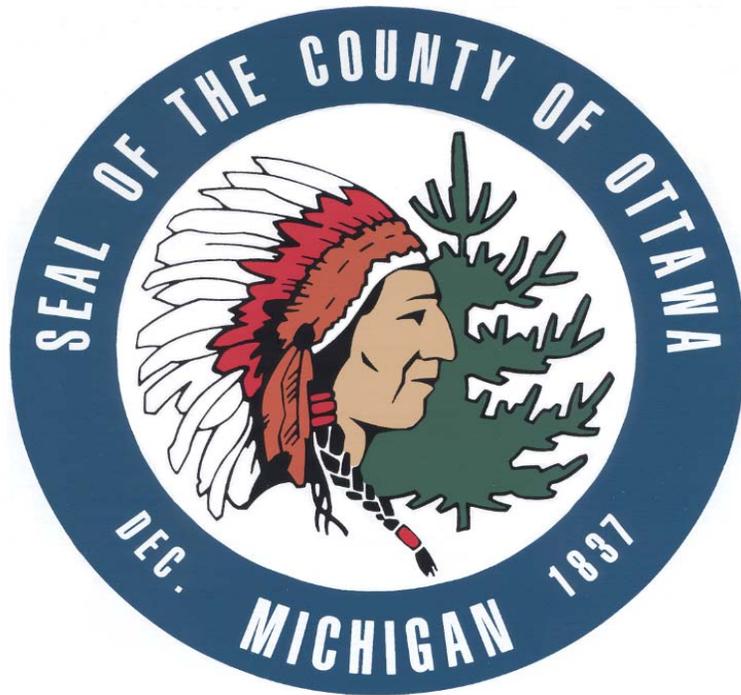


*County of Ottawa  
2010 Budget Summary*



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# County of Ottawa

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October 27, 2009

Chair Disselkoen and Board of Commissioners:

Detailed herein are the 2010 Operating Budgets as proposed by the Finance and Administration Committee in accordance with Public Act 621 of 1978 (Uniform Budget and Accounting Act). Section I is comprised of this letter detailing significant issues within the 2010 Budget as well as a resolution to approve the 2010 Operating Budget. Section II provides summary information and detail by fund of the 2010 Budget by source and activity. Section III includes fund descriptions, a General Fund summary by department, as well as summaries for all other funds. Section IV contains the majority of the information required to be presented under Public Act 621 and summarizes each fund's prior year actual, current year estimated, and recommended 2010 Budget. Section V contains Five Year General Fund Projections and a spreadsheet analysis on each Financing Tool Fund. Section VI reports the personnel request recommendations with 2010 personnel requests. Section VII details the 2010 equipment requests that are recommended and included in the 2010 Budget. Section VIII identifies the Capital Construction Projects, including estimated operating costs, as required by Public Act 621.

### **FINANCIAL ISSUES**

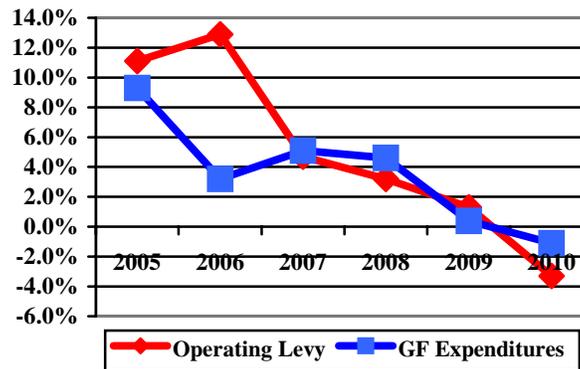
The 2010 budget process focused on providing quality services and programs amidst continued and deepening fiscal challenges. Multiple revenue sources are on a flat or declining trend while certain expenditures such as health insurance and retirement are increasing in excess of inflation. Unfortunately, this trend is not expected to end soon.

**Revenues:** There are several downward pressures on multiple revenue sources. Municipalities state-wide, including Ottawa County, have felt the decline in property values and are developing strategies to address this issue. However, other economy driven revenue as well as State revenues are also on the decline.

**Tax Base:** For many years, the County's finances were robust and able to accommodate both mandated services as well as certain discretionary programs approved by the Board of Commissioners. Strong growth in population and by extension, the tax base, provided the necessary funds to cover programs on a consistent basis. However, this trend has changed. The

graph below shows the percentage change for the operating levy tax revenue and expenditures for 2005 – 2010:

Trends in General Fund Tax Levy and Expenditures

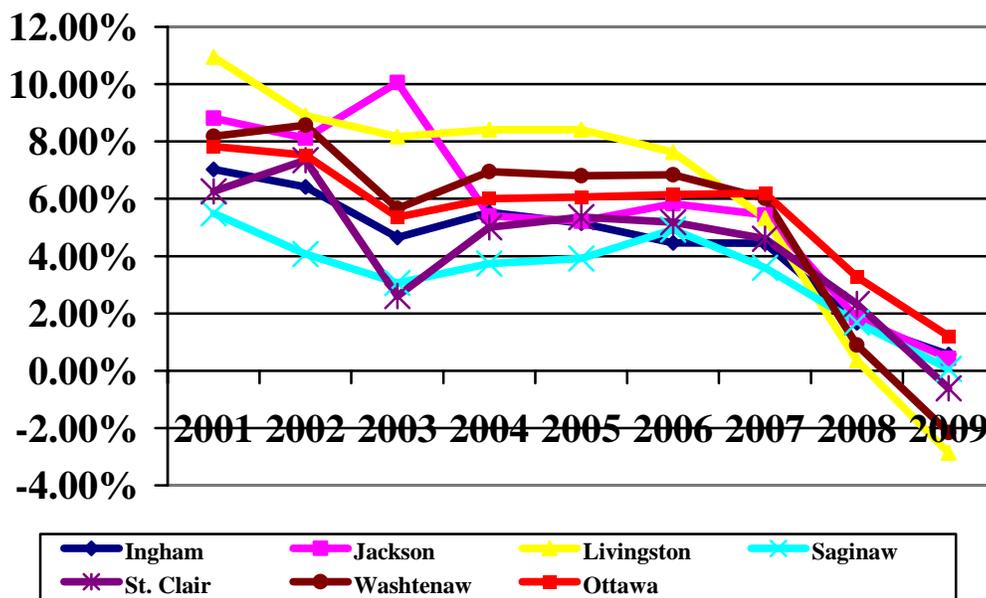


\* General Fund expenditures do not include operating transfers associated with the building projects.

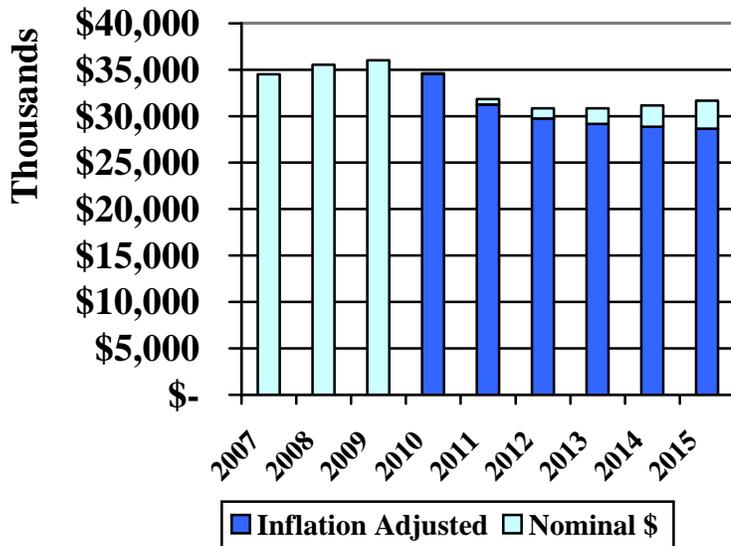
From 2005 – 2007, the increase in the tax revenue from the operating levy (in red) outpaced the increase in expenditures (in blue). Unfortunately, beginning with 2008, the increase in expenditures is now outpacing the increase in tax revenue, and the gap is widening with 2010.

The operating levy tax revenue is falling in part because home values are falling. In Ottawa County, 70 percent of the tax base is residential. Although other Michigan municipalities have felt the decline in the housing market for a few years, 2008 was the first year the County had seen the slower growth. After several years of approximately 6 percent growth each year, the 2008 taxable value grew by only 3.27 percent. Unfortunately, the growth deteriorated further in 2009. The 2009 taxable value grew by only 1.21 percent, and the State Equalized Value (which approximates 50 percent of the cash value) actually fell. The prediction for 2010 is a 3.33 percent *decrease* in taxable value. The graph below shows the change in taxable value for Ottawa County (in red) and its comparable counties:

Changes in Taxable Value – Ottawa and Comparable Counties



Change in Operating Tax Dollars Received

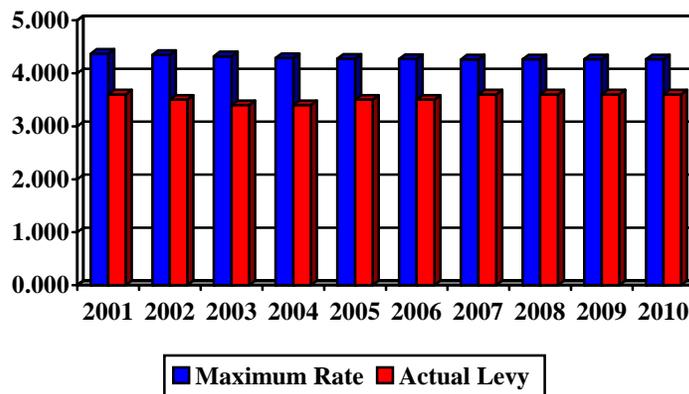


This taxable value trend has significant repercussions for tax revenue. The chart to the left shows a flat/declining trend going forward in this major revenue source. Since expenditures are projected to rise due to inflation and increasing demands for service, the tax base will struggle to accommodate those increases.

