is the Capital Improvement Program (CIP) budget for 2009 - 2013. The CIP consists primarily of one-time or non-recurring capital expenditures. The process calls for the Board to adopt the budget for 2009 projects, using 2010 - 2013 as a barometer for future years' capital needs. The original list of FY2009 projects submitted by operating departments totaled \$17.7 million of improvements to be financed from the general tax levy. As was the case in previous years, not every request was recommended for funding. At its meeting held August 21, the Finance & Physical Resources Committee voted to recommend that \$4.7 million be appropriated for CIP projects (as identified/itemized in the budget document), compared to \$5.3 million that was budgeted in 2008.

Funding for the recommended projects for the 2009 CIP comes from the following sources:

CIP Funding Sources	2008	2009
Operating Levy (<i>0.2 mills</i>)	\$ 4,289,119	\$ 4,331,000
CIP Fund Reserves	-	250,000
Debt Financing	568,000	-
Grants	404,271	-
Other	-	150,000
Total Sources	\$ 5,261,390	\$ 4,731,000

The \$4.73 million in 2009 recommended projects includes funding for design of a Juvenile Detention Center remodel project. The project description includes renovation of the kitchen/dining and support areas of the Juvenile Detention Facility at a total estimated cost of \$2.6 million. It is recommended that the planning/design phase of this project commence in Fiscal Year 2009 with the anticipation that this \$170,000 cost

will be financed, in FY2010, from bond proceeds upon completion of this phase of the project. Other major expenditures in the CIP include \$1.4 million for additional costs associated with the 63rd District Court; \$1.2 million for debt service on the 2008 Capital Improvement Bonds; and \$400,000 to the Zoo Society to fund construction of exhibits.

Hotel/Motel (Lodging Excise) Tax Fund

The Hotel/Motel Tax Fund is once again being highlighted because there are a number of issues that must be addressed in the near future. Revenues from hotel and motel taxes have historically been used for the following purposes: (1) debt service on the bonds for the DeVos Place Convention Center (almost \$4.9 million in 2009); (2) the County's contribution to the Grand Rapids-Kent County Convention & Visitors Bureau (\$700,000 in 2009); and (3) a (\$10,000) contribution to the Arts Festival for marketing purposes. In 2007, a new commitment was added (a \$200,000 annual contribution to the Sports Commission through 2011).

Because funding commitments from the Hotel/Motel Tax continue to exceed revenues, for the 2009 Budget it is proposed that General Fund dollars be used to augment some of these commitments, similar to what was done in 2008. The other option was to reduce some commitments, but the County's first obligation is to make debt payments on the two bond issues for the Convention Center (Series 2001 in the amount of \$4.87 million and Series 2003 in the amount of \$392,513). In addition, the County has a contractual obligation to the Convention & Visitors Bureau for funding (which expires December 31, 2009), and a resolution from the Board committing \$400,000 annually to the John Ball Zoological Society through 2010. Coupled with the additional commitment of \$200,000 to the Sports Commission through 2011, the options included either reducing funding to the Zoo Society and Sports Commission, or use General Fund dollars to partially finance the commitments. The recommendation for 2008, which was accepted by the Board of Commissioners, was to provide that Hotel/Motel tax funds be used for debt retirement for the Series 2001 bond issue on the Convention Center (\$4.683 million), \$700,000 for the Convention & Visitors Bureau, \$200,000 for the Sports Commission, and \$10,000 for the Arts Festival. The balance of obligations (\$395,000 for the Series 2003 Convention Center bond issue and \$400,000 for the John Ball Zoo Society) was funded by the County's General Fund and Capital Improvement Fund, respectively. This added to the increased demands that are already placed on the General Fund.

In the first nine months of 2008, revenues from the Hotel/Motel Tax are about 4.9% higher than a similar period for 2007. Still, the revenues are not able to meet annual expenditures. Therefore, once again it is recommended that commitments to the Zoo Society (\$400,000) and \$392,513 for the Series 2003 bond issue for the Convention Center be appropriated from the Capital Improvement Fund and General Fund, respectively.

Revenue Sharing

The County's Revenue Sharing Reserve Fund will be depleted sometime during the 2011 fiscal year. When the Revenue Sharing Reserve Fund balance is fully exhausted, revenue sharing payments from the state are scheduled to be restored. While we should receive some indication of the State's intentions before 2011, we have been and continue to look at what operational efficiencies we should consider in the event that revenue sharing is permanently eliminated, incorporating short-and long-term strategies. Unfortunately, recent statements by state legislators lead us to believe that the prospect of Revenue Sharing being restored is not very likely. So we are faced with either incremental reductions during the next several years, or a major program/service reduction of up to \$11 million in 2011.

Corrections/Detention Millage

For the past several Budget Messages I indicated that if the Corrections/Detention Millage was not renewed, coupled with the concerns about whether Revenue Sharing would be restored, and our ongoing

struggles in the Hotel/Motel Tax continued, we would be faced with a “perfect storm” in 2011. I am both pleased and relieved that we can eliminate concerns about the Corrections/Detention Millage from the list, at least for the next 20 years before the expiration of the recently approved millage renewal (in 2029).

Credit Rating

In spite of the depressed economy in the State of Michigan, Kent County continues to remain fiscally sound, as evidenced in part by retaining the triple-A credit ratings from both Standard & Poor’s and Moody’s Investor Services’ for long-term debt. However, the past six fiscal years have resulted in the County using reserves to cover shortfalls in revenue for operations. This is a trend that cannot be sustained; unfortunately this budget continues to rely on reserves to “balance” the budget. That is, current projected revenues are not sufficient to cover current anticipated expenditures. Given our “guilt by association” with the State of Michigan, it is uncertain how long we will be able to maintain the highest credit ratings. Thus, it continues to be important for the County to continue to exercise fiscally sound budgeting practices, which has been our historical practice. Again, most department directors have risen to the challenge and have thoughtfully prepared and submitted their respective budget requests.

On the Horizon

County staff continues to search for ways to increase efficiencies, reduce costs, and look at alternative sources of revenue. One revenue source that is being recommended in the 2009 Budget is the implementation of a charge to those cities and townships that currently receive fire dispatch service from the Sheriff Department at no cost. This service costs \$476,000 annually, and in conjunction with Sheriff Stelma, it is proposed that in 2009 we implement a fee, based on a combination of estimated population served and incidents reported in local units, for 50% of the cost of this service and in 2010, a fee covering 100% of the cost.

Second, as noted above, for 2009 approximately \$800,000 has been “diverted” from Hotel/Motel Taxes to the General Fund and Capital Improvement Program Fund to honor the various commitments the County has made. It is anticipated that if revenues do not increase from Hotel/Motel Taxes, commitments funded from this source will have to either be further reduced or augmented to an even greater extent by General Fund appropriations.

Third, while not an imminent issue, at some point in 2010-2011, the County will have to look at replacing its financial, payroll, and human resources software applications (commonly referred to as PeopleSoft). This will be a significant undertaking and will require both financial and human resources.

Summary of Major Operating Budget Changes

As noted above, the proposed 2009 budget provides for \$402.3 million in expenditures and \$383.1 million in revenues. This is a 8.1% increase compared to the adopted 2008 budget expenditure level of \$372.2 million. The primary reason for this increase, is the \$29.6 million planned for the Correctional Facility Development & Juvenile Detention Remodel construction projects. Pages 16-18 note the proposed General Fund departmental appropriations for the 2009 Fiscal Year. As you will notice, most of the increases in these appropriations are modest or are less than the 2008 appropriations (ranging from -6.4% in the County Clerk’s Office to +7.6% in Facilities Management).

The following highlights departments and functions that have experienced some of the more significant changes in proposed 2009 Budget:

Facilities Management: The 7.6%, or \$981,285, increase in the Facilities Management budget can be attributed to the first year of operations and maintenance on the new Human Services facility. The \$1,076,087 in

costs for this new facility are covered by rent and reimbursements from the State of Michigan.

Circuit Court: Included in the 2.2% increase in the 2009 Circuit Court budget is two new full-time Law Clerk positions.

Sheriff's Department: Revenue in the Sheriff's Department was reduced approximately \$641,000 as a result of a 25% reduction in the jail per diem rate charged to other local municipalities. This is the result of a recent agreement that was reached between the County and the five cities charged per diem and arrest processing fees.

Clerk - Elections: As with each off-election year, there is not the need for supplies, ballots, etc. associated with the on-election (even-numbered) years. Thus, the proposed 2009 budget shows a 42.2% decrease from what was budgeted for this activity in 2008, and an overall reduction of 6.4% in the Clerk's budget.

Transfers Out - DHS Childcare: The 5.1% increase in the General Fund subsidy to the Department of Human Services Childcare budget is a result of continued increases in the number of placements and the costs of placements. This area has been, and continues to be, a concern and has increased significantly over the past several years. Unfortunately, expenditures cannot be controlled by the County because the DHS is a state agency, and the County and State share costs on a 50/50 basis.

Board Goals

Since 1995, the Board of Commissioners and key administrative staff have met in five major priority and goal-setting sessions. A review of the major public policy and fiscal administration priorities identified during the 1995, 1997, 1998, 1999, and 2005 sessions can be summarized in the following statements. Kent County strives to:

- Conduct County affairs in an open and accessible manner by communicating with the public and local units of government about the issues faced, services provided, and contributions to the quality of life made by the County by continuing to develop a communication and information infrastructure based upon sound technological innovation and investment;
- Actively pursue legislative changes needed to support decisions made by the Board of Commissioners not only to secure the County's fair share of state and federal funds but also to advance the County's priorities and initiatives to improve services to our citizens; and
- Be an effective steward of public funds using professional budgeting and fiscal management techniques and practices to: (1) provide mandated services and, within the limits of available resources, discretionary services; and (2) invest in the maintenance of the County's infrastructure. This will be accomplished by taking measures to preserve a strong financial position as measured by:
 - The County's favorable credit ratings;
 - Maintaining adequate reserves;
 - Maximizing revenues internally; and
 - Recruit, train, and develop a diverse, and qualified work force.

These principles are specifically designed to provide both mandated and discretionary services to the public in an efficient and effective manner. The strategic planning initiative completed in late 2005 reaffirmed existing philosophies, adding the last initiative related to more active engagement in legislative issues.

This budget also continues to reflect the policy of the Board as identified in the County's Fiscal Policies, which is to maintain 10.0% of the subsequent year's operating budget in reserve. This level of fund

balance is necessary to maintain and protect the County's outstanding bond ratings, which continues to be a high priority of the Board of Commissioners.

Performance Measurements

County departments, offices, agencies, and the judiciary continue to make significant progress in developing and utilizing performance measurements (PMs). The bar has been raised as a result of the biannual review of departmental PMs by the Legislative & Human Resources Committee and the enhanced database developed by the Performance Measurement Review Team (PMRT). There is an increased emphasis on outputs and outcomes, as well as indicators related to both, and to efficiencies that departments are achieving and measuring.

Work Groups and Teams

There are many work groups and teams that have been established to provide recommendations on the many issues facing the County. Some of the work groups have been specific in nature with a limited function and timetable. Others have become "institutionalized" into the operations of the County. The employees listed participated in the FY 2009 budget review work groups.

Conclusion

The budget is the primary policy statement on County programs and priorities from the Board of Commissioners to the citizens of Kent County. The budget provides information to the public on the funding priorities and programs that have been established. In this sense, the budget is also a plan. It provides a road map for departments, offices, and agencies to use in implementing the programs funded by the Board. And, like most plans, the budget can—and should—be a flexible document that is subject to change as needs emerge, more information becomes available, and priorities change.

As we continue to adhere to a strong set of Fiscal Policies, continue our commitment to performance-based budgeting, and continue to see progress in making accurate estimates for revenues and expenditures, this process will continue to improve.

Once again, I would like to thank all the departments, elected officers, and judiciary for their cooperation and assistance in developing the proposed 2009 Annual Budget. Many people contributed to this effort and all should be proud of the results. In addition, I would like to express my appreciation to the CIP Review Committee, the Operating Budget Review Committee, the Performance Measurements Review Team, and the Finance & Physical Resources Committee, for their extensive work in the development of this document. I would also like to commend the Fiscal Services staff for the tremendous amount of time and effort that was devoted to the preparation of this budget. In short, the collective professionalism, diligent work, commitment to cooperation, and the good will and spirit of many individuals made this document possible and the budget process an efficient and effective one.

Respectfully,



Daryl J. Delabbio
County Administrator/Controller

Performance Measurement Review Team

Wayman Britt, Administrator's Office
Steve Duarte, Fiscal Services
Gail Glocheski, Human Resources
Craig Paull, Information Technology
Mary Swanson, Administrator's Office

CIP Review Committee

Jon Denhof, Purchasing
Robert Mihos, Facilities Management
Craig Paull, Information Technology
Lloyd Pitsch, Sheriff's Department
Roger Sabine, Parks
Marvin Van Nortwick, Fiscal Services
Robert White, Fiscal Services

Operating Budget Review Committee

Wayman Britt, Administrator's Office
Donald Clack, Human Resources
Jim Day, Board of Commissioners Office
Daryl Delabbio, Administrator's Office
Mary Swanson, Administrator's Office
Craig Paull, Information Technology
Marvin Van Nortwick, Fiscal Services
Robert White, Fiscal Services

ALL FUNDS SUMMARY

ALL FUNDS SUMMARY

County of Kent, Michigan

All Funds By Category

Statement of Revenues, Expenditures, and Changes in Fund Balances

	FY 2007		FY 2008		FY 2009		
	Audited	Percent	Amended	Percent	Requested	Adopted	Percent
Revenues By Category							
Taxes	\$122,808,167	31.5%	\$122,073,713	31.2%	\$124,498,856	\$124,498,856	32.5%
Licenses & permits	1,563,731	0.4%	1,646,598	0.4%	1,580,602	1,580,602	0.4%
Intergovernmental	67,769,255	17.4%	69,519,540	17.8%	60,263,338	60,054,245	15.7%
Charges for services	95,823,781	24.6%	96,234,476	24.6%	92,726,915	92,327,615	24.1%
Fines & forfeitures	618,612	0.2%	620,912	0.2%	761,498	761,498	0.2%
Investment earnings	15,408,604	4.0%	16,235,153	4.2%	9,356,215	9,355,840	2.4%
Reimbursements	33,930,383	8.7%	35,566,995	9.1%	38,633,357	38,633,357	10.1%
Other	51,714,264	13.3%	48,841,979	12.5%	55,850,779	55,850,779	14.6%
Total Revenues	389,636,796	100.0%	390,739,366	100.0%	383,671,560	383,062,792	100.0%
Expenditures By Category							
Personnel	137,219,157	38.6%	140,914,202	32.3%	142,621,748	142,145,251	35.3%
Commodities	10,101,275	2.8%	10,862,925	2.5%	10,731,020	10,731,020	2.7%
Contractual services	162,844,012	45.8%	177,413,433	40.6%	178,385,218	177,416,676	44.1%
Capital outlay	4,820,979	1.4%	4,431,491	1.0%	3,660,586	3,625,336	0.9%
Other	28,755,466	8.1%	45,783,154	10.5%	40,222,080	40,222,083	10.0%
Appropriation lapse	-	0.0%	(6,130,000)	-1.4%	(5,000,000)	(5,000,000)	-1.2%
Operating Expenditures	343,740,889	96.8%	373,275,206	85.4%	370,620,652	369,140,366	91.8%
Capital projects	11,503,099	3.2%	63,574,772	14.6%	33,578,302	33,169,510	8.2%
Total Expenditures	355,243,988	100.0%	436,849,978	100.0%	404,198,954	402,309,876	100.0%
Other Fin Sources (Uses)							
Transfers in	65,021,296		68,335,694		67,443,853	66,470,112	
Transfers out	(64,973,806)		(68,926,980)		(67,443,853)	(66,470,112)	
Total Other Fin Sources (Uses)	47,490		(591,286)		-	-	
Net Inc (Dec) in Fund Balances	\$ 34,440,298		\$ (46,701,898)		\$ (20,527,394)	\$ (19,247,084)	

