

**2010**  
**ANNUAL BUDGET**  

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**Kent County, Michigan**



**Daryl J. Delabbio**  
*County Administrator/Controller*

**Robert J. White**  
*Fiscal Services Director*



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# OFFICE OF THE ADMINISTRATOR

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October 15, 2009

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

RE: 2010 Kent County Annual Budget

As the Chief Administrative and Financial Officer of the County, it is my responsibility to develop and submit the proposed annual budget for review and approval. The proposed 2010 Annual budget represents the 12th budget that I have presented to the Kent County Board of Commissioners. As we have come to expect, the elected officers, department directors, and judiciary continue to rise to the challenge and have done an exceptional job of holding the line on requests in this very challenging environment, while minimizing the reduction in services to our citizens. Care has been taken to ensure provision of core services while attempting to limit the impact on our General Fund reserves, as directed by the Finance & Physical Resources Committee.

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

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

The 2010 proposed budget for both operating and capital needs has a gross expenditure requirement of \$370.3 million, which is an 8.0% decrease from the adopted 2009 budget. The proposed budget includes operating expenditures of \$368.2 million, and capital expenditures of \$2.1 million. Projected revenues and existing fund balances (reserves) will be adequate to cover the proposed expenditures.

This proposed budget:

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

This budget is one of balance: balancing many demands that have different constituencies; balancing services the County is required to provide—along with adequate supporting infrastructure to help deliver those services—with programs and services that are discretionary; and balancing new or newer initiatives with services that have traditionally been considered the core responsibility of the County.

For the seventh time in as many years, department directors were requested to provide two variations of their expenditure needs. Every department was very thoughtful in recommending the reductions proposed. Budget targets were provided and explanation was provided as to the service/program reductions required to meet the targets. I appreciate the responses to our current fiscal challenge that the department directors and their respective budget staffs offered.

### Key Dates

A public hearing on the proposed 2010 Budget and millage rates is necessary. It is recommended that the hearing be held in conjunction with the Board meeting on Thursday, November 19, 2009, at 8:30 a.m. The Board should establish the public hearing date at its meeting on November 5. Formal action on the 2010 Budget is scheduled for the last Board meeting of the year, December 10.

### Budget Summary

Category	2009	2010
Taxes	\$ 122,734,216	\$ 121,100,828
Intergovernmental	72,736,486	63,208,024
Charges for services	86,552,208	83,631,337
Reimbursements	39,141,100	41,748,351
Investment earnings	8,393,448	4,841,298
Other	65,967,036	32,030,363
<b>Total Revenues</b>	<b>\$ 395,524,494</b>	<b>\$ 346,560,201</b>
Personnel costs	\$ 142,571,782	\$ 140,818,409
Commodities	13,447,103	11,901,022
Contractual services	174,136,291	174,227,648
Capital outlay	5,642,294	3,106,932
Other/ Approp lapse	35,134,862	38,122,988
<b>Operating Expenditures</b>	<b>370,932,333</b>	<b>368,176,999</b>
Capital	68,242,997	2,095,852
<b>Total Expenditures</b>	<b>\$ 439,175,330</b>	<b>\$ 370,272,851</b>

### Budget In Brief

Fund	2009	2010
<b>All Funds</b>		
Estimated revenues	\$395,524,494	\$346,560,201
Recommended budget	(439,175,330)	(370,272,851)
Other sources(uses)	(813,617)	-
Margin(deficit) *	<u>\$ (44,464,452)</u>	<u>\$ (23,712,650)</u>
<b>General Fund</b>		
Estimated revenues	\$168,068,430	\$165,437,434
Recommended budget	(169,904,033)	(167,869,433)
Margin(deficit)	<u>\$ (1,835,603)</u>	<u>\$ (2,431,999)</u>

*\*The \$23.7 million use of fund balances in the 2010 budget is primarily attributed to seven factors: (1) \$1.0 million in Correction & Detention Fund reserves are being utilized to support the General Fund Correctional Facility costs; (2) \$10.2 million in the Revenue Sharing Reserve Fund reserves are being used to supplant State Revenue Sharing in the General Fund; (3) \$2.2 million in Delinquent Tax Revolving Fund reserves are being used to transfer surpluses to the General Fund; (4) \$1.5 million in CIP Fund reserves are being used to transfer surpluses to the General Fund; (5) \$1.4 million in Risk Management Fund reserves are being used to support 2010 anticipated expenditures and spend down reserves; (6) \$5.1 million in Aeronautics Fund reserves are being used to support 2010 anticipated expenditures; and (7) \$2.4 million in General Fund reserves are being utilized to balance the 2010 General Fund budget.*

### Summary of Issues

#### Priority Planning Sessions

Early in the year, each Board meeting was preceded by a review of the budgets and financial information for each of the County's functional areas. In April and May, priority planning sessions were held with an external facilitator, using an electronic voting system that provided staff with some general thoughts related to how the Board as a whole viewed the County's budget and finances. The results were mixed, but do represent one element in the Budget development process. As provided to the Board in a memo dated June 30, 2009, the following guidelines were used to assist me in the process:

1. Limit the use of General Fund reserves in support of operating expenses to a reasonable level (\$2 million or less).
2. Reduce the set-aside for capital expenditures from 0.20 mill to 0.15 mill, this will add approximately \$1 million to the General Fund operating budget.
3. Work with those departments that can enhance/increase revenue opportunities to do so, but at a reasonable level.
4. Each department was given a budget target for 2010 based on each department's 2008 spending as a percent of total General Fund spending and Board priorities established during priority planning.

This information was used as a basis for determining the budget parameters established by the Finance & Physical Resources Committee.

*Budget Parameters*

As we have done in the past, budget parameters for the General Fund were established by the Finance & Physical Resources Committee at its meeting on July 9, 2009. Guidelines included expenditure categories for personnel costs, commodities (or supplies), contract services, and aggregate capital expenditures (both operational capital outlay and the CIP).

Category	Parameter
General Fund Reserves	Not to exceed \$2 million in reserves used to balance the budget
New Hires	No new hires requiring a General Fund appropriation
Commodities	Not to exceed 2009 level, unless appropriately justified
Contractual Services	Not to exceed 2009 level, unless appropriately justified
CIP Appropriation	Property tax generated from 0.15 mills of the general operating levy

The budget parameters were emphasized to all department directors, elected officers, and the judiciary as part of the Budget Call Letter, which was issued in July. The budget review teams conducted their work with the above parameters in mind. The Finance & Physical Resources Committee reviewed and approved a variety of recommendations related to the Capital Improvement Program on August 20, 2009.

*Millage Rates*

Because no Headlee rollback is assumed, the proposed operating millage for the July 1, 2010 tax levy is **4.2803 mills**. In addition to the operating millage, the Board of Commissioners, at its meeting held October 8, 2009, adopted the millage rates for the debt service and operations for the correctional facility of **0.7893 mills** and **0.3244 mills** for senior services. Thus, the total proposed millage rate for 2010 is 5.3940 mills, which is the same as the millage levied in 2009. The operating millage rate of 4.2803 mills will be confirmed by the Board of Commissioners in May 2010.

*Revenues*

Taxes: For the first time in its history, the County's State Taxable Value (STV) will decrease in 2010. The combination of the recession and its impact on jobs, coupled with the housing mortgage crisis and the resultant foreclosures, significantly impacted the County, not only in terms of STV, but also with deed recordings. In addition, the strains created by the financial crisis that began in August 2007, has affected our pension costs and we have seen reductions in income from interest earnings. We also anticipate that there will be action taken by the State that will impact revenue sharing proceeds we are allowed to take from our Revenue Sharing Reserve Fund. It is estimated that the STV will decline 3.5% to \$ 21.061 billion in 2010, which is the basis for the 2010 general operating property tax revenue estimate. The STV will generate approximately \$83.8 million in General Fund property tax revenue, which is a 2.1% decrease from the 2009 budgeted General Fund property tax revenue of \$86.2 million. Taxes represent about 64.2% of the County's total General Fund operating revenue stream. The projection for all tax revenue totals \$121.1 million, and includes the designated millages for the Correctional Facility and Senior Services, as well as Industrial Facilities Exemption Certificate taxes, and the Hotel/Motel Tax.

Funding for the CIP budget for 2010 has also changed. While the two enterprise department funds (Aeronautics and Public Works) borrow for their capital projects, other projects are being funded by a 0.15 mill allocation from the general operating property tax levy. This reduction from the previously dedicated 0.20 mills will provide approximately \$3 million for capital needs.

Intergovernmental Revenues: During the past seven years intergovernmental revenues (primarily due to loss of revenue sharing) have been significantly lower than pre-2001 appropriations. As you know, the State mandated that over three years, the County operating millage levy be moved from December to

July. July 2005 tax bills included the first installment of this transition and the complete transition took place in July 2007. As of July 2007, the County’s operating millage is billed in July of each year. Excess funds collected during the 2005-2007 period were placed in a special Revenue Sharing Reserve Fund, as directed by the State. These funds have been withdrawn according to the State’s requirements, and it is anticipated that this fund will be depleted sometime during the County’s 2011 fiscal year. This is leading to continued uncertainty, given the State’s fiscal condition, regarding whether Revenue Sharing will be restored at that time.

Interest Income: While there were several years where our revenue from interest income grew fairly well, the projected revenue from return on investments, as noted above, will be down in 2009 and we have estimated a further reduction in this revenue for 2010. It is anticipated that in 2010, the County will receive \$4.8 million in all funds investment earnings with \$1.9 million credited to the General Fund.

Charges for Services: Charges for services, especially those levied by enterprise departments such as the Airport and Public Works, provide approximately 24.1%, or \$83.6 million, of the County’s revenue.

*Personnel*

For the seventh consecutive year, the Finance & Physical Resources Committee concurred with my recommendation to continue a moratorium on adding new positions that require a General Fund appropriation in the 2010 Budget, unless it is demonstrated that the County would save money or if there were increases in revenues to accommodate the additional expenses associated with a new position. Further, the Board adopted a “hiring freeze” policy on any vacant positions, and a Personnel Review Committee was established and meets on a regular basis to review departmental requests to replace employees who have left County employment. Personnel costs represent 38.0% of the all funds operating budget for 2010 and 64.8% of the General Fund operating budget. While the County has been successful in negotiating agreements that provide for 10% premium co-pay by employees for health insurance, this line item continues to experience significant increases.

The proposed 2010 Budget includes a recommendation to eliminate 88.7 FTE positions from several departments. The positions recommended for elimination are reported on page 73.

*Capital Improvement Program (CIP)*

Continuing as an integral part of the budget is the Capital Improvement Program (CIP) budget for 2010 - 2014. The CIP consists mainly of one-time or non-recurring capital expenditures. The process calls for the Board to adopt the budget for 2010 projects, using 2011 - 2014 as a barometer for future years’ capital needs. Approximately \$6.5 million in CIP projects was requested from departments and agencies. As was the case in previous years, not every request was recommended for funding. At its meeting held August 20, the Finance & Physical Resources Committee voted to recommend that \$3.27 million be appropriated for CIP projects (as identified/itemized in the budget document), compared to \$4.7 million that was budgeted in 2009.

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

CIP Funding Sources	2009	2010
Operating Levy	\$ 4,331,000	\$ 3,104,655
CIP Fund Reserves	250,000	45,000
Grants	-	125,000
Other	150,000	-
<b>Total Sources</b>	<b>\$ 4,731,000</b>	<b>\$ 3,274,655</b>

The \$3.27 million in 2010 recommended projects includes funding for expansion of the Sheriff’s Dispatch Facility. The Sheriff’s Department currently operates from a 1,300 square foot facility with a total of six fully functional phone radio consoles and two phone only consoles. Over the past several years, the Sheriff’s Department has been working in conjunction with the Central Dispatch Authority toward better coordination of 911 call routing. The Dispatch Authority has designated the Kent



County Sheriff's Department as a viable option to meet the needs for 911 call reception. This will require the conversion of existing space at the Sheriff's Department to accommodate additional consoles at a total estimated cost of \$375,000. Other major expenditures in the CIP include \$350,000 for Lighting/Ballast Replacement at the Correctional Facility; \$1.2 million for debt service on the 2008 Capital Improvement Bonds; and \$250,000 for Energy Management Integration.

#### *Hotel/Motel (Lodging Excise) Tax Fund*

The Hotel/Motel Tax Fund is once again being highlighted because there are a number of issues that must continue to be addressed in the future. Revenues from hotel and motel taxes have historically been used for the following purposes: (1) debt service on the bonds for the DeVos Place Convention Center (\$5.4 million in 2010); (2) the County's contribution to the Grand Rapids-Kent County Convention & Visitors Bureau (\$625,000 recommended for 2010); and (3) a \$10,000 contribution to the Arts Festival for marketing purposes. In 2007, a new commitment was added to contribute \$200,000 annually to the Sports Commission through 2011.

Because funding commitments from the Hotel/Motel Tax continue to exceed revenues, for the 2010 budget, it is proposed that General Fund dollars be used to augment some of these commitments, similar to what was done in 2009. The County's first obligation is to make debt payments on the two bond issues for the Convention Center (Series 2001 in the amount of \$5.05 million and Series 2003 in the amount of \$390,862). In addition, the County has a contractual obligation to the Convention & Visitors Bureau for funding (which expires December 31, 2009). Coupled with the additional commitment of \$200,000 to the Sports Commission through 2011, the options included either reducing funding to the Convention & Visitors Bureau and Sports Commission, or use General Fund dollars to partially finance the commitments. The recommendation for 2010, is to provide that Hotel/Motel tax funds be used for debt retirement for the Series 2001 bond issues on the Convention Center (\$5.4 million), \$625,000 for the Convention & Visitors Bureau (reduced \$75,000 from 2009), \$200,000 for the Sports Commission, and \$10,000 for the Arts Festival. The \$400,000 for the John Ball Zoo Society, funded by the Capital Improvement Program Fund in 2008 and 2009, is not recommended for funding in FY 2010.

#### *Revenue Sharing*

The County's Revenue Sharing Reserve Fund will be depleted sometime during the 2011 fiscal year. When the Revenue Sharing Reserve Fund ends, revenue sharing payments from the State are scheduled to be restored. While we should receive some indication of the State's intentions before 2011, we have been and continue to look at what operational efficiencies we should consider in the event that revenue sharing is permanently eliminated, incorporating short-and long-term strategies. Unfortunately, recent statements by State legislators lead us to believe that the prospect of Revenue Sharing being restored is not very likely. This means that in 2011, once the Revenue Sharing Reserve Fund is depleted, the County could potentially not realize restoration of revenue sharing and the budget will see a reduction of another \$7 million in revenues; and from 2012 forward, a reduction of \$11 to \$12 million annually.

#### *Credit Rating*

Given the economic climate in the State of Michigan, Kent County continues to remain fiscally sound, as evidenced in part by retaining the triple-A credit ratings from both Standard & Poor's and Moody's Investor Services' for long-term debt. However, the past eight fiscal years have resulted in the County using reserves to cover shortfalls in revenue required to support continuing operations. While this is a trend that cannot be sustained given continuing revenue declines, this budget provides for one more year that uses reserves to "balance" the budget. That is, current projected revenues are not sufficient to cover current anticipated expenditures. Given our "guilt by association" with the State of Michigan, it is uncertain how long we will be able to maintain the highest credit ratings. Thus, it continues to be important for the County to exercise fiscally sound budgeting practices, which has been our historical

practice. Again, most department directors have risen to the challenge and have thoughtfully prepared and submitted their respective budget requests.

### *Other*

Compounding the above are the increased and often conflicting demands for limited resources as well as the “entrenched constituencies” that exist within some departments. As is the case with all budgets, the recommendations contained herein do not include full funding of everything that was requested by departments. Thus, the budget can best be described as one of balancing departmental ambitions with available resources and Board-identified parameters and priorities. As requests continue to exceed resources, the Board must continue to determine the level of services it is required by law to provide and what additional services it wants and is able to provide. The Mandated Services Study, and continuous reference to it through Standing Committee Action Request forms, serves as one tool to assist the Board in this endeavor.

### *On the Horizon*

Aside from Revenue Sharing, other challenges facing the County include the implementation of, and costs associated with, the Children’s Rights settlement entered into by the State. We are still not sure of the impact, but we know it will be around \$4 million annually. This cost has not been included in the proposed budget as we await further details on its implementation.

Second, the affects of mortgage foreclosures continues to affect the County. The next ‘wave’ of foreclosures is anticipated to involve commercial properties. While this is being monitored, the impact is unknown at the present time.

Third, the Hotel/Motel Tax Fund continues to require an appropriation from the General Fund to meet its obligations. While some costs have been reduced or eliminated, expenditures significantly exceed revenues.

Fourth, while not an imminent issue, at some point in 2012-2013, the County will have to begin examining replacement of its financial, payroll, and human resources software applications (commonly referred to as PeopleSoft). This will be a significant undertaking and will require both financial and human resources.

### **Summary of Major Operating Budget Changes**

As noted above, the proposed 2010 budget provides for \$370.3 million in expenditures and \$346.6 million in revenues. This is an 8.0% decrease compared to the 2009 adopted budget expenditure level of \$402.3 million.

The following is a short list of the programs/services identified for elimination, which may be of the greatest interest to the public (other changes in the budget will have impact on the internal functions of County operations and will be disclosed in a separate communication):

Sheriff’s Department: Food service at the Correctional & Community Re-entry Facilities will be contracted out (\$551,000 net savings); reduce maintenance at the Correctional Facility (\$315,584); reduce inmate processing staff (\$344,220); and increase mileage standards on cruisers to 125,000 miles (\$126,000).

Information Technology: Withdraw from financial participation in REGIS support (\$170,000).

John Ball Zoo: Zoo will be closed to public November through March (\$294,509).

Policy/Administration: Withdraw from participation in GVMC and NACO dues (\$82,500).

Other: Reduce network180 support to mandated level (\$136,444).

Transfers Out - Childcare: Childcare placements will continue to be redirected from State Institutions to alternative less costly facilities (\$300,000).

Transfer Out - Lodging Excise Tax Fund: Reduce Convention & Visitor's Bureau support (\$75,000).

## **Board Goals**

Since 1995, the Board of Commissioners and key administrative staff have met in six major priority and goal-setting sessions. A review of the major public policy and fiscal administration priorities identified during the 1995, 1997, 1998, 1999, 2005, and 2009 sessions can be summarized in the following statements. Kent County strives to:

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

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

This budget also continues to reflect the policy of the Board as identified in the County's Fiscal Policies, which is to maintain 10% of the subsequent year's operating budget in reserve. This level of fund balance is necessary to maintain and protect the County's outstanding bond ratings, which continues to be a high priority of the Board of Commissioners.

## **Performance Measurements**

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

## Work Groups and Teams

There are many work groups and teams that have been established to provide recommendations on the many issues facing the County. Some of the work groups have been specific in nature with a limited function and timetable. Others have become “institutionalized” into the operations of the County. The employees listed participated in the FY 2010 budget review work groups.

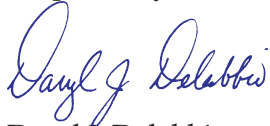
## Conclusion

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

As mentioned above, the 2010 Budget can best be described as an effort to balance the major and conflicting needs of the organization and community, weighing priorities, emphasizing the mandated functions of the County, and attempting to appropriate limited resources in the most reasonable and responsible manner as possible. The budget process has been a difficult one, but it represents the best efforts from all departments, offices, and agencies.

Once again, I would like to thank all the departments, elected officers, and judiciary for their cooperation and assistance in developing the proposed 2010 Annual Budget. Many people contributed to this effort and all should be proud of the results. In addition, I would like to express my appreciation to the CIP Review Committee, the Operating Budget Review Committee, the Performance Measurements Review Team, the Finance & Physical Resources Committee, and the Board of Commissioners for the extensive work required to develop this document. I would also like to commend the Fiscal Services staff for the tremendous amount of time and effort that was devoted to the preparation of this budget.

Respectfully,



Daryl J. Delabbio  
County Administrator/Controller

### Performance Measurement Review Team

Wayman Britt, Administrator's Office  
Jennifer DeHaan, Administrator's Office  
Steve Duarte, Fiscal Services  
Craig Paull, Information Technology  
Mary Swanson, Administrator's Office  
Matt VanZetten, Administrator's Office

### CIP Review Committee

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

### Operating Budget Review Committee

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

## ALL FUNDS SUMMARY

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**ALL FUNDS SUMMARY**

**County of Kent, Michigan**

**All Funds By Category**

Statement of Revenues, Expenditures, and Changes in Fund Balances

	FY 2008		FY 2009		FY 2010		
	Audited	Percent	Amended	Percent	Requested	Recommended	Percent
<b>Revenues By Category</b>							
Taxes	\$123,177,073	32.7%	\$122,734,216	31.0%	\$121,100,828	\$121,100,828	34.9%
Licenses & permits	1,561,688	0.4%	1,580,602	0.4%	1,518,100	1,512,700	0.4%
Intergovernmental	64,512,335	17.1%	72,736,486	18.4%	63,461,327	63,208,024	18.2%
Charges for services	91,491,286	24.3%	86,552,208	21.9%	83,481,802	83,631,337	24.1%
Fines & forfeitures	629,971	0.2%	760,498	0.2%	860,122	860,422	0.2%
Investment earnings	12,439,266	3.3%	8,393,448	2.1%	4,841,298	4,841,298	1.4%
Reimbursements	40,849,585	10.8%	39,141,100	9.9%	41,821,286	41,748,351	12.0%
Other	42,243,019	11.2%	63,625,936	16.1%	29,729,805	29,657,241	8.6%
<b>Total Revenues</b>	<b>376,904,223</b>	<b>100.0%</b>	<b>395,524,494</b>	<b>100.0%</b>	<b>346,814,568</b>	<b>346,560,201</b>	<b>100.0%</b>
<b>Expenditures By Category</b>							
Personnel	137,907,823	36.0%	142,571,782	32.5%	145,924,641	140,818,409	38.0%
Commodities	12,133,163	3.2%	13,447,103	3.1%	13,217,606	11,901,022	3.2%
Contractual services	168,581,349	44.0%	174,136,291	39.7%	175,500,192	174,227,648	47.1%
Capital outlay	3,834,878	1.0%	5,642,294	1.3%	3,432,519	3,106,932	0.8%
Other	32,199,770	8.4%	40,134,862	9.1%	40,976,162	40,976,160	11.1%
Appropriation lapse	-	0.0%	(5,000,000)	-1.1%	(2,853,171)	(2,853,172)	-0.8%
<b>Operating Expenditures</b>	<b>354,656,983</b>	<b>92.5%</b>	<b>370,932,333</b>	<b>84.5%</b>	<b>376,197,949</b>	<b>368,176,999</b>	<b>99.4%</b>
Capital projects	28,805,014	7.5%	68,242,997	15.5%	5,348,628	2,095,852	0.6%
<b>Total Expenditures</b>	<b>383,461,997</b>	<b>100.0%</b>	<b>439,175,330</b>	<b>100.0%</b>	<b>381,546,577</b>	<b>370,272,851</b>	<b>100.0%</b>
<b>Other Fin Sources (Uses)</b>							
Transfers in	65,729,308		73,456,801		65,674,466	64,636,942	
Transfers out	(65,093,679)		(74,270,418)		(65,674,466)	(64,636,942)	
<b>Total Other Fin Sources (Uses)</b>	<b>635,630</b>		<b>(813,617)</b>		<b>-</b>	<b>-</b>	
<b>Net Inc (Dec) in Fund Balances</b>	<b>\$ (5,922,145)</b>		<b>\$ (44,464,452)</b>		<b>\$ (34,732,009)</b>	<b>\$ (23,712,650)</b>	

