



County of Ottawa

Fiscal Services Department

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Ottawa County 2005 On-Line Budget Document

The budget document presented here is summary information only and does not include all of the schedules included in our formal budget document. The on-line document contains the following summary information:

Transmittal Letter

Summary of All County Governmental Funds (including anticipated year end fund balances)

General Fund Total Revenues

General Fund Total Expenditures

General Fund Summary by Department

Fund Summaries (includes prior year, current year estimated, and budget year)

Discussion of the County's Major Revenue Sources

Debt Information

Debt Payment Schedules

Discussion of the County's Major Capital Construction Projects

Schedule of Expenditures Associated with Capital Construction Projects

Thank you for your interest. If the above information does not meet your needs, feel free to request additional information.



County of Ottawa

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October 26, 2004

Board of County Commissioners and Citizens of Ottawa County:

Transmitted herein are the 2005 Operating Budgets for County operations. The combined budget, including component units, totals \$192,281,710 and is balanced in that revenues and fund balance in all funds are anticipated to meet or exceed expenditures. The budget is presented in conformance with Public Act 2 of 1968 and in accordance with Public Act 621 of 1978, known as the "Uniform Budget and Accounting Act."

Included in the 2005 document is a User's Reference Guide to assist the reader through the document and address a variety of commonly asked questions and concerns. Also included in the User's Reference Guide is the County's updated strategic plan. Summary information is provided to give the reader a broad overview of the County's 2005 budget. The Revenue Sources section provides information on key revenue sources.

The budget document is organized by fund type. All governmental funds contain a summary of revenues and expenditures by type (e.g., taxes, intergovernmental, personnel services, supplies). The General Fund and certain large special revenue funds (e.g., Health, Mental Health) also include departmental summaries by revenue/expenditure type. Although the budgets are reported by revenue/expenditure type, the legal level of control is at line item.

An appendix and an index are also included to provide other information and assist in locating desired information.

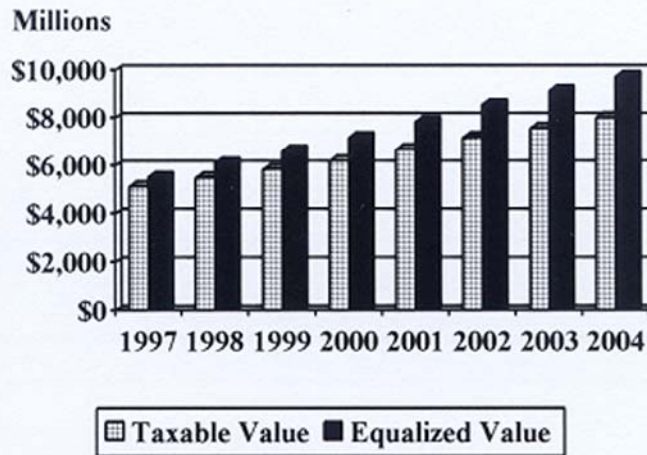
FINANCIAL ISSUES

The budget process for 2005 came with major challenges. Like most municipalities, Ottawa County is facing upward pressure on several cost areas accompanied by downward pressure on several revenue sources. Significant reductions in State funding in recent years, as well as uncertainties surrounding current and future State funding, further complicated the process. The County is also cognizant of and sensitive to the contributions of taxpayers.

Major revenue considerations include the following:

Proposal A: Ottawa County officials continually monitor legislation to determine its impact on County revenue. Proposal A is one example of legislation that has reduced County revenues. Under Proposal A, property taxes switched from being calculated exclusively on the State Equalized Value of property to the Taxable Value of property (if it is lower than the State Equalized Value). The Taxable Value is adjusted to equal the State Equalized Value only after there is a transfer of ownership in the property. This method of calculating property taxes has, in essence, lowered the County's tax base. The graph on the following page shows the widening gap between the 2004 Taxable Value (\$8,017,866,823) and the 2004 State Equalized Value (\$9,735,663,464). This represents a 17.6% loss of tax revenue.

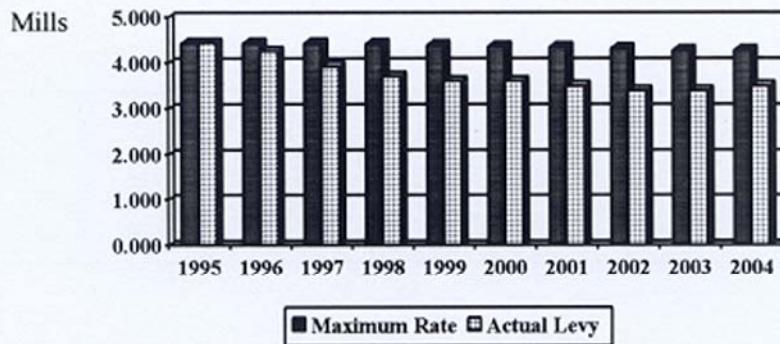
Taxable Value vs. Equalized Value



The revenue lost to the County in 2005 is just under \$7.32 million for the total County levy including special millages.

Citizen Tax Burden: Ottawa County has a maximum tax limit of 4.2762 mills for 2005 County operations. Like most taxpayers and other government entities, Ottawa County has suffered from the economic downturn occurring simultaneously with double-digit increases in many expenditures, most notably health insurance. As a result, the County increased its levy from 3.4 mills for 2004 operations to 3.5 mills for 2005 operations. However, it is important to remember the County still levies well below its maximum authorized millage. **Specifically, the difference in the levy from the maximum of 4.2762 mills to 3.5 mills represents an 18% savings to the taxpayers.** This is the ninth consecutive year that the County has levied less than the maximum. The following graph shows a history of the maximum allowable millage rate for County operations versus the actual levy for 1995 - 2004:

Maximum Allowable Levy vs. Actual Levy



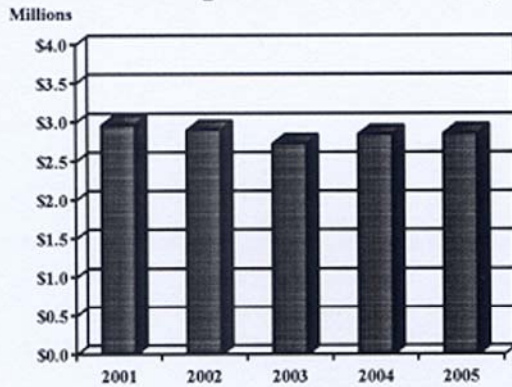
Tax revenue nevertheless remains steady as a result of increases in our property tax value ranging from 7.0 to 9.2 percent over the last five years.

State Revenue Sharing: State Revenue Sharing payments have again been a key part of the State's budget discussions. The slow economy has reduced State collections of sales tax. Consequently, during 2004 Governor Granholm proposed, and the legislature approved, the temporary end of revenue sharing payments to counties effective 10/1/04. To assist counties in preventing the loss of key services, the county property tax levy will gradually be moved up from December to July over three years. Beginning with the December 2004 tax collection, one-third of the levy will be placed into a new Revenue Sharing Reserve Fund (RSRF) that the County will manage and be able to access an amount equal to what we should have received in 2004, plus an annual increase equal to CPI (Consumer Price Index). When the County has depleted this fund, the State is statutorily required to reinstate the revenue sharing payments. Ottawa County is projected to deplete its fund in 2011.

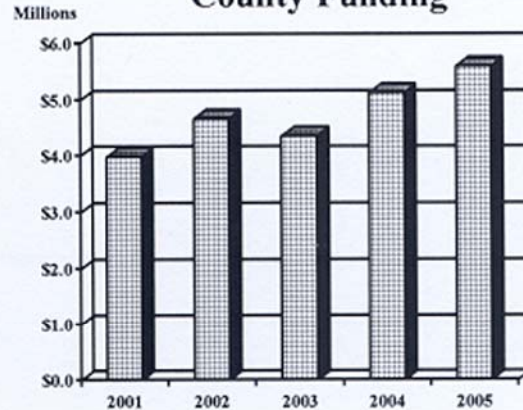
Obviously, there is concern whether the State will actually reinstate the payments. For Ottawa County, these payments are approximately \$4.1 million. Should the funds not be reinstated, the County would likely face severe program cuts and/or tax increases. Consequently, county administrators, the Michigan Association of Counties, and various other organizations will be working hard to ensure that the payments are reinstated.

Other State Funding: The State's budget woes are affecting more than revenue sharing payments. The County receives State funding for a variety of programs, and State funding for Public Health programs is one of the hardest hit areas. Decreases in State funding to Ottawa County have resulted in the choice between increasing local funding for or eliminating these programs. The Health department has undergone reorganization and has made some staffing cuts to make up for some of the funding decreases. The graphs that follow reflect the funding changes that the Ottawa County Health department is experiencing:

State Funding in Ottawa County

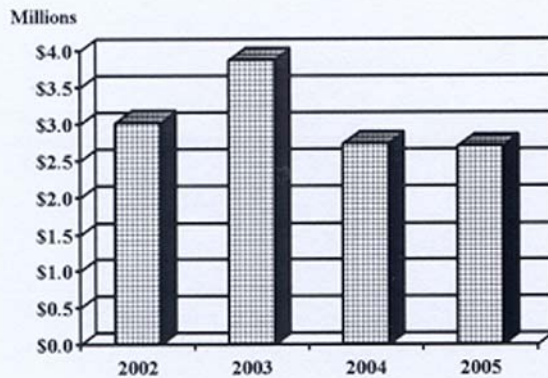


County Funding

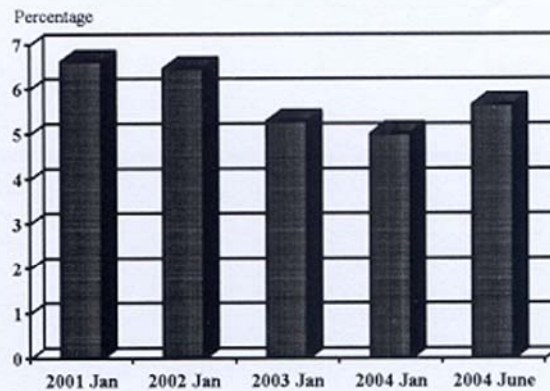


Other Revenue: The last several years have seen extraordinary amounts of revenue generated in the Register of Deeds office. The record low interest rates have made new home construction more affordable and mortgage refinancing feasible. Interest rates have begun to creep up, so the County's 2004 and 2005 budgets project a slight decrease in this revenue source. The graphs that follow indicate these trends:

Register of Deeds Revenue



15 Year Mortgage Interest Rates



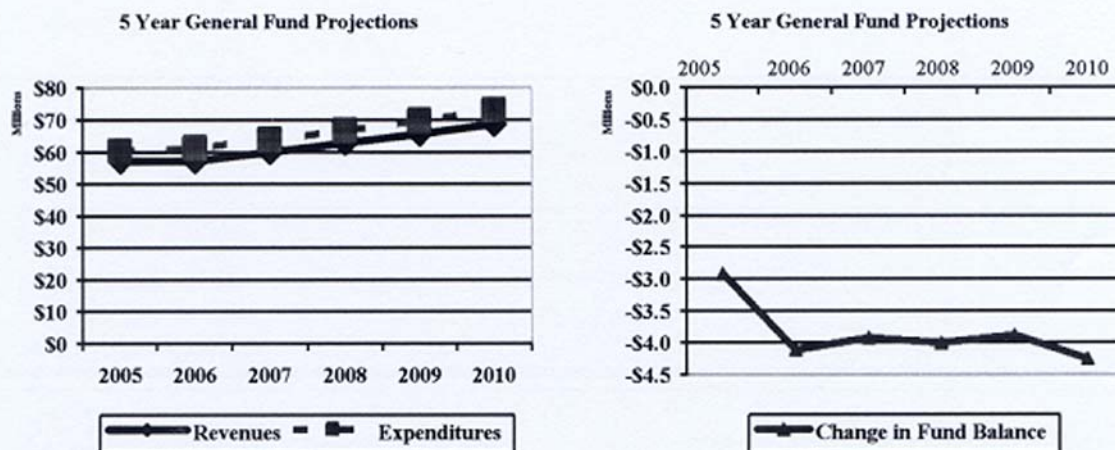
Expenditures: The County faces continued upward increases in expenditures in personnel cost. As the County continues to grow, additional personnel are needed to maintain existing service levels. After reviewing 2005 personnel requests, it was determined that 25 new positions should be added to keep pace with growth. Ten of the new positions are in the General Fund, and most of these are necessary to meet the requirements of the recently completed jail expansion and the new Circuit Court Judge. In addition, like most entities, the County's cost for health insurance continues to skyrocket. The 2005 rate for health insurance is an 11.2% increase over 2004.

Unfunded Mandates: Unfunded mandates are state and/or federally legislated requirements which result in financial obligations on local governments without corresponding

revenue. The concern over unfunded mandates was identified in the County's Strategic Plan and continues to be monitored as new legislation is considered.

Balancing the 2005 Budget: The increasing expenditures combined with decreasing revenues results in a deficit for the 2005 General Fund. The increased levy of one-tenth mill, or \$811,000, is not sufficient to balance the budget. As part of a long-term budget plan, County administration is proposing to cover the remaining \$2.1 million deficit with one-time dollars from the Stabilization Fund and the General Fund's undesignated fund balance. The \$2.1 million equates to approximately 3% of the total General Fund expenditure budget.

Long-Term Financial Plans: Given the challenges of the last two budget cycles, it became clear that the County needed to take a more detailed look at future projections. The first projection assumed the County would keep its millage levy at 3.4 mills. In addition, expenditures were assumed to increase at the same rate as they had been increasing. The graphs that follow show the result:



The projections showed that expenditures would continue to outpace revenues, eating up the County's fund balance rather quickly. It became clear that some of the negative revenue trends were not just temporary setbacks, but were permanent operating deficits.

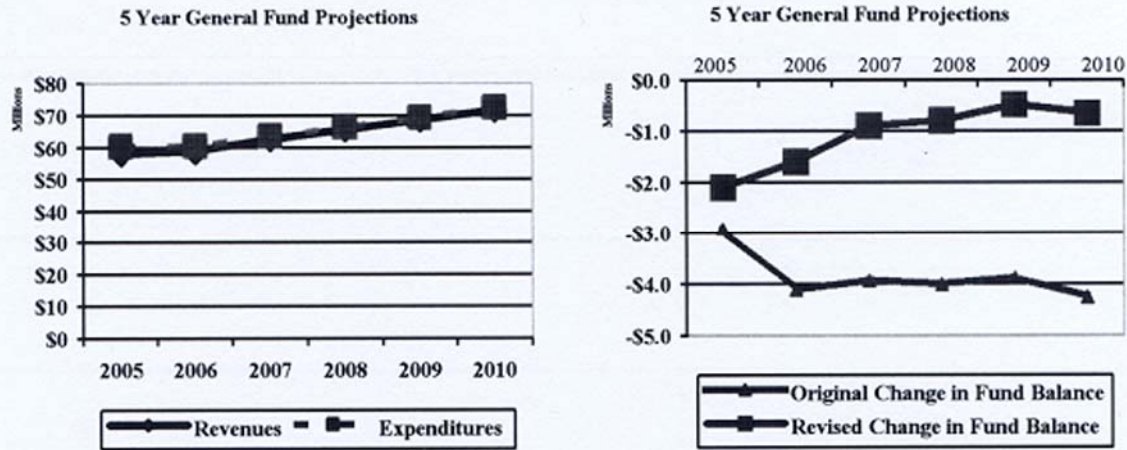
As a result, the County began to look at options to close this gap. Ottawa County is in the enviable position of having a significant "cushion" in its millage levy because the Headlee maximum allowable millage is not levied. In fact, if the County were to levy its maximum in 2005, there would be an additional \$6.2 million in tax revenue. However, ever mindful of the taxpayer, it is important to close the gap through a combination of millage increases and expenditure reductions.

Specifically, the County began to revise the projections with the following adjustments:

- Raise the operating millage levy .1 mill in 2005, 2006, and 2007. Even with these increases, an estimated \$5 million cushion will still remain.
- General Fund hiring freeze for new full-time positions in 2006
- Increase employee health insurance co-pay from 3% to 10%
- Improve disease prevention and management to reduce health care costs

- Review and rank discretionary services for possible reductions

Implementing the first three adjustments, show a major improvement in the forecast:



Once the projections are adjusted, the County appears headed in the right direction. Revenues and expenditures trend more closely and the fund balance use is reduced. As we explore other cost cutting options, the County can be confident that its financial outlook is strong.

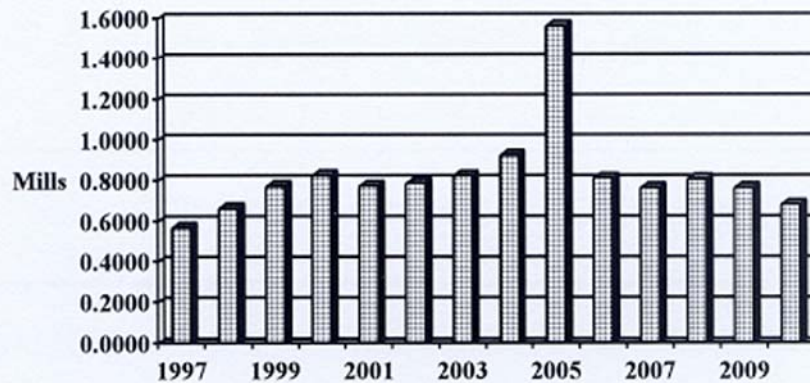
In addition, as revenue sources become less dependable, it is important to have alternate funding sources available. Long-term financial planning is addressed extensively in the County's Strategic Plan. The County Board adopted fiscal policies and procedures which specifically address the County's long-term financial needs through various Financing Tools which partially provide alternative funding sources. Funding provided by the Financing Tools for the 2005 budget is as follows:

- ◆ Solid Waste Clean-up Fund (2271) is paying the clean-up costs on the Southwest Ottawa Landfill (\$173,000). In addition, sufficient dollars exist in the fund balance to cover capital expenditures to begin the process of recapping the landfill and the upgrade of the groundwater purging system if the County's plan to do so is approved by the Michigan Department of Environmental Quality.
- ◆ Infrastructure Fund (2444) has over \$3.5 million of fund balance available for projects requested by municipalities. Currently, the fund has made loans to Allendale Township to construct municipal utilities for a new development. The Board has also approved giving the Road Commission \$600,000 toward the construction of a new bridge on River Avenue. Cash available for future loans at December 31, 2004 is estimated to be \$2.2 million.
- ◆ Public Improvement Fund (2450) includes funding for three projects. \$5.8 million has been budgeted for the new District Court Building in Holland, \$600,000 for final renovations at the Hudsonville Human Services/District Court facility, and \$575,000 to begin work at the Grand Haven County building.
- ◆ Stabilization Fund (2570) is providing the General Fund with \$1.05 million in funding to partially cover the 2005 budget deficit.

- ◆ Delinquent Tax Revolving Fund (5160) is funding bond payments of \$1,891,000 on three bond issues. In addition, a contribution of \$625,000 to the General Fund is budgeted for 2005 to help maintain the low millage rate.
- ◆ Duplicating (6450), Telecommunications (6550), and Equipment Pool Funds (6641) provide equipment replacement and enhancement funding. The total amount of equipment requested from these funds in 2005 is just over \$1.2 million.

The Financing Tools play a major role in reducing our tax levy. The amount for 2005 equates to 1.564 mills, higher than usual due to the capital construction at the landfill. The graph that follows shows the benefits, in lieu of millage, that the financing tools provide:

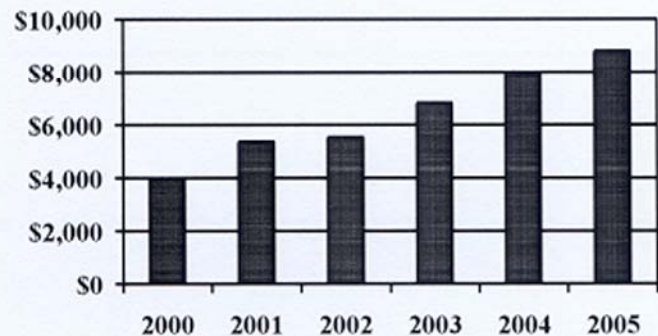
Summary of Financing Tools Benefits Equated to Mills



Increased Costs to Provide Services: Health insurance cost continues to skyrocket. Between 2000 and 2005, the budgeted cost per employee has more than doubled.

To alleviate the impact of rising fringe benefit costs, the County established self-insurance programs several years ago. These programs have softened the blow of increased benefit costs to departments. Unfortunately, the upward pressure on prescription costs as well as general medical care has necessitated that a portion of these costs be passed on to employees. Most County employees are now paying 20% of the increased cost between a base year and the next calendar year. In addition, as mentioned earlier, employees may be asked to pay 10% of the total actuarially determined cost of the coverage.

Ottawa County Health Insurance per Employee



Nevertheless, the self-funded programs are beneficial in that the savings sometimes provide additional dollars for other County services. It is important to realize that cash and

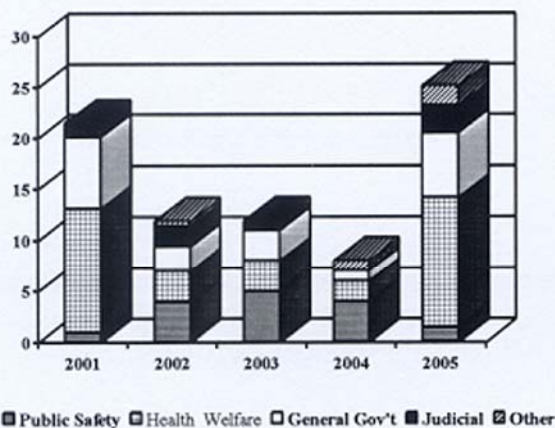
retained earnings also need to be maintained in order to have sufficient resources for claims incurred but not reported from these funds. The 2005 budget, and the rate increases therein, provide sufficient retained earnings to continue the viability of these programs into the future.

PROGRAMMATIC ISSUES

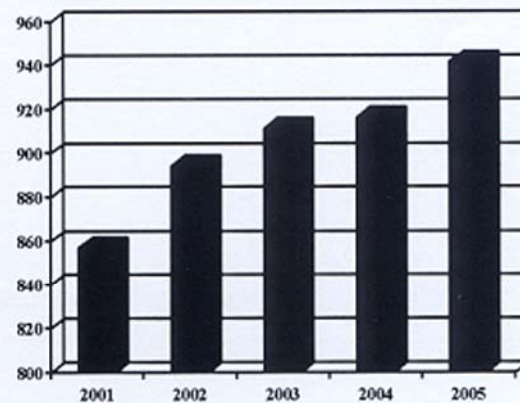
Staffing Needs: Every year, the budget process produces requests for additional employees from departments. Ottawa County is one of the fastest growing counties in the State of Michigan (with a population growth of over 50,000 during the past 10 years). Additional service demands have been recognized. The 2005 Budget addresses staffing needs with the addition of approximately 25 permanent positions, nearly 17 of which receive at least partial grant funding. Some of these positions replace or reduce temporary or contractual employees. The cost to the County for all 25 positions is \$1.1 million in 2005.

