

Introduction to Fund Summaries

This section of the document presents the Kent County Budget according to fund. Due to the nature of their operations and the many restrictions attached to the use of public monies, state and local governments employ a system of accounting known as fund accounting. A fund is a separate set of accounts used to account for resources available for a specific purpose, e.g. general government operations, public health, or parks.

Funds are classified by seven fund types: General Fund, Special Revenue Funds, Debt Service Funds, Capital Funds, Internal Service Funds, Component Unit Funds, and Proprietary Funds, depending on the restrictions and uses associated with the resources. The fund summaries in this section reflect the fund types as defined by Generally Accepted Accounting Principles (GAAP). Pages C-3 through C-4 provide a brief description of each fund and categorizes the funds by fund type. A financial summary of each fund, as well as a consolidated summary by fund type, follows.

Pages C-5 through C-12 provide a detailed summary of the County's General Fund. The General Fund is used to account for all revenues and expenditures applicable to the general operations of the County except those required or determined to be more appropriately accounted for in another fund. Revenues are generated primarily from property taxes and intergovernmental sources. Special Revenue Funds are presented on pages C-13 through C-31, followed by Debt Service Funds (pages C-32 through C-34), Capital Funds (pages C-35 through C-38), Internal Service Fund (pages C-39 and C-40), Component Unit Funds (pages C-41 through C-45), and Proprietary Funds (pages C-46 through C-48).

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Description of Funds

General Fund: The County's major operating fund used to account for resources traditionally associated with the government which are not required to be accounted for in another fund.

Special Revenue Funds: A fund to account for the expenditures and revenues of the various activities financed primarily by restricted grants, funded by the state and federal government. Project lengths vary from one year to annually renewable.

Fire Prevention Fund - to account for the acquisition of fire trucks for participating local units of government. Financing is provided by participating units and General Fund appropriations.

Parks Fund - to account for certain resources restricted to specific Park activities. Effective FY 2006, the Parks operations and maintenance will be accounted for in the General Fund.

Friend of the Court - to account for revenues and expenditures of the Friend of the Court office required in the 1982 Public Acts 294, 295, 296, 297, and 298.

Health Fund - to account for special revenue set aside for the purpose of providing health protection for the citizens of Kent County. Revenues are provided through state and federal grants and General Fund appropriations.

Lodging Excise Tax Fund - to account for expenditures incurred in promoting Kent County and maintaining, acquiring or constructing its public convention and entertainment facilities. Revenues are provided by the excise tax on transient room rentals.

Correction & Detention Facilities Fund - to account for the proceeds of a dedicated millage levied to pay for operations and debt service related to the expansion of the correction and detention facilities.

Senior Millage Fund - to account for the proceeds of a dedicated millage levied to plan, coordinate, evaluate and provide services to persons 60 years of age or older.

Register of Deeds Automation Fund - to account for funds set aside under provisions of Public Acts 698 of 2002 (MCL 600.2568) for upgrading technology in the Register of Deeds' office.

911 Dispatch Authority Fund - to account for a County-based 911 surcharge on users of

communication devices with billable addresses in Kent County pursuant to Public Act 164 of 2007.

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

Community Development Fund - to account for the improvement, rehabilitation and preservation of public facilities in target areas as well as the issuance and repayment of rehabilitation loans. Financing is provided by Community Development Block Grants and program income.

Child Care Funds - to account for the care of neglected, abused and delinquent juveniles. Revenues are provided through state reimbursements and General Fund appropriations.

Revenue Sharing Reserve Fund - created in accordance with Public Act 357 of 2004 to serve as a substitute for State revenue sharing payments to counties. Revenues are to be provided by a set-aside of certain local general property taxes levied in 2004 through 2006 inclusive.

Veterans' Trust Fund - to account for state grants received for the purpose of financially assisting qualified veterans.

Special Projects - Calendar Year-End (12/31) Fund - to account for the expenditures and revenues of the various activities financed primarily by restricted grants, funded by the state and federal government. Project lengths vary from one year to annually renewable.

Special Projects - Fiscal Year-End (9/30) Fund - to account for the expenditures and revenues of the various activities financed primarily by restricted grants, funded by the state and federal government. Project lengths vary from one year to annually renewable.