County of Kent, Michigan

All Funds By Function

Statement of Revenues, Expenditures, and Changes in Fund Balances

	FY 2008		FY 2009		FY 2010		
	Audited	Percent	Amended	Percent	Requested	Recommended	Percent
<b>Revenues By Category</b>							
Taxes	\$ 123,177,073	32.7%	\$ 122,734,216	31.0%	\$ 121,100,828	\$ 121,100,828	34.9%
Charges for services	91,491,286	24.3%	86,552,208	21.9%	83,481,802	83,631,337	24.1%
Intergovernmental	64,512,335	17.1%	72,736,486	18.4%	63,461,327	63,208,024	18.2%
Reimbursements	40,849,585	10.8%	39,141,100	9.9%	41,821,286	41,748,351	12.0%
Investment earnings	12,439,266	3.3%	8,393,448	2.1%	4,841,298	4,841,298	1.4%
Licenses and permits	1,561,688	0.4%	1,580,602	0.4%	1,518,100	1,512,700	0.4%
Fines and forfeitures	629,971	0.2%	760,498	0.2%	860,122	860,422	0.2%
Other	42,243,019	11.2%	63,625,936	16.1%	29,729,805	29,657,241	8.6%
<b>Total Revenues</b>	<b>376,904,223</b>	<b>100.0%</b>	<b>395,524,494</b>	<b>100.0%</b>	<b>346,814,568</b>	<b>346,560,201</b>	<b>100.0%</b>
<b>Expenditures By Function</b>							
Enterprise activities	80,780,645	21.1%	79,243,333	18.0%	82,725,135	82,725,135	22.3%
Health and welfare	79,288,719	20.7%	86,328,792	19.7%	85,518,925	83,796,991	22.6%
Public safety	64,003,522	16.7%	72,818,885	16.6%	70,809,589	68,557,838	18.5%
General government	43,696,790	11.4%	46,838,614	10.7%	46,922,224	44,019,325	11.9%
Judicial	32,603,338	8.5%	33,778,694	7.7%	34,100,876	33,762,648	9.1%
Community & economic dev	11,660,487	3.0%	12,543,913	2.9%	12,645,338	12,645,338	3.4%
Debt service	10,360,120	2.7%	11,019,207	2.5%	11,866,174	11,866,174	3.2%
Cultural and recreation	8,564,016	2.2%	9,669,815	2.2%	8,374,981	7,568,844	2.0%
Other	23,699,346	6.2%	23,691,080	5.4%	26,087,878	26,087,878	7.0%
Appropriation lapse	-	0.0%	(5,000,000)	-1.1%	(2,853,171)	(2,853,172)	-0.8%
<b>Operating Expenditures</b>	<b>354,656,983</b>	<b>92.5%</b>	<b>370,932,333</b>	<b>84.5%</b>	<b>376,197,949</b>	<b>368,176,999</b>	<b>99.4%</b>
Capital	28,805,014	7.5%	68,242,997	15.5%	5,348,628	2,095,852	0.6%
<b>Total Expenditures</b>	<b>383,461,997</b>	<b>100.0%</b>	<b>439,175,330</b>	<b>100.0%</b>	<b>381,546,577</b>	<b>370,272,851</b>	<b>100.0%</b>
<b>Other Fin Sources (Uses)</b>							
Transfers in	65,729,308		73,456,801		65,674,466	64,636,942	
Transfers out	(65,093,679)		(74,270,418)		(65,674,466)	(64,636,942)	
<b>Total Other Fin Sources (Uses)</b>	<b>635,630</b>		<b>(813,617)</b>		<b>-</b>	<b>-</b>	
<b>Net Inc (Dec) in Fund Balances</b>	<b>\$ (5,922,145)</b>		<b>\$ (44,464,452)</b>		<b>\$ (34,732,009)</b>	<b>\$ (23,712,650)</b>	

# ALL FUNDS SUMMARY

## County of Kent, Michigan

### 2010 Governmental Fund Type By Function Statement of Revenues, Expenditures, and Changes in Fund Balances

	General	Special Revenue	Debt Service	Capital Project	Internal Service	Component Unit	Proprietary	Total
<b>Revenues By Category</b>								
Taxes	\$ 85,605,652	\$ 28,209,999	\$ -	\$ 3,104,655	\$ -	\$ -	\$ 4,180,522	\$121,100,828
Charges for services	19,003,902	6,382,771	-	-	1,250,000	38,154,605	18,840,059	83,631,337
Intergovernmental	9,342,031	46,588,703	-	125,000	-	3,152,290	4,000,000	63,208,024
Reimbursements	12,658,354	5,650,918	-	-	23,204,079	-	235,000	41,748,351
Investment earnings	1,891,450	436,900	300	-	152,000	1,208,398	1,152,250	4,841,298
Licenses and permits	93,800	1,418,900	-	-	-	-	-	1,512,700
Fines and forfeitures	167,000	688,422	-	-	-	-	5,000	860,422
Other	4,516,868	763,379	9,742,524	-	35,000	2,471,428	12,128,042	29,657,241
<b>Total Revenues</b>	<b>133,279,057</b>	<b>90,139,992</b>	<b>9,742,824</b>	<b>3,229,655</b>	<b>24,641,079</b>	<b>44,986,721</b>	<b>40,540,873</b>	<b>346,560,201</b>
<b>Expenditures By Function</b>								
Enterprise activities	-	-	-	-	-	42,473,811	40,251,324	82,725,135
Health and welfare	8,458,192	75,338,799	-	-	-	-	-	83,796,991
Public safety	60,491,790	8,066,048	-	-	-	-	-	68,557,838
General government	40,319,087	1,004,988	-	-	-	-	2,695,250	44,019,325
Judicial	21,581,758	12,180,890	-	-	-	-	-	33,762,648
Community & economic dev	150,000	9,982,428	-	-	-	2,512,910	-	12,645,338
Debt service	-	-	11,866,174	-	-	-	-	11,866,174
Cultural and recreation	7,568,844	-	-	-	-	-	-	7,568,844
Other	-	-	-	-	26,087,878	-	-	26,087,878
Appropriation lapse	(2,000,000)	(853,172)	-	-	-	-	-	(2,853,172)
Capital	-	-	-	2,095,852	-	-	-	2,095,852
<b>Total Expenditures</b>	<b>136,569,671</b>	<b>105,719,981</b>	<b>11,866,174</b>	<b>2,095,852</b>	<b>26,087,878</b>	<b>44,986,721</b>	<b>42,946,574</b>	<b>370,272,851</b>
<b>Other Financing Sources (Uses)</b>								
Transfers in	32,158,377	30,338,712	2,139,853	-	-	-	-	64,636,942
Transfers out	(31,299,762)	(25,758,377)	-	(2,678,803)	-	-	(4,900,000)	(64,636,942)
<b>Total Other Fin Sources (Uses)</b>	<b>858,615</b>	<b>4,580,335</b>	<b>2,139,853</b>	<b>(2,678,803)</b>	<b>-</b>	<b>-</b>	<b>(4,900,000)</b>	<b>-</b>
<b>Net Inc (Dec) in Fund Balances</b>	<b>\$ (2,431,999)</b>	<b>\$ (10,999,654)</b>	<b>\$ 16,503</b>	<b>\$ (1,545,000)</b>	<b>\$ (1,446,799)</b>	<b>\$ -</b>	<b>\$ (7,305,701)</b>	<b>\$ (23,712,650)</b>

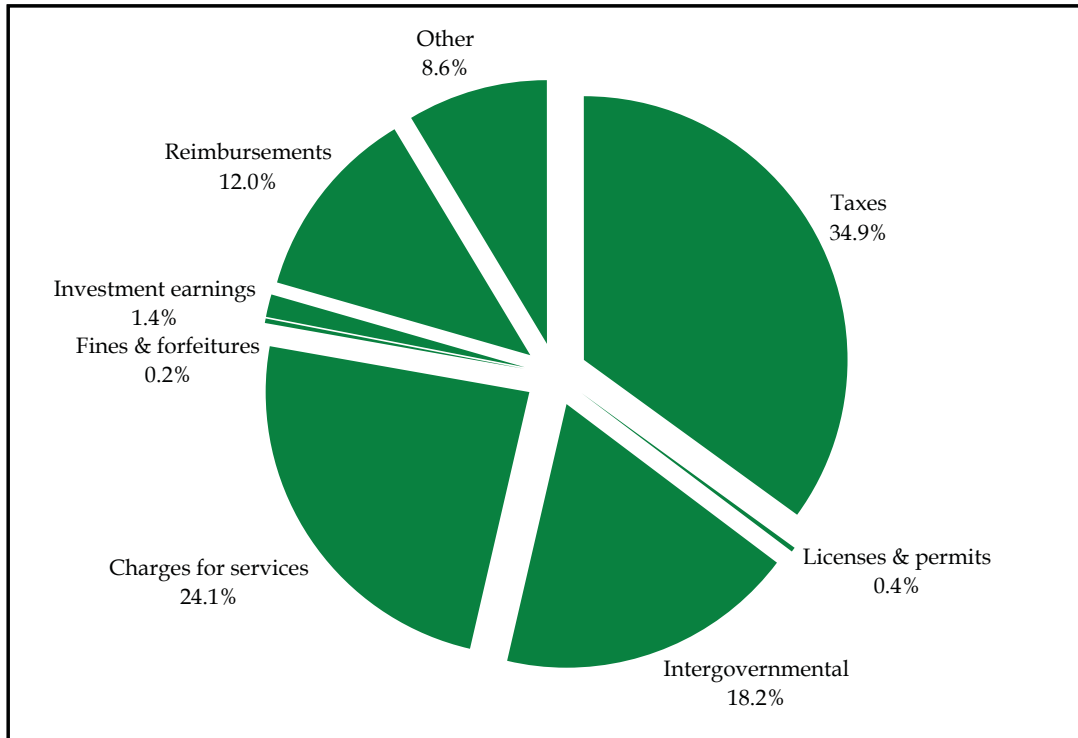


## County of Kent, Michigan

All Funds By Government Fund Type  
Statement of Fund Balances

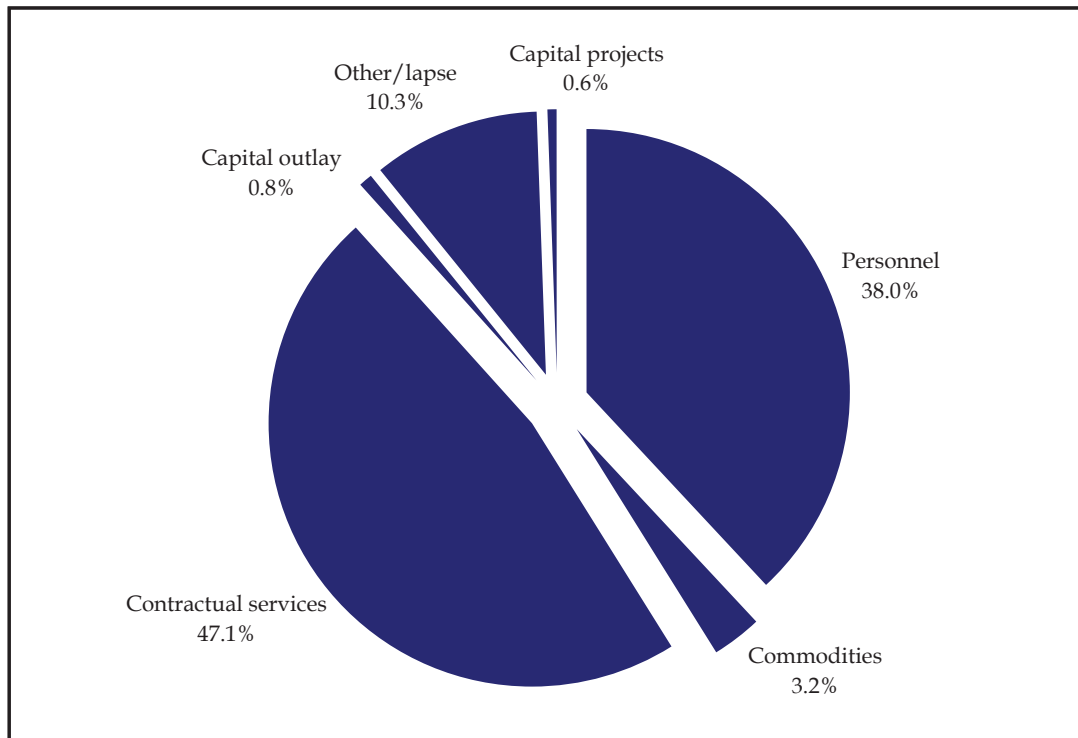
Government Fund Type	FY 2008	FY 2009	FY 2010 Recommended		
	Fund Bal	Est Fund Bal	Sources	Uses	Fund Bal
<b>General Fund</b>	<b>\$ 67,706,280</b>	<b>\$ 65,116,379</b>	<b>\$ 165,437,434</b>	<b>\$ 167,869,433</b>	<b>\$ 62,684,380</b>
Fire Prevention	193,689	200,239	527,994	546,494	181,739
Friend of the Court	99,999	99,999	9,026,574	9,026,574	99,999
Health	100,002	100,002	28,316,492	28,316,492	100,002
Lodging Excise Tax	1,108,384	384,584	6,433,876	6,433,876	384,584
Correction and Detention	3,200,377	1,282,077	16,925,530	17,915,320	292,287
Senior Millage	749,724	225,324	6,941,022	6,941,022	225,324
Register of Deeds Automation	1,254,358	1,334,043	625,000	728,851	1,230,192
911 Dispatch Authority	59,792	59,792	3,900,000	3,900,000	59,792
Drug Law Enforcement Fund	209,694	345,894	441,765	168,803	618,856
Community Development	-	-	2,299,172	2,299,172	-
Shelter Plus Care	-	-	1,249,380	1,249,380	-
DHS Social Welfare	770	770	3,432,000	3,362,000	70,770
Child Care	77,630	77,630	21,798,228	21,798,228	77,630
DHS Child Care	19,723	19,723	13,991,783	13,991,783	19,723
Veteran's Trust	5,314	8,814	75,715	75,715	8,814
Special Project Calendar Year	2,049,317	2,303,517	703,506	775,217	2,231,806
Special Project Fiscal Year	6,294	1,094	3,690,667	3,691,054	707
State Revenue Sharing Reserve	28,061,303	16,261,503	100,000	10,258,377	6,103,126
<b>Special Revenue Funds</b>	<b>37,196,371</b>	<b>22,705,006</b>	<b>120,478,704</b>	<b>131,478,358</b>	<b>11,705,352</b>
Debt Service	11,339	11,339	2,139,853	2,140,553	10,639
Building Auth Debt Service	130,672	130,672	9,742,824	9,725,621	147,875
<b>Debt Service Fund</b>	<b>142,011</b>	<b>142,011</b>	<b>11,882,677</b>	<b>11,866,174</b>	<b>158,514</b>
Capital Improvement Program	5,205,749	2,069,749	3,229,655	4,774,655	524,749
Bond Capital Improvement	6,545,951	1,783,351	-	-	1,783,351
Building Auth Construction	14,324,256	(15,433)	-	-	(15,433)
<b>Capital Project Funds</b>	<b>26,075,957</b>	<b>3,837,668</b>	<b>3,229,655</b>	<b>4,774,655</b>	<b>2,292,668</b>
<b>Internal Service Fund</b>	<b>4,612,615</b>	<b>6,127,750</b>	<b>24,641,079</b>	<b>26,087,878</b>	<b>4,680,951</b>
Public Works	69,580,661	73,060,161	42,473,811	42,473,811	73,060,161
Housing Commission	743,795	568,181	2,512,910	2,512,910	568,181
<b>Component Unit Funds</b>	<b>70,324,457</b>	<b>73,628,343</b>	<b>44,986,721</b>	<b>44,986,721</b>	<b>73,628,343</b>
Aeronautics	186,605,220	186,450,320	35,153,351	40,251,324	181,352,347
Delinquent Tax Revolving	14,420,786	11,698,186	5,387,522	7,595,250	9,490,458
<b>Proprietary Funds</b>	<b>201,026,006</b>	<b>198,148,506</b>	<b>40,540,873</b>	<b>47,846,574</b>	<b>190,842,805</b>

**FY 2010 Revenues By Category - \$346,560,201**



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

**FY 2010 Expenditures By Category - \$370,272,851**



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

## GENERAL FUND

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### **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.

**GENERAL FUND**

**County of Kent, Michigan**

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

Program Descriptions	FY 2008	FY 2009		FY 2010		Amended % Change
	Audited	Adopted	Amended	Requested	Recommended	
Enforcement	\$ 15,921,062	\$ 15,770,054	\$ 15,770,054	\$ 16,428,175	\$ 15,840,848	0.4%
Enforcement - COPS	224,023	362,641	362,641	223,420	223,420	-38.4%
Enforcement - Security Enf Officers	21,638	18,598	18,598	18,734	18,734	0.7%
Administration	743,632	815,583	815,583	806,720	779,471	-4.4%
Park Security	185,130	200,317	200,317	214,432	110,256	-45.0%
Law Enforcement Computer Net	123,291	146,741	146,741	148,300	148,300	1.1%
Marine Safety	194,329	217,836	217,836	221,596	221,596	1.7%
Lake Bella Vista	3,690	11,129	11,129	11,207	11,207	0.7%
Township Law Enforcement	2,250,100	2,334,204	2,334,204	2,441,243	2,441,243	4.6%
Township Law Enforcement - East Precinct	1,463,038	1,543,614	1,543,614	1,609,824	1,609,824	4.3%
Dispatch Services	2,048,413	2,063,618	2,063,618	2,162,906	2,162,906	4.8%
Correctional Facility	35,940,568	37,353,786	36,748,506	38,162,511	36,684,479	-0.2%
Emergency Management	281,737	286,977	286,977	294,473	239,506	-16.5%
<b>Sheriff</b>	<b>59,400,651</b>	<b>61,125,098</b>	<b>60,519,818</b>	<b>62,743,541</b>	<b>60,491,790</b>	<b>0.0%</b>
Circuit Court	14,696,951	14,842,894	14,839,534	15,279,382	15,101,268	1.8%
Circuit Court Services	1,590,869	1,587,104	1,587,104	1,603,152	1,525,748	-3.9%
Law Library	21,400	21,400	21,400	21,400	21,400	0.0%
Jury Commission	335	2,075	2,075	2,074	2,074	0.0%
Family Division Referees	717,626	733,740	733,740	610,747	610,747	-16.8%
Probation	54,823	70,014	70,014	62,499	51,616	-26.3%
<b>Circuit Court</b>	<b>17,082,003</b>	<b>17,257,227</b>	<b>17,253,867</b>	<b>17,579,254</b>	<b>17,312,853</b>	<b>0.3%</b>
63rd District Court	-	-	-	45,861	45,861	NA
Administration	509,263	518,340	518,340	460,998	460,998	-11.1%
Cooperative Extension	40,781	51,751	51,751	38,395	38,395	-25.8%
82 Ionia	839,501	1,099,427	1,080,427	1,074,877	999,336	-7.5%
Admin Building	751,906	751,685	751,685	707,925	707,925	-5.8%
Courthouse	8,149,498	8,359,911	8,361,005	8,219,339	8,048,182	-3.7%
Probate Court Building	144,571	143,697	143,697	136,114	136,114	-5.3%
DHS Building	571,833	388,962	388,962	-	-	-100.0%
Northwest Center	18,037	21,289	21,289	16,981	16,981	-20.2%
Paul I. Phillips Gymnasium	14,892	60,000	60,000	-	-	-100.0%
Human Services Complex	-	1,076,087	1,076,087	2,880,679	2,880,679	167.7%
Boiler Plant Operations	1,294,734	1,419,942	1,419,942	1,240,056	1,240,056	-12.7%
<b>Facilities Management</b>	<b>12,335,014</b>	<b>13,891,091</b>	<b>13,873,185</b>	<b>14,821,225</b>	<b>14,574,527</b>	<b>5.1%</b>
Administration	719,665	790,565	790,565	734,205	671,303	-15.1%
JNET	520,404	548,933	548,933	509,635	248,283	-54.8%
GIS	526,884	587,419	587,419	596,094	407,294	-30.7%
Help Desk	914,598	936,747	936,747	921,084	848,661	-9.4%
FHRS	446,632	489,947	489,947	482,881	467,881	-4.5%
Specialty Applications	370,163	370,622	370,622	381,295	277,397	-25.2%
Networks	695,886	809,550	809,550	815,271	715,156	-11.7%
Servers	1,148,872	1,501,532	1,501,532	1,571,406	1,485,656	-1.1%
Telecommunications	113,704	-	-	-	-	NA
<b>Information Technology</b>	<b>5,456,809</b>	<b>6,035,315</b>	<b>6,035,315</b>	<b>6,011,871</b>	<b>5,121,631</b>	<b>-15.1%</b>
Criminal/Juvenile	6,102,702	6,159,782	6,159,782	6,484,109	6,114,963	-0.7%
<b>Prosecutor</b>	<b>6,102,702</b>	<b>6,159,782</b>	<b>6,159,782</b>	<b>6,484,109</b>	<b>6,114,963</b>	<b>-0.7%</b>

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**County of Kent, Michigan**  
**General Fund**  
**Schedule of Uses of Financial Resources**

Program Descriptions	FY 2008	FY 2009		FY 2010		Amended % Change
	Audited	Adopted	Amended	Requested	Recommended	
John Ball Zoological Gardens	485,070	555,266	563,266	495,599	452,069	-19.7%
John Ball Zoo - Animal Programs	1,760,595	1,764,815	1,764,815	1,767,760	1,614,482	-8.5%
John Ball Zoo - Education Programs	429,059	513,213	513,213	423,706	359,692	-29.9%
John Ball Zoo - Facilities	1,490,984	1,475,028	1,482,513	1,459,212	1,260,714	-15.0%
John Ball Zoo - Park	162,927	156,708	156,708	166,506	155,174	-1.0%
<b>Zoo</b>	<b>4,328,635</b>	<b>4,465,030</b>	<b>4,480,515</b>	<b>4,312,783</b>	<b>3,842,131</b>	<b>-14.2%</b>
Long Lake Region	169,476	187,947	187,947	144,518	138,441	-26.3%
Townsend Region	164,073	148,008	148,008	184,062	164,882	11.4%
Caledonia Region	237,067	257,543	257,543	276,901	215,128	-16.5%
Johnson	228,016	278,554	278,554	253,373	227,570	-18.3%
Fallasburg Region	235,977	254,699	254,699	250,325	233,338	-8.4%
Wabasis Lake Park	231,139	273,404	273,404	246,342	229,492	-16.1%
Palmer	133,107	134,191	134,191	153,834	125,777	-6.3%
Douglas Walker Region	333,685	275,556	275,556	241,835	230,200	-16.5%
Dwight Lydell Region	198,075	203,562	203,562	174,584	152,114	-25.3%
Kent Trails	25,958	21,750	21,750	19,750	19,750	-9.2%
Millennium	262,183	250,111	250,111	238,791	236,586	-5.4%
LE Kaufman Golf Course	508,879	572,022	572,022	520,768	443,146	-22.5%
LE Kaufman Clubhouse	284,467	219,059	219,059	207,724	199,322	-9.0%
Wabasis Lake Campground	159,201	147,889	147,889	163,403	155,908	5.4%
Administration	1,025,152	1,093,866	1,093,866	985,988	955,059	-12.7%
<b>Parks</b>	<b>4,196,455</b>	<b>4,318,161</b>	<b>4,318,161</b>	<b>4,062,198</b>	<b>3,726,713</b>	<b>-13.7%</b>
63rd District Court	2,417,745	2,389,738	2,389,738	2,392,364	2,392,364	0.1%
District Court - Probation	426,835	464,854	464,854	480,411	480,411	3.3%
<b>District Court</b>	<b>2,844,579</b>	<b>2,854,592</b>	<b>2,854,592</b>	<b>2,872,775</b>	<b>2,872,775</b>	<b>0.6%</b>
Administrator's Office	1,213,165	1,304,165	1,304,165	1,305,033	1,180,724	-9.5%
Board of Commissioners	811,320	941,618	941,618	920,234	837,734	-11.0%
Corporate Counsel	57,417	60,000	60,000	60,000	54,500	-9.2%
Energy Use Reduction Program	-	-	19,000	5,000	5,000	-73.7%
Economic Development	473,013	472,513	472,513	85,000	85,000	-82.0%
Management Studies	79,350	115,000	115,000	115,000	58,000	-49.6%
Prevention Program	1,875,314	1,852,500	1,852,500	1,852,500	1,765,623	-4.7%
Area Agency on Aging	14,546	14,546	14,546	14,546	14,546	0.0%
ACSET	80,000	65,000	65,000	65,000	65,000	0.0%
Legal Assistance Center	60,000	60,000	60,000	60,000	50,000	-16.7%
<b>Policy/Administration</b>	<b>4,664,124</b>	<b>4,885,342</b>	<b>4,904,342</b>	<b>4,482,313</b>	<b>4,116,127</b>	<b>-16.1%</b>
Bureau of Equalization	1,659,464	1,631,107	1,631,107	1,704,489	1,498,566	-8.1%
<b>Bureau of Equalization</b>	<b>1,659,464</b>	<b>1,631,107</b>	<b>1,631,107</b>	<b>1,704,489</b>	<b>1,498,566</b>	<b>-8.1%</b>
Elections	474,481	284,875	284,875	429,379	429,379	50.7%
Vital Records	934,352	936,228	936,228	979,705	929,138	-0.8%
Circuit Court Clerk	1,378,974	1,444,881	1,444,881	1,471,642	1,471,642	1.9%
Register of Deeds	683,867	754,337	754,337	625,635	575,066	-23.8%
<b>Clerk/Register of Deeds</b>	<b>3,471,674</b>	<b>3,420,321</b>	<b>3,420,321</b>	<b>3,506,361</b>	<b>3,405,225</b>	<b>-0.4%</b>

Continued on next page...

