

## Introduction to Fund Summaries

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

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

Pages C-5 through C-12 provide a detailed summary of the County's General Fund. The General Fund is used to account for all revenues and expenditures applicable to the general operations of the County except those required or determined to be more appropriately accounted for in another fund. Revenues are generated primarily from property taxes and intergovernmental sources. Special Revenue Funds are presented on pages C-13 through C-32, followed by Debt Service Funds (pages C-33 through C-35), Capital Funds (pages C-36 through C-39), Internal Service Fund (pages C-40 and C-41), Component Unit Funds (pages C-42 through C-44), and Proprietary Funds (pages C-45 through C-47).

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## Description of Funds

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

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

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

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

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

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

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

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

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

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

**Dispatch Collection Fund** - to account for a County-based 911 surcharge on users of communication

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

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

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

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

**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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## General Fund

### Schedule of Uses of Financial Resources

Program Descriptions	FY 2008	FY 2009		FY 2010		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
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%
Enforcement - 63rd District Court Security	-	-	-	50,558	50,558	NA
Enforcement - 82 Ionia Security	-	-	-	118,162	118,162	NA
Enforcement - Courthouse Security	-	-	-	186,900	186,900	NA
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>63,099,161</b>	<b>60,847,410</b>	<b>0.5%</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	956,715	881,174	-18.4%
Admin Building	751,906	751,685	751,685	707,925	707,925	-5.8%
Courthouse	8,149,498	8,359,911	8,361,005	7,970,944	7,799,787	-6.7%
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>14,454,668</b>	<b>14,207,970</b>	<b>2.4%</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
Courthouse Technology	-	-	-	61,495	61,495	NA
<b>Information Technology</b>	<b>5,456,809</b>	<b>6,035,315</b>	<b>6,035,315</b>	<b>6,073,366</b>	<b>5,183,126</b>	<b>-14.1%</b>

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Fund Summaries

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Program Descriptions	FY 2008	FY 2009		FY 2010		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
Criminal/Juvenile <b>Prosecutor</b>	6,102,702 <b>6,102,702</b>	6,159,782 <b>6,159,782</b>	6,159,782 <b>6,159,782</b>	6,484,109 <b>6,484,109</b>	6,114,963 <b>6,114,963</b>	-0.7% <b>-0.7%</b>
John Ball Zoological Gardens	485,070	555,266	563,266	495,599	456,617	-18.9%
John Ball Zoo - Animal Programs	1,760,595	1,764,815	1,764,815	1,767,760	1,623,669	-8.0%
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	1,266,079	-14.6%
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>3,861,231</b>	<b>-13.8%</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	2,341,806	2,341,806	-2.0%
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>2,822,217</b>	<b>2,822,217</b>	<b>-1.1%</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	872,734	-7.3%
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>4,151,127</b>	<b>-15.4%</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>

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Program Descriptions	FY 2008	FY 2009		FY 2010		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
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>138,623,771</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>169,923,533</b>	<b>-2.8%</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>169,923,533</b>	<b>-2.8%</b>
Estimated Appropriation Lapse	-	(5,000,000)	(5,000,000)	(2,140,330)	(2,140,330)	-57.2%
<b>Total General Fund</b>	<b>\$ 165,466,917</b>	<b>\$ 169,620,618</b>	<b>\$ 169,904,033</b>	<b>\$ 175,485,528</b>	<b>\$ 167,783,203</b>	<b>-1.2%</b>