County of Kent, Michigan

All Funds By Function

Statement of Revenues, Expenditures, and Changes in Fund Balances

	FY 2007		FY 2008		FY 2009		
	Audited	Percent	Amended	Percent	Requested	Adopted	Percent
Revenues By Category							
Taxes	\$ 122,808,167	31.5%	\$ 122,073,713	31.2%	\$ 124,498,856	\$ 124,498,856	32.5%
Charges for services	95,823,781	24.6%	96,234,476	24.6%	92,726,915	92,327,615	24.1%
Intergovernmental	67,769,255	17.4%	69,519,540	17.8%	60,263,338	60,054,245	15.7%
Reimbursements	33,930,383	8.7%	35,566,995	9.1%	38,633,357	38,633,357	10.1%
Investment earnings	15,408,604	4.0%	16,235,153	4.2%	9,356,215	9,355,840	2.4%
Licenses and permits	1,563,731	0.4%	1,646,598	0.4%	1,580,602	1,580,602	0.4%
Fines and forfeitures	618,612	0.2%	620,912	0.2%	761,498	761,498	0.2%
Other	51,714,264	13.3%	48,841,979	12.5%	55,850,779	55,850,779	14.6%
Total Revenues	389,636,796	100.0%	390,739,366	100.0%	383,671,560	383,062,792	100.0%
Expenditures By Function							
Enterprise activities	80,799,041	22.7%	96,832,805	22.2%	90,927,640	90,927,640	22.6%
Health and welfare	74,251,287	20.9%	79,974,488	18.3%	82,558,081	81,678,412	20.3%
Public safety	60,451,103	17.0%	67,088,087	15.4%	65,337,688	65,337,688	16.2%
General government	45,524,862	12.8%	46,051,224	10.5%	46,841,739	46,545,177	11.6%
Judicial	33,203,011	9.3%	33,291,624	7.6%	33,709,325	33,466,861	8.3%
Community & economic dev	12,338,234	3.5%	12,225,798	2.8%	12,463,509	12,463,509	3.1%
Debt service	7,351,099	2.1%	10,471,915	2.4%	11,019,207	11,019,207	2.7%
Cultural and recreation	8,658,773	2.4%	8,718,965	2.0%	8,865,282	8,803,691	2.2%
Other	21,163,480	6.0%	24,750,300	5.7%	23,898,181	23,898,181	5.9%
Appropriation lapse	-	0.0%	(6,130,000)	-1.4%	(5,000,000)	(5,000,000)	-1.2%
Operating Expenditures	343,740,889	96.8%	373,275,206	85.4%	370,620,652	369,140,366	91.8%
Capital	11,503,099	3.2%	63,574,772	14.6%	33,578,302	33,169,510	8.2%
Total Expenditures	355,243,988	100.0%	436,849,978	100.0%	404,198,954	402,309,876	100.0%
Other Fin Sources (Uses)							
Transfers in	65,021,296		68,335,694		67,443,853	66,470,112	
Transfers out	(64,973,806)		(68,926,980)		(67,443,853)	(66,470,112)	
Total Other Fin Sources (Uses)	47,490		(591,286)		-	-	
Net Inc (Dec) in Fund Balances	\$ 34,440,298		\$ (46,701,898)		\$ (20,527,394)	\$ (19,247,084)	

ALL FUNDS SUMMARY

County of Kent, Michigan

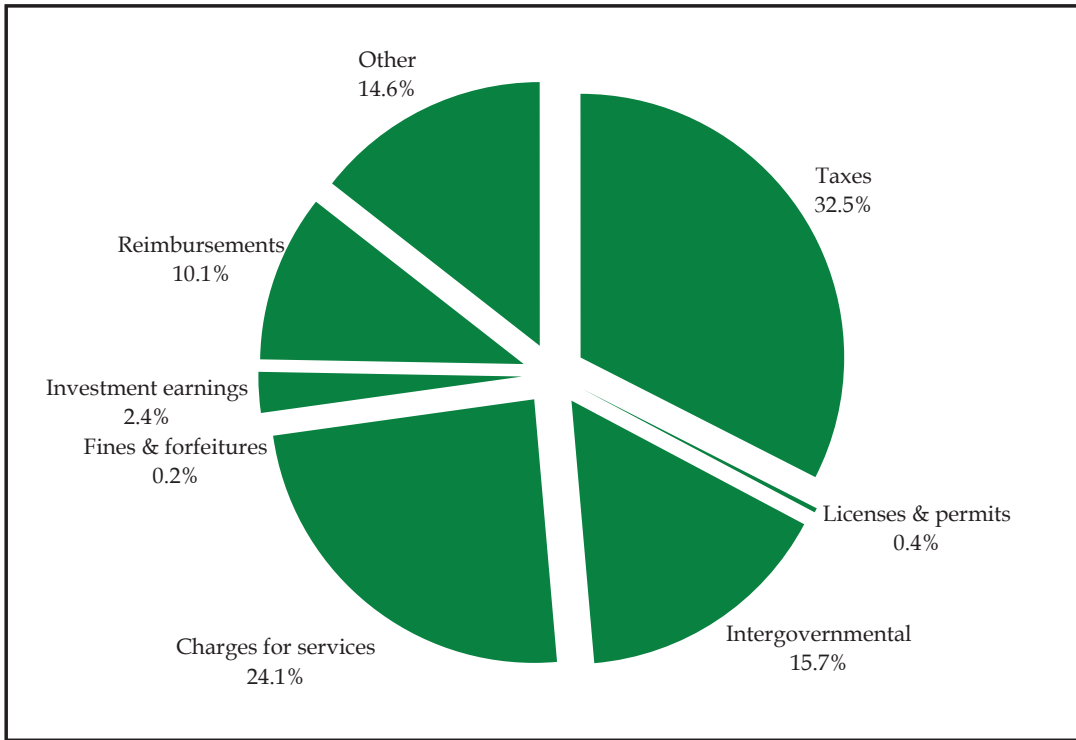
2009 Governmental Fund Type By Function Statement of Revenues, Expenditures, and Changes in Fund Balances

	General	Special Revenue	Debt Service	Capital Project	Internal Service	Component Unit	Proprietary	Total
Revenues By Category								
Taxes	\$ 89,175,400	\$ 29,092,456	\$ -	\$ 4,331,000	\$ -	\$ -	\$ 1,900,000	\$124,498,856
Charges for services	18,449,501	2,770,255	-	-	1,775,000	50,696,182	18,636,677	92,327,615
Intergovernmental	9,739,003	38,814,976	-	150,000	-	7,350,266	4,000,000	60,054,245
Reimbursements	12,404,741	3,851,055	-	170,000	21,547,561	480,000	180,000	38,633,357
Investment earnings	2,805,250	1,069,350	-	500,000	104,000	2,098,340	2,778,900	9,355,840
Licenses and permits	82,950	1,497,652	-	-	-	-	-	1,580,602
Fines and forfeitures	201,100	555,398	-	-	-	-	5,000	761,498
Other	3,219,402	542,383	8,303,133	29,430,000	25,000	1,372,894	12,957,967	55,850,779
Total Revenues	136,077,347	78,193,525	8,303,133	34,581,000	23,451,561	61,997,682	40,458,544	383,062,792
Expenditures By Function								
Enterprise activities	-	-	-	-	-	54,801,496	36,126,144	90,927,640
Health and welfare	8,876,461	69,439,951	-	-	-	3,362,000	-	81,678,412
Public safety	61,125,098	4,212,590	-	-	-	-	-	65,337,688
General government	42,012,869	880,308	-	-	-	-	3,652,000	46,545,177
Judicial	21,531,557	11,935,304	-	-	-	-	-	33,466,861
Community & economic dev	537,513	8,161,810	-	-	-	3,764,186	-	12,463,509
Debt service	-	-	11,019,207	-	-	-	-	11,019,207
Cultural and recreation	8,783,191	20,500	-	-	-	-	-	8,803,691
Other	-	-	-	-	23,898,181	-	-	23,898,181
Appropriation lapse	(5,000,000)	-	-	-	-	-	-	(5,000,000)
Capital	-	-	-	33,169,510	-	-	-	33,169,510
Total Expenditures	137,866,689	94,650,463	11,019,207	33,169,510	23,898,181	61,927,682	39,778,144	402,309,876
Other Financing Sources (Uses)								
Transfers in	31,566,309	30,793,379	2,717,424	1,393,000	-	-	-	66,470,112
Transfers out	(31,753,929)	(28,506,309)	-	(3,149,874)	-	-	(3,060,000)	(66,470,112)
Total Other Fin Sources (Uses)	(187,620)	2,287,070	2,717,424	(1,756,874)	-	-	(3,060,000)	-
Net Inc (Dec) in Fund Balances	\$ (1,976,962)	\$ (14,169,868)	\$ 1,350	\$ (345,384)	\$ (446,620)	\$ 70,000	\$ (2,379,600)	\$ (19,247,084)

County of Kent, Michigan
 All Funds By Government Fund Type
 Statement of Fund Balances

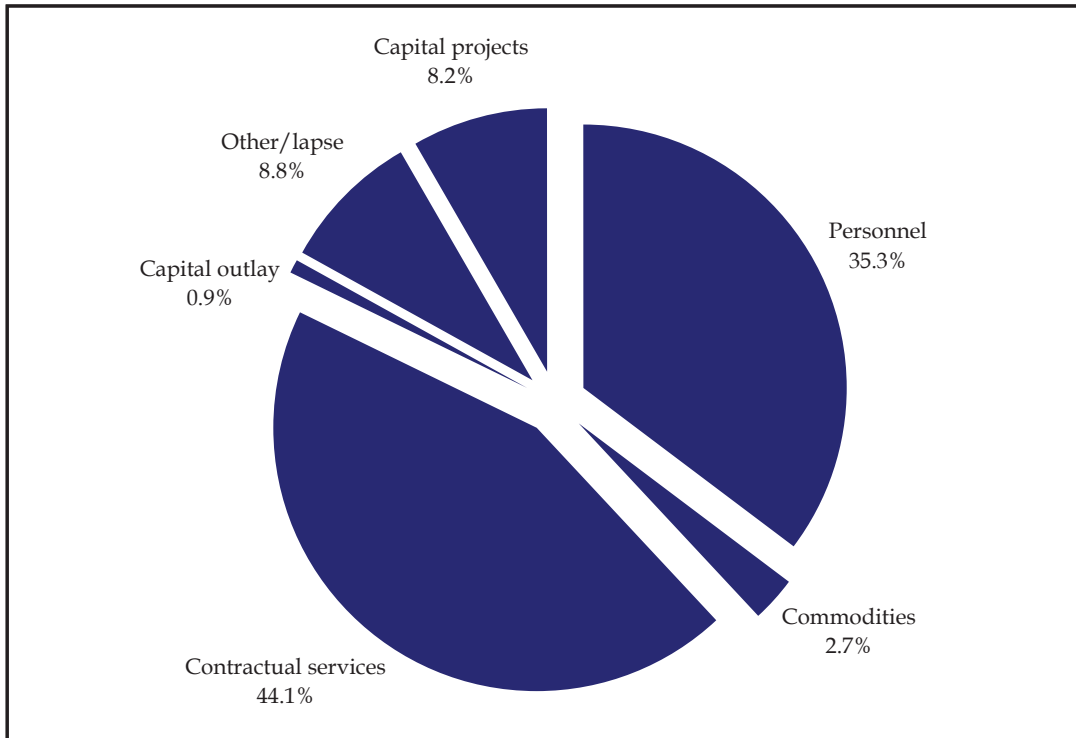
Government Fund Type	FY 2007	FY 2008	FY 2009 Adopted		
	Fund Bal	Est Fund Bal	Sources	Uses	Fund Bal
General Fund	\$ 70,209,406	\$ 69,762,535	\$ 167,643,656	\$ 169,620,618	\$ 67,785,573
Fire Prevention	174,505	184,005	540,000	536,257	187,748
Friend of the Court	288,919	101,019	8,910,022	8,910,022	101,019
Health	210,734	100,334	26,606,021	26,606,021	100,334
Lodging Excise Tax	1,790,818	1,459,918	5,648,200	5,942,032	1,166,086
Correction and Detention	4,859,379	3,001,679	16,716,000	18,988,625	729,054
Senior Millage	1,000,451	1,010,251	7,023,256	7,423,256	610,251
Register of Deeds Automation	1,168,570	1,374,970	635,000	622,915	1,387,055
911 Dispatch Authority	-	-	-	-	-
Drug Law Enforcement Fund	29,663	194,363	347,336	147,336	394,363
Community Development	-	-	2,219,778	2,219,778	-
State Revenue Sharing Reserve	38,404,377	27,922,181	726,650	12,006,309	16,642,522
Child Care	77,630	77,630	23,124,091	23,124,091	77,630
DHS Child Care	83,738	19,723	12,203,399	12,203,399	19,723
Veteran's Trust	12,946	12,716	79,104	79,104	12,716
Special Project Calendar Year	1,763,755	2,076,355	606,893	745,893	1,937,355
Special Project Fiscal Year	7,795	7,795	3,601,154	3,601,734	7,215
Special Revenue Funds	49,873,280	37,542,939	108,986,904	123,156,772	23,373,071
Debt Service	255,601	11,701	2,122,040	2,122,040	11,701
Building Auth Debt Service	439,587	450,856	8,898,517	8,897,167	452,206
Debt Service Fund	695,188	462,557	11,020,557	11,019,207	463,907
Capital Improvement Program	8,695,356	6,793,856	4,481,000	4,731,000	6,543,856
Bond Capital Improvement	-	8,556,600	1,393,000	1,393,000	8,556,600
Building Auth Construction	26,263,757	14,329,754	30,100,000	30,195,384	14,234,370
Capital Project Funds	34,959,113	29,680,210	35,974,000	36,319,384	29,334,826
Internal Service Fund	3,827,115	6,357,618	23,451,561	23,898,181	5,910,998
Public Works	62,157,509	71,551,709	54,801,496	54,801,496	71,551,709
Social Welfare	(64,015)	-	3,432,000	3,362,000	70,000
Housing Commission	70,127	70,127	2,512,910	2,512,910	70,127
Shelter Plus Care	-	-	1,251,276	1,251,276	-
Component Unit Funds	62,163,621	71,621,836	61,997,682	61,927,682	71,691,836
Aeronautics	179,011,130	180,560,530	36,126,144	36,126,144	180,560,530
Delinquent Tax Revolving	12,196,320	11,353,020	4,332,400	6,712,000	8,973,420
Proprietary Funds	191,207,450	191,913,550	40,458,544	42,838,144	189,533,950

FY 2009 Revenues By Category - \$384,249,656



This chart is net of Transfers-In from other funds.

FY 2009 Expenditures By Category - \$402,315,190



This chart is net of Transfers-Out to other funds.

GENERAL FUND

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.

County of Kent, Michigan

General Fund
Schedule of Uses of Financial Resources

Program Descriptions	FY 2007	FY 2008		FY 2009		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
Enforcement	\$ 16,062,647	\$ 15,988,179	\$ 16,231,167	\$ 15,770,054	\$ 15,770,054	-2.8%
Enforcement - COPS	243,331	275,230	275,230	362,641	362,641	31.8%
Enforcement - Security Enf Officers	18,919	22,304	22,304	18,598	18,598	-16.6%
Administration	-	810,781	810,781	815,583	815,583	0.6%
Park Security	185,500	200,747	200,747	200,317	200,317	-0.2%
Law Enforcement Computer Net	105,487	130,208	130,208	146,741	146,741	12.7%
Marine Safety	191,604	212,163	212,163	217,836	217,836	2.7%
Lake Bella Vista	5,754	30,196	30,196	11,129	11,129	-63.1%
Township Law Enforcement	2,250,802	2,242,111	2,242,111	2,334,204	2,334,204	4.1%
Township Law Enforcement - East Precinct	1,522,052	1,479,047	1,479,047	1,543,614	1,543,614	4.4%
Dispatch Services	1,900,194	2,013,411	2,013,411	2,063,618	2,063,618	2.5%
Correctional Facility	35,157,152	36,949,643	36,964,936	37,353,786	37,353,786	1.1%
Emergency Management	267,329	282,004	282,004	286,977	286,977	1.8%
Sheriff	57,910,771	60,636,024	60,894,305	61,125,098	61,125,098	0.4%
Circuit Court	14,245,479	14,386,166	14,432,366	15,059,418	14,842,894	2.8%
Circuit Court Services	1,602,981	1,648,471	1,648,471	1,587,104	1,587,104	-3.7%
Law Library	21,400	21,400	21,400	21,400	21,400	0.0%
Jury Commission	281	2,077	2,077	2,075	2,075	-0.1%
Family Division Referees	722,129	713,432	713,432	733,740	733,740	2.8%
Probation	61,203	70,014	70,014	70,014	70,014	0.0%
Circuit Court	16,653,472	16,841,560	16,887,760	17,473,751	17,257,227	2.2%
Administration	474,928	539,943	539,943	518,340	518,340	-4.0%
Cooperative Extension	41,318	56,250	56,250	51,751	51,751	-8.0%
82 Ionia	824,129	931,727	931,727	1,099,427	1,099,427	18.0%
511-525 N Monroe	-	-	-	-	-	NA
Admin Building	594,903	813,500	813,500	751,685	751,685	-7.6%
Courthouse	8,307,070	8,351,808	8,351,808	8,359,911	8,359,911	0.1%
Probate Court Building	135,908	140,000	140,000	143,697	143,697	2.6%
DHS Building	679,373	602,078	602,078	388,962	388,962	-35.4%
Northwest Center	29,962	16,000	16,000	21,289	21,289	33.1%
Paul I. Phillips Gymnasium	1,982	26,000	26,000	60,000	60,000	130.8%
Human Services Complex	-	-	-	1,076,087	1,076,087	NA
Boiler Plant Operations	1,378,414	1,432,500	1,432,500	1,419,942	1,419,942	-0.9%
Facilities Management	12,467,986	12,909,806	12,909,806	13,891,091	13,891,091	7.6%
Administration	615,103	788,430	788,430	840,565	790,565	0.3%
JNET	526,629	546,784	546,784	548,933	548,933	0.4%
GIS	475,588	622,933	622,933	587,419	587,419	-5.7%
Help Desk	895,164	1,011,660	1,011,660	939,097	936,747	-7.4%
FHRS	616,569	469,728	469,728	489,947	489,947	4.3%
Specialty Applications	367,197	363,162	363,162	370,622	370,622	2.1%
Networks	628,262	603,262	603,262	809,550	809,550	34.2%
Servers	1,345,192	1,326,933	1,329,428	1,544,277	1,501,532	12.9%
Telecommunications	221,057	225,920	225,920	-	-	-100.0%
Information Technology	5,690,760	5,958,812	5,961,307	6,130,410	6,035,315	1.2%
Criminal/Juvenile	5,966,893	6,150,578	6,150,578	6,174,282	6,159,782	0.1%
Prosecutor	5,966,893	6,150,578	6,150,578	6,174,282	6,159,782	0.1%