**GENERAL FUND**

**County of Kent, Michigan**

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

Program Descriptions	FY 2008	FY 2009		FY 2010		Amended % Change
	Audited	Adopted	Amended	Requested	Recommended	
Drain Commission	546,477	596,525	596,525	608,979	544,322	-8.8%
Drains County At Large	9,167	20,000	20,000	15,000	15,000	-25.0%
<b>Drain Commission</b>	<b>555,645</b>	<b>616,525</b>	<b>616,525</b>	<b>623,979</b>	<b>559,322</b>	<b>-9.3%</b>
Fiscal Services	1,756,679	1,791,650	1,791,650	1,799,258	1,727,760	-3.6%
Audit	105,550	130,000	130,000	75,000	75,000	-42.3%
Purchasing	495,950	511,713	511,713	525,255	462,096	-9.7%
Central Services	818,956	836,680	859,680	830,496	773,346	-10.0%
Fleet Services	476,927	528,874	528,874	518,194	415,620	-21.4%
<b>Fiscal Services</b>	<b>3,654,062</b>	<b>3,798,917</b>	<b>3,821,917</b>	<b>3,748,203</b>	<b>3,453,822</b>	<b>-9.6%</b>
Human Resources	1,912,372	2,145,046	2,145,046	2,065,005	1,803,090	-15.9%
<b>Human Resources</b>	<b>1,912,372</b>	<b>2,145,046</b>	<b>2,145,046</b>	<b>2,065,005</b>	<b>1,803,090</b>	<b>-15.9%</b>
Treasurer's Office	1,153,067	1,202,098	1,202,098	1,175,455	1,068,750	-11.1%
<b>Treasurer's Office</b>	<b>1,153,067</b>	<b>1,202,098</b>	<b>1,202,098</b>	<b>1,175,455</b>	<b>1,068,750</b>	<b>-11.1%</b>
Probate Court - Mental & Estate Division	1,329,684	1,359,738	1,359,738	1,346,130	1,346,130	-1.0%
Intergovernmental	4,698,689	4,721,986	4,721,986	4,703,848	4,567,404	-3.3%
Cooperative Extension Service	657,247	691,884	691,884	676,022	583,233	-15.7%
Medical Examiner	1,157,105	1,344,305	1,344,305	1,449,699	1,234,334	-8.2%
DHS - Social Welfare	761,771	741,044	741,044	743,027	700,000	-5.5%
Veterans' Affairs Department	187,237	202,080	202,080	176,285	176,285	-12.8%
<b>Other</b>	<b>8,791,733</b>	<b>9,061,037</b>	<b>9,061,037</b>	<b>9,095,011</b>	<b>8,607,386</b>	<b>-5.0%</b>
<b>Operating Expenses before Transfers</b>	<b>137,608,988</b>	<b>142,866,689</b>	<b>142,297,628</b>	<b>145,288,572</b>	<b>138,569,671</b>	<b>-2.6%</b>
Transfers Out - Lodging Excise Tax	-	-	161,282	1,787,821	1,787,821	1008.5%
Transfers Out - Debt Service Fund	711,087	960,550	960,550	961,050	961,050	0.1%
Transfers Out - Fire Commission	195,000	196,000	196,000	172,247	172,247	-12.1%
Transfers Out - FOC	1,654,254	2,237,623	2,237,623	2,409,928	2,273,879	1.6%
Transfers Out - Health	7,333,069	9,568,237	9,571,521	7,696,883	7,423,767	-22.4%
Transfers Out - Special Projects	617,399	626,594	629,954	682,193	682,193	8.3%
Transfers Out - Child Care	11,378,558	12,088,509	12,058,509	11,366,426	11,026,116	-8.6%
Transfers Out - DHS Child Care	5,782,284	6,076,416	6,790,966	7,260,738	6,972,689	2.7%
<b>Operating Transfers Out</b>	<b>27,671,651</b>	<b>31,753,929</b>	<b>32,606,405</b>	<b>32,337,286</b>	<b>31,299,762</b>	<b>-4.0%</b>
<b>Total Operating Expenses</b>	<b>165,280,639</b>	<b>174,620,618</b>	<b>174,904,033</b>	<b>177,625,858</b>	<b>169,869,433</b>	<b>-2.9%</b>
Transfers Out - CIP	186,278	-	-	-	-	NA
<b>Capital</b>	<b>186,278</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>NA</b>
<b>Total Uses before Appropriation Lapse</b>	<b>165,466,917</b>	<b>174,620,618</b>	<b>174,904,033</b>	<b>177,625,858</b>	<b>169,869,433</b>	<b>-2.9%</b>
Estimated Appropriation Lapse	-	(5,000,000)	(5,000,000)	(2,000,000)	(2,000,000)	-60.0%
<b>Total General Fund</b>	<b>\$ 165,466,917</b>	<b>\$ 169,620,618</b>	<b>\$ 169,904,033</b>	<b>\$ 175,625,858</b>	<b>\$ 167,869,433</b>	<b>-1.2%</b>

## County of Kent, Michigan

General Fund  
Fund Statement

	Year ended December 31,				
	2007	2008	2009		2010
	Audited	Audited	Amended	Estimated <sup>(1)</sup>	Recommended
<b>Revenues:</b>					
Taxes	\$87,109,198	\$85,793,376	\$87,989,400	\$ 86,500,000	\$ 85,605,652
Licenses and permits	66,306	89,506	82,950	135,900	93,800
Intergovernmental	9,689,213	9,180,523	9,807,025	9,100,000	9,342,031
Charges for services	19,859,068	18,712,800	17,323,901	17,259,100	19,003,902
Fines & Forfeitures	210,802	159,644	201,100	200,500	167,000
Investment earnings	4,332,887	3,056,918	1,801,250	986,500	1,891,450
Reimbursements	8,280,998	12,554,956	12,404,741	11,960,600	12,658,354
Other	2,610,659	2,913,068	3,219,402	3,219,400	4,516,868
Transfers In: Cor & Det Fund	15,000,000	16,000,000	16,500,000	16,500,000	15,500,000
Rev Sharing Res Fund	11,241,736	11,500,296	12,006,309	12,006,309	10,258,377
Delinquent Tax Fund	2,500,000	3,000,000	3,500,000	3,500,000	4,900,000
Other	4,782	2,705	3,232,352	3,232,352	1,500,000
<b>Total Revenues</b>	<b>160,905,648</b>	<b>162,963,790</b>	<b>168,068,430</b>	<b>164,600,661</b>	<b>165,437,434</b>
<b>Expenditures:</b>					
Sheriff	57,910,771	59,400,651	60,519,818	60,308,200	60,491,790
Circuit Court	16,653,472	17,082,003	17,253,867	17,218,100	17,312,853
Facilities Management	12,467,986	12,335,014	13,873,185	11,959,000	14,574,527
Information Technology	5,690,760	5,456,809	6,035,315	5,675,400	5,121,631
Prosecutor	5,966,893	6,102,702	6,159,782	6,308,200	6,114,963
Zoo	4,181,047	4,328,635	4,480,515	4,250,600	3,842,131
Parks	4,249,271	4,196,455	4,318,161	3,856,000	3,726,713
District Court	2,790,557	2,844,579	2,854,592	2,854,500	2,872,775
Policy/ Administration	5,037,100	4,664,124	4,904,342	4,154,000	4,116,127
Bureau of Equalization	1,805,764	1,659,464	1,631,107	1,692,500	1,498,566
Clerk / Register of Deeds	3,431,128	3,471,674	3,420,321	3,388,000	3,405,225
Drain Commission	594,676	555,645	616,525	610,500	559,322
Fiscal Services	3,577,419	3,654,062	3,821,917	3,726,800	3,453,822
Human Resources	1,934,850	1,912,372	2,145,046	1,994,200	1,803,090
Treasurer's Office	1,092,560	1,153,067	1,202,098	1,174,400	1,068,750
Other	6,237,638	8,791,733	9,061,037	8,894,500	8,607,386
Transfers Out: Childcare Fund	11,877,856	11,378,558	12,058,509	10,907,000	11,026,116
Health Fund	8,382,072	7,333,069	9,571,521	7,820,000	7,423,767
Debt Service Fund	986,984	711,087	960,550	960,000	961,050
DHS Childcare Fund	4,978,542	5,782,284	6,790,966	6,208,000	6,972,689
Friend of the Court Fund	1,947,388	1,654,254	2,237,623	2,000,000	2,273,879
Lodging Excise Tax Fund	-	-	161,282	505,662	1,787,821
Other	1,117,394	998,677	825,954	725,000	854,440
Appropriation lapse	-	-	(5,000,000)	-	(2,000,000)
<b>Total Expenditures</b>	<b>162,912,128</b>	<b>165,466,917</b>	<b>169,904,033</b>	<b>167,190,562</b>	<b>167,869,433</b>
Net Revenue (Expense)	(2,006,480)	(2,503,127)	(1,835,603)	(2,589,901)	(2,431,999)
Reserve/Designation Deductions (Additions)	7,011,478	(2,139,477)	(647,148)	(647,148)	953,499
Unreserved/Undesignated Fund Bal - Beg	9,417,076	14,422,074	9,779,471	9,779,471	6,542,422
<b>Unreserved/Undesignated Fund Bal - End</b>	<b>\$14,422,074</b>	<b>\$ 9,779,471</b>	<b>\$ 7,296,720</b>	<b>\$ 6,542,422</b>	<b>\$ 5,063,922</b>

**GENERAL FUND**

**County of Kent, Michigan**

**General Fund By Category**

Statement of Revenues, Expenditures, and Changes in Fund Balances

	FY 2008		FY 2009		FY 2010		
	Audited	Percent	Amended	Percent	Requested	Recommended	Percent
<b>Revenues By Category</b>							
Taxes	\$ 85,793,376	64.8%	\$ 87,989,400	66.2%	\$ 85,605,652	\$ 85,605,652	64.2%
Licenses & permits	89,506	0.1%	82,950	0.1%	99,200	93,800	0.1%
Intergovernmental	9,180,523	6.9%	9,807,025	7.4%	9,340,031	9,342,031	7.0%
Charges for services	18,712,800	14.1%	17,323,901	13.0%	18,854,367	19,003,902	14.3%
Fines & forfeitures	159,644	0.1%	201,100	0.2%	166,700	167,000	0.1%
Investment earnings	3,056,918	2.3%	1,801,250	1.4%	1,891,450	1,891,450	1.4%
Reimbursements	12,554,956	9.5%	12,404,741	9.3%	12,731,482	12,658,354	9.5%
Other	2,913,068	2.2%	3,219,402	2.4%	4,521,868	4,516,868	3.4%
<b>Total Revenues</b>	<b>132,460,790</b>	<b>100.0%</b>	<b>132,829,769</b>	<b>100.0%</b>	<b>133,210,750</b>	<b>133,279,057</b>	<b>100.0%</b>
<b>Expenditures By Category</b>							
Personnel	88,563,403	64.4%	90,367,722	65.8%	93,270,041	88,535,147	64.8%
Commodities	4,292,518	3.1%	4,550,704	3.3%	4,415,629	3,099,291	2.3%
Contractual services	42,529,735	30.9%	45,776,808	33.3%	46,074,688	45,659,406	33.4%
Capital outlay	2,151,914	1.6%	1,549,682	1.1%	1,527,214	1,274,827	0.9%
Other	71,419	0.1%	52,712	0.0%	1,000	1,000	0.0%
Appropriation lapse	-	0.0%	(5,000,000)	-3.6%	(2,000,000)	(2,000,000)	-1.5%
<b>Total Expenditures</b>	<b>137,608,988</b>	<b>100.0%</b>	<b>137,297,628</b>	<b>100.0%</b>	<b>143,288,572</b>	<b>136,569,671</b>	<b>100.0%</b>
Excess (deficiency) of revenues over (under) expenditures	(5,148,198)		(4,467,859)		(10,077,822)	(3,290,614)	
<b>Other Fin Sources (Uses)</b>							
Transfers in	30,503,001		35,238,661		32,158,377	32,158,377	
Transfers out	(27,857,929)		(32,606,405)		(32,337,286)	(31,299,762)	
<b>Total Other Fin Sources (Uses)</b>	<b>2,645,072</b>		<b>2,632,256</b>		<b>(178,909)</b>	<b>858,615</b>	
<b>Net Inc (Dec) in Fund Balance</b>	<b>\$ (2,503,127)</b>		<b>\$ (1,835,603)</b>		<b>\$ (10,256,731)</b>	<b>\$ (2,431,999)</b>	

**Other Revenues:**

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

**Other Expenditures:**

Agent Fees



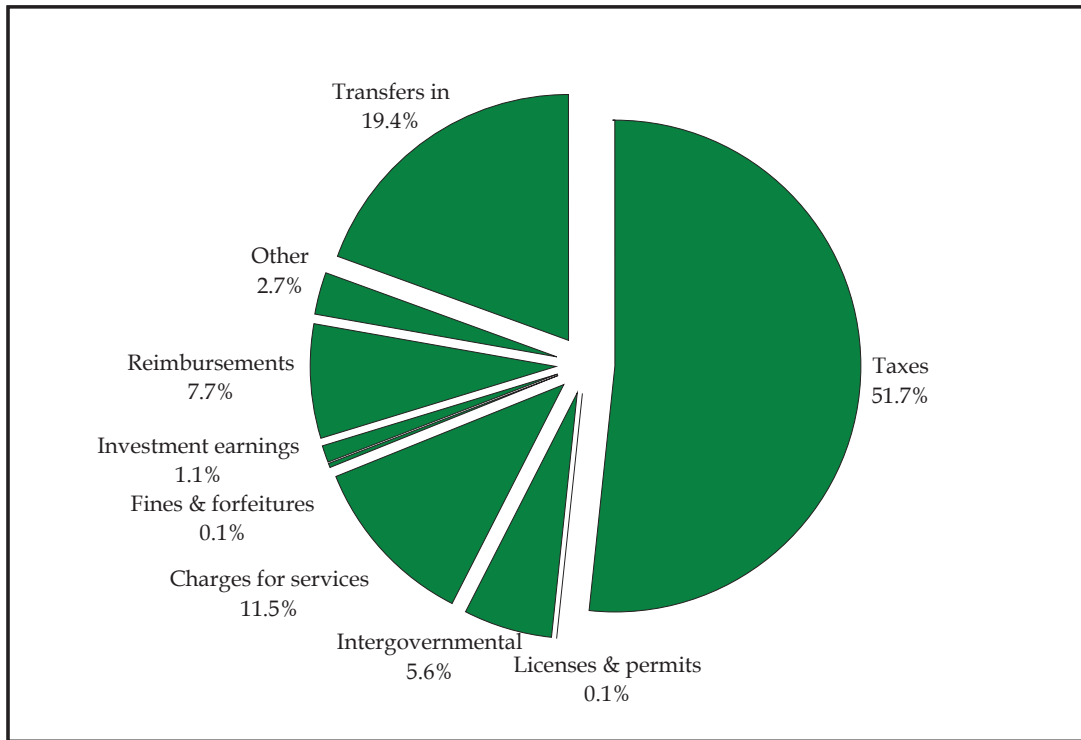
## County of Kent, Michigan

## General Fund By Function

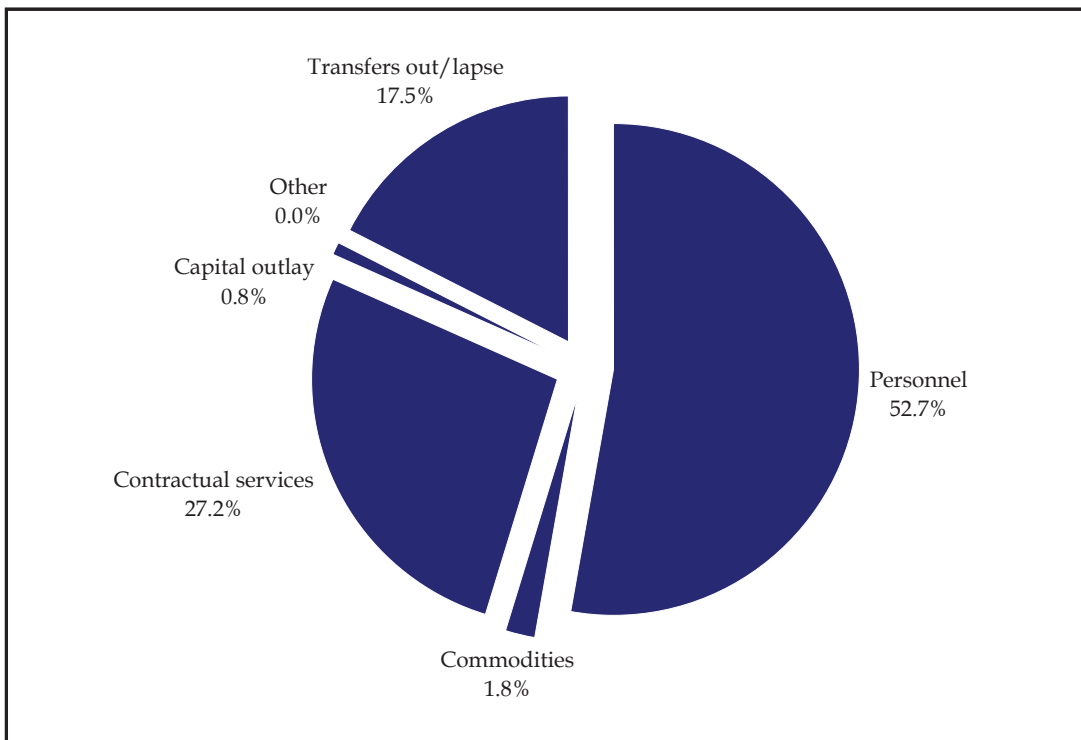
## Statement of Revenues, Expenditures, and Changes in Fund Balances

	FY 2008		FY 2009		FY 2010		
	Audited	Percent	Amended	Percent	Requested	Recommended	Percent
<b>Revenues By Category</b>							
Taxes	\$ 85,793,376	64.8%	\$ 87,989,400	66.2%	\$ 85,605,652	\$ 85,605,652	64.2%
Charges for services	18,712,800	14.1%	17,323,901	13.0%	18,854,367	19,003,902	14.3%
Reimbursements	12,554,956	9.5%	12,404,741	9.3%	12,731,482	12,658,354	9.5%
Intergovernmental	9,180,523	6.9%	9,807,025	7.4%	9,340,031	9,342,031	7.0%
Investment earnings	3,056,918	2.3%	1,801,250	1.4%	1,891,450	1,891,450	1.4%
Fines & forfeitures	159,644	0.1%	201,100	0.2%	166,700	167,000	0.1%
Licenses & permits	89,506	0.1%	82,950	0.1%	99,200	93,800	0.1%
Other	2,913,068	2.2%	3,219,402	2.4%	4,521,868	4,516,868	3.4%
<b>Total Revenues</b>	<b>132,460,790</b>	<b>100.0%</b>	<b>132,829,769</b>	<b>100.0%</b>	<b>133,210,750</b>	<b>133,279,057</b>	<b>100.0%</b>
<b>Expenditures By Function</b>							
Public safety	59,400,651	43.2%	60,519,818	44.1%	62,743,541	60,491,790	44.3%
General government	39,119,307	28.4%	42,036,963	30.6%	43,221,986	40,319,087	29.5%
Judicial	21,316,266	15.5%	21,528,197	15.7%	21,858,159	21,581,758	15.8%
Health and welfare	8,694,662	6.3%	8,876,461	6.5%	8,939,905	8,458,192	6.2%
Cultural and recreation	8,525,090	6.2%	8,798,676	6.4%	8,374,981	7,568,844	5.5%
Community & economic dev	553,013	0.4%	537,513	0.4%	150,000	150,000	0.1%
Appropriation lapse	-	0.0%	(5,000,000)	-3.6%	(2,000,000)	(2,000,000)	-1.5%
<b>Total Expenditures</b>	<b>137,608,988</b>	<b>100.0%</b>	<b>137,297,628</b>	<b>100.0%</b>	<b>143,288,572</b>	<b>136,569,671</b>	<b>100.0%</b>
Excess (deficiency) of revenues over (under) expenditures	(5,148,198)		(4,467,859)		(10,077,822)	(3,290,614)	
<b>Other Fin Sources (Uses)</b>							
Transfers in	30,503,001		35,238,661		32,158,377	32,158,377	
Transfers out	(27,857,929)		(32,606,405)		(32,337,286)	(31,299,762)	
<b>Total Other Fin Sources (Uses)</b>	<b>2,645,072</b>		<b>2,632,256</b>		<b>(178,909)</b>	<b>858,615</b>	
<b>Net Inc (Dec) in Fund Balance</b>	<b>\$ (2,503,127)</b>		<b>\$ (1,835,603)</b>		<b>\$ (10,256,731)</b>	<b>\$ (2,431,999)</b>	

**FY 2010 Sources By Category - \$165,437,434**



**FY 2010 Uses By Category - \$167,869,433**



## SPECIAL REVENUE FUNDS

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### **Fire Commission Fund**

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

### **Friend of the Court**

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

### **Health Fund**

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

### **Lodging Excise Tax Fund**

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

### **Correction & Detention Facilities Fund**

To account for the proceeds of a dedicated millage levied to pay for operations and debt service related to the correction and detention facilities.

### **Senior Millage Fund**

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

### **Register of Deeds Automation Fund**

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

### **911 Dispatch Authority Fund**

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

### **Drug Law Enforcement Fund**

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

### **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.

## **SPECIAL REVENUE FUNDS**

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### **Shelter Plus Care**

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

### **Social Welfare**

To account for the administration of various human service programs. State statute requires that the County Treasurer serve as the custodian of all funds provided for the use of the Department of Human Services (DHS). In this case, the County simply serves as a pass-through with respect to state and federal funds for DHS operations, maintaining the funds and records as required by the State. The County also appropriates, at its discretion, funding to maintain and administer various welfare services within the County, including hospitalization, community-based organization funding and client support programs. This activity was moved to the Intergovernmental cost center in the County General Fund in FY 2006.

### **Child Care Funds**

To account for the care of neglected, abused and delinquent juveniles. Revenues are provided through state reimbursements and General Fund appropriations.

### **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.

### **Revenue Sharing Reserve Fund**

Created in accordance with Public Act 357 of 2004 to serve as a substitute for State revenue sharing payments to counties. Revenues were provided by a set-aside of certain local general property taxes levied in 2004 through 2006 inclusive.

**County of Kent, Michigan**  
**Special Revenue Funds**  
 Schedule of Uses of Financial Resources

Program Descriptions	FY 2008	FY 2009		FY 2010		Amended % Change
	Audited	Adopted	Amended	Requested	Recommended	
<b>Fire Commission Fund</b>	\$ 493,347	\$ 536,257	\$ 536,257	\$ 546,494	\$ 546,494	1.9%
Title IV-D	7,983,436	8,733,060	8,733,060	9,088,401	9,026,574	3.4%
Work First	171,808	176,962	176,962	-	-	-100.0%
<b>Friend of the Court Fund</b>	<b>8,155,244</b>	<b>8,910,022</b>	<b>8,910,022</b>	<b>9,088,401</b>	<b>9,026,574</b>	<b>1.3%</b>
Administration	3,198,259	3,215,698	3,351,100	3,553,692	3,556,138	6.1%
Community Nursing	6,022,787	6,264,177	6,492,585	6,392,349	6,278,060	-3.3%
Clinical Services	13,174,098	11,443,679	14,199,857	14,164,599	14,098,549	-0.7%
Environmental Health	5,131,539	5,682,467	5,713,432	5,361,362	5,236,917	-8.3%
<b>Health Fund</b>	<b>27,526,684</b>	<b>26,606,021</b>	<b>29,756,974</b>	<b>29,472,002</b>	<b>29,169,664</b>	<b>-2.0%</b>
<b>Lodging Excise Tax Fund</b>	<b>5,764,959</b>	<b>5,942,032</b>	<b>5,922,204</b>	<b>6,433,876</b>	<b>6,433,876</b>	<b>8.6%</b>
<b>Correction &amp; Detention Millage</b>	<b>2,461,207</b>	<b>2,488,625</b>	<b>2,488,625</b>	<b>2,415,320</b>	<b>2,415,320</b>	<b>-2.9%</b>
<b>Senior Millage Fund</b>	<b>7,118,768</b>	<b>7,423,256</b>	<b>7,423,256</b>	<b>6,941,022</b>	<b>6,941,022</b>	<b>-6.5%</b>
<b>ROD - Automation Fund</b>	<b>506,240</b>	<b>622,915</b>	<b>622,915</b>	<b>728,851</b>	<b>728,851</b>	<b>17.0%</b>
<b>911 Dispatch Authority</b>	<b>692,624</b>	<b>-</b>	<b>3,645,000</b>	<b>3,900,000</b>	<b>3,900,000</b>	<b>7.0%</b>
Kent Narcotics	107,522	147,336	122,836	141,765	141,765	15.4%
Kent Narcotics - Federally Fofeited Prop	-	-	24,500	27,038	27,038	10.4%
<b>Drug Law Enforcement Fund</b>	<b>107,522</b>	<b>147,336</b>	<b>147,336</b>	<b>168,803</b>	<b>168,803</b>	<b>14.6%</b>
<b>Community Development Fund</b>	<b>1,991,169</b>	<b>2,219,778</b>	<b>2,139,837</b>	<b>2,299,172</b>	<b>2,299,172</b>	<b>7.4%</b>
<b>Shelter Plus Care</b>	<b>-</b>	<b>1,251,276</b>	<b>1,251,276</b>	<b>1,249,380</b>	<b>1,249,380</b>	<b>-0.2%</b>
<b>DHS Social Welfare Fund</b>	<b>2,750,003</b>	<b>3,362,000</b>	<b>3,362,000</b>	<b>3,362,000</b>	<b>3,362,000</b>	<b>0.0%</b>
Juvenile Sex Offender	328,181	384,488	384,488	388,331	388,331	1.0%
Juvenile Court CASA	114,499	156,442	156,442	226,442	226,442	44.7%
Facilities Management	511,058	734,619	734,619	710,047	710,047	-3.3%
Community Probation	4,106,501	4,436,322	4,436,322	4,401,236	4,361,283	-1.7%
Juvenile Assessment & Diversion	-	208,519	208,519	225,758	225,758	8.3%
Placement	8,318,824	9,160,884	9,130,884	8,296,950	7,996,950	-12.4%
Young Delinquent Inten Inter Program	192,775	204,354	204,354	204,354	204,354	0.0%
Electronic Monitoring	183,719	-	-	-	-	NA
Community Reintegration	287,372	294,319	294,319	291,494	291,494	-1.0%
Juvenile Detention	6,958,071	7,009,186	7,009,186	6,915,158	6,874,490	-1.9%
Detention Milk Meal	95,000	95,000	95,000	95,000	95,000	0.0%
Kent Crisis Intervention	425,245	439,958	439,958	424,079	424,079	-3.6%
<b>Child Care Fund</b>	<b>21,521,243</b>	<b>23,124,091</b>	<b>23,094,091</b>	<b>22,178,849</b>	<b>21,798,228</b>	<b>-5.6%</b>
<b>DHS Child Care Fund</b>	<b>11,602,581</b>	<b>12,203,399</b>	<b>13,727,499</b>	<b>14,549,045</b>	<b>13,991,783</b>	<b>1.9%</b>

Continued on next page...

