
Introduction to Revenue Assumptions

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

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

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

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

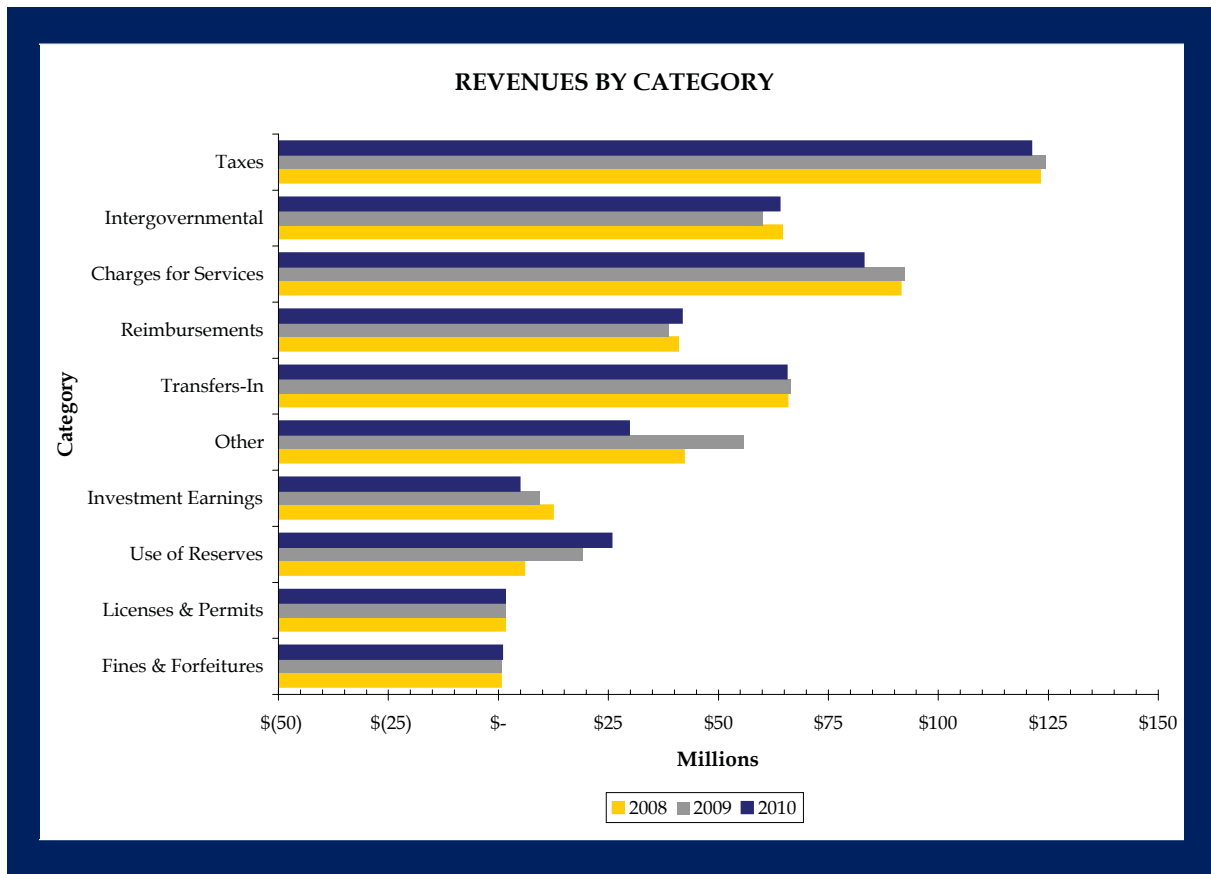
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Revenue History by Category

SOURCES	FY 2008		FY 2009		FY 2010		
	ACTUAL	PERCENT	ADOPTED	PERCENT	REQUESTED	ADOPTED	PERCENT
Taxes	\$ 123,177,073	27.5%	\$ 124,498,856	26.6%	\$ 121,193,138	\$ 121,193,138	27.7%
Licenses & Permits	1,561,688	0.3%	1,580,602	0.3%	1,518,100	1,512,700	0.3%
Intergovernmental	64,512,335	14.4%	60,054,245	12.8%	64,246,305	63,993,002	14.6%
Charges for Services	91,491,286	20.4%	92,327,615	19.7%	82,881,802	83,031,337	18.9%
Fines & Forfeitures	629,971	0.1%	761,498	0.2%	860,122	860,422	0.2%
Investment Earnings	12,439,266	2.8%	9,355,840	2.0%	4,841,298	4,841,298	1.1%
Reimbursements	40,849,585	9.1%	38,633,357	8.2%	41,844,686	41,771,751	9.5%
Other	42,243,019	9.4%	55,850,779	11.9%	29,829,805	29,757,241	6.8%
Total Revenue	376,904,223	84.0%	383,062,792	81.7%	347,215,256	346,960,889	79.2%
Reserves Use/(Dep)	5,922,145	1.3%	19,247,084	4.1%	36,712,316	25,750,291	5.9%
Transfers-In	65,729,308	14.7%	66,470,112	14.2%	66,633,883	65,596,359	15.0%
Total Sources	\$ 448,555,676	100.0%	\$ 468,779,988	100.0%	\$ 450,561,455	\$ 438,307,539	100.0%