In addition, some positions are approved during the year as the need arises, especially grant positions which are sunset at the end of the grant. The graphs that follow show the increase in total full time equivalents in the County for 2001-2005 added through the budget process and the total number of full time equivalents for 2001 – 2005:

Positions Added by Function 2001-2005



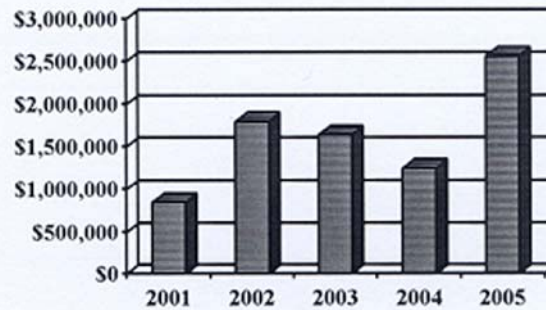
Ottawa County Full Time Equivalents



Equipment/Technology Needs: The Ottawa County Strategic Plan addresses the County's equipment and technological needs. Technology is particularly important in a growing county like Ottawa because it allows the County to do more with fewer employees. In many cases, the County, through the implementation and use of technology, has delayed or eliminated the hiring of additional staff. The 2005 budget includes approximately \$2.56 million for equipment and technology needs.

The following graph shows the dollar amount of equipment added each year from 2001 to 2005 during the budget process:

History of Approved Equipment



BOARD GOALS

Several goals and priorities were identified for the Board of Commissioners to address over the next six to thirty-six months. These concerns involved several different programs and areas. Some of the goals were addressed in prior years. The section that follows discusses goals that are specifically addressed in the 2004 or the 2005 budget.

Financial Stability:

Goals: *1) Maintain the Strong Financial Position of the County*

Task 1) Maintain or improve bond ratings

Task 2) Attempt to fully fund the Financing Tools

Task 3) Maintain Undesignated fund balance in the General fund at an amount which represents 10% - 15% of General Fund expenditures in the last audit

2005 Budget Ramifications: Although the 2005 budget includes a \$1.05 million transfer from the Stabilization to help balance the General Fund budget, the projected fund balance at year end will remain at a healthy \$6 million. In addition, the projected General Fund undesignated fund balance at 12/31/05 will be well above the 10% minimum.

Communication:

Goals: *1) Improve relations with County employees*

Task 1) Conduct quantitative satisfaction analysis

Task 2) Evaluate "exit interview" questionnaire and results

Task 3) Provide additional management and employee training classes

2) Maintain and enhance the working relationship between the County Administrator and County Commissioners

3) Maintain and enhance the working relationship between the County Board and individual units of government

4) Maintain and enhance communication with citizens

Task 1) Update County survey to better determine citizen needs and understanding of County issues

Task 2) Promote County web site as a source of new/updated information

- Task 3) Develop State of the County annual message
- Task 4) Expand exposure and programming on cable access channels
- Task 5) Develop a plan to produce a printed annual report/newsletter
- Task 6) Create schedule for board members to attend local meetings
- Task 7) Promote existing speakers bureau
- Task 8) Develop issue specific PowerPoint presentations
- Task 9) Develop press releases

2005 Budget Ramifications: The 2005 budget includes \$15,000 for an annual newsletter in the Commissioners budget and \$15,000 for a citizen survey in the Administrator's budget. In addition, approximately \$28,000 is included for the employee recognition program (fund 6772).

Technology:

Goals: 1) *Maximize the effectiveness of County government (see also goal 1 under effectiveness and quality of life)*

- Task 1) Evaluate upcoming technology that can be used in service delivery including Court imaging and a County interactive web site.

2005 Budget Ramifications: The General Fund budget includes \$500,000 to establish the imaging of court records. In addition, the Register of Deeds Technology Fund (2560) includes \$528,000 to image property records from 1942 through 1988. Last, the 2005 budget includes \$165,000 for new servers and software.

Quality of Life:

Goals: 1) *Maximize the effectiveness of County government*

- Task 1) Establish Quality of Life indicators
- 2) *Work with local units of government to create land use planning models*
 - Task 1) Create land use plans and models
 - Task 2) Conduct training programs on land use planning

2005 Budget Ramifications: The Planning Commission budget (2420) includes \$12,500 for the County's share of a consultant to conduct transportation studies. In addition, because of the rapid growth in the County, concern over green space and waterway access has become increasingly important. The 2005 Parks and Recreation budget includes a .3174 mill levy for park development, expansion and maintenance. In 2004, the County anticipates spending \$3,075,000 on land purchases; in 2005, an additional \$800,000.

BUDGET SUMMARY

The 2005 Budget reflects the on-going implementation and refinement of the action plans addressed in the Ottawa County Strategic Plan. Many of the fluctuations between the 2004 and 2005 Budgets are the result of the concerns previously discussed. Financial highlights and fluctuations of the 2005 Budget as compared to 2004 follow.

Comparison of Revenues for the General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Fund and Permanent Fund - Primary Government

| Source | 2004 Amended Budget | 2004 Percent of Total | 2005 Proposed Budget | 2005 Percent of Total | Percent Increase (Decrease) |
|---------------------------|---------------------------|-----------------------------|----------------------------|-----------------------------|-----------------------------------|
| Taxes | \$32,414,545 | 24.2% | \$34,744,158 | 26.0% | 7.2% |
| Intergovernmental Revenue | 54,800,608 | 41.0% | 52,006,454 | 38.9% | (5.0)% |
| Charges for Services | 11,797,915 | 8.8% | 11,874,771 | 8.9% | 0.7% |
| Fines and Forfeits | 1,231,800 | 0.9% | 1,107,835 | 0.8% | (10.1)% |
| Interest on Investments | 3,037,079 | 2.3% | 2,538,266 | 1.9% | (16.4)% |
| Rental Income | 5,502,656 | 4.1% | 5,828,028 | 4.4% | 5.9% |
| Licenses and Permits | 685,645 | 0.5% | 683,105 | 0.5% | (0.4)% |
| Other Revenue | 1,443,805 | 1.1% | 859,108 | 0.6% | (40.5)% |
| Operating Transfers In | 16,649,085 | 12.4% | 16,933,780 | 12.7% | 1.7% |
| Fund Balance Use | 6,358,386 | 4.7% | 7,055,017 | 5.3% | 11.0% |
| Total Revenues | \$133,921,524 | 100.0% | \$133,630,522 | 100.0% | (0.2)% |

Taxes serve as the primary revenue source for the General Fund, E-911, and Parks and Recreation Fund. The 2005 tax revenue budget includes levies for the following purposes:

| | Millage for 2004 Budget | Millage for 2005 Budget | Difference |
|----------------------|----------------------------|----------------------------|---------------|
| General Operations | 3.4000 | 3.5000 | .1000 |
| E-911 | .4429 | .4419 | (.0010) |
| Parks and Recreation | .3182 | .3174 | (.0008) |
| | 4.1611 | 4.2593 | .0982 |
| Taxable Value | \$7,564,368,026 | \$8,017,866,823 | \$453,498,797 |

The actual millage rates are essentially steady. However, the taxable value increased by 6.0 percent. Thus, the increase in taxable value accounts for the relatively large increase in tax revenue despite the small increase in millage. The maximum levy allowable for general operations with a hearing for the 2005 budget year is 4.2762 mills. **The levy of 3.5000 mills represents an 18.2% difference from the maximum allowable amount that the County could levy without a vote of the citizens.**

Intergovernmental Revenue represents 38.9 percent of the Governmental funds revenue budget. There are several areas of fluctuation. Listed below are major fluctuations by fund.

| | |
|--------------------------------------|-------------|
| General Fund | (\$344,000) |
| Parks and Recreation | (1,436,000) |
| Friend of the Court | (97,500) |
| Mental Health | 380,000 |
| Workforce Investment Act (WIA) funds | (1,167,000) |
| Grant Programs – Pass Thru | (476,000) |
| Family Independence Agency | (150,000) |
| Child Care – Circuit Court | 559,000 |

The 2004 General Fund budget includes \$365,000 for three Homeland Security grants and \$75,000 for a Juvenile Accountability Block Grant. These are one-time dollars. However, revenue sharing is projected to stay at the fiscal year 2004 budget level (an effectual \$90,000 increase).

The Parks and Recreation Fund intergovernmental revenue will vary depending on the capital improvement projects undertaken by the Parks and Recreation department. The 2004 budget includes projected grant funds for the Upper Macatawa Acquisition and Rosy Mound improvements. The intergovernmental revenue in this fund fluctuates depending on grant applications submitted and funding available at the State.

The 2004 Friend of the Court budget includes \$336,000 for Aid to Dependent Children Incentive revenue. This revenue is difficult to project, so the 2005 budget represents a conservative estimate.

Mental Health intergovernmental revenue is increasing nearly four percent. Revenues are increasing in tandem with the increased expenditures and caseload increases.

WIA and Community Action Agency programs reflect a decrease because funding is uncertain. Continuing with the County's budgeting philosophy, nothing is budgeted until grant notification from the State is received. In addition, the 2004 figures include grant carry forward revenue from prior years which are not budgeted in 2005 as the County does not have approval for those carry forward revenues at this time.

Intergovernmental revenue in the Child Care Fund is increasing because the activities of caseworkers now qualify as a Community Intervention program which is eligible for fifty (50) percent State funding. In addition, the 2005 budget includes \$113,000 for a new web-based case management program.

Charges for Services revenue, at just under 9.0% of total revenue, remains steady. However, Charges for Services revenue in the General Fund is increasing by \$487,000. Register of Deeds departmental revenue is increasing by \$260,000 as suggested by current year activity. Revenue from the Sentence Work Abatement Program (SWAP) is increasing due to a rate increase. In addition, General Fund revenues derived from the indirect cost study are increasing by \$121,000. The revenues from this line can vary from year to year depending on changes in the allocation by department and the total costs to be allocated. The total costs allocated did not change significantly for 2005.

Interest Income is decreasing by approximately 16% in 2005. Although interest rates are improving, the County is budgeting to use significant fund balance dollars, mainly for new construction. Consequently, cash and therefore interest earnings are lower.

Other Revenue is decreasing 40.5% in 2005. In the General Fund, the gain or loss on the sale of investments is decreasing by \$300,000. This revenue is difficult to predict. However, as interest rates rise, some of our securities may become less valuable.

Donations in the Parks and Recreation Fund are decreasing by \$175,000. The 2004 budget reflects a special fund raising effort of the Macatawa Greenway Partnership fund raising project, which is a one-time project for land acquisition.

Operating Transfers In revenue includes \$1,047,782 from the Stabilization Fund used to decrease the gap between 2005 revenues and expenditures in the 2005 General Fund budget. In 2004, the General Fund contributed \$437,000 to the Stabilization fund. In addition, the transfer in to the Health department is increasing by \$526,000.

The operating transfer to the Friend of the Court Fund is increasing by \$340,000. In addition to higher personnel costs, this is also due to the expected decrease in Aid to Dependent Children incentives revenue. Last, the 2005 budget includes a \$1.9 million transfer from the General Fund to the Public Improvement Fund.

Fund Balance usage is increasing significantly in 2005. The 2005 budget includes \$4.3 million of fund balance use by the Public Improvement Fund for construction on the Holland District Court facility, the renovation of the Hudsonville Human Services facility, and the start of renovations for the County building in Grand Haven. The General Fund shows a fund balance use of \$1.9 million to assist in funding these construction projects. This money comes from fund balance that was designated for building construction costs. However, fund balance use in the Parks and Recreation Fund has gone from \$1.3 million in 2004 for land purchases, to a fund balance *contribution* of nearly \$1 million dollars in 2005.

Comparison of Expenditures for the General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Fund, and Permanent Fund - Primary Government

| Source | 2004 Amended Budget | 2004 Percent of Total | 2005 Proposed Budget | 2005 Percent of Total | Percent Increase (Decrease) |
|-------------------------------------|---------------------------|-----------------------------|----------------------------|-----------------------------|-----------------------------------|
| Legislative | \$513,440 | 0.4% | \$559,671 | 0.4% | 9.0% |
| Judicial | 12,477,347 | 9.3% | 12,154,987 | 9.1% | (2.6)% |
| General Government | 14,549,896 | 10.9% | 14,508,009 | 10.9% | (0.3)% |
| Public Safety | 22,574,175 | 16.9% | 23,508,027 | 17.6% | 4.1% |
| Public Works | 1,338,453 | 1.0% | 794,784 | 0.6% | (40.6)% |
| Health & Welfare | 51,755,110 | 38.6% | 52,351,293 | 39.2% | 1.2% |
| Culture & Recreation | 6,472,060 | 4.8% | 2,663,521 | 2.0% | (58.9)% |
| Community & Economic Development | 989,567 | 0.7% | 586,966 | 0.4% | (40.7)% |
| Other | 344,310 | 0.3% | 1,418,451 | 1.1% | 312.0% |
| Capital Projects | 7,996,668 | 6.0% | 6,979,448 | 5.2% | (12.7)% |
| Debt Service | 2,299,913 | 1.7% | 2,302,463 | 1.7% | (.1)% |
| Operating Transfers Out | 12,610,585 | 9.4% | 15,802,902 | 11.8% | 25.3% |
| Total Expenditures | \$133,921,524 | 100.0% | \$133,630,522 | 100.0% | (0.2)% |

Judicial expenditures are decreasing with the move of several juvenile caseworkers from the General Fund to the Child Care Fund (a health and welfare function). The Community Intervention program has been adjusted to make the work of these employees eligible for State funding. In addition, the 2004 budget includes \$150,000 in one-time grants. However, higher personnel costs as well as the addition of an employee in the Friend of the Court offset these decreases.

General Government expenditures are primarily in the General Fund. Expenditures for Elections are decreasing by approximately \$100,000 (2004 was an election year). In addition, the 2004 budget also includes \$200,000 for aerial photography for the GIS department. Lastly, in 2004, we had several employees retire that had significant balances in the sick bank. Consequently, the 2005 budget of the Compensated Absences Fund is lower.

However, the decrease is small because approximately six new positions under General Government have been added with the 2005 budget. In addition, the Register of Deeds Technology Fund includes an additional \$100,000 to expand the imaging of records from 1942 through 1988. As with the other functions, rising personnel/benefit costs are also impacting these budgets.

Public Safety expenditures, representing 17.6% of total expenditures, appear to be increasing moderately. However, the 2004 budget includes approximately \$420,000 in one-time grants, mostly for homeland security. The 2005 budget reflects the full year cost of the new jail

addition that opened in the latter part of 2004. The remainder of the increase is mainly for increased personnel costs and new equipment.

Health and Welfare expenditures, representing approximately 39% of total expenditures has significant variances in several funds:

| <u>Fund</u> | <u>Change from 2004</u> |
|--------------------------------------------------------|-------------------------|
| Health | \$367,000 |
| Mental Health | \$445,000 |
| Workforce Investment Act/Community Action Agency funds | (\$1,219,000) |
| Family Independence Agency | (\$140,000) |
| Child Care | \$1,160,000 |

Health Fund expenditures for 2005 are increasing by 3.9%. Most of this increase is in personnel services for wage increases and higher health insurance costs. The 2005 budget includes approximately \$115,000 for new equipment, predominantly computer related.

Mental Health expenditures are increasing slightly due mostly to personnel increases and new positions. However, the 2004 budget includes nearly \$300,000 for computer software. The 2005 budget includes \$112,000 for equipment including six vans and three cars, and 30 laptop computers. Certain client care expenditures are also lower in 2005. These expenditures depend on the facility in which the client is placed as the daily rates differ.

As discussed previously under intergovernmental revenue, budgets for several of the Workforce Investment Act grants are lower pending grant notification. The total reduction in expenditures for these funds is over \$1 million. In addition, Community Action Agency programs are decreasing by an additional \$180,000 as these programs are also awaiting grant notification.

The Family Independence Agency has a \$150,000 decrease in its State programs. Because the State has had significant challenges in balancing its budget, several programs have been cut or reduced.

Expenditures for the Child Care Fund are increasing by 19% or \$1.2 million. As indicated under intergovernmental revenue, program changes have allowed certain activities to qualify as community intervention programs. Consequently, 7.25 full time equivalents have been moved to this fund (from judicial functions in the General Fund) and 4 new positions have been added. In addition, the 2005 budget includes \$225,000 for a new web-based case management system. The system will allow the multiple agencies involved in a youth's treatment to more efficiently communicate with each other.

Culture and Recreation expenditures are recorded in the Parks and Recreation Fund (Special Revenue Fund 2081) and will vary depending on the land acquisition and capital improvement endeavors. The 2004 budget includes \$3 million for the Geerlings' land acquisition and several capital improvement projects. Some of the larger capital improvement projects underway in 2004 include the renovation of the Weaver House (\$250,000), the Upper Macatawa Restoration (\$400,000) and the Riverside Park improvements (\$300,000). The remaining capital improvement projects total approximately \$700,000. For 2005, the County anticipates \$800,000

for land acquisition and is budgeting \$328,000 for capital improvements, primarily for the Park 12 land. Consequently, the 2005 budget is much smaller.

Community and Economic Development activities are decreasing by nearly 41%. These activities vary in scope from year to year as they are conducted on a project basis. The 2004 budget includes a \$331,350 pass through Community Development Block Grant (CDBG) for storm sewer and culvert installation. This is a one-time grant, so the 2005 budget is much lower.

Other expenditures in 2005 reflect the full amount budgeted in Contingency. The 2004 budget reflects the balance to date in Contingency after reductions during the year.

Capital Projects expenditures vary depending on the scope of projects undertaken. 2005 expenditures include construction costs for the Holland District Court facility and renovations to the Hudsonville and Grand Haven facilities.

Operating Transfers Out includes the \$1.05 million from the Stabilization Fund to the General Fund. The remaining amount essentially represents transfers to the Special Revenue Funds (e.g., Health, Child Care) to cover the balance of expenditures not covered by the State and/or fees for service. Fluctuations in these amounts are discussed under the Operating Transfers In revenue on page 13.

CHANGES TO 2005 DEPARTMENTAL REQUESTS

Changes to the 2005 Departmental budget requests were made to provide adequate funding for County services while maintaining fiscal responsibility. Not all budget requests were recommended. In keeping with the County's policy of zero-based budgeting, appropriate documentation and justification were required for new and existing budget requests.

General Fund

The 2005 General Fund budget as proposed by departments included revenues of \$52,995,797 with associated expenditures of \$60,823,535. The major adjustments to the 2005 budget include:

| <u>Revenues:</u> | <u>Total Adjustment To Department</u> |
|------------------------------------------------------------------------------------------|-------------------------------------------|
| 2005 Budget Proposed by Departments | \$52,995,797 |
| - increased taxes to reflect reduced levy approved by the Board of Commissioners | 811,000 |
| - included replacement dollars for revenue sharing per the Governor's budget proposal | 4,105,000 |
| - increased revenue in the Register of Deed's office to reflect revised estimates | 407,000 |

| | |
|------------------------------------------------------------------------------------------------|---------------------|
| - decreased District Court revenue based on historical collection and current year information | (193,500) |
| - increased Sentence Work Abatement Program revenue based on current year information | 85,000 |
| - increased operating transfer in to partially balance the operating budget deficit | 1,047,782 |
| - miscellaneous adjustments to other departments | <u>(44,570)</u> |
| Total General Fund Revenues Proposed by Finance Committee | <u>\$59,213,509</u> |

Expenditures:

| | |
|------------------------------------------------------------------------------------|---------------------|
| 2005 Budget Proposed by Departments | \$60,823,535 |
| - new positions added to budget | 480,000 |
| - removed equipment not recommended | (131,000) |
| - reductions to operating transfers out: | (567,000) |
| - miscellaneous adjustments to other departments (<1% of total expenditure budget) | <u>(344,244)</u> |
| Total General Fund Expenditures Proposed by Finance Committee | <u>\$60,261,291</u> |

SPECIAL REVENUE, DEBT SERVICE, CAPITAL PROJECTS AND PERMANENT FUNDS

Expenditures in the Parks and Recreation Fund (Special Revenue Fund 2081) were increased by \$153,000, most of which is for new staff and associated equipment.

Expenditures in the Mental Health Fund (Special Revenue Fund 2220) were increased by approximately \$175,000 to reflect the hire of six assistant teachers and purchase of six laptop computers for each of them.

Certain Workforce Investment Act Funds were increased from the original departmental request upon notification of grant approvals.

Expenditures in the Child Care Fund were increased by \$170,000 to reflect the addition of 4 positions. However, expenditures for institutional care were decreased based on current and historical activity.

The remaining funds had no significant changes made to their 2005 budget requests.

CONCLUSION

Many municipalities focus on short-term issues and concerns. Ottawa County, through its Strategic Plan and financing tools, has placed itself at the forefront by creating long-term strategies to address space needs, provide for equipment replacement, resolve insurance issues, meet human resource needs, fund statutory mandates, and improve public service and the quality of life for our citizens.

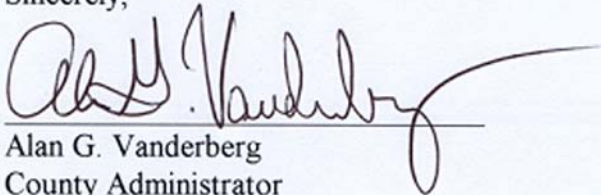
With financial forecasting and the creation of long-term financing tools, the County has positively impacted all future financial decisions and the County's financial stability. These tools permit the County to reduce taxes to County residents, improve the County's bond rating, and keep costs to departments lower. In 2005, the financing tools allow the County to maintain the operating tax millage to well below its Headlee limit, balance the 2005 budget, add additional staff, add new equipment, and provide for new program development. In all, the 2005 County of Ottawa Budget emphasizes responsibility, restraint, and reinforcement of long-range County goals.

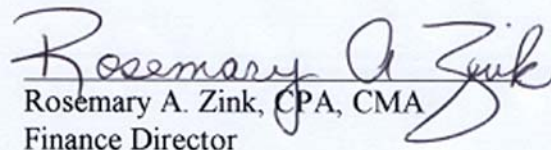
As we look ahead to new projects, Ottawa County's fiscal restraint and long-term planning must continue in order to maintain the County's financial strength. With this, Ottawa County will continue the tradition of providing exemplary services to the public and maintaining a stable financial position.