**SPECIAL REVENUE FUNDS**

**County of Kent, Michigan**

**Special Revenue Funds**  
**Schedule of Uses of Financial Resources**

Program Descriptions	FY 2008	FY 2009		FY 2010		Amended % Change
	Audited	Adopted	Amended	Requested	Recommended	
<b>Veteran's Trust Fund</b>	<b>70,392</b>	<b>79,104</b>	<b>79,104</b>	<b>75,715</b>	<b>75,715</b>	<b>-4.3%</b>
Agricultural Preservation	291,423	-	8,800	-	-	-100.0%
Admin Office - Prevent Neglect Focus Grp	3,700	-	6,300	-	-	-100.0%
CC - Family Counseling	54,633	70,000	171,458	70,000	70,000	-59.2%
Coop Ext - Mississippi Food Network	-	-	-	48,801	48,801	NA
Coop Ext - Healthy Kids Healthy Families	7,817	-	25,091	-	-	-100.0%
Drains - Hazard Mitigation Grant	120,702	-	-	-	-	NA
Drain Comm - Special Assessment	72,207	72,193	72,193	73,805	73,805	2.2%
Facilities Management - Fallasburg Dam	14,243	30,000	127,676	13,531	13,531	-89.4%
Remonumentation Program	174,676	155,200	186,677	140,000	140,000	-25.0%
Parks - Kent Trails	-	20,500	860,565	-	-	-100.0%
Parks - Fallasburg	3,197	-	6,303	-	-	-100.0%
Parks - Access to Recreation Initiative	35,729	-	4,271	-	-	-100.0%
Sheriff - Countywide 911 Dispatch	6,826	-	4,275,000	-	-	-100.0%
Sheriff - Emergency Mgmt - 2006 SHSG	46,521	-	-	-	-	NA
Sheriff - Gifts - DARE	-	-	-	5,000	5,000	NA
Sheriff - Gifts - Honor Camp	5,648	5,000	5,000	5,000	5,000	0.0%
Sheriff - Gifts - Jail	39,778	116,000	116,000	92,830	92,830	-20.0%
Sheriff - Local Corr Officers Training	46,485	201,000	201,000	243,250	243,250	21.0%
Sheriff - Michigan Dispatch Training	25,612	26,000	26,000	33,000	33,000	26.9%
Sheriff - Michigan Justice Training	44,204	50,000	50,000	50,000	50,000	0.0%
Sheriff - Emergency Mgmt - 2007 SHSG	19,983	-	166,477	-	-	-100.0%
<b>Special Project Fund Calendar Year End</b>	<b>1,013,387</b>	<b>745,893</b>	<b>6,308,810</b>	<b>775,217</b>	<b>775,217</b>	<b>-87.7%</b>
CC - JABG	65,517	-	58,865	-	-	-100.0%
CC - DMC Intervention and Reduction	89,227	159,077	159,077	126,696	126,696	-20.4%
CC - Juvenile Accountability	4,387	4,080	9,407	387	387	-95.9%
CC - Safe Haven Grant	169,182	-	59,937	-	-	-100.0%
Community Corrections Grant	244,899	229,900	229,900	229,900	229,900	0.0%
Community Corrections Admin	927,883	918,305	918,305	912,892	912,892	-0.6%
FOC - Access and Visitation Grants	9,510	18,000	18,000	15,000	15,000	-16.7%
Prosecutor - Cooperative Reimb	1,570,977	1,630,000	1,630,000	1,799,828	1,799,828	10.4%
Sheriff - Sheriff's Drug Enforcement	86,458	98,257	98,257	103,957	103,957	5.8%
Sheriff - Coverdell Grant	-	-	94,933	-	-	-100.0%
Sheriff - Secondary Road Patrol	526,656	544,115	544,115	502,394	502,394	-7.7%
<b>Special Project Funds Fiscal Year End</b>	<b>3,694,696</b>	<b>3,601,734</b>	<b>3,820,796</b>	<b>3,691,054</b>	<b>3,691,054</b>	<b>-3.4%</b>
<b>Special Revenue Funds before Transfers</b>	<b>\$ 95,470,065</b>	<b>\$ 99,263,739</b>	<b>\$113,236,002</b>	<b>\$107,875,201</b>	<b>\$106,573,153</b>	<b>-5.9%</b>
DHS - Child Care	64,015	-	-	-	-	NA
Special Projects	2,705	-	-	-	-	NA
Correction & Detention Millage	16,000,000	16,500,000	16,500,000	15,500,000	15,500,000	-6.1%
Revenue Sharing Reserve Fund	11,500,296	12,006,309	12,006,309	10,258,377	10,258,377	-14.6%
<b>Tranfers Out</b>	<b>27,567,016</b>	<b>28,506,309</b>	<b>28,506,309</b>	<b>25,758,377</b>	<b>25,758,377</b>	<b>-9.6%</b>
<b>Estimated Appropriation Lapse</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(853,171)</b>	<b>(853,172)</b>	<b>NA</b>
<b>Total Special Revenue Funds</b>	<b>\$123,037,080</b>	<b>\$127,770,048</b>	<b>\$141,742,311</b>	<b>\$132,780,407</b>	<b>\$131,478,358</b>	<b>-7.2%</b>

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

	<i>Year ended December 31,</i>				
	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2009</b>	<b>2010</b>
	<b>Audited</b>	<b>Audited</b>	<b>Amended</b>	<b>Estimated</b>	<b>Recommended</b>
<b>Revenues:</b>					
Intergovernmental	\$ 186,000	\$ 207,561	\$ 196,000	\$ 194,250	\$ 172,247
Investment earnings	6,423	5,069	6,700	1,700	3,500
Reimbursements	160,359	104,901	126,000	150,400	162,000
Other	18,527	-	15,300	15,400	18,000
<b>Total Revenues</b>	<b>371,309</b>	<b>317,531</b>	<b>344,000</b>	<b>361,750</b>	<b>355,747</b>
<b>Expenditures:</b>					
Personnel	1,846	1,464	2,100	1,700	2,100
Commodities	8,284	13,244	7,000	12,900	13,000
Contractual services	176,123	170,366	195,160	191,100	147,001
Other	32,347	27,908	29,297	29,300	41,693
Capital outlay	323,191	280,365	302,700	316,200	342,700
<b>Total Expenditures</b>	<b>541,791</b>	<b>493,347</b>	<b>536,257</b>	<b>551,200</b>	<b>546,494</b>
Excess (deficiency) of revenues over (under) expenditures	(170,482)	(175,816)	(192,257)	(189,450)	(190,747)
<b>Other Financing Sources (Uses):</b>					
Transfers in	186,000	195,000	196,000	196,000	172,247
Transfers out	-	-	-	-	-
<b>Total Other financing sources (Uses)</b>	<b>186,000</b>	<b>195,000</b>	<b>196,000</b>	<b>196,000</b>	<b>172,247</b>
Net Inc (Dec) in Fund Balance	15,518	19,184	3,743	6,550	(18,500)
Fund Balance, beginning of year	158,987	174,505	193,689	193,689	200,239
<b>Fund Balance, end of year</b>	<b>\$ 174,505</b>	<b>\$ 193,689</b>	<b>\$ 197,432</b>	<b>\$ 200,239</b>	<b>\$ 181,739</b>

**SPECIAL REVENUE FUNDS**

**County of Kent, Michigan**

**Friend of the Court Special Revenue Fund  
Fund Statement**

*Year ended September 30,*

	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2009</b>	<b>2010</b>
	<b>Audited</b>	<b>Audited</b>	<b>Amended</b>	<b>Estimated</b>	<b>Recommended</b>
<b>Revenues:</b>					
Intergovernmental	\$ 5,803,152	\$ 5,542,427	\$ 5,982,084	\$ 5,807,800	\$ 6,069,097
Charges for services	695,160	697,153	686,315	676,200	682,898
Fines & Forfeitures	4,615	2,980	4,000	800	700
<b>Total Revenues</b>	<b>6,502,927</b>	<b>6,242,559</b>	<b>6,672,399</b>	<b>6,484,800</b>	<b>6,752,695</b>
<b>Expenditures:</b>					
Personnel	6,890,655	6,795,285	7,249,800	7,002,500	7,270,676
Commodities	174,163	188,160	206,200	200,400	211,800
Contractual Services	326,185	318,408	331,125	256,100	295,821
Other	800,441	836,406	1,103,472	1,086,600	1,212,697
Capital outlay	81,171	16,986	19,425	19,000	35,580
<b>Total Expenditures</b>	<b>8,272,615</b>	<b>8,155,244</b>	<b>8,910,022</b>	<b>8,564,600</b>	<b>9,026,574</b>
Excess (deficiency) of revenues over (under) expenditures	(1,769,688)	(1,912,685)	(2,237,623)	(2,079,800)	(2,273,879)
<b>Other Financing Sources (Uses):</b>					
Transfers in	1,958,607	1,723,765	2,237,623	2,079,800	2,273,879
Transfers out	-	-	-	-	-
<b>Total Other financing sources (Uses)</b>	<b>1,958,607</b>	<b>1,723,765</b>	<b>2,237,623</b>	<b>2,079,800</b>	<b>2,273,879</b>
Net Inc (Dec) in Fund Balance	188,919	(188,920)	-	-	-
Fund Balance, beginning of year	100,000	288,919	99,999	99,999	99,999
<b>Fund Balance, end of year</b>	<b>\$ 288,919</b>	<b>\$ 99,999</b>	<b>\$ 99,999</b>	<b>\$ 99,999</b>	<b>\$ 99,999</b>

*This is a memorandum budget previously appropriated by the Kent County Board of Commissioners via resolution 09-24-09-107.*



County of Kent, Michigan

Health Special Revenue Fund

Fund Statement

	<i>Year ended September 30,</i>				
	2007 Audited	2008 Audited	2009 Amended	2009 Estimated	2010 Recommended
<b>Revenues:</b>					
Licenses and permits	\$ 1,432,505	\$ 1,406,017	\$ 1,427,652	\$ 1,401,400	\$ 1,348,900
Intergovernmental	11,463,258	13,159,219	13,800,054	12,600,000	13,819,369
Charges for services	964,763	810,503	919,440	876,100	820,265
Fines & Forfeitures	166,153	135,579	155,600	139,900	153,500
Reimbursements	3,236,790	3,728,174	3,560,851	3,560,800	4,374,918
Other	339,778	351,189	325,140	335,700	375,773
<b>Total Revenues</b>	<b>17,603,248</b>	<b>19,590,681</b>	<b>20,188,737</b>	<b>18,913,900</b>	<b>20,892,725</b>
<b>Expenditures:</b>					
Personnel	16,934,564	16,730,722	17,749,762	17,099,400	17,418,458
Commodities	4,742,903	6,393,762	7,502,734	5,780,100	7,436,590
Contractual Services	2,379,324	2,514,878	2,841,442	2,627,200	2,872,717
Other	1,524,828	1,445,794	1,278,616	1,278,600	1,247,516
Capital outlay	183,584	441,527	384,420	384,000	194,383
Appropriation Lapse	-	-	-	-	(853,172)
<b>Total Expenditures</b>	<b>25,765,203</b>	<b>27,526,684</b>	<b>29,756,974</b>	<b>27,169,300</b>	<b>28,316,492</b>
Excess (deficiency) of revenues over (under) expenditures	(8,161,955)	(7,936,003)	(9,568,237)	(8,255,400)	(7,423,767)
<b>Other Financing Sources (Uses):</b>					
Transfers in	8,272,688	7,825,270	9,571,521	8,255,400	7,423,767
Transfers out	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>8,272,688</b>	<b>7,825,270</b>	<b>9,571,521</b>	<b>8,255,400</b>	<b>7,423,767</b>
Net Inc (Dec) in Fund Balance	110,733	(110,733)	3,284	-	-
Fund Balance, beginning of year	100,000	210,734	100,002	100,002	100,002
<b>Fund Balance, end of year</b>	<b>\$ 210,734</b>	<b>\$ 100,002</b>	<b>\$ 103,286</b>	<b>\$ 100,002</b>	<b>\$ 100,002</b>

*This is a memorandum budget previously appropriated by the Kent County Board of Commissioners via resolution 09-24-09-107.*

**SPECIAL REVENUE FUNDS**

**County of Kent, Michigan**

**Lodging Excise Tax Special Revenue Fund  
Fund Statement**

*Year ended December 31,*

	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2009</b>	<b>2010</b>
	<b>Audited</b>	<b>Audited</b>	<b>Amended</b>	<b>Estimated</b>	<b>Recommended</b>
<b>Revenues:</b>					
Taxes	\$ 5,048,711	\$ 4,987,560	\$ 4,987,560	\$ 4,614,100	\$ 4,613,447
Charges for services	931	608	2,000	1,000	608
Fines & Forfeitures	6,054	3,449	5,000	3,500	2,000
Investment earnings	179,468	90,909	73,608	74,100	30,000
<b>Total Revenues</b>	<b>5,235,164</b>	<b>5,082,525</b>	<b>5,068,168</b>	<b>4,692,700</b>	<b>4,646,055</b>
<b>Expenditures:</b>					
Administration	178,296	170,502	145,247	145,300	152,807
CCBA Lease	4,898,344	4,684,456	4,866,957	4,866,900	5,446,069
Sports Commission	200,000	200,000	200,000	200,000	200,000
CVB	939,650	700,000	700,000	700,000	625,000
Zoo Society	400,000	-	-	-	-
Arts Festival	10,000	10,000	10,000	10,000	10,000
<b>Total Expenditures</b>	<b>6,626,290</b>	<b>5,764,959</b>	<b>5,922,204</b>	<b>5,922,200</b>	<b>6,433,876</b>
Excess (deficiency) of revenues over (under) expenditures	(1,391,126)	(682,433)	(854,036)	(1,229,500)	(1,787,821)
Other financing sources (uses):					
Operating transfers in	-	-	161,282	505,700	1,787,821
Operating transfers out	-	-	-	-	-
<b>Total Other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>161,282</b>	<b>505,700</b>	<b>1,787,821</b>
Net Inc (Dec) in Fund Balance	(1,391,126)	(682,433)	(692,754)	(723,800)	-
Fund Balance, beginning of year	3,181,944	1,790,818	1,108,384	1,108,384	384,584
<b>Fund Balance, end of year</b>	<b>\$ 1,790,818</b>	<b>1,108,384</b>	<b>\$ 415,630</b>	<b>\$ 384,584</b>	<b>\$ 384,584 *</b>

\* The "Fund Balance/Fund Equity" policy of the Board of Commissioners requires, section II.4.a, "...will designate, in the Lodging Excise Tax Fund, an amount equal to one-twelfth of the following years estimated Lodging Excise Tax revenue (equivalent to January collections)." After set-aside of designated funds, in the amount of \$384,454, the undesignated fund balance is estimated at a deficit of \$130 for December 31, 2010.

## County of Kent, Michigan

Correction and Detention Special Revenue Fund  
Fund Statement

	<i>Year ended December 31,</i>				
	2007 Audited	2008 Audited	2009 Amended	2009 Estimated	2010 Recommended
<b>Revenues:</b>					
Taxes	\$ 15,545,812	\$ 16,297,338	\$ 16,641,000	\$ 16,809,600	\$ 16,725,530
Investment earnings	504,258	504,866	75,000	209,600	200,000
Other	-	-	-	5,000	-
<b>Total Revenues</b>	<b>16,050,070</b>	<b>16,802,205</b>	<b>16,716,000</b>	<b>17,024,200</b>	<b>16,925,530</b>
<b>Expenditures:</b>					
Contractual services	900	2,461,207	2,488,625	2,442,500	2,415,320
<b>Total Expenditures</b>	<b>900</b>	<b>2,461,207</b>	<b>2,488,625</b>	<b>2,442,500</b>	<b>2,415,320</b>
Excess (deficiency) of revenues over (under) expenditures	16,049,170	14,340,998	14,227,375	14,581,700	14,510,210
<b>Other Financing Sources (Uses):</b>					
Transfers in	-	-	-	-	-
Transfers out - General Fund	(15,000,000)	(16,000,000)	(16,500,000)	(16,500,000)	(15,500,000)
Transfers out - Debt Service Fund	(319,340)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(15,319,340)</b>	<b>(16,000,000)</b>	<b>(16,500,000)</b>	<b>(16,500,000)</b>	<b>(15,500,000)</b>
Net Inc (Dec) in Fund Balance	729,830	(1,659,002)	(2,272,625)	(1,918,300)	(989,790)
Fund Balance, beginning of year	4,129,549	4,859,379	3,200,377	3,200,377	1,282,077
<b>Fund Balance, end of year</b>	<b>\$ 4,859,379</b>	<b>\$ 3,200,377</b>	<b>\$ 927,752</b>	<b>\$ 1,282,077</b>	<b>\$ 292,287</b>

**SPECIAL REVENUE FUNDS**

**County of Kent, Michigan**

**Senior Millage Special Revenue Fund  
Fund Statement**

*Year ended December 31,*

	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2009</b>	<b>2010</b>
	<b>Audited</b>	<b>Audited</b>	<b>Amended</b>	<b>Estimated</b>	<b>Recommended</b>
<b>Revenues:</b>					
Taxes	\$ 6,386,948	\$ 6,707,145	\$ 6,885,256	\$ 6,637,400	\$ 6,871,022
Investment earnings	132,525	160,896	138,000	74,800	70,000
<b>Total Revenues</b>	<b>6,519,473</b>	<b>6,868,041</b>	<b>7,023,256</b>	<b>6,712,200</b>	<b>6,941,022</b>
<b>Expenditures:</b>					
Administration	270,000	277,695	290,191	278,400	270,700
Priority services	2,702,379	3,071,618	3,439,158	3,414,800	3,213,693
Support services	785,236	994,330	927,298	927,300	867,628
Access	868,482	841,584	970,096	850,700	909,274
Access - AAAWM	517,947	573,844	591,058	591,000	555,282
New and general	884,034	1,348,537	1,165,455	1,165,400	1,089,740
Emergent	15,073	11,161	40,000	9,000	34,705
<b>Total Expenditures</b>	<b>6,043,151</b>	<b>7,118,768</b>	<b>7,423,256</b>	<b>7,236,600</b>	<b>6,941,022</b>
Net Inc (Dec) in Fund Balance	476,322	(250,727)	(400,000)	(524,400)	-
Fund Balance, beginning of year	524,129	1,000,451	749,724	749,724	225,324
<b>Fund Balance, end of year</b>	<b>\$ 1,000,451</b>	<b>\$ 749,724</b>	<b>\$ 349,724</b>	<b>\$ 225,324</b>	<b>\$ 225,324</b>

**County of Kent, Michigan**  
**Register of Deeds Special Revenue Fund**  
**Fund Statement**

	<i>Year ended December 31,</i>				
	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2009</b>	<b>2010</b>
	<b>Audited</b>	<b>Audited</b>	<b>Amended</b>	<b>Estimated</b>	<b>Recommended</b>
<b>Revenues:</b>					
Charges for services	\$ 655,316	\$ 539,856	\$ 600,000	\$ 568,400	\$ 600,000
Investment earnings	56,315	52,172	35,000	23,600	25,000
<b>Total Revenues</b>	<b>711,631</b>	<b>592,028</b>	<b>635,000</b>	<b>592,000</b>	<b>625,000</b>
<b>Expenditures:</b>					
Personnel	-	-	-	-	103,851
Commodities	8,955	7,642	17,000	5,400	40,000
Contractual services	268,457	375,183	353,900	361,400	360,735
Other	103,477	106,788	112,015	112,015	106,265
Capital outlay	45,550	16,627	140,000	33,500	118,000
<b>Total Expenditures</b>	<b>426,439</b>	<b>506,240</b>	<b>622,915</b>	<b>512,315</b>	<b>728,851</b>
Net Inc (Dec) in Fund Balance	285,192	85,788	12,085	79,685	(103,851)
Fund Balance, beginning of year	883,378	1,168,570	1,254,358	1,254,358	1,334,043
<b>Fund Balance, end of year</b>	<b>\$ 1,168,570</b>	<b>\$ 1,254,358</b>	<b>\$ 1,266,443</b>	<b>\$ 1,334,043</b>	<b>\$ 1,230,192</b>

**SPECIAL REVENUE FUNDS**

**County of Kent, Michigan**

**911 Dispatch Authority Special Revenue Fund  
Fund Statement**

	<i>Year ended December 31,</i>				
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2009</u>	<u>2010</u>
	<u>Audited</u>	<u>Audited</u>	<u>Amended</u>	<u>Estimated</u>	<u>Recommended</u>
<b>Revenues:</b>					
Charges for services	\$ -	\$ 751,433	\$ 3,645,000	\$ 3,628,000	\$ 3,900,000
Investment earnings	-	983	-	12,000	-
<b>Total Revenues</b>	<u>-</u>	<u>752,415</u>	<u>3,645,000</u>	<u>3,640,000</u>	<u>3,900,000</u>
<b>Expenditures:</b>					
Contractual services	-	692,624	3,645,000	3,640,000	3,900,000
<b>Total Expenditures</b>	<u>-</u>	<u>692,624</u>	<u>3,645,000</u>	<u>3,640,000</u>	<u>3,900,000</u>
Net Inc (Dec) in Fund Balance	-	59,792	-	-	-
Fund Balance, beginning of year	-	-	59,792	59,792	59,792
<b>Fund Balance, end of year</b>	<u>\$ -</u>	<u>\$ 59,792</u>	<u>\$ 59,792</u>	<u>\$ 59,792</u>	<u>\$ 59,792</u>

**County of Kent, Michigan**  
**Drug Law Enforcement Special Revenue Fund**  
**Fund Statement**

	<i>Year ended December 31,</i>				
	2007 Audited	2008 Audited	2009 Amended	2009 Estimated	2010 Recommended
<b>Revenues:</b>					
Fines & Forfeitures	\$ 109,036	\$ 280,526	\$ 347,336	\$ 251,100	\$ 441,765
Investment earnings	3,069	7,028	-	5,700	-
<b>Total Revenues</b>	<b>112,105</b>	<b>287,553</b>	<b>347,336</b>	<b>256,800</b>	<b>441,765</b>
<b>Expenditures:</b>					
Personnel	62,792	62,555	65,053	64,800	66,497
Commodities	2,661	3,731	3,500	2,700	3,500
Contractual services	40,193	41,237	78,783	53,100	98,806
<b>Total Expenditures</b>	<b>105,646</b>	<b>107,522</b>	<b>147,336</b>	<b>120,600</b>	<b>168,803</b>
Net Inc (Dec) in Fund Balance	6,459	180,031	200,000	136,200	272,962
Fund Balance, beginning of year	23,204	29,663	209,694	209,694	345,894
<b>Fund Balance, end of year</b>	<b>\$ 29,663</b>	<b>\$ 209,694</b>	<b>\$ 409,694</b>	<b>\$ 345,894</b>	<b>\$ 618,856</b>