Revenue Discussion by Category

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

Taxes

The primary source of tax revenue is property tax; an annual tax based mostly on real estate properties. For the 2010 budget, taxes represent approximately 34.9% of the County's total revenue stream. The projection for all tax revenue totals \$121.2 million and includes the designated millage for the Correctional Facility and Senior Services, as well as Industrial Facilities Exemption Certificate Taxes, and the Hotel/Motel Tax. This represents a decrease of \$3.3 million, or 2.7%, from the 2009 budget. The majority of the decrease can be attributed to declining taxable values and its impact on property taxes.

Licenses and Permits

Licenses and Permits represent fees charged by the County to individuals and businesses for things such as marriage licenses, pistol permits, park and campground reservations, dog licenses, public water permits, sanitary facility appraisals, and food licenses. This source accounts for \$1.5 million, or 0.4%, of total revenues for the 2010 budget. This represents a decrease of 4.3% from the 2009 budget.

Intergovernmental

Intergovernmental revenue consists of grants from Federal, State, and local units of government. In 2005, one of the primary sources in this category, State Revenue Sharing, was eliminated by the State of Michigan in favor of the Tax Levy Shift. In 2010, Intergovernmental revenue accounts for \$63.9 million or 18.4% of total revenues. This represents an increase of 6.6% from the 2009 budget. The majority of the increase can be attributed to Federal grants for vaccines in the Health Fund.

Charges for Services

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

Fee, Board & Care, Parking Fees, and Public Works Services. This source accounts for \$83.0 million or 23.9% of total revenues for the 2010 budget. This represents a decrease of 10.1% from the 2009 budget of \$92.3 million. This decrease is a result of the loss of steam sales revenue, as Public Works sold the District Heating and Cooling Operation. This decrease is more than offset by corresponding operating expenses.

Fines & Forfeitures

Fees charged for fines and forfeitures are assessed to individuals and businesses that have violated various statutes or laws. The primary revenue sources in this category are Penal Fines, Bond Forfeitures, Late Fees, and Impound Fees. The Fines & Forfeitures revenue source accounts for \$860,422 or 0.2% of total revenues for the 2010 budget. This represents an increase of 13.0% over the 2009 budget of \$761,498.

Investment Earnings

Revenue in this category comes from interest earned on investments. The Interest Earnings revenue source accounts for \$4.8 million or 1.4% of total revenues for the 2010 budget. This represents a decrease of 48.3% from the 2009 budget of \$9.4 million. In 2008, the Treasurer earned 3.9% on pooled investments. For 2009, that interest rate is estimated to decrease to 2.0%. It is anticipated that short term interest rates will be approximately 2.4% in 2010.

Reimbursements

Revenue in this category is comprised of reimbursements for costs incurred, including Attorney Fees, Cost Allocation, Medicare and Medicaid, and Substance Abuse Fees. The Reimbursements revenue source accounts for \$41.8 million or 12.0% of total revenues for the 2010 budget. This represents an increase of 8.1% from the 2009 budget of \$38.6 million. The majority of this increase is a result of the increase in health care premiums in the Insurance Fund.

Other Revenue

Other Revenue is primarily used for various accounts with infrequent usage. Some of the accounts included in this category are Contributions from Private Sources, Rents and Royalties, Sale of Fixed Assets, and Vending Machines & Pay Phones. The Other Revenue source accounts for \$29.8 million or 8.6% of total revenues for the 2010 budget. This

represents a decrease of 46.7% from the 2009 budget of \$55.9 million. The decrease is attributed to bond proceeds, budgeted for construction projects at the Correctional Facility and the Juvenile Detention Center, in the 2009 budget.

Use of Fund Balance

Use of Fund Balance is necessary when budgeted expenditures exceed budgeted revenues. The 2010 budget results in the use of \$25.8 million in reserves, the 2009 budget resulted in a \$19.2 million