## General Fund Fund Statement

	Year ended December 31,				
	2007	2008	2009		2010
	Audited	Audited	Amended	Estimated <sup>(1)</sup>	Adopted
<b>Revenues:</b>					
Taxes	\$87,109,198	\$85,793,376	\$87,989,400	\$ 85,700,000	\$ 85,694,728
Licenses and permits	66,306	89,506	82,950	129,400	93,800
Intergovernmental	9,689,213	9,180,523	9,807,025	8,526,000	9,342,031
Charges for services	19,859,068	18,712,800	17,323,901	16,725,800	18,403,902
Fines & Forfeitures	210,802	159,644	201,100	171,300	167,000
Investment earnings	4,332,887	3,056,918	1,801,250	1,966,600	1,891,450
Reimbursements	8,280,998	12,554,956	12,404,741	12,195,600	12,681,754
Other	2,610,659	2,913,068	3,219,402	4,298,400	4,616,868
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	12,006,300	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	3,232,300	1,500,000
<b>Total Revenues</b>	<b>160,905,648</b>	<b>162,963,790</b>	<b>168,068,430</b>	<b>164,951,700</b>	<b>165,049,910</b>
<b>Expenditures:</b>					
Sheriff	57,910,771	59,400,651	60,519,818	57,776,700	60,847,410
Circuit Court	16,653,472	17,082,003	17,253,867	16,601,800	17,312,853
Facilities Management	12,467,986	12,335,014	13,873,185	12,859,500	14,207,970
Information Technology	5,690,760	5,456,809	6,035,315	5,794,500	5,183,126
Prosecutor	5,966,893	6,102,702	6,159,782	6,044,600	6,114,963
Zoo	4,181,047	4,328,635	4,480,515	4,124,300	3,861,231
Parks	4,249,271	4,196,455	4,318,161	4,302,400	3,726,713
District Court	2,790,557	2,844,579	2,854,592	2,854,200	2,822,217
Policy/ Administration	5,037,100	4,664,124	4,904,342	4,608,900	4,151,127
Bureau of Equalization	1,805,764	1,659,464	1,631,107	1,594,400	1,498,566
Clerk / Register of Deeds	3,431,128	3,471,674	3,420,321	3,213,400	3,405,225
Drain Commission	594,676	555,645	616,525	566,000	559,322
Fiscal Services	3,577,419	3,654,062	3,821,917	3,632,500	3,453,822
Human Resources	1,934,850	1,912,372	2,145,046	1,919,000	1,803,090
Treasurer's Office	1,092,560	1,153,067	1,202,098	1,140,000	1,068,750
Other	6,237,638	8,791,733	9,061,037	8,625,200	8,607,386
Transfers Out: Childcare Fund	11,877,856	11,378,558	12,058,509	10,823,800	11,026,116
Health Fund	8,382,072	7,333,069	9,571,521	8,361,000	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	6,664,500	6,972,689
Friend of the Court Fund	1,947,388	1,654,254	2,237,623	2,229,400	2,273,879
Lodging Excise Tax Fund	-	-	161,282	505,700	1,787,821
Other	1,117,394	998,677	825,954	818,500	854,440
Appropriation lapse	-	-	(5,000,000)	-	(2,140,330)
<b>Total Expenditures</b>	<b>162,912,128</b>	<b>165,466,917</b>	<b>169,904,033</b>	<b>166,020,300</b>	<b>167,783,203</b>
Net Revenue (Expense)	(2,006,480)	(2,503,127)	(1,835,603)	(1,068,600)	(2,733,293)
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	8,063,723
<b>Unreserved/Undesignated Fund Bal - End</b>	<b>\$14,422,074</b>	<b>\$ 9,779,471</b>	<b>\$ 7,296,720</b>	<b>\$ 8,063,723</b>	<b>\$ 6,283,929</b>



## General Fund Summary by Functional Area

	FY 2008		FY 2009		FY 2010		
	Audited	Percent	Amended	Percent	Requested	Adopted	Percent
<b>Revenues By Category</b>							
Taxes	\$ 85,793,376	64.8%	\$ 87,989,400	66.2%	\$ 85,694,728	\$ 85,694,728	64.5%
Charges for services	18,712,800	14.1%	17,323,901	13.0%	18,254,367	18,403,902	13.8%
Reimbursements	12,554,956	9.5%	12,404,741	9.3%	12,754,882	12,681,754	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%	4,621,868	4,616,868	3.5%
<b>Total Revenues</b>	<b>132,460,790</b>	<b>100.0%</b>	<b>132,829,769</b>	<b>100.0%</b>	<b>132,823,226</b>	<b>132,891,533</b>	<b>100.0%</b>
<b>Expenditures By Function</b>							
Public safety	59,400,651	43.2%	60,519,818	44.1%	63,099,161	60,847,410	44.6%
General government	39,119,307	28.4%	42,036,963	30.6%	42,916,924	40,049,025	29.3%
Judicial	21,316,266	15.5%	21,528,197	15.7%	21,807,601	21,531,200	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	7,587,944	5.6%
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%	(2,140,330)	(2,140,330)	-1.6%
<b>Total Expenditures</b>	<b>137,608,988</b>	<b>100.0%</b>	<b>137,297,628</b>	<b>100.0%</b>	<b>143,148,242</b>	<b>136,483,441</b>	<b>100.0%</b>
Excess (deficiency) of revenues over (under) expenditures	(5,148,198)		(4,467,859)		(10,325,016)	(3,591,908)	
<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>\$ (10,503,925)</b>	<b>\$ (2,733,293)</b>	

## General Fund Summary by Category

	FY 2008		FY 2009		FY 2010		
	Audited	Percent	Amended	Percent	Requested	Adopted	Percent
<b>Revenues By Category</b>							
Taxes	\$ 85,793,376	64.8%	\$ 87,989,400	66.2%	\$ 85,694,728	\$ 85,694,728	64.5%
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%	18,254,367	18,403,902	13.8%
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%	12,754,882	12,681,754	9.5%
Other	2,913,068	2.2%	3,219,402	2.4%	4,621,868	4,616,868	3.5%
<b>Total Revenues</b>	<b>132,460,790</b>	<b>100.0%</b>	<b>132,829,769</b>	<b>100.0%</b>	<b>132,823,226</b>	<b>132,891,533</b>	<b>100.0%</b>
<b>Expenditures By Category</b>							
Personnel	88,563,403	64.4%	90,367,722	65.8%	93,270,041	88,554,247	64.9%
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	45,694,406	33.5%
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%	(2,140,330)	(2,140,330)	-1.6%
<b>Total Expenditures</b>	<b>137,608,988</b>	<b>100.0%</b>	<b>137,297,628</b>	<b>100.0%</b>	<b>143,148,242</b>	<b>136,483,441</b>	<b>100.0%</b>
Excess (deficiency) of revenues over (under) expenditures	(5,148,198)		(4,467,859)		(10,325,016)	(3,591,908)	
<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>\$ (10,503,925)</b>	<b>\$ (2,733,293)</b>	