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County of Kent, Michigan

General Fund
Schedule of Uses of Financial Resources

Program Descriptions	FY 2007	FY 2008		FY 2009		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
John Ball Zoological Gardens	2,671,864	522,454	556,754	555,266	555,266	-0.3%
John Ball Zoo - Animal Programs	216,092	1,793,597	1,793,597	1,764,815	1,764,815	-1.6%
John Ball Zoo - Education Programs	65,467	389,120	389,120	513,213	513,213	31.9%
John Ball Zoo - Facilities	1,106,461	1,463,424	1,468,225	1,475,028	1,475,028	0.5%
John Ball Zoo - Park	121,162	201,634	173,966	156,708	156,708	-9.9%
Zoo	4,181,047	4,370,229	4,381,662	4,465,030	4,465,030	1.9%
Long Lake Region	318,010	256,195	254,095	187,947	187,947	-26.0%
Townsend Region	159,849	197,835	177,835	148,008	148,008	-16.8%
Caledonia Region	231,892	237,411	237,411	257,543	257,543	8.5%
Johnson	315,886	218,676	218,676	278,554	278,554	27.4%
Fallasburg Region	208,446	188,663	188,663	254,699	254,699	35.0%
Wabasis Lake Park	202,704	210,908	213,008	273,404	273,404	28.4%
Palmer	130,942	129,870	129,870	134,191	134,191	3.3%
Douglas Walker Region	259,021	318,609	318,609	275,556	275,556	-13.5%
Dwight Lydell Region	199,404	191,084	191,084	203,562	203,562	6.5%
Kent Trails	26,192	25,100	25,100	21,750	21,750	-13.3%
Millennium	238,267	293,841	293,841	250,111	250,111	-14.9%
LE Kaufman Golf Course	510,054	543,348	543,348	572,022	572,022	5.3%
LE Kaufman Clubhouse	367,534	301,810	301,810	273,042	219,059	-27.4%
Wabasis Lake Campground	152,557	147,748	147,748	147,889	147,889	0.1%
Administration	928,511	1,024,825	1,024,825	1,101,474	1,093,866	6.7%
Parks	4,249,271	4,285,923	4,265,923	4,379,752	4,318,161	1.2%
63rd District Court	2,353,385	2,448,501	2,448,501	2,389,738	2,389,738	-2.4%
District Court - Probation	437,172	458,325	458,325	464,854	464,854	1.4%
District Court	2,790,557	2,906,826	2,906,826	2,854,592	2,854,592	-1.8%
Administrator's Office	1,240,654	1,303,360	1,303,360	1,304,165	1,304,165	0.1%
Board of Commissioners	861,308	931,350	931,350	941,618	941,618	1.1%
Corporate Counsel	37,656	50,000	50,000	60,000	60,000	20.0%
Economic Development	80,000	80,000	475,000	472,513	472,513	-0.5%
Management Studies	137,726	113,000	108,486	118,000	115,000	6.0%
Alliance for Health	4,750	4,750	4,750	-	-	-100.0%
Prevention Program	2,555,461	1,847,500	1,857,500	1,887,500	1,852,500	-0.3%
Area Agency on Aging	14,546	14,546	14,546	14,546	14,546	0.0%
ACSET	65,000	65,000	80,000	65,000	65,000	-18.8%
Legal Assistance Center	40,000	60,000	60,000	60,000	60,000	0.0%
Policy/Administration	5,037,100	4,469,506	4,884,992	4,923,342	4,885,342	0.0%
Bureau of Equalization	1,805,764	1,738,776	1,738,776	1,730,826	1,631,107	-6.2%
Bureau of Equalization	1,805,764	1,738,776	1,738,776	1,730,826	1,631,107	-6.2%
Elections	408,115	492,551	492,551	284,875	284,875	-42.2%
Vital Records	895,955	915,907	915,907	936,228	936,228	2.2%
Circuit Court Clerk	1,369,626	1,428,204	1,428,204	1,444,881	1,444,881	1.2%
Register of Deeds	757,432	816,517	816,517	795,482	754,337	-7.6%
Clerk/Register of Deeds	3,431,128	3,653,179	3,653,179	3,461,466	3,420,321	-6.4%
Drain Commission	573,765	589,666	589,666	607,025	596,525	1.2%
Drains County At Large	20,911	20,000	20,000	20,000	20,000	0.0%
Drain Commission	594,676	609,666	609,666	627,025	616,525	1.1%

Continued on next page...

GENERAL FUND

County of Kent, Michigan

**General Fund
Schedule of Uses of Financial Resources**

Program Descriptions	FY 2007	FY 2008		FY 2009		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
Fiscal Services	1,719,936	1,777,664	1,777,664	1,791,650	1,791,650	0.8%
Audit	111,900	135,000	135,000	130,000	130,000	-3.7%
Purchasing	491,130	503,002	503,002	511,713	511,713	1.7%
Central Services	800,346	842,264	842,264	836,680	836,680	-0.7%
Fleet Services	454,108	541,010	541,010	528,874	528,874	-2.2%
Fiscal Services	3,577,419	3,798,940	3,798,940	3,798,917	3,798,917	0.0%
Human Resources	1,934,850	2,193,454	2,193,454	2,145,046	2,145,046	-2.2%
Human Resources	1,934,850	2,193,454	2,193,454	2,145,046	2,145,046	-2.2%
Treasurer's Office	1,092,560	1,168,439	1,168,439	1,202,098	1,202,098	2.9%
Treasurer's Office	1,092,560	1,168,439	1,168,439	1,202,098	1,202,098	2.9%
Probate Court - Mental & Estate Division	1,239,195	1,315,926	1,315,926	1,369,738	1,359,738	3.3%
Intergovernmental	2,892,160	3,833,169	4,605,204	4,721,986	4,721,986	2.5%
Cooperative Extension Service	666,055	673,361	673,361	724,487	691,884	2.8%
Medical Examiner	1,274,944	1,302,771	1,302,771	1,429,205	1,344,305	3.2%
DHS - Social Welfare	-	-	762,227	742,711	741,044	-2.8%
Veterans' Affairs Department	165,285	204,391	204,391	202,080	202,080	-1.1%
Other	6,237,638	7,329,618	8,863,880	9,190,207	9,061,037	2.2%
Operating Expenses before Transfers	133,621,892	139,021,336	141,269,494	143,572,933	142,866,689	1.1%
Transfers Out - Debt Service Fund	986,984	963,288	711,087	960,550	960,550	35.1%
Transfers Out - Fire Commission	186,000	195,000	195,000	196,000	196,000	0.5%
Transfers Out - FOC	1,947,388	2,593,507	2,025,512	2,244,200	2,237,623	10.5%
Transfers Out - Health	8,382,072	9,473,517	9,434,385	9,809,201	9,568,237	1.4%
Transfers Out - Special Projects	686,201	644,936	662,748	626,594	626,594	-5.5%
Transfers Out - Child Care	11,877,856	12,216,567	11,716,567	12,375,509	12,088,509	3.2%
Transfers Out - DHS Child Care	4,978,542	5,040,337	5,782,284	6,106,824	6,076,416	5.1%
Operating Transfers Out	29,045,043	31,127,152	30,527,583	32,318,878	31,753,929	4.0%
Total Operating Expenses	162,666,935	170,148,488	171,797,077	175,891,811	174,620,618	1.6%
Transfers Out - CIP	245,193	-	50,267	408,792	-	-100.0%
Capital	245,193	-	50,267	408,792	-	-100.0%
Total Uses before Appropriation Lapse	162,912,128	170,148,488	171,847,344	176,300,603	174,620,618	1.6%
Estimated Appropriation Lapse	-	(6,130,000)	(6,130,000)	(5,000,000)	(5,000,000)	-18.4%
Total General Fund	\$ 162,912,128	\$ 164,018,488	\$ 165,717,344	\$ 171,300,603	\$ 169,620,618	2.4%

County of Kent, Michigan

General Fund
Fund Statement

	<i>Year ended December 31,</i>				
	2006	2007	2008	2008	2009
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Taxes	\$ 80,230,390	\$ 87,109,198	\$ 87,810,941	\$ 88,000,000	\$ 89,175,400
Licenses and permits	73,072	66,306	75,050	82,200	82,950
Intergovernmental	11,983,317	9,689,213	13,417,664	9,744,200	9,739,003
Charges for services	18,559,247	19,859,068	19,311,696	19,385,600	18,449,501
Fines & Forfeitures	295,071	210,802	244,500	178,900	201,100
Investment earnings	4,368,903	4,332,887	3,898,650	2,948,700	2,805,250
Reimbursements	8,337,843	8,280,998	8,043,901	12,244,100	12,404,741
Other	3,090,107	2,610,659	2,928,957	2,901,600	3,219,402
Total Revenues	126,937,949	132,159,131	135,731,359	135,485,300	136,077,347
Expenditures:					
Sheriff	54,687,530	57,910,771	60,894,305	60,539,100	61,125,098
Circuit Court	15,036,233	16,653,472	16,887,760	16,800,000	17,257,227
Facilities Management	12,679,177	12,467,986	12,909,806	12,448,100	13,891,091
Information Technology	5,372,206	5,690,760	5,961,307	5,264,900	6,035,315
Prosecutor	5,388,664	5,966,893	6,150,578	6,035,400	6,159,782
Zoo	3,581,870	4,181,047	4,381,662	4,254,100	4,465,030
Parks	3,988,307	4,249,271	4,265,923	4,250,000	4,318,161
District Court	2,575,469	2,790,557	2,906,826	2,797,100	2,854,592
Policy/ Administration	4,690,261	5,037,100	4,884,992	4,106,300	4,885,342
Bureau of Equalization	1,610,618	1,805,764	1,738,776	1,669,500	1,631,107
Clerk's Office	3,192,462	3,431,128	3,653,179	3,375,000	3,420,321
Drain Commission	492,702	594,676	609,666	586,800	616,525
Fiscal Services	3,423,290	3,577,419	3,798,940	3,576,100	3,798,917
Human Resources	1,953,436	1,934,850	2,193,454	1,935,300	2,145,046
Treasurer's Office	1,080,283	1,092,560	1,168,439	1,149,700	1,202,098
Other	7,600,259	6,237,638	8,863,880	8,726,200	9,061,037
Appropriation lapse	-	-	(6,130,000)	-	(5,000,000)
Total Expenditures	127,352,765	133,621,892	135,139,494	137,513,600	137,866,689
Excess (deficiency) of revenues over (under) expenditures	(414,815)	(1,462,761)	591,865	(2,028,300)	(1,789,342)
Other Financing Sources (Uses):					
Transfers in	24,872,940	28,746,518	30,500,296	30,500,296	31,566,309
Transfers out _Operating	(26,057,926)	(29,045,043)	(30,527,583)	(28,868,600)	(31,753,929)
Transfers out _Capital	(152,840)	(245,193)	(50,267)	(50,267)	-
Total Other Financing Sources (Uses)	(1,337,826)	(543,719)	(77,554)	1,581,429	(187,620)
Net Inc (Dec) in Fund Balance	(1,752,642)	(2,006,480)	514,311	(446,871)	(1,976,962)
Fund Balance, beginning of year	73,968,527	72,215,885	70,209,406	70,209,406	69,762,535
Fund Balance, end of year	\$ 72,215,885	\$ 70,209,406	\$ 70,723,717	\$ 69,762,535	\$ 67,785,573

County of Kent, Michigan

General Fund By Category

Statement of Revenues, Expenditures, and Changes in Fund Balances

	FY 2007		FY 2008		FY 2009		
	Audited	Percent	Amended	Percent	Requested	Adopted	Percent
Revenues By Category							
Taxes	\$ 87,109,198	65.9%	\$ 87,810,941	64.7%	\$ 89,175,400	\$ 89,175,400	65.5%
Licenses & permits	66,306	0.1%	75,050	0.1%	82,950	82,950	0.1%
Intergovernmental	9,689,213	7.3%	13,417,664	9.9%	9,739,003	9,739,003	7.2%
Charges for services	19,859,068	15.0%	19,311,696	14.2%	18,848,801	18,449,501	13.6%
Fines & forfeitures	210,802	0.2%	244,500	0.2%	201,100	201,100	0.1%
Investment earnings	4,332,887	3.3%	3,898,650	2.9%	2,805,250	2,805,250	2.1%
Reimbursements	8,280,998	6.3%	8,043,901	5.9%	12,404,741	12,404,741	9.1%
Other	2,610,659	2.0%	2,928,957	2.2%	3,219,402	3,219,402	2.4%
Total Revenues	132,159,131	100.0%	135,731,359	100.0%	136,476,647	136,077,347	100.0%
Expenditures By Category							
Personnel	87,750,016	65.7%	89,940,411	66.6%	90,633,522	90,372,722	65.6%
Commodities	4,101,739	3.1%	4,615,268	3.4%	4,584,764	4,584,764	3.3%
Contractual services	39,502,205	29.6%	44,347,761	32.8%	46,732,377	46,310,183	33.6%
Capital outlay	2,049,836	1.5%	2,293,634	1.7%	1,569,558	1,546,308	1.1%
Other	218,096	0.2%	72,419	0.1%	52,712	52,712	0.0%
Appropriation lapse	-	0.0%	(6,130,000)	-4.5%	(5,000,000)	(5,000,000)	-3.6%
Total Expenditures	133,621,892	100.0%	135,139,494	100.0%	138,572,933	137,866,689	100.0%
Excess (deficiency) of revenues over (under) expenditures	(1,462,761)		591,865		(2,096,286)	(1,789,342)	
Other Fin Sources (Uses)							
Transfers in	28,746,518		30,500,296		31,566,309	31,566,309	
Transfers out	(29,290,236)		(30,577,850)		(32,727,670)	(31,753,929)	
Total Other Fin Sources (Uses)	(543,719)		(77,554)		(1,161,361)	(187,620)	
Net Inc (Dec) in Fund Balance	\$ (2,006,480)		\$ 514,311		\$ (3,257,647)	\$ (1,976,962)	

Other Revenues:

Rental Income; Sale of fixed Assets; Vending Machine & Pay Phone

Other Expenditures:

Cost Allocation

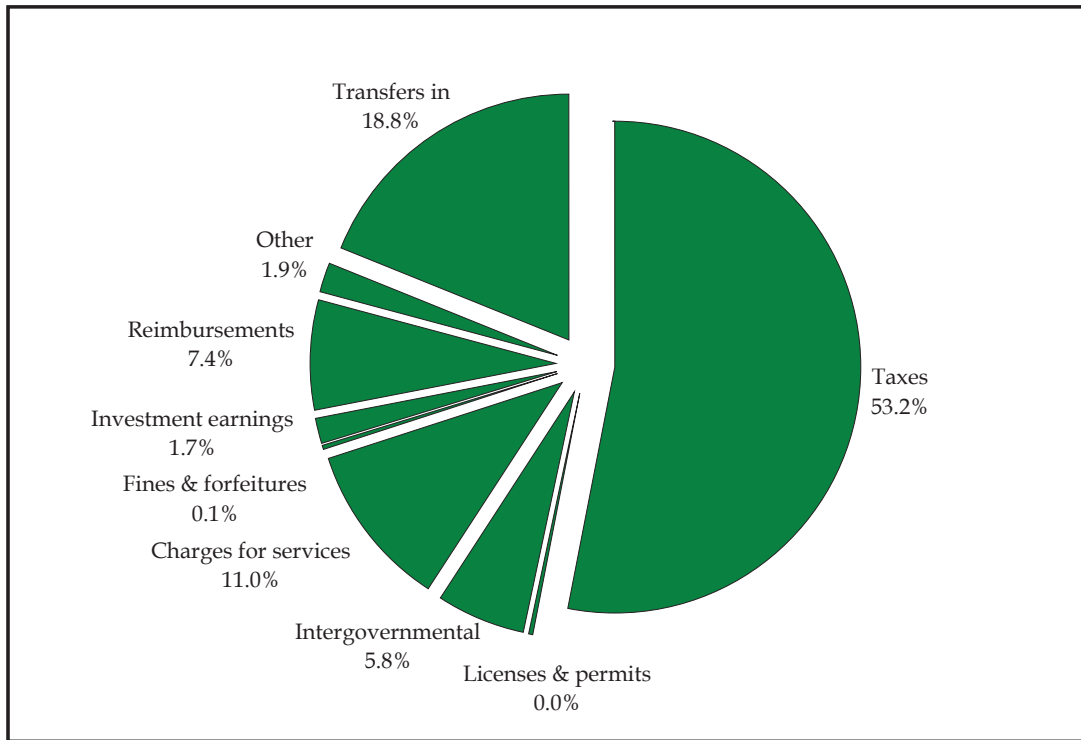
County of Kent, Michigan

General Fund By Function

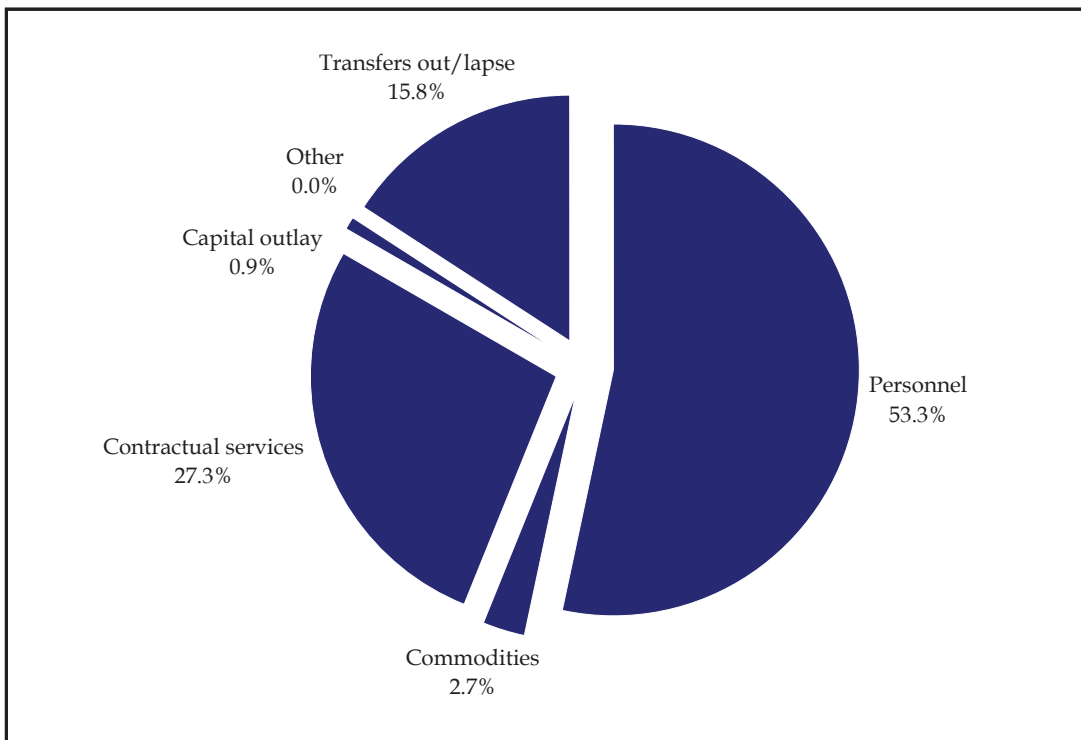
Statement of Revenues, Expenditures, and Changes in Fund Balances

	FY 2007		FY 2008		FY 2009		
	Audited	Percent	Amended	Percent	Requested	Adopted	Percent
Revenues By Category							
Taxes	\$ 87,109,198	65.9%	\$ 87,810,941	64.7%	\$ 89,175,400	\$ 89,175,400	65.5%
Charges for services	19,859,068	15.0%	19,311,696	14.2%	18,848,801	18,449,501	13.6%
Reimbursements	8,280,998	6.3%	8,043,901	5.9%	12,404,741	12,404,741	9.1%
Intergovernmental	9,689,213	7.3%	13,417,664	9.9%	9,739,003	9,739,003	7.2%
Investment earnings	4,332,887	3.3%	3,898,650	2.9%	2,805,250	2,805,250	2.1%
Fines & forfeitures	210,802	0.2%	244,500	0.2%	201,100	201,100	0.1%
Licenses & permits	66,306	0.1%	75,050	0.1%	82,950	82,950	0.1%
Other	2,610,659	2.0%	2,928,957	2.2%	3,219,402	3,219,402	2.4%
Total Revenues	132,159,131	100.0%	135,731,359	100.0%	136,476,647	136,077,347	100.0%
Expenditures By Function							
Public safety	57,910,771	43.3%	60,894,305	45.1%	61,125,098	61,125,098	44.3%
General government	39,505,434	29.6%	41,250,702	30.5%	42,309,431	42,012,869	30.5%
Judicial	20,723,224	15.5%	21,170,512	15.7%	21,758,081	21,531,557	15.6%
Health and welfare	6,907,145	5.2%	8,751,389	6.5%	8,998,028	8,876,461	6.4%
Cultural and recreation	8,430,317	6.3%	8,647,585	6.4%	8,844,782	8,783,191	6.4%
Community & economic dev	145,000	0.1%	555,000	0.4%	537,513	537,513	0.4%
Appropriation lapse	-	0.0%	(6,130,000)	-4.5%	(5,000,000)	(5,000,000)	-3.6%
Total Expenditures	133,621,892	100.0%	135,139,494	100.0%	138,572,933	137,866,689	100.0%
Excess (deficiency) of revenues over (under) expenditures	(1,462,761)		591,865		(2,096,286)	(1,789,342)	
Other Fin Sources (Uses)							
Transfers in	28,746,518		30,500,296		31,566,309	31,566,309	
Transfers out	(29,290,236)		(30,577,850)		(32,727,670)	(31,753,929)	
Total Other Fin Sources (Uses)	(543,719)		(77,554)		(1,161,361)	(187,620)	
Net Inc (Dec) in Fund Balance	\$ (2,006,480)		\$ 514,311		\$ (3,257,647)	\$ (1,976,962)	

FY 2009 Sources By Category - \$167,643,656



FY 2009 Uses By Category - \$169,620,618



SPECIAL REVENUE FUNDS

Fire Commission Fund

To account for the acquisition of fire trucks with standard equipment for participating local units of government. Financing is provided by participating units (50%) and General Fund (50%) appropriations.

Parks Fund

To account for certain resources restricted to specific Park activities. Effective after FY 2005, the Parks operations and maintenance is 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 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.

911 Dispatch Authority Fund

To account for the authorized levy of a surcharge on users of communication devices with billable addresses in Kent County at a rate of \$0.45 per device per month as provided by Public Act 164 of 2007, and appropriate receipts to fund an emergency dispatch system.

Drug Law Enforcement Fund

To account for the receipt and expenditures of monies generated through application of various drug forfeiture laws.

SPECIAL REVENUE FUNDS

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 were 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.

County of Kent, Michigan

Special Revenue Funds
Schedule of Uses of Financial Resources

Program Descriptions	FY 2007	FY 2008		FY 2009		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
Fire Commission Fund	\$ 541,791	\$ 521,608	521,608	\$ 536,257	\$ 536,257	2.8%
Title IV-D	7,910,932	8,544,935	8,544,935	8,749,000	8,733,060	2.2%
Work First	171,808	171,808	171,808	176,962	176,962	3.0%
Medical Support	189,874	-	-	-	-	NA
Friend of the Court Fund	8,272,615	8,716,743	8,716,743	8,925,962	8,910,022	2.2%
Administration	3,150,193	3,527,567	3,537,567	3,455,480	3,215,698	-9.1%
Community Nursing	6,505,466	6,298,561	6,298,561	6,278,568	6,264,177	-0.5%
Clinical Services	11,373,786	11,414,213	11,414,213	11,435,678	11,443,679	0.3%
Environmental Health	4,735,758	5,363,500	5,502,636	5,676,989	5,682,467	3.3%
Health Fund	25,765,203	26,603,841	26,752,977	26,846,715	26,606,021	-0.5%
Lodging Excise Tax Fund	6,626,290	5,776,969	5,776,969	5,942,032	5,942,032	2.9%
Correction & Detention Millage	900	2,538,265	2,570,052	2,488,625	2,488,625	-3.2%
Senior Millage Fund	6,043,151	7,176,801	7,176,801	7,423,256	7,423,256	3.4%
ROD - Automation Fund	426,439	663,373	663,373	622,915	622,915	-6.1%
911 Dispatch Authority	-	-	1,822,500	-	-	-100.0%
Drug Law Enforcement Fund	105,646	141,208	141,208	147,336	147,336	4.3%
Community Development Fund	2,312,459	2,260,159	1,997,094	2,219,778	2,219,778	11.2%
Juvenile Sex Offender	308,207	362,419	362,419	384,488	384,488	6.1%
Juvenile Court CASA	98,080	123,924	123,924	156,442	156,442	26.2%
DT/NW Training Funds	3,153	2,500	2,500	-	-	-100.0%
Facilities Management	530,487	517,744	517,744	734,619	734,619	41.9%
Community Probation	3,897,087	4,086,713	4,086,713	4,423,322	4,436,322	8.6%
Juvenile Assessment & Diversion Placement	-	-	-	208,519	208,519	NA
Young Delinquent Inten Inter Program	9,579,136	9,729,435	8,829,435	9,660,884	9,160,884	3.8%
Electronic Monitoring	192,775	192,775	192,775	204,354	204,354	6.0%
Community Reintegration	165,095	181,251	181,251	-	-	-100.0%
Community Reintegration	277,356	296,280	296,280	294,319	294,319	-0.7%
Juvenile Detention	6,867,600	7,128,343	7,128,343	7,009,186	7,009,186	-1.7%
Detention Milk Meal	95,001	95,000	95,000	95,000	95,000	0.0%
Kent Crisis Intervention	406,210	427,799	427,799	439,958	439,958	2.8%
Child Care Fund	22,420,186	23,144,183	22,244,183	23,611,091	23,124,091	4.0%
DHS Child Care Fund	9,783,177	10,121,275	11,605,168	12,233,807	12,203,399	5.2%
Veteran's Trust Fund	61,272	66,264	71,256	79,104	79,104	11.0%

Continued on next page...

SPECIAL REVENUE FUNDS

County of Kent, Michigan

Special Revenue Funds

Schedule of Uses of Financial Resources

Program Descriptions	FY 2007	FY 2008		FY 2009		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
Agricultural Preservation	931,760	37,381	270,531	-	-	-100.0%
Admin Office - Prevent Neglect Focus Grp	-	-	10,000	-	-	-100.0%
CC - Family Counseling	56,819	73,000	162,926	70,000	70,000	-57.0%
Coop Ext - Healthy Kids Healthy Families	43,403	-	15,608	-	-	-100.0%
Drains - Hazard Mitigation Grant	452,925	-	141,675	-	-	-100.0%
Drain Comm - Special Assessment	71,210	70,166	70,166	72,193	72,193	2.9%
Facilities Management - Fallasburg Dam	-	16,374	111,919	30,000	30,000	-73.2%
John Ball Zoo - Biomass Feasibility Study	8,705	-	-	-	-	NA
Remonumentation Program	258,621	161,000	258,054	155,200	155,200	-39.9%
Parks - Kent Trails	-	21,880	21,880	20,500	20,500	-6.3%
Parks - Fallasburg	-	-	9,500	-	-	-100.0%
Parks - MP EPA Brownfield - HAS	121,826	-	-	-	-	NA
Parks - MP EPA Brownfield - HSC	19,544	-	-	-	-	NA
Parks - MP EPA Brownfield - PA	78,381	-	-	-	-	NA
Parks - Access to Recreation Initiative	-	-	40,000	-	-	-100.0%
Sheriff - Countywide 911 Dispatch	47,320	-	106,943	-	-	-100.0%
Sheriff - Emergency Mgmt - 2004 SHSG	121,198	-	-	-	-	NA
Sheriff - Emergency Mgmt - 2005 SHSG	810,870	-	-	-	-	NA
Sheriff - Emergency Mgmt - 2006 SHSG	53,273	-	69,724	-	-	-100.0%
Sheriff - Gifts - Honor Camp	1,265	6,000	6,000	5,000	5,000	-16.7%
Sheriff - Gifts - Jail	-	115,000	115,000	116,000	116,000	0.9%
Sheriff - Local Corr Officers Training	3,052	146,000	146,000	201,000	201,000	37.7%
Sheriff - Michigan Dispatch Training	9,000	14,134	14,134	26,000	26,000	84.0%
Sheriff - Michigan Justice Training	43,515	45,000	45,000	50,000	50,000	11.1%
Special Project Fund Calendar Year End	3,132,687	705,935	1,615,060	745,893	745,893	-53.8%
CC - JABG	71,423	-	72,675	-	-	-100.0%
CC - DMC Intervention and Reduction	-	-	125,000	159,077	159,077	27.3%
CC - Juvenile Accountability	6,347	4,621	10,714	4,080	4,080	-61.9%
CC - Safe Haven Grant	120,880	-	229,120	-	-	-100.0%
Community Corrections Grant	235,576	229,900	229,900	229,900	229,900	0.0%
Community Corrections Admin	2,192,665	2,126,637	944,457	918,305	918,305	-2.8%
FOC - Access and Visitation Grants	4,827	17,000	14,000	18,000	18,000	28.6%
Prosecutor - Cooperative Reimb	1,524,983	1,626,291	1,626,291	1,630,000	1,630,000	0.2%
Sheriff - Sheriff's Drug Enforcement	86,123	92,483	92,483	98,257	98,257	6.2%
Sheriff - Admin & Road Patrol-COPS	77,267	-	-	-	-	NA
Sheriff - Law Enforcement Block Grant	25,247	-	-	-	-	NA
Sheriff - Secondary Road Patrol	613,865	532,485	543,129	544,115	544,115	0.2%
Special Project Funds Fiscal Year End	4,959,203	4,629,417	3,887,769	3,601,734	3,601,734	-7.4%
Special Revenue Funds before Transfers	\$ 90,451,018	\$ 93,066,041	\$ 95,562,761	\$ 95,424,505	\$ 94,650,463	-1.0%
DHS - Child Care	-	-	64,015	-	-	-100.0%
Special Projects	91,695	-	-	-	-	NA
Correction & Detention Millage	15,319,340	16,000,000	16,000,000	16,500,000	16,500,000	3.1%
Revenue Sharing Reserve Fund	11,241,736	11,511,538	11,500,296	12,006,309	12,006,309	4.4%
Transfers Out	26,652,771	27,511,538	27,564,311	28,506,309	28,506,309	3.4%
Total Special Revenue Funds	\$117,103,789	\$120,577,579	123,127,072	\$123,930,814	\$123,156,772	0.0%

County of Kent, Michigan
Fire Commission Special Revenue Fund
Fund Statement

	<i>Year ended December 31,</i>				
	2006	2007	2008	2008	2009
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 229,046	\$ 186,000	\$ 195,000	\$ 207,600	\$ 196,000
Investment earnings	7,006	6,423	7,200	3,000	6,700
Reimbursements	-	160,359	123,000	115,000	126,000
Other	14,691	18,527	15,000	14,000	15,300
Total Revenues	250,742	371,309	340,200	339,600	344,000
Expenditures:					
Personnel	1,465	1,846	2,100	1,400	2,100
Commodities	7,812	8,284	6,100	14,500	7,000
Contractual services	164,026	176,123	187,800	180,000	195,160
Other	13,978	32,347	27,908	27,900	29,297
Capital outlay	263,249	323,191	297,700	301,300	302,700
Total Expenditures	450,530	541,791	521,608	525,100	536,257
Excess (deficiency) of revenues over (under) expenditures	(199,787)	(170,482)	(181,408)	(185,500)	(192,257)
Other Financing Sources (Uses):					
Transfers in	135,000	186,000	195,000	195,000	196,000
Transfers out	-	-	-	-	-
Total Other financing sources (Uses)	135,000	186,000	195,000	195,000	196,000
Net Inc (Dec) in Fund Balance	(64,787)	15,518	13,592	9,500	3,743
Fund Balance, beginning of year	223,774	158,987	174,505	174,505	184,005
Fund Balance, end of year	\$ 158,987	\$ 174,505	\$ 188,097	\$ 184,005	\$ 187,748

SPECIAL REVENUE FUNDS

County of Kent, Michigan

**Parks Special Revenue Fund
Fund Statement**

Year ended December 31,

	2006 Audited	2007 Audited	2008 Amended	2008 Estimated	2009 Adopted
Revenues:					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-	-
Investment earnings	2,817	-	-	-	-
Other	-	-	-	-	-
Total Revenues	2,817	-	-	-	-
Expenditures:					
Personnel	-	-	-	-	-
Commodities	-	-	-	-	-
Contractual Services	-	-	-	-	-
Other	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	2,817	-	-	-	-
Other Financing Sources (Uses):					
Transfers in	-	-	-	-	-
Transfers out	(324,599)	-	-	-	-
Total Other Financing Sources (Uses)	(324,599)	-	-	-	-
Net Inc (Dec) in Fund Balance	(321,782)	-	-	-	-
Fund Balance, beginning of year	321,782	-	-	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -	\$ -	\$ -

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

County of Kent, Michigan
Friend of the Court Special Revenue Fund
Fund Statement

	<i>Year ended September 30,</i>				
	2006 Audited	2007 Audited	2008 Amended	2008 Estimated	2009 Adopted
Revenues:					
Intergovernmental	\$ 5,493,110	\$ 5,803,152	\$ 5,845,791	\$ 5,500,500	\$ 5,982,084
Charges for services	609,792	695,160	651,700	690,300	686,315
Fines & Forfeitures	6,215	4,615	6,000	3,000	4,000
Total Revenues	6,109,116	6,502,927	6,503,491	6,193,800	6,672,399
Expenditures:					
Personnel	6,635,717	6,890,655	7,340,591	6,754,900	7,249,800
Commodities	187,879	174,163	199,200	193,300	206,200
Contractual Services	289,851	326,185	319,233	356,900	331,125
Other	850,816	800,441	836,407	836,400	1,103,472
Capital outlay	42,428	81,171	21,312	14,200	19,425
Total Expenditures	8,006,691	8,272,615	8,716,743	8,155,700	8,910,022
Excess (deficiency) of revenues over (under) expenditures	(1,897,575)	(1,769,688)	(2,213,252)	(1,961,900)	(2,237,623)
Other Financing Sources (Uses):					
Transfers in	1,572,548	1,958,607	2,025,512	1,774,000	2,237,623
Transfers out	-	-	-	-	-
Total Other financing sources (Uses)	1,572,548	1,958,607	2,025,512	1,774,000	2,237,623
Net Inc (Dec) in Fund Balance	(325,027)	188,919	(187,740)	(187,900)	-
Fund Balance, beginning of year	425,027	100,000	288,919	288,919	101,019
Fund Balance, end of year	\$ 100,000	\$ 288,919	\$ 101,179	\$ 101,019	\$ 101,019

This is a memorandum budget previously appropriated by the Kent County Board of Commissioners via resolutions 9-11-08-81 (\$176,962) and 09-25-08-87 (\$8,733,060).