The fiscal year 2005 Budget represents a major balancing act. Unprecedented and dramatic decreases in revenue with which the State has partnered with local government for provision of services for many decades and escalating expenses in areas such as employee health insurance have put significant pressure on the budget in the form of a General Fund operating deficit. The operating deficit occurs at a time when Ottawa County remains one of the fastest growing counties in Michigan and has an increasing need for vital services. The County must also keep pace with technology demands in order to improve efficiency and to deliver quality services to the public. In addition, finances must be carefully balanced in order to maintain or improve the outstanding bond ratings that the County currently has. The bond ratings save significant taxpayer dollars as a result of townships using the County bond ratings when constructing major public improvements.

In 2005, the County Board of Commissioners will have the completed MIS evaluation, employee survey, citizen survey, and discretionary program ranking. These studies and various other tools will help guide strategic planning efforts. This will generate updated goals, objectives and outcome based performance measurements for identifying and achieving the County mission into the future.

Sincerely,


Alan G. Vanderberg
County Administrator


Rosemary A. Zink, CPA, CMA
Finance Director

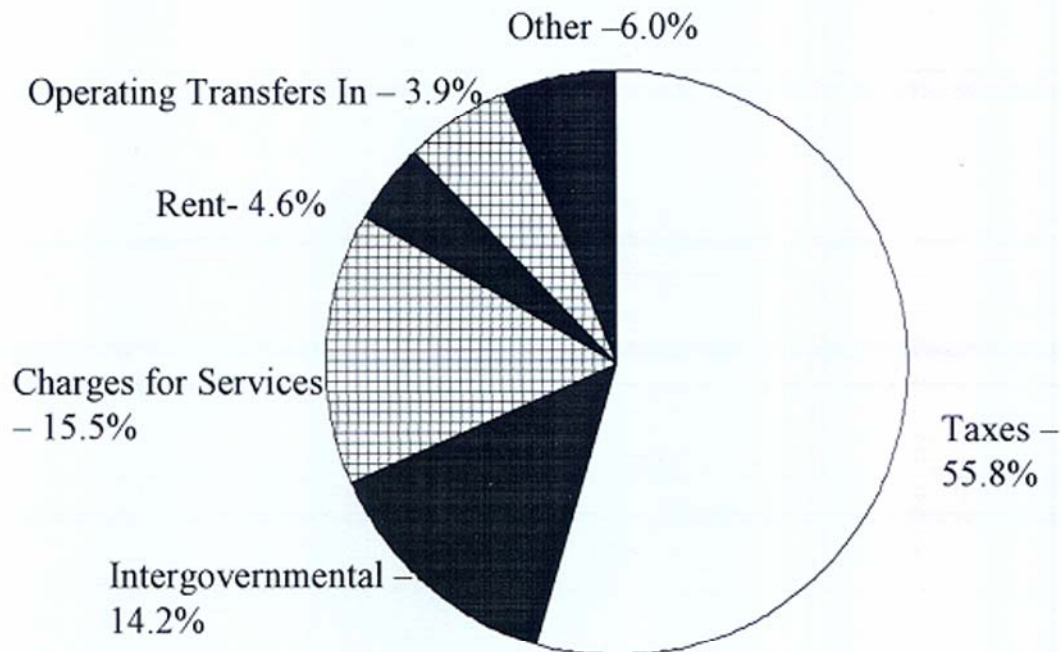
COUNTY OF OTTAWA
SUMMARY OF 2005 BUDGET AND ESTIMATED FUND BALANCE
ALL BUDGETED FUNDS

| | General Fund | Special Revenue Funds | Debt Service Funds | Capital Projects Funds | Permanent Fund | Total |
|-------------------------------------------------------------------|---------------------|-----------------------------|--------------------------|------------------------------|-------------------|---------------------|
| Revenues: | | | | | | |
| Taxes | \$32,112,232 | \$2,631,926 | | | | \$34,744,158 |
| Intergovernmental Revenue | 8,157,631 | 43,848,823 | | | | 52,006,454 |
| Charges for Services | 8,890,246 | 2,984,525 | | | | 11,874,771 |
| Fines and Forfeits | 1,101,335 | 6,500 | | | | 1,107,835 |
| Interest on Investments | 1,750,000 | 785,601 | \$2,565 | | \$100 | 2,538,266 |
| Rental | 2,652,062 | 1,002,444 | 2,173,522 | | | 5,828,028 |
| Licenses and Permits | 296,945 | 386,160 | | | | 683,105 |
| Other Revenue | 340,848 | 518,260 | | | | 859,108 |
| | <u>55,301,299</u> | <u>52,164,239</u> | <u>2,176,087</u> | | <u>\$100</u> | <u>109,641,725</u> |
| Expenditures: | | | | | | |
| Legislative | 559,671 | | | | | 559,671 |
| Judicial | 8,429,088 | 3,725,899 | | | | 12,154,987 |
| General Government | 13,774,350 | 733,659 | | | | 14,508,009 |
| Public Safety | 20,071,282 | 3,436,745 | | | | 23,508,027 |
| Public Works | 117,500 | 677,284 | | | | 794,784 |
| Health & Welfare | 580,050 | 51,771,243 | | | | 52,351,293 |
| Culture & Recreation | | 2,663,521 | | | | 2,663,521 |
| Community & Economic Development | 555,779 | 31,187 | | | | 586,966 |
| Other | 1,418,451 | | | | | 1,418,451 |
| Debt Service | | | 2,302,463 | | | 2,302,463 |
| Capital Projects | | 6,979,448 | | | | 6,979,448 |
| | <u>45,506,171</u> | <u>70,018,986</u> | <u>2,302,463</u> | | | <u>117,827,620</u> |
| Revenue Over (Under) Expenditures | 9,795,128 | (17,854,747) | (126,376) | | 100 | (8,185,895) |
| Operating Transfers In (Out) | <u>(12,536,094)</u> | <u>13,666,972</u> | | | | <u>1,130,878</u> |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | (2,740,966) | (4,187,775) | (126,376) | | \$100 | (7,055,017) |
| Fund Balance, Beginning of Year | <u>15,489,161</u> | <u>35,635,415</u> | <u>550,918</u> | | <u>6,026</u> | <u>51,681,520</u> |
| Projected Fund Balance, End of Budget Year | <u>\$12,748,195</u> | <u>\$31,447,640</u> | <u>\$424,542</u> | None | <u>\$6,126</u> | <u>\$44,626,503</u> |

GENERAL FUND

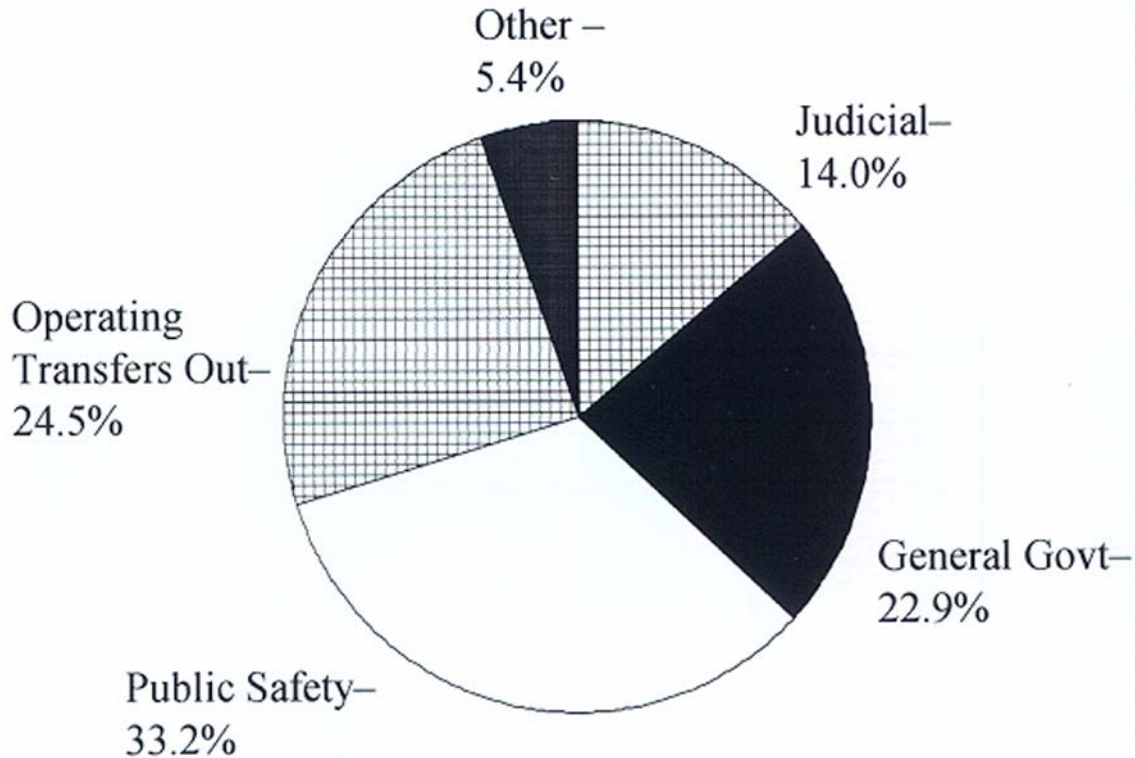
The General Fund is used to account for all revenues and expenditures applicable to the general operations of the County except for those required or determined to be more appropriately accounted for in another fund. Revenues are derived primarily from property tax, intergovernmental revenues and charges for services.

General Fund 2005 Revenues



| Source | 2004 Amended Budget | 2005 Adopted Budget | 2005 % of Total | % of Change |
|-------------------------|------------------------|------------------------|--------------------|-------------|
| Taxes | \$29,917,000 | \$32,112,232 | 55.8% | 7.34% |
| Intergovernmental | 8,501,780 | 8,157,631 | 14.2% | -4.05% |
| Charges for Services | 8,402,434 | 8,890,246 | 15.5% | 5.81% |
| Fines and Forfeits | 1,225,300 | 1,101,335 | 1.9% | -10.12% |
| Interest on Investments | 1,500,000 | 1,750,000 | 3.0% | 16.67% |
| Rental | 2,485,082 | 2,652,062 | 4.6% | 6.72% |
| Licenses and Permits | 306,425 | 296,945 | 0.5% | -3.09% |
| Other Revenue | 707,974 | 340,848 | 0.6% | -51.86% |
| Operating Transfers In | 4,045,268 | 2,219,026 | 3.9% | -45.15% |
| | \$57,091,263 | \$57,520,325 | 100.0% | 0.75% |

General Fund 2005 Expenditures



| Source | Budget | Budget | % of Total | % of Change |
|----------------------------------|---------------------|---------------------|---------------|-------------|
| Legislative | \$513,440 | \$559,671 | 0.9% | 9.0% |
| Judicial | 8,863,258 | 8,429,088 | 14.0% | -4.9% |
| General Government | 13,616,633 | 13,774,350 | 22.9% | 1.2% |
| Health and Welfare | 610,534 | 580,050 | 1.0% | -5.0% |
| Public Safety | 19,147,214 | 20,071,282 | 33.2% | 4.8% |
| Public Works | 213,500 | 117,500 | 0.2% | -45.0% |
| Community & Economic Development | 526,051 | 555,779 | 0.9% | 5.7% |
| Other | 344,310 | 1,418,451 | 2.4% | 312.0% |
| Operating Transfers Out | 12,610,585 | 14,755,120 | 24.5% | 17.0% |
| | <u>\$56,445,525</u> | <u>\$60,261,291</u> | <u>100.0%</u> | <u>6.8%</u> |

**COUNTY OF OTTAWA
GENERAL FUND
COMPARATIVE ANALYSIS
ACTUAL 2002 & 2003
BUDGET 2004 & 2005**

REVENUES

| DEPT | DEPARTMENT NAME | CURRENT YEAR | | | AMENDED BUDGET 2004 | ADOPTED BY BOARD 2005 | \$ CHANGE 2004 TO BOARD | % CHANGE 2004 TO BOARD |
|------|-----------------------------------------------|--------------|--------------|----------------|---------------------|-----------------------|-------------------------|------------------------|
| | | ACTUAL 2002 | ACTUAL 2003 | ESTIMATED 2004 | | | | |
| 1310 | Circuit Court | \$166,143 | \$158,185 | \$229,600 | \$231,800 | \$233,277 | \$1,477 | 0.64% |
| 1360 | District Court | \$2,464,798 | \$2,522,094 | \$2,588,500 | \$2,908,319 | \$2,746,000 | -\$162,319 | -5.58% |
| 1370 | Drug Court Planning | \$0 | \$0 | \$32,000 | \$32,000 | \$0 | -\$32,000 | -100.00% |
| 1380 | Circuit Court Strategic Planning Initiative | \$0 | \$0 | \$0 | \$29,000 | \$0 | -\$29,000 | -100.00% |
| 1410 | Friend of the Court | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | N/A |
| 1480 | Probate Court | \$52,993 | \$57,209 | \$58,100 | \$66,640 | \$62,100 | -\$4,540 | -6.81% |
| 1490 | Family Court - Juvenile Services | \$193,651 | \$140,023 | \$123,760 | \$129,942 | \$108,260 | -\$21,682 | -16.69% |
| 1491 | Byrne Juvenile Drug Court Grant | \$385,961 | \$124,456 | \$0 | \$0 | \$0 | \$0 | N/A |
| 1492 | Juvenile Accountability Incentive Block Grant | \$97,900 | \$27,757 | \$74,561 | \$74,561 | \$0 | -\$74,561 | -100.00% |
| 1660 | Family Counseling | \$27,585 | \$27,293 | \$26,000 | \$27,750 | \$27,750 | \$0 | 0.00% |
| 1910 | Elections | \$23,248 | \$19,830 | \$28,000 | \$28,000 | \$47,000 | \$19,000 | 67.86% |
| 1920 | Canvassing Board | \$1,145 | \$1,304 | \$4,640 | \$4,640 | \$2,550 | -\$2,090 | -45.04% |
| 2010 | Accounting | \$664,769 | \$592,539 | \$563,425 | \$504,425 | \$542,500 | \$38,075 | 7.55% |
| 2120 | Budget | \$2,235,021 | \$2,091,093 | \$2,391,942 | \$2,391,942 | \$3,990,788 | \$1,598,846 | 66.84% |
| 2150 | County Clerk | \$494,902 | \$503,908 | \$543,300 | \$504,950 | \$548,870 | \$43,920 | 8.70% |
| 2250 | Equalization | \$349 | \$151 | \$200 | \$200 | \$150 | -\$50 | -25.00% |
| 2290 | Prosecuting Attorney | \$112,096 | \$118,826 | \$144,010 | \$136,510 | \$139,945 | \$3,435 | 2.52% |
| 2330 | Administrative Services | \$12,556 | \$12,050 | \$12,300 | \$12,300 | \$12,300 | \$0 | 0.00% |
| 2360 | Register of Deeds | \$3,024,250 | \$3,896,661 | \$2,740,000 | \$2,441,230 | \$2,700,000 | \$258,770 | 10.60% |
| 2430 | Property Description & Mapping | \$24,090 | \$7,109 | \$7,000 | \$5,000 | \$3,750 | -\$1,250 | -25.00% |
| 2450 | Survey & Remonumentation | \$108,517 | \$110,573 | \$119,367 | \$119,367 | \$119,367 | \$0 | 0.00% |
| 2530 | County Treasurer | \$33,050,757 | \$32,112,822 | \$33,332,028 | \$34,265,502 | \$36,364,030 | \$2,098,528 | 6.12% |
| 2570 | Co-Op Extension | \$43,772 | \$40,267 | \$49,016 | \$50,016 | \$49,925 | -\$91 | -0.18% |
| 2590 | Geographic Information Systems | \$75,230 | \$72,985 | \$120,000 | \$114,331 | \$125,000 | \$10,669 | 9.33% |
| 2651 | Facilities Maintce - Hudsonville Human Serv | \$52,479 | \$55,732 | \$55,893 | \$61,495 | \$54,057 | -\$7,438 | -12.10% |
| 2652 | Facilities Maintce - Holland Human Serv | \$229,298 | \$217,136 | \$219,667 | \$245,676 | \$186,930 | -\$58,746 | -23.91% |
| 2653 | Facilities Maintce - Fulton Street | \$101,442 | \$35,415 | \$31,924 | \$93,246 | \$126,954 | \$33,708 | 36.15% |
| 2655 | Facilities Maintce - Holland Health Facility | \$145,793 | \$149,421 | \$174,515 | \$174,281 | \$184,973 | \$10,692 | 6.13% |
| 2658 | Facilities Maintce - Grand Haven Health | \$124,113 | \$128,400 | \$134,825 | \$137,427 | \$137,361 | -\$66 | -0.05% |
| 2659 | Facilities Maintce - CMH Facility | \$163,122 | \$144,538 | \$170,339 | \$182,194 | \$182,789 | \$595 | 0.33% |
| 2660 | Facilities Maintce - Coopersville | \$34,590 | \$21,528 | \$26,656 | \$28,450 | \$26,771 | -\$1,679 | -5.90% |
| 2665 | Facilities Maintce - Juvenile Serv Complex | \$1,110,534 | \$1,140,730 | \$1,269,188 | \$1,272,293 | \$1,450,982 | \$178,689 | 14.04% |
| 2667 | Facilities Maintce - Administrative Annex | \$47,967 | \$45,295 | \$50,734 | \$52,192 | \$53,605 | \$1,413 | 2.71% |
| 2668 | Facilities Maintce - FIA | \$207,083 | \$222,286 | \$248,621 | \$243,028 | \$253,540 | \$10,512 | 4.33% |
| 2750 | Drain Commission | \$89,785 | \$88,266 | \$117,000 | \$105,000 | \$96,000 | -\$9,000 | -8.57% |
| 3020 | Sheriff | \$184,383 | \$171,745 | \$151,800 | \$157,897 | \$163,180 | \$5,283 | 3.35% |
| 3100 | West Mi Enforcement Team - Operations | \$182 | \$212 | \$3,639 | \$6,746 | \$0 | -\$6,746 | -100.00% |
| 3110 | COPS Georgetown/Jamestown | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | N/A |
| 3112 | COPS Allendale/Jenison | \$289,635 | \$295,691 | \$322,121 | \$324,764 | \$346,350 | \$21,586 | 6.65% |
| 3113 | COPS Holland/West Ottawa | \$83,707 | \$65,263 | \$56,141 | \$57,410 | \$55,311 | -\$2,099 | -3.66% |

**COUNTY OF OTTAWA
GENERAL FUND
COMPARATIVE ANALYSIS
ACTUAL 2002 & 2003
BUDGET 2004 & 2005**

REVENUES

| DEPT | DEPARTMENT NAME | CURRENT YEAR | | AMENDED BUDGET 2004 | ADOPTED BY BOARD 2005 | % CHANGE 2004 | |
|----------------------|------------------------------------------|--------------|----------------|---------------------|-----------------------|-------------------------|------------------------|
| | | ACTUAL 2002 | ESTIMATED 2004 | | | \$ CHANGE TO BOARD 2004 | % CHANGE TO BOARD 2004 |
| 3119 | City of Coopersville | \$371,964 | \$373,338 | \$413,393 | \$419,735 | \$6,342 | 1.53% |
| 3130 | Zoning Enforcement-Holland Twmsp | \$159,437 | \$167,080 | \$165,678 | \$166,115 | \$437 | 0.26% |
| 3160 | Sheriff Curb Auto Theft (SCAT) | \$0 | \$53,759 | \$52,543 | \$58,820 | \$6,277 | 11.95% |
| 3170 | Blendon/Holland/Robinson/Zeeleand (CITE) | \$32,686 | \$34,628 | \$34,161 | \$35,596 | \$1,435 | 4.20% |
| 3200 | Sheriff Training | \$26,906 | \$26,000 | \$26,000 | \$26,000 | \$0 | 0.00% |
| 3250 | Central Dispatch | \$3,056,622 | \$3,409,400 | \$3,409,400 | \$3,593,824 | \$184,424 | 5.41% |
| 3310 | Marine Safety | \$102,957 | \$65,920 | \$75,486 | \$67,478 | -\$8,008 | -10.61% |
| 3510 | Jail | \$547,607 | \$715,926 | \$656,823 | \$648,300 | -\$8,523 | -1.30% |
| 3540 | Local Corrections Academy Grant | \$0 | \$7,686 | \$7,686 | \$7,428 | -\$258 | -3.36% |
| 3550 | Excelling - Corr Env Grant | \$0 | \$11,168 | \$11,168 | \$0 | -\$11,168 | -100.00% |
| 4260 | Emergency Services | \$114,293 | \$180,549 | \$180,549 | \$36,606 | -\$143,943 | -79.73% |
| 4261 | SHSGP Exercise Grant | \$0 | \$17,000 | \$17,000 | \$0 | -\$17,000 | -100.00% |
| 4262 | Solution Area Planner Grant | \$0 | \$28,967 | \$28,967 | \$14,033 | -\$14,934 | -51.56% |
| 4263 | Haz Mat Response Team | \$0 | \$66,886 | \$67,395 | \$53,467 | -\$13,928 | -20.67% |
| 4264 | Training Grant | \$0 | \$0 | \$200,572 | \$0 | -\$200,572 | -100.00% |
| 6300 | Substance Abuse | \$684,644 | \$692,488 | \$692,488 | \$722,516 | \$30,028 | 4.34% |
| 6480 | Medical Examiners | \$2,614 | \$2,200 | \$2,200 | \$2,200 | \$0 | 0.00% |
| 7210 | Planning - Transportation | \$17,562 | \$0 | \$0 | \$0 | \$0 | N/A |
| 7211 | Planner - Grants | \$0 | \$0 | \$0 | \$0 | \$0 | N/A |
| 7212 | Project Impact | \$146,878 | \$0 | \$0 | \$0 | \$0 | N/A |
| 9300 | Transfers In Control | \$776,281 | \$4,045,268 | \$4,045,268 | \$2,219,026 | -\$1,826,242 | -45.15% |
| TOTAL REVENUE | | \$52,164,295 | \$56,119,075 | \$57,307,301 | \$59,213,509 | \$1,906,208 | 3.33% |

The 2005 budget total reflects the use of \$1,693,114 of designated fund balance.

