
Introduction to Revenue Assumptions

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

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

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

Pages F-9 to F-11, Revenue History by Fund, provides a detailed four-year listing of County revenue sources by category, subdivided by fund type.

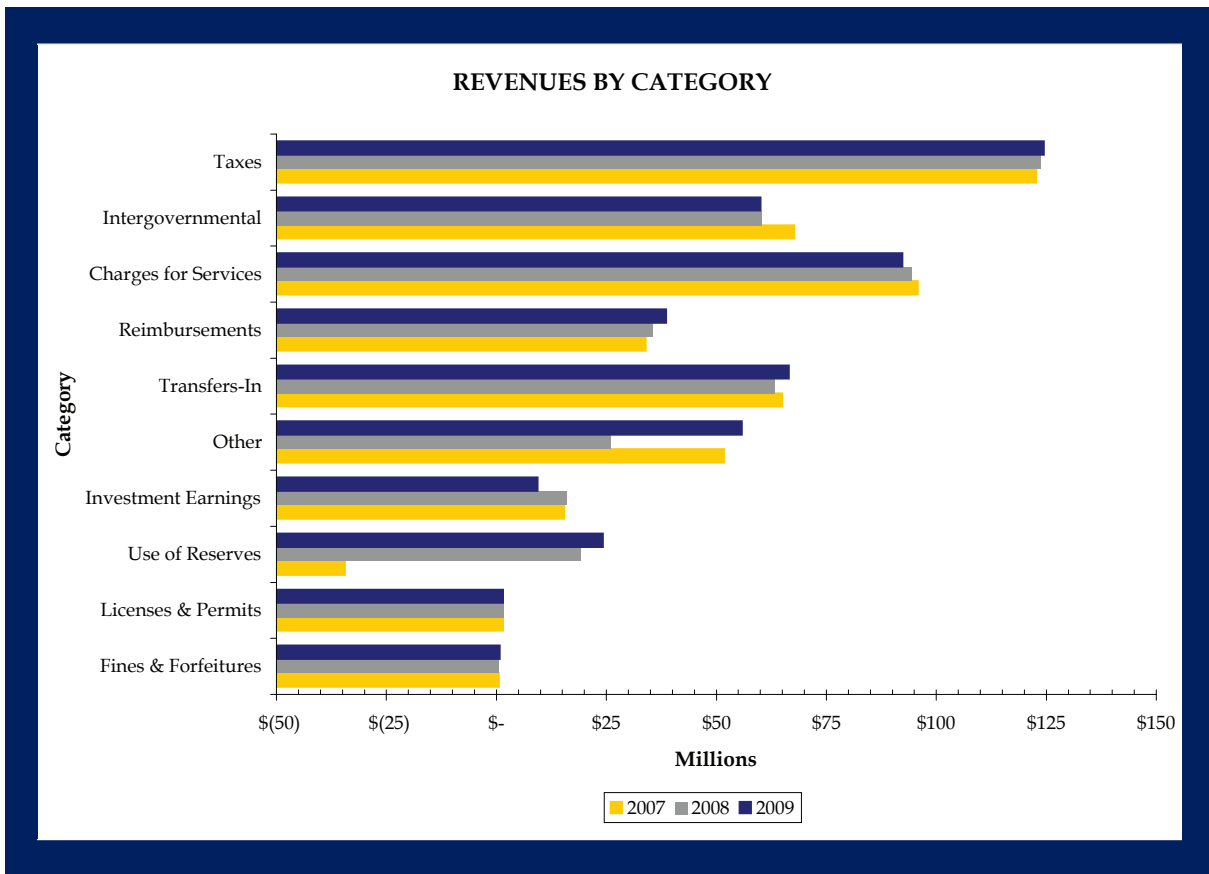
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Revenue History by Category

SOURCES	FY 2007		FY 2008		FY 2009		
	ACTUAL	PERCENT	ADOPTED	PERCENT	REQUESTED	ADOPTED	PERCENT
Taxes	\$ 122,808,167	29.2%	\$ 123,576,094	28.1%	\$ 124,498,856	\$ 124,498,856	26.3%
Licenses & Permits	1,563,731	0.4%	1,645,998	0.4%	1,580,602	1,580,602	0.3%
Intergovernmental	67,769,255	16.1%	60,302,202	13.7%	60,263,338	60,054,245	12.7%
Charges for Services	95,823,781	22.8%	94,265,776	21.4%	92,726,915	92,327,615	19.5%
Fines & Forfeitures	618,612	0.1%	620,912	0.1%	761,498	761,498	0.2%
Investment Earnings	15,408,604	3.7%	15,953,360	3.6%	9,356,215	9,355,840	2.0%
Reimbursements	33,930,383	8.1%	35,566,995	8.1%	38,633,357	38,633,357	8.2%
Other	51,714,264	12.3%	26,065,178	5.9%	55,850,779	55,850,779	11.8%
Total Revenue	389,636,796	92.7%	357,996,515	81.3%	383,671,560	383,062,792	80.9%
Reserves Use/(Dep)	(34,440,298)	-8.2%	19,127,494	4.3%	25,527,394	24,247,084	5.1%
Transfers-In	65,021,296	15.5%	63,279,335	14.4%	67,443,853	66,470,112	14.0%
Total Sources	\$ 420,217,794	100.0%	\$ 440,403,344	100.0%	\$ 476,642,807	\$ 473,779,988	100.0%