Debt Service Funds: Funds used to finance and account for the payment of interest and principal on all general long-term debt.

Building Authority Debt Service Fund - to account for the retirement of debt related to projects of the Kent County Building Authority which currently includes the correctional facility, sheriff's administration building, courthouse, senior citizens building, and financing for the correctional facility debt service.

Debt Service Fund - to account for the retirement of debt related to projects of the 2004 Capital Improvement Bonds, which includes various building and land acquisitions within Kent County.

Capital Projects Funds: These funds were established to account for construction projects and general public improvements. Financing is provided by bond proceeds, interest income, and transfers from other funds.

Building Authority Construction Fund - to account for construction projects of the Building Authority. Financing has been provided by bonds, a dedicated millage and the General Fund.

Bond Capital Improvement Fund - to account for construction projects funded by bonds which currently includes various building and land acquisitions within Kent County.

Capital Improvement Fund - to account for revenue set aside for general public improvements, excluding Aeronautics and Public Works Department projects.

Internal Service Fund: A fund used to account for the financing of goods and services provided by one department or agency to other departments or agencies for a government, or to other governments, on a cost-reimbursement basis.

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

Component Unit Funds: A legally separate governmental unit for whom Kent County remains financially accountable or the nature of the relationship is such that exclusion from the budget would render the document misleading or incomplete.

Public Works - to account for the operation and maintenance of the Kent County Public Works. Financing is provided primarily by charges for services.

Social Welfare - to account for the administration of various human service programs. State statute requires that the County Treasurer serve as the custodian of all funds provided for the use of the Department of Human Services (DHS). In this case, the County simply serves as a pass-through with respect to state and federal funds for DHS operations,

maintaining the funds and records as required by the State. The County also appropriates, at its discretion, funding to maintain and administer various welfare services within the County, including hospitalization, community-based organization funding and client support programs.

Housing Commission - to account for the development of viable urban and rural communities by providing decent housing, a suitable living environment, and expanding economic opportunities principally for persons of low and moderate income. Funding is provided by the federal government, the state, and the Community Development Block Grant (CDBG).

Shelter Plus Care - to account for subsidized sponsor-based and tenant-based long-term rental assistance payments for eligible homeless persons with disabilities.

Proprietary Funds: Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

Aeronautics Fund - to account for the operation and maintenance of the Gerald R. Ford International Airport. Financing is provided primarily by user charges.

Delinquent Tax Revolving Fund - to account for money advanced by the County to other local taxing units and various county funds to pay for their delinquent taxes. Revenues are generated by the collection of the delinquent taxes.

General Fund

Schedule of Uses of Financial Resources

Program Descriptions	FY 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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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%

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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%

General Fund Fund Statement

	Year ended December 31,				
	2006 Audited	2007 Audited	2008 Amended	2008 Estimated	2009 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

General Fund Summary by Functional Area

	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)	