**COUNTY OF OTTAWA
GENERAL FUND
COMPARATIVE ANALYSIS
ACTUAL 2002 & 2003
BUDGET 2004 & 2005**

EXPENDITURES

| DEPT | DEPARTMENT NAME | CURRENT YEAR | | | 2005 BUDGET | | 2004 BUDGET | | % CHANGE | |
|------|-----------------------------------------------|--------------|-------------|----------------|---------------------|------------------|-------------|----------|-------------|-------------|
| | | ACTUAL 2002 | ACTUAL 2003 | ESTIMATED 2004 | AMENDED BUDGET 2004 | ADOPTED BY BOARD | TO BOARD | TO BOARD | 2004 BUDGET | 2004 BUDGET |
| 1010 | Commissioners | \$488,728 | \$479,473 | \$472,496 | \$511,540 | \$557,771 | \$46,231 | | 9.04% | |
| 1290 | Tax Allocation Board | \$835 | \$1,157 | \$1,900 | \$1,900 | \$1,900 | \$0 | | 0.00% | |
| 1310 | Circuit Court | \$1,525,784 | \$1,597,480 | \$1,642,796 | \$1,710,356 | \$1,829,307 | \$118,951 | | 6.95% | |
| 1360 | District Court | \$3,977,278 | \$4,072,928 | \$4,227,952 | \$4,209,133 | \$4,375,260 | \$166,127 | | 3.95% | |
| 1370 | Drug Court Planning | \$0 | \$0 | \$32,200 | \$32,200 | \$0 | -\$32,200 | | -100.00% | |
| 1380 | Circuit Court Strategic Planning Initiative | \$0 | \$0 | \$0 | \$35,600 | \$0 | -\$35,600 | | -100.00% | |
| 1480 | Probate Court | \$575,042 | \$650,747 | \$676,799 | \$705,620 | \$755,906 | \$30,286 | | 4.29% | |
| 1490 | Family Court - Juvenile Services | \$1,919,217 | \$1,861,916 | \$1,723,355 | \$1,896,932 | \$1,335,890 | -\$561,042 | | -29.58% | |
| 1491 | Byrne Juvenile Drug Court Grant | \$771,645 | \$270,875 | \$0 | \$0 | \$0 | \$0 | | N/A | |
| 1492 | Juvenile Accountability Incentive Block Grant | \$109,923 | \$29,658 | \$82,845 | \$82,845 | \$0 | -\$82,845 | | -100.00% | |
| 1520 | Adult Probation | \$197,235 | \$152,279 | \$121,861 | \$137,239 | \$103,572 | -\$33,667 | | -24.53% | |
| 1660 | Family Counseling | \$34,532 | \$22,212 | \$38,034 | \$42,798 | \$42,428 | -\$370 | | -0.86% | |
| 1670 | Jury Board | \$7,771 | \$5,349 | \$9,535 | \$10,535 | \$6,725 | -\$3,810 | | -36.17% | |
| 1910 | Elections | \$239,923 | \$72,617 | \$212,044 | \$206,464 | \$166,212 | -\$40,252 | | -19.50% | |
| 1920 | Canvassing Board | \$3,576 | \$1,304 | \$2,600 | \$4,640 | \$2,550 | -\$2,090 | | -45.04% | |
| 2010 | Accounting | \$475,032 | \$486,764 | \$554,616 | \$562,481 | \$591,070 | \$28,589 | | 5.08% | |
| 2020 | Auditing | \$153,037 | \$162,216 | \$164,252 | \$174,946 | \$174,953 | \$7 | | 0.00% | |
| 2100 | Corporate Counsel | \$128,920 | \$152,623 | \$164,533 | \$179,554 | \$166,365 | -\$13,189 | | -7.35% | |
| 2120 | Budget | \$167,573 | \$139,873 | \$136,119 | \$139,750 | \$140,707 | \$957 | | 0.68% | |
| 2150 | County Clerk | \$976,417 | \$982,929 | \$1,156,464 | \$1,196,291 | \$1,264,526 | \$68,235 | | 5.70% | |
| 2230 | Administrator | \$210,650 | \$214,134 | \$246,182 | \$244,949 | \$296,319 | \$51,370 | | 20.97% | |
| 2250 | Equalization | \$553,401 | \$563,274 | \$669,368 | \$719,690 | \$667,848 | -\$51,842 | | -7.20% | |
| 2260 | Human Resources | \$444,048 | \$457,638 | \$580,286 | \$590,375 | \$505,000 | -\$85,375 | | -14.46% | |
| 2290 | Prosecuting Attorney | \$2,180,571 | \$2,396,056 | \$2,572,078 | \$2,589,403 | \$2,728,053 | \$138,650 | | 5.35% | |
| 2330 | Administrative Services | \$172,520 | \$177,621 | \$191,301 | \$193,163 | \$199,399 | \$6,236 | | 3.23% | |
| 2360 | Register of Deeds | \$696,994 | \$840,998 | \$679,564 | \$698,552 | \$683,915 | -\$14,637 | | -2.10% | |
| 2430 | Property Description & Mapping | \$256,187 | \$258,313 | \$287,278 | \$290,604 | \$318,489 | \$27,885 | | 9.60% | |
| 2450 | Survey & Remuneration | \$420,902 | \$374,144 | \$345,797 | \$345,797 | \$291,555 | -\$54,242 | | -15.69% | |
| 2470 | Plat Board | \$2,875 | \$3,603 | \$3,963 | \$3,963 | \$3,963 | \$0 | | 0.00% | |
| 2530 | County Treasurer | \$669,138 | \$675,183 | \$779,484 | \$802,235 | \$753,924 | -\$48,311 | | -6.02% | |
| 2570 | Co-Op Extension | \$409,714 | \$457,408 | \$471,076 | \$483,575 | \$512,583 | \$29,008 | | 6.00% | |
| 2590 | Geographic Information System | \$340,211 | \$296,435 | \$624,509 | \$655,846 | \$468,350 | -\$187,496 | | -28.59% | |
| 2610 | Building Authority | \$319 | \$1,105 | \$3,035 | \$3,075 | \$3,035 | -\$40 | | -1.30% | |
| 2651 | Facilities Maintee - Hudsonville Human Serv | \$96,189 | \$105,506 | \$111,897 | \$115,029 | \$182,127 | \$67,098 | | 58.33% | |
| 2652 | Facilities Maintee - Holland Human Serv | \$206,083 | \$167,202 | \$159,652 | \$167,784 | \$168,199 | \$415 | | 0.25% | |
| 2653 | Facilities Maintee - Fulton Street | \$55,265 | \$62,510 | \$59,281 | \$72,914 | \$84,120 | \$11,206 | | 15.37% | |

**COUNTY OF OTTAWA
GENERAL FUND
COMPARATIVE ANALYSIS
ACTUAL 2002 & 2003
BUDGET 2004 & 2005**

EXPENDITURES

| DEPT | DEPARTMENT NAME | CURRENT YEAR | | | 2005 BUDGET ADOPTED BY BOARD | S CHANGE 2004 BUDGET TO BOARD | % CHANGE 2004 BUDGET TO BOARD |
|------|----------------------------------------------|--------------|-------------|----------------|------------------------------|-------------------------------|-------------------------------|
| | | ACTUAL 2002 | ACTUAL 2003 | ESTIMATED 2004 | | | |
| 2654 | Facilities Maintee - Grand Haven | \$378,510 | \$401,522 | \$409,229 | \$441,318 | \$5,003 | 1.15% |
| 2655 | Facilities Maintee - Holland Health Facility | \$201,463 | \$169,141 | \$174,515 | \$184,973 | \$1,209 | 0.66% |
| 2656 | Facilities Maintee - Holland District Court | \$61,404 | \$67,783 | \$73,692 | \$77,250 | \$3,227 | 4.36% |
| 2657 | Facilities Maintee - Jail | \$113,607 | \$132,651 | \$133,139 | \$77,695 | -\$55,335 | -41.60% |
| 2658 | Facilities Maintee - Grand Haven Health | \$52,629 | \$57,044 | \$60,857 | \$63,393 | -\$550 | -0.86% |
| 2659 | Facilities Maintee - CMH Facility | \$212,778 | \$161,083 | \$165,179 | \$177,629 | -\$360 | -0.20% |
| 2660 | Facilities Maintee - Coopersville | \$40,342 | \$40,507 | \$47,210 | \$74,541 | \$22,612 | 43.54% |
| 2661 | Facilities Maintee - Emergency Services | \$3,286 | \$3,184 | \$4,600 | \$6,500 | \$500 | 8.33% |
| 2662 | Facilities Maintee - Community Haven | \$15,731 | \$39,513 | \$6,500 | \$6,000 | -\$5,000 | -45.45% |
| 2664 | Facilities Maintee - 4th & Clinton | \$21,528 | \$26,242 | \$30,410 | \$30,296 | -\$1,365 | -4.31% |
| 2665 | Facilities Maintee - Juvenile Serv Complex | \$557,233 | \$555,832 | \$653,107 | \$834,901 | \$179,058 | 27.30% |
| 2666 | Facilities Maintee - 434 Franklin | \$1,058 | \$1,180 | \$1,305 | \$1,095 | -\$195 | -15.12% |
| 2667 | Facilities Maintee - Administrative Annex | \$465,276 | \$506,565 | \$540,213 | \$586,358 | \$48,302 | 8.98% |
| 2668 | Facilities Maintee - FIA | \$252,203 | \$235,549 | \$266,173 | \$290,757 | \$26,640 | 10.09% |
| 2750 | Drain Commission | \$403,301 | \$434,156 | \$490,211 | \$523,266 | \$24,707 | 4.96% |
| 2800 | Ottawa Soil & Water Conservation District | \$62,863 | \$60,678 | \$48,034 | \$25,116 | -\$22,918 | -47.71% |
| 3020 | Sheriff | \$6,420,905 | \$6,115,332 | \$6,308,394 | \$6,647,406 | \$130,267 | 2.00% |
| 3100 | West Mi Enforcement Team - Operations | \$464,428 | \$454,579 | \$510,117 | \$513,431 | \$3,233 | 0.63% |
| 3110 | COPS Georgetown/Jamestown | -\$2,681 | \$0 | \$0 | \$0 | \$0 | N/A |
| 3112 | COPS Allendale/Jenison | \$289,635 | \$295,691 | \$322,121 | \$346,350 | \$18,720 | 5.71% |
| 3113 | COPS Holland/West Ottawa | \$83,707 | \$78,720 | \$84,212 | \$82,966 | -\$3,418 | -3.96% |
| 3119 | City of Coopersville | \$371,964 | \$378,234 | \$373,338 | \$419,735 | \$3,591 | 0.86% |
| 3130 | Zoning Enforcement-Holland Twosp | \$159,437 | \$158,835 | \$167,080 | \$166,115 | -\$965 | -0.58% |
| 3160 | Sheriff Curb Auto Theft (SCAT) | \$0 | \$0 | \$71,679 | \$82,208 | \$5,859 | 7.67% |
| 3170 | Blendon/Holland/Robinson/Zeeland (CITE) | \$68,016 | \$63,017 | \$71,073 | \$73,062 | \$1,989 | 2.80% |
| 3200 | Sheriff Training | \$26,906 | \$27,058 | \$26,000 | \$26,000 | \$0 | 0.00% |
| 3250 | Central Dispatch | \$383,972 | \$3,248,901 | \$3,438,228 | \$3,593,824 | \$194,424 | 5.72% |
| 3310 | Marine Safety | \$207,644 | \$172,700 | \$181,287 | \$216,989 | \$10,194 | 4.93% |
| 3510 | Jail | \$5,412,829 | \$5,634,403 | \$6,271,179 | \$7,160,235 | \$882,235 | 14.05% |
| 3540 | Local Corrections Academy Grant | \$0 | \$14,428 | \$7,686 | \$7,428 | -\$258 | -3.36% |
| 3550 | Excelling - Corr Env Grant | \$0 | \$7,220 | \$11,168 | \$0 | -\$11,168 | -100.00% |
| 4260 | Emergency Services | \$272,060 | \$300,463 | \$348,776 | \$230,735 | -\$126,218 | -35.36% |
| 4261 | SHSGP Exercise Grant | \$0 | \$0 | \$17,000 | \$0 | -\$17,000 | -100.00% |
| 4262 | Solution Area Planner Grant | \$0 | \$0 | \$28,967 | \$15,283 | -\$14,184 | -48.14% |
| 4263 | Haz Mat Response Team | \$0 | \$0 | \$59,377 | \$106,933 | \$33,695 | 46.01% |

**COUNTY OF OTTAWA
GENERAL FUND
COMPARATIVE ANALYSIS
ACTUAL 2002 & 2003
BUDGET 2004 & 2005**

EXPENDITURES

| DEPT | DEPARTMENT NAME | CURRENT YEAR | | | | 2005 BUDGET ADOPTED BY BOARD | 2004 BUDGET TO BOARD | | % CHANGE 2004 BUDGET TO BOARD |
|--------------------|---------------------------|--------------|--------------|----------------|---------------------|------------------------------|--------------------------------|-------------------------------|-------------------------------|
| | | ACTUAL 2002 | ACTUAL 2003 | ESTIMATED 2004 | AMENDED BUDGET 2004 | | \$ CHANGE 2004 BUDGET TO BOARD | % CHANGE 2004 BUDGET TO BOARD | |
| 4264 | Training Grant | \$0 | \$0 | \$0 | \$200,572 | \$0 | -\$200,572 | -100.00% | |
| 4300 | Animal Control | \$309,118 | \$343,764 | \$357,964 | \$368,938 | \$382,582 | \$13,644 | 3.70% | |
| 4450 | Drain Assessments | \$202,972 | \$115,478 | \$140,250 | \$165,250 | \$105,250 | -\$60,000 | -36.31% | |
| 4490 | Road Commission | \$0 | \$12,250 | \$48,250 | \$48,250 | \$12,250 | -\$36,000 | -74.61% | |
| 6300 | Substance Abuse | \$246,761 | \$243,519 | \$275,519 | \$275,519 | \$275,519 | \$0 | 0.00% | |
| 6480 | Medical Examiners | \$178,827 | \$279,356 | \$217,930 | \$276,930 | \$246,446 | -\$30,484 | -11.01% | |
| 6810 | Veterans Burial | \$49,188 | \$53,440 | \$60,500 | \$55,000 | \$55,000 | \$0 | 0.00% | |
| 6890 | Soldiers & Sailors | \$2,514 | \$2,891 | \$3,085 | \$3,085 | \$3,085 | \$0 | 0.00% | |
| 7210 | Planning - Transportation | \$18,177 | \$73,035 | \$646 | \$646 | \$0 | -\$646 | -100.00% | |
| 7211 | Planner - Grants | \$427,036 | \$463,683 | \$520,105 | \$525,405 | \$555,779 | \$30,374 | 5.78% | |
| 7212 | Project Impact | \$157,128 | \$0 | \$0 | \$0 | \$0 | \$0 | N/A | |
| 8650 | Insurance | \$60,411 | \$99,322 | \$107,577 | \$107,577 | \$111,675 | \$4,098 | 3.81% | |
| 8900 | Contingency | \$0 | \$0 | \$0 | \$177,959 | \$1,206,776 | \$1,028,817 | \$78,125 | |
| 9010 | Equipment Pool | \$0 | \$0 | \$0 | \$8,774 | \$100,000 | \$41,226 | 70.14% | |
| 9650 | Operating Transfers Out | \$17,890,420 | \$10,078,187 | \$12,637,120 | \$12,610,585 | \$14,755,120 | \$2,144,535 | 17.01% | |
| TOTAL EXPENDITURES | | \$55,012,121 | \$49,800,666 | \$54,976,154 | \$56,445,525 | \$60,261,291 | \$3,815,766 | 6.76% | |
| TOTAL REVENUE | | \$52,164,295 | \$52,045,008 | \$56,119,075 | \$57,307,301 | \$59,213,509 | | | |
| FUND BALANCE (USE) | | -\$2,847,825 | \$2,244,342 | \$1,142,921 | \$861,776 | -\$1,047,782 | | | |

**County of Ottawa
Budget Summary
Budget Year Ending December 31, 2005**

| All Budgeted Funds | Prior Year Actual 12/31/03 | Current Year Estimated 12/31/04 | Adopted Budget 2005 |
|-------------------------------------------------------------------|----------------------------------|---------------------------------------|---------------------------|
| Revenues: | | | |
| Taxes | \$30,477,703 | \$32,138,445 | \$34,744,158 |
| Intergovernmental Revenue | 45,591,195 | 51,395,542 | 52,006,454 |
| Charges for Services | 10,797,855 | 12,108,129 | 11,874,771 |
| Fines and Forfeits | 1,000,292 | 1,027,600 | 1,107,835 |
| Interest on Investments | 1,826,467 | 2,403,881 | 2,538,266 |
| Rental | 5,244,366 | 5,428,153 | 5,828,028 |
| Licenses and Permits | 661,333 | 699,545 | 683,105 |
| Other Revenue | 1,013,754 | 1,287,709 | 859,108 |
| Total Revenues | 96,612,965 | 106,489,004 | 109,641,725 |
| Expenditures: | | | |
| Legislative | 480,630 | 474,396 | 559,671 |
| Judicial | 11,712,072 | 11,993,048 | 12,154,987 |
| General Government | 15,782,021 | 13,904,047 | 14,508,009 |
| Public Safety | 20,623,695 | 21,924,137 | 23,508,027 |
| Public Works | 1,349,214 | 1,240,707 | 794,784 |
| Health & Welfare | 43,306,591 | 50,445,045 | 52,351,293 |
| Community & Economic Development | 555,858 | 983,817 | 586,966 |
| Culture & Recreation | 7,243,494 | 6,108,135 | 2,663,521 |
| Other | 99,322 | 107,577 | 1,418,451 |
| Debt Service | 2,305,822 | 2,299,913 | 2,302,463 |
| Capital Projects | 0 | 8,380,562 | 6,979,448 |
| Total Expenditures | 103,458,719 | 117,861,384 | 117,827,620 |
| Revenue Over (Under) Expenditures | (6,845,754) | (11,372,380) | (8,185,895) |
| Operating Transfers In (Out) | 1,279,805 | 4,041,269 | 1,130,878 |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | (\$5,565,949) | | |
| Budgeted Net Revenues (Expenditures) | | | (7,055,017) |
| Current Estimated Revenues Over (Under) Expenditures | | (7,331,111) | |
| Fund Balance, Beginning of Year | | 59,012,631 | 51,681,520 |
| Projected Fund Balance, End of Year | | \$51,681,520 | \$44,626,503 |

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2005

| General Fund (1010) | Prior Year Actual 12/31/03 | Current Year Estimated 12/31/04 | Adopted Budget 2005 |
|-------------------------------------------------------------------|----------------------------------|---------------------------------------|---------------------------|
| Revenues: | | | |
| Taxes | \$28,134,948 | \$29,642,000 | \$32,112,232 |
| Intergovernmental Revenue | 8,359,170 | 7,761,990 | 8,157,631 |
| Charges for Services | 7,595,010 | 8,755,944 | 8,890,246 |
| Fines and Forfeits | 993,792 | 1,021,100 | 1,101,335 |
| Interest on Investments | 941,249 | 1,328,000 | 1,750,000 |
| Rental | 2,156,724 | 2,377,162 | 2,652,062 |
| Licenses and Permits | 292,537 | 322,025 | 296,945 |
| Other Revenue | 305,311 | 649,548 | 340,848 |
| Total Revenues | 48,778,741 | 51,857,769 | 55,301,299 |
| Expenditures: | | | |
| Legislative | 480,630 | 474,396 | 559,671 |
| Judicial | 8,663,444 | 8,555,377 | 8,429,088 |
| General Government | 9,854,313 | 13,279,753 | 13,774,350 |
| Public Safety | 17,293,342 | 18,655,646 | 20,071,282 |
| Public Works | 127,728 | 188,500 | 117,500 |
| Health & Welfare | 579,206 | 557,034 | 580,050 |
| Community & Economic Development | 536,718 | 520,751 | 555,779 |
| Other | 99,322 | 107,577 | 1,418,451 |
| Total Expenditures | 37,634,703 | 42,339,034 | 45,506,171 |
| Revenue Over (Under) Expenditures | 11,144,038 | 9,518,735 | 9,795,128 |
| Operating Transfers In (Out) | (8,899,687) | (8,591,852) | (12,536,094) |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | \$2,244,351 | | |
| Budgeted Net Revenues (Expenditures) | | | (2,740,966) ² |
| Current Estimated Revenues Over (Under) Expenditures | | 926,883 ¹ | |
| Fund Balance, Beginning of Year | | 14,562,278 | 15,489,161 |
| Projected Fund Balance, End of Year | | \$15,489,161 | \$12,748,195 |

¹ The 2004 estimate for General Fund includes net fund balance designation use of \$216,038, mostly for aerial photography. The estimated revenue over expenditures after applying this is \$1,142,921.

² The 2005 budget for General Fund includes a net fund balance designation use of \$1,693,184. Consequently, the change in the General Fund undesignated fund balance is projected to be (\$1,047,782) for 2005. However, the remaining undesignated fund balance is projected to be well above the minimum level required by the County's financial policies (10% of the General Fund's actual expenditures for the most recently completed audit).