Revenue Discussion by Category

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

Taxes

The primary source of tax revenue is property tax; an annual tax based mostly on real estate properties. For the 2009 budget, taxes represent approximately 32.5% of the County's total revenue stream. The projection for all tax revenue totals \$124.5 million and includes the designated millage for the Correctional Facility and Senior Services, as well as Industrial Facilities Exemption Certificate Taxes, and the Hotel/Motel Tax. This represents an increase of just under \$1.0 million, or 0.8%, from the 2008 budget. The majority of the increase can be attributed to property taxes.

Licenses and Permits

Licenses and Permits represent fees charged by the County to individuals and businesses for things such as marriage licenses, pistol permits, park and campground reservations, dog licenses, public water permits, sanitary facility appraisals, and food licenses. This source accounts for \$1.6 million, or 0.4%, of total revenues for the 2009 budget. This represents a decrease of 3.97% from the 2008 budget.

Intergovernmental

Intergovernmental revenue consists of grants from Federal, State, and local units of government. In 2005, one of the primary sources in this category, State Revenue Sharing, was eliminated by the State of Michigan in favor of the Tax Levy Shift. In 2009, Intergovernmental revenue accounts for \$60.1 million or 15.7% of total revenues. This represents a decrease of 0.4% from the 2008.

Charges for Services

Charges for Services are fees charged to individuals and businesses for services rendered. Primary revenue sources in this category include State Court Funding, Real Estate Transfer Tax, Certified Copy

Fee, Board & Care, Parking Fees, and Public Works Services. This source accounts for \$92.3 million or 24.1% of total revenues for the 2009 budget. This represents an decrease of 2.1% from the 2008 budget of \$94.3 million.

Fines & Forfeitures

Fees charged for fines and forfeitures are assessed to individuals and businesses that have violated various statutes or laws. The primary revenue sources in this category are Penal Fines, Bond Forfeitures, Late Fees, and Impound Fees. The Fines & Forfeitures revenue source accounts for \$761,498 or 0.2% of total revenues for the 2009 budget. This represents an increase of 22.6% from the 2008 budget of \$620,912.

Investment Earnings

Revenue in this category comes from interest earned on investments. The Interest Earnings revenue source accounts for \$9.4 million or 2.4% of total revenues for the 2009 budget. This represents a decrease of 41.4% from the 2008 budget of \$16.0 million. In 2007, the Treasurer earned 5.0% on pooled investments. In 2008 that interest rate decreased to 3.8%. It is anticipated that short term interest rates will be approximately 2.3% in 2009.

Reimbursements

Revenue in this category is comprised of reimbursements for costs incurred, including Attorney Fees, Cost Allocation, Medicare and Medicaid, and Substance Abuse Fees. The Reimbursements revenue source accounts for \$38.6 million or 10.1% of total revenues for the 2009 budget. This represents an increase of 8.6% from the 2008 budget of \$35.6 million.

Other Revenue

Other Revenue is primarily used for various accounts with infrequent usage. Some of the accounts included in this category are Contributions from Private Sources, Rents and Royalties, Sale of Fixed Assets, and Vending Machines & Pay Phones. The Other Revenue source accounts for \$55.9 million or 14.6% of total revenues for the 2009 budget. This represents a decrease of 114.3% from the 2008 budget of \$26.1 million. The \$29.8 million increase is attributed to bond proceeds for construction projects in the amount of \$27.0 million at the Correctional Facility and \$2.4 million at the Juvenile Detention Center.