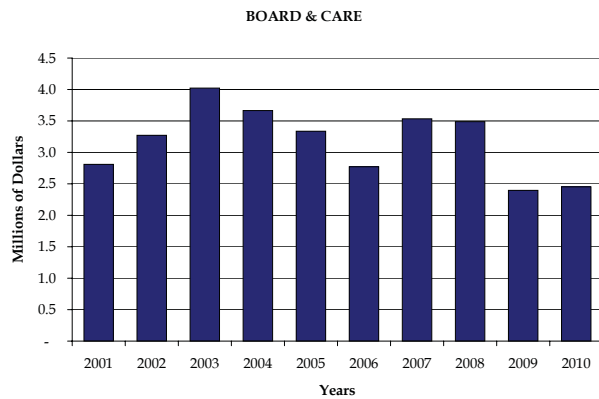
use of reserves. The substantial use of reserves in the 2010 budget is attributed to the \$11.9 million net decrease in reserves in the Revenue Sharing Reserve Fund as a result of the \$12.0 million transfer to the General Fund. In fiscal year 2010, the General Fund budget as adopted results in a \$2.7 million decrease in General Fund reserves. Also, the Aeronautics Fund is budgeted to use \$5.1 million in reserves; the Delinquent Tax Fund is budgeted to use \$2.2 million in reserves; and the Capital Improvement Program is budgeted to use \$1.5 million in reserves.

**Revenue Discussion
by Fund**

General Fund

Board and Care

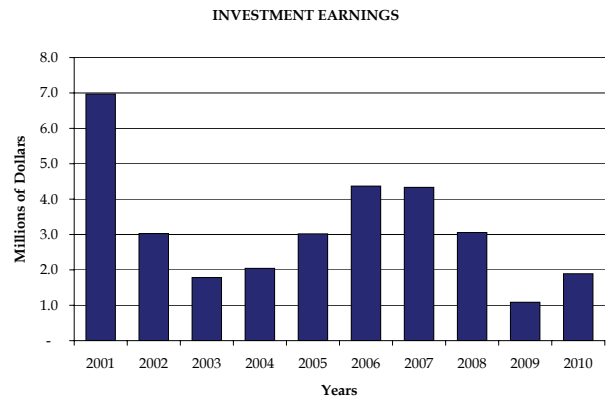
Board and Care is reimbursement for housing inmates for the State and other local agencies. The charges are set at an established rate per day, times the number of days the inmate served in jail. The projection for 2010 is \$2.5 million; this represents an 2.3% increase from the 2009 projection of \$2.4 million.



Investment Earnings

This source represents interest earned on investments. The State of Michigan sets allowable investment standards. Interest earnings are contingent on interest rates and the County's investment balances. The General Fund investment balance has steadily decreased in recent years, while interest rates declined dramatically between 2000 and 2003, resulting in significant declining investment earnings. In June 2004, the Treasurer earned 1.7% on pooled investments. By June 2005, interest rates increased to 3.0%. Short term interest rates averaged 4.6% in 2006; 5.1% in 2007; and 3.9% in 2008. Interest projections for 2010 have been decreased to \$1.9 million from the \$2.8 million

budgeted in 2009. The General Fund earned \$3.1 million on its investments in 2008 and is expected to take in approximately \$1.1 million for 2009.



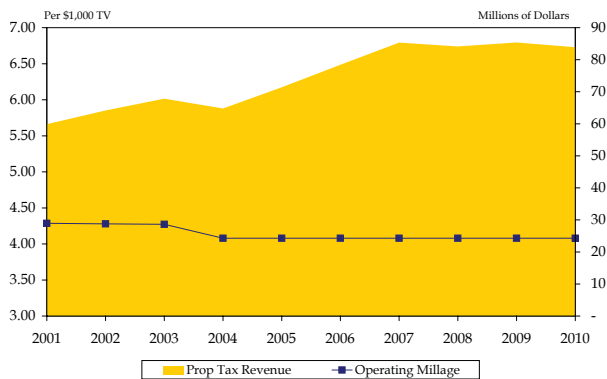
Property Tax Revenue

Property Tax is the primary source of revenue for the County's General Fund. Property tax revenue is based on four variables: taxable valuation, the operating millage, delinquencies, and tax abatement/capture programs initiated by local governmental units. The taxable valuation is based on the assessed property valuation of agricultural, commercial, industrial, and residential parcels, both real and personal property. The County's maximum operating millage rate is fixed, subject only to rollback based on the "Headlee" provisions in the state constitution. Application of the authorized millage rate to current taxable valuation produces the total gross tax levy. After recognition of exemption for the taxable valuation of properties located in renaissance zones/industrial facility tax districts, changes in delinquencies, and capture of tax increments by local governments, the County's net tax levy is determined.

Michigan Public Act 357 of 2004 changed the

collection schedule for the operating property tax levy. Beginning with the 2005 summer tax levy, one-third of the county operating property tax levy was billed on July 1, 2005. In 2006, two-thirds of the operating tax levy was billed in the summer. In 2007, the entire operating tax levy was billed in the summer. Winter tax bills were reduced each year by the same amount. Special millages are excluded and will continue to be billed in December each year. The excess cash flows derived from acceleration of the property tax levy were placed into a reserve account from which the County can draw to replace the suspended State Revenue Sharing program distributions. When the reserve account has been depleted, it is assumed that the State Revenue Sharing program will be reinstated.