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2005

| Special Revenue | Prior Year | Current Year | Adopted |
|-------------------------------------------------------------------|---------------|--------------------|--------------------|
| <u>Parks & Recreation (2081)</u> | Actual | Estimated | Budget |
| | 12/31/03 | 12/31/04 | 2005 |
| Revenues: | | | |
| Taxes | \$2,342,755 | \$2,446,445 | \$2,581,926 |
| Intergovernmental Revenue | 962,099 | 1,163,598 | 35,000 |
| Charges for Services | 216,500 | 227,200 | 245,700 |
| Fines and Forfeits | | | |
| Interest on Investments | 172,965 | 216,000 | 225,000 |
| Rental | 35,291 | 47,150 | 29,100 |
| Licenses and Permits | | | |
| Other Revenue | 103,356 | 125,000 | |
| Total Revenues | 3,832,966 | 4,225,393 | 3,116,726 |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | | | |
| Culture & Recreation | 7,243,494 | 6,108,135 | 2,663,521 |
| Other | | | |
| Total Expenditures | 7,243,494 | 6,108,135 | 2,663,521 |
| Revenue Over (Under) Expenditures | (3,410,528) | (1,882,742) | 453,205 |
| Operating Transfers In (Out) | 1,495,000 | 530,000 | 530,000 |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | (\$1,915,528) | | |
| Budgeted Net Revenues (Expenditures) | | | 983,205 |
| Current Estimated Revenues Over (Under) Expenditures | | (1,352,742) | |
| Fund Balance, Beginning of Year | | 6,456,476 | 5,103,734 |
| Projected Fund Balance, End of Year | | \$5,103,734 | \$6,086,939 |

Changes in fund balance in this fund can vary substantially from year to year depending on the land acquisition and capital improvement projects planned for the year. 2004 projects a significant fund balance use related to land purchases. At budget time for 2005, only a few small land purchases were anticipated, so fund balance is expected to increase.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2005

| Special Revenue | Prior Year | Current Year | Adopted |
|-------------------------------------------------------------------|-------------|--------------|-------------|
| <u>Friend of the Court (2160)</u> | Actual | Estimated | Budget |
| | 9/30/03 | 9/30/04 | 2005 |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$1,348,826 | \$1,610,600 | \$1,678,184 |
| Charges for Services | 172,979 | 130,757 | 145,647 |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | 1,521,805 | 1,741,357 | 1,823,831 |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | 2,100,040 | 2,231,462 | 2,564,371 |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | | | |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | 2,100,040 | 2,231,462 | 2,564,371 |
| Revenue Over (Under) Expenditures | (578,235) | (490,105) | (740,540) |
| Operating Transfers In (Out) | 578,235 | 490,105 | 740,540 |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | — | — | — |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | | |
| Projected Fund Balance, End of Year | | None | None |

**County of Ottawa
Budget Summary
Budget Year Ending September 30, 2005**

| Special Revenue | Prior Year | Current Year | Adopted |
|-------------------------------------------------------------------|-------------|------------------|------------------|
| Health (2210) | Actual | Estimated | Budget |
| | 9/30/03 | 9/30/04 | 2005 |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$2,731,561 | \$2,849,976 | \$2,866,012 |
| Charges for Services | 776,874 | 775,415 | 730,027 |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | 4,050 | 4,800 | 4,800 |
| Licenses and Permits | 368,796 | 377,520 | 386,160 |
| Other Revenue | 88,597 | 103,360 | 101,678 |
| Total Revenues | 3,969,878 | 4,111,071 | 4,088,677 |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | 8,300,365 | 9,236,917 | 9,681,335 |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | 8,300,365 | 9,236,917 | 9,681,335 |
| Revenue Over (Under) Expenditures | (4,330,487) | (5,125,846) | (5,592,658) |
| Operating Transfers In (Out) | 3,969,158 | 5,125,846 | 5,625,129 |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | (\$361,329) | | |
| Budgeted Net Revenues (Expenditures) | | | 32,471 |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | 567,102 | 567,102 |
| Projected Fund Balance, End of Year | | \$567,102 | \$599,573 |

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2005

| Special Revenue | Prior Year | Current Year | Adopted |
|-------------------------------------------------------------------|--------------------|---------------------------|-------------------------|
| <u>Mental Health (2220)</u> | Actual | Estimated | Budget |
| | 9/30/03 | 9/30/04 | 2005 |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$22,885,113 | \$26,688,086 | \$27,637,837 |
| Charges for Services | 832,815 | 861,796 | 440,051 |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | 1,800 | | 209,694 |
| Licenses and Permits | | | |
| Other Revenue | 120,391 | 86,269 | 76,052 |
| Total Revenues | <u>23,840,119</u> | <u>27,636,151</u> | <u>28,363,634</u> |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | 24,810,397 | 28,896,769 | 29,127,050 |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | <u>24,810,397</u> | <u>28,896,769</u> | <u>29,127,050</u> |
| Revenue Over (Under) Expenditures | (970,278) | (1,260,618) | (763,416) |
| Operating Transfers In (Out) | 476,500 | 476,500 | 476,500 |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | <u>(\$493,778)</u> | | |
| Budgeted Net Revenues (Expenditures) | | | (286,916) |
| Current Estimated Revenues Over (Under) Expenditures | | (784,118) | |
| Fund Balance, Beginning of Year | | 1,805,356 | 1,021,238 |
| Projected Fund Balance, End of Year | | <u><u>\$1,021,238</u></u> | <u><u>\$734,322</u></u> |

Because Mental Health is now under a managed care system, it is more difficult to match revenues to expenditures evenly. The fund also has a self insurance risk pool available to fund shortages (Internal Service Fund 6782).

**County of Ottawa
Budget Summary
Budget Year Ending December 31, 2005**

| Special Revenue | Prior Year Actual 12/31/03 | Current Year Estimated 12/31/04 | Adopted Budget 2005 |
|-------------------------------------------------------------------|----------------------------------|---------------------------------------|---------------------------|
| <u>Solid Waste Clean - Up (2271)</u> | | | |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | | | |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | 187,187 | \$302,344 | \$300,996 |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | <u>187,187</u> | <u>302,344</u> | <u>300,996</u> |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | 405,368 | 336,150 | 173,000 |
| Health & Welfare | | | |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | <u>405,368</u> | <u>336,150</u> | <u>173,000</u> |
| Revenue Over (Under) Expenditures | (218,181) | (33,806) | 127,996 |
| Operating Transfers In (Out) | | | |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | <u>(\$218,181)</u> | | |
| Budgeted Net Revenues (Expenditures) | | | 127,996 |
| Current Estimated Revenues Over (Under) Expenditures | | (33,806) | |
| Fund Balance, Beginning of Year | | <u>7,685,870</u> | <u>7,652,064</u> |
| Projected Fund Balance, End of Year | | <u>\$7,652,064</u> | <u>\$7,780,060</u> |

The County plans to recap the closed landfill as soon as the State approves the County's plan. When that occurs, approximately 50% of the fund balance will be spent. The remaining fund balance will be used to cover additional cleanup expenditures.

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2005

| Special Revenue | Prior Year | Current Year | Adopted |
|----------------------------------------------------------------|--------------------|-------------------------|-------------------------|
| <u>Landfill Tipping Fees (2272)</u> | <u>Actual</u> | <u>Estimated</u> | <u>Budget</u> |
| | 12/31/03 | 12/31/04 | 2005 |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | | | |
| Charges for Services | \$417,582 | \$454,000 | \$435,000 |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | 4,588 | 4,000 | 33,070 |
| Total Revenues | <u>422,170</u> | <u>458,000</u> | <u>468,070</u> |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | 771,581 | 671,520 | 459,747 |
| Health & Welfare | | | |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | <u>771,581</u> | <u>671,520</u> | <u>459,747</u> |
| Revenue Over (Under) Expenditures | (349,411) | (213,520) | 8,323 |
| Operating Transfers In (Out) | | | |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | <u>(\$349,411)</u> | | |
| Budgeted Net Revenues (Expenditures) | | | 8,323 |
| Current Estimated Revenues Over (Under) Expenditures | | (213,520) | |
| Fund Balance, Beginning of Year | | <u>1,027,545</u> | <u>814,025</u> |
| Projected Fund Balance, End of Year | | <u>\$814,025</u> | <u>\$822,348</u> |

2004 reflects the completion of three resource recovery centers.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2005

| Special Revenue | Prior Year | Current Year | Adopted |
|----------------------------------------------------------------|------------|-----------------|-----------------|
| Transportation System (2320) | Actual | Estimated | Budget |
| | 9/30/03 | 9/30/04 | 2005 |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$44,537 | \$44,537 | \$44,537 |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | 44,537 | 44,537 | 44,537 |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | 44,537 | 44,537 | 44,537 |
| Health & Welfare | | | |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | 44,537 | 44,537 | 44,537 |
| Revenue Over (Under) Expenditures | | | |
| Operating Transfers In (Out) | | | |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | 25,787 | 25,787 |
| Projected Fund Balance, End of Year | | \$25,787 | \$25,787 |

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2005

| Special Revenue | Prior Year | Current Year | Adopted |
|-------------------------------------------------------------------|---------------|------------------|-----------------|
| <u>Planning Commission (2420)</u> | <u>Actual</u> | <u>Estimated</u> | <u>Budget</u> |
| | 12/31/03 | 12/31/04 | 2005 |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | | \$25,000 | |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | \$876 | 20 | \$20 |
| Total Revenues | 876 | 25,020 | 20 |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | 131,716 | 31,187 |
| Public Works | | | |
| Health & Welfare | | | |
| Community and Economic Development | 19,140 | | |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | 19,140 | 131,716 | 31,187 |
| Revenue Over (Under) Expenditures | (18,264) | (106,696) | (31,167) |
| Operating Transfers In (Out) | 14,314 | 106,696 | 29,267 |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | (\$3,950) | | |
| Budgeted Net Revenues (Expenditures) | | | (1,900) |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | 53,140 | 53,140 |
| Projected Fund Balance, End of Year | | \$53,140 | \$51,240 |

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2005

| Special Revenue | Prior Year | Current Year | Adopted |
|-------------------------------------------------------------------|---------------|--------------------|--------------------|
| <u>Infrastructure (2444)</u> | <u>Actual</u> | <u>Estimated</u> | <u>Budget</u> |
| | 12/31/03 | 12/31/04 | 2005 |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | | | |
| Charges for Services | \$75,025 | \$110,184 | \$184,446 |
| Fines and Forfeits | | | |
| Interest on Investments | 65,956 | 102,214 | 104,105 |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | 140,981 | 212,398 | 288,551 |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | | | |
| Culture & Recreation | | | |
| Capital Projects | | | |
| Total Expenditures | | | |
| Revenue Over (Under) Expenditures | 140,981 | 212,398 | 288,551 |
| Operating Transfers In (Out) | (965,000) | | |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | (824,019) | | |
| Budgeted Net Revenues (Expenditures) | | | 288,551 |
| Current Estimated Revenues Over (Under) Expenditures | | 212,398 | |
| Fund Balance, Beginning of Year | | 2,758,890 | 2,971,288 |
| Projected Fund Balance, End of Year | | \$2,971,288 | \$3,259,839 |

The purpose of this fund is to loan money to municipalities within Ottawa County for infrastructure projects. These loans are recorded as assets, so there are no expenditures for this fund. Consequently, the fund balance is growing.

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2005

| Special Revenue | Prior Year | Current Year | Adopted |
|-------------------------------------------------------------------|---------------|--------------------|-------------|
| Public Improvement (2450) | Actual | Estimated | Budget |
| | 12/31/03 | 12/31/04 | 2005 |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | | | |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | \$372,226 | \$331,398 | \$35,500 |
| Rental | 694,747 | 726,841 | 758,850 |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | 1,066,973 | 1,058,239 | 794,350 |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | 5,686,430 | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | | | |
| Culture & Recreation | | | |
| Capital Projects | | 8,380,562 | 6,979,448 |
| Total Expenditures | 5,686,430 | 8,380,562 | 6,979,448 |
| Revenue Over (Under) Expenditures | (4,619,457) | (7,322,323) | (6,185,098) |
| Operating Transfers In (Out) | (72,920) | | 1,906,981 |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | (\$4,692,377) | | |
| Budgeted Net Revenues (Expenditures) | | | (4,278,117) |
| Current Estimated Revenues Over (Under) Expenditures | | (7,322,323) | |
| Fund Balance, Beginning of Year | | 11,600,442 | 4,278,119 |
| Projected Fund Balance, End of Year | | \$4,278,119 | \$2 |

The fund balance usage will vary depending on the capital construction projects underway and/or planned (see also the capital construction schedule).

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2005

| Special Revenue | Prior Year Actual 12/31/03 | Current Year Estimated 12/31/04 | Adopted Budget 2005 |
|-------------------------------------------------------------------|----------------------------------|---------------------------------------|---------------------------|
| <u>Homestead Property Tax (2550)</u> | | | |
| Revenues: | | | |
| Taxes | | \$50,000 | \$50,000 |
| Intergovernmental Revenue | | | |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | | 50,000 | 50,000 |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | | | |
| Culture & Recreation | | | |
| Capital Projects | | 2,500 | 500 |
| Total Expenditures | | 2,500 | 500 |
| Revenue Over (Under) Expenditures | | 47,500 | 49,500 |
| Operating Transfers In (Out) | | | |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | | | |
| Budgeted Net Revenues (Expenditures) | | | 49,500 |
| Current Estimated Revenues Over (Under) Expenditures | | 47,500 | |
| Fund Balance, Beginning of Year | | | 47,500 |
| Projected Fund Balance, End of Year | | \$47,500 | \$97,000 |

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2005

| Special Revenue | Prior Year | Current Year | Adopted |
|-------------------------------------------------------------------|------------------|-------------------------|-------------------------|
| Register of Deeds | Actual | Estimated | Budget |
| <u>Automation Fund (2560)</u> | <u>12/31/03</u> | <u>12/31/04</u> | <u>2005</u> |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | | | |
| Charges for Services | \$418,287 | \$400,000 | \$380,000 |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | <u>\$418,287</u> | <u>400,000</u> | <u>380,000</u> |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | 63,215 | 425,044 | 528,256 |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | | | |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | <u>\$63,215</u> | <u>425,044</u> | <u>528,256</u> |
| Revenue Over (Under) Expenditures | 355,072 | (25,044) | (148,256) |
| Operating Transfers In (Out) | | | |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | <u>\$355,072</u> | | |
| Budgeted Net Revenues (Expenditures) | | | (148,256) |
| Current Estimated Revenues Over (Under) Expenditures | | (25,044) | |
| Fund Balance, Beginning of Year | | <u>355,072</u> | <u>330,028</u> |
| Projected Fund Balance, End of Year | | <u>\$330,028</u> | <u>\$181,772</u> |

The 2005 expenditure budget includes \$116,000 for the conversion of images from 1942 - 1988.

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2005

| | Prior Year Actual 12/31/03 | Current Year Estimated 12/31/04 | Adopted Budget 2005 |
|-------------------------------------------------------------------|----------------------------------|---------------------------------------|-----------------------------|
| Special Revenue | <u> </u> | <u> </u> | <u> </u> |
| <u>Stabilization (2570)</u> | | | |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | | | |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | <u> </u> | <u> </u> | <u> </u> |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | | | |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | <u> </u> | <u> </u> | <u> </u> |
| Revenue Over (Under) Expenditures | | | |
| Operating Transfers In (Out) | <u>\$366,828</u> | <u>\$437,297</u> | <u>(\$1,047,782)</u> |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | <u>\$366,828</u> | | |
| Budgeted Net Revenues (Expenditures) | | | (1,047,782) |
| Current Estimated Revenues Over (Under) Expenditures | | 437,297 | |
| Fund Balance, Beginning of Year | | <u>6,597,927</u> | <u>7,035,224</u> |
| Projected Fund Balance, End of Year | | <u>\$7,035,224</u> | <u>\$5,987,442</u> |

In order to partially balance the 2005 General Fund budget, money will be transferred from this fund.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2005

| Special Revenue | Prior Year | Current Year | Adopted |
|----------------------------------------------------------------|----------------|------------------------|------------------------|
| <u>Prosecuting Attorney Grants (2601)</u> | <u>Actual</u> | <u>Estimated</u> | <u>Budget</u> |
| | 9/30/03 | 9/30/04 | 2005 |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$132,300 | \$139,000 | \$142,600 |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | 404 | 440 | 440 |
| Total Revenues | <u>132,704</u> | <u>139,440</u> | <u>143,040</u> |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | 142,189 | 159,700 | 170,053 |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | | | |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | <u>142,189</u> | <u>159,700</u> | <u>170,053</u> |
| Revenue Over (Under) Expenditures | (9,485) | (20,260) | (27,013) |
| Operating Transfers In (Out) | <u>9,487</u> | <u>20,260</u> | <u>27,013</u> |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | <u>\$2</u> | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | <u>27,906</u> | <u>27,906</u> |
| Projected Fund Balance, End of Year | | <u>\$27,906</u> | <u>\$27,906</u> |

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2005

| Special Revenue | Prior Year | Current Year | Adopted |
|-------------------------------------------------------------------|---------------|--------------------|--------------------|
| <u>COPS FAST - Allendale (2608)</u> | <u>Actual</u> | <u>Estimated</u> | <u>Budget</u> |
| | 9/30/03 | 9/30/04 | 2005 |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$84,339 | \$87,798 | \$93,038 |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | <u>84,339</u> | <u>87,798</u> | <u>93,038</u> |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | 84,339 | 87,798 | 93,038 |
| Public Works | | | |
| Health & Welfare | | | |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | <u>84,339</u> | <u>87,798</u> | <u>93,038</u> |
| Revenue Over (Under) Expenditures | | | |
| Operating Transfers In (Out) | | | |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | | |
| Projected Fund Balance, End of Year | | <u><u>None</u></u> | <u><u>None</u></u> |

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2005

| Special Revenue | Prior Year | Current Year | Adopted |
|-------------------------------------------------------------------|---------------|------------------|---------------|
| <u>Sheriff Grant Programs (2609)</u> | <u>Actual</u> | <u>Estimated</u> | <u>Budget</u> |
| | 9/30/03 | 9/30/04 | 2005 |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$156,249 | \$70,649 | \$42,715 |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | 2,050 | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | 158,299 | 70,649 | 42,715 |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | 165,477 | 77,827 | 44,866 |
| Public Works | | | |
| Health & Welfare | | | |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | 165,477 | 77,827 | 44,866 |
| Revenue Over (Under) Expenditures | (7,178) | (7,178) | (2,151) |
| Operating Transfers In (Out) | 7,178 | 7,178 | 2,151 |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | (7,178) | (7,178) | (2,151) |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | None | None |
| Projected Fund Balance, End of Year | | None | None |

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2005

| Special Revenue | Prior Year | Current Year | Adopted |
|-------------------------------------------------------------------|------------------|-----------------------|-----------------------|
| <u>COPS Universal (2610)</u> | Actual | Estimated | Budget |
| | 9/30/03 | 9/30/04 | 2005 |
| | <hr/> | <hr/> | <hr/> |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$1,190,118 | \$1,261,582 | \$1,328,345 |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | 44 | 3,000 | |
| | <hr/> | <hr/> | <hr/> |
| Total Revenues | 1,190,162 | 1,264,582 | 1,328,345 |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | 1,302,752 | 1,458,683 | 1,532,484 |
| Public Works | | | |
| Health & Welfare | | | |
| Culture & Recreation | | | |
| Other | | | |
| | <hr/> | <hr/> | <hr/> |
| Total Expenditures | 1,302,752 | 1,458,683 | 1,532,484 |
| Revenue Over (Under) Expenditures | (112,590) | (194,101) | (204,139) |
| Operating Transfers In (Out) | 108,116 | 194,101 | 204,139 |
| | <hr/> | <hr/> | <hr/> |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | <u>(\$4,474)</u> | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | 1,118 | 1,118 |
| | | <hr/> | <hr/> |
| Projected Fund Balance, End of Year | | <u>\$1,118</u> | <u>\$1,118</u> |

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2005

| Special Revenue | Prior Year | Current Year | Adopted |
|-------------------------------------------------------------------|-----------------|--------------------|--------------------|
| <u>EMT Holland - Park (2640)</u> | Actual | Estimated | Budget |
| | <u>12/31/03</u> | <u>12/31/04</u> | <u>2005</u> |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$704,295 | \$729,487 | \$777,034 |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | <u>704,295</u> | <u>729,487</u> | <u>777,034</u> |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | 704,295 | 729,487 | 777,034 |
| Public Works | | | |
| Health & Welfare | | | |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | <u>704,295</u> | <u>729,487</u> | <u>777,034</u> |
| Revenue Over (Under) Expenditures | | | |
| Operating Transfers In (Out) | | | |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | | |
| Projected Fund Balance, End of Year | | <u><u>None</u></u> | <u><u>None</u></u> |

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2005

| Special Revenue | Prior Year | Current Year | Adopted |
|-------------------------------------------------------------------|------------|--------------|-------------|
| <u>EMT Georgetown (2650)</u> | Actual | Estimated | Budget |
| | 12/31/03 | 12/31/04 | 2005 |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$553,846 | \$593,602 | \$630,358 |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | 553,846 | 593,602 | 630,358 |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | 553,846 | 593,602 | 630,358 |
| Public Works | | | |
| Health & Welfare | | | |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | 553,846 | 593,602 | 630,358 |
| Revenue Over (Under) Expenditures | | | |
| Operating Transfers In (Out) | | | |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | | |
| Projected Fund Balance, End of Year | | None | None |

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2005

| Special Revenue | Prior Year | Current Year | Adopted |
|----------------------------------------------------------------|----------------|--------------------|--------------------|
| <u>Sheriff Road Patrol (2661)</u> | <u>Actual</u> | <u>Estimated</u> | <u>Budget</u> |
| | 9/30/03 | 9/30/04 | 2005 |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$233,987 | \$244,666 | \$281,095 |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | <u>233,987</u> | <u>244,666</u> | <u>281,095</u> |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | 233,987 | 244,666 | 281,095 |
| Public Works | | | |
| Health & Welfare | | | |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | <u>233,987</u> | <u>244,666</u> | <u>281,095</u> |
| Revenue Over (Under) Expenditures | | | |
| Operating Transfers In (Out) | | | |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | | |
| Projected Fund Balance, End of Year | | <u>None</u> | <u>None</u> |

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2005

| Special Revenue | Prior Year | Current Year | Adopted |
|-------------------------------------------------------------------|------------|-----------------|-----------------|
| Law Library (2690) | Actual | Estimated | Budget |
| | 12/31/03 | 12/31/04 | 2005 |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | | | |
| Charges for Services | | | |
| Fines and Forfeits | \$6,500 | \$6,500 | \$6,500 |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | 6,500 | 6,500 | 6,500 |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | 30,109 | 33,000 | 33,000 |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | | | |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | 30,109 | 33,000 | 33,000 |
| Revenue Over (Under) Expenditures | (23,609) | (26,500) | (26,500) |
| Operating Transfers In (Out) | 26,500 | 26,500 | 26,500 |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | \$2,891 | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | 23,114 | 23,114 |
| Projected Fund Balance, End of Year | | \$23,114 | \$23,114 |

County of Ottawa
Budget Summary
Budget Year Ending June 30, 2005

| Special Revenue | Prior Year | Current Year | Adopted |
|------------------------------------------------------|----------------|---------------------|---------------------|
| Workforce Investment Act - | Actual | Estimated | Budget |
| <u>Administration (2740)</u> | <u>6/30/03</u> | <u>6/30/04</u> | <u>2005</u> |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$69,106 | \$80,055 | \$162,356 |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | 300 | | |
| Total Revenues | <u>69,406</u> | <u>80,055</u> | <u>162,356</u> |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | 69,406 | 80,055 | 162,356 |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | <u>69,406</u> | <u>80,055</u> | <u>162,356</u> |
| Revenue Over (Under) Expenditures | | | |
| Operating Transfers In (Out) | | | |
| Revenue & Other Sources Over (Under) | | | |
| Expenditures & Other Uses | | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | <u>300</u> | <u>300</u> |
| Projected Fund Balance, End of Year | | <u>\$300</u> | <u>\$300</u> |

County of Ottawa
Budget Summary
Budget Year Ending June 30, 2005

| Special Revenue | Prior Year | Current Year | Adopted |
|------------------------------------------------------|----------------|--------------------|--------------------|
| Workforce Investment Act - | Actual | Estimated | Budget |
| <u>Youth (2741)</u> | <u>6/30/03</u> | <u>6/30/04</u> | <u>2005</u> |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$191,440 | \$321,622 | \$537,354 |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | <u>191,440</u> | <u>321,622</u> | <u>537,354</u> |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | 191,440 | 321,622 | 537,354 |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | <u>191,440</u> | <u>321,622</u> | <u>537,354</u> |
| Revenue Over (Under) Expenditures | | | |
| Operating Transfers In (Out) | | | |
| Revenue & Other Sources Over (Under) | | | |
| Expenditures & Other Uses | | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | | |
| Projected Fund Balance, End of Year | | <u>None</u> | <u>None</u> |