General Fund Summary by Category

	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; Interest; Principal-Bonds

General Fund History of Revenues by Category

Account Description	2006 Audited	2007 Audited	2008 Adopted	2009 Adopted
Current property tax	75,803,849	85,319,870	87,504,422	87,376,100
Trailer tax	52,419	51,065	50,000	51,100
Delinquent property tax	2,621,541	20,879	-	-
Payments in lieu of taxes	124,213	167,213	125,000	160,000
Industrial facility tax	1,518,053	1,374,280	1,506,800	1,247,500
Penalties and interest on taxes	110,316	175,890	127,100	340,700
Taxes	80,230,390	87,109,198	89,313,322	89,175,400
Boat livery inspections	454	372	350	350
Professional registrations	2,775	2,125	2,700	3,000
Marriage licenses	24,785	23,180	24,500	23,500
Marriage family counseling	-	-	-	-
Pistol Permits	45,058	40,629	47,500	56,100
Licenses & permits	73,072	66,306	75,050	82,950
State grants	1,486,418	1,557,677	1,574,225	1,686,998
State grants - court equity PA 374	3,428,062	3,421,449	3,363,198	3,507,100
State grants - liquor tax PA 106	3,193,611	-	-	3,565,200
State cigarette tax distribution	339,202	277,174	340,000	184,100
State shared revenue	-	-	-	-
Contribution from local units	3,536,024	4,432,913	4,510,305	795,605
Intergovernmental	11,983,317	9,689,213	9,787,728	9,739,003
Court fees	2,500,345	2,479,423	2,673,600	2,705,200
Adoption fees	14,235	19,272	20,000	23,200
Probation fees	206,997	206,722	212,500	229,100
Court bond costs	34,105	31,798	38,500	33,400
Overseeing fees	-	56,187	49,300	60,300
Filing fees	147,510	156,965	148,800	159,800
Jury fees	33,680	32,065	30,000	32,200
Appeal fees	1,900	2,505	2,200	2,400
Motion fees	82,450	78,350	70,000	82,400
Civil fees	394,987	439,410	400,000	446,300
Real estate transfer tax	3,208,173	2,798,762	2,777,000	2,275,358
Tax cert, history & search	27,473	19,128	23,900	27,300
Certified copy fee	823,641	943,136	846,200	961,300
Recording fee	2,174,483	2,044,127	2,133,000	1,650,242
Partnership file & dissolve	5,290	4,650	5,200	4,500
Assumed name fee	35,004	32,070	34,000	32,000
Notary bond fee	12,372	11,526	11,000	11,700
Foreclosure fee	7	-	-	-
Service fees	37,103	38,434	25,000	38,000
Other fees	2,202,456	2,411,092	2,378,645	2,300,541
Board & care	2,772,047	3,534,158	3,188,600	2,894,888
Clinic Fees Kent Health Plan	720,000	777,000	650,000	777,000
Record copy fee	291,812	287,645	316,000	316,900
Photographic services	25,292	23,329	25,000	24,900

Continued on following page

Fund Summaries

Continued from previous page

Account Description	2006 Audited	2007 Audited	2008 Adopted	2009 Adopted
Printing service	252,863	250,715	263,300	265,500
Transportation services	11,653	8,870	12,000	12,000
Other services	213,311	379,478	249,300	281,800
Sale of supplies	50,024	73,280	45,000	50,000
Commissary	206,380	189,883	188,100	193,400
Sales-utilities	1,157,022	1,468,969	1,175,000	1,277,947
Admission Fees	894,443	1,001,446	1,246,651	1,247,125
Other charges	22,191	58,674	27,700	32,800
Charges for services	18,559,247	19,859,068	19,265,496	18,449,501
Penal fines	8,500	8,500	8,500	8,500
Bond forfeitures	167,209	96,876	115,000	86,600
Nom & recount fee forfeiture	3,400	-	1,000	900
Fines, forfeitures & penalties	115,962	105,426	120,000	105,100
Fines & forfeitures	295,071	210,802	244,500	201,100
Interest Earned	4,368,903	4,332,887	3,898,650	2,805,250
Interest earnings	4,368,903	4,332,887	3,898,650	2,805,250
Reimbursements	8,263,379	8,222,984	7,975,901	12,356,841
Collection fees-delinquent	31,148	20,642	30,000	22,600
Collection fees-neglect	43,317	37,372	38,000	25,300
Reimbursements	8,337,843	8,280,998	8,043,901	12,404,741
Rental income	2,068,117	1,843,738	1,983,107	2,474,202
Royalties	5,646	5,472	-	5,000
Sale of fixed assets	230,672	249,705	150,000	200,000
Contributions-private sources	652	100	-	100
Refunds-rebates	5,601	7,203	5,500	6,500
Insurance & surety bond premiums	(9,433)	(7,256)	-	-
Vending machine & pay phones	665,531	367,217	732,200	450,200
Miscellaneous income	124,224	144,145	58,150	82,900
Cash short & over	(903)	335	-	500
Other revenue	3,090,107	2,610,659	2,928,957	3,219,402
Transfers in-building authority construction	-	-	-	-
Transfers in-correction & detention	11,000,000	15,000,000	16,000,000	16,500,000
Transfers in-revenue sharing reserve fund	10,840,632	11,241,736	11,511,538	12,006,309
Transfers in-delinquent tax	2,828,795	2,500,000	3,000,000	3,060,000
Transfers in-Parks	71,385	-	-	-
Transfers in-capital improvement program	95,194	-	-	-
Transfer in-special projects	36,934	4,782	-	-
Transfers in	24,872,940	28,746,518	30,511,538	31,566,309
Total revenue	151,810,889	160,905,648	164,069,142	167,643,656