PROPERTY TAX REVENUE & MILLAGE RATES



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 \$21.193 billion to generate \$87.0 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 \$87.0 million. The \$87.0 million operating levy is allocated to the General

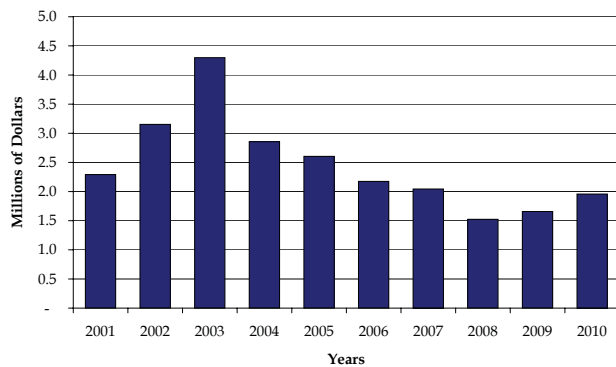
Fund (\$83.9 million) and the CIP Fund (\$3.1 million).

The General Fund portion of the operating levy represents a 1.8% decrease from the, \$85.4 million, projected General Fund tax collections for fiscal year 2009. The fiscal year 2010 General Fund property tax revenue represents 50.8% of the General Fund's total funding sources.

Real Estate Recording Fee

The County charges recording fees for documents as a result of property being bought, sold, and refinanced. The level of activity steadily increased significantly between 2000 and 2003 in Kent County as a result of low interest rates. Activity leveled off, along with the interest rates, in 2004. The 2010 budget is \$2.0 million, which is an 18.6% increase from the 2009 budget of \$1.7 million and an 18.1% increase over the fiscal year 2009 projection of \$1.7 million.

REAL ESTATE RECORDING FEE

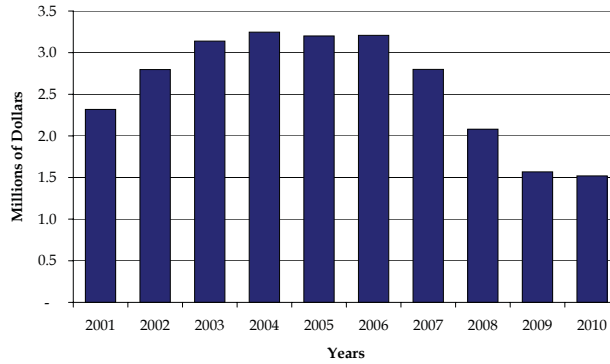


Real Estate Transfer Tax

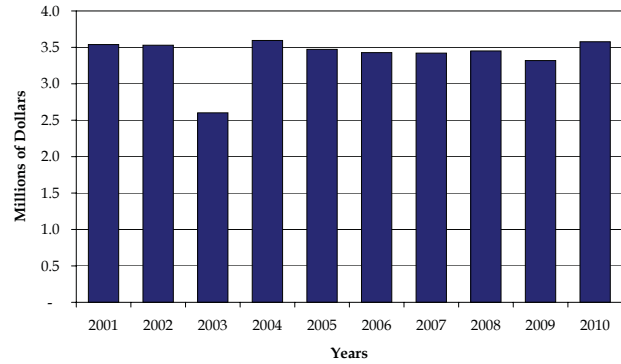
All real estate changing ownership for a monetary consideration is charged a transfer tax of \$8.60 per \$1,000 of sale value. The County's portion of the tax rate is \$1.10 per \$1,000 of sale value, while the State's portion of the tax rate is \$7.50 per \$1,000 of sale value. The economy and mortgage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

There was a dip in 2000 for real estate transactions due to relatively high mortgage rates and higher unemployment rates. Activity leveled off, along with the interest rates, in 2003. Activity began to decline in 2007 and was significantly reduced in 2008 due to increased unemployment rates and its impact on the real estate market. The 2010 General Fund revenue from County transfer tax is budgeted at \$1.5 million, a 33.2% decrease from the \$2.3 million budgeted in 2009. The estimated receipts for 2009 actual activity is \$1.6 million.

REAL ESTATE TRANSFER TAX



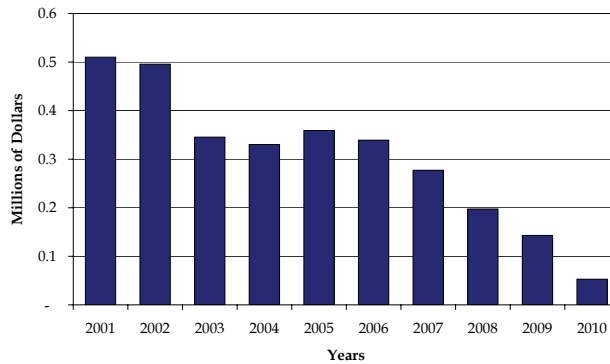
STATE COURT FUNDING



State Cigarette Tax

The Cigarette tax is earmarked at a rate of \$.04/pack of cigarettes sold for all Michigan counties. This accumulated tax revenue is distributed to counties based on a distribution rate determined by the State of Michigan’s population and the County’s population as of the 2000 census. By state law, out of every \$17 of the tax revenue, \$11 is allocated to preventive health; \$5 is allocated to public safety; and \$1 is allocated to the General Fund. This revenue stream started to decline in 2002, and continues to decline. The budget for 2010 is \$52,860, this is a 71.3% decrease from the 2009 budget of \$184,100. Estimated Cigarette Tax distributions for fiscal year 2009 is \$143,009.