SPECIAL REVENUE FUNDS

County of Kent, Michigan

**Health Special Revenue Fund
Fund Statement**

Year ended September 30,

	2006	2007	2008	2008	2009
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Licenses and permits	\$ 1,221,706	\$ 1,432,505	\$ 1,498,548	\$ 1,468,800	\$ 1,427,652
Intergovernmental	9,929,927	11,463,258	11,010,626	10,643,100	10,770,031
Charges for services	997,823	964,763	1,003,920	909,300	918,940
Fines & Forfeitures	167,742	166,153	162,600	141,700	156,600
Reimbursements	4,487,068	3,236,790	3,305,618	3,305,000	3,451,171
Other	588,847	339,778	337,280	337,000	313,390
Total Revenues	17,393,112	17,603,248	17,318,592	16,804,900	17,037,784
Expenditures:					
Personnel	16,595,905	16,934,564	17,401,842	16,513,400	17,558,391
Commodities	3,565,818	4,742,903	4,870,912	3,993,600	4,757,562
Contractual Services	2,764,544	2,379,324	2,695,798	2,529,100	2,638,455
Other	1,632,537	1,524,828	1,441,271	1,445,800	1,267,193
Capital outlay	348,481	183,584	343,154	547,400	384,420
Total Expenditures	24,907,285	25,765,203	26,752,977	25,029,300	26,606,021
Excess (deficiency) of revenues over (under) expenditures	(7,514,173)	(8,161,955)	(9,434,385)	(8,224,400)	(9,568,237)
Other Financing Sources (Uses):					
Transfers in	6,537,794	8,272,688	9,434,385	8,114,000	9,568,237
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	6,537,794	8,272,688	9,434,385	8,114,000	9,568,237
Net Inc (Dec) in Fund Balance	(976,380)	110,733	-	(110,400)	-
Fund Balance, beginning of year	1,076,380	100,000	210,734	210,734	100,334
Fund Balance, end of year	\$ 100,000	\$ 210,734	\$ 210,734	\$ 100,334	\$ 100,334

This is a memorandum budget previously appropriated by the Kent County Board of Commissioners via resolution 09-25-08-87.

County of Kent, Michigan
Lodging Excise Tax Special Revenue Fund
Fund Statement

	<i>Year ended December 31,</i>				
	2006	2007	2008	2008	2009
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Taxes	\$ 4,774,496	\$ 5,048,711	\$ 5,264,000	\$ 5,239,200	\$ 5,566,200
Charges for services	1,558	931	2,000	900	2,000
Fines & Forfeitures	9,663	6,054	3,000	8,300	5,000
Investment earnings	232,339	179,468	161,500	189,200	75,000
Total Revenues	5,018,056	5,235,164	5,430,500	5,437,600	5,648,200
Expenditures:					
Administration	180,428	178,296	183,063	174,600	145,247
CCBA Lease	4,728,144	4,898,344	4,683,906	4,683,900	4,866,957
Sports Commission	-	-	200,000	200,000	200,000
CVB	853,383	1,139,650	700,000	700,000	719,828
Zoo Society	400,000	400,000	-	-	-
Arts Festival	10,000	10,000	10,000	10,000	10,000
Total Expenditures	6,171,955	6,626,290	5,776,969	5,768,500	5,942,032
Excess (deficiency) of revenues over (under) expenditures	(1,153,899)	(1,391,125)	(346,469)	(330,900)	(293,832)
Net Inc (Dec) in Fund Balance	(1,153,899)	(1,391,126)	(346,469)	(330,900)	(293,832)
Fund Balance, beginning of year	4,335,843	3,181,944	1,790,818	1,790,818	1,459,918
Fund Balance, end of year	\$ 3,181,944	\$ 1,790,818	\$ 1,444,349	\$ 1,459,918	\$ 1,166,086*

* 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 \$1,361,317, the undesignated fund balance is estimated at a deficit of \$195,231 for December 31, 2009.

A policy change will be recommended to reduce the fund balance designation to "twenty percent (20%)...". After amendment, designated funds would be set at \$1,089,054 with an undesignated fund balance estimated at \$77,032.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

**Correction and Detention Special Revenue Fund
Fund Statement**

Year ended December 31,

	2006 Audited	2007 Audited	2008 Amended	2008 Estimated	2009 Adopted
Revenues:					
Taxes	\$ 14,641,042	\$ 15,545,812	\$ 16,259,887	\$16,256,800	\$ 16,641,000
Investment earnings	444,884	504,258	250,000	455,500	75,000
Total Revenues	15,085,926	16,050,070	16,509,887	16,712,300	16,716,000
Expenditures:					
Contractual services	37,000	900	2,570,052	2,570,000	2,488,625
Total Expenditures	37,000	900	2,570,052	2,570,000	2,488,625
Excess (deficiency) of revenues over (under) expenditures	15,048,926	16,049,170	13,939,835	14,142,300	14,227,375
Other Financing Sources (Uses):					
Transfers in	-	-	-	-	-
Transfers out - General Fund	(11,000,000)	(15,000,000)	(16,000,000)	(16,000,000)	(16,500,000)
Transfers out - Debt Service Fund	(318,840)	(319,340)	-	-	-
Total Other Financing Sources (Uses)	(11,318,840)	(15,319,340)	(16,000,000)	(16,000,000)	(16,500,000)
Net Inc (Dec) in Fund Balance	3,730,086	729,830	(2,060,165)	(1,857,700)	(2,272,625)
Fund Balance, beginning of year	399,463	4,129,549	4,859,379	4,859,379	3,001,679
Fund Balance, end of year	\$ 4,129,549	\$ 4,859,379	\$ 2,799,215	\$ 3,001,679	\$ 729,054

County of Kent, Michigan
Senior Millage Special Revenue Fund
Fund Statement

	<i>Year ended December 31,</i>				
	2006	2007	2008	2008	2009
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Taxes	\$ 4,532,029	\$ 6,386,948	\$ 6,764,766	\$ 6,925,100	\$ 6,885,256
Investment earnings	118,023	132,525	125,000	143,500	138,000
Total Revenues	4,650,052	6,519,473	6,889,766	7,068,600	7,023,256
Expenditures:					
Administration	212,273	270,000	278,100	277,700	290,191
Priority services	2,420,719	2,702,379	3,449,351	3,199,300	3,439,158
Support services	466,797	785,236	807,148	935,200	927,298
Access	640,844	868,482	1,082,215	850,800	970,096
Access - AAAWM	402,063	517,947	533,486	513,200	591,058
New and general	573,071	884,034	966,501	1,272,600	1,165,455
Emergent	21,948	15,073	60,000	10,000	40,000
Total Expenditures	4,737,715	6,043,151	7,176,801	7,058,800	7,423,256
Net Inc (Dec) in Fund Balance	(87,663)	476,322	(287,035)	9,800	(400,000)
Fund Balance, beginning of year	611,792	524,129	1,000,451	1,000,451	1,010,251
Fund Balance, end of year	\$ 524,129	\$ 1,000,451	\$ 713,416	\$ 1,010,251	\$ 610,251

The 2006 budget, based on the December 2005 tax levy, included a dedicated 0.2444 mills for the purpose of providing services to senior citizens in Kent County. The 0.2444 dedicated millage, which was approved in 1999, expired in 2005. Funding for Fiscal Years 2007 through 2009 is based on a newly approved millage rate of 0.3244 mills, included in the December 2006, 2007 and anticipated December 2008 tax levies.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

**Register of Deeds Special Revenue Fund
Fund Statement**

	<i>Year ended December 31,</i>				
	2006	2007	2008	2008	2009
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Charges for services	\$ 660,748	\$ 655,316	\$ 650,000	\$ 547,800	\$ 600,000
Investment earnings	36,636	56,315	30,000	51,200	35,000
Total Revenues	697,384	711,631	680,000	599,000	635,000
Expenditures:					
Commodities	9,902	8,955	17,000	5,100	17,000
Contractual services	287,369	268,457	284,585	270,800	353,900
Other	83,266	103,477	106,788	106,700	112,015
Capital outlay	4,554	45,550	255,000	10,000	140,000
Total Expenditures	385,091	426,439	663,373	392,600	622,915
Excess (deficiency) of revenues over (under) expenditures	312,293	285,192	16,627	206,400	12,085
Other Financing Sources (Uses):					
Transfers in	-	-	-	-	-
Transfers out	(14,433)	-	-	-	-
Total Other Financing Sources (Uses)	(14,433)	-	-	-	-
Net Inc (Dec) in Fund Balance	297,860	285,192	16,627	206,400	12,085
Fund Balance, beginning of year	585,518	883,378	1,168,570	1,168,570	1,374,970
Fund Balance, end of year	\$ 883,378	\$ 1,168,570	\$ 1,185,197	\$ 1,374,970	\$ 1,387,055

County of Kent, Michigan

911 Dispatch Authority Special Revenue Fund
Fund Statement

	<i>Year ended December 31,</i>				
	2006 Audited	2007 Audited	2008 Amended	2008 Estimated	2009 Adopted
Revenues:					
Charges for services	\$ -	\$ -	\$ 1,822,500	\$ 1,822,500	\$ -
Total Revenues	-	-	1,822,500	1,822,500	-
Expenditures:					
Contractual services	-	-	1,822,500	1,822,500	-
Total Expenditures	-	-	1,822,500	1,822,500	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-
Other Financing Sources (Uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Inc (Dec) in Fund Balance	-	-	-	-	-
Fund Balance, beginning of year	-	-	-	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -	\$ -	\$ -

The fund was established on July 1, 2008, the effective date for implementation of a telephone surcharge for 911 dispatch services. State legislation authorizing the telephone surcharge expires on February 29, 2009. A Fiscal Year 2009 budget recommendation will be presented to the Board upon approval of an extension of the surcharge authority as expected in December, 2008.

SPECIAL REVENUE FUNDS**County of Kent, Michigan****Drug Law Enforcement Special Revenue Fund
Fund Statement***Year ended December 31,*

	2006	2007	2008	2008	2009
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Fines & Forfeitures	\$ 147,053	\$ 109,036	\$ 160,208	\$ 279,600	\$ 347,336
Investment earnings	5,710	3,069	9,000	4,100	-
Total Revenues	152,762	112,105	169,208	283,700	347,336
Expenditures:					
Personnel	67,583	62,792	63,246	60,000	65,053
Commodities	3,713	2,661	3,500	3,900	3,500
Contractual services	48,489	40,193	74,462	55,100	78,783
Capital outlay	9,773	-	-	-	-
Total Expenditures	129,558	105,646	141,208	119,000	147,336
Net Inc (Dec) in Fund Balance	23,204	6,459	28,000	164,700	200,000
Fund Balance, beginning of year	-	23,204	29,663	29,663	194,363
Fund Balance, end of year	\$ 23,204	\$ 29,663	\$ 57,663	\$ 194,363	\$ 394,363

County of Kent, Michigan
Community Development Special Revenue Fund
Fund Statement

	<i>Year ended June 30,</i>				
	2006 Audited	2007 Audited	2008 Amended	2008 Estimated	2009 Adopted
Revenues:					
Intergovernmental	\$ 1,446,988	\$ 2,108,354	\$ 1,922,094	\$ 1,912,700	\$ 2,144,778
Reimbursements	167,228	204,105	75,000	84,000	75,000
Total Revenues	1,614,215	2,312,459	1,997,094	1,996,700	2,219,778
Expenditures:					
Personnel	376,172	338,655	385,299	374,250	382,255
Commodities	10,532	14,090	14,674	17,000	13,500
Contractual services	1,200,501	1,914,122	1,574,303	1,554,000	1,822,571
Other	26,075	44,700	22,350	51,000	1,452
Capital outlay	935	892	468	450	-
Total Expenditures	1,614,215	2,312,459	1,997,094	1,996,700	2,219,778
Net Inc (Dec) in Fund Balance	-	-	-	-	-
Fund Balance, beginning of year	-	-	-	-	-
Fund Balance, end of year	-	-	-	-	-

This is a memorandum budget previously appropriated by the Kent County Board of Commissioners via resolution 04-24-08-42.

SPECIAL REVENUE FUNDS

County of Kent, Michigan
Child Care Special Revenue Fund
Fund Statement

Year ended September 30,

	2006	2007	2008	2008	2009
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 9,110,797	\$ 9,845,041	\$ 9,940,115	\$ 9,702,600	\$ 10,432,582
Charges for services	397,245	171,081	393,000	219,000	393,000
Reimbursements	179,344	171,467	172,000	219,500	175,000
Other	500	19,911	22,500	15,300	35,000
Total Revenues	9,687,886	10,207,500	10,527,615	10,156,400	11,035,582
Expenditures:					
Personnel	8,357,787	8,884,308	9,129,159	9,026,000	9,628,804
Commodities	263,648	263,580	273,265	317,000	330,590
Contractual services	12,092,913	12,470,769	11,926,516	11,386,000	12,302,848
Other	880,913	791,079	865,939	864,100	754,302
Capital outlay	30,715	10,450	49,304	26,000	107,547
Total Expenditures	21,625,976	22,420,186	22,244,183	21,619,100	23,124,091
Excess (deficiency) of revenues over (under) expenditures	(11,938,090)	(12,212,686)	(11,716,569)	(11,462,700)	-
Other Financing Sources (Uses):					
Transfers in	11,792,012	12,212,686	11,716,569	11,462,700	12,088,509
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	11,792,012	12,212,686	11,716,569	11,462,700	12,088,509
Net Inc (Dec) in Fund Balance	(146,078)	-	-	-	-
Fund Balance, beginning of year	223,708	77,630	77,630	77,630	77,630
Fund Balance, end of year	\$ 77,630	\$ 77,630	\$ 77,630	\$ 77,630	\$ 77,630

This is a memorandum budget previously appropriated by the Kent County Board of Commissioners via resolution 09-25-08-87.

County of Kent, Michigan
DHS Child Care Special Revenue Fund
Fund Statement

	<i>Year ended September 30,</i>				
	2006	2007	2008	2008	2009
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 4,338,696	\$ 4,818,301	\$ 5,757,884	\$ 5,741,300	\$ 6,051,983
Reimbursements	28,112	52,787	15,000	48,000	15,000
Other	-	125,000	50,000	50,000	60,000
Total Revenues	4,366,808	4,996,087	5,822,884	5,839,300	6,126,983
Expenditures:					
Contractual services	8,797,531	9,780,123	11,603,077	11,603,000	12,200,900
Other	3,798	3,054	2,091	2,100	2,499
Total Expenditures	8,801,329	9,783,177	11,605,168	11,605,100	12,203,399
Excess (deficiency) of revenues over (under) expenditures	(4,434,521)	(4,787,090)	(5,782,284)	(5,765,800)	(6,076,416)
Other Financing Sources (Uses):					
Transfers in	4,329,616	4,787,230	5,782,284	5,765,800	6,076,416
Transfers out	-	-	(64,015)	(64,015)	-
Total Other Financing Sources (Uses)	4,329,616	4,787,230	5,718,269	5,701,785	6,076,416
Net Inc (Dec) in Fund Balance	(104,905)	140	(64,015)	(64,015)	-
Fund Balance, beginning of year	188,503	83,598	83,738	83,738	19,723
Fund Balance, end of year	\$ 83,598	\$ 83,738	\$ 19,723	\$ 19,723	\$ 19,723

This is a memorandum budget previously appropriated by the Kent County Board of Commissioners via resolution 09-25-08-87.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

**Revenue Sharing Reserve Special Revenue Fund
Fund Statement**

Year ended December 31,

	2006 Audited	2007 Audited	2008 Amended	2008 Estimated	2009 Adopted
Revenues:					
Taxes	\$24,873,184	\$ -	\$ -	\$ -	\$ -
Investment earnings	1,108,639	1,857,779	1,250,000	1,018,100	726,650
Total Revenues	25,981,823	1,857,779	1,250,000	1,018,100	726,650
Other Financing Sources (Uses):					
Transfers in	-	-	-	-	-
Transfers out	(10,840,632)	(11,241,736)	(11,500,296)	(11,500,296)	(12,006,309)
Total Other Financing Sources (Uses)	(10,840,632)	(11,241,736)	(11,500,296)	(11,500,296)	(12,006,309)
Net Inc (Dec) in Fund Balance	15,141,191	(9,383,957)	(10,250,296)	(10,482,196)	(11,279,659)
Fund Balance, beginning of year	32,647,142	47,788,333	38,404,377	38,404,377	27,922,181
Fund Balance, end of year	\$47,788,333	\$ 38,404,377	\$28,154,081	\$27,922,181	\$ 16,642,522

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 transitioned as follows:

- In 2005, 1/3 of the county's allocated mills was levied in the summer
- In 2006, 2/3 of the county's allocated mills was 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, was 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, the County's total 2004 allocated property tax levy equaled \$74,619,552, the County was required to transfer \$24,873,184 from the 2004 levy, \$24,873,184 from the 2005 levy, and \$24,873,184 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 not to exceed 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.