Use of Fund Balance

Use of Fund Balance is necessary when budgeted expenditures exceed budgeted revenues. The 2009 budget results in the use of \$19.2 million in reserves, the 2008 budget resulted in a \$13.0 million use of reserves. The substantial use of reserves in the 2009

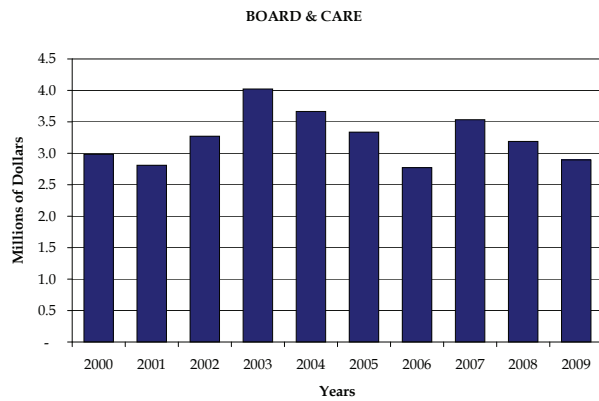
budget is attributed to the \$11.3 million net decrease in reserves in the Revenue Sharing Reserve Fund as a result of the \$12.0 million transfer to the General Fund. In fiscal year 2009, the General Fund budget as adopted results in a \$2.0 million decrease in General Fund reserves.

**Revenue Discussion
by Fund**

General Fund

Board and Care

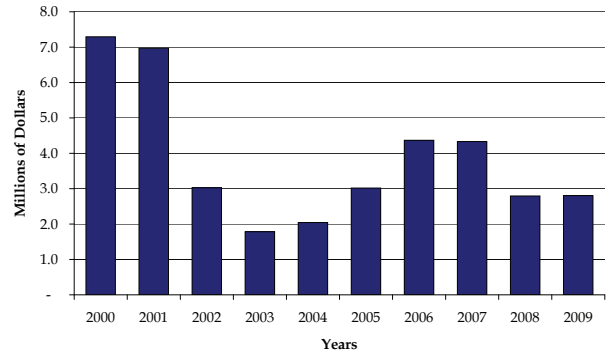
Board and Care is reimbursement for housing inmates for the State and other local agencies. The charges are set at an established rate per day, times the number of days the inmate served in jail. The projection for 2009 is \$2.9 million; this represents an 9.2% decrease from the 2008 projection of \$3.2 million.



Investment Earnings

This source represents interest earned on investments. The State of Michigan sets allowable investment standards. Interest earnings are contingent on interest rates and the County's investment balances. The General Fund investment balance has steadily decreased in recent years, while interest rates declined dramatically between 2000 and 2003, resulting in significant declining investment earnings. In June 2004, the Treasurer earned 1.7% on pooled investments. By June 2005, interest rates increased to 3.0%. Short term interest rates approached 4.0% in January 2006 and 5.1% in June 2007. Interest projections for 2009 have been decreased to \$2.8 million from the \$3.9 million budgeted in 2008. The General Fund earned \$4.3 million on its investments in 2007 and is expected to take in approximately \$2.8 million for 2008.

INVESTMENT EARNINGS



Property Tax Revenue

Property Tax is the primary source of revenue for the County's General Fund. Property tax revenue is based on 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

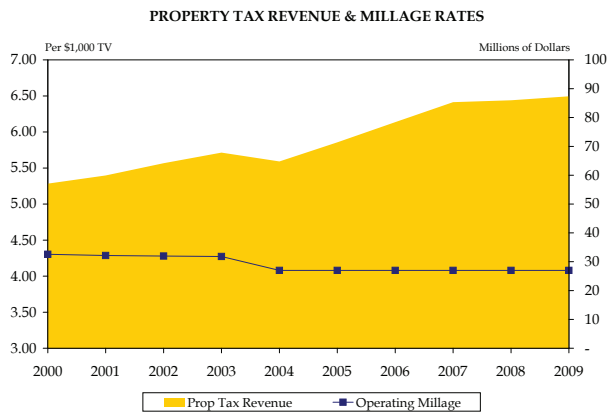
will continue to be billed in December each year. The excess cash flows derived from acceleration of the property tax levy were placed into a reserve account from which the County can draw to replace the suspended State Revenue Sharing program distributions. When the reserve account has been depleted, 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.

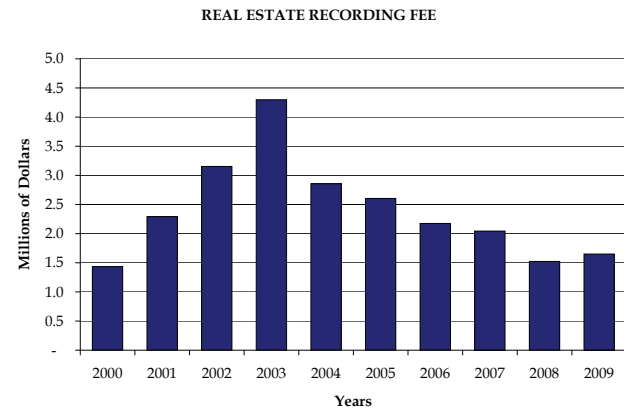
The total estimated tax collection from the ad valorem operating levy is \$91.7 million. The \$91.7 million operating levy is allocated to the General Fund (\$87.4 million) and the CIP Fund (\$4.3 million) per the County's CIP Policy.