*Other Revenues: Rental Income; Sale of fixed Assets; Vending Machine & Pay Phone*

*Other Expenditures: Cost Allocation; Interest; Principal-Bonds*



## General Fund History of Revenues by Category

Account Description	2007 Audited	2008 Audited	2009 Adopted	2010 Adopted
Current property tax	85,319,870	84,471,292	87,376,100	83,895,428
Trailer tax	51,065	44,520	51,100	51,000
Delinquent property tax	20,879	(330,969)	-	-
Payments in lieu of taxes	167,213	157,274	160,000	160,000
Industrial facility tax	1,374,280	1,283,088	1,247,500	1,247,600
Penalties and interest on taxes	175,890	168,170	340,700	340,700
<b>Taxes</b>	<b>87,109,198</b>	<b>85,793,376</b>	<b>89,175,400</b>	<b>85,694,728</b>
Boat livery inspections	372	384	350	400
Professional registrations	2,125	2,325	3,000	800
Marriage licenses	23,180	23,765	23,500	22,600
Marriage family counseling	-	-	-	-
Pistol Permits	40,629	63,032	56,100	70,000
<b>Licenses &amp; permits</b>	<b>66,306</b>	<b>89,506</b>	<b>82,950</b>	<b>93,800</b>
State grants	1,557,677	1,614,249	1,686,998	1,640,706
State grants - court equity PA 374	3,421,449	3,451,364	3,507,100	3,577,242
State grants - liquor tax PA 106	-	3,518,605	3,565,200	3,528,923
State cigarette tax distribution	277,174	197,456	184,100	52,860
State shared revenue	-	-	-	-
Contribution from local units	4,432,913	398,848	795,605	542,300
<b>Intergovernmental</b>	<b>9,689,213</b>	<b>9,180,523</b>	<b>9,739,003</b>	<b>9,342,031</b>
Court fees	2,479,423	2,599,130	2,705,200	3,275,000
Adoption fees	19,272	19,051	23,200	16,000
Probation fees	206,722	210,254	229,100	221,600
Court bond costs	31,798	29,803	33,400	27,500
Overseeing fees	56,187	48,776	60,300	95,000
Name Search Fees	-	-	-	216,000
Filing fees	156,965	160,666	159,800	174,900
Jury fees	32,065	27,060	32,200	28,500
Appeal fees	2,505	2,325	2,400	1,900
Motion fees	78,350	77,530	82,400	76,300
Civil fees	439,410	506,890	446,300	558,000
Real estate transfer tax	2,798,762	2,080,404	2,275,358	1,519,700
Tax cert, history & search	19,128	17,481	27,300	10,600
Certified copy fee	943,136	959,649	961,300	658,600
Recording fee	2,044,127	1,524,219	1,650,242	1,957,200
Partnership file & dissolve	4,650	4,010	4,500	4,300
Assumed name fee	32,070	29,260	32,000	30,500
Notary bond fee	11,526	8,194	11,700	4,400
Foreclosure fee	-	-	-	-
Service fees	38,434	47,539	38,000	49,000
Other fees	2,411,092	2,289,778	2,300,541	2,394,588
Board & care	3,534,158	3,489,130	2,894,888	2,452,786
Clinic Fees Kent Health Plan	777,000	777,000	777,000	777,000
Record copy fee	287,645	245,301	316,900	257,400
Photographic services	23,329	20,554	24,900	18,100
Printing service	250,715	252,745	265,500	250,000
Transportation services	8,870	14,088	12,000	12,360