County of Ottawa

Budget Summary

Budget Year Ending June 30, 2005

| Special Revenue Workforce Investment Act - Adult (2742) | Prior Year Actual 6/30/03 | Current Year Estimated 6/30/04 | Adopted Budget 2005 |
|------------------------------------------------------------------------|---------------------------------|--------------------------------------|---------------------------|
| | <hr/> | <hr/> | <hr/> |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$131,149 | \$253,790 | \$371,975 |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | <hr/> 131,149 | <hr/> 253,790 | <hr/> 371,975 |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | 131,170 | 253,790 | 371,975 |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | <hr/> 131,170 | <hr/> 253,790 | <hr/> 371,975 |
| Revenue Over (Under) Expenditures | (21) | | |
| Operating Transfers In (Out) | | | |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | <hr/> (21) | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | <hr/> 511 | <hr/> 511 |
| Projected Fund Balance, End of Year | | <hr/> \$511 | <hr/> \$511 |

County of Ottawa

Budget Summary

Budget Year Ending June 30, 2005

| Special Revenue Workforce Investment Act - <u>6/30 Grant Programs (2743)</u> | Prior Year Actual <u>6/30/03</u> | Current Year Estimated <u>6/30/04</u> | Adopted Budget <u>2005</u> |
|---------------------------------------------------------------------------------------------------------|----------------------------------------|---------------------------------------------|----------------------------------|
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$1,032,199 | \$1,422,237 | \$2,003,557 |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | <u>1,032,199</u> | <u>1,422,237</u> | <u>2,003,557</u> |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | 1,023,405 | 1,422,237 | 2,003,557 |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | <u>1,023,405</u> | <u>1,422,237</u> | <u>2,003,557</u> |
| Revenue Over (Under) Expenditures | 8,794 | | |
| Operating Transfers In (Out) | | | |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | <u>\$8,794</u> | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | <u>25,601</u> | <u>25,601</u> |
| Projected Fund Balance, End of Year | | <u>\$25,601</u> | <u>\$25,601</u> |

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2005

| Special Revenue Workforce Investment Act - 12/31 Grant Programs (2744) | Prior Year Actual 12/31/03 | Current Year Estimated 12/31/04 | Adopted Budget 2005 |
|---------------------------------------------------------------------------------------|----------------------------------|---------------------------------------|---------------------------|
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$400,051 | \$362,872 | \$350,400 |
| Charges for Services | 15,727 | 33,245 | 30,000 |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | 92,995 | 61,000 | 61,000 |
| Total Revenues | 508,773 | 457,117 | 441,400 |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | 500,370 | 457,117 | 441,400 |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | 500,370 | 457,117 | 441,400 |
| Revenue Over (Under) Expenditures | 8,403 | | |
| Operating Transfers In (Out) | (7,502) | | |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | \$901 | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | 901 | 901 |
| Projected Fund Balance, End of Year | | \$901 | \$901 |

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2005

| Special Revenue | Prior Year | Current Year | Adopted |
|-------------------------------------------------------------------|-----------------------------|--------------------|--------------------|
| Workforce Investment Act - | Actual | Estimated | Budget |
| <u>9/30 Grant Programs (2748)</u> | <u>9/30/03</u> | <u>9/30/04</u> | <u>2005</u> |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$1,318,758 | \$1,243,837 | \$353,912 |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | <u>1,318,758</u> | <u>1,243,837</u> | <u>353,912</u> |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | 1,319,401 | 1,243,837 | 353,912 |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | <u>1,319,401</u> | <u>1,243,837</u> | <u>353,912</u> |
| Revenue Over (Under) Expenditures | (643) | | |
| Operating Transfers In (Out) | <u>643</u> | | |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | <u> </u> | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | | |
| Projected Fund Balance, End of Year | | <u><u>None</u></u> | <u><u>None</u></u> |

County of Ottawa

Budget Summary

Budget Year Ending March 31, 2005

| Special Revenue Workforce Investment Act - 3/31 Grant Programs (2749) | Prior Year Actual 3/31/03 | Current Year Estimated 3/31/04 | Adopted Budget 2005 |
|-----------------------------------------------------------------------------|---------------------------------|--------------------------------------|---------------------------|
| | | | |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$28,505 | \$47,572 | \$25,454 |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | 28,505 | 47,572 | 25,454 |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | 28,505 | 47,572 | 25,454 |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | 28,505 | 47,572 | 25,454 |
| Revenue Over (Under) Expenditures | | | |
| Operating Transfers In (Out) | | | |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | | |
| Projected Fund Balance, End of Year | | None | None |

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2005

| Special Revenue | Prior Year | Current Year | Adopted |
|-------------------------------------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| <u>Grant Programs - Pass Thru (2750)</u> | <u>Actual</u> | <u>Estimated</u> | <u>Budget</u> |
| | 9/30/03 | 9/30/04 | 2005 |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$404,402 | \$456,569 | \$51,913 |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | 2,000 | |
| Total Revenues | <u>404,402</u> | <u>458,569</u> | <u>51,913</u> |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | 83,030 | 75,000 | |
| General Government | | | |
| Public Safety | 285,657 | 78,328 | 77,870 |
| Public Works | | | |
| Health & Welfare | 41,854 | 331,350 | |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | <u>410,541</u> | <u>484,678</u> | <u>77,870</u> |
| Revenue Over (Under) Expenditures | (6,139) | (26,109) | (25,957) |
| Operating Transfers In (Out) | <u>6,139</u> | <u>26,109</u> | <u>25,957</u> |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | <u> </u> | <u> </u> | <u> </u> |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | | |
| Projected Fund Balance, End of Year | | <u>None</u> | <u>None</u> |

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2005

| Special Revenue | Prior Year | Current Year | Adopted |
|----------------------------------------------------------------|------------|--------------|-------------|
| <u>Emergency Feeding (2800)</u> | Actual | Estimated | Budget |
| | 9/30/03 | 9/30/04 | 2005 |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$34,436 | \$41,987 | \$43,000 |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | 34,436 | 41,987 | 43,000 |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | 34,436 | 41,987 | 43,000 |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | 34,436 | 41,987 | 43,000 |
| Revenue Over (Under) Expenditures | | | |
| Operating Transfers In (Out) | | | |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | | |
| Projected Fund Balance, End of Year | | None | None |

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2005

| Special Revenue Federal Emergency Management Agency (2810) | Prior Year Actual 9/30/03 | Current Year Estimated 9/30/04 | Adopted Budget 2005 |
|---------------------------------------------------------------------------|---------------------------------|--------------------------------------|---------------------------|
| | <hr/> | <hr/> | <hr/> |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | | \$4,400 | |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | <hr/> | 4,400 | <hr/> |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | | 4,400 | |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | <hr/> | 4,400 | <hr/> |
| Revenue Over (Under) Expenditures | | | |
| Operating Transfers In (Out) | <hr/> | <hr/> | <hr/> |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | <hr/> | <hr/> | <hr/> |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | <hr/> | <hr/> |
| Projected Fund Balance, End of Year | | <u>None</u> | <u>None</u> |

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2005

| Special Revenue | Prior Year | Current Year | Adopted |
|-------------------------------------------------------------------|-----------------|-------------------------|-------------------------|
| Community | Actual | Estimated | Budget |
| <u>Corrections Program (2850)</u> | <u>9/30/03</u> | <u>9/30/04</u> | <u>2005</u> |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$260,155 | \$394,932 | \$314,170 |
| Charges for Services | 246,630 | 325,984 | 360,050 |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | 13,016 | 11,649 | 13,000 |
| Total Revenues | <u>519,801</u> | <u>732,565</u> | <u>687,220</u> |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | 835,449 | 1,096,309 | 1,128,528 |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | | | |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | <u>835,449</u> | <u>1,096,309</u> | <u>1,128,528</u> |
| Revenue Over (Under) Expenditures | (315,648) | (363,744) | (441,308) |
| Operating Transfers In (Out) | <u>357,494</u> | <u>363,744</u> | <u>441,308</u> |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | <u>\$41,846</u> | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | <u>412,545</u> | <u>412,545</u> |
| Projected Fund Balance, End of Year | | <u>\$412,545</u> | <u>\$412,545</u> |

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2005

| Special Revenue | Prior Year | Current Year | Adopted |
|-------------------------------------------------------------------|------------|------------------|------------------|
| Community Action Agency (2870) | Actual | Estimated | Budget |
| | 9/30/03 | 9/30/04 | 2005 |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$279,524 | \$400,334 | \$341,637 |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | 11,299 | 17,200 | 11,400 |
| Total Revenues | 290,823 | 417,534 | 353,037 |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | 306,258 | 446,534 | 382,037 |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | 306,258 | 446,534 | 382,037 |
| Revenue Over (Under) Expenditures | (15,435) | (29,000) | (29,000) |
| Operating Transfers In (Out) | 29,000 | 29,000 | 29,000 |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | \$13,565 | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | 109,153 | 109,153 |
| Projected Fund Balance, End of Year | | \$109,153 | \$109,153 |

County of Ottawa
Budget Summary
Budget Year Ending March 31, 2005

| Special Revenue | Prior Year | Current Year | Adopted |
|----------------------------------------------------------------|----------------|---------------------|---------------------|
| <u>Weatherization (2890)</u> | <u>Actual</u> | <u>Estimated</u> | <u>Budget</u> |
| | 3/31/03 | 3/31/04 | 2005 |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$269,229 | \$275,498 | \$189,635 |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | 455 | 500 | |
| Total Revenues | <u>269,684</u> | <u>275,998</u> | <u>189,635</u> |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | 269,684 | 275,998 | 189,635 |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | <u>269,684</u> | <u>275,998</u> | <u>189,635</u> |
| Revenue Over (Under) Expenditures | | | |
| Operating Transfers In (Out) | | | |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | <u>168</u> | <u>168</u> |
| Projected Fund Balance, End of Year | | <u>\$168</u> | <u>\$168</u> |

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2005

| Special Revenue Family Independence Agency (2900) | Prior Year Actual 12/31/03 | Current Year Estimated 12/31/04 | Adopted Budget 2005 |
|-------------------------------------------------------------------|----------------------------------|---------------------------------------|-----------------------------|
| | <u> </u> | <u> </u> | <u> </u> |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$430,172 | \$570,000 | \$420,000 |
| Charges for Services | 30,426 | 33,604 | 33,604 |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | 822 | 1,723 | 1,100 |
| Total Revenues | <u>461,420</u> | <u>605,327</u> | <u>454,704</u> |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | 1,069,806 | 1,274,333 | 1,148,949 |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | <u>1,069,806</u> | <u>1,274,333</u> | <u>1,148,949</u> |
| Revenue Over (Under) Expenditures | (608,386) | (669,006) | (694,245) |
| Operating Transfers In (Out) | <u>656,258</u> | <u>683,127</u> | <u>694,245</u> |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | <u>\$47,872</u> | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | 14,121 | |
| Fund Balance, Beginning of Year | | <u>523,491</u> | <u>537,612</u> |
| Projected Fund Balance, End of Year | | <u>\$537,612</u> | <u>\$537,612</u> |

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2005

| Special Revenue | Prior Year | Current Year | Adopted |
|-------------------------------------------------------------------|------------------|-------------------------|-------------------------|
| <u>Child Care-Circuit Court (2920)</u> | <u>Actual</u> | <u>Estimated</u> | <u>Budget</u> |
| | 9/30/03 | 9/30/04 | 2005 |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$1,321,803 | \$2,216,516 | \$3,088,955 |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | 271,300 | 222,000 | 220,500 |
| Total Revenues | <u>1,593,103</u> | <u>2,438,516</u> | <u>3,309,455</u> |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | 4,532,244 | 5,758,843 | 7,155,479 |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | <u>4,532,244</u> | <u>5,758,843</u> | <u>7,155,479</u> |
| Revenue Over (Under) Expenditures | (2,939,141) | (3,320,327) | (3,846,024) |
| Operating Transfers In (Out) | <u>3,085,549</u> | <u>4,023,408</u> | <u>3,846,024</u> |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | <u>\$146,408</u> | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | 703,081 | |
| Fund Balance, Beginning of Year | | <u>146,408</u> | <u>849,489</u> |
| Projected Fund Balance, End of Year | | <u>\$849,489</u> | <u>\$849,489</u> |

The Child Care program is working to get the juveniles out of state institutions and back into the community. Placement back into a local facility is also generally less expensive than a state institution. In 2004, the program was able to place more children in the County than anticipated. Consequently, the fund balance shows a large increase in 2004.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2005

| Special Revenue | Prior Year | Current Year | Adopted |
|-------------------------------------------------------------------|------------|-----------------|-----------------|
| Child Care-Social Services (2921) | Actual | Estimated | Budget |
| | 9/30/03 | 9/30/04 | 2005 |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$16,802 | \$18,750 | \$18,750 |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | 16,802 | 18,750 | 18,750 |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | 34,358 | 42,000 | 38,750 |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | 34,358 | 42,000 | 38,750 |
| Revenue Over (Under) Expenditures | (17,556) | (23,250) | (20,000) |
| Operating Transfers In (Out) | 22,250 | 23,250 | 20,000 |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | \$4,694 | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | 61,534 | 61,534 |
| Projected Fund Balance, End of Year | | \$61,534 | \$61,534 |

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2005

| Special Revenue Soldiers & Sailors Relief (2930) | Prior Year Actual 12/31/03 | Current Year Estimated 12/31/04 | Adopted Budget 2005 |
|---------------------------------------------------------------------|----------------------------------|---------------------------------------|-----------------------------|
| | <u> </u> | <u> </u> | <u> </u> |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | | | |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| | <u> </u> | <u> </u> | <u> </u> |
| Total Revenues | | | |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | \$47,312 | \$70,000 | \$90,000 |
| Culture & Recreation | | | |
| Other | | | |
| | <u> </u> | <u> </u> | <u> </u> |
| Total Expenditures | 47,312 | 70,000 | 90,000 |
| Revenue Over (Under) Expenditures | (47,312) | (70,000) | (90,000) |
| Operating Transfers In (Out) | <u>16,265</u> | <u>70,000</u> | <u>90,000</u> |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | <u>(\$31,047)</u> | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | <u> </u> | <u> </u> |
| Projected Fund Balance, End of Year | | <u>None</u> | <u>None</u> |

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2005

| Special Revenue <u>Veteran's Trust (2940)</u> | Prior Year Actual <u>12/31/03</u> | Current Year Estimated <u>12/31/04</u> | Adopted Budget <u>2005</u> |
|-------------------------------------------------------------------|-----------------------------------------|----------------------------------------------|----------------------------------|
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$17,024 | \$14,000 | \$19,000 |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | 17,024 | 14,000 | 19,000 |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | 16,974 | 14,000 | 19,000 |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | 16,974 | 14,000 | 19,000 |
| Revenue Over (Under) Expenditures | 50 | | |
| Operating Transfers In (Out) | | | |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | \$50 | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | 808 | 808 |
| Projected Fund Balance, End of Year | | \$808 | \$808 |

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2005

| Special Revenue | Prior Year | Current Year | Adopted |
|----------------------------------------------------------------|---------------|--------------------|--------------------|
| <u>Compensated Absences (2980)</u> | <u>Actual</u> | <u>Estimated</u> | <u>Budget</u> |
| | 12/31/03 | 12/31/04 | 2005 |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | | | |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | \$81,876 | \$120,000 | \$120,000 |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | 81,876 | 120,000 | 120,000 |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | 35,874 | 37,050 | 34,850 |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | | | |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | 35,874 | 37,050 | 34,850 |
| Revenue Over (Under) Expenditures | 46,002 | 82,950 | 85,150 |
| Operating Transfers In (Out) | | | |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | \$46,002 | | |
| Budgeted Net Revenues (Expenditures) | | | 85,150 |
| Current Estimated Revenues Over (Under) Expenditures | | 82,950 | |
| Fund Balance, Beginning of Year | | 3,602,456 | 3,685,406 |
| Projected Fund Balance, End of Year | | \$3,685,406 | \$3,770,556 |

Fund balance in this fund is difficult to predict as it depends on the number of employees who become eligible for retirement and those that actually do retire.

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2005

| Debt Service | Prior Year | Current Year | Adopted |
|----------------------------------------------------------------|------------|------------------|------------------|
| Ottawa County Building Authority (5690-5693) | Actual | Estimated | Budget |
| | 12/31/03 | 12/31/04 | 2005 |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | | | |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | \$2,900 | \$3,825 | \$2,565 |
| Rental | 2,351,754 | 2,272,200 | 2,173,522 |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | 2,354,654 | 2,276,025 | 2,176,087 |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | | | |
| Culture & Recreation | | | |
| Debt Service | 2,305,822 | 2,299,913 | 2,302,463 |
| Total Expenditures | 2,305,822 | 2,299,913 | 2,302,463 |
| Revenue Over (Under) Expenditures | 48,832 | (23,888) | (126,376) |
| Operating Transfers In (Out) | | | |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | \$48,832 | | |
| Budgeted Net Revenues (Expenditures) | | | (126,376) |
| Current Estimated Revenues Over (Under) Expenditures | | (23,888) | |
| Fund Balance, Beginning of Year | | 574,806 | 550,918 |
| Projected Fund Balance, End of Year | | \$550,918 | \$424,542 |

Revenues had exceeded expenditures for the last few years. The 1985 bond issue was refinanced, but certain bonds were not callable. These non-callable bonds came due beginning in 2004, so fund balance is decreasing.

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2005

| Permanent Fund | Prior Year | Current Year | Adopted |
|-------------------------------------------------------------------|-----------------|-----------------------|-----------------------|
| <u>Cemetery Trust (1500)</u> | Actual | Estimated | Budget |
| | <u>12/31/03</u> | <u>12/31/04</u> | <u>2005</u> |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | | | |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | \$58 | \$100 | \$100 |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| | _____ | _____ | _____ |
| Total Revenues | 58 | 100 | 100 |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | | | |
| Culture & Recreation | | | |
| | _____ | _____ | _____ |
| Total Expenditures | _____ | _____ | _____ |
| Revenue Over (Under) Expenditures | 58 | 100 | 100 |
| Operating Transfers In (Out) | _____ | _____ | _____ |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | <u>\$58</u> | | |
| Budgeted Net Revenues (Expenditures) | | | 100 |
| Current Estimated Revenues Over (Under) Expenditures | | 100 | |
| Fund Balance, Beginning of Year | | 5,926 | 6,026 |
| Projected Fund Balance, End of Year | | <u>\$6,026</u> | <u>\$6,126</u> |

COUNTY OF OTTAWA
2005 BUDGET SUMMARY
OTHER FUNDS

| FUND NUMBER | FUND NAME | 2004 PROJECTED RETAINED EARNINGS | 2005 REVENUE/ OPERATING TRANSFERS | 2005 EXPENSES/ OPERATING TRANSFERS | 2005 PROJECTED RETAINED EARNINGS |
|-------------------|-----------------------------------------------------|-------------------------------------------|--------------------------------------------|---------------------------------------------|-------------------------------------------|
| 5160 | Delinquent Tax Revolving Fund | \$25,647,794 | \$1,908,200 | \$2,517,287 | \$25,038,707 |
| 6360 | Management Information Services | 2,379,063 | 2,232,465 | 2,138,442 | 2,473,086 |
| 6450 | Duplicating | 587,003 | 155,700 | 112,384 | 630,319 |
| 6550 | Telecommunications | 4,006,907 | 1,061,710 | 638,449 | 4,430,168 |
| 6641 | Equipment Pool | 5,838,778 | 958,223 | 775,318 | 6,021,683 |
| 6770 | Protected Self-Funded Programs | 2,053,542 | 369,297 | 465,358 | 1,957,481 |
| 6771 | Protected Self-Funded Health Insurance | 606,829 | 8,713,852 | 8,992,644 | 328,037 |
| 6772 | Protected Self-Funded Unemployment Insurance | 1,350,831 | 118,107 | 341,422 | 1,127,516 |
| 6775 | Long Term Disability Insurance | 116,160 | 129,600 | 127,504 | 118,256 |
| 6776 | Protected Self-Funded Dental Insurance | 0 | 640,010 | 640,010 | 0 |
| 6777 | Protected Self-Funded Vision Insurance | 0 | 128,431 | 128,431 | 0 |
| 6780 | Ottawa County, Michigan Insurance Authority Fund | 2,112,897 | 2,129,505 | 2,608,144 | 1,634,258 |
| 6782 | Protected Self-Funded Insurance - Mental Health | 1,927,710 | 76,875 | 0 | 2,004,585 |
| TOTAL OTHER FUNDS | | <u>\$46,627,514</u> | <u>\$18,621,975</u> | <u>\$19,485,393</u> | <u>\$45,764,096</u> |

COUNTY OF OTTAWA
COMPONENT UNITS BUDGET SUMMARY

FOR THE YEAR ENDED DECEMBER 31, 2005 ¹

| | Ottawa County Road Commission (2010) | Ottawa County Central Dispatch Authority (2350) | Ottawa County Drain Commission | Ottawa County Public Utilities System | 2005 Total Component Units |
|--------------------------------------------------------------------------------------------------------|--------------------------------------------------|----------------------------------------------------------------|-----------------------------------------|---------------------------------------------------|-------------------------------------|
| Revenues: | | | | | |
| Intergovernmental revenues | \$28,004,000 | \$4,179,810 | | \$9,797,725 | \$41,981,535 |
| Charges for services | | | \$1,517,500 | 12,400,000 | 13,917,500 |
| Interest on investments | 30,000 | 70,000 | 44,500 | 70,000 | 214,500 |
| Other | 92,250 | 14,500 | | | 106,750 |
| Total revenues | <u>28,126,250</u> | <u>4,264,310</u> | <u>1,562,000</u> | <u>22,267,725</u> | <u>56,220,285</u> |
| Expenditures: | | | | | |
| Current operations: | | | | | |
| General government | | | | | |
| Public safety | | 3,142,950 | | | 3,142,950 |
| Public works | 27,937,000 | | 1,312,229 | 12,560,000 | 41,809,229 |
| Capital Projects | | | | 3,550,000 | 3,550,000 |
| Debt service: | | | | | |
| Principal | | 330,545 | 106,000 | 6,497,000 | 6,933,545 |
| Interest and fiscal charges | | 28,185 | 36,554 | 3,150,725 | 3,215,464 |
| Total expenditures | <u>27,937,000</u> | <u>3,501,680</u> | <u>1,454,783</u> | <u>25,757,725</u> | <u>58,651,188</u> |
| Revenues over (under) expenditures | <u>189,250</u> | <u>762,630</u> | <u>107,217</u> | <u>(3,490,000)</u> | <u>(2,430,903)</u> |
| Other financing sources (uses): | | | | | |
| General obligation bond proceeds | | | | | |
| Public Act 143 Note Proceeds | | | | | |
| Loan Proceeds | | | | | |
| Contributions from Property Owners | | | | | |
| Total other financing sources (uses) | | | | | |
| Revenues and other financing sources over (under) expenditures and other financing uses | 189,250 | 762,630 | 107,217 | (3,490,000) | (2,430,903) |
| Estimated fund balances, beginning of year, | 4,834,619 | 4,214,355 | 1,559,682 | 8,791,164 | 19,399,820 |
| Estimated fund balances, end of year | <u>\$5,023,869</u> | <u>\$4,976,985</u> | <u>\$1,666,899</u> | <u>\$5,301,164</u> | <u>\$16,968,917</u> |

¹ The budget for the Ottawa County Road Commission is based on its fiscal year of September 30, 2005.