STATE CIGARETTE TAX

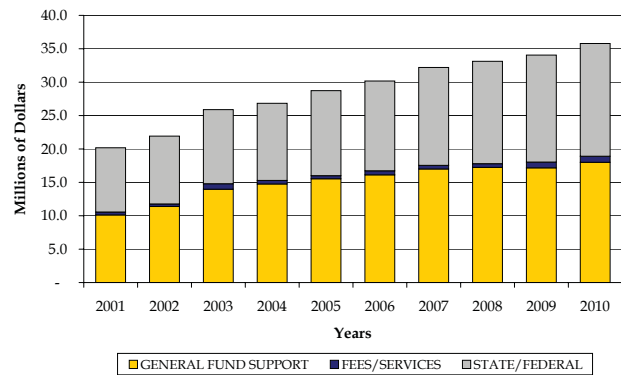


Non-General Fund

Child Care

In 2010, it is estimated that the Child Care funds will receive 47.2% of its revenue from the State and Federal government and 2.5% for fees and services charged by the County for various activities. The remaining 50.3% in funding comes from the County General Fund.

CHILD CARE



State Court Funding

PA 374 of 1996 established the Court Equity Fund to provide funding to the state’s 83 counties for support of local trial court operations. Distributions from this fund are made quarterly within the state fiscal year and fluctuate with the amount of trial court revenue deposits available for disbursement each quarter. Distributions from the Court Equity Fund for fiscal year 2009 are estimated at \$3.3 million. The 2010 distributions are budgeted at \$3.6 million and is a 2.0% increase over the 2009 adopted budget of \$3.5 million.

Friend of the Court

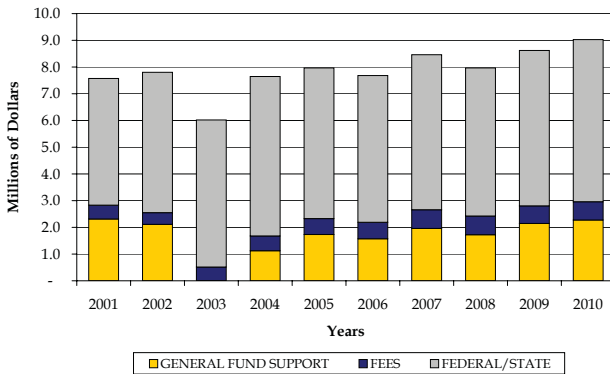
The Friend of the Court (FOC) is part of the judiciary, specific to the Circuit Court. Its duties are set forth in a number of statutes, including, but not limited to, paternity establishment, child custody and support and visitation enforcement. FOC funding comes from four sources: State and Federal reimbursement; Incentive Fees; fees and services; and General Fund Support. State and Federal revenue is expected to account for 67.2% or \$6.1 million of the total FOC revenue for 2010.

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

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

The FOC charges for various fees and services including filing fees, service fees, and record copy fees. Approximately 7.6% or \$683,598 of FOC revenue for 2010 comes from FOC fees. The remaining \$2.3 million or approximately 25.2% of FOC funding will come from the County General Fund.

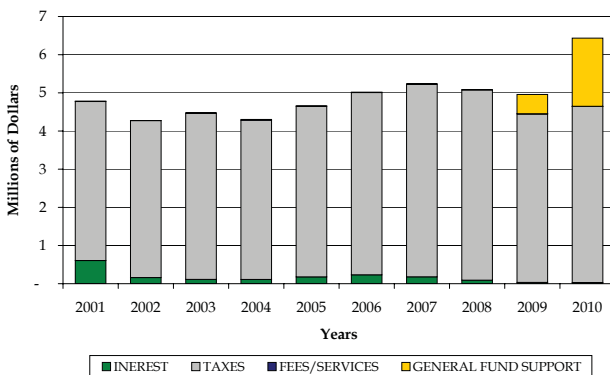
FRIEND OF THE COURT



Excise Tax

The County Treasurer is responsible for the collection and administration of the Kent County Excise Tax, by appointment of the Board of Commissioners. For 2010, approximately 71.7% of Excise Tax revenue comes from transient guest hotel/motel lodging tax; 27.8% comes from General Fund support; 0.5% is earned interest income; and less than 0.1% is received from fees and penalties.