Continued on following page

Fund Summaries

Continued from previous page

Account Description	2007 Audited	2008 Audited	2009 Adopted	2010 Adopted
Other services	379,478	422,500	281,800	381,900
Sale of supplies	73,280	65,139	50,000	60,500
Commissary	189,883	231,626	193,400	282,000
Sales-utilities	1,468,969	1,171,294	1,277,947	1,238,600
Admission Fees	1,001,446	1,375,708	1,247,125	1,333,198
Other charges	58,674	5,694	32,800	20,470
<b>Charges for services</b>	<b>19,859,068</b>	<b>18,712,800</b>	<b>18,449,501</b>	<b>18,403,902</b>
Penal fines	8,500	8,500	8,500	8,500
Bond forfeitures	96,876	59,415	86,600	82,000
Nom & recount fee forfeiture	-	120	900	500
Fines, forfeitures & penalties	105,426	91,609	105,100	76,000
<b>Fines &amp; forfeitures</b>	<b>210,802</b>	<b>159,644</b>	<b>201,100</b>	<b>167,000</b>
Interest Earned	4,332,887	3,056,918	2,805,250	1,891,450
<b>Interest earnings</b>	<b>4,332,887</b>	<b>3,056,918</b>	<b>2,805,250</b>	<b>1,891,450</b>
Reimbursements	8,222,984	12,503,222	12,356,841	12,604,754
Collection fees-delinquent	20,642	23,266	22,600	42,000
Collection fees-neglect	37,372	28,468	25,300	35,000
<b>Reimbursements</b>	<b>8,280,998</b>	<b>12,554,956</b>	<b>12,404,741</b>	<b>12,681,754</b>
Rental income	1,843,738	2,025,524	2,474,202	3,720,193
Royalties	5,472	3,583	5,000	3,500
Sale of fixed assets	249,705	210,818	200,000	210,000
Contributions-private sources	100	198	100	100,400
Refunds-rebates	7,203	5,470	6,500	6,500
Insurance & surety bond premiums	(7,256)	-	-	-
Vending machine & pay phones	367,217	512,487	450,200	450,500
Miscellaneous income	144,145	153,517	82,900	125,275
Cash short & over	335	1,471	500	500
<b>Other revenue</b>	<b>2,610,659</b>	<b>2,913,068</b>	<b>3,219,402</b>	<b>4,616,868</b>
Transfers in-building authority construction	-	-	-	-
Transfers in-correction & detention	15,000,000	16,000,000	16,500,000	15,500,000
Transfers in-revenue sharing reserve fund	11,241,736	11,500,296	12,006,309	10,258,377
Transfers in-delinquent tax	2,500,000	3,000,000	3,060,000	4,900,000
Transfers in-Parks	-	-	-	-
Transfers in-capital improvement program	-	-	-	1,500,000
Transfer in-special projects	4,782	2,705	-	-
<b>Transfers in</b>	<b>28,746,518</b>	<b>30,503,001</b>	<b>31,566,309</b>	<b>32,158,377</b>
<b>Total revenue</b>	<b>160,905,648</b>	<b>162,963,790</b>	<b>167,643,656</b>	<b>165,049,910</b>

## Special Revenue Funds

### Schedule of Uses of Financial Resources

Program Descriptions	FY 2008	FY 2009		FY 2010		
	Audited	Adopted	Amended	Requested	Adopted	Amended % Change
<b>Fire Commission Fund</b>	\$ 493,347	\$ 536,257	\$ 536,257	\$ 570,928	\$ 570,928	6.5%
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>

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Fund Summaries

Continued from previous page

Program Descriptions	FY 2008	FY 2009		FY 2010		Amended % Change
	Audited	Adopted	Amended	Requested	Adopted	
<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>\$107,899,635</b>	<b>\$106,597,587</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	11,970,290	11,970,290	-0.3%
<b>Tranfers Out</b>	<b>27,567,016</b>	<b>28,506,309</b>	<b>28,506,309</b>	<b>27,470,290</b>	<b>27,470,290</b>	<b>-3.6%</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>\$134,516,754</b>	<b>\$133,214,705</b>	<b>-6.0%</b>

## Fire Prevention Special Revenue Fund

### Fund Statement

	Year ended December 31,				
	2007 Audited	2008 Audited	2009 Amended	2009 Estimated	2010 Adopted
<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	367,134
<b>Total Expenditures</b>	<b>541,791</b>	<b>493,347</b>	<b>536,257</b>	<b>551,200</b>	<b>570,928</b>
Excess (deficiency) of revenues over (under) expenditures	(170,482)	(175,816)	(192,257)	(189,450)	(215,181)
<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	(42,934)
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>\$ 157,305</b>

*The Fire Prevention Fund is projected to decrease \$42,934, or 21.4%, in FY 2010. This draw on fund balance is designed to reduce the level of fund balance, while reducing General Fund support and contributions from the participating local units.*

## Friend of the Court Special Revenue Fund

### Fund Statement

	<i>Year ended September 30,</i>				
	2007 Audited	2008 Audited	2009 Amended	2009 Estimated	2010 Adopted
<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>



## Health Special Revenue Fund

### Fund Statement

	<i>Year ended September 30,</i>				
	2007 Audited	2008 Audited	2009 Amended	2009 Estimated	2010 Adopted
<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>

## Lodging Excise Tax Special Revenue Fund

### Fund Statement

	Year ended December 31,				
	2007 Audited	2008 Audited	2009 Amended	2009 Estimated	2010 Adopted
<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>

There are a number of Hotel/Motel Tax funding issues that must be addressed in the near future. Revenues from hotel and motel taxes are used for the following purposes: debt service on the bonds for the DeVos Place Convention Center (approximately \$5.45 million in 2010); the County's contribution to the Grand Rapids-Kent County Convention and Visitors Bureau (\$625,000 in 2010); and a nominal (\$10,000) contribution to the Arts Festival for marketing purposes. Also included in the 2010 Budget is an appropriation of \$200,000 for the West Michigan Sports Commission.