The General Fund portion of the operating levy represents a 1.6% increase over the, \$86.0 million, projected General Fund tax collections for fiscal year 2008. The fiscal year 2009 General Fund property tax revenue represents 52.1% of the General Fund's total funding sources.



Real Estate Recording Fee

The County charges recording fees for documents as a result of property being bought, sold, and refinanced. The level of activity steadily increased significantly between 2000 and 2003 in Kent County as a result of low interest rates. Activity leveled off, along with the interest rates, in 2004. The 2009 budget is \$1.7 million, which is a 22.6% decrease from the 2008 budget of \$2.1 million and a 13.3% increase from the fiscal year 2008 projection of \$1.5 million.

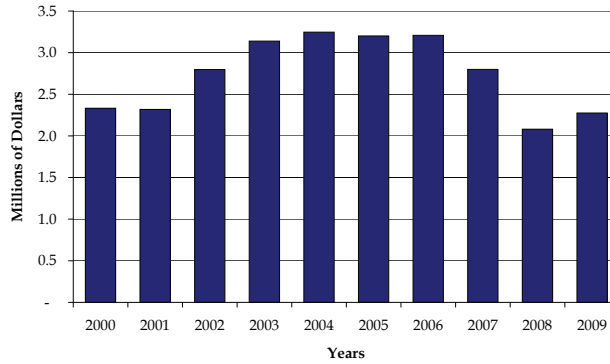


Real Estate Transfer Tax

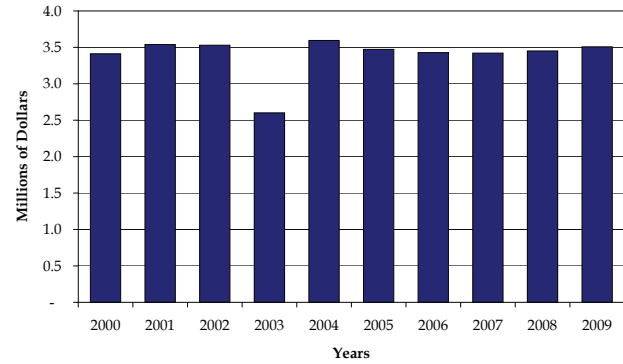
All real estate changing ownership for a monetary consideration is charged a transfer tax of \$8.60 per \$1,000 of sale value. The County's portion of the tax rate is \$1.10 per \$1,000 of sale value, while the State's portion of the tax rate is \$7.50 per \$1,000 of sale value. The economy and mortgage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

There was a dip in 2000 for real estate transactions due to relatively high mortgage rates and higher unemployment rates. Activity leveled off, along with the interest rates, in 2003. Activity began to decline in 2007 and was significantly reduced in 2008 due to increase unemployment rates and its impact on the real estate market. The 2009 General Fund revenue from County transfer tax is budgeted at \$2.3 million, a 18.1% decrease from the \$2.8 million budgeted in 2008. The estimated receipts for 2008 actual activity is \$2.1 million.

REAL ESTATE TRANSFER TAX



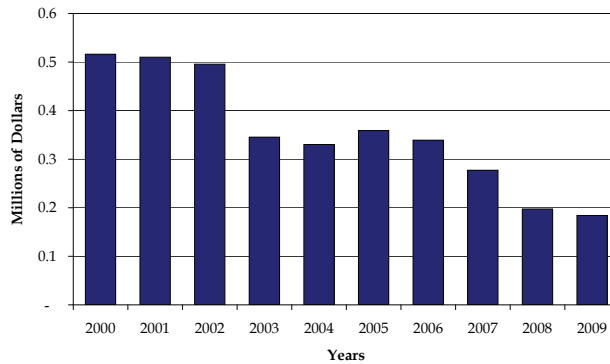
STATE COURT FUNDING



State Cigarette Tax

The Cigarette tax is earmarked at a rate of \$.04/pack of cigarettes sold for all Michigan counties. This accumulated tax revenue is distributed to counties based on a distribution rate determined by the State of Michigan’s population and the County’s population as of the 2000 census. By state law, out of every \$17 of the tax revenue, \$11 is allocated to preventive health; \$5 is allocated to public safety; and \$1 is allocated to the General Fund. This revenue stream started to decline in 2002, and continues to decline. The budget for 2009 is \$184,100, this is a 45.9% decrease from the 2008 budget of \$340,000. Estimated Cigarette Tax distributions for fiscal year 2008 is \$198,000.