EXCISE TAX



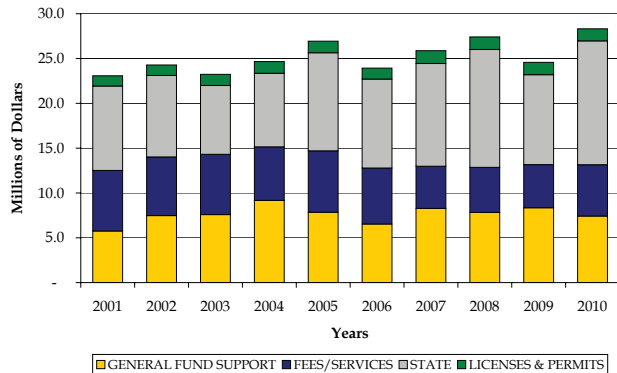
Health Department

The County Public Health Department provides various health services including hearing and vision testing, breast cancer control, immunizations, health

education, disease prevention, substance abuse prevention, animal control, food licenses, septic tank & well permits, dog licenses, and inspections.

For fiscal year 2010, approximately 4.8% of the Health Department's revenue comes from licenses & permits, 48.8% of funding comes from the State of Michigan and Federal government, 20.2% comes from fees, services, reimbursements, and other contributions, while the remaining 26.2% of funding is from General Fund support.

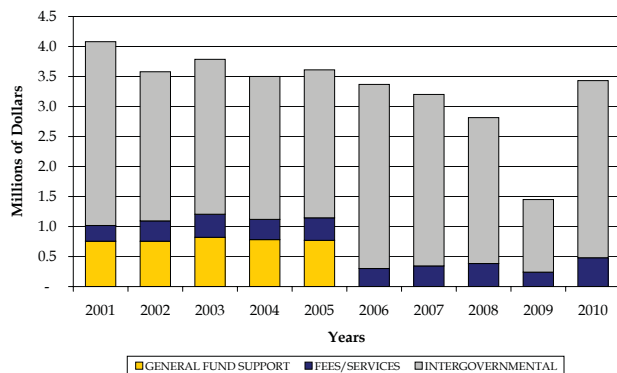
HEALTH DEPARTMENT



Social Welfare

The Department of Human Services (DHS) is responsible for the administration of social service programs and the distribution of funds as appropriated by the State Legislature for public assistance grants. The State of Michigan reimburses all expenditures for such programs to the County. In addition, the General Fund furnishes supplemental assistance in areas such as hospitalization and other special programs. For 2010, approximately 86.0% of the revenue comes from intergovernmental sources (approximately \$3.0 million from the State of Michigan), and the remaining 14.0% comes from various other fees and services.

SOCIAL WELFARE



Revenue History by Fund

(Net Use of Fund Balance)

Fund	2007 Actual	2008 Actual	2009 Adopted	2010 Request	2010 Adopted
General Fund	\$ 87,109,198	\$ 85,793,376	\$ 89,175,400	\$ 85,694,728	\$ 85,694,728
Capital Improvement Program	4,065,086	4,212,327	4,331,000	3,107,889	3,107,889
Correction & Detention Millage	15,545,812	16,297,338	16,641,000	16,725,530	16,725,530
Delinquent Tax Fund	4,652,413	5,179,328	1,900,000	4,180,522	4,180,522
Lodging Excise Tax	5,048,711	4,987,560	5,566,200	4,613,447	4,613,447
Senior Millage	6,386,948	6,707,145	6,885,256	6,871,022	6,871,022
Taxes Sub-total	122,808,167	123,177,073	124,498,856	121,193,138	121,193,138
General Fund	66,306	89,506	82,950	99,200	93,800
Health Department	1,432,505	1,406,017	1,427,652	1,348,900	1,348,900
Special Project	64,920	66,165	70,000	70,000	70,000
Licenses & Permits Sub-total	1,563,731	1,561,688	1,580,602	1,518,100	1,512,700
General Fund	9,689,213	9,180,523	9,739,003	9,340,031	9,342,031
Aeronautics	8,710,661	7,075,564	4,000,000	4,000,000	4,000,000
Building Authority Construction	-	10,000	-	-	-
Building Authority Debt Service	-	-	-	784,978	784,978
Capital Improvement Program	773,093	474,848	150,000	145,000	125,000
Child Care	9,845,041	9,592,339	10,432,582	9,990,423	9,950,112
Community Development	2,108,354	1,906,721	2,144,778	2,224,172	2,224,172
DHS Child Care	4,818,301	5,740,395	6,051,983	7,203,308	6,934,094
Fire Commission	186,000	207,561	196,000	172,247	172,247
Friend of the Court	5,803,152	5,542,427	5,982,084	5,994,875	6,069,097
Health Department	11,463,258	13,159,219	10,770,031	13,819,369	13,819,369
Housing Commission	3,177,113	3,988,644	2,512,910	2,512,910	2,512,910
Public Works	1,550,422	1,510,301	634,080	639,380	639,380
Shelter Plus Care	-	-	1,251,276	1,249,380	1,249,380
Social Welfare	2,857,345	2,430,950	2,952,000	2,952,000	2,952,000
Special Project	6,714,969	3,630,082	3,158,414	3,142,517	3,142,517
Veteran's Trust Fund	72,332	62,760	79,104	75,715	75,715
Intergovernmental Sub-total	67,769,255	64,512,335	60,054,245	64,246,305	63,993,002
General Fund	19,859,068	18,712,800	18,449,501	18,254,367	18,403,902
Aeronautics	18,822,387	17,800,613	18,174,177	18,411,059	18,411,059
Child Care	171,081	177,474	393,000	209,000	209,000
Delinquent Tax Fund	551,534	664,354	462,500	429,000	429,000
Dispatch Authority	-	751,433	-	3,900,000	3,900,000
Friend of the Court	695,160	697,153	686,315	682,898	682,898
Health Department	964,763	810,503	918,940	820,265	820,265
Insurance	1,793,017	1,749,141	1,775,000	1,250,000	1,250,000
Kent County Capital Improvement Fund	-	3,335	-	-	-
Lodging Excise Tax	931	608	2,000	608	608
Public Works	52,147,171	49,384,152	50,696,182	38,154,605	38,154,605
Register of Deeds Automation	655,316	539,856	600,000	600,000	600,000
Special Project	163,353	199,865	170,000	170,000	170,000
Charges for Services Sub-total	95,823,781	91,491,286	92,327,615	82,881,802	83,031,337