**SPECIAL REVENUE FUNDS**

**County of Kent, Michigan**

**Community Development Special Revenue Fund  
Fund Statement**

	<i>Year ended June 30,</i>				
	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2009</b>	<b>2010</b>
	<b>Audited</b>	<b>Audited</b>	<b>Amended</b>	<b>Estimated</b>	<b>Recommended</b>
<b>Revenues:</b>					
Intergovernmental	\$ 2,108,354	\$ 1,906,721	\$ 2,064,837	\$ 2,052,500	\$ 2,224,172
Reimbursements	204,105	84,447	75,000	119,800	75,000
<b>Total Revenues</b>	<b>2,312,459</b>	<b>1,991,168</b>	<b>2,139,837</b>	<b>2,172,300</b>	<b>2,299,172</b>
<b>Expenditures:</b>					
Personnel	338,656	368,762	411,424	386,600	392,529
Commodities	14,090	17,193	16,951	17,400	12,500
Contractual services	1,914,122	1,553,160	1,693,725	1,701,400	1,890,764
Other	44,700	51,586	1,452	51,100	3,379
Capital outlay	892	468	16,284	15,800	-
<b>Total Expenditures</b>	<b>2,312,459</b>	<b>1,991,168</b>	<b>2,139,837</b>	<b>2,172,300</b>	<b>2,299,172</b>
Net Inc (Dec) in Fund Balance	-	-	-	-	-
Fund Balance, beginning of year	-	-	-	-	-
<b>Fund Balance, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

*This is a memorandum budget previously appropriated by the Kent County Board of Commissioners via resolutions 04-23-09-39 (\$2,213,649); and 06-11-09-71 (\$85,523).*



**County of Kent, Michigan**  
**Shelter Plus Care Special Revenue Fund**  
**Fund Statement**

	<i>Year ended June 30,</i>				
	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2009</b>	<b>2010</b>
	<b>Audited</b>	<b>Audited</b>	<b>Amended</b>	<b>Estimated</b>	<b>Recommended</b>
<b>Revenues:</b>					
Intergovernmental	\$ -	\$ -	\$ 1,251,276	\$ 949,900	\$ 1,249,380
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>1,251,276</b>	<b>949,900</b>	<b>1,249,380</b>
<b>Expenditures:</b>					
Contractual services	-	-	1,251,276	949,900	1,249,380
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>1,251,276</b>	<b>949,900</b>	<b>1,249,380</b>
Net Inc (Dec) in Fund Balance	-	-	-	-	-
Fund Balance, beginning of year	-	-	-	-	-
<b>Fund Balance, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

*This is a memorandum budget previously appropriated by the Kent County Board of Commissioners via resolutions 06-25-09-73 (\$366,108); 06-25-09-74 (\$743,832); and 06-25-09-75 (\$139,440).*

**SPECIAL REVENUE FUNDS**

**County of Kent, Michigan**

**DHS Social Welfare Special Revenue Fund  
Fund Statement**

*Year ended December 31,*

	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2009</b>	<b>2010</b>
	<b>Audited</b>	<b>Audited</b>	<b>Amended</b>	<b>Estimated</b>	<b>Recommended</b>
<b>Revenues:</b>					
Intergovernmental	\$ 2,857,345	\$ 2,430,950	\$ 2,952,000	\$ 2,400,000	\$ 2,952,000
Reimbursements	343,428	319,822	480,000	300,000	480,000
Other	12	-	-	-	-
<b>Total Revenues</b>	<b>3,200,786</b>	<b>2,750,772</b>	<b>3,432,000</b>	<b>2,700,000</b>	<b>3,432,000</b>
<b>Expenditures:</b>					
Personnel	19,749	-	-	-	-
Contractual services	3,245,055	2,750,003	3,362,000	2,700,000	3,362,000
<b>Total Expenditures</b>	<b>3,264,805</b>	<b>2,750,003</b>	<b>3,362,000</b>	<b>2,700,000</b>	<b>3,362,000</b>
Excess (deficiency) of revenues over (under) expenditures	(64,019)	770	70,000	-	70,000
<b>Other Financing Sources (Uses):</b>					
Transfers in	-	64,015	-	-	-
Transfers out	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>64,015</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Inc (Dec) in Fund Balance	(64,019)	64,785	70,000	-	70,000
Fund Balance, beginning of year	4	(64,015)	770	770	770
<b>Fund Balance, end of year</b>	<b>\$ (64,015)</b>	<b>\$ 770</b>	<b>\$ 70,770</b>	<b>\$ 770</b>	<b>\$ 70,770</b>

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

	<i>Year ended September 30,</i>				
	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2009</b>	<b>2010</b>
	<b>Audited</b>	<b>Audited</b>	<b>Amended</b>	<b>Estimated</b>	<b>Recommended</b>
<b>Revenues:</b>					
Intergovernmental	\$ 9,845,041	\$ 9,592,339	\$10,432,582	\$ 9,667,200	\$ 9,950,112
Charges for services	171,081	177,474	393,000	196,500	209,000
Reimbursements	171,467	262,930	175,000	561,000	543,000
Other	19,911	15,288	35,000	35,000	70,000
<b>Total Revenues</b>	<b>10,207,500</b>	<b>10,048,030</b>	<b>11,035,582</b>	<b>10,459,700</b>	<b>10,772,112</b>
<b>Expenditures:</b>					
Personnel	8,884,308	9,097,042	9,628,804	9,402,200	9,731,452
Commodities	263,580	308,260	329,961	311,800	294,150
Contractual services	12,470,769	11,202,800	12,273,477	10,780,300	11,123,289
Other	791,079	865,917	754,302	754,300	630,625
Capital outlay	10,450	47,224	107,547	62,300	18,712
<b>Total Expenditures</b>	<b>22,420,186</b>	<b>21,521,243</b>	<b>23,094,091</b>	<b>21,310,900</b>	<b>21,798,228</b>
Excess (deficiency) of revenues over (under) expenditures	(12,212,686)	(11,473,213)	(12,058,509)	(10,851,200)	(11,026,116)
<b>Other Financing Sources (Uses):</b>					
Transfers in	12,212,686	11,473,213	12,058,509	10,851,200	11,026,116
Transfers out	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>12,212,686</b>	<b>11,473,213</b>	<b>12,058,509</b>	<b>10,851,200</b>	<b>11,026,116</b>
Net Inc (Dec) in Fund Balance	-	-	-	-	-
Fund Balance, beginning of year	77,630	77,630	77,630	77,630	77,630
<b>Fund Balance, end of year</b>	<b>\$ 77,630</b>	<b>\$ 77,630</b>	<b>\$ 77,630</b>	<b>\$ 77,630</b>	<b>\$ 77,630</b>

*This is a memorandum budget previously appropriated by the Kent County Board of Commissioners via resolution 09-24-09-107.*

**SPECIAL REVENUE FUNDS**

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

	<i>Year ended September 30,</i>				
	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2009</b>	<b>2010</b>
	<b>Audited</b>	<b>Audited</b>	<b>Amended</b>	<b>Estimated</b>	<b>Recommended</b>
<b>Revenues:</b>					
Intergovernmental	\$ 4,818,301	\$ 5,740,395	\$ 6,851,533	\$ 6,851,000	\$ 6,934,094
Reimbursements	52,787	50,638	15,000	1,500	15,000
Other	125,000	50,000	70,000	70,000	70,000
<b>Total Revenues</b>	<b>4,996,087</b>	<b>5,841,034</b>	<b>6,936,533</b>	<b>6,922,500</b>	<b>7,019,094</b>
<b>Expenditures:</b>					
Contractual services	9,780,123	11,600,493	13,725,000	13,710,000	13,975,955
Other	3,054	2,088	2,499	2,500	15,828
<b>Total Expenditures</b>	<b>9,783,177</b>	<b>11,602,581</b>	<b>13,727,499</b>	<b>13,712,500</b>	<b>13,991,783</b>
Excess (deficiency) of revenues over (under) expenditures	(4,787,090)	(5,761,548)	(6,790,966)	(6,790,000)	(6,972,689)
<b>Other Financing Sources (Uses):</b>					
Transfers in	4,787,230	5,761,548	6,790,966	6,790,000	6,972,689
Transfers out	-	(64,015)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>4,787,230</b>	<b>5,697,533</b>	<b>6,790,966</b>	<b>6,790,000</b>	<b>6,972,689</b>
Net Inc (Dec) in Fund Balance	140	(64,015)	-	-	-
Fund Balance, beginning of year	83,598	83,738	19,723	19,723	19,723
<b>Fund Balance, end of year</b>	<b>\$ 83,738</b>	<b>\$ 19,723</b>	<b>\$ 19,723</b>	<b>\$ 19,723</b>	<b>\$ 19,723</b>

*This is a memorandum budget previously appropriated by the Kent County Board of Commissioners via resolution 09-24-09-107.*

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

	<i>Year ended September 30,</i>				
	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2009</b>	<b>2010</b>
	<b>Audited</b>	<b>Audited</b>	<b>Amended</b>	<b>Estimated</b>	<b>Recommended</b>
<b>Revenues:</b>					
Intergovernmental	\$ 72,332	\$ 62,760	\$ 79,104	\$ 79,900	\$ 75,715
<b>Total Revenues</b>	<b>72,332</b>	<b>62,760</b>	<b>79,104</b>	<b>79,900</b>	<b>75,715</b>
<b>Expenditures:</b>					
Contractual services	61,272	70,392	79,104	76,400	75,715
<b>Total Expenditures</b>	<b>61,272</b>	<b>70,392</b>	<b>79,104</b>	<b>76,400</b>	<b>75,715</b>
Net Inc (Dec) in Fund Balance	11,060	(7,632)	-	3,500	-
Fund Balance, beginning of year	1,886	12,946	5,314	5,314	8,814
<b>Fund Balance, end of year</b>	<b>\$ 12,946</b>	<b>\$ 5,314</b>	<b>\$ 5,314</b>	<b>\$ 8,814</b>	<b>\$ 8,814</b>

*This is a memorandum budget previously appropriated by the Kent County Board of Commissioners via resolution 09-24-09-107.*

**SPECIAL REVENUE FUNDS**

**County of Kent, Michigan**

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

*Year ended December 31,*

	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2009</b>	<b>2010</b>
	<b>Audited</b>	<b>Audited</b>	<b>Amended</b>	<b>Estimated</b>	<b>Recommended</b>
<b>Revenues:</b>					
Licenses and permits	\$ 64,920	\$ 66,165	\$ 70,000	\$ 64,300	\$ 70,000
Intergovernmental	2,498,346	572,459	955,480	-	220,026
Charges for services	163,353	199,865	3,570,000	2,441,600	170,000
Investment earnings	58,014	56,885	13,000	70,000	8,400
Other	299,551	380,751	138,493	203,000	229,606
<b>Total Revenues</b>	<b>3,084,184</b>	<b>1,276,125</b>	<b>4,746,973</b>	<b>2,778,900</b>	<b>698,032</b>
<b>Expenditures:</b>					
Personnel	147,468	137,609	154,562	143,300	143,805
Commodities	13,292	12,695	6,000	5,000	6,000
Contractual services	2,052,385	557,104	4,123,729	1,431,500	619,925
Other	3,230	14,756	15,719	15,900	5,487
Capital outlay	916,312	291,223	2,008,800	1,000,000	-
<b>Total Expenditures</b>	<b>3,132,687</b>	<b>1,013,387</b>	<b>6,308,810</b>	<b>2,595,700</b>	<b>775,217</b>
Excess (deficiency) of revenues over (under) expenditures	(48,503)	262,739	(1,561,837)	183,200	(77,185)
<b>Other Financing Sources (Uses):</b>					
Transfers in	38,699	25,528	71,174	71,000	5,474
Transfers out	(91,695)	(2,705)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(52,995)</b>	<b>22,823</b>	<b>71,174</b>	<b>71,000</b>	<b>5,474</b>
Net Inc (Dec) in Fund Balance	(101,498)	285,562	(1,490,663)	254,200	(71,711)
Fund Balance, beginning of year	1,865,253	1,763,755	2,049,317	2,049,317	2,303,517
<b>Fund Balance, end of year</b>	<b>\$ 1,763,755</b>	<b>\$ 2,049,317</b>	<b>\$ 558,654</b>	<b>\$ 2,303,517</b>	<b>\$ 2,231,806</b>

*The Calendar Year Special Project Fund shows a net decrease in fund balance of \$71,711. This is due to various special projects spending down accumulated reserves. Most of the reserves, or \$73,250, are being utilized by the Sheriff's Correctional Officers Training program. For a complete listing of projects included in this fund see the Special Revenue Funds Schedule of Uses of Financial Resources.*

## County of Kent, Michigan

Special Projects - Fiscal Year Special Revenue Fund  
Fund Statement

	<i>Year ended September 30,</i>				
	2007 Audited	2008 Audited	2009 Amended	2009 Estimated	2010 Recommended
<b>Revenues:</b>					
Intergovernmental	\$ 4,216,623	\$ 3,057,623	\$ 3,135,107	\$ 3,024,100	\$ 2,922,491
Fines & Forfeitures	47,960	40,076	42,462	42,000	90,457
Investment earnings	(300)	387	-	-	-
Reimbursements	1,099	738	8,884	7,200	1,000
Other	2,625	2,500	3,500	2,500	-
<b>Total Revenues</b>	<b>4,268,007</b>	<b>3,101,324</b>	<b>3,189,953</b>	<b>3,075,800</b>	<b>3,013,948</b>
<b>Expenditures:</b>					
Personnel	2,326,223	2,265,377	2,394,625	2,228,000	2,312,018
Commodities	68,655	56,399	57,506	54,200	59,700
Contractual services	2,208,228	1,116,461	1,200,665	1,127,800	986,456
Other	268,376	222,978	150,743	222,000	292,758
Capital outlay	87,720	33,481	17,258	10,000	40,122
<b>Total Expenditures</b>	<b>4,959,203</b>	<b>3,694,696</b>	<b>3,820,796</b>	<b>3,642,000</b>	<b>3,691,054</b>
Excess (deficiency) of revenues over (under) expenditures	(691,196)	(593,372)	(630,843)	(566,200)	(677,106)
<b>Other Financing Sources (Uses):</b>					
Operating transfers in	661,842	591,871	624,936	561,000	676,719
Operating transfers out	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>661,842</b>	<b>591,871</b>	<b>624,936</b>	<b>561,000</b>	<b>676,719</b>
Net Inc (Dec) in Fund Balance	(29,354)	(1,501)	(5,907)	(5,200)	(387)
Fund Balance, beginning of year	37,149	7,795	6,294	6,294	1,094
<b>Fund Balance, end of year</b>	<b>\$ 7,795</b>	<b>\$ 6,294</b>	<b>\$ 387</b>	<b>\$ 1,094</b>	<b>\$ 707</b>

*This is a memorandum budget previously appropriated by the Kent County Board of Commissioners via resolutions 09-10-09-101 (\$15,000); and 09-24-09-107 (\$3,676,054). For a complete listing of projects included in this fund see the Special Revenue Funds Schedule of Uses of Financial Resources.*

**SPECIAL REVENUE FUNDS**

**County of Kent, Michigan**

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

	Year ended December 31,				
	2007 Audited	2008 Audited	2009 Amended	2009 Estimated	2010 Recommended
<b>Revenues:</b>					
Investment earnings	\$ 1,857,780	\$ 1,157,222	\$ 726,650	\$ 206,500	\$ 100,000
<b>Total Revenues</b>	<b>1,857,780</b>	<b>1,157,222</b>	<b>726,650</b>	<b>206,500</b>	<b>100,000</b>
<b>Other Financing Sources (Uses):</b>					
Transfers in	-	-	-	-	-
Transfers out	(11,241,736)	(11,500,296)	(12,006,309)	(12,006,300)	(10,258,377) <sup>(1)</sup>
<b>Total Other Financing Sources (Uses)</b>	<b>(11,241,736)</b>	<b>(11,500,296)</b>	<b>(12,006,309)</b>	<b>(12,006,300)</b>	<b>(10,258,377)</b>
Net Inc (Dec) in Fund Balance	(9,383,956)	(10,343,074)	(11,279,659)	(11,799,800)	(10,158,377)
Fund Balance, beginning of year	47,788,333	38,404,377	28,061,303	28,061,303	16,261,503
<b>Fund Balance, end of year</b>	<b>\$38,404,377</b>	<b>\$ 28,061,303</b>	<b>\$16,781,644</b>	<b>\$16,261,503</b>	<b>\$ 6,103,126</b>

Public Act 357 of 2004 provided a funding mechanism to serve as a substitute to county revenue sharing payments. This substitute funding mechanism involves a gradual shift of county property tax millage from a winter tax levy to a summer tax levy.

**Tax levy shift** - The gradual shift from a winter tax levy to a summer tax levy transitioned as follows:

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

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

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

As an example, the County's total 2004 allocated property tax levy equaled \$74,619,552, the County was required to transfer \$24,873,184 from the 2004 levy, \$24,873,184 from the 2005 levy, and \$24,873,184 from the 2006 levy to the Revenue Sharing Reserve Fund.

**Revenue Sharing Reserve Fund Use** - Annually, each county may make use of the Revenue Sharing Reserve Fund in amounts not to exceed its October 1, 2003 through September 30, 2004 Revenue Sharing payments adjusted for inflation. The inflation rate is defined by MCL 211.34d(1)(l). The accumulated balance will be drawn down over the next several years to supplement the County's general revenues in lieu of payments previously received under the State's Revenue Sharing Program. Monies held in this fund will be completely drawn down by midyear 2011. It is assumed that the State will begin funding of new revenue sharing payments at that time.

Note: (1) The recommended appropriation assumes passage of HB5252 Substitute (pending) which would reduce the authorized transfer to an amount not to exceed State Revenue Sharing payments recorded in the State's 2003/04 fiscal year.



## DEBT SERVICE FUNDS

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### **Debt Service Fund**

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

### **Building Authority Debt Service Fund**

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

**DEBT SERVICE FUNDS**

**County of Kent, Michigan**

**Debt Service Funds**  
**Schedule of Uses of Financial Resources**

Program Descriptions	FY 2008	FY 2009		FY 2010		Amended % Change
	Audited	Adopted	Amended	Requested	Recommended	
63rd District Court	\$ 147,742	\$ 378,548	\$ 378,548	\$ 386,016	\$ 386,016	2.0%
Fuller Complex - Animal Shelter	110,592	336,279	336,279	342,914	342,914	2.0%
Fuller Complex - Boiler Plant	51,633	87,156	87,156	88,876	88,876	2.0%
Fuller Complex - Campus Improvements	32,424	130,921	130,921	133,504	133,504	2.0%
Fuller Complex - Spectrum Facility	-	228,586	228,586	227,493	227,493	-0.5%
Series A Bonds	613,313	610,025	610,025	610,225	610,225	0.0%
Series B Bonds	348,425	350,525	350,525	351,525	351,525	0.3%
<b>Debt Service Fund</b>	<b>1,304,129</b>	<b>2,122,040</b>	<b>2,122,040</b>	<b>2,140,553</b>	<b>2,140,553</b>	<b>0.9%</b>
Courthouse	4,447,882	4,337,150	4,337,150	4,344,332	4,344,332	0.2%
DHS Building	1,188,769	1,189,769	1,189,769	2,081,569	2,081,569	75.0%
Sheriff's Administration Building	791,140	794,083	794,083	795,303	795,303	0.2%
Correction and Detention Facilities	2,537,765	2,488,715	2,488,715	2,415,320	2,415,320	-2.9%
Area Agency on Aging	90,435	87,450	87,450	89,097	89,097	1.9%
<b>Building Authority Debt Service</b>	<b>9,055,991</b>	<b>8,897,167</b>	<b>8,897,167</b>	<b>9,725,621</b>	<b>9,725,621</b>	<b>9.3%</b>
<b>Total Debt Service Fund</b>	<b>\$ 10,360,120</b>	<b>\$ 11,019,207</b>	<b>\$ 11,019,207</b>	<b>\$ 11,866,174</b>	<b>\$ 11,866,174</b>	<b>7.7%</b>

## County of Kent, Michigan

Debt Service Fund  
Fund Statement

	<i>Year ended December 31,</i>				
	2007 Audited	2008 Audited	2009 Amended	2009 Estimated	2010 Recommended
<b>Revenues:</b>					
Investment earnings	\$ 11,216	\$ 6,389	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>11,216</b>	<b>6,389</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures:</b>					
Principal retirement	590,000	605,000	1,205,001	1,205,000	1,265,001
Interest and agent fees	372,225	699,129	917,039	917,000	875,552
<b>Total Expenditures</b>	<b>962,225</b>	<b>1,304,129</b>	<b>2,122,040</b>	<b>2,122,000</b>	<b>2,140,553</b>
Excess (deficiency) of revenues over (under) expenditures	(951,009)	(1,297,740)	(2,122,040)	(2,122,000)	(2,140,553)
<b>Other Financing Sources (Uses):</b>					
Operating transfers in	961,776	1,053,478	2,122,040	2,122,000	2,139,853
Operating transfers out	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>961,776</b>	<b>1,053,478</b>	<b>2,122,040</b>	<b>2,122,000</b>	<b>2,139,853</b>
Net Inc (Dec) in Fund Balance	10,767	(244,261)	-	-	(700)
Fund Balance, beginning of year	244,834	255,601	11,339	11,339	11,339
<b>Fund Balance, end of year</b>	<b>\$ 255,601</b>	<b>\$ 11,339</b>	<b>\$ 11,339</b>	<b>\$ 11,339</b>	<b>\$ 10,639</b>

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

Facility	Transfers In from:		
	CIP Fund	General Fund	Total
63rd District Court	\$ 386,016	\$ -	\$ 386,016
Animal Shelter	342,914	-	342,914
Boiler Plant	88,876	-	88,876
Courthouse (Series A)	-	245,333	245,333
82 Ionia (Series A)	-	364,492	364,492
511 N Monroe (Series B)	-	351,225	351,225
Fuller Campus Improvements	133,504	-	133,504
Spectrum Facility	227,493	-	227,493
<b>Total</b>	<b>\$ 1,178,803</b>	<b>\$ 961,050</b>	<b>\$ 2,139,853</b>

**DEBT SERVICE FUNDS**

**County of Kent, Michigan**

**Building Authority Debt Service Fund  
Fund Statement**

Year ended December 31,

	2007 Audited	2008 Audited	2009 Amended	2009 Estimated	2010 Recommended
<b>Revenues:</b>					
Investment earnings	\$ 10,460	\$ (7,814)	\$ -	\$ -	\$ 300
Other	5,350,817	7,565,120	8,303,133	8,303,000	9,742,524
<b>Total Revenues</b>	<b>5,361,277</b>	<b>7,557,306</b>	<b>8,303,133</b>	<b>8,303,000</b>	<b>9,742,824</b>
<b>Expenditures:</b>					
Principal retirement	2,275,000	4,600,000	4,640,000	4,640,000	5,671,353
Bond Sale Expense	-	-	-	-	-
Interest and agent fees	4,113,874	4,455,991	4,257,167	4,257,000	4,054,268
<b>Total Expenditures</b>	<b>6,388,874</b>	<b>9,055,991</b>	<b>8,897,167</b>	<b>8,897,000</b>	<b>9,725,621</b>
Excess (deficiency) of revenues over (under) expenditures	(1,027,597)	(1,498,684)	(594,034)	(594,000)	17,203
<b>Other Financing Sources (Uses):</b>					
Operating transfers in	1,038,147	1,189,769	595,384	594,000	-
Operating transfers out	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>1,038,147</b>	<b>1,189,769</b>	<b>595,384</b>	<b>594,000</b>	<b>-</b>
Net Inc (Dec) in Fund Balance	10,550	(308,915)	1,350	-	17,203
Fund Balance, beginning of year	429,037	439,587	130,672	130,672	130,672
<b>Fund Balance, end of year</b>	<b>\$ 439,587</b>	<b>\$ 130,672</b>	<b>\$ 132,022</b>	<b>\$ 130,672</b>	<b>\$ 147,875</b>

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

<u>Facility</u>	<u>Funding Source</u>	<u>Amount</u>
Courthouse	Funded 100% with rent receipts from the Courthouse General Fund Operating Budget. The City of Grand Rapids reimburses the County for 31.35% of these costs.	\$ 4,344,332
DHS Building	Funded 100% with rent receipts from the FM Human Services General Fund Operating Budget. The County General Fund is reimbursed for these costs by the State DHS (79.5%); ACSET (17.7%); and the Health Department (2.8%).	2,081,569
Sheriff Administration Building	Funded 100% from the Sheriff General Fund Operating Budget.	795,303
Correctional Facility	Funded 100% with Correction & Detention Millage tax revenues paid from the Correction & Detention Fund.	2,415,320
Area Agency on Aging Facility	Funded 100% with rent receipts for the Area Agency on Aging.	89,097
<b>Total</b>		<b>\$ 9,725,621</b>

## CAPITAL PROJECT FUNDS

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### **Building Authority Construction Fund**

To account for construction projects of the Building Authority.