STATE CIGARETTE TAX

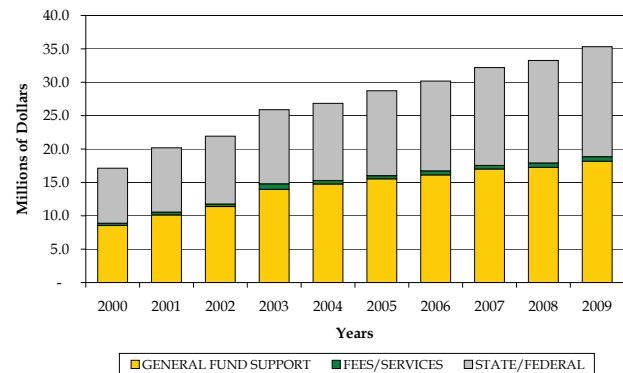


Non-General Fund

Child Care

In 2009, it is estimated that the Child Care funds will receive 46.7% of its revenue from the state and federal government and 1.9% for fees and services charged by the County for various activities. The remaining 51.4% in funding comes from the County General Fund.

CHILD CARE



State Court Funding

PA 374 of 1996 established the Court Equity Fund to provide funding to the state’s 83 counties for support of local trial court operations. Distributions from this fund are made quarterly within the state fiscal year and fluctuate with the amount of trial court revenue deposits available for disbursement each quarter. Distributions from the Court Equity Fund for fiscal year 2008 are estimated at \$3.5 million. The 2009 distributions are budgeted at \$3.5 million and is a 4.3% increase over the 2008 adopted budget.

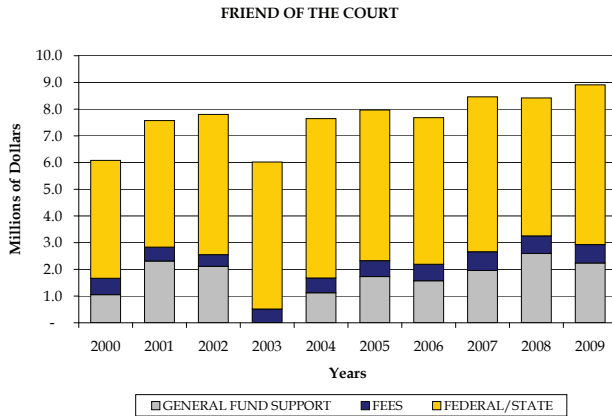
Friend of the Court

The Friend of the Court (FOC) is part of the judiciary, specific to the Circuit Court. Its duties are set forth in a number of statutes, including, but not limited to, paternity establishment, child custody and support and visitation enforcement. FOC funding comes from four sources: State and Federal reimbursement; Incentive Fees; fees and services; and General Fund Support. State and Federal revenue is expected to account for 67.1% or \$6.0 million of the total FOC revenue for 2009.

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

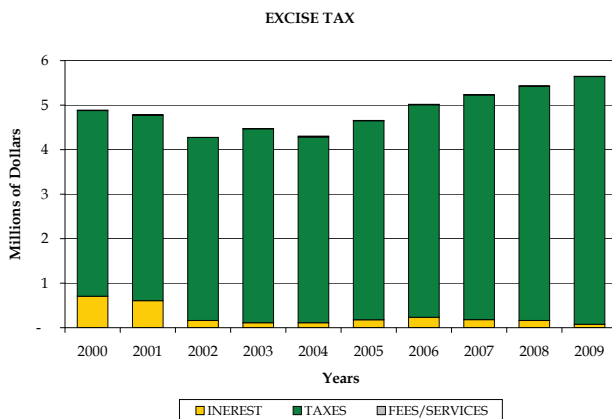
action by the FOC. Included in the revenue from the State is the reimbursement made to each FOC office as an incentive to pursue collections of support in cases where the support recipient has been a TANF recipient.

The FOC charges for various fees and services including filing fees, service fees, and record copy fees. Approximately 7.8% or \$690,300 of FOC revenue for 2009 comes from FOC fees. The remaining \$2.2 million or approximately 25.1% of FOC funding will come from the County General Fund.



Excise Tax

The County Treasurer is responsible for the collection and administration of the Kent County Excise Tax, by appointment of the Board of Commissioners. For 2009, approximately 98.6% of Excise Tax revenue comes from transient guest hotel/motel lodging tax; 1.3% is earned interest income; and the remaining 0.1% is received from fees and penalties.