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	-	-	-	208,519	208,519	NA
Placement	9,579,136	9,729,435	8,829,435	9,660,884	9,160,884	3.8%
Young Delinquent Inten Inter Program	192,775	192,775	192,775	204,354	204,354	6.0%
Electronic Monitoring	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%

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Fund Summaries

Continued from previous page

Program Descriptions	FY 2007	FY 2008		FY 2009		
	Audited	Adopted	Amended	Requested	Adopted	Amended % Change
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%
Tranfers 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%

Fire Prevention Special Revenue Fund

Fund Statement

	Year ended December 31,				
	2006 Audited	2007 Audited	2008 Amended	2008 Estimated	2009 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

The Fire Prevention Fund is projected to increase \$3,743, or 2.0%, in FY 2009. These receipts will be used to offset future years expenses, reducing the General Fund support and contributions from the participating local units.

Parks Special Revenue Fund

Fund Statement

	Year ended December 31,				
	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	\$ -	\$ -	\$ -	\$ -	\$ -

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

Friend of the Court Special Revenue Fund

Fund Statement

	<i>Year ended September 30,</i>				
	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

Health Special Revenue Fund

Fund Statement

	<i>Year ended September 30,</i>				
	2006 Audited	2007 Audited	2008 Amended	2008 Estimated	2009 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

Lodging Excise Tax Special Revenue Fund

Fund Statement

	Year ended December 31,				
	2006 Audited	2007 Audited	2008 Amended	2008 Estimated	2009 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

There are a number of Hotel/Motel Tax funding issues that must be addressed in the near future. Revenues from hotel and motel taxes are used for the following purposes: debt service on the bonds for the DeVos Place Convention Center (approximately \$4.87 million in 2009); the County's contribution to the Grand Rapids-Kent County Convention and Visitors Bureau (\$700,000 in 2009); and a nominal (\$10,000) contribution to the Arts Festival for marketing purposes. Also included in the 2009 Budget is an appropriation of \$200,000 for the West Michigan Sports Commission.

While experiencing a small reduction in 2008, the Hotel/Motel Tax Fund revenues are still not able to meet annual expenditures. Based on estimated FY 2009 revenues and appropriations, unrestricted fund balance will be almost completely eliminated by December 31, 2009. If that is the case, additional reductions in programming will be required.

Correction & 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

Prior to FY 2008 the Correction & Detention Fund accumulated \$4,859,379 in reserves. Currently the County is systematically spending down reserves hence the \$2,272,625, or 75.7%, reduction in fund balance from FY 2008 to FY 2009.

Senior Millage Special Revenue Fund Fund Statement

	Year ended December 31,				
	2006 Audited	2007 Audited	2008 Amended	2008 Estimated	2009 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.

Register of Deeds Automation 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	\$ 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

Drug Law Enforcement Special Revenue Fund

Fund Statement

	<i>Year ended December 31,</i>				
	<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:					
Fines & Forfeitures	\$ 147,053	\$ 109,036	\$ 160,208	\$ 279,600	\$ 347,336
Investment earnings	5,710	3,069	9,000	4,100	-
Total Revenues	<u>152,762</u>	<u>112,105</u>	<u>169,208</u>	<u>283,700</u>	<u>347,336</u>
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	<u>129,558</u>	<u>105,646</u>	<u>141,208</u>	<u>119,000</u>	<u>147,336</u>
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	<u>\$ 23,204</u>	<u>\$ 29,663</u>	<u>\$ 57,663</u>	<u>\$ 194,363</u>	<u>\$ 394,363</u>

In FY 2009, the Sheriff's Department expects to take in \$200,000 more in revenues, through application of various drug forfeiture laws, than is planned to spend. In the future these funds will be used to finance narcotics law enforcement programs and related equipment.

911 Dispatch Authority Fund Statement

	<i>Year ended December 31,</i>				
	2006	2007	2008	2008	2009
	Audited	Audited	Amended	Estimated	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	-
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.