### **Bond Capital Improvement Fund**

To account for construction projects funded by bonds which currently includes various building and land acquisitions within Kent County.

### **Capital Improvement Fund**

To account for revenue set aside for general public improvements, excluding Aeronautics and Public Works Department projects.

# CAPITAL PROJECT FUNDS

## County of Kent, Michigan

### Capital Project Funds Schedule of Uses of Financial Resources

Program Descriptions	FY 2008	FY 2009		FY 2010		Amended % Change
	Actual	Adopted	Amended	Requested	Recommended	
Correctional Facility Development	\$ -	\$ 27,000,000	\$ 27,000,000	\$ -	\$ -	-100.0%
DHS Building	11,622,099	-	11,995,072	-	-	-100.0%
Juvenile Detention Remodel	-	2,600,000	2,600,000	-	-	-100.0%
Parks Headquarters	24,457	-	156,500	-	-	-100.0%
<b>Bldg Authority Construction Fund</b>	<b>11,646,556</b>	<b>29,600,000</b>	<b>41,751,572</b>	-	-	<b>-100.0%</b>
63rd District Court	1,366,025	1,393,000	7,652,675	-	-	-100.0%
Fuller Complex Imp-FM-Animal Shelter	3,998,203	-	656,422	-	-	-100.0%
Fuller Complex Imp-FM-Boiler Plant	1,472,178	-	186,352	-	-	-100.0%
Fuller Complex Imp-FM-Campus Impr	1,237,858	-	345,003	-	-	-100.0%
<b>Bond Capital Improvement Fund</b>	<b>8,074,264</b>	<b>1,393,000</b>	<b>8,840,451</b>	-	-	<b>-100.0%</b>
<b>Capital Improvement Program Fund</b>	<b>9,084,194</b>	<b>2,176,510</b>	<b>17,650,974</b>	<b>5,348,628</b>	<b>2,095,852</b>	<b>-88.1%</b>
<b>Capital Project Funds before Transfers</b>	<b>28,805,014</b>	<b>33,169,510</b>	<b>68,242,997</b>	<b>5,348,628</b>	<b>2,095,852</b>	<b>-96.9%</b>
Bldg Authority Construction Fund	1,189,769	595,384	2,705,617	-	-	-100.0%
Bond Capital Improvement Fund	1,083,935	-	358,106	-	-	-100.0%
Capital Improvement Program Fund	4,395,031	2,554,490	6,593,981	2,678,803	2,678,803	-59.4%
<b>Transfers Out</b>	<b>6,668,734</b>	<b>3,149,874</b>	<b>9,657,704</b>	<b>2,678,803</b>	<b>2,678,803</b>	<b>-72.3%</b>
<b>Total Capital Project Funds</b>	<b>\$ 35,473,748</b>	<b>\$ 36,319,384</b>	<b>\$ 77,900,701</b>	<b>\$ 8,027,431</b>	<b>\$ 4,774,655</b>	<b>-93.9%</b>

County of Kent, Michigan

Building Authority Construction Capital Project Fund  
Fund Statement

	<i>Year ended December 31,</i>				
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2009</u>	<u>2010</u>
	<u>Audited</u>	<u>Audited</u>	<u>Amended</u>	<u>Estimated</u>	<u>Recommended</u>
<b>Revenues:</b>					
Intergovernmental	\$ -	\$ 10,000	\$ -	\$ -	\$ -
Investment earnings	906,614	886,824	500,000	500,000	-
Bond Proceeds	27,000,000	-	29,600,000	29,600,000	-
Other	457,125	-	17,500	17,500	-
<b>Total Revenues</b>	<b><u>28,363,739</u></b>	<b><u>896,824</u></b>	<b><u>30,117,500</u></b>	<b><u>30,117,500</u></b>	<b><u>-</u></b>
<b>Expenditures:</b>					
Interest and Bond Sale Expense	27,625	325	20,000	20,000	-
Capital outlay	2,927,292	11,646,231	41,731,572	41,731,572	-
<b>Total Expenditures</b>	<b><u>2,954,917</u></b>	<b><u>11,646,556</u></b>	<b><u>41,751,572</u></b>	<b><u>41,751,572</u></b>	<b><u>-</u></b>
Excess (deficiency) of revenues over (under) expenditures	<u>25,408,822</u>	<u>(10,749,732)</u>	<u>(11,634,072)</u>	<u>(11,634,072)</u>	<u>-</u>
<b>Other Financing Sources (Uses):</b>					
Transfers in	-	-	-	-	-
Transfers out	(693,599)	(1,189,769)	(2,705,617)	(2,705,617)	-
<b>Total Other Financing Sources (Uses)</b>	<b><u>(693,599)</u></b>	<b><u>(1,189,769)</u></b>	<b><u>(2,705,617)</u></b>	<b><u>(2,705,617)</u></b>	<b><u>-</u></b>
Net Inc (Dec) in Fund Balance	24,715,223	(11,939,501)	(14,339,689)	(14,339,689)	-
Fund Balance, beginning of year	1,548,534	26,263,757	14,324,256	14,324,256	(15,433)
<b>Fund Balance, end of year</b>	<b><u>\$26,263,757</u></b>	<b><u>\$14,324,256</u></b>	<b><u>\$ (15,433)</u></b>	<b><u>\$ (15,433)</u></b>	<b><u>\$ (15,433)</u></b>

*This is a memorandum budget no additional appropriations expected to be made by the Kent Building Authority for FY 2010.*

**CAPITAL PROJECT FUNDS**

**County of Kent, Michigan**

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

*Year ended December 31,*

	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2009</b>	<b>2010</b>
	<b>Audited</b>	<b>Audited</b>	<b>Amended</b>	<b>Estimated</b>	<b>Recommended</b>
<b>Revenues:</b>					
Charges for services	\$ -	\$ 3,335	\$ -	\$ -	\$ -
Investment earnings	(10,293)	228,161	-	149,000	-
Other	-	14,372,654	-	-	-
<b>Total Revenues</b>	<b>(10,293)</b>	<b>14,604,150</b>	<b>-</b>	<b>149,000</b>	<b>-</b>
<b>Expenditures:</b>					
Other	-	46,958	-	-	-
Capital outlay	1,220,179	8,027,306	8,840,451	7,500,000	-
<b>Total Expenditures</b>	<b>1,220,179</b>	<b>8,074,264</b>	<b>8,840,451</b>	<b>7,500,000</b>	<b>-</b>
Excess (deficiency) of revenues over (under) expenditures	(1,230,473)	6,529,886	(8,840,451)	(7,351,000)	-
<b>Other Financing Sources (Uses):</b>					
Operating transfers in	1,230,473	1,100,000	2,946,462	2,946,500	-
Operating transfers out	-	(1,083,935)	(358,106)	(358,100)	-
<b>Total Other Financing Sources (Uses)</b>	<b>1,230,473</b>	<b>16,065</b>	<b>2,588,356</b>	<b>2,588,400</b>	<b>-</b>
Net Inc (Dec) in Fund Balance	-	6,545,951	(6,252,095)	(4,762,600)	-
Fund Balance, beginning of year	-	-	6,545,951	6,545,951	1,783,351
<b>Fund Balance, end of year</b>	<b>\$ -</b>	<b>\$ 6,545,951</b>	<b>\$ 293,856</b>	<b>\$ 1,783,351</b>	<b>\$ 1,783,351</b>



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

	<i>Year ended December 31,</i>				
	<u>2007</u> <u>Audited</u>	<u>2008</u> <u>Audited</u>	<u>2009</u> <u>Amended</u>	<u>2009</u> <u>Estimated</u>	<u>2010</u> <u>Recommended</u>
<b>Revenues:</b>					
Taxes	\$ 4,065,086	\$ 4,212,327	\$ 4,331,000	\$ 4,300,000	\$ 3,104,655
Intergovernmental	773,093	474,848	7,902,241	2,500,000	125,000
Reimbursements	14,580	747	14,580	-	-
Other	1,876,983	1,078,846	7,531,607	1,400,000	-
<b>Total Revenues</b>	<b><u>6,729,742</u></b>	<b><u>5,766,768</u></b>	<b><u>19,779,428</u></b>	<b><u>8,200,000</u></b>	<b><u>3,229,655</u></b>
<b>Expenditures:</b>					
Capital outlay	7,328,003	9,084,194	17,650,974	5,585,000	2,095,852
<b>Total Expenditures</b>	<b><u>7,328,003</u></b>	<b><u>9,084,194</u></b>	<b><u>17,650,974</u></b>	<b><u>5,585,000</u></b>	<b><u>2,095,852</u></b>
Excess (deficiency) of revenues over (under) expenditures	(598,261)	(3,317,426)	2,128,455	2,615,000	1,133,803
<b>Other Financing Sources (Uses):</b>					
Operating transfers in	4,926,630	4,222,851	842,243	842,000	-
Operating transfers out	(5,837,200)	(4,395,031)	(6,593,981)	(6,593,000)	(2,678,803) <sup>(1)</sup>
<b>Total Other Financing Sources (Uses)</b>	<b><u>(910,570)</u></b>	<b><u>(172,180)</u></b>	<b><u>(5,751,738)</u></b>	<b><u>(5,751,000)</u></b>	<b><u>(2,678,803)</u></b>
Net Inc (Dec) in Fund Balance	(1,508,831)	(3,489,606)	(3,623,284)	(3,136,000)	(1,545,000)
Fund Balance, beginning of year	10,204,187	8,695,356	5,205,749	5,205,749	2,069,749
<b>Fund Balance, end of year</b>	<b><u>\$ 8,695,356</u></b>	<b><u>\$ 5,205,749</u></b>	<b><u>\$ 1,582,466</u></b>	<b><u>\$ 2,069,749</u></b>	<b><u>\$ 524,749</u></b>

*CIP project budget extension requests are reviewed by the County Administrator/Controller with available budget balances carried forward for those approved projects. The estimated \$2,069,749 fund balance is reserved for approved prior year projects that are expected to become part of the Fiscal Year 2010 Amended Budget.*

*(1) The following are the budgeted transfers out for FY 2010: \$1,500,000 million Transfer Out to the General Fund; and \$1,178,803 Transfer Out to the Debt Service Fund (this is broken out on page 47).*

**CAPITAL PROJECT FUNDS**

**County of Kent, Michigan**

**2010 Capital Improvement Program  
Recommended Projects**

<b>Project Name</b>	<b>Operating Tax Levy</b>	<b>Grant Funding</b>	<b>Internal Funds</b>	<b>Total</b>
Capital Imp Bonds - Series 2008 Debt Service	\$ 1,178,801	\$ -	\$ -	\$ 1,178,801
Detention Air Handler Replacements	37,400	-	-	37,400
Energy Management Integration	250,000	-	-	250,000
City/County Work Plan	185,500	-	-	185,500
<b>Facilities Management Total</b>	<b>1,651,701</b>	<b>-</b>	<b>-</b>	<b>1,651,701</b>
Network Infrastructure Consolidation	149,880	-	45,000	194,880
Storage Recovery and Archiving	250,000	-	-	250,000
<b>Information Technology Total</b>	<b>399,880</b>	<b>-</b>	<b>45,000</b>	<b>444,880</b>
Palmer Park Trail/Boardwalk Renovation	85,000	-	-	85,000
<b>Parks Total</b>	<b>85,000</b>	<b>-</b>	<b>-</b>	<b>85,000</b>
Lighting/Ballast Replacement	350,000	-	-	350,000
Dispatch Expansion	250,000	125,000	-	375,000
Jail Washer/Dryer Replacement	59,000	-	-	59,000
<b>Sheriff Total</b>	<b>659,000</b>	<b>125,000</b>	<b>-</b>	<b>784,000</b>
Tropics Building Re-Roof Project	72,592	-	-	72,592
Parking Lot and Traffic Alterations	145,510	-	-	145,510
Zoo Asphalt Replacement	48,500	-	-	48,500
Learning Center Ticket Area	35,994	-	-	35,994
<b>Zoo Total</b>	<b>302,596</b>	<b>-</b>	<b>-</b>	<b>302,596</b>
<b>Undesignated</b>	<b>6,478</b>	<b>-</b>	<b>-</b>	<b>6,478</b>
<b>CIP Projects Total</b>	<b>\$ 3,104,655</b>	<b>\$ 125,000</b>	<b>\$ 45,000</b>	<b>\$ 3,274,655</b>

**County of Kent, Michigan**  
**2010 Capital Improvement Program**  
**Project Detail**

Project Name/Site	Description	Operating Budget Impact	Cost
<b>Capital Imp Bonds - Series 2008</b>			
<b>Debt Service</b>			
Fuller Complex/63rd District Court  Estimated Start Date: NA Estimated Completion Date: NA	To pay debt service for Animal Shelter, Boiler Plant, Fuller Complex Improvements, 63rd District Court, and the Spectrum Facility.	Increased operating and maintenance costs required to operate larger	\$ 1,178,801
<b>Air Handler Replacements</b>			
Juvenile Detention  Estimated Start Date: Jan 2009 Estimated Completion Date: Dec 2009	To replace one of the four major air handler (HVAC) units, dating back to original construction in 1965, that is getting progressively less reliable and is in need of replacement.	None.	\$ 37,400
<b>City/County Work Plan</b>			
Administration Building  Estimated Start Date: Jan 2010 Estimated Completion Date: Dec 2010	Calder Plaza and Monroe level repairs. Energy Conservation improvements.	None.	\$ 185,500
<b>Energy Management Integration</b>			
82 Ionia/Health Department/ Information Technology  Estimated Start Date: Jan 2010 Estimated Completion Date: Dec 2010	To upgrade temperature controls utilizing automated logic control system.	Reduction in the utilization of utility units by nearly 25%.	\$ 250,000
<b>Network Infrastructure</b>			
Information Technology  Estimated Start Date: Jan 2010 Estimated Completion Date: Dec 2010	To provide Redundancy for the network; improve security of computing services; consolidating network equipment; and ensure the network will be capable of supporting the bandwidth needs of the future.	None.	\$ 194,880
<b>Storage Recovery</b>			
Estimated Start Date: Jan 2010 Estimated Completion Date: Dec 2010	To increase the space available to support most County software applications.	None.	\$ 250,000
<b>Palmer Park Trail/Boardwalk Renovation</b>			
Palmer Park  Estimated Start Date: Mar 2010 Estimated Completion Date: Nov 2010	To replace existing paved pathway at the park, an immediate paving overlay would extend the life of these areas by 15 years.	Reduction in annual maintenance costs.	\$ 85,000
<b>Lighting/Ballast Replacement</b>			
Sheriff's Department  Estimated Start Date: Jan 2010 Estimated Completion Date: Dec 2010	To replace conventional ballasts and fluorescent light bulbs with electronic ballast and T8 bulbs. The new ballasts and bulbs are more energy efficient and last longer.	Reduction in utility and maintenance costs.	\$ 350,000

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**CAPITAL PROJECT FUNDS**

**County of Kent, Michigan**

**2010 Capital Improvement Program  
Project Detail**

<b>Project Name/Site</b>	<b>Description</b>	<b>Operating Budget Impact</b>	<b>Cost</b>
<b>Dispatch Expansion</b> Sheriff's Department  Estimated Start Date: Jan 2010 Estimated Completion Date: May 2010	To expand the dispatch operations facility at the Sheriff's Department with additional consoles and equipment.	None.	\$ 375,000
<b>Washer / Dryer Replacement</b> Correctional Facility  Estimated Start Date: Jan 2010 Estimated Completion Date: Feb 2010	To replace washers and dryers that have been in constant operation since 1992. These units are breaking down more frequently and are in need of replacement.	Reduction in maintenance costs and utility usage.	\$ 59,000
<b>Tropics Building Re-Roof Project</b> John Ball Zoo  Estimated Start Date: Sep 2010 Estimated Completion Date: Nov 2010	To replace 20 year old failing roof.	Reduction in maintenance costs.	\$ 72,592
<b>Parking Lot and Traffic Alterations</b> John Ball Zoo  Estimated Start Date: Apr 2010 Estimated Completion Date: Mar 2010	To separate traffic and pedestrian traffic at the zoo entrance, allow the parking lots to be loaded from the back, reduce pedestrian and vehicle interaction, and increase the current entry/exit area to handle increased traffic flow.	Reduction in personnel costs required to direct traffic.	\$ 145,510
<b>Asphalt Replacement</b> John Ball Zoo  Estimated Start Date: Apr 2010 Estimated Completion Date: May 2010	To replace several layers of asphalt filling low spots which collect water.	Reduction in annual operating costs to re-surface small areas.	\$ 48,500
<b>Learning Center Ticket Area</b> John Ball Zoo  Estimated Start Date: Apr 2009 Estimated Completion Date: Apr 2011	To improve the learning center with public restrooms, in-door ticketing functions, and additional revenue generating education space.	Increase in revenue generated from Zoo education programs.	\$ 35,994
<b>Undesignated</b>			\$ 6,478
<b>Total Cost</b>			<b>\$ 3,274,655</b>

## INTERNAL SERVICE FUND

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### **Risk Management and Benefits Fund**

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

**INTERNAL SERVICE FUND****County of Kent, Michigan****Internal Service Fund**  
Schedule of Uses of Financial Resources

Program Descriptions	FY 2008	FY 2009		FY 2010		Amended
	Actual	Adopted	Amended	Requested	Recommended	% Change
Healthcare/Third Party Adm	\$ 18,879,348	\$ 19,997,381	\$ 19,790,280	\$ 21,061,978	\$ 21,061,978	6.4%
Dental Plan	1,066,394	1,240,000	1,240,000	1,111,500	1,111,500	-10.4%
Insurance	2,354,787	1,850,000	1,850,000	2,454,400	2,454,400	32.7%
Unemployment Comp	105,218	182,000	182,000	200,000	200,000	9.9%
Workers Comp	1,293,599	628,800	628,800	1,260,000	1,260,000	100.4%
<b>Risk Management Fund</b>	<b>23,699,346</b>	<b>23,898,181</b>	<b>23,691,080</b>	<b>26,087,878</b>	<b>26,087,878</b>	<b>10.1%</b>
<b>Total Internal Service Funds</b>	<b>\$ 23,699,346</b>	<b>\$ 23,898,181</b>	<b>\$ 23,691,080</b>	<b>\$ 26,087,878</b>	<b>\$ 26,087,878</b>	<b>10.1%</b>

**County of Kent, Michigan**  
**Risk Management Internal Service Fund**  
Fund Statement

	<i>Year ended December 31,</i>				
	2007	2008	2009	2009	2010
	<u>Audited</u>	<u>Audited</u>	<u>Amended</u>	<u>Estimated</u>	<u>Recommended</u>
<b>Revenues:</b>					
Charges for services	\$ 1,793,017	\$ 1,749,141	\$ 1,775,000	\$ 1,750,000	\$ 1,250,000
Investment earnings	260,461	298,844	147,000	133,500	152,000
Reimbursements	20,845,548	22,430,184	22,101,044	20,961,000	23,204,079
Other	162,339	6,676	25,000	17,300	35,000
<b>Total Revenues</b>	<b><u>23,061,365</u></b>	<b><u>24,484,845</u></b>	<b><u>24,048,044</u></b>	<b><u>22,861,800</u></b>	<b><u>24,641,079</u></b>
<b>Expenditures:</b>					
Personnel	319,075	267,531	344,715	264,400	365,508
Commodities	763	578	965	1,900	962
Contractual services	20,768,997	23,351,618	23,265,035	21,000,000	25,643,008
Other	74,645	77,361	80,365	80,365	78,400
Capital outlay	-	2,258	-	-	-
<b>Total Expenditures</b>	<b><u>21,163,480</u></b>	<b><u>23,699,346</u></b>	<b><u>23,691,080</u></b>	<b><u>21,346,665</u></b>	<b><u>26,087,878</u></b>
Net Inc (Dec) in Fund Balance	1,897,884	785,499	356,964	1,515,135	(1,446,799)
Fund Balance, beginning of year	1,929,231	3,827,115	4,612,615	4,612,615	6,127,750
<b>Fund Balance, end of year</b>	<b><u>\$ 3,827,115</u></b>	<b><u>\$ 4,612,615</u></b>	<b><u>\$ 4,969,579</u></b>	<b><u>\$ 6,127,750</u></b>	<b><u>\$ 4,680,951</u></b>

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## COMPONENT UNIT FUNDS

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### **Public Works**

To account for the operation and maintenance of facilities managed by the Kent County Department of Public Works. Financing is provided primarily by charges for services.

### **Housing Commission**

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

**COMPONENT UNIT FUNDS**

**County of Kent, Michigan**

**Component Unit Funds**  
 Schedule of Uses of Financial Resources

Program Descriptions	FY 2008	FY 2009		FY 2010		Amended % Change
	Actual	Adopted	Amended	Requested	Recommended	
Act 185 Bond Fund	\$ 1,513,983	\$ 634,080	\$ 634,080	\$ 639,380	\$ 639,380	0.8%
Administration	738,322	823,930	823,930	990,000	990,000	20.2%
Water & Sewer Division	4,991,629	4,965,000	4,965,000	4,930,000	4,930,000	-0.7%
Solid Waste/Landfill Operations	9,300,450	10,309,728	10,309,728	11,738,476	11,738,476	13.9%
Waste-to Energy Operations	31,270,694	38,068,758	26,384,451	24,175,955	24,175,955	-8.4%
<b>Public Works Funds</b>	<b>47,815,078</b>	<b>54,801,496</b>	<b>43,117,189</b>	<b>42,473,811</b>	<b>42,473,811</b>	<b>-1.5%</b>
Family Services Coordinator	100,240	114,776	113,433	114,776	114,776	1.2%
Voucher Program	2,368,805	2,398,134	2,579,651	2,398,134	2,398,134	-7.0%
SRA Community Rebuilders	300,449	-	-	-	-	NA
TRA Community Rebuilders	500,439	-	-	-	-	NA
Dwelling Place	81,414	-	-	-	-	NA
<b>Housing Commission</b>	<b>3,351,347</b>	<b>2,512,910</b>	<b>2,693,083</b>	<b>2,512,910</b>	<b>2,512,910</b>	<b>-6.7%</b>
<b>Total Component Unit Funds</b>	<b>\$51,166,425</b>	<b>\$57,314,406</b>	<b>\$45,810,272</b>	<b>\$44,986,721</b>	<b>\$ 44,986,721</b>	<b>-1.8%</b>

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

	<i>Year ended December 31,</i>				
	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2009</b>	<b>2010</b>
	<b>Audited</b>	<b>Audited</b>	<b>Amended</b>	<b>Estimated</b>	<b>Recommended</b>
<b>Revenues:</b>					
Intergovernmental	\$ 1,550,422	\$ 1,510,301	\$ 634,080	\$ 630,000	\$ 639,380
Charges for services	52,147,171	49,384,152	39,000,875	30,932,600	38,154,605
Investment earnings	2,671,486	2,232,028	2,098,340	975,300	1,208,398
Other	796,717	2,041,085	1,383,894	931,000	2,471,428
<b>Total Revenues</b>	<b>57,165,796</b>	<b>55,167,565</b>	<b>43,117,189</b>	<b>33,468,900</b>	<b>42,473,811</b>
<b>Expenditures:</b>					
Personnel	4,375,250	4,402,986	4,839,782	4,393,000	5,181,120
Commodities	132,536	156,877	178,315	170,900	177,525
Contractual services	39,138,345	37,551,271	28,427,901	22,503,300	28,236,105
Other	3,806,687	5,181,457	2,720,743	2,174,200	3,264,486
Capital outlay	868,880	522,487	856,834	748,000	881,508
Contingency/Undesignated	-	-	6,093,614	-	4,733,067
<b>Total Expenditures</b>	<b>48,321,698</b>	<b>47,815,078</b>	<b>43,117,189</b>	<b>29,989,400</b>	<b>42,473,811</b>
Net Inc (Dec) in Fund Balance	8,844,098	7,352,486	-	3,479,500	-
Fund Balance, beginning of year	53,384,077	62,228,175	69,580,661	69,580,661	73,060,161
<b>Fund Balance, end of year</b>	<b>\$62,228,175</b>	<b>\$69,580,661</b>	<b>\$69,580,661</b>	<b>\$73,060,161</b>	<b>\$ 73,060,161</b>

**COMPONENT UNIT FUNDS****County of Kent, Michigan****Housing Commission Component Unit Fund  
Fund Statement**

	<i>Year ended June 30,</i>				
	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2009</b>	<b>2010</b>
	<b>Audited</b>	<b>Audited</b>	<b>Amended</b>	<b>Estimated</b>	<b>Recommended</b>
<b>Revenues:</b>					
Intergovernmental	\$ 3,177,113	\$ 3,988,644	\$ 2,693,083	\$ 2,467,700	\$ 2,512,910
Investment earnings	77,372	36,370	-	-	-
<b>Total Revenues</b>	<b>3,254,485</b>	<b>4,025,015</b>	<b>2,693,083</b>	<b>2,467,700</b>	<b>2,512,910</b>
<b>Expenditures:</b>					
Personnel	228,559	248,458	328,208	270,300	262,681
Commodities	2,363	4,747	1,477	1,300	-
Contractual services	3,019,347	3,096,789	2,360,983	2,369,300	2,250,229
Capital outlay	4,216	1,353	2,414	2,414	-
<b>Total Expenditures</b>	<b>3,254,485</b>	<b>3,351,347</b>	<b>2,693,083</b>	<b>2,643,314</b>	<b>2,512,910</b>
Net Inc (Dec) in Fund Balance	-	673,668	-	(175,614)	-
Fund Balance, beginning of year	70,127	70,127	743,795	743,795	568,181
<b>Fund Balance, end of year</b>	<b>\$ 70,127</b>	<b>\$ 743,795</b>	<b>\$ 743,795</b>	<b>\$ 568,181</b>	<b>\$ 568,181</b>

*The Housing Commission Annual Plan totaling \$2,512,910 was approved by the Kent County Board Chair, Roger Morgan, on February 26, 2009 and by the President of the Kent County Housing Commission, Daryl Domke, on March 10, 2009.*

## PROPRIETARY FUNDS

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### **Aeronautics Fund**

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

### **Delinquent Tax Revolving Fund**

To account for and stabilize annual revenues for local taxing units. It does this by paying our local communities 100% of their share of delinquent real property taxes in anticipation of the collection of those taxes by the County Treasurer. The County funds the DTRF by borrowing money and issuing revolving fund notes. Payment of the notes is made from the proceeds of delinquent tax collections. Once the notes are paid in full, any surplus in the fund may be transferred to the County General Fund by action of the Board of Commissioners.