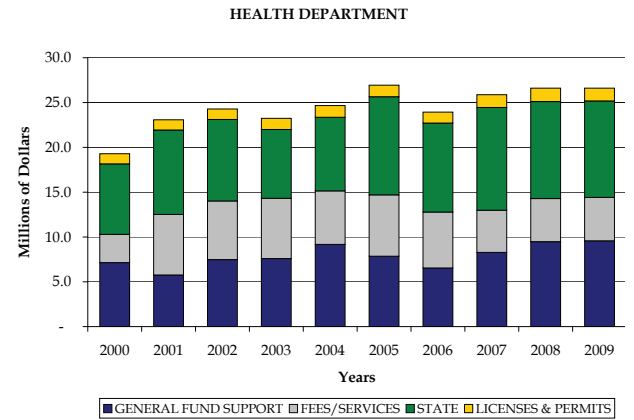


Health Department

The County Public Health Department provides various health services including hearing and vision testing, breast cancer control, immunizations, health education, disease prevention, substance abuse

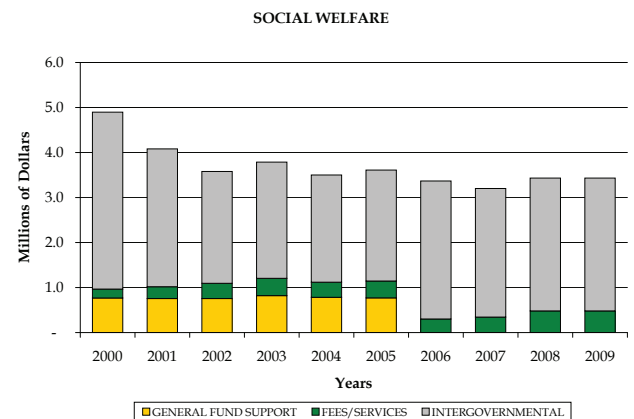
prevention, animal control, food licenses, septic tank & well permits, dog licenses, and inspections.

For fiscal year 2009, approximately 5.4% of the Health Department's revenue comes from licenses & permits, 40.5% of funding comes from the State of Michigan and Federal government, 18.2% comes from fees, services, reimbursements, and other contributions, while the remaining 36.0% of funding is from General Fund support.



Social Welfare

The Department of Human Services (DHS) is responsible for the administration of social service programs and the distribution of funds as appropriated by the State Legislature for public assistance grants. The State of Michigan reimburses all expenditures for such programs to the County. In addition, the General Fund furnishes supplemental assistance in areas such as hospitalization and other special programs. For 2009, approximately 86.0% of the revenue comes from intergovernmental sources (\$3.0 million from the State of Michigan), and the remaining 14.0% comes from various other fees and services.



Revenue History by Fund

(Net Use of Fund Balance)

Fund	2006 Actual	2007 Actual	2008 Adopted	2009 Request	2009 Adopted
General Fund	\$ 80,230,390	\$ 87,109,198	\$ 89,313,322	\$ 89,175,400	\$ 89,175,400
Lodging Excise Tax	4,774,496	5,048,711	5,264,000	5,566,200	5,566,200
Capital Improvement Program	3,605,998	4,065,086	4,289,119	4,331,000	4,331,000
Correction & Detention Millage	14,641,042	15,545,812	16,259,887	16,641,000	16,641,000
Senior Millage	4,532,029	6,386,948	6,764,766	6,885,256	6,885,256
Revenue Sharing Reserve Fund	24,873,184	-	-	-	-
Delinquent Tax Fund	3,754,531	4,652,413	1,685,000	1,900,000	1,900,000
Taxes Sub-total	136,411,671	122,808,167	123,576,094	124,498,856	124,498,856
General Fund	73,072	66,306	75,050	82,950	82,950
Health Department	1,221,706	1,432,505	1,497,948	1,427,652	1,427,652
Special Project	69,935	64,920	73,000	70,000	70,000
Licenses & Permits Sub-total	1,364,712	1,563,731	1,645,998	1,580,602	1,580,602
General Fund	11,983,317	9,689,213	9,787,728	9,739,003	9,739,003
Fire Commission	229,046	186,000	195,000	196,000	196,000
Friend of the Court	5,493,110	5,803,152	5,167,428	5,991,447	5,982,084
Health Department	9,929,927	11,463,258	10,822,958	10,769,761	10,770,031
Capital Improvement Program	1,068,071	773,093	404,271	150,000	150,000
Community Development	1,446,988	2,108,354	2,185,159	2,144,778	2,144,778
Housing Commission	2,886,331	3,177,113	3,491,592	3,764,186	3,764,186
Special Project	6,833,968	6,714,969	4,160,756	3,158,414	3,158,414
Social Welfare	3,067,137	2,857,345	2,952,000	2,952,000	2,952,000
Child Care	9,110,797	9,845,041	10,340,116	10,632,582	10,432,582
DHS Child Care	4,338,696	4,818,301	5,015,938	6,051,983	6,051,983
Veteran's Trust Fund	60,332	72,332	66,264	79,104	79,104
Public Works	1,525,799	1,550,422	1,512,992	634,080	634,080
Aeronautics	2,179,920	8,710,661	4,200,000	4,000,000	4,000,000
Intergovernmental Sub-total	60,153,439	67,769,255	60,302,202	60,263,338	60,054,245
General Fund	18,559,247	19,859,068	19,265,496	18,848,801	18,449,501
Friend of the Court	609,792	695,160	651,700	686,315	686,315
Health Department	997,823	964,763	1,003,920	918,940	918,940
Lodging Excise Tax	1,558	931	2,000	2,000	2,000
Register of Deeds Automation	660,748	655,316	650,000	600,000	600,000
Child Care	397,245	171,081	393,000	393,000	393,000
Special Project	337,293	163,353	155,000	170,000	170,000
Aeronautics	18,515,533	18,822,387	19,231,301	18,174,177	18,174,177
Public Works	49,894,148	52,147,171	50,593,359	50,696,182	50,696,182
Delinquent Tax Fund	557,396	551,534	455,000	462,500	462,500
Insurance	1,789,135	1,793,017	1,865,000	1,775,000	1,775,000
Charges for Services Sub-total	92,319,918	95,823,781	94,265,776	92,726,915	92,327,615
General Fund	295,071	210,802	244,500	201,100	201,100
Friend of the Court	6,215	4,615	6,000	4,000	4,000
Health Department	167,742	166,153	162,600	156,600	156,600
Lodging Excise Tax	9,663	6,054	3,000	5,000	5,000
Drug Law Enforcement Fund	147,053	109,036	160,208	347,336	347,336
Special Project	34,772	47,960	39,604	42,462	42,462
Aeronautics	4,635	73,992	5,000	5,000	5,000
Fines and Forfeitures Sub-total	665,151	618,612	620,912	761,498	761,498