County of Kent, Michigan
Veterans' Trust Special Revenue Fund
Fund Statement

	<i>Year ended September 30,</i>				
	2006 Audited	2007 Audited	2008 Amended	2008 Estimated	2009 Adopted
Revenues:					
Intergovernmental	\$ 60,332	\$ 72,332	\$ 66,264	\$ 69,800	\$ 79,104
Total Revenues	60,332	72,332	66,264	69,800	79,104
Expenditures:					
Contractual services	61,086	61,272	71,256	70,030	79,104
Total Expenditures	61,086	61,272	71,256	70,030	79,104
Net Inc (Dec) in Fund Balance	(754)	11,060	(4,992)	(230)	-
Fund Balance, beginning of year	2,640	1,886	12,946	12,946	12,716
Fund Balance, end of year	\$ 1,886	\$ 12,946	\$ 7,954	\$ 12,716	\$ 12,716

This is a memorandum budget previously appropriated by the Kent County Board of Commissioners via resolution 09-25-08-87.

SPECIAL REVENUE FUNDS

County of Kent, Michigan

**Special Projects - Calendar Year Special Revenue Fund
Fund Statement**

Year ended December 31,

	2006	2007	2008	2008	2009
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Licenses and permits	\$ 69,935	\$ 64,920	\$ 73,000	\$ 64,600	\$ 70,000
Intergovernmental	2,635,193	2,498,346	586,760	585,000	233,226
Charges for services	336,293	163,353	255,000	189,700	170,000
Investment earnings	25,073	58,014	14,810	57,000	13,000
Other	1,131,811	299,551	313,477	270,000	115,193
Total Revenues	4,198,305	3,084,184	1,243,048	1,166,300	601,419
Expenditures:					
Personnel	199,246	147,468	97,617	136,000	72,193
Commodities	10,249	13,292	15,000	6,600	5,000
Contractual services	2,004,166	2,052,385	1,217,156	555,800	652,981
Other	5,491	3,230	14,756	15,100	15,719
Capital outlay	946,165	916,312	270,531	165,200	-
Total Expenditures	3,165,317	3,132,687	1,615,060	878,700	745,893
Excess (deficiency) of revenues over (under) expenditures	1,032,988	(48,503)	(372,012)	287,600	(144,474)
Other Financing Sources (Uses):					
Transfers in	350,037	38,699	25,591	25,000	5,474
Transfers out	(36,934)	(91,695)	-	-	-
Total Other Financing Sources (Uses)	313,103	(52,995)	25,591	25,000	5,474
Net Inc (Dec) in Fund Balance	1,346,091	(101,498)	(346,421)	312,600	(139,000)
Fund Balance, beginning of year	519,162	1,865,253	1,763,755	1,763,755	2,076,355
Fund Balance, end of year	\$ 1,865,253	\$ 1,763,755	\$ 1,417,334	\$ 2,076,355	\$ 1,937,355

The Calendar Year Special Project Fund shows a net decrease in fund balance of \$139,000. This is due to various special projects spending down accumulated reserves. Most of the reserves, or \$92,000, are being utilized by the Sheriff's Correctional Facility Gifts program. For a complete listing of projects included in this fund see the Special Revenue Funds Schedule of Uses of Financial Resources.

County of Kent, Michigan

Special Projects - Fiscal Year Special Revenue Fund
Fund Statement

	<i>Year ended September 30,</i>				
	2006 Audited	2007 Audited	2008 Amended	2008 Estimated	2009 Adopted
Revenues:					
Intergovernmental	\$ 4,198,775	\$ 4,216,623	\$ 3,186,703	\$ 3,102,300	\$ 2,925,188
Charges for services	1,000	-	-	-	-
Fines & Forfeitures	34,772	47,960	39,604	-	42,462
Investment earnings	2,065	(300)	-	400	-
Reimbursements	11,384	1,099	1,000	800	8,884
Other	3,500	2,625	3,500	13,200	3,500
Total Revenues	4,251,497	4,268,007	3,230,807	3,116,700	2,980,034
Expenditures:					
Personnel	2,350,752	2,326,223	2,336,475	2,209,600	2,339,248
Commodities	48,984	68,655	56,318	56,300	56,100
Contractual services	2,100,026	2,208,228	1,261,476	1,223,800	1,045,827
Other	355,994	268,376	187,685	221,000	149,387
Capital outlay	43,252	87,720	45,815	6,300	11,172
Total Expenditures	4,899,009	4,959,203	3,887,769	3,717,000	3,601,734
Excess (deficiency) of revenues over (under) expenditures	(647,512)	(691,196)	(656,962)	(600,300)	(621,700)
Other Financing Sources (Uses):					
Operating transfers in	665,119	661,842	639,104	600,300	621,120
Operating transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	665,119	661,842	639,104	600,300	621,120
Net Inc (Dec) in Fund Balance	17,607	(29,354)	(17,858)	-	(580)
Fund Balance, beginning of year	19,542	37,149	7,795	7,795	7,795
Fund Balance, end of year	\$ 37,149	\$ 7,795	\$ (10,063)	\$ 7,795	\$ 7,215

This is a memorandum budget previously appropriated by the Kent County Board of Commissioners via resolutions 07-24-08-66 (\$1,630,000); 08-28-08-76 (\$18,000); and 09-25-08-87 (\$1,953,734). For a complete listing of projects included in this fund see the Special Revenue Funds Schedule of Uses of Financial Resources.

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DEBT SERVICE FUNDS

Debt Service Fund

To account for the retirement of debt related to projects financed from capital improvement bonds, which includes various building and land acquisitions within Kent County.

Building Authority Debt Service Fund

To account for the retirement of debt related to projects of the Kent County Building Authority. Financing for the correctional facility debt service is provided by a dedicated tax millage paid by County property owners. Financing for the senior citizens building debt service is through a lease with the Area Agency on Aging.

DEBT SERVICE FUNDS

County of Kent, Michigan

Debt Service Funds Schedule of Uses of Financial Resources

Program Descriptions	FY 2007	FY 2008		FY 2009		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
63rd District Court	\$ -	\$ 194,563	\$ 194,563	\$ 378,548	\$ 378,548	94.6%
Fuller Complex - Animal Shelter	-	145,625	145,625	336,279	336,279	130.9%
Fuller Complex - Boiler Plant	-	68,000	68,000	87,156	87,156	28.2%
Fuller Complex - Campus Improvements	-	42,688	42,688	130,921	130,921	206.7%
Fuller Complex - Spectrum Facility	-	-	-	228,586	228,586	NA
Series A Bonds	611,319	614,088	613,313	610,025	610,025	-0.5%
Series B Bonds	350,906	349,200	349,200	350,525	350,525	0.4%
Debt Service Fund	962,225	1,414,164	1,413,389	2,122,040	2,122,040	50.1%
Courthouse	4,449,114	4,448,354	4,448,354	4,337,150	4,337,150	-2.5%
DHS Building	693,449	1,189,769	1,189,769	1,189,769	1,189,769	0.0%
Sheriff's Administration Building	793,014	791,503	791,503	794,083	794,083	0.3%
Correction and Detention Facilities	318,840	2,538,265	2,538,265	2,488,715	2,488,715	-2.0%
Area Agency on Aging	134,458	90,635	90,635	87,450	87,450	-3.5%
Building Authority Debt Service	6,388,874	9,058,526	9,058,526	8,897,167	8,897,167	-1.8%
Total Debt Service Fund	\$ 7,351,099	\$ 10,472,690	\$ 10,471,915	\$ 11,019,207	\$ 11,019,207	5.2%

County of Kent, Michigan

Debt Service Fund
Fund Statement

	Year ended December 31,				
	2006 Audited	2007 Audited	2008 Amended	2008 Estimated	2009 Adopted
Revenues:					
Investment earnings	\$ 8,240	\$ 11,216	\$ -	\$ 7,500	\$ -
Total Revenues	8,240	11,216	-	7,500	-
Expenditures:					
Principal retirement	575,000	590,000	605,000	605,000	1,205,001
Interest and agent fees	387,769	372,225	808,389	808,300	917,039
Total Expenditures	962,769	962,225	1,413,389	1,413,300	2,122,040
Excess (deficiency) of revenues over (under) expenditures	(954,529)	(951,009)	(1,413,389)	(1,405,800)	(2,122,040)
Other Financing Sources (Uses):					
Operating transfers in	962,112	961,776	1,161,963	1,161,900	2,122,040
Operating transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	962,112	961,776	1,161,963	1,161,900	2,122,040
Net Inc (Dec) in Fund Balance	7,583	10,767	(251,426)	(243,900)	-
Fund Balance, beginning of year	237,251	244,834	255,601	255,601	11,701
Fund Balance, end of year	\$ 244,834	\$ 255,601	\$ 4,175	\$ 11,701	\$ 11,701

The table below identifies the facilities being financed in the Debt Service Fund and the funding source, or transfer in, for each.

Facility	Transfers In from:		
	CIP Fund	General Fund	Total
63rd District Court	\$ 378,548	\$ -	\$ 378,548
Animal Shelter	336,279	-	336,279
Boiler Plant	87,156	-	87,156
Courthouse (Series A)	-	245,471	245,471
82 Ionia (Series A)	-	364,554	364,554
511 N Monroe (Series B)	-	350,525	350,525
Fuller Campus Improvements	130,921	-	130,921
Spectrum Facility	228,586	-	228,586
Total	\$ 1,161,490	\$ 960,550	\$ 2,122,040

DEBT SERVICE FUNDS

County of Kent, Michigan

Building Authority Debt Service Fund Fund Statement

Year ended December 31,

	2006 Audited	2007 Audited	2008 Amended	2008 Estimated	2009 Adopted
Revenues:					
Investment earnings	\$ 8,269	\$ 10,460	\$ -	\$ -	\$ -
Other	5,574,613	5,350,817	7,887,322	7,880,000	8,303,133
Total Revenues	5,582,882	5,361,277	7,887,322	7,880,000	8,303,133
Expenditures:					
Principal retirement	2,165,000	2,275,000	4,600,000	4,600,000	4,640,000
Bond Sale Expense	-	-	-	-	-
Interest and agent fees	3,724,522	4,113,874	4,458,526	4,458,500	4,257,167
Total Expenditures	5,889,522	6,388,874	9,058,526	9,058,500	8,897,167
Excess (deficiency) of revenues over (under) expenditures	(306,639)	(1,027,597)	(1,171,204)	(1,178,500)	(594,034)
Other Financing Sources (Uses):					
Operating transfers in	338,545	1,038,147	1,189,769	1,189,769	595,384
Operating transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	338,545	1,038,147	1,189,769	1,189,769	595,384
Net Inc (Dec) in Fund Balance	31,906	10,550	18,565	11,269	1,350
Fund Balance, beginning of year	397,131	429,037	439,587	439,587	450,856
Fund Balance, end of year	\$ 429,037	\$ 439,587	\$ 458,152	\$ 450,856	\$ 452,206

This is a memorandum budget previously appropriated by the Kent County Building Authority. The table below identifies the facilities being financed in the Building Authority Debt Service Fund and the funding source for each.

<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.	\$ 4,337,150
DHS Building	Funded with bond proceeds paid from the Building Authority Construction Fund (\$595,384) and rent from the State of Michigan via the County General Fund (\$594,385).	1,189,769
Sheriff Administration Building	Funded 100% from the Sheriff General Fund Operating Budget.	794,083
Correctional Facility	Funded 100% with Correction & Detention Millage tax revenues paid from the Correction & Detention Fund.	2,488,715
Area Agency on Aging Facility	Funded 100% with rent receipts for the Area Agency on Aging.	87,450
Total		\$ 8,897,167

CAPITAL PROJECT FUNDS

Building Authority Construction Fund

To account for construction projects of the Building Authority.

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.

CAPITAL PROJECT FUNDS

County of Kent, Michigan

Capital Project Funds Schedule of Uses of Financial Resources

Program Descriptions	FY 2007	FY 2008		FY 2009		Amended % Change
	Actual	Adopted	Amended	Requested	Adopted	
Correctional Facility Development	\$ -	\$ -	\$ -	\$ 27,000,000	\$ 27,000,000	NA
DHS Building	2,952,917	-	23,599,673	-	-	-100.0%
Juvenile Detention Remodel	-	-	-	2,600,000	2,600,000	NA
Parks Headquarters	2,000	-	1,376,656	-	-	-100.0%
Bldg Authority Construction Fund	2,954,917	-	24,976,328	29,600,000	29,600,000	18.5%
63rd District Court	4,300	-	7,625,700	1,393,000	1,393,000	-81.7%
Fuller Complex Imp-FM-Animal Shelter	70,375	-	4,654,625	-	-	-100.0%
Fuller Complex Imp-FM-Boiler Plant	978,364	-	2,016,636	-	-	-100.0%
Fuller Complex Imp-FM-Campus Impr	167,139	-	1,582,861	-	-	-100.0%
Bond Capital Improvement Fund	1,220,179	-	15,879,821	1,393,000	1,393,000	-91.2%
Capital Improvement Program Fund	7,328,003	4,810,514	22,718,623	2,585,302	2,176,510	-90.4%
Capital Project Funds before Transfers	11,503,099	4,810,514	63,574,772	33,578,302	33,169,510	-47.8%
Bldg Authority Construction Fund	693,599	-	1,783,003	595,384	595,384	-66.6%
Bond Capital Improvement Fund	-	-	1,083,935	-	-	-100.0%
Capital Improvement Program Fund	5,837,200	450,876	4,917,881	2,554,490	2,554,490	-48.1%
Transfers Out	6,530,799	450,876	7,784,819	3,149,874	3,149,874	-59.5%
Total Capital Project Funds	\$ 18,033,898	\$ 5,261,390	\$ 71,359,591	\$ 36,728,176	\$ 36,319,384	-49.1%

County of Kent, Michigan

Building Authority Construction Capital Project Fund
Fund Statement

	Year ended December 31,				
	2006	2007	2008	2008	2009
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Investment earnings	\$ 69,695	\$ 906,614	\$ 1,300,000	\$ 1,000,000	\$ 500,000
Reimbursements	-	-	-	-	170,000
Bond Proceeds	-	27,000,000	-	-	29,430,000
Other	-	457,125	59,537	50,000	-
Total Revenues	69,695	28,363,739	1,359,537	1,050,000	30,100,000
Expenditures:					
Interest and Bond Sale Expense	-	27,625	86,210	1,000	-
Capital outlay	-	2,927,292	24,890,118	11,200,000	29,600,000
Total Expenditures	-	2,954,917	24,976,328	11,201,000	29,600,000
Excess (deficiency) of revenues over (under) expenditures	69,695	25,408,822	(23,616,792)	(10,151,000)	500,000
Other Financing Sources (Uses):					
Transfers in	-	-	-	-	-
Transfers out	-	(693,599)	(1,783,003)	(1,783,003)	(595,384)
Total Other Financing Sources (Uses)	-	(693,599)	(1,783,003)	(1,783,003)	(595,384)
Net Inc (Dec) in Fund Balance	69,695	24,715,223	(25,399,795)	(11,934,003)	(95,384)
Fund Balance, beginning of year	1,478,839	1,548,534	26,263,757	26,263,757	14,329,754
Fund Balance, end of year	\$ 1,548,534	\$ 26,263,757	\$ 863,962	\$ 14,329,754	\$ 14,234,370

This is a memorandum budget expected to be appropriated by the Kent Building Authority in FY 2009.

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 \$27.5 million. 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.

By the end of the first quarter, of fiscal year 2009, the Building Authority is expected to appropriate approximately \$29.6 million for construction projects at the Correctional Facility. It is expected these projects will replace 520 beds in the older (1950-1970) sections of the main facility and renovate/expand the kitchen/dinning (1963 construction) facilities at Juvenile Detention.