While experiencing a small reduction in 2008, the Hotel/Motel Tax Fund revenues continued to decline in 2009 and still are not able to meet annual expenditures. The \$1.23 million operating deficit in 2009 required a \$505,700 subsidy from the General Fund to maintain the level of reserves required by policy. If revenues continue to decline, additional reductions in programming will be required.

## Correction & Detention Special Revenue Fund

### Fund Statement

	Year ended December 31,				
	2007 Audited	2008 Audited	2009 Amended	2009 Estimated	2010 Adopted
<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>

Prior to FY 2008 the Correction & Detention Fund accumulated \$4.86 million in reserves. Currently the County is systematically spending down reserves hence the \$1.92 million reduction in fund balance in FY 2009 and the estimated \$989,790 in FY 2010.

## Senior Millage Special Revenue Fund

### Fund Statement

	Year ended December 31,				
	2007 Audited	2008 Audited	2009 Amended	2009 Estimated	2010 Adopted
<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	299,100
Priority services	2,702,379	3,071,618	3,439,158	3,414,800	3,276,650
Support services	785,236	994,330	927,298	927,300	825,629
Access	868,482	841,584	970,096	850,700	874,968
Access - AAAWM	517,947	573,844	591,058	591,000	574,466
New and general	884,034	1,348,537	1,165,455	1,165,400	1,014,780
Emergent	15,073	11,161	40,000	9,000	75,429
<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>

The 2006 budget, based on the December 2005 tax levy, included a dedicated 0.2444 mills for the purpose of providing services to senior citizens in Kent County. The 0.2444 dedicated millage, which was approved in 1999, expired in 2005. Funding for Fiscal Years 2007 through 2010 is based on a newly approved millage rate of 0.3244 mills, included in the December 2006, 2007, 2008 and anticipated December 2009 tax levies.

## Register of Deeds Automation Special Revenue 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>Adopted</u>
<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><u>711,631</u></b>	<b><u>592,028</u></b>	<b><u>635,000</u></b>	<b><u>592,000</u></b>	<b><u>625,000</u></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><u>426,439</u></b>	<b><u>506,240</u></b>	<b><u>622,915</u></b>	<b><u>512,315</u></b>	<b><u>728,851</u></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><u><u>\$ 1,168,570</u></u></b>	<b><u><u>\$ 1,254,358</u></u></b>	<b><u><u>\$ 1,266,443</u></u></b>	<b><u><u>\$ 1,334,043</u></u></b>	<b><u><u>\$ 1,230,192</u></u></b>

## Drug Law Enforcement Special Revenue Fund

### Fund Statement

	Year ended December 31,				
	2007 Audited	2008 Audited	2009 Amended	2009 Estimated	2010 Adopted
<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>

*In FY 2010, the Sheriff's Department expects to take in \$200,000 more in revenues, through application of various drug forfeiture laws, than is planned to spend. In the future, these funds will be used to finance narcotics law enforcement programs and related equipment.*

## Dispatch Collection 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>Adopted</b>
<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>	<b>-</b>	<b>752,415</b>	<b>3,645,000</b>	<b>3,640,000</b>	<b>3,900,000</b>
<b>Expenditures:</b>					
Contractual services	-	692,624	3,645,000	3,640,000	3,900,000
<b>Total Expenditures</b>	<b>-</b>	<b>692,624</b>	<b>3,645,000</b>	<b>3,640,000</b>	<b>3,900,000</b>
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>	<b>\$ -</b>	<b>\$ 59,792</b>	<b>\$ 59,792</b>	<b>\$ 59,792</b>	<b>\$ 59,792</b>

*The fund was established on July 1, 2008, the effective date for implementation of a telephone surcharge for 911 dispatch services.*

## Community Development Special Revenue Fund

### Fund Statement

	<i>Year ended June 30,</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>Adopted</u>
<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>	<u><b>2,312,459</b></u>	<u><b>1,991,168</b></u>	<u><b>2,139,837</b></u>	<u><b>2,172,300</b></u>	<u><b>2,299,172</b></u>
<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>	<u><b>2,312,459</b></u>	<u><b>1,991,168</b></u>	<u><b>2,139,837</b></u>	<u><b>2,172,300</b></u>	<u><b>2,299,172</b></u>
Net Inc (Dec) in Fund Balance	-	-	-	-	-
Fund Balance, beginning of year	-	-	-	-	-
<b>Fund Balance, end of year</b>	<u><u><b>-</b></u></u>	<u><u><b>-</b></u></u>	<u><u><b>-</b></u></u>	<u><u><b>-</b></u></u>	<u><u><b>-</b></u></u>