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Revenue Discussion

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Fund	2006 Actual	2007 Actual	2008 Adopted	2009 Request	2009 Adopted
General Fund	4,368,903	4,332,887	3,898,650	2,805,250	2,805,250
Fire Commission	7,006	6,423	7,200	6,700	6,700
Parks & Recreation	2,817	-	-	-	-
Lodging Excise Tax	232,339	179,468	161,500	75,000	75,000
Correction & Detention Millage	444,884	504,258	250,000	75,000	75,000
Senior Millage	118,023	132,524	125,000	138,000	138,000
Register of Deeds Automation	36,636	56,315	30,000	35,000	35,000
Drug Law Enforcement Fund	5,710	3,069	9,000	-	-
Housing Commission	-	77,372	-	-	-
Revenue Sharing Reserve Fund	1,108,639	1,857,779	1,250,000	726,650	726,650
Special Project	27,138	57,714	14,810	13,375	13,000
Kent County Debt Service Fund	8,240	11,216	-	-	-
Building Authority Debt Service Fund	8,269	10,460	-	-	-
Kent County Capital Improvement Fund	-	(10,293)	-	-	-
Building Authority Construction Fund	69,695	906,614	1,300,000	500,000	500,000
Aeronautics	1,801,318	1,446,676	4,245,500	809,000	809,000
Public Works	2,400,794	2,671,486	2,290,200	2,098,340	2,098,340
Delinquent Tax Fund	1,971,871	2,904,175	2,265,000	1,969,900	1,969,900
Insurance	250,655	260,461	106,500	104,000	104,000
Interest Earnings Sub-total	12,862,937	15,408,604	15,953,360	9,356,215	9,355,840
General Fund	8,337,843	8,280,998	8,043,901	12,404,741	12,404,741
Fire Commission	-	160,359	123,000	126,000	126,000
Health Department	4,487,068	3,236,790	3,305,618	3,451,171	3,451,171
Capital Improvement Program	-	14,580	-	-	-
Community Development	167,228	204,105	75,000	75,000	75,000
Social Welfare	300,786	343,428	480,000	480,000	480,000
Child Care	179,344	171,467	172,000	175,000	175,000
DHS Child Care	28,112	52,787	15,000	15,000	15,000
Special Project	11,384	1,099	1,000	8,884	8,884
Building Authority Construction Fund	-	-	-	170,000	170,000
Aeronautics	713,174	619,221	190,000	180,000	180,000
Insurance	17,408,044	20,845,548	23,161,476	21,547,561	21,547,561
Reimbursements Sub-total	31,632,982	33,930,383	35,566,995	38,633,357	38,633,357
General Fund	3,090,107	2,610,659	2,928,957	3,219,402	3,219,402
Fire Commission	14,691	18,527	15,000	15,300	15,300
Health Department	588,847	339,778	337,280	313,390	313,390
Capital Improvement Program	16,666	1,876,983	568,000	-	-
Housing Commission	2,810	-	-	-	-
Social Welfare	107	12	-	-	-
Child Care	500	19,911	22,500	35,000	35,000
DHS Child Care	-	125,000	50,000	60,000	60,000
Special Project	1,135,311	302,176	116,666	118,693	118,693
Building Authority Debt Service Fund	5,574,613	5,350,817	7,887,322	8,303,133	8,303,133
Building Authority Construction Fund	-	27,457,125	-	29,430,000	29,430,000
Aeronautics	12,932,385	12,654,220	12,810,483	12,957,967	12,957,967
Public Works	828,523	796,717	1,303,970	1,372,894	1,372,894
Insurance	121,728	162,339	25,000	25,000	25,000
Other Revenue Sub-total	24,306,288	51,714,264	26,065,178	55,850,779	55,850,779