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Revenue Discussion

Continued from previous page

Fund	2007 Actual	2008 Actual	2009 Adopted	2010 Request	2010 Adopted
General Fund	210,802	159,644	201,100	166,700	167,000
Aeronautics	73,992	7,717	5,000	5,000	5,000
Drug Law Enforcement Fund	109,036	280,526	347,336	441,765	441,765
Friend of the Court	4,615	2,980	4,000	700	700
Health Department	166,153	135,579	156,600	153,500	153,500
Lodging Excise Tax	6,054	3,449	5,000	2,000	2,000
Special Project	47,960	40,076	42,462	90,457	90,457
Fines and Forfeitures Sub-total	618,612	629,971	761,498	860,122	860,422
General Fund	4,332,887	3,056,918	2,805,250	1,891,450	1,891,450
Aeronautics	1,446,676	897,873	809,000	374,250	374,250
Building Authority Construction Fund	906,614	886,824	500,000	-	-
Building Authority Debt Service Fund	10,460	(7,814)	-	300	300
Correction & Detention Millage	504,258	504,866	75,000	200,000	200,000
Delinquent Tax Fund	2,904,175	2,767,258	1,969,900	778,000	778,000
Dispatch Authority	-	983	-	-	-
Drug Law Enforcement Fund	3,069	7,028	-	-	-
Fire Commission	6,423	5,069	6,700	3,500	3,500
Housing Commission	77,372	36,370	-	-	-
Insurance	260,461	298,844	104,000	152,000	152,000
Kent County Capital Improvement Fund	(10,293)	228,161	-	-	-
Kent County Debt Service Fund	11,216	6,389	-	-	-
Lodging Excise Tax	179,468	90,909	75,000	30,000	30,000
Public Works	2,671,486	2,232,028	2,098,340	1,208,398	1,208,398
Register of Deeds Automation	56,315	52,172	35,000	25,000	25,000
Revenue Sharing Reserve Fund	1,857,779	1,157,222	726,650	100,000	100,000
Senior Millage	132,524	160,896	138,000	70,000	70,000
Special Project	57,714	57,272	13,000	8,400	8,400
Investment Earnings Sub-total	15,408,604	12,439,266	9,355,840	4,841,298	4,841,298
General Fund	8,280,998	12,554,956	12,404,741	12,754,882	12,681,754
Aeronautics	619,221	1,312,047	180,000	235,000	235,000
Building Authority Construction Fund	-	-	170,000	-	-
Capital Improvement Program	14,580	747	-	-	-
Child Care	171,467	262,930	175,000	543,000	543,000
Community Development	204,105	84,447	75,000	75,000	75,000
DHS Child Care	52,787	50,638	15,000	15,000	15,000
Fire Commission	160,359	104,901	126,000	162,000	162,000
Health Department	3,236,790	3,728,174	3,451,171	4,374,725	4,374,918
Insurance	20,845,548	22,430,184	21,547,561	23,204,079	23,204,079
Social Welfare	343,428	319,822	480,000	480,000	480,000
Special Project	1,099	738	8,884	1,000	1,000
Reimbursements Sub-total	33,930,383	40,849,585	38,633,357	41,844,686	41,771,751
General Fund	2,610,659	2,913,068	3,219,402	4,621,868	4,616,868
Aeronautics	12,654,220	13,465,842	12,957,967	12,128,042	12,128,042
Building Authority Construction Fund	27,457,125	-	29,430,000	-	-
Building Authority Debt Service Fund	5,350,817	7,565,120	8,303,133	9,742,524	9,742,524
Capital Improvement Program	1,876,983	1,078,846	-	38,148	-
Child Care	19,911	15,288	35,000	70,000	70,000
DHS Child Care	125,000	50,000	60,000	70,000	70,000
Fire Commission	18,527	-	15,300	18,000	18,000