## State Revenue Sharing Special Revenue Fund

### Fund Statement

	Year ended December 31,				
	2007 Audited	2008 Audited	2009 Amended	2009 Estimated	2010 Adopted
<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)	(11,970,290)
<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>(11,970,290)</b>
Net Inc (Dec) in Fund Balance	(9,383,956)	(10,343,074)	(11,279,659)	(11,799,800)	(11,870,290)
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>\$ 4,391,213</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 will occur as follows:*

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

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

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

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

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

## Child Care Special Revenue Fund

### Fund Statement

	Year ended September 30,				
	2007 Audited	2008 Audited	2009 Amended	2009 Estimated	2010 Adopted
<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)	-
<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>

## DHS Child Care Special Revenue Fund

### Fund Statement

	<i>Year ended September 30,</i>				
	2007 Audited	2008 Audited	2009 Amended	2009 Estimated	2010 Adopted
<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>

## Shelter Plus Care Special Revenue Fund

### Fund Statement

	<i>Year ended June 30,</i>				
	2007 Audited	2008 Audited	2009 Amended	2009 Estimated	2010 Adopted
<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>

## Social Welfare Special Revenue Fund

### Fund Statement

	Year ended December 31,				
	2007 Audited	2008 Audited	2009 Amended	2009 Estimated	2010 Adopted
<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>

*It is projected that the reserves in the Social Welfare Fund will be increased by \$70,000 during FY 2010. The goal is to maintain a fund balance between \$50,000 and \$100,000 for the Social Welfare Fund.*

## Veterans' Trust Special Revenue Fund

### Fund Statement

	<i>Year ended September 30,</i>				
	2007 Audited	2008 Audited	2009 Amended	2009 Estimated	2010 Adopted
<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>

## Special Projects Calendar Year Special Revenue Fund Fund Statement

	<i>Year ended December 31,</i>				
	2007 Audited	2008 Audited	2009 Amended	2009 Estimated	2010 Adopted
<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>

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

## Special Projects Fiscal Year Special Revenue Fund Fund Statement

	<i>Year ended September 30,</i>				
	2007 Audited	2008 Audited	2009 Amended	2009 Estimated	2010 Adopted
<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>

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



## Debt Service Funds

### Schedule of Uses of Financial Resources

Program Descriptions	FY 2008		FY 2009		FY 2010		Amended % Change
	Audited	Adopted	Adopted	Amended	Requested	Adopted	
63rd District Court	\$ 147,742	\$ 378,548	\$ 378,548	\$ 378,548	\$ 386,016	\$ 386,016	2.0%
Fuller Complex - Animal Shelter	110,592	336,279	336,279	336,279	342,914	342,914	2.0%
Fuller Complex - Boiler Plant	51,633	87,156	87,156	87,156	88,876	88,876	2.0%
Fuller Complex - Campus Improvements	32,424	130,921	130,921	130,921	133,504	133,504	2.0%
Fuller Complex - Spectrum Facility	-	228,586	228,586	228,586	227,493	227,493	-0.5%
Series A Bonds	613,313	610,025	610,025	610,025	610,225	610,225	0.0%
Series B Bonds	348,425	350,525	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>2,122,040</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	4,337,150	4,344,332	4,344,332	0.2%
DHS Building	1,188,769	1,189,769	1,189,769	1,189,769	2,081,569	2,081,569	75.0%
Sheriff's Administration Building	791,140	794,083	794,083	794,083	795,303	795,303	0.2%
Correctional Facility Development	-	-	-	-	1,587,399	1,587,399	NA
Correction and Detention Facilities	2,537,765	2,488,715	2,488,715	2,488,715	2,415,320	2,415,320	-2.9%
Juvenile Detention Remodel	-	-	-	-	156,996	156,996	NA
Area Agency on Aging	90,435	87,450	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>8,897,167</b>	<b>11,470,016</b>	<b>11,470,016</b>	<b>28.9%</b>
<b>Total Debt Service Fund</b>	<b>\$ 10,360,120</b>	<b>\$ 11,019,207</b>	<b>\$ 11,019,207</b>	<b>\$ 11,019,207</b>	<b>\$ 13,610,569</b>	<b>\$ 13,610,569</b>	<b>23.5%</b>

## Debt Service Fund

### Fund Statement

	Year ended December 31,				
	2007 Audited	2008 Audited	2009 Amended	2009 Estimated	2010 Adopted
<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>

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>

## Building Authority Debt Service Fund Fund Statement

	Year ended December 31,				
	2007 Audited	2008 Audited	2009 Amended	2009 Estimated	2010 Adopted
<b>Revenues:</b>					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 784,978
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>10,527,802</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	5,798,663
<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>11,470,016</b>
Excess (deficiency) of revenues over (under) expenditures	(1,027,597)	(1,498,684)	(594,034)	(594,000)	(942,214)
<b>Other Financing Sources (Uses):</b>					
Operating transfers in	1,038,147	1,189,769	595,384	594,000	959,417
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>959,417</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>

The 2010 estimated fund balance increase is attributed to the first year of rent receipts on the new Human Services Complex.