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Fund	2006 Actual	2007 Actual	2008 Adopted	2009 Request	2009 Adopted
General Fund	24,872,940	28,746,518	30,511,538	31,566,309	31,566,309
Fire Commission	135,000	186,000	195,000	196,000	196,000
Friend of the Court	1,572,548	1,958,607	2,593,507	2,244,200	2,237,623
Health Department	6,537,794	8,272,688	9,473,517	9,809,201	9,568,237
Capital Improvement Program	167,273	4,926,630	-	408,792	-
Child Care	11,792,012	12,212,686	12,216,567	12,375,509	12,088,509
DHS Child Care	4,329,616	4,787,230	5,040,337	6,106,824	6,076,416
Special Project	1,015,156	700,542	644,936	626,594	626,594
Kent County Debt Service Fund	962,112	961,776	1,414,164	2,122,040	2,122,040
Building Authority Debt Service Fund	338,545	1,038,147	1,189,769	595,384	595,384
Kent County Capital Improvement Fund	-	1,230,473	-	1,393,000	1,393,000
Transfer In Sub-total	51,722,996	65,021,296	63,279,335	67,443,853	66,470,112
General Fund	151,810,889	160,905,648	164,069,142	168,042,956	167,643,656
Fire Commission	385,742	557,309	535,200	540,000	540,000
Parks & Recreation	2,817	-	-	-	-
Friend of the Court	7,681,665	8,461,534	8,418,635	8,925,962	8,910,022
Health Department	23,930,906	25,875,936	26,603,841	26,846,715	26,606,021
Lodging Excise Tax	5,018,056	5,235,164	5,430,500	5,648,200	5,648,200
Capital Improvement Program	4,858,008	11,656,372	5,261,390	4,889,792	4,481,000
Correction & Detention Millage	15,085,926	16,050,070	16,509,887	16,716,000	16,716,000
Senior Millage	4,650,052	6,519,472	6,889,766	7,023,256	7,023,256
Register of Deeds Automation	697,384	711,631	680,000	635,000	635,000
Drug Law Enforcement Fund	152,762	112,105	169,208	347,336	347,336
Community Development	1,614,215	2,312,459	2,260,159	2,219,778	2,219,778
Housing Commission	2,889,141	3,254,485	3,491,592	2,512,910	2,512,910
Shelter Plus Care	-	-	-	1,251,276	1,251,276
Revenue Sharing Reserve Fund	25,981,823	1,857,779	1,250,000	726,650	726,650
Social Welfare	3,368,030	3,200,786	3,432,000	3,432,000	3,432,000
Child Care	21,479,898	22,420,186	23,144,183	23,611,091	23,124,091
DHS Child Care	8,696,424	9,783,317	10,121,275	12,233,807	12,203,399
Veteran's Trust Fund	60,332	72,332	66,264	79,104	79,104
Special Project	9,464,958	8,052,733	5,205,772	4,208,422	4,208,047
Kent County Debt Service Fund	970,352	972,992	1,414,164	2,122,040	2,122,040
Building Authority Debt Service Fund	5,921,427	6,399,424	9,077,091	8,898,517	8,898,517
Kent County Capital Improvement Fund	-	1,220,179	-	1,393,000	1,393,000
Building Authority Construction Fund	69,695	28,363,739	1,300,000	30,100,000	30,100,000
Aeronautics	36,146,967	42,327,157	40,682,284	36,126,144	36,126,144
Public Works	54,649,265	57,165,796	55,700,521	54,801,496	54,801,496
Delinquent Tax Fund	6,283,798	8,108,122	4,405,000	4,332,400	4,332,400
Insurance	19,569,562	23,061,365	25,157,976	23,451,561	23,451,561
Total Revenues	\$ 411,440,095	\$ 454,658,092	\$ 421,275,850	\$ 451,115,413	\$ 449,532,904

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