Approximately \$12.4 million, of the \$14.3 million estimated fund balance at the end of FY 2008, will be carried forward to the FY 2009 budget for completion of the Human Services Complex. While, \$1.4 million will be carried forward for the Parks Administration Building project.

CAPITAL PROJECT FUNDS

County of Kent, Michigan

**Bond Capital Improvement Project Capital Fund
Fund Statement**

Year ended December 31,

	2006 Audited	2007 Audited	2008 Amended	2008 Estimated	2009 Adopted
Revenues:					
Investment earnings	\$ -	\$ (10,293)	\$ 281,793	\$ 195,000	\$ -
Other	-	-	14,300,000	14,395,500	-
Total Revenues	-	(10,293)	14,581,793	14,590,500	-
Expenditures:					
Other	-	-	110,000	50,000	-
Capital outlay	-	1,220,179	15,769,821	6,000,000	1,393,000
Total Expenditures	-	1,220,179	15,879,821	6,050,000	1,393,000
Excess (deficiency) of revenues over (under) expenditures	-	(1,230,473)	(1,298,027)	8,540,500	(1,393,000)
Other Financing Sources (Uses):					
Operating transfers in	-	1,230,473	2,653,462	1,100,000	1,393,000
Operating transfers out	-	-	(1,083,935)	(1,083,900)	-
Total Other Financing Sources (Uses)	-	1,230,473	1,569,527	16,100	1,393,000
Net Inc (Dec) in Fund Balance	-	-	271,500	8,556,600	-
Fund Balance, beginning of year	-	-	-	-	8,556,600
Fund Balance, end of year	\$ -	\$ -	\$ 271,500	\$ 8,556,600	\$ 8,556,600

The \$1,393,000 in additional funding is to install a geo-thermal mechanical system at the 63rd District Court facility.

County of Kent, Michigan
 Capital Improvement Program Capital Fund
 Fund Statement

	<i>Year ended December 31,</i>				
	2006	2007	2008	2008	2009
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Taxes	\$ 3,605,998	\$ 4,065,086	\$ 4,289,119	\$ 4,275,600	\$ 4,331,000
Intergovernmental	1,068,071	773,093	5,028,913	350,000	150,000
Reimbursements	-	14,580	-	-	-
Other	16,666	1,876,983	8,334,953	1,079,000	-
Total Revenues	4,690,735	6,729,742	17,652,985	5,704,600	4,481,000
Expenditures:					
Capital outlay	4,949,520	7,328,003	22,718,623	7,594,000	2,176,510
Total Expenditures	4,949,520	7,328,003	22,718,623	7,594,000	2,176,510
Excess (deficiency) of revenues over (under) expenditures	(258,785)	(598,261)	(5,065,637)	(1,889,400)	2,304,490
Other Financing Sources (Uses):					
Operating transfers in	167,273	4,926,630	2,947,745	2,901,500	-
Operating transfers out	(175,194)	(5,837,200)	(4,917,881)	(2,913,600)	(2,554,490)
Total Other Financing Sources (Uses)	(7,921)	(910,570)	(1,970,137)	(12,100)	(2,554,490)
Net Inc (Dec) in Fund Balance	(266,706)	(1,508,831)	(7,035,774)	(1,901,500)	(250,000)
Fund Balance, beginning of year	10,470,893	10,204,187	8,695,356	8,695,356	6,793,856
Fund Balance, end of year	\$10,204,187	\$ 8,695,356	\$ 1,659,582	\$ 6,793,856	\$ 6,543,856

CIP project budget extension requests are reviewed by the County Administrator/Controller with available budget balances carried forward for those approved projects. The estimated \$6,793,856 fund balance is reserved for approved prior year projects that are expected to become part of the Fiscal Year 2009 Amended Budget.

CAPITAL PROJECT FUNDS

County of Kent, Michigan

2009 Capital Improvement Program Recommended Projects

Project Name	Operating Tax Levy	Grant Funding	Internal Funds	Total
Capital Imp Bonds - Series 2008 Debt Service	\$ 1,161,490	\$ -	\$ -	\$ 1,161,490
63rd Additional Funding	1,393,000	-	-	1,393,000
City/County Work Plan	55,000	-	150,000	205,000
82 Ionia Skylight Replacement	120,000	-	-	120,000
Detention Remodel	170,000	-	-	170,000
Facilities Management Total	2,899,490	-	150,000	3,049,490
Replacement Autoclave	41,300	-	-	41,300
Health Total	41,300	-	-	41,300
SAN Infrastructure Expansion	150,000	-	100,000	250,000
Network Infrastructure Consolidation	268,093	-	-	268,093
Fiber Build to Multiple County Facilities	130,229	-	-	130,229
Information Technology Total	548,322	-	100,000	648,322
NDEX Connection	-	150,000	-	150,000
Jail Hot Water Boiler Replacement	48,000	-	-	48,000
Boiler Circulator Pump Replacement	30,000	-	-	30,000
Dishwashing Machine	91,079	-	-	91,079
Correctional Facility Development	-	-	-	-
Sheriff Total	169,079	150,000	-	319,079
New Exhibits - Zoo Society	400,000	-	-	400,000
Zoo Main Plaza Stairs Replacement	73,000	-	-	73,000
Retaining Wall	88,275	-	-	88,275
Asphalt Replacement for the Zoo	87,000	-	-	87,000
Zoo Total	648,275	-	-	648,275
Undesignated	24,534	-	-	24,534
CIP Projects Total	\$ 4,331,000	\$ 150,000	\$ 250,000	\$ 4,731,000

County of Kent, Michigan
2009 Capital Improvement Program
 Project Detail

Project Name/Site	Description	Operating Budget Impact	Cost
Capital Imp Bonds - Series 2008 Debt Service			
Fuller Complex/63rd District Court	To pay debt service for Animal Shelter, Boiler Plant, Fuller Complex Improvements, 63rd District Court, and the Spectrum Facility.	Increase operating and maintenance costs required to operate larger facilities.	\$ 1,161,490
63rd District Court Addl Funding			
63rd District Court	To install a geo-thermal mechanical system and acquire LEED Certification at the new 63rd District Court facility.	With a larger, owned facility, operating exp will be increased. It is est. that a \$6-\$8 per sq ft pr yr op exp will be required in the new facility. Efficiency and energy mgmt systems will be implemented to minimize expenses.	\$ 1,393,000
City/County Work Plan			
Administration Building	Calder Plaza and Monroe level repairs. Energy Conservation improvements.	None.	\$ 205,000
82 Ionia Skylight Replacement			
82 Ionia	To replace 28 yr old skylights that have been leaking for over 5 yrs due to broken exterior seals, cracked flashing and deteriorated Plexiglas. These leaks require increased maintenance, create facility structural deterioration and unsightly water and rust stains.	Reduction in utility and maintenance costs. This project will stop air leakage; take advantage of better insulation values; and eliminate required maintenance.	\$ 120,000
Detention Remodel			
Juvenile Detention	To remodel the kitchen/dining and support areas of the Juvenile Detention Facility that was part of the original 1963 construction. The current set up contributes to a volatile atmosphere for youth and staff.	Increased utility costs as a result of the additional square footage created by the remodel. This project will greatly increase safety at the facility which is not a quantifiable budget impact.	\$ 170,000
Replacement Autoclave			
Health Department	To replace the, 18 year old, autoclave unit. The new unit will be larger than the other two existing units and will be used to sterilize medical waste and infectious material.	Reduced maintenance cost on equipment that has exceeded its useful life. Replacement parts are difficult to locate.	\$ 41,300
SAN Infrastructure Expansion			
320 Ottawa Data Center	To expand SAN infrastructure to create additional space and enhance IT's ability to manage data storage. Due to the continual growth of data storage throughout the County, this additional space is necessary to support most County applications.	Reduction in utility costs as the new equipment is significantly less energy intensive than the system it replaces.	\$ 250,000

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County of Kent, Michigan

2009 Capital Improvement Program
Project Detail

Project Name/Site	Description	Operating Budget Impact	Cost
Network Infrastructure 320 Ottawa; 1501 Cedar; 701 Ball	To provide redundancy for the current networks; improve security of computing environment; consolidate network equipment; and to ensure that the network will be capable of supporting the bandwidth needs of the future.	None.	\$ 268,093
Fiber Build to Multiple County Facilities Kent County	To replace slower and sometimes faulty network connections to facilities within the County. The existing connection in the South Substation fails on average 4 to 5 times a year. Will allow the County to be less dependant on AT&T & other carriers.	None.	\$ 130,229
NDEX Connection Sheriff's Department	To provide for a real time interface between the Kent County Sheriff Department Records Management System and a National FBI database called NDEX. This system will provide for a single point of entry & retrieval of information.	Increase in software maintenance cost.	\$ 150,000
Jail Hot Water Boiler Replacement Correctional Facility	To replace existing boilers that are failing.	None.	\$ 48,000
Boiler Circulator Pump Replacement Correctional Facility	To replace boiler circulator pumps and control valves that are over 20 years old.	Reduced maintenance costs. This equipment is becoming more costly and difficult to repair and maintain.	\$ 30,000
Dishwashing Machine Correctional Facility	To replace two high maintenance dish machines with one dish machine. 45% lower detergent cost will result with one machine that can do the work of two older machines. Will meet the need of the projected prisoner population increase.	Reduced utility and maintenance costs. This replacement of two old dish machines, that require high maintenance costs to operate, with one newer more efficient machine.	\$ 91,079
Zoo Exhibits John Ball Zoo	To develop future exhibits.	Increase in operating and maintenance costs.	\$ 400,000
Main Plaza Stairs Replacement John Ball Zoo	To replace stairs that are crumbling creating increased risk to visitors and liability to the County for trips and falls. This staircase is a main path for visitors to reach the upper sections of the zoo.	Reduction in cost to maintain stairs. Also reduction in liability claims from trips and falls.	\$ 73,000

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County of Kent, Michigan
2009 Capital Improvement Program
 Project Detail

Project Name/Site	Description	Operating Budget Impact	Cost
Retaining Wall John Ball Zoo	To replace the deteriorating retaining wall, at the Zoo, that holds back a major ridgeline containing large specimen trees. This is a high traffic area, this project will eliminate a potential safety hazard should the existing wall collapse.	Reduction in maintenance costs.	\$ 88,275
Asphalt Replacement John Ball Zoo	To replace several layers of asphalt, to fill low spots which collect water. Many areas are difficult to maintain due to settling, etc.	Reduction in annual operating costs to re-surface small areas.	\$ 87,000
Undesignated			\$ 24,534
Total Cost			\$ 4,731,000

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INTERNAL SERVICE FUND

Risk Management and Benefits Fund

To account for claims related to public liability, workers' compensation, health, drug, dental benefits and other County insurance programs. The County is primarily self-insured and finances its insurance payments by billing other funds for their respective share.

INTERNAL SERVICE FUND

County of Kent, Michigan

Internal Service Fund
Schedule of Uses of Financial Resources

Program Descriptions	FY 2007	FY 2008		FY 2009		Amended % Change
	Actual	Adopted	Amended	Requested	Adopted	
Healthcare/Third Party Adm	\$ 17,915,941	\$ 20,533,000	\$ 20,533,000	\$ 19,997,381	\$ 19,997,381	-2.6%
Dental Plan	1,134,640	1,317,300	1,317,300	1,240,000	1,240,000	-5.9%
Insurance	1,556,812	1,940,000	1,940,000	1,850,000	1,850,000	-4.6%
Unemployment Comp	161,997	140,000	140,000	182,000	182,000	30.0%
Workers Comp	394,090	820,000	820,000	628,800	628,800	-23.3%
Risk Management Fund	21,163,480	24,750,300	24,750,300	23,898,181	23,898,181	-3.4%
Total Internal Service Funds	\$ 21,163,480	\$ 24,750,300	\$ 24,750,300	\$ 23,898,181	\$ 23,898,181	-3.4%

County of Kent, Michigan

Risk Management Internal Service Fund
Fund Statement

	<i>Year ended December 31,</i>				
	2006 Audited	2007 Audited	2008 Amended	2008 Estimated	2009 Adopted
Revenues:					
Charges for services	\$ 1,789,135	\$ 1,793,017	\$ 1,865,000	\$ 1,800,000	\$ 1,775,000
Investment earnings	250,655	260,461	106,500	250,000	104,000
Reimbursements	17,408,044	20,845,548	23,161,476	22,201,218	21,547,561
Other	121,728	162,339	25,000	260,800	25,000
Total Revenues	19,569,562	23,061,365	25,157,976	24,512,018	23,451,561
Expenditures:					
Personnel	444,328	319,075	286,789	280,000	344,715
Commodities	1,207	763	1,485	700	965
Contractual services	19,868,259	20,768,997	24,384,665	21,623,515	23,472,136
Other	90,234	74,645	77,361	77,300	80,365
Total Expenditures	20,404,028	21,163,480	24,750,300	21,981,515	23,898,181
Net Inc (Dec) in Fund Balance	(834,466)	1,897,884	407,676	2,530,503	(446,620)
Fund Balance, beginning of year	2,763,697	1,929,231	3,827,115	3,827,115	6,357,618
Fund Balance, end of year	\$ 1,929,231	\$ 3,827,115	\$ 4,234,791	\$ 6,357,618	\$ 5,910,998

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COMPONENT UNIT FUNDS

Public Works

To account for the operation and maintenance of facilities managed by the Kent County Department of 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. This activity was moved to the Intergovernmental cost center in the County General Fund in FY 2006.

Housing Commission

The Kent County Housing Commission is a policy-making body which oversees the distribution of rental assistance to low-income residents of the County.

Shelter Plus Care

To account for subsidized sponsor-based and tenant-based long-term rental assistance payments for eligible homeless persons with disabilities.

COMPONENT UNIT FUNDS

County of Kent, Michigan

Component Unit Funds Schedule of Uses of Financial Resources

Program Descriptions	FY 2007	FY 2008		FY 2009		Amended % Change
	Actual	Adopted	Amended	Requested	Adopted	
Act 185 Bond Fund	\$ 1,071,322	\$ 1,512,992	\$ 1,512,992	\$ 634,080	\$ 634,080	-58.1%
Administration	717,506	793,600	793,600	823,930	823,930	3.8%
Water & Sewer Division	4,884,546	4,295,000	4,745,000	4,965,000	4,965,000	4.6%
Solid Waste/Landfill Operations	7,935,293	9,004,420	9,004,420	10,309,728	10,309,728	14.5%
Waste-to Energy Operations	33,783,698	40,094,509	40,094,509	38,068,758	38,068,758	-5.1%
Public Works Funds	48,392,364	55,700,521	56,150,521	54,801,496	54,801,496	-2.4%
Administration & Hospitalization	81,121	-	-	-	-	NA
State Funded Local Payments	2,506,308	3,362,000	3,362,000	3,362,000	3,362,000	0.0%
Humans Services Programs	677,376	-	-	-	-	NA
Social Welfare Fund	3,264,805	3,362,000	3,362,000	3,362,000	3,362,000	0.0%
Family Services Coordinator	112,552	113,639	222,044	114,776	114,776	-48.3%
Voucher Program	2,141,326	2,167,513	2,464,250	2,398,134	2,398,134	-2.7%
SRA Community Rebuilders	340,143	356,820	356,820	-	-	-100.0%
TRA Community Rebuilders	576,265	725,172	725,172	-	-	-100.0%
Dwelling Place	84,199	128,448	128,448	-	-	-100.0%
Housing Commission	3,254,485	3,491,592	3,896,734	2,512,910	2,512,910	-35.5%
SRA Community Rebuilders	-	-	-	368,856	368,856	NA
TRA Community Rebuilders	-	-	-	749,796	749,796	NA
Dwelling Place	-	-	-	132,624	132,624	NA
Shelter Plus Care	-	-	-	1,251,276	1,251,276	NA
Total Component Unit Funds	\$54,911,654	\$62,554,113	\$63,409,255	\$61,927,682	\$ 61,927,682	-2.3%

County of Kent, Michigan
 Public Works Component Unit Fund
 Fund Statement

	<i>Year ended December 31,</i>				
	2006 Audited	2007 Audited	2008 Amended	2008 Estimated	2009 Adopted
Revenues:					
Intergovernmental	\$ 1,525,799	\$ 1,550,422	\$ 1,512,992	\$ 1,500,000	\$ 634,080
Charges for services	49,894,148	52,147,171	50,593,359	51,188,200	50,696,182
Investment earnings	2,400,794	2,671,486	2,290,200	2,153,500	2,098,340
Other	828,523	796,717	1,753,970	1,146,100	1,372,894
Total Revenues	54,649,265	57,165,796	56,150,521	55,987,800	54,801,496
Expenditures:					
Personnel	3,984,847	4,375,250	4,563,550	4,414,600	4,839,782
Commodities	136,624	132,536	186,950	144,600	180,049
Contractual services	37,653,145	39,209,011	39,966,891	38,150,400	39,890,474
Other	4,121,402	3,806,687	3,965,342	3,057,000	2,720,743
Capital outlay	723,713	868,880	827,500	827,000	856,834
Contingency/Undesignated	-	-	6,640,288	-	6,313,614
Total Expenditures	46,619,732	48,392,364	56,150,521	46,593,600	54,801,496
Net Inc (Dec) in Fund Balance	8,029,532	8,773,432	-	9,394,200	-
Fund Balance, beginning of year	45,354,545	53,384,077	62,157,509	62,157,509	71,551,709
Fund Balance, end of year	\$53,384,077	\$62,157,509	\$62,157,509	\$71,551,709	\$ 71,551,709