<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
Juvenile Detention Remodel	Funded 45% from Federal Grants and 55% the Building Authority Construction Fund.	156,996
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
Correctional Facility Remodel	Funded 45% from Federal Grants and 55% the Building Authority Construction Fund.	1,587,399
Area Agency on Aging Facility	Funded 100% with rent receipts for the Area Agency on Aging.	89,097
<b>Total</b>		<b>\$11,470,016</b>

## Capital Project Funds

### Schedule of Uses of Financial Resources

Program Descriptions	FY 2008	FY 2009		FY 2010		Amended % Change
	Actual	Adopted	Amended	Requested	Adopted	
Correctional Facility Development	\$ -	\$ 27,000,000	\$ 28,326,931	\$ -	\$ -	-100.0%
DHS Building	11,622,099	-	11,995,072	-	-	-100.0%
Juvenile Detention Remodel	-	2,600,000	2,713,652	-	-	-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>43,192,155</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>2,099,086</b>	<b>-88.1%</b>
<b>Capital Project Funds before Transfers</b>	<b>28,805,014</b>	<b>33,169,510</b>	<b>69,683,580</b>	<b>5,348,628</b>	<b>2,099,086</b>	<b>-97.0%</b>
Bldg Authority Construction Fund	1,189,769	595,384	3,665,034	-	-	-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>10,617,121</b>	<b>2,678,803</b>	<b>2,678,803</b>	<b>-74.8%</b>
<b>Total Capital Project Funds</b>	<b>\$ 35,473,748</b>	<b>\$ 36,319,384</b>	<b>\$ 80,300,701</b>	<b>\$ 8,027,431</b>	<b>\$ 4,777,889</b>	<b>-94.1%</b>

## Building Authority Construction Capital Project Fund Fund Statement

	Year ended December 31,				
	2007 Audited	2008 Audited	2009 Amended	2009 Estimated	2010 Adopted
<b>Revenues:</b>					
Intergovernmental	\$ -	\$ 10,000	\$ -	\$ -	\$ -
Investment earnings	906,614	886,824	500,000	220,400	-
Bond Proceeds	27,000,000	-	32,000,000	32,000,000	-
Other	457,125	-	17,500	798,700	-
<b>Total Revenues</b>	<b>28,363,739</b>	<b>896,824</b>	<b>32,517,500</b>	<b>33,019,100</b>	<b>-</b>
<b>Expenditures:</b>					
Interest and Bond Sale Expense	27,625	325	426,176	356,500	-
Capital outlay	2,927,292	11,646,231	42,765,979	9,635,600	-
<b>Total Expenditures</b>	<b>2,954,917</b>	<b>11,646,556</b>	<b>43,192,155</b>	<b>9,992,100</b>	<b>-</b>
Excess (deficiency) of revenues over (under) expenditures	25,408,822	(10,749,732)	(10,674,655)	23,027,000	-
<b>Other Financing Sources (Uses):</b>					
Transfers in	-	-	-	-	-
Transfers out	(693,599)	(1,189,769)	(3,665,034)	(2,132,800)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(693,599)</b>	<b>(1,189,769)</b>	<b>(3,665,034)</b>	<b>(2,132,800)</b>	<b>-</b>
Net Inc (Dec) in Fund Balance	24,715,223	(11,939,501)	(14,339,689)	20,894,200	-
Fund Balance, beginning of year	1,548,534	26,263,757	14,324,256	14,324,256	35,218,456
<b>Fund Balance, end of year</b>	<b>\$26,263,757</b>	<b>\$14,324,256</b>	<b>\$ (15,433)</b>	<b>\$35,218,456</b>	<b>\$ 35,218,456</b>

On May 9, 2007, the Kent County Board of Commissioners issued bonds to finance the construction of a new Human Services Complex on Franklin SE. This facility was opened on June 1, 2009. The new facility houses the State Department of Human Services offices, a County Health Clinic and Area Community Services Employment and Training Council (ACSET) offices.

During fiscal year 2009, the Building Authority appropriated approximately \$29.2 million for construction projects at the Correctional Facility. It is expected these projects will replace 520 beds in the older (1950-1970) sections of the main facility and renovate/expand the kitchen/dining (1963 construction) facilities at Juvenile Detention. Also, the Parks Administration Building project was cancelled/closed out and the remaining \$1.5 million in funding was returned to the County General Fund.

Approximately \$28.1 million, of the \$35.2 million estimated fund balance at the end of FY 2009, will be carried forward for the Correctional Facility. Approximately \$3.9 million will be carried forward to the FY 2010 budget for completion/closeout of the Human Services Complex and approximately \$2.8 million will be carried forward for the Juvenile Detention Remodel.