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	-	-	-	-	-

State Revenue Sharing 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 will occur as follows:

- In 2005, 1/3 of the county's allocated mills will be levied in the summer
- In 2006, 2/3 of the county's allocated mills will be levied in the summer
- In 2007, and each year after, all of the county's allocated mills will be levied in the summer

Reserve fund establishment - Each county was required to establish a restricted fund known as the Revenue Sharing Reserve Fund. Three payments, the sum total of which equals the county's December 2004 property tax levy, must be placed in the fund from the following:

- 1/3 from the county's December 2004 property tax levy
- 1/3 from the county's December 2005 property tax levy
- 1/3 from the county's December 2006 property tax levy

As an example, if a county's total 2004 property tax levy equals \$74,028,000, then that county will be required to transfer \$24,676,000 from the 2004 levy, \$24,676,000 from the 2005 levy, and \$24,676,000 from the 2006 levy to the Revenue Sharing Reserve Fund.

Revenue Sharing Reserve Fund Use - Annually, each county may make use of the Revenue Sharing Reserve Fund in amounts equal to its October 1, 2003 through September 30, 2004 Revenue Sharing payments adjusted for inflation. The inflation rate is defined by MCL 211.34d(1)(l). The accumulated balance will be drawn down over the next several years to supplement the County's general revenues in lieu of payments previously received under the State's Revenue Sharing Program. Monies held in this fund will be completely drawn down by midyear 2011. It is assumed that the State will begin funding of new revenue sharing payments at that time.

Child Care Special Revenue Fund

Fund Statement

	<i>Year ended September 30,</i>				
	2006 Audited	2007 Audited	2008 Amended	2008 Estimated	2009 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	<u>(11,938,090)</u>	<u>(12,212,686)</u>	<u>(11,716,569)</u>	<u>(11,462,700)</u>	<u>(12,088,509)</u>
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

DHS Child Care Special Revenue Fund

Fund Statement

	<i>Year ended September 30,</i>				
	2006 Audited	2007 Audited	2008 Amended	2008 Estimated	2009 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

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

Special Projects Calendar Year Special Revenue Fund Fund Statement

	<i>Year ended December 31,</i>				
	2006 Audited	2007 Audited	2008 Amended	2008 Estimated	2009 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

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

Special Projects Fiscal Year Special Revenue Fund Fund Statement

	<i>Year ended September 30,</i>				
	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

Debt Service Funds

Schedule of Uses of Financial Resources

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

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

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

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

<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

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%

Building Authority Construction Capital Project Fund

Fund Statement

	Year ended December 31,				
	2006 Audited	2007 Audited	2008 Amended	2008 Estimated	2009 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

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/dining (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.



Bond Capital Improvement Capital Project 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.

Capital Improvement Program Capital Project Fund Fund Statement

	Year ended December 31,				
	2006 Audited	2007 Audited	2008 Amended	2008 Estimated	2009 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 for 2008 is reserved for approved prior year projects that are expected to become part of the Fiscal Year 2009 Amended Budget.

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%

Risk Management Internal Service Fund

Fund Statement

	<i>Year ended December 31,</i>				
	2006	2007	2008	2008	2009
	Audited	Audited	Amended	Estimated	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

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%

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

Social Welfare Component Unit Fund

Fund Statement

	Year ended December 31,				
	2006 Audited	2007 Audited	2008 Amended	2008 Estimated	2009 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

It is projected that the reserves in the Social Welfare Fund will be increased by \$70,000 during FY 2009. The goal is to maintain a fund balance between \$50,000 and \$100,000 for the Social Welfare Fund.

Housing Commission Component Unit Fund

Fund Statement

	<i>Year ended June 30,</i>				
	2006 Audited	2007 Audited	2008 Amended	2008 Estimated	2009 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

Shelter Plus Care Component Unit Fund

Fund Statement

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

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%

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

Delinquent Tax Revolving Proprietary Fund

Fund Statement

	Year ended December 31,				
	2006 Audited	2007 Audited	2008 Amended	2008 Estimated	2009 Adopted
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

The revenue estimates for "taxes" includes penalties and interest which accrue on delinquent balances. The year-end accrual for December 31, 2008, has not been posted at this time. The current 2008 and 2009 revenue estimates for this account do not include assumptions concerning year-end accrual postings. It is expected that upon posting these year-end accruals, the deficits for fiscal years 2008 and 2009 will be eliminated with continuing fund balances to be reported in the range of \$11-12 million each year.