COMPONENT UNIT FUNDS

County of Kent, Michigan

**Social Welfare Component Unit Fund
Fund Statement**

Year ended December 31,

	2006	2007	2008	2008	2009
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 3,067,137	\$ 2,857,345	\$ 2,952,000	\$ 2,524,000	\$ 2,952,000
Reimbursements	300,786	343,428	480,000	340,000	480,000
Other	107	12	-	-	-
Total Revenues	3,368,030	3,200,786	3,432,000	2,864,000	3,432,000
Expenditures:					
Personnel	19,377	19,749	-	-	-
Contractual services	3,317,915	3,245,055	3,362,000	2,864,000	3,362,000
Total Expenditures	3,337,292	3,264,805	3,362,000	2,864,000	3,362,000
Excess (deficiency) of revenues over (under) expenditures	30,738	(64,019)	70,000	-	70,000
Other Financing Sources (Uses):					
Transfers in	-	-	64,015	64,015	-
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	64,015	64,015	-
Net Inc (Dec) in Fund Balance	30,737	(64,019)	134,015	64,015	70,000
Fund Balance, beginning of year	(30,733)	4	(64,015)	(64,015)	-
Fund Balance, end of year	\$ 4	\$ (64,015)	\$ 70,000	\$ -	\$ 70,000

County of Kent, Michigan
Housing Commission Component Unit Fund
 Fund Statement

	<i>Year ended June 30,</i>				
	2006	2007	2008	2008	2009
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ 2,886,331	\$ 3,177,113	\$ 3,896,734	\$ 3,533,000	\$ 2,512,910
Investment earnings	-	77,372	-	-	-
Other	2,810	-	-	-	-
Total Revenues	2,889,141	3,254,485	3,896,734	3,533,000	2,512,910
Expenditures:					
Personnel	232,968	228,559	440,002	251,500	254,963
Commodities	4,222	2,363	4,953	4,800	-
Contractual services	2,640,806	3,019,347	3,449,317	3,275,300	2,257,947
Other	7,450	-	-	-	-
Capital outlay	3,695	4,216	2,463	1,400	-
Total Expenditures	2,889,141	3,254,485	3,896,734	3,533,000	2,512,910
Net Inc (Dec) in Fund Balance	-	-	-	-	-
Fund Balance, beginning of year	70,127	70,127	70,127	70,127	70,127
Fund Balance, end of year	\$ 70,127	\$ 70,127	\$ 70,127	\$ 70,127	\$ 70,127

The Housing Commission Annual Plan totaling \$2,512,910 was approved by the Kent County Board Chair, Roger Morgan, on April 7, 2008 and by the President of the Kent County Housing Commission, Daryl Domke, on April 7, 2008.

COMPONENT UNIT FUNDS

County of Kent, Michigan

**Shelter Plus Care Component Unit Fund
Fund Statement**

	<i>Year ended June 30,</i>				
	2006	2007	2008	2008	2009
	Audited	Audited	Amended	Estimated	Adopted
Revenues:					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 1,251,276
Total Revenues	-	-	-	-	1,251,276
Expenditures:					
Contractual services	-	-	-	-	1,251,276
Total Expenditures	-	-	-	-	1,251,276
Net Inc (Dec) in Fund Balance	-	-	-	-	-
Fund Balance, beginning of year	-	-	-	-	-
Fund Balance, end of year	\$ -	\$ -	\$ -	\$ -	\$ -

This is a memorandum budget previously appropriated by the Kent County Board of Commissioners via resolutions 08-28-08-73 (\$368,856); 08-28-08-74 (\$749,796); and 08-28-08-75 (\$132,624).

PROPRIETARY FUNDS

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 and stabilize annual revenues for local taxing units. It does this 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. Payment of the notes is made from the proceeds of delinquent tax collections. Once the notes are paid in full, any surplus in the fund may be transferred to the County General Fund by action of the Board of Commissioners.

PROPRIETARY FUNDS

County of Kent, Michigan

Proprietary Funds
Schedule of Uses of Financial Resources

Program Descriptions	FY 2007	FY 2008		FY 2009		Amended % Change
	Actual	Adopted	Amended	Requested	Adopted	
Airfield	\$ 6,980,517	\$ 7,164,478	\$ 7,164,478	\$ 7,199,785	\$ 7,199,785	0.5%
Other Lands & Buildings	412,110	419,610	419,610	417,575	417,575	-0.5%
General Aviation	355,930	248,660	248,660	249,325	249,325	0.3%
Dispatch Oper & Safety	6,821,504	7,019,481	7,019,481	6,884,489	6,884,489	-1.9%
Building Security	1,343,657	1,378,012	1,378,012	1,346,914	1,346,914	-2.3%
General Maintenance	2,609,967	2,472,910	2,472,910	2,715,152	2,715,152	9.8%
Administration	3,965,765	3,987,687	3,987,687	3,773,980	3,773,980	-5.4%
Air Cargo	1,102,913	1,099,330	1,099,330	1,099,210	1,099,210	0.0%
Parking	4,655,063	5,196,478	5,196,478	5,032,811	5,032,811	-3.1%
Undesignated	-	7,810,074	2,032,974	757,519	757,519	-62.7%
Debt Service 1996	4,203,365	3,885,564	3,885,564	6,649,384	6,649,384	71.1%
Debt Service 1998	(44,114)	-	5,777,100	-	-	-100.0%
Aeronautics Fund	32,406,677	40,682,284	40,682,284	36,126,144	36,126,144	-11.2%
Delinquent Tax Fund	3,835,069	2,956,500	3,259,197	3,652,000	3,652,000	12.1%
Proprietary Funds before Transfer	36,241,746	43,638,784	43,941,481	39,778,144	39,778,144	-9.5%
Delinquent Tax Fund	2,500,000	3,000,000	3,000,000	3,060,000	3,060,000	2.0%
Transfers Out	2,500,000	3,000,000	3,000,000	3,060,000	3,060,000	2.0%
Total Proprietary Funds	\$ 38,741,746	\$ 46,638,784	\$ 46,941,481	\$ 42,838,144	\$ 42,838,144	-8.7%

County of Kent, Michigan

Aeronautics Proprietary Fund
Fund Statement

Year ended December 31,

	2006 Audited	2007 Audited	2008 Amended	2008 Estimated	2009 Adopted
Revenues:					
Intergovernmental	\$ 2,179,920	\$ 8,710,661	\$ 4,200,000	\$ 4,000,000	\$ 4,000,000
Charges for services	18,515,533	18,822,387	19,231,301	16,908,800	18,174,177
Fines & Forfeitures	4,635	73,992	5,000	4,500	5,000
Investment earnings	1,801,318	1,446,676	4,245,500	657,400	809,000
Reimbursements	713,174	619,221	190,000	1,328,400	180,000
Other	12,932,385	12,654,220	12,810,483	12,154,800	12,957,967
Total Revenues	36,146,967	42,327,157	40,682,284	35,053,900	36,126,144
Expenditures:					
Personnel	7,801,658	8,803,760	8,789,469	8,769,900	8,896,154
Commodities	428,888	538,303	482,700	655,700	437,190
Contractual services	16,393,648	17,408,062	17,803,657	18,750,400	17,705,814
Other	5,655,364	5,383,342	11,352,664	5,270,000	8,074,537
Capital outlay	157,450	273,210	220,820	58,500	254,930
Contingency/Undesignated	-	-	2,032,974	-	757,519
Total Expenditures	30,437,007	32,406,677	40,682,284	33,504,500	36,126,144
Net Inc (Dec) in Fund Balance	5,709,959	9,920,480	-	1,549,400	-
Fund Balance, beginning of year	163,380,691	169,090,650	179,011,130	179,011,130	180,560,530
Fund Balance, end of year	\$169,090,650	\$179,011,130	\$179,011,130	\$180,560,530	\$ 180,560,530

County of Kent, Michigan
Delinquent Tax Proprietary Fund
Fund Statement

Year ended December 31,

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2008</u>	<u>2009</u>
	<u>Audited</u>	<u>Audited</u>	<u>Amended</u>	<u>Estimated</u>	<u>Adopted</u>
Revenues:					
Taxes	\$ 3,754,531	\$ 4,652,413	\$ 1,685,000	\$ 1,680,000	\$ 1,900,000
Charges for services	557,396	551,534	455,000	665,600	462,500
Investment earnings	1,971,871	2,904,175	2,265,000	2,530,400	1,969,900
Total Revenues	6,283,798	8,108,122	4,405,000	4,876,000	4,332,400
Expenditures:					
Commodities	35,774	28,471	115,000	64,200	131,000
Contractual services	448,622	416,826	399,610	466,200	619,000
Other	2,166,125	3,386,181	2,744,587	2,188,900	2,900,000
Capital outlay	705	3,591	-	-	2,000
Total Expenditures	2,651,225	3,835,069	3,259,197	2,719,300	3,652,000
Excess (deficiency) of revenues over (under) expenditures	3,632,573	4,273,053	1,145,803	2,156,700	680,400
Other Financing Sources (Uses):					
Transfers in	-	-	-	-	-
Transfers out	(2,828,795)	(2,500,000)	(3,000,000)	(3,000,000)	(3,060,000)
Total Other Financing Sources (Uses)	(2,828,795)	(2,500,000)	(3,000,000)	(3,000,000)	(3,060,000)
Net Inc (Dec) in Fund Balance	803,778	1,773,053	(1,854,197)	(843,300)	(2,379,600)
Fund Balance, beginning of year	9,619,489	10,423,267	12,196,320	12,196,320	11,353,020
Fund Balance, end of year	\$10,423,267	\$12,196,320	\$10,342,123	\$11,353,020	\$ 8,973,420

MILLAGE RATES & PROPERTY TAX REVENUE

Property Tax is the primary source of revenue for the County's General Fund. Property tax revenue is based on four variables: taxable valuation, the operating millage, delinquencies, and tax abatement/capture programs initiated by local governmental units. 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/industrial facility tax districts, changes in delinquencies, and capture of tax increments by local governments, the County's net tax levy 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 were 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 were placed 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, it is assumed that the State Revenue Sharing program will be reinstated.

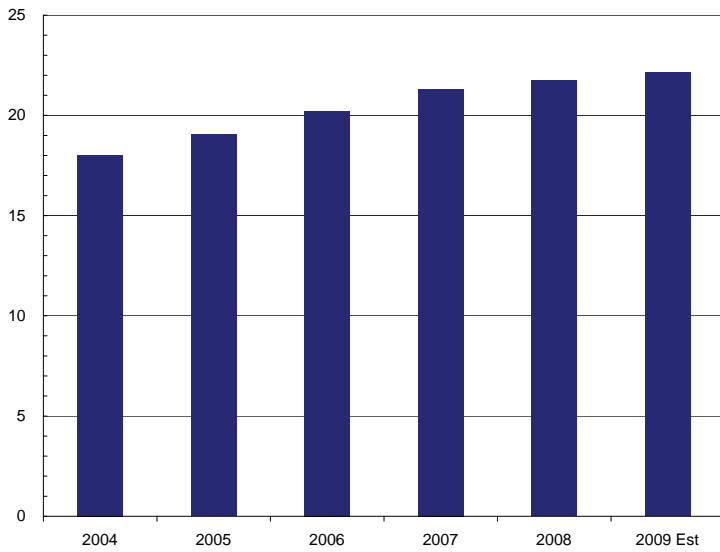
The estimated FY 2009 operating millage rate is 4.2803 mills per \$1,000 of taxable value, this is unchanged from the FY 2008 rate. The correctional facility millage for FY 2009 is 0.7893, this is also unchanged from the FY 2008 rate. The senior services millage, for FY 2009, is 0.3244 mills and is unchanged from the FY 2008 rate. The total estimated millage levy for BY 2009 is 5.3940 mills per \$1,000 of taxable value. This rate represents no change from the FY 2008 millage.

The County's taxable valuation increased from \$21.325 billion in tax year 2007 to \$21.755 billion in tax year 2008, or 2.01%. It is estimated that the taxable valuation will increase to \$22.146 billion, or 1.80% in tax year 2009. The entire 2009 operating levy, or 4.2803 mills, is applied to the 2009 estimated taxable value of \$22.146 billion to generate \$91.7 million (after set-aside for tax capture and delinquencies) in property tax revenue.

The total estimated tax collection from the ad valorem operating levy is \$91.7 million. The \$91.7 million operating levy is allocated to the General Fund (\$87.4 million) and the CIP Fund (\$4.3 million) per the County's Capital Improvement Program Policy.

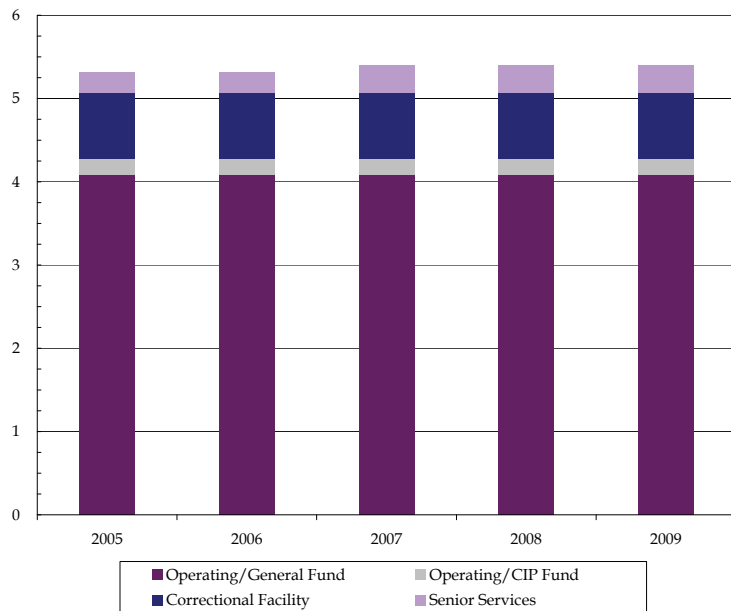
MILLAGE RATES & PROPERTY TAX REVENUE

State Taxable Value *(in billions)*



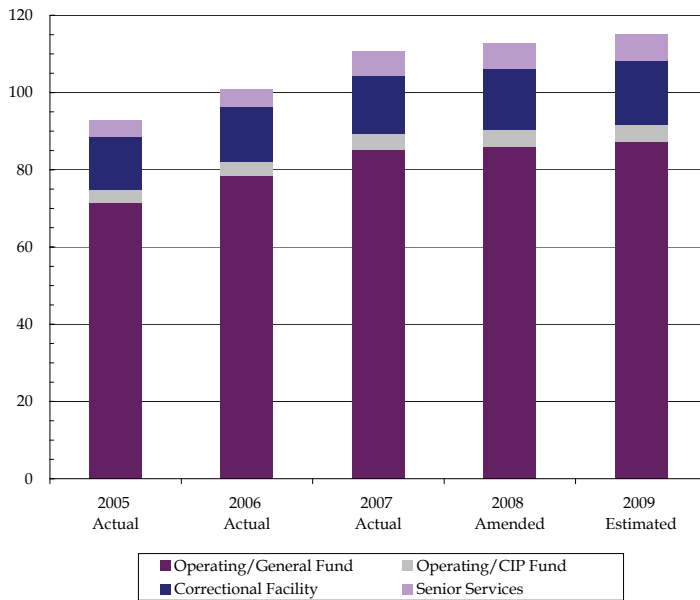
The Kent County State Taxable Value has increased from \$18.015 billion in tax year 2004 to \$21.755 billion in tax year 2008. This represents a 20.8% increase or an average annual increase of 5.2%. The increase from tax year 2007 to tax year 2008 is 2.0%. It is estimated that the taxable valuation will increase to \$22.146 billion, or 1.8%, in tax year 2009.

Millage Rates



The estimated operating millage rate for FY 2009 is 4.2803 mills, this is unchanged from FY 2008. Per the CIP Policy, the operating millage for FY 2009 is being split between the General Fund (4.0803 mills) and the CIP Fund (0.2000 mills). The correctional facility millage for FY 2009 is 0.7893 and 0.3244 mills for senior services. The total estimated millage rate for FY 2009 is 5.3940, this rate remains unchanged from the FY 2008 millage of 5.3940 mills.

Property Tax Revenue *(in millions)*



Property tax revenue, based on the increase in the STV, will grow 2.8% from \$113.0 million in FY 2008 to \$115.0 million in FY 2009. The FY 2009 General Fund operating portion of the property tax revenue is \$87.4 million, an increase of 1.6% over the FY 2008 budget estimate. Property tax revenue is increasing at a decreasing rate due, in part, to the additional operating levy in FY 2007 as a result of the third and final year of the property tax shift; and the County's STV is estimated to increase 1.8%, which is reduced from the five year average increase of 5.2%.

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