**PROPRIETARY FUNDS**

**County of Kent, Michigan**

**Proprietary Funds**  
Schedule of Uses of Financial Resources

Program Descriptions	FY 2008	FY 2009		FY 2010		Amended % Change
	Actual	Adopted	Amended	Requested	Recommended	
Airfield	\$ 7,089,184	\$ 7,199,785	\$ 7,199,785	\$ 7,139,870	\$ 7,139,870	-0.8%
Other Lands & Buildings	401,373	417,575	417,575	416,975	416,975	-0.1%
General Aviation	407,468	249,325	249,325	478,265	478,265	91.8%
Dispatch Oper & Safety	6,878,075	6,884,489	6,884,489	6,648,294	6,648,294	-3.4%
Building Security	1,436,889	1,346,914	1,346,914	1,475,165	1,475,165	9.5%
General Maintenance	2,668,993	2,715,152	2,715,152	2,720,101	2,720,101	0.2%
Administration	3,476,702	3,773,980	3,773,980	3,807,792	3,807,792	0.9%
Air Cargo	1,111,043	1,099,210	1,099,210	1,125,455	1,125,455	2.4%
Parking	5,443,702	5,032,811	5,032,811	7,289,407	7,289,407	44.8%
Undesignated	-	757,519	757,519	-	-	-100.0%
Debt Service 1996	4,052,138	6,649,384	6,649,384	9,150,000	9,150,000	37.6%
Debt Service 1998	-	-	-	-	-	NA
<b>Aeronautics Fund</b>	<b>32,965,567</b>	<b>36,126,144</b>	<b>36,126,144</b>	<b>40,251,324</b>	<b>40,251,324</b>	<b>11.4%</b>
<b>Delinquent Tax Fund</b>	<b>3,386,473</b>	<b>3,652,000</b>	<b>3,752,000</b>	<b>2,695,250</b>	<b>2,695,250</b>	<b>-28.2%</b>
<b>Proprietary Funds before Transfer</b>	<b>36,352,040</b>	<b>39,778,144</b>	<b>39,878,144</b>	<b>42,946,574</b>	<b>42,946,574</b>	<b>7.7%</b>
Delinquent Tax Fund	3,000,000	3,060,000	3,500,000	4,900,000	4,900,000	40.0%
Transfers Out	3,000,000	3,060,000	3,500,000	4,900,000	4,900,000	40.0%
<b>Total Proprietary Funds</b>	<b>\$ 39,352,040</b>	<b>\$ 42,838,144</b>	<b>\$ 43,378,144</b>	<b>\$ 47,846,574</b>	<b>\$ 47,846,574</b>	<b>10.3%</b>

County of Kent, Michigan

Aeronautics Proprietary Fund  
Fund Statement

	<i>Year ended December 31,</i>				
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2009</u>	<u>2010</u>
	<u>Audited</u>	<u>Audited</u>	<u>Amended</u>	<u>Estimated</u>	<u>Recommended</u>
<b>Revenues:</b>					
Intergovernmental	\$ 8,710,661	\$ 7,075,564	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000
Charges for services	18,822,387	17,800,613	18,174,177	15,347,800	18,411,059
Fines & Forfeitures	73,992	7,717	5,000	13,600	5,000
Investment earnings	1,446,676	897,873	809,000	180,400	374,250
Reimbursements	619,221	1,312,047	180,000	1,179,300	235,000
Other	12,654,220	13,465,842	12,957,967	11,166,000	12,128,042
<b>Total Revenues</b>	<b><u>42,327,157</u></b>	<b><u>40,559,657</u></b>	<b><u>36,126,144</u></b>	<b><u>31,887,100</u></b>	<b><u>35,153,351</u></b>
<b>Expenditures:</b>					
Personnel	8,803,760	8,840,426	8,896,154	8,404,200	8,888,272
Commodities	538,303	614,935	437,190	342,000	428,004
Contractual services	17,408,062	18,125,310	17,705,814	17,900,700	20,650,443
Other	5,383,342	5,308,647	8,074,537	5,109,600	10,083,505
Capital outlay	273,210	76,249	254,930	285,500	201,100
Contingency/Undesignated	-	-	757,519	-	-
<b>Total Expenditures</b>	<b><u>32,406,677</u></b>	<b><u>32,965,567</u></b>	<b><u>36,126,144</u></b>	<b><u>32,042,000</u></b>	<b><u>40,251,324</u></b>
Net Inc (Dec) in Fund Balance	9,920,480	7,594,090	-	(154,900)	(5,097,973)
Fund Balance, beginning of year	<u>169,090,650</u>	<u>179,011,130</u>	<u>186,605,220</u>	<u>186,605,220</u>	<u>186,450,320</u>
<b>Fund Balance, end of year</b>	<b><u>\$179,011,130</u></b>	<b><u>\$186,605,220</u></b>	<b><u>\$186,605,220</u></b>	<b><u>\$186,450,320</u></b>	<b><u>\$ 181,352,347</u></b>

**PROPRIETARY FUNDS**

**County of Kent, Michigan**  
**Delinquent Tax Proprietary Fund**  
**Fund Statement**

*Year ended December 31,*

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2009</u>	<u>2010</u>
	<u>Audited</u>	<u>Audited</u>	<u>Amended</u>	<u>Estimated</u>	<u>Recommended</u>
<b>Revenues:</b>					
Taxes	\$ 4,652,413	\$ 5,179,328	\$ 1,900,000	\$ 1,804,000	\$ 4,180,522
Charges for services	551,534	664,354	462,500	741,200	429,000
Investment earnings	2,904,175	2,767,258	1,969,900	661,300	778,000
<b>Total Revenues</b>	<b>8,108,122</b>	<b>8,610,939</b>	<b>4,332,400</b>	<b>3,206,500</b>	<b>5,387,522</b>
<b>Expenditures:</b>					
Personnel	-	-	-	-	-
Commodities	28,471	61,960	131,000	86,000	118,000
Contractual services	416,826	470,000	619,000	546,200	637,250
Other	3,386,181	2,854,514	3,000,000	1,796,900	1,940,000
Capital outlay	3,591	-	2,000	-	-
<b>Total Expenditures</b>	<b>3,835,069</b>	<b>3,386,473</b>	<b>3,752,000</b>	<b>2,429,100</b>	<b>2,695,250</b>
Excess (deficiency) of revenues over (under) expenditures	4,273,053	5,224,466	580,400	777,400	2,692,272
<b>Other Financing Sources (Uses):</b>					
Transfers in	-	-	-	-	-
Transfers out	(2,500,000)	(3,000,000)	(3,500,000)	(3,500,000)	(4,900,000)
<b>Total Other Financing Sources (Uses)</b>	<b>(2,500,000)</b>	<b>(3,000,000)</b>	<b>(3,500,000)</b>	<b>(3,500,000)</b>	<b>(4,900,000)</b>
Net Inc (Dec) in Fund Balance	1,773,053	2,224,466	(2,919,600)	(2,722,600)	(2,207,728)
Fund Balance, beginning of year	10,423,267	12,196,320	14,420,786	14,420,786	11,698,186
<b>Fund Balance, end of year</b>	<b>\$12,196,320</b>	<b>\$14,420,786</b>	<b>\$11,501,186</b>	<b>\$11,698,186</b>	<b>\$ 9,490,458</b>



## MILLAGE RATES & PROPERTY TAX REVENUE

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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.

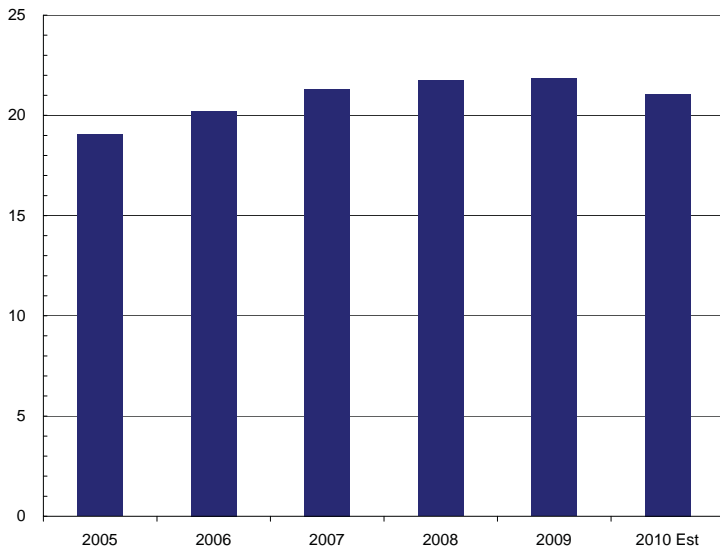
The estimated FY 2010 operating millage rate is 4.2803 mills per \$1,000 of taxable value, this is unchanged from the FY 2009 rate. The correctional facility millage for FY 2010 is 0.7893, this is also unchanged from the FY 2009 rate. The senior services millage, for FY 2010, is 0.3244 mills and is unchanged from the FY 2009 rate. The total estimated millage levy for BY 2010 is 5.3940 mills per \$1,000 of taxable value. This rate represents no change from the FY 2009 millage.

The County's taxable valuation increased from \$21.755 billion in tax year 2008 to \$21.830 billion in tax year 2009, or 0.34%. It is estimated that the taxable valuation will decrease to \$21.061 billion, or -3.52% in tax year 2010. The entire 2010 operating levy, or 4.2803 mills, is applied to the 2010 estimated taxable value of \$21.061 billion to generate \$86.9 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 \$86.9 million. The \$86.9 million operating levy is allocated to the General Fund (\$83.8 million) and the CIP Fund (\$3.1 million) per the County's Capital Improvement Program Policy.

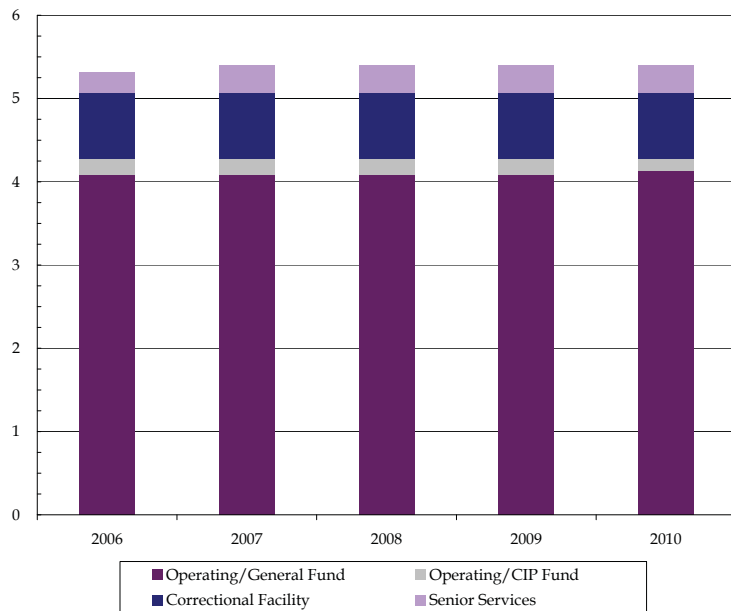
# MILLAGE RATES & PROPERTY TAX REVENUE

## State Taxable Value *(in billions)*



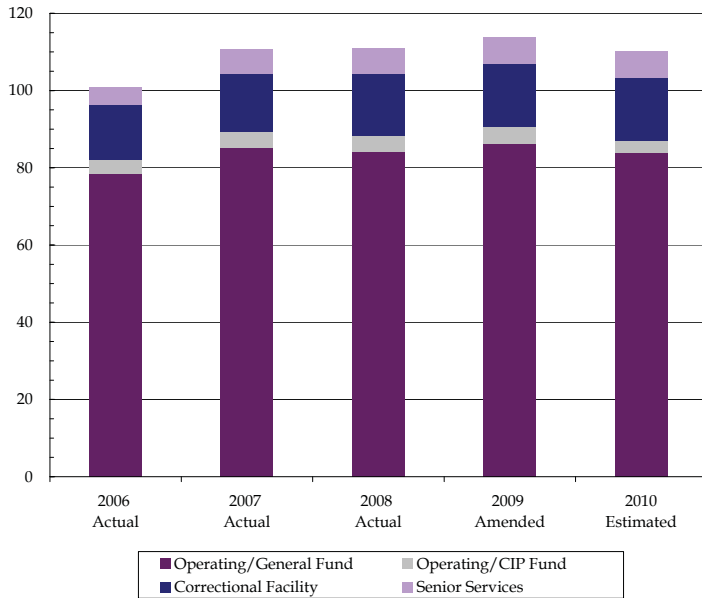
The Kent County State Taxable Value has increased from \$19.044 billion in tax year 2006 to \$21.830 billion in tax year 2009. This represents a 7.9% increase or an average annual increase of 2.0%. The increase from tax year 2008 to tax year 2009 is 0.3%. It is estimated that the taxable valuation will decrease to \$21.061 billion, or -3.5%, in tax year 2010. From 1997 to 2007 the average annual increase was 7.9%.

## Millage Rates



The estimated operating millage rate for FY 2010 is 4.2803 mills, this is unchanged from FY 2009. Per the CIP Policy, the operating millage for FY 2010 is being split between the General Fund (4.1303 mills) and the CIP Fund (0.1500 mills). The correctional facility millage for FY 2010 is 0.7893 and 0.3244 mills for senior services. The total estimated millage rate for FY 2010 is 5.3940, this rate remains unchanged from the FY 2009 millage of 5.3940 mills.

**Property Tax Revenue** *(in millions)*



Property tax revenue, based on the decrease in the STV, will decline 3.2% from \$113.8 million in FY 2009 to \$110.2 million in FY 2010. The FY 2010 General Fund operating portion of the property tax revenue is \$83.8 million, a decline of 2.8% from the FY 2009 budget estimate. Property tax revenue has increased at a decreasing rate since 2007 due to shrinkage in STV growth. The County's STV is estimated to decrease 3.5% in FY 2010.

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## PERSONNEL

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**PERSONNEL**

**County of Kent, Michigan  
Personnel by Fund**

<b>Fund</b>	<b>Eliminated</b>	<b>Recommended</b>
101 General Fund	77.29	1,127.70
215 Friend of the Court Fund	4.00	99.00
221 Health Fund	2.90	241.13
229 Lodging Excise Tax Fund		2.00
256 Register of Deeds Automation Fund		1.55
265 Drug Law Enforcement Fund		1.00
280 Community Development Fund		8.00
281 Housing Commission Fund		3.00
289 Special Project Fund		0.50
292 Circuit Court Childcare Fund	2.00	135.90
296 Special Project Fund		3.00
297 Special Project Fund		29.00
513 Public Works Administration Fund		6.00
514 Public Works Operations Fund		12.00
517 Public Works Solid Waste Fund		35.75
581 Aeronautics Fund	2.50	123.58
597 Public Works Waste to Energy Fund		8.00
677 Risk Management/Insurance Fund		2.00
<b>Total</b>	<b>88.69</b>	<b>1,839.11</b>

**County of Kent, Michigan  
Personnel by Department**

<u>Dept ID</u>	<u>JobTitle</u>	<u>Eliminated</u>	<u>Recommended</u>
<b><u>Aeronautics</u></b>			
537	Aircraft Rescue Fire Fight Cpt		3.00
	Aircraft Rescue Firefighter		15.60
	Chief Airport Rescue Fireghtr		1.00
540AS	Airport Law Enforcement Ofcr		14.00
	Airport Law Enforcement Supvr		4.00
	Airport Security Coordinator		1.00
	Chief Airport LEO		1.00
	Clerk Typist II		1.00
540DP	Airport Comm. Specialist		6.00
541	Airport Operations Manager		1.00
	Airport Operations Supervisor		5.00
542	Airport Building Maint. Supvr.		1.00
	Airport Equipment Mechanic		3.00
	Airport Field Maint. Supvr.		1.00
	Airport Maintenance Worker		3.29
	Airport Mnt Equipment Oper I		4.00
	Airport Mnt Equipment Oper II		8.00
	Asst Air Building Maint Supvr		2.00
	Asst Air Field Maint Supvr		1.00
	Electrician		2.00
	Maintenance Technician		5.00
543AA	Account Clerk I		1.00
	Account Clerk II		1.00
	Aeronautics Dep Exec Dir		1.00
	Aeronautics Executive Director		1.00
	Airport Intern		0.19
	Airport Planning Engineer		1.00
	Civil Engineering Manager		1.00
	Clerk Typist II		2.00
	Community Relations Coord.		1.00
	Engineering Technician		1.00
	Facilities Management Director		1.00
	Finance Division Director		1.00
	Financial Supervisor		1.00
	Marketing & Communications Mgr		1.00
	Network Manager		1.00
	Office Administrator		1.00
	Personal Computer Specialist		1.00
	Programmer Analyst		1.00
	Properties Administrator		1.00
	Public Safety & Operations Dir		1.00
545	Parking Operations Agent		4.50
	Parking Operations Attendant	2.50	10.00
	Parking Supervisor		5.00
	Pkg/Ground Transportation Supv		1.00
<b>Aeronautics Total</b>		<b>2.50</b>	<b>123.58</b>
<b><u>Bureau of Equalization</u></b>			
225	Abstract/Title Clerk I		0.60
	Abstract/Title Clerk II		1.50
	Appraiser Accountant		1.00
	Appraiser I		1.00
	Appraiser III		5.00
	Equalization Assistant	1.00	

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**PERSONNEL**

**County of Kent, Michigan  
Personnel by Department**

<u>Dept ID</u>	<u>JobTitle</u>	<u>Eliminated</u>	<u>Recommended</u>
	Equalization Deputy Director		1.00
	Equalization Director		1.00
	Landbase Admin Tech I	1.00	2.00
	Landbase Admin Tech II	1.00	3.00
	Property Descr & Mpg Manager		1.00
<b>Bureau of Equalization Total</b>		<b>3.00</b>	<b>17.10</b>
<b><u>Circuit Court</u></b>			
131CC	Account Clerk I		3.00
	Account Clerk II		1.00
	Administrative Supervisor		1.00
	Case Management Manager		1.00
	Case Management Supvr	1.00	
	Circuit Court Administrator		1.00
	Circuit Court Clerk		35.00
	Circuit Court Judge		10.00
	Clerk Typist II		9.50
	Court Recorder		3.00
	Deputy Cir Ct Administrator		2.00
	Finance Division Director		1.00
	Financial Analyst		1.00
	Financial Supervisor		1.00
	Juvenile Probation Ofcr Spec		1.00
	Juvenile Probation Ofcr Supv		2.00
	Juvenile Probation Officer I		2.00
	Juvenile Probation Officer II		2.00
	Juvenile Probation Officer III	1.00	4.00
	Law Clerk		6.00
	Paralegal Assistant		1.00
	Probate Court Judge		3.00
	Process Server		1.00
	Senior Admin Specialist		2.00
131NEW	Mediator/Evaluator-FOC		1.00
132	Court Reporter		7.00
133CS	Caseworker-Community Service		5.00
	Clerk II		0.50
	Clerk Typist II		2.00
	Community Svc/Work Crew Supvr		1.50
	Community Svcs Program Supvr		1.00
	Office Administrator		1.00
	Pretrial Investigator Supvr		1.00
	Pretrial Release Interviewer	1.50	6.50
	Pretrial Release Program Supv		1.00
133PT	Caseworker-Community Service		3.00
141FC	Account Clerk I		11.00
	Account Clerk II		3.00
	Administrative Manager		1.00
	Administrative Supervisor		1.00
	Applications Support		1.00
	Case Services Representative		12.00
	Casework Supervisor		4.00
	Caseworker Assistant		17.00
	Caseworker I-FOC		12.00
	Caseworker II-FOC		2.00
	Clerk II		8.00

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**County of Kent, Michigan  
Personnel by Department**

<u>Dept ID</u>	<u>JobTitle</u>	<u>Eliminated</u>	<u>Recommended</u>
	Clerk III		2.00
	Clerk Typist II		6.00
	Financial Supervisor		1.00
	Friend of the Court		1.00
	Mediator/Evaluator-FOC	1.00	6.00
	Office Administrator		1.00
	Operations Unit Manager		3.00
	Senior Admin Specialist		1.00
	Senior Systems Support		1.00
	Staff Attorney-FOC		1.00
	Warrant Officer		4.00
141WF	Caseworker Assistant	1.00	
	Caseworker I-FOC	2.00	
149FC	Attorney/Referee		6.00
	Circuit Court Clerk		6.00
149JA	Juvenile Probation Officer III		1.00
149SO	Juvenile Probation Officer I		1.00
	Juvenile Probation Officer II		1.00
	Juvenile Probation Officer III		2.00
181	Clerk II		0.50
	Community Corrections Planner		2.00
660CP	Caseworker-Community Service		2.00
	Clerk II		1.50
	Community Svc/Work Crew Supvr		1.00
	Juvenile Probation Ofcr Supv		5.00
	Juvenile Probation Officer I		2.00
	Juvenile Probation Officer II		6.00
	Juvenile Probation Officer III		13.00
	Surveillance Officer	1.00	15.50
662CR	Juvenile Probation Ofcr Supv		1.00
	Juvenile Probation Officer III		2.00
664	Clerk Typist II		1.00
	Cook I		2.33
	Food Service Supervisor		1.00
	Food Service Worker		1.05
	Juv Det Ctr Asst Superintendent		1.00
	Juv Det Ctr Superintendent		1.00
	Juvenile Probation Ofcr Spec		1.00
	Senior Admin Specialist		1.00
	Youth Specialist	1.00	51.73
	Youth Specialist Shift Supvr		8.00
669	Clerk Typist II		1.00
	Juvenile Probation Ofcr Supv		1.00
	Juvenile Probation Officer I		1.00
	Juvenile Probation Officer III		2.00
<b>Circuit Court Total</b>		<b>9.50</b>	<b>365.60</b>
<b><u>Clerk/Register of Deeds</u></b>			
191	Clerk III		1.00
	Elections Director		1.00
215	Chief Deputy County Clerk		1.00
	Clerk II	1.00	6.00
	Clerk III		2.00
	County Clerk/Register of Deeds		1.00
	Office Administrator		1.00