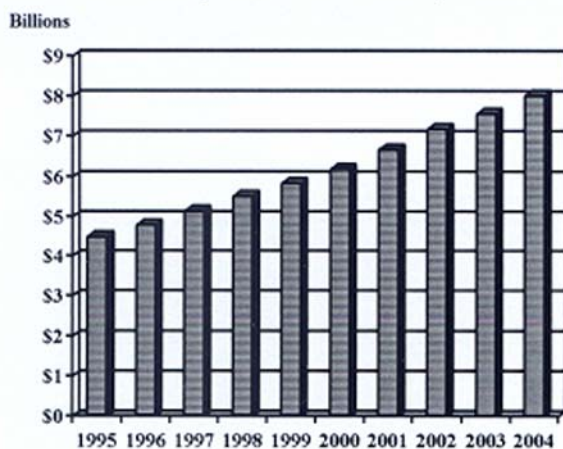
Revenue Source Descriptions

Primary Government

Property Taxes

Property Taxes are levied against the taxable assessed valuation of real and personal property in the county. The tax rates are expressed in "mills" per one dollar of the assessed taxable valuation of the property; one mill of taxation is equal to one dollar on each one thousand dollars of assessed valuation. Reductions, due to various legislative acts to provide exemptions, are based on historical trends. In addition to the operating levy, in August, 1989, Ottawa County residents voted a 20 year millage at the rate of .5 mill to fund the county's lease obligation to the Ottawa County Building Authority and the cost of operating the E-911 Central Dispatch system. In November 1996, a 10-year .33 mill was approved for Park Expansion, Development and Maintenance. The property tax levies conform with the Headlee constitutional tax limitation

Ottawa County Taxable Value (in billions)

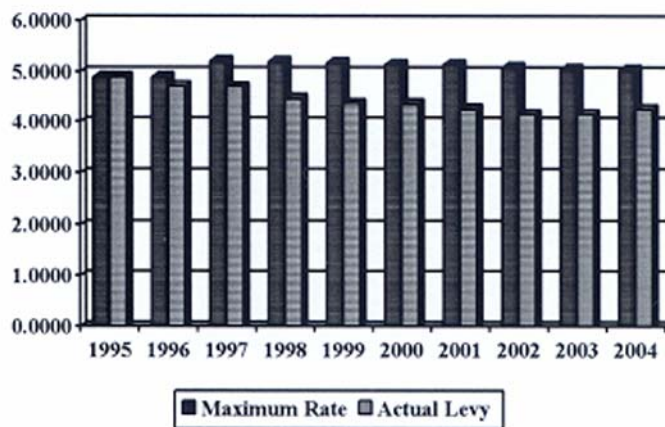


amendment as well as P.A. 5 of 1982, Truth in Taxation requirements.

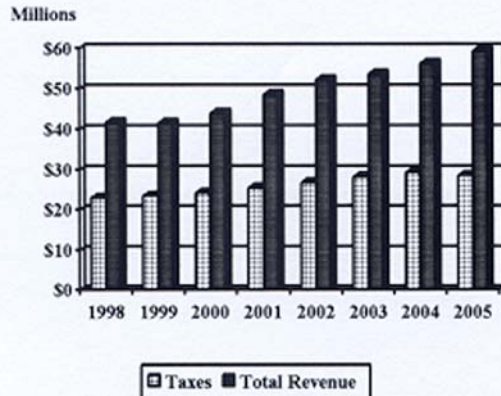
The graph to the left reports the taxable value for Ottawa County for the last ten years. Between 1995 and 2004, the taxable value for the County grew by just under 78 percent. This remarkable growth in taxable value has allowed the County to levy far less than its maximum by law.

The graph to the right shows the declining millage rates County residents are enjoying. In 1995, the total levy was 4.899 mills; in 2004, the levy has dropped to 4.2593 mills. This is a decrease of 13 percent. For the last nine years, the County has levied less than its maximum for operations. For the 2004 levy, the current maximum is 4.2762 mills; the County is levying 3.5 mills. Consequently, the County has a substantial "cushion" available for funding operations that equates to approximately \$6.2 million.

Ottawa County Millage Rates (in mills)



Ottawa County Property Taxes and Total Revenues (in millions)



Like any municipality, Ottawa County is concerned with its tax collection rate. The County's collection rate today is slightly higher than it was in the early nineties. The graph to the right provides a ten-year history of collections for the County. The collection rate in 1993 was 92.05%; in 2003, 94.09%.

It should be clear that steady growth in the taxable valuation can be anticipated for the future, making property tax a reliable and important revenue source.

Intergovernmental Revenue

Intergovernmental revenue can be found in the majority of the County's funds. Such revenues come from the Federal and State governments as well as local municipalities. For the County as a whole, intergovernmental revenue is the County's largest revenue source.

General Fund: There are several components to intergovernmental revenue in the General Fund. Major intergovernmental revenue sources in the General Fund follow.

State Court Fund Distribution

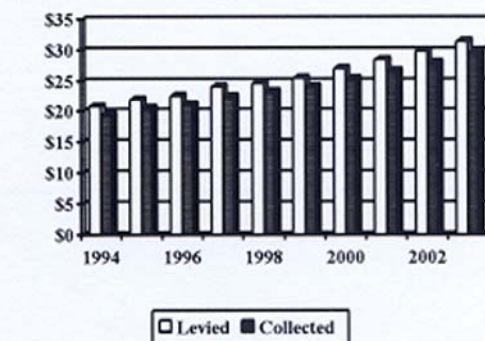
Revenue received from the State under Public Act 374 of 1996 for reimbursement of allowable costs of court operations, pursuant to a formula. The budget is based on information received from the State of Michigan. The 2005 budget for this revenue source is \$1.1 million.

Convention Facility Liquor Tax

County share of distribution of revenues generated from tri-county convention facilities tax levied under Public Act 106 and 4% liquor tax levied under Public Act 107 of 1985, when these revenues exceed the debt service requirements for convention facilities. The Public Act mandates 50% allocation for substance abuse programs and 50% for general County operations.

The graph to the left shows property tax revenue relative to the total General Fund budget. For most municipalities, property tax represents the chief revenue source of their General Fund. In order to provide a more diversified revenue mix, the County has made efforts to reduce its reliance on property tax revenue. The graph shows that property taxes, as related to total General Fund revenue, are decreasing from 57.8% in 1997 to 48.2% in 2005.

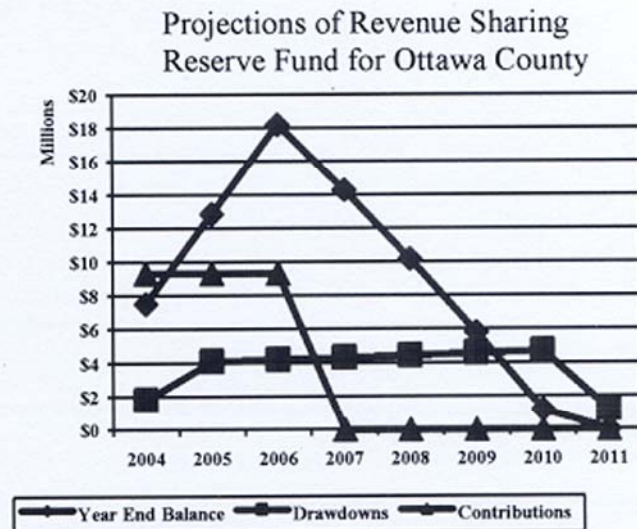
Property Tax Levies and Collections



The County Board adopts a resolution each year whereby it strives to use the County portion as matched dollars for substance abuse programs within Ottawa County. The 2005 budget of \$722,000 is based on information received from the State of Michigan.

State Revenue Sharing Replacement

State Revenue Sharing payments have again been a key part of the State's budget discussions. The slow economy has reduced State collections of sales tax. Consequently, during 2004 Governor Granholm proposed, and the legislature approved, the temporary end of revenue sharing payments to counties effective 10/1/04. To assist counties in preventing the loss of key services, the county property tax levy will gradually be moved up from December to July over three years. Beginning with the December 2004 tax levy, one-third of the levy will be placed into a new Revenue Sharing Reserve Fund (RSRF) that the County will manage and be able to access an amount equal to what we should have received in 2004, plus an annual increase equal to CPI (Consumer Price Index). When the County has depleted this fund, the State is statutorily required to reinstate the revenue sharing payments. Ottawa County is projected to deplete its fund in 2011.

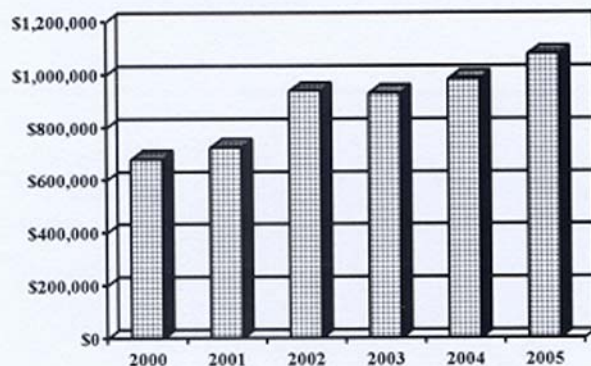


Obviously, there is concern whether the State will actually reinstate the payments. For Ottawa County, these payments are approximately \$4.1 million. Should the funds not be reinstated, the County would likely face severe program cuts and/or tax increases. Consequently, county administrators, the Michigan Association of Counties, and various other organizations will be working hard to ensure that the payments are reinstated.

Contributions from Local Units

In the General Fund, Contributions from Local Units represent payments from townships and cities in Ottawa County for policing services that the County provides and are based on expenditures.

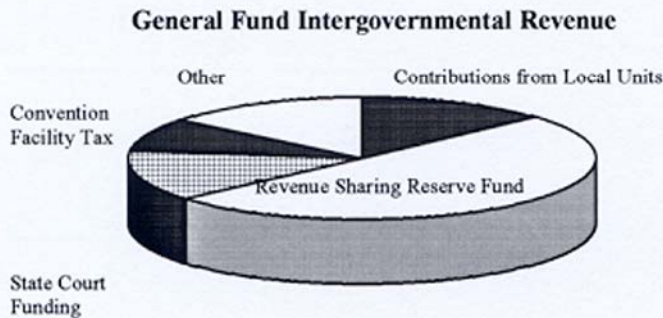
General Fund Contributions from Local Units



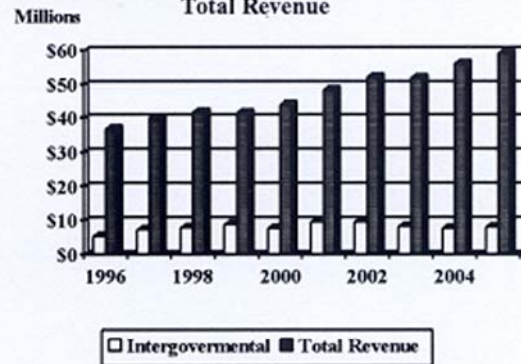
As communities have realized the value of Community Policing programs, the demand for these services has increased. The graph to the left shows the increasing dollars the County is receiving for these services. Many of these programs began with federal funding under the COPS Universal grant programs that expire after three years. As the grants expire, the municipalities continue to fund the

programs from their own resources. Consequently, the County expects this revenue source, and the corresponding public safety expenditures, to increase steadily over the next few years.

The graphs below summarize both the components of intergovernmental revenue and its importance to the General Fund. Intergovernmental revenues consistently constitute 14-21% of the total General Fund revenue.



General Fund Intergovernmental Revenue and Total Revenue



Special Revenue Funds: Special Revenue funds hold the majority of the intergovernmental revenue since these are primarily grant funds. The purposes of these grants include culture and recreation (Parks and Recreation fund), judicial (Friend of the Court fund), public safety (COPS grant funds), health and welfare (Health, Mental Health and Child Care funds), and employment services (Workforce Investment Act (WIA) funds). Budget amounts are based on State recommendations.

Parks and Recreation

The Parks and Recreation department receives funds from the State of Michigan for land purchases and capital improvements at County parks. Obviously, the revenue source can and does vary greatly from one year to the next depending on both the applications submitted and the ranking and availability of State funding for the projects.

Co-op Reimbursement

This revenue represents funds received from the state for IV-D child support enforcement. The program is a federal, state and county cooperative effort to collect child care support from parents who are legally obligated to pay. This is accomplished through services provided to establish paternity, locate absent parents, establish and enforce child support orders and collect child support payments. Increases are anticipated to partially accommodate inflation, but no funds are anticipated for program expansion. The budget is based on preliminary contract amounts from the State of Michigan.

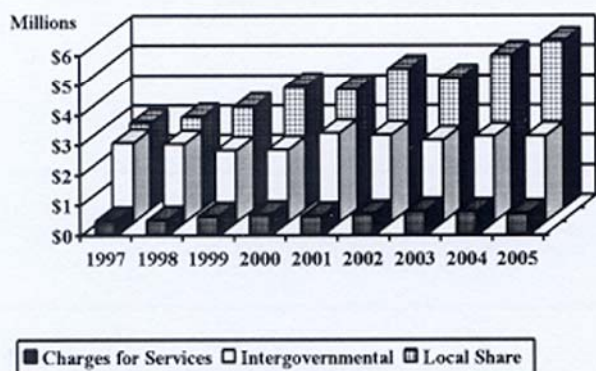
Health Fund

Intergovernmental revenue in the Health fund includes various state grants, Medicaid reimbursements, and state cost sharing established by the Public Health code. Nine services identified by the state are reimbursed at a cost sharing level of 50%. This reflects increased

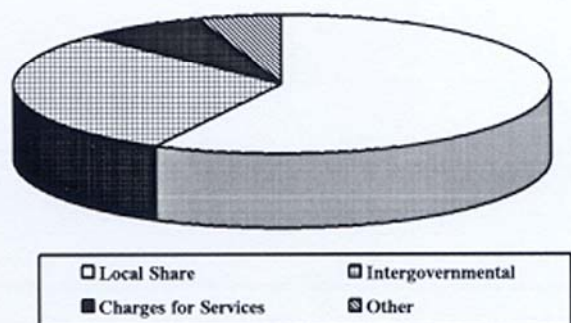
emphasis on select Health programs from the Michigan Department of Health. Medicaid fees are likely to increase from the increased caseload and population. Unfortunately, state grants and cost sharing reimbursements have not kept pace with expenditures. Some of the difference has been made up in fees charged to the clients, but much of the difference is funded by local dollars.

The graphs that follow show that in 1997, Intergovernmental revenue funded 44.1% the Health fund's expenditures, and local dollars funded 47.8%. In 2005, Intergovernmental revenue is funding 31.2% of expenditures, and local dollars are funding 60.9%.

2005 Public Health Revenue



Public Health Revenue



Mental Health

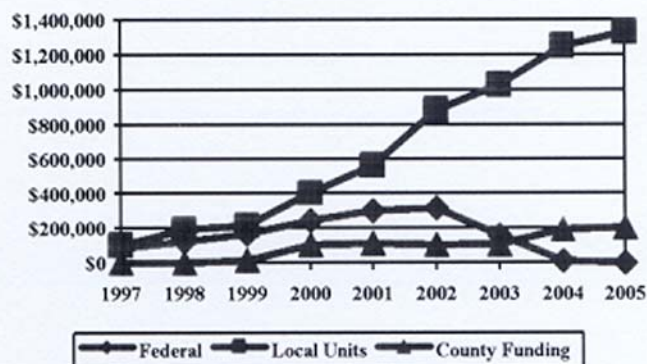
State funding for Mental Health programs changed from a fee-for-service payment method, to capitated payments under a managed care system.

Capitation for Medicaid is an "at risk" funding. State general fund revenues are to serve priority population residents up to resources available. If overspending occurs in either funding stream, Mental Health has a fund balance of State and non-County dollars that can be used. In addition, an Internal Service fund has been established to accommodate this risk.

COPS Universal

Beginning in 1997, the Federal government provided grants to townships that contract with the County to provide community policing services in order to enhance local law enforcement in their area. The grants were intended as "seed money" to start the community policing projects, and they typically lasted three years. As the graph to the right shows, no federal funding remains. Although the County is contributing to the

Community Policing Funding

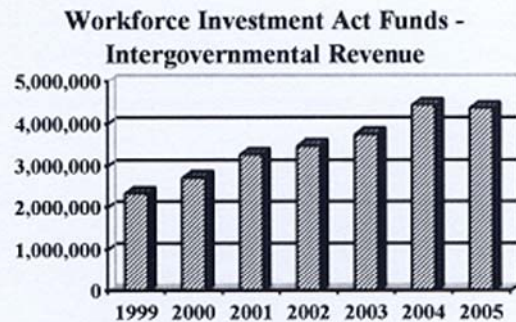


program, the local units are funding most of the expenditures.

Workforce Investment Act Funds

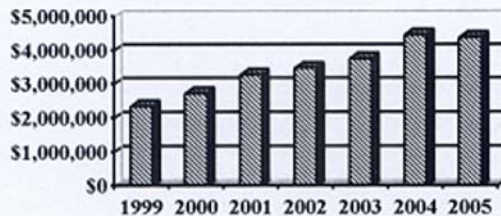
Workforce Investment Act (WIA) are federal funds received for training and employment programs for underemployed and economically disadvantaged citizens. The 2005 amount shows only the estimated revenues to be received from the State. Carryover dollars are not budgeted until approved by the State.

The graph to the right shows that Intergovernmental revenue for the WIA funds has been increasing in the last couple of years. Future funding will depend on the availability of federal funds and the economic status of the County in relation to other Michigan Counties.



Child Care - Probate

Child Care Fund Intergovernmental Revenue



This revenue represents the 50% subsidy by the State for net child care costs excluding state institutions. In the last two years, the County has made adjustments to its existing programs that allow them to be eligible for State funding. In 2005, 7.25 full time equivalents were moved from the General Fund to the Child Care Fund to take advantage of the funding available for community intervention programs. However, because fewer children are being institutionalized, expenditures are lower, so the revenue

appears flat. Beyond 2005, revenues in this fund are expected to rise in tandem with expenditures.

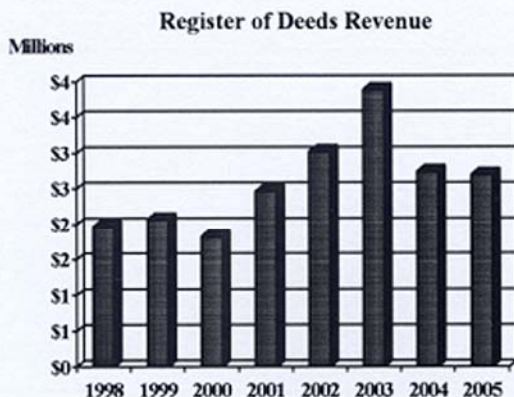
Charges for Services

General Fund: In the General Fund, there are three main sources of charges for services. Court Costs, Indirect Cost Allocation, and Register of Deeds revenue.

Court Costs

Court Costs are costs assessed for criminal cases and traffic violations. The majority of these revenues are collected in the district and circuit court. The County anticipates moderate increases as population and thus caseload increases. In addition, as more deputies are added through grants and township funding, revenue from traffic violations are also likely to increase due to enhanced patrols.

Register of Deeds Revenue

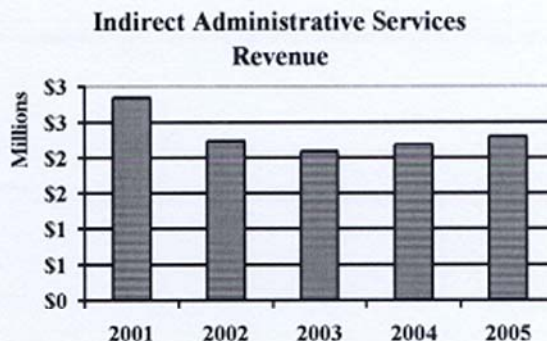


The Register of Deeds office collects fees for property services and transfer taxes. Under Public Act 134 of 1966, a fee of \$.55 for each \$500 of value of property transferred is assessed. In addition, new legislation enacted 10/1/03 allows the Register of Deeds to collect \$5 for each deed recorded and \$3 for each additional page. These revenue sources are highly dependent on interest rates and the economy. For the years 2001 – 2003, the record low interest rates resulted in an avalanche of mortgage refinancing documents. Although refinancing documents have fallen,

the exceptional growth in the County and the potential for even more development should allow this revenue source to provide substantial funds for future operations.

Indirect Administrative Services

This revenue represents reimbursement for indirect costs incurred by the County in the administration of grants and other contractual programs. A cost allocation plan is prepared annually by consultants to identify the costs. The graph to the right shows a gradual increase of this revenue source as a result of increasing administrative expenditures. 2001 was slightly higher because of extra one-time payments made into the County's retirement system. As the County becomes more aggressive in finding new revenue sources in the form of grants, this revenue source may also increase.



Special Revenue Funds: Parks and Recreation, Health, Mental Health, and the Landfill Surcharge funds are the primary purveyors of Charges for Services revenue in the Special Revenue funds.

Parks and Recreation

Charges for Services in the Parks and Recreation fund include reservation and entrance fees for the use of county park facilities. Although highly dependent on the weather, entrance fees should continue to increase due to the capital improvements made at the various parks. The budget is calculated by averaging historical information.

Health and Mental Health

For Health and Mental Health, the charges represent fees collected from private insurance as well as fees collected from clients. Clients are charged on a sliding fee scale based on income. Revenue is projected based on historical activity and projected caseload.