## Bond Capital Improvement Capital Project Fund

### Fund Statement

	Year ended December 31,				
	2007 Audited	2008 Audited	2009 Amended	2009 Estimated	2010 Adopted
<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>

## Capital Improvement Program Capital Project Fund Fund Statement

	Year ended December 31,				
	2007 Audited	2008 Audited	2009 Amended	2009 Estimated	2010 Adopted
<b>Revenues:</b>					
Taxes	\$ 4,065,086	\$ 4,212,327	\$ 4,331,000	\$ 4,300,000	\$ 3,107,889
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>6,729,742</b>	<b>5,766,768</b>	<b>19,779,428</b>	<b>8,200,000</b>	<b>3,232,889</b>
<b>Expenditures:</b>					
Capital outlay	7,328,003	9,084,194	17,650,974	5,585,000	2,099,086
<b>Total Expenditures</b>	<b>7,328,003</b>	<b>9,084,194</b>	<b>17,650,974</b>	<b>5,585,000</b>	<b>2,099,086</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)
<b>Total Other Financing Sources (Uses)</b>	<b>(910,570)</b>	<b>(172,180)</b>	<b>(5,751,738)</b>	<b>(5,751,000)</b>	<b>(2,678,803)</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>\$ 8,695,356</b>	<b>\$ 5,205,749</b>	<b>\$ 1,582,466</b>	<b>\$ 2,069,749</b>	<b>\$ 524,749</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, for 2009, is reserved for approved prior year projects that are expected to become part of the Fiscal Year 2010 Amended Budget.

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 C-34).

## Internal Service Fund

### Schedule of Uses of Financial Resources

Program Descriptions	FY 2008	FY 2009		FY 2010		Amended % Change
	Actual	Adopted	Amended	Requested	Adopted	
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>



## Risk Management Internal Service Fund

### Fund Statement

	<i>Year ended December 31,</i>				
	2007 Audited	2008 Audited	2009 Amended	2009 Estimated	2010 Adopted
<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>23,061,365</b>	<b>24,484,845</b>	<b>24,048,044</b>	<b>22,861,800</b>	<b>24,641,079</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>21,163,480</b>	<b>23,699,346</b>	<b>23,691,080</b>	<b>21,346,665</b>	<b>26,087,878</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>\$ 3,827,115</b>	<b>\$ 4,612,615</b>	<b>\$ 4,969,579</b>	<b>\$ 6,127,750</b>	<b>\$ 4,680,951</b>

*The Fiscal Year 2010 Adopted Budget projects that fund balances will be spent down by \$1.4 million, this is intentionally designed to bring fund balances to the equivalent of 60-days operating expenses.*

## Component Unit Funds

### Schedule of Uses of Financial Resources

Program Descriptions	FY 2008	FY 2009		FY 2010		Amended % Change
	Actual	Adopted	Amended	Requested	Adopted	
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>

## Public Works Component Unit Fund

### Fund Statement

	<i>Year ended December 31,</i>				
	2007 Audited	2008 Audited	2009 Amended	2009 Estimated	2010 Adopted
<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>

## Housing Commission Component Unit Fund

### Fund Statement

	<i>Year ended June 30,</i>				
	2007 Audited	2008 Audited	2009 Amended	2009 Estimated	2010 Adopted
<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>

## Proprietary Funds

### Schedule of Uses of Financial Resources

Program Descriptions	FY 2008	FY 2009		FY 2010		Amended % Change
	Actual	Adopted	Amended	Requested	Adopted	
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%
<b>Transfers Out</b>	<b>3,000,000</b>	<b>3,060,000</b>	<b>3,500,000</b>	<b>4,900,000</b>	<b>4,900,000</b>	<b>40.0%</b>
<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>

## Aeronautics Proprietary 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>Adopted</b>
<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>42,327,157</b>	<b>40,559,657</b>	<b>36,126,144</b>	<b>31,887,100</b>	<b>35,153,351</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>32,406,677</b>	<b>32,965,567</b>	<b>36,126,144</b>	<b>32,042,000</b>	<b>40,251,324</b>
Net Inc (Dec) in Fund Balance	9,920,480	7,594,090	-	(154,900)	(5,097,973)
Fund Balance, beginning of year	169,090,650	179,011,130	186,605,220	186,605,220	186,450,320
<b>Fund Balance, end of year</b>	<b>\$179,011,130</b>	<b>\$186,605,220</b>	<b>\$186,605,220</b>	<b>\$186,450,320</b>	<b>\$ 181,352,347</b>

## Delinquent Tax Revolving Proprietary Fund

### Fund Statement

	Year ended December 31,				
	2007 Audited	2008 Audited	2009 Amended	2009 Estimated	2010 Adopted
<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>

The revenue estimates for "taxes" includes penalties and interest which accrue on delinquent balances. It is expected that the deficits for fiscal years 2009 and 2010 will be eliminated with continuing fund balances to be reported in the range of \$9-10 million each year.

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