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**PERSONNEL**

**County of Kent, Michigan  
Personnel by Department**

<u>Dept ID</u>	<u>JobTitle</u>	<u>Eliminated</u>	<u>Recommended</u>
216	Senior Admin Specialist		1.00
	Account Clerk I		2.00
	Accountant		1.00
	Chief Deputy Circuit Court Clk		1.00
	Clerk I		1.00
	Clerk III		3.00
	Clerk Typist I		3.00
	Clerk/Clerk Typist I		1.00
	Docket Clerk		5.00
	Office Administrator		1.00
	Senior Admin Specialist		1.00
	Senior Docket Clerk		4.00
	236	Abstract/Title Clerk II	
Account Clerk I			1.00
Chief Deputy Register of Deeds			1.00
Clerk Typist II		1.00	5.00
Office Administrator			1.00
<b>Clerk/Register of Deeds Total</b>		<b>2.00</b>	<b>48.00</b>
<b><u>Community Development</u></b>			
711	Auditor (Housing/Comm Dev)		1.00
	Community Development Mgr		1.00
	Housing/Community Dev Dir		1.00
724	Grant Administrator		1.00
725	Clerk III		1.00
	Housing Rehab Specialist		1.00
726	Clerk II		1.00
	Community Development Mgr		1.00
<b>Community Development Total</b>			<b>8.00</b>
<b><u>Cooperative Extension Service</u></b>			
257	Account Clerk I	0.50	0.50
	Administrator-Cooperative Ext		1.00
	Clerk II		1.00
	Clerk Typist I	0.50	
	Clerk Typist II		1.00
	Coop. Extension Education Asst		0.50
	Coop. Extension Gardening Asst		0.50
<b>Cooperative Extension Service Total</b>		<b>1.00</b>	<b>4.50</b>
<b><u>District Court</u></b>			
136	Account Clerk I		1.00
	Case Management Supvr		1.00
	Clerk II		5.00
	Clerk III		1.00
	Court Clk/Legal Clk (Court)		3.00
	District Court Atty/Magistrate		1.00
	District Court Judge		1.00
	Senior Admin Specialist		1.00
136CC	Account Clerk I		1.00
	Case Management Supvr		1.00
	Clerk I		1.00
	Clerk II		2.00
	Clerk III		1.00
	Clerk Typist II		1.00

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**County of Kent, Michigan  
Personnel by Department**

<u>Dept ID</u>	<u>JobTitle</u>	<u>Eliminated</u>	<u>Recommended</u>
	Court Clk/Legal Clk (Court)		3.00
	Court Clk/Legal Clk (Legal)		1.00
	District Court Administrator		1.00
	District Court Judge		1.00
	District Court Magistrate		0.50
	Senior Admin Specialist		1.00
152	Adult Probation Officer I		1.00
	Adult Probation Officer II		2.00
	Chief Probation Officer		1.00
	Court Clk/Legal Clk (Court)		1.00
	Court Clk/Legal Clk (Legal)		1.00
<b>District Court Total</b>			<b>34.50</b>
<b><u>Drain Commission</u></b>			
275	Administrative Intern	0.48	
	Civil Engineer I		1.00
	Civil Engineer II		1.00
	Deputy Drain Commissioner		1.00
	Drain Commissioner		1.00
	Drain Commissioner Assistant		1.00
275RC	Drain Maintenance Technician		1.00
<b>Drain Commission Total</b>		<b>0.48</b>	<b>6.00</b>
<b><u>Facilities Management</u></b>			
261	Facilities Manager		2.00
	Facilities Planning & Mgmt Dir		1.00
	Maintenance Repair Worker		1.00
	Senior Admin Specialist		0.50
261FMJD	Building Custodian II		2.00
	Electronics Technician		1.00
	Facilities Operations Supvr		1.00
	Stores Clerk/Bldg Custodian II		1.00
262	Corrections Officer		2.00
	Facilities Operations Supvr		1.00
	Maintenance Technician		1.00
267	Building Custodian III	1.00	4.00
	Corrections Officer		11.00
	County Police Cadet		1.00
	Custodial Supervisor		1.00
	Customer Service Technician		1.00
	Electronics Technician		1.00
	Facilities Manager		1.00
	Facilities Operations Supvr		1.00
	Maintenance Technician		1.00
	Shipping-Receiving Clerk I		2.00
	Shipping-Receiving Clerk II		1.00
269	Building Custodian II		1.00
	Facilities Operations Supvr		1.00
	Maintenance Repair Worker		2.00
<b>Facilities Management Total</b>		<b>1.00</b>	<b>42.50</b>
<b><u>Fiscal Services</u></b>			
202	Account Clerk I		0.60
	Account Clerk II		1.00
	Accounting Manager		1.00

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**PERSONNEL**

**County of Kent, Michigan  
Personnel by Department**

<u>Dept ID</u>	<u>JobTitle</u>	<u>Eliminated</u>	<u>Recommended</u>
	Budget Administration Manager		1.00
	Clerk II		2.00
	Clerk III		2.40
	Financial Analyst	1.00	4.00
	Financial Supervisor		2.00
	Fiscal Services Deputy Dir		1.00
	Fiscal Services Director		1.00
	Payroll Supervisor		1.00
	Senior Admin Specialist		1.00
	Senior Financial Analyst		1.00
233	Buyer		2.00
	Buyer Technician		1.00
	Clerk Typist II	1.00	
	Purchasing Manager		1.00
	Purchasing Supervisor		1.00
290	Central Services Supervisor		1.00
	Clerk II		1.00
	Graphics/Printing Spec II		1.00
	Graphics/Printing Specialist I	1.00	1.00
	Mail Clerk		1.00
	Messenger		1.00
	Senior Records Reproduc. Clk		1.00
291	Automotive Mechanic		2.00
	Fleet Services Supervisor	1.00	
	Fleet Svcs Asst Supervisor		1.00
865	Insurance and Claims Analyst		1.00
	Risk Coordinator		1.00
<b>Fiscal Services Total</b>		<b>4.00</b>	<b>36.00</b>
<b><u>Health</u></b>			
601AG	Account Clerk I		1.00
	Account Clerk II		1.00
	Administrative Health Officer		1.00
	Clerk I		1.00
	Clerk Typist II		2.00
	Community Relations Coord.		1.00
	Database Administrator		2.00
	Deputy Admin. Health Officer		1.00
	Finance Division Director		1.00
	Financial Supervisor		1.00
	Grant Administrator		1.00
	Medical Director		1.00
	Network Analyst		1.00
	Office Administrator		1.00
	Senior Admin Specialist		1.00
	Senior Financial Analyst		1.00
	Stores Clerk II		1.00
	Systems Analyst		1.00
601AS	Animal Control Officer		7.00
	Animal Control Officer Supvr		1.00
	Animal Specialist		3.50
	Clerk II		1.00
	Clerk Typist II		3.00
	Client Services Supervisor		1.00
	Kennel Supervisor		1.00

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**County of Kent, Michigan  
Personnel by Department**

<u>Dept ID</u>	<u>JobTitle</u>	<u>Eliminated</u>	<u>Recommended</u>
	Public Hlth Program Supv (MPP)		1.00
601BT	Public Health Program Asst.		1.00
	Public Hlth Program Supv (MPP)		1.00
601CC	Clerk Typist II		2.00
	Public Health Nurse		3.00
	Public Hlth Program Supv (MPP)		1.00
601CD	Clerk Typist II		0.80
	Epidemiology Supervisor		1.00
	Public Health Epidemiologist		2.00
	Public Health Nurse		2.00
601CEH	Public Health Program Supvr		1.00
601CN	Clerk II		3.00
	Clerk Typist II		1.00
	Medical Social Worker	1.00	5.50
	Outreach Worker I		1.00
	Public Health Nurse		16.00
	Public Health Nurse Supervisor		3.00
	Public Health Nutritionist		3.00
601CNG	Clerk Typist II		1.00
	Public Health Nurse		2.00
	Public Hlth Program Supv (MPP)		1.00
601CS	Clerk Typist II		1.00
	Office Administrator		1.00
	Public Health Division Dir		1.00
601EH	Clerk Typist II		2.50
	Office Administrator		1.00
	Public Health Division Dir		1.00
	Sanitarian		4.00
	Sanitarian Specialist		2.00
	Supervising Sanitarian		1.00
601FD	Sanitarian		10.00
	Sanitarian Specialist		1.00
	Supervising Sanitarian		1.00
601FM	Building Custodian III		1.00
	Facilities Operations Supvr		1.00
	Maintenance Repair Worker		2.00
601GP	Public Health Educator I		2.00
601HE	Clerk Typist II		2.50
	Public Health Educator I		6.00
	Public Health Nutritionist		1.00
	Public Health Program Supvr		1.00
	Public Hlth Program Supv (MPP)		1.00
601HK	Planner/Evaluator		1.00
601IM	Clerk II		1.00
	Clerk Typist II		4.75
	Public Health Nurse		7.70
	Public Hlth Program Supv (MPP)		1.00
	Stores Clerk II		1.00
601LA	Clerk Typist II		1.13
	Laboratory Manager		1.00
	Medical Technologist		2.00
	Senior Medical Technologist		3.00
601MS	Clerk II		1.00
	Clerk Typist II		1.00
	Family Health Assessor	0.40	1.60

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**PERSONNEL**

**County of Kent, Michigan  
Personnel by Department**

<u>Dept ID</u>	<u>JobTitle</u>	<u>Eliminated</u>	<u>Recommended</u>
601NA	Public Hlth Program Supv (MPP)		1.00
	Office Administrator		1.00
	Public Health Division Dir		1.00
601NFP	Public Health Nurse		4.00
	Public Health Nurse Supervisor		0.50
601OI	Public Health Program Supvr		1.00
601RH	Public Health Nurse		1.20
601SAP	Public Health Educator I		2.00
601SB	Outreach Worker I		3.00
601TB	Clerk Typist II		1.00
	Public Health Nurse		2.00
601VD	Clerk Typist I		1.00
	Clinic Assistant		3.00
	Public Health Nurse		6.00
	Public Hlth Program Supv (MPP)		1.00
601VH	Vision & Hearing Technician		6.75
601WIC	Clerk II		4.00
	Clerk Typist II	1.50	13.50
	Clinic Assistant		7.50
	Public Health Nurse		11.10
	Public Health Nurse Supervisor		3.00
	Public Health Nutritionist		4.10
	Public Hlth Program Supv (MPP)		1.00
602LEAD	Outreach Worker I		1.00
<b>Health Total</b>		<b>2.90</b>	<b>241.63</b>
<b><u>Housing Commission</u></b>			
692	Social Worker II		2.00
694	Housing Specialist		1.00
<b>Housing Commission Total</b>			<b>3.00</b>
<b><u>Human Resources</u></b>			
226	Administrative Specialist	1.08	0.63
	HR Mgr- Benefits/Compensation		1.00
	HR Mgr-EE Relations/Diversity		1.00
	Human Resources Deputy Dir		1.00
	Human Resources Director		1.00
	Human Resources Specialist I	1.00	1.00
	Human Resources Specialist II		3.00
	Human Resources Technician	0.60	2.00
	Labor Relations Attorney		1.00
	Office Administrator		1.00
	Pension Plan Administrator		1.00
	Senior Human Resources Spec	1.50	2.50
<b>Human Resources Total</b>		<b>4.18</b>	<b>16.13</b>
<b><u>Information Tech</u></b>			
258AN	Clerk Typist II		1.00
	Deputy Director for Technology		1.00
	Deputy Director for User Svcs		1.00
	Information Technology Dir		1.00
	Team Leader		1.00
258CJ	Applications Support	1.00	
	Operations Analyst	1.00	
	Senior Applications Support		1.00

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**County of Kent, Michigan  
Personnel by Department**

<u>Dept ID</u>	<u>JobTitle</u>	<u>Eliminated</u>	<u>Recommended</u>
	Team Leader	1.00	
258FI	Operations Analyst		1.00
	Senior Applications Support		2.00
258GS	Client-Server Programmer		1.00
	GIS Analyst		2.00
258HD	Customer Service Coordinator		1.00
	Customer Service Technician	1.00	4.00
	Desktop Operating Systems Spt		1.00
	End-User Support		3.00
258NT	Network Security Administrator		1.00
	Network Support		1.00
	Senior Network Support		1.00
	Team Leader		1.00
	Telecommunications Coordinator		1.00
	Telecommunications Technician	1.00	
258SA	Client-Server Programmer	1.00	
	Senior Applications Support		1.00
	Team Leader		1.00
258SE	Database Administrator		1.00
	Database Specialist		1.00
	Operations Analyst		1.00
	Senior Systems Support		4.00
	Team Leader		1.00
<b>Information Tech Total</b>		<b>6.00</b>	<b>36.00</b>
<b><u>Medical Examiner</u></b>			
648	Clerk Typist II		1.00
	Medical Examiner Investigator		6.00
<b>Medical Examiner Total</b>			<b>7.00</b>
<b><u>Parks Dept</u></b>			
75002	Park Manager	0.04	0.96
	Seasonal Parks Worker I	0.41	1.68
75003	Park Manager	0.04	0.96
	Seasonal Parks Worker I	0.27	2.45
	Seasonal Parks Worker II	0.05	0.45
75007	Assistant Park Manager	0.04	0.96
	Park Manager	0.04	0.96
	Seasonal Parks Worker I	0.17	1.56
75008	Assistant Park Manager	0.04	0.96
	Park Manager	0.04	0.96
	Seasonal Parks Worker I	0.22	2.02
75009	Assistant Park Manager	0.04	0.96
	Park Manager	0.04	0.96
	Seasonal Parks Worker I	0.61	2.28
75011	Park Manager	0.04	0.96
	Seasonal Parks Worker I	0.19	1.32
75013	Park Manager	0.04	0.96
	Seasonal Parks Worker I	0.17	1.56
75014	Assistant Park Manager	0.04	0.96
	Park Manager	0.04	0.96
	Seasonal Parks Worker I	0.19	1.75
75018	Park Manager	0.04	0.96
	Seasonal Parks Worker I	0.54	1.73
	Seasonal Parks Worker II	0.05	0.43

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**PERSONNEL**

**County of Kent, Michigan  
Personnel by Department**

<u>Dept ID</u>	<u>JobTitle</u>	<u>Eliminated</u>	<u>Recommended</u>
75050	Assistant Park Manager	0.04	0.96
	Seasonal Parks Worker I		2.78
	Seasonal Parks Worker II		0.29
75070	Equipment Specialist	0.04	0.96
	Golf Course Superintendent		1.00
	Seasonal Parks Worker I	0.38	3.55
	Seasonal Parks Worker II	0.05	0.45
	Seasonal Parks Worker III	0.05	0.45
	Turf Specialist (Eliminated 2/09)	1.00	
75071	Seasonal Parks Worker I	0.27	2.43
	Seasonal Parks Worker II	0.10	0.90
	Seasonal Parks Worker III	0.05	0.45
75077	Seasonal Parks Worker I	0.35	3.18
	Seasonal Parks Worker II	0.02	0.16
75090	Landscape Architect		1.00
	Maintenance Specialist	0.04	0.96
	Office Administrator		1.00
	Park Operations Supervisor		1.00
	Parks Business Manager		1.00
	Parks Director		1.00
	Parks Operations Manager		1.00
	Seasonal Parks Worker II	0.05	0.45
	Seasonal Parks Worker III	0.05	0.45
	Temporary Administrative Aide	0.03	0.30
	<b>Parks Dept Total</b>		<b>5.90</b>
<b><u>Policy Adm</u></b>			
101CM	County Commission Chairperson		1.00
	County Commissioner		17.00
	County Commissioner Vice Chair		1.00
	Executive Assistant to Board		1.00
	Senior Admin Specialist		1.40
223	Assistant Corporate Counsel		1.00
	Asst County Administrator		2.00
	Corporate Counsel		1.00
	County Administrator/Control.		1.00
	Legal Analyst		1.00
	Management Analyst	1.00	2.00
	Senior Admin Specialist		2.00
<b>Policy Adm Total</b>		<b>1.00</b>	<b>31.40</b>
<b><u>Probate Court</u></b>			
148	Clerk II		5.00
	Clerk III		2.00
	Court Clk/Legal Clk (Court)		1.00
	Court Recorder		1.00
	Probate Court Clerk		1.00
	Probate Court Judge		1.00
	Probate Manager		1.00
	Probate Register		1.00
	Senior Admin Specialist		1.00
	Social Worker I		1.00
<b>Probate Court Total</b>			<b>15.00</b>

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**County of Kent, Michigan  
Personnel by Department**

<u>Dept ID</u>	<u>JobTitle</u>	<u>Eliminated</u>	<u>Recommended</u>
<b><u>Prosecuting Attorney</u></b>			
229	Administrative Manager		1.00
	Administrator-Prosecutor's Ofc		1.00
	Asst Prosecuting Attorney I	1.00	5.00
	Asst Prosecuting Attorney II	1.00	10.00
	Asst Prosecuting Attorney III	0.58	6.42
	Chief Assistant Prosecutor		1.00
	Clerk II		1.00
	Clerk III		7.00
	Clerk IV		1.00
	Clerk Steno III		1.00
	Clerk Typist II		2.00
	Clerk/Clerk Typist II		1.00
	Court Clk/Legal Clk (Legal)		4.00
	Paralegal Assistant		2.00
	Prosecuting Attorney		1.00
	Senior Attorney		9.00
	Social Worker I		7.00
	Victim/Witness Coordinator		1.00
232	Administrative Manager		1.00
	Asst Prosecuting Attorney II		3.00
	Casework Supervisor		1.00
	Caseworker		2.00
	Caseworker Assistant		1.00
	Clerk II		1.00
	Clerk III		4.00
	Clerk Typist II		4.00
	Senior Attorney		1.00
	Senior Caseworker/Investigator		1.00
<b>Prosecuting Attorney Total</b>		<b>2.58</b>	<b>80.42</b>
<b><u>Public Works</u></b>			
441	Account Clerk I		1.00
	Civil Engineering Aide		1.00
	Construction Inspector		1.00
	Maintenance Scheduler		1.00
	Operations/Mnt Superintendent		1.00
	Senior Utility Operations Wkr		3.00
	Utility Operations Helper		1.00
	Utility Operations Worker		3.00
443AD	Clerk Typist II		1.00
	Finance Division Director		1.00
	Financial Analyst		1.00
	Office Administrator		1.00
	Public Works Director		1.00
	Systems Administrator		1.00
562RO	Equipment Operator - DPW		2.00
	Recycling Facility Supervisor		1.00
	Transfer Station Operator		2.00
562RR	Intern		0.25
	Resource Recovery Specialist		3.00
	Solid Waste Operations Div Dir		1.00
562SW	Account Clerk I		2.00
	Civil Engineer I		2.00
	Engineering Technician		1.00

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**PERSONNEL**

**County of Kent, Michigan  
Personnel by Department**

<u>Dept ID</u>	<u>JobTitle</u>	<u>Eliminated</u>	<u>Recommended</u>
	Engineering/Util Svcs Div Dir		1.00
	Environmental Compliance Mgr		1.00
	Equipment Operator - DPW		4.00
	Intern		0.25
	Landfill Utility Worker		2.00
	Scalehouse Attendant		2.25
	Solid Waste Ops/Mnt Supvr		3.00
	Transfer Station Operator		6.00
	Util Ops Wkr-Liquid Process		2.00
564	Account Clerk II		1.00
	Scalehouse Attendant		3.00
	Transfer Station Operator		2.00
	Waste Regulation Specialist		1.00
	Waste-to-Energy Div Dir		1.00
<b>Public Works Total</b>			<b>61.75</b>
<b><u>Sheriff</u></b>			
301CP	County Patrol Officer		3.00
301MP	County Police Sergeant	1.00	
	Park Police Officer		2.39
301RP	Clerk II	1.00	1.00
	Clerk III		3.00
	Clerk Steno III		1.00
	Clerk Typist II	2.00	9.00
	Clerk/Clerk Typist II		1.00
	Communications Equipment Tech		2.00
	County Patrol Officer	2.00	76.00
	County Police Captain		3.00
	County Police Lieutenant		8.00
	County Police Sergeant		16.00
	Office Administrator		1.00
	Scientific Support Unit Spec.	1.00	4.00
	Scientific Support Unit Supvr		1.00
301SC	County Police Cadet		6.61
301SEO	Security Enforcement Officer		9.50
301SH	Account Clerk I		1.00
	Account Clerk III		1.00
	Chief Deputy		1.00
	Clerk II	0.63	1.00
	Office Administrator		1.00
	Sheriff		1.00
	Sheriff's Admin Officer		1.00
	Undersheriff		1.00
301SS	Special Deputies	2.56	
301TCCS	County Patrol Officer		1.00
	County Police Sergeant		1.00
311KA	County Patrol Officer		1.00
311NL	Clerk Steno/Clerk III		1.00
330	County Police Sergeant		1.00
331LB	Marine Safety Officer		0.25
331MS	County Patrol Officer		1.00
	Marine Safety Officer		1.76
333	County Patrol Officer		25.00
333AL	County Patrol Officer		1.00
333AT	County Patrol Officer		1.00

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**County of Kent, Michigan  
Personnel by Department**

<u>Dept ID</u>	<u>JobTitle</u>	<u>Eliminated</u>	<u>Recommended</u>
333EP	County Patrol Officer		15.55
	County Police Sergeant		2.10
335	County Patrol Officer		4.00
	County Police Sergeant		1.00
346	Clerk II		1.00
	Emergency Communications Opr.		24.00
	Emergency Communications Supvr		4.00
351IR	Clerk Typist II		1.00
	Social Worker I		1.00
351JA	Account Clerk I	0.63	16.00
	Accountant		1.00
	Administrative Manager		1.00
	Building Custodian III	3.00	9.00
	Clerk III	5.00	3.00
	Clerk Steno III		1.00
	Cook I	2.63	
	Cook II	8.00	1.60
	Corrections Officer		193.00
	County Police Captain		2.00
	County Police Lieutenant		6.00
	County Police Sergeant		17.00
	Data Input Clerk		2.00
	Electrician		1.00
	Electronics Technician		1.00
	Facilities Management Director		1.00
	Facilities Operations Supvr		2.00
	Food Service Director		1.00
	HVAC Technician		2.00
	Inmate Programming Coordinator		1.00
	Laundry Service Coordinator		1.80
	Maintenance Repair Worker	1.00	7.00
	Plumber	1.00	1.00
	Property Clerk (Corrections)	0.63	5.00
	Registered Nurse II		1.00
	Social Worker I		1.00
	Stores Clerk II		1.00
	Supervising Registered Nurse		1.00
351TCCS	Corrections Officer		13.00
	County Patrol Officer		3.00
	County Police Lieutenant		1.00
	County Police Sergeant		1.00
462	Clerk Typist II	1.00	
	County Police Lieutenant		1.00
	LEPC Coordinator		1.00
462SAP	Solution Area Planner		1.00
<b>Sheriff Total</b>		<b>33.06</b>	<b>545.56</b>
<b><u>Treasurer Office</u></b>			
253	Account Clerk I		1.00
	Account Clerk II		1.00
	Account Clerk III		2.00
	Administrative Supervisor		1.00
	Clerk II	1.00	2.00
	Clerk IV		1.00
	Clerk Typist II	1.00	1.00

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**PERSONNEL**

**County of Kent, Michigan  
Personnel by Department**

<u>Dept ID</u>	<u>JobTitle</u>	<u>Eliminated</u>	<u>Recommended</u>
	County Treasurer		1.00
	Deputy County Treasurer		1.00
	Financial Supervisor		1.00
	Senior Admin Specialist		1.00
254	Account Clerk I		1.00
	Tax Auditor		1.00
<b>Treasurer Office Total</b>		<b>2.00</b>	<b>15.00</b>
<b><u>Veterans' Affairs</u></b>			
689	Social Worker I		1.00
<b>Veterans' Affairs Total</b>			<b>1.00</b>
<b><u>Zoo</u></b>			
774	Admissions Gate Attendant	1.16	1.74
	Assistant Zoo Director		1.00
	Office Administrator		1.00
	Zoo Director		1.00
774AN	Animal Management Supervisor		2.00
	General Curator		1.00
	Veterinarian		1.00
	Veterinary Technician		1.00
	Zoo Registrar Technician		1.00
	Zookeeper	2.00	15.00
	Zookeeper Aide		1.73
774ED	Clerk II		0.74
	Education Aide		0.79
	Seasonal Volunteer Coordinator		0.56
	Volunteer Coordinator (Zoo)	1.00	
	Volunteer Education Specialist		1.00
	Zoo Education Director		1.00
	Zoo Instructor	2.00	1.41
	Zookeeper Education Specialist		1.00
774FMP	Seasonal Parks Worker I		1.23
774FMZ	Bldg & Grounds Maint. Supvr	1.00	
	Park Laborer II	0.42	0.58
	Park Maintenance Worker II		3.00
	Seasonal Parks Worker I		2.23
	Seasonal Parks Worker II		1.00
	Zoo Horticulturist		1.00
	Zoo Operations Manager		1.00
<b>Zoo Total</b>		<b>7.58</b>	<b>44.00</b>
<b>Total</b>		<b>88.69</b>	<b>1,839.11</b>