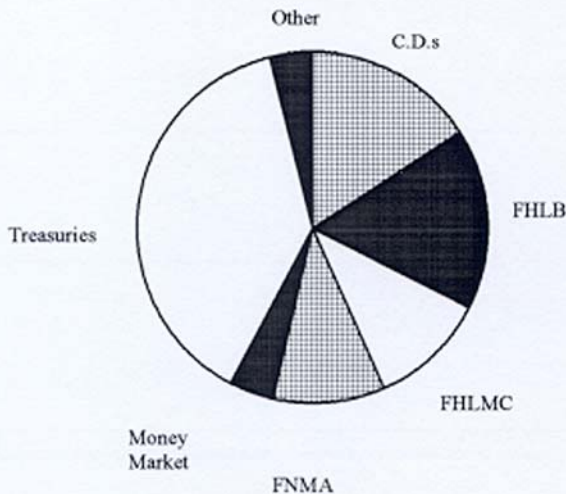
Landfill Tipping Fees

These fees represent the County portion of the surcharge fee collected by the landfills. The amount budgeted is based on historical collections and current year activity.

Interest on Investments

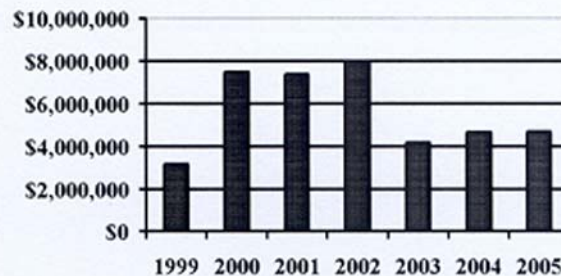
This revenue source represents both the interest earned on the investments of County

funds as well as the changes in the market value of those investments. Allowable investments are set by state statutes. The treasurer employs a laddered approach that results in the continuing maturity of investments in order to have the correct balance between liquidity and return. The graph to the left shows the components of the County's investment pool as of 6/30/04. Additional information on the County's investment policy can be found in the User's Reference Guide section of this document.



The graph to the right shows a gentler downturn in investment income than what the market would show. Furthermore, although interest rates remain low, cash balances have increased over the years, keeping actual revenues steady. Last, the implementation of Governmental Accounting Standards Board Statement No. 31 in 1998 is causing additional fluctuations in this revenue source. Among other things, Statement No. 31 requires municipalities to reflect certain investments at market value in the financial statements. Since the market has been somewhat volatile, investment income has been fluctuating.

Investment Earnings



Rent

The County charges rent to grant funds for use of County space. As grant funded programs expand and require more space, this revenue will increase. The budgets are based on the annual operating expenditures in the General Fund's Building and Grounds departments plus a fixed charge for capital costs where appropriate.

Component Units

Road Commission

The Road Commission receives funds from the state and local units for road improvements and repairs.

Drains

The drainage districts receive reimbursements for drainage projects or other services rendered. The budgets are based on anticipated projects of the drain commissioner.

Chapter 6 Drains - Projects petitioned for by individuals

Chapter 20 Drains - Intra-County projects usually petitioned for by townships

Chapter 21 Drains - Inter-County projects petitioned for by a governmental unit

Public Utilities System

Under Public Act 342 of 1937, the Public Utilities System records monies received to provide technical and administrative assistance to townships, cities and villages in regard to water and sanitation systems and facilities as well as operating costs.

Ottawa County Central Dispatch Authority (OCCDA)

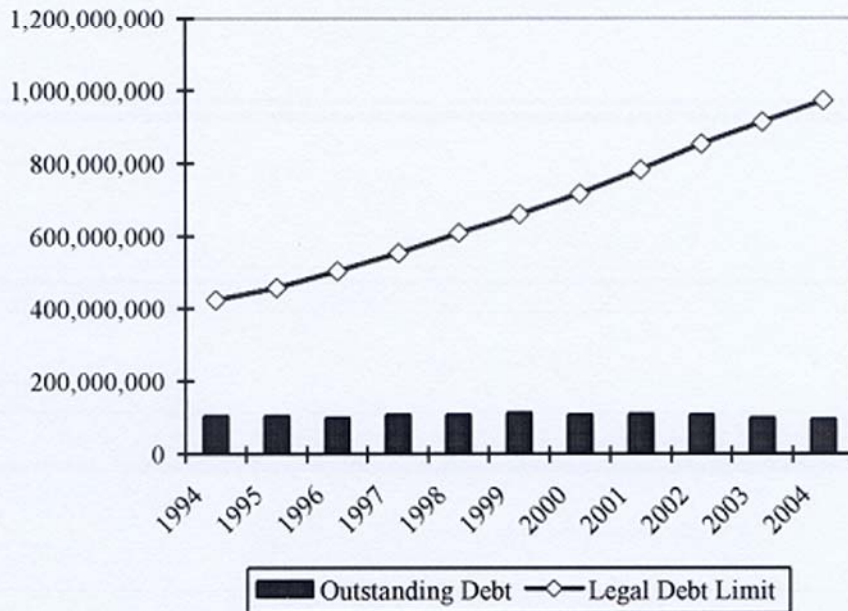
In addition to the property tax levy in Ottawa County, OCCDA receives property taxes from Allegan County for the portion of the City of Holland that is in Allegan County.

OCCDA receives surcharge revenue from Allegan County which represents a designated amount charged to each landline phone at a business or residence. OCCDA also receives surcharge revenue from the State of Michigan. The State collects the revenue from wireless phone providers and allocates it to participating counties. Surcharge revenue must be used for capital expenditures, mainly technology.

County of Ottawa Debt Information

The County of Ottawa assumes debt to provide funding for the construction of water and sewage disposal systems, drains, buildings, and to refund previously issued bonds. Under the State of Michigan Constitution of 1963, Article VII, Section 11, "No County shall incur indebtedness which shall increase its total debt beyond 10% of its assessed valuation." Consequently, Ottawa County, with a 2004 assessed value of \$9,735,663,464 is limited to no more than \$973,566,346 of debt. The County's total debt at the statement date is \$95,561,270, or less than 1% of the assessed value, well below the legal limit. The graph below illustrates that Ottawa County's outstanding debt as a percentage of the limit is actually decreasing.

**County of Ottawa Legal Debt Limit and Debt
Outstanding**



Ottawa County has obtained a AAA rating from Fitch on General Obligation Limited Tax Bonds. Moody's Bond Rating is Aa1 for General Obligation Unlimited and Limited Tax Bonds. Standard and Poor's Bond Rating is AA for General Obligation Unlimited and Limited Tax Bonds.

Bonds:

The County principally uses general obligation bonds to provide funds for these projects. The majority of the general obligation bonds, an estimated \$74,624,533, were issued by the Ottawa County Public Utilities System, a component unit of Ottawa County, for water and sewer projects. The principal and interest payments on these water and sewer project issues are repaid generally from funds received from local municipalities in the County. The interest rate on these issues ranges from 2.0% to 9.5% percent.

In addition, \$625,000 is estimated for inter-county drainage projects. Principal and interest is paid from drain assessments levied. The interest rate on these issues ranges from 4.5% to 7.0% percent.

Last, \$16,795,000 is estimated debt outstanding at 12/31/04 for four Ottawa County Building Authority projects. These four projects include an activities facility for developmentally disabled citizens of Ottawa County, the E-911 Central Dispatch operation, the Probate Court/Jail facility and the Sheriff and Administrative Annex and additional Jail pod. The activities facility and the E-911 issues were refunded during 1993. The Probate Court/Jail facility was refunded in 1997 in conjunction with the issue for the Sheriff and Administrative Annex and additional Jail pod. The Building Authority makes the principal and interest payments with revenues collected from lease agreements with the County. The interest rate on these issues ranges from 4.0% to 5.875% percent.

The County has pledged its full faith and credit for payment on the above obligations.

Other Bonds:

In November 2001, the Ottawa County Road Commission issued Public Act 143 bonds for the purpose of constructing a maintenance facility in Holland. The estimated balance of these bonds at 12/31/04 is \$3,150,000. The borrowing will be paid from State revenues allocated to the County Road Commission for road purposes. The County did not pledge its full faith and credit for the above notes.

Notes Payable:

The Drain Commissioner has issued two small notes to provide funding for drainage projects in Ottawa County. The notes total \$138,000, and the County did not pledge its full faith and credit for the above notes.

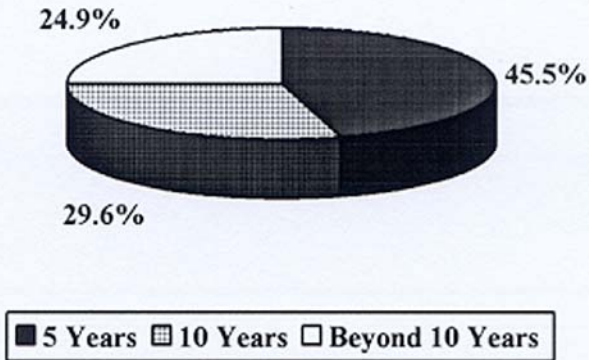
Land Contracts:

Ottawa County has an estimated \$228,737 in land contracts. The land contracts were made to secure three land purchases for the Ottawa County Parks system. The principal and interest payments will be made from the voted parks millage and recorded in the Parks and Recreation Special Revenue fund. The interest rate on these land contracts ranges from 8.0% to 9.25% percent.

Debt Retirements:

The percentage of debt to be retired in five, ten, and beyond ten years indicates how fast the County is retiring its debt. Rating agencies expect 50% of the debt to be retired within ten years. The graph that follows shows that Ottawa County, scheduled to retire 75.1% of its debt within ten years, is retiring debt significantly faster than the standard.

County of Ottawa Debt Retirements



Debt per Capita

Ottawa County has experienced high growth in the last several years. Consequently, debt has been issued to fund the required infrastructure. Listed below is the debt per capita information for the last ten years.

| Year | Population | Net Bonded Debt per Capita County Debt |
|------|------------|----------------------------------------|
| 1994 | 205,333 | \$53 |
| 1995 | 210,389 | 49 |
| 1996 | 212,163 | 46 |
| 1997 | 220,403 | 114 |
| 1998 | 224,357 | 107 |
| 1999 | 230,261 | 99 |
| 2000 | 238,314 | 91 |
| 2001 | 243,571 | 84 |
| 2002 | 245,913 | 78 |
| 2003 | 249,391 | 71 |

The schedule that follows details the principal and interest payments by year.

County of Ottawa Schedule of Debt Service Requirements

| Budget Year | OTTAWA COUNTY - PRIMARY GOVERNMENT | | | | OTTAWA COUNTY - COMPONENT UNITS | | | | REPORTING ENTITY |
|----------------------------------------------------------|--------------------------------------|-----------------------|-----------------------|--------------------|--------------------------------------|-----------------------|-----------------------|--------------------|------------------|
| | Amount Outstanding Beginning of Year | Principal Retirements | Interest Requirements | Total Requirements | Amount Outstanding Beginning of Year | Principal Retirements | Interest Requirements | Total Requirements | |
| General Obligation Bonds (Non-major Funds): | | | | | | | | | |
| 2005 | \$16,795,000 | \$1,460,000 | \$840,451 | \$2,300,451 | \$78,399,533 | \$7,022,000 | \$3,282,896 | \$10,304,896 | \$12,605,347 |
| 2006 | 15,335,000 | 1,420,000 | 776,116 | 2,196,116 | 71,377,533 | 7,792,000 | 3,025,281 | 10,817,281 | 13,013,397 |
| 2007 | 13,915,000 | 1,515,000 | 710,536 | 2,225,536 | 63,585,533 | 7,057,000 | 2,733,986 | 9,790,986 | 12,016,522 |
| 2008 | 12,400,000 | 1,590,000 | 635,336 | 2,225,336 | 56,528,533 | 7,477,000 | 2,466,860 | 9,943,860 | 12,169,196 |
| 2009 | 10,810,000 | 1,680,000 | 555,093 | 2,235,093 | 49,051,533 | 6,123,000 | 2,166,704 | 8,289,704 | 10,524,797 |
| 2010 | 9,130,000 | 1,360,000 | 468,970 | 1,828,970 | 42,928,533 | 6,011,000 | 1,911,757 | 7,922,757 | 9,751,727 |
| 2011 | 7,770,000 | 1,425,000 | 401,650 | 1,826,650 | 36,917,533 | 4,391,000 | 1,680,419 | 6,071,419 | 7,898,069 |
| 2012 | 6,345,000 | 930,000 | 329,688 | 1,259,688 | 32,526,533 | 3,893,000 | 1,490,200 | 5,383,200 | 6,642,888 |
| 2013 | 5,415,000 | 975,000 | 282,258 | 1,257,258 | 28,633,533 | 4,025,000 | 1,307,146 | 5,332,146 | 6,589,404 |
| 2014 | 4,440,000 | 1,030,000 | 232,045 | 1,262,045 | 24,608,533 | 4,171,000 | 1,115,098 | 5,286,098 | 6,548,143 |
| 2015-2019 | 3,410,000 | 3,410,000 | 363,548 | 3,773,548 | 20,437,533 | 14,610,446 | 3,279,300 | 17,889,746 | 21,663,294 |
| 2020-2024 | | | | | 5,827,087 | 5,472,087 | 647,219 | 6,119,306 | 6,119,306 |
| 2025-2029 | | | | | 355,000 | 150,000 | 71,750 | 221,750 | 221,750 |
| 2030-2034 | | | | | 205,000 | 170,000 | 31,264 | 201,264 | 201,264 |
| 2035 | | | | | 35,000 | 35,000 | 897 | 35,897 | 35,897 |
| Parks and Recreation Land Contracts (Major Fund): | | | | | Notes Payable: | | | | |
| 2005 | 228,737 | 61,034 | 20,473 | 81,507 | 138,000 | 38,600 | 4,492 | 43,092 | 124,599 |
| 2006 | 167,703 | 66,471 | 15,037 | 81,508 | 99,400 | 38,600 | 4,012 | 42,612 | 124,120 |
| 2007 | 101,232 | 72,392 | 9,116 | 81,508 | 60,800 | 7,600 | 2,779 | 10,379 | 91,887 |
| 2008 | 28,840 | 28,840 | 2,668 | 31,508 | 53,200 | 7,600 | 2,438 | 10,038 | 41,546 |
| 2009 | | | | | 45,600 | 7,600 | 2,084 | 9,684 | 9,684 |
| 2010 | | | | | 38,000 | 7,600 | 1,737 | 9,337 | 9,337 |
| 2011 | | | | | 30,400 | 7,600 | 1,389 | 8,989 | 8,989 |
| 2012 | | | | | 22,800 | 7,600 | 1,045 | 8,645 | 8,645 |
| 2013 | | | | | 15,200 | 7,600 | 695 | 8,295 | 8,295 |
| 2014 | | | | | 7,600 | 7,600 | 347 | 7,947 | 7,947 |
| | | | | | \$17,023,737 | | | | |
| | | | | | \$5,642,985 | | | | |
| | | | | | \$78,537,533 | | | | |
| | | | | | \$25,231,794 | | | | |
| | | | | | \$103,769,327 | | | | |
| | | | | | \$126,436,049 | | | | |

Capital Projects 2005

Holland District Court

Perspective drawing of the new Holland District Court Building (57 west Eight Street)



Projected Budget: \$9.5 million. A perspective drawing of the new District Court building in Holland is shown above. The Building Authority has contracted with Erhardt Construction to perform construction management services on this project. The project includes a new 39,000 sq ft (plus a partial basement) Court Building substantially on the footprint of the to-be demolished Police Building. This project requires a high degree of coordination with Holland City as the County and City will be sharing a lobby, parking lot and connect at the basement level for security access. In addition, the two projects are staged to allow both the City and County to continue operations in their existing buildings while the new Buildings are under construction. Completion of the bidding phase of the project is expected by mid-November 2004 with final Board approval by the end of the November 2004. We plan to complete the demolition and site preparation work by in early December 2004, the site-work should start in December, pending weather conditions. It is anticipated the project with take 16-months to complete.

Grand Haven Human Services

Budget: \$600,000. The Grand Haven Family Independence Agency (FIA) office closed its offices in Grand Haven and consolidated operations at James Street in Holland on October 23, 2002. Approximately 5,400 square of space of the 10,000 square feet of space in this facility was vacated by FIA. Community Mental Health (CMH) occupies the remaining 4,600 square feet portion of this facility. The plan is to extensively renovate the vacated space, construct a lobby addition to the front of the building and upgrade the existing CMH space. CMH plans to relocate staff from other leased space in the Grand Haven area upon completion of this work. Seven bids were received on October 21st, the low bidder was selected to complete the work at \$572,000.

Hudsonville Human Services

Budget: \$3.8 million. The Building Authority reviewed ten proposals and selected Triangle Construction to be the project construction manager. Triangle broke ground April 27th 2004, and project completion is expected within 12-14 months. This project includes a 17,500



square foot addition for the District Court and associated offices. The project also includes extensive renovation to the 28-year old 17,500 square foot Human Service facility.

Communications Network Replacement

Budget: \$680,000. The objective of this project is to replace the leased Ameritech ALIS and video network with a County owner fiber optic network. The existing voice, data communications (ALIS) and video networks have been leased from Ameritech for seven years. We believe the building of a private fiber optic network, much of it jointly with the Ottawa Area Intermediate School District, to be a unique opportunity for the County. This 58-mile fiber network offers long-term technological stability (20-40 years), the robust nature of dark fiber (the breadth of the band is not restricted by the fiber) and an attractive cost, due primarily to the joint build. The project consultant is Childs Consulting Associates, Inc., who brings a wealth of expertise in fiber network deployment. We anticipate project completion by the end of the year and the network to be up and running by March 31st, 2005.

County Building

Budget: \$16-20 million. One of the options being looked at, as a long term solution to our space problems in Grand Haven, is shown below. This conceptual drawing shows a new



120,000 square foot Courthouse (existing Courthouse is 67,000 square feet) on the existing site in Grand Haven. While many options remain under consideration, this is one option that addresses all long term growth concerns. We expect to continue our review of options throughout 2004-2005.

We plan to ask the Board to move forward on this project by mid-2005.

Parks and Recreation Projects: The Parks and Recreation department has two major projects planned for 2005. First, the Upper Macatawa Restoration project involves the creation of wetlands, native grasslands, and other habitat types along the Macatawa River. The project will restore previously farmed land to enhance the land for park and open space purposes while also improving water quality, reduce flooding, and expanding wildlife habitat.

The other major park project involves the Park 12 property. The Park 12 property is the name given to 12 park parcels consisting of a total of 58 acres located near Holland State Park. The plan for this property focuses on expanding public use of selected park parcels that have high value for public recreation. Those parcels feature 700 feet of Lake Michigan beach front, extensive Lake Macatawa waterfront and Mt. Pisgah, a large dune which towers over the harbor.

Plans for the Lake Macatawa property include a waterfront walkway with fishing piers, historic interpretive displays, continued marina use and waterfront viewing areas. The historic pump house is proposed for renovation as a museum in line with earlier plans by area residents. The bike path along Ottawa Beach Road is proposed to be improved and set back from the roadway.

The plan also proposes to construct trail access to Mt. Pisgah through Holland State Park including boardwalks and a stairway to dune top overlook decks. Dune grass plantings are proposed to stabilize the eroding dune and park visitors will be discouraged from running down the dune face. Trails will be marked connecting the county-owned property to trails in the state park.

Component Units

Ottawa County Public Utilities: The Ottawa County Public Utilities (OCPU) system is a discrete component unit of the County and was organized in 1964 under Public Act 342 of the Public Acts of Michigan of 1939. OCPU provides assessments and implements construction to provide water and sewage disposal services to municipalities within the County. These projects are funded with bond proceeds or paid up front by the municipality. The municipality pays all the maintenance costs.

County of Ottawa
 Capital Construction Projects
 Budget Year Ending December 31, 2005

| PROJECT DESCRIPTION | CAPITAL CONSTRUCTION COSTS | | | | | ESTIMATED ANNUAL OPERATION COSTS (includes debt repayment) | | | | | | | |
|--------------------------------------------------------|------------------------------|-----------------|--------------|-------------------------------------|------------------|------------------------------------------------------------|------------------------------|------------------------|-----------------------------|------------------|--------------|-----------|-----------|
| | PROPOSED METHOD OF FINANCING | ESTIMATED COSTS | | EXPENDED TO DATE (INC. CUR-RENT YR) | BUDGET YEAR 2005 | FUTURE YEARS | PROPOSED METHOD OF FINANCING | ACTUAL PRIOR YEAR 2003 | ESTIMATED CURRENT YEAR 2004 | BUDGET YEAR 2005 | FUTURE YEARS | | |
| | | ORIGINAL | AMENDED | | | | | | | | 2006 | 2007 | 2008 |
| Ottawa County (primary government) | | | | | | | | | | | | | |
| District Court Building in Holland (1) | Public Improvement Fund | \$6,000,000 | \$6,000,000 | \$701,883 | \$5,800,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$141,458 | \$176,540 | \$183,602 |
| Grand Haven Building Renovation (1) | Public Improvement Fund | \$10,500,000 | \$16,000,000 | \$0 | \$575,000 | \$15,425,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$79,341 | \$165,029 |
| Hudsonville Human Services Renovation (1) | Public Improvement Fund | \$3,500,000 | \$3,800,000 | \$937,235 | \$600,000 | \$0 | \$0 | \$0 | \$0 | \$34,030 | \$47,188 | \$49,075 | \$51,038 |
| Upper Macatawa Grassland Restoration (1) | State of Michigan Grant | \$40,000 | \$40,000 | \$0 | \$40,000 | \$0 | \$0 | \$0 | \$0 | \$500 | \$500 | \$500 | \$500 |
| Park 12 - Black Lake Ave. Improvements (1) | Parks & Recreation Fund | \$233,000 | \$233,000 | \$0 | \$233,000 | \$0 | \$0 | \$0 | \$0 | \$2,000 | \$2,000 | \$2,000 | \$2,000 |
| Ottawa County Public Utilities (component unit) | | | | | | | | | | | | | |
| Zeeland Township Sewer Improvements (2) | Act 342 Bonds | \$3,040,000 | \$3,040,000 | \$1,100,000 | \$1,940,000 | \$0 | \$0 | \$280,102 | \$223,874 | \$316,574 | \$311,324 | \$535,024 | |
| Jameson Township Water & Sewer Improvements (2) | Act 342 Bonds | \$1,785,000 | \$1,785,000 | \$1,200,000 | \$585,000 | \$0 | \$0 | \$33,721 | \$146,448 | \$115,048 | \$113,998 | \$112,873 | |
| Crockery Township Wastewater Improvements (2) | Act 342 Bonds | \$1,275,000 | \$1,275,000 | \$0 | \$1,025,000 | \$250,000 | \$0 | \$0 | \$52,291 | \$282,291 | \$45,391 | \$65,391 | |

1. No debt will be issued for this project. Estimated Annual Operation Costs are for maintenance including utilities, supplies, etc. No new personnel are projected to be added.
2. The annual operating costs for each of the public utilities projects is strictly for debt service. The maintenance costs are the responsibility of the municipality.