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Fund	2007 Actual	2008 Actual	2009 Adopted	2010 Request	2010 Adopted
Health Department	339,778	351,189	313,390	405,189	375,773
Insurance	162,339	6,676	25,000	35,000	35,000
Kent County Capital Improvement Fund	-	14,372,654	-	-	-
Public Works	796,717	2,041,085	1,372,894	2,471,428	2,471,428
Social Welfare	12	-	-	-	-
Special Project	302,176	383,251	118,693	229,606	229,606
Other Revenue Sub-total	51,714,264	42,243,019	55,850,779	29,829,805	29,757,241
General Fund	28,746,518	30,503,001	31,566,309	32,158,377	32,158,377
Building Authority Debt Service Fund	1,038,147	1,189,769	595,384	959,417	959,417
Capital Improvement Program	4,926,630	4,222,851	-	-	-
Child Care	12,212,686	11,473,213	12,088,509	11,366,426	11,026,116
DHS Child Care	4,787,230	5,761,548	6,076,416	7,260,738	6,972,689
Fire Commission	186,000	195,000	196,000	172,247	172,247
Friend of the Court	1,958,607	1,723,765	2,237,623	2,409,928	2,273,879
Health Department	8,272,688	7,825,270	9,568,237	7,696,883	7,423,767
Kent County Capital Improvement Fund	1,230,473	1,100,000	1,393,000	-	-
Kent County Debt Service Fund	961,776	1,053,478	2,122,040	2,139,853	2,139,853
Lodging Excise Tax	-	-	-	1,787,821	1,787,821
Social Welfare	-	64,015	-	-	-
Special Project	700,542	617,399	626,594	682,193	682,193
Transfer In Sub-total	65,021,296	65,729,308	66,470,112	66,633,883	65,596,359
General Fund	160,905,648	162,963,790	167,643,656	164,981,603	165,049,910
Aeronautics	42,327,157	40,559,657	36,126,144	35,153,351	35,153,351
Building Authority Construction Fund	28,363,739	896,824	30,100,000	-	-
Building Authority Debt Service Fund	6,399,424	8,747,075	8,898,517	11,487,219	11,487,219
Capital Improvement Program	11,656,372	9,989,618	4,481,000	3,291,037	3,232,889
Child Care	22,420,186	21,521,243	23,124,091	22,178,849	21,798,228
Community Development	2,312,459	1,991,168	2,219,778	2,299,172	2,299,172
Correction & Detention Millage	16,050,070	16,802,205	16,716,000	16,925,530	16,925,530
Delinquent Tax Fund	8,108,122	8,610,939	4,332,400	5,387,522	5,387,522
DHS Child Care	9,783,317	11,602,581	12,203,399	14,549,046	13,991,783
Dispatch Authority	-	752,415	-	3,900,000	3,900,000
Drug Law Enforcement Fund	112,105	287,553	347,336	441,765	441,765
Fire Commission	557,309	512,531	540,000	527,994	527,994
Friend of the Court	8,461,534	7,966,324	8,910,022	9,088,401	9,026,574
Health Department	25,875,936	27,415,951	26,606,021	28,618,831	28,316,492
Housing Commission	3,254,485	4,025,015	2,512,910	2,512,910	2,512,910
Insurance	23,061,365	24,484,845	23,451,561	24,641,079	24,641,079
Kent County Capital Improvement Fund	1,220,179	15,704,150	1,393,000	-	-
Kent County Debt Service Fund	972,992	1,059,867	2,122,040	2,139,853	2,139,853
Lodging Excise Tax	5,235,164	5,082,525	5,648,200	6,433,876	6,433,876
Public Works	57,165,796	55,167,565	54,801,496	42,473,811	42,473,811
Register of Deeds Automation	711,631	592,028	635,000	625,000	625,000
Revenue Sharing Reserve Fund	1,857,779	1,157,222	726,650	100,000	100,000
Senior Millage	6,519,472	6,868,041	7,023,256	6,941,022	6,941,022
Shelter Plus Care	-	-	1,251,276	1,249,380	1,249,380
Social Welfare	3,200,786	2,814,787	3,432,000	3,432,000	3,432,000
Special Project	8,052,733	4,994,849	4,208,047	4,394,173	4,394,173
Veteran's Trust Fund	72,332	62,760	79,104	75,715	75,715
Total Revenues	\$ 454,658,092	\$ 442,633,531	\$ 449,532,904	\$ 413,849,139	\$ 412,557,248

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