**Property Tax Revenue and the Citizen Tax Burden:** There are several ways to address this trend of decreasing revenues including increasing the operating tax levy. However, the County remains sensitive to taxpayer contributions. Ottawa County has a maximum tax limit of approximately

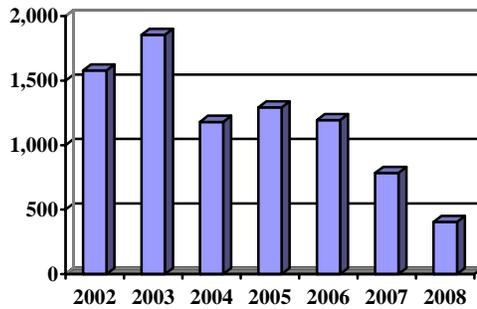
4.2650 mills for 2010 County operations. Like most taxpayers and other government entities, Ottawa County has suffered from the economic downturn occurring simultaneously with significant increases in certain expenditures. As part of the 2005 deficit reduction plan, the County had originally planned to increase the levy by .1 mill to 3.7 mills with the 2007 budget. However, in an effort to reduce the tax burden on County citizens, the Board of Commissioners has chosen to continue to levy the lower 2006 amount - 3.6 mills - for 2010 operations. The County continues to levy well below its legal maximum levy. **Specifically, the difference in the levy from the maximum of 4.2650 mills to 3.6000 mills represents a 16% savings to the taxpayers.** This is the fourteenth 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 budget years 2001 - 2010:

Maximum Allowable Levy vs. Actual Levy

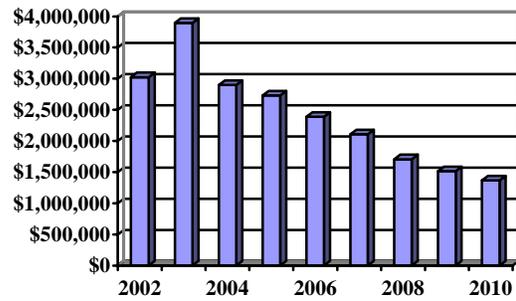


**Housing Decline:** News reports continue to highlight the decline in the housing market. In addition to the effect on property taxes discussed previously, this also impacts Register of Deeds revenue. A significant portion of County revenue comes from the Register of Deeds office for fees associated with the recordation of deeds, both for mortgage refinancing and new construction. Specifically, the 2010 budget is more than \$2.5 million less than the revenue high recorded in 2003.

Reported Privately Owned Residential Building Permits



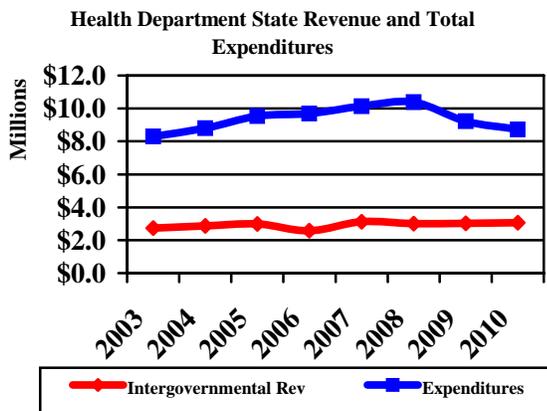
Register of Deeds Revenue



**State Funding:** The State of Michigan continues to experience major challenges in balancing its budget. These challenges have been ongoing for the last several years. The following information taken from the State of Michigan’s 2008 Comprehensive Annual Financial Report shows the State’s deteriorating position:

State of Michigan Financial Results - 2008 (in thousands)	
	2008 Actual
Total Fund Balance 9/30/08	\$3,907,792
2008 Expenditures	\$43,237,473
2008 Fund Balance as a % of Expenditures	9.0%
Cash Balance 9/30/08	\$7,966
2008 Expenditures	\$43,237,473
2008 Cash Balance as a % of Expenditures	0.02%

From the table to the left, it is clear the State has major financial issues, particularly in regards to cash. Generally, entities are advised to have at least 10-15% of expenditures set aside in their fund balance. The cash status is even more alarming. The State has enough cash to cover approximately 62.5 hours of operation. The State’s proposed 2010 budget deficit is \$2.8 billion. On September 30, the State passed a 30 day continuation budget while they continue to work on the fiscal year 2010 budget. These financial conditions suggest additional funding cuts which may affect County programs and that the reinstatement of revenue sharing to the County in 2011 is more tenuous.

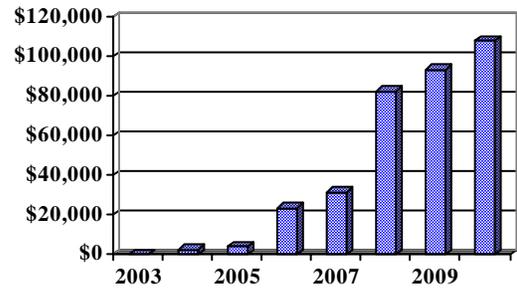


2010 budget.

The County receives State funding for a variety of programs, and Public Health is one of the hardest hit areas. Decreases in State funding or flat revenue have resulted in the choice between increasing local funding or eliminating these programs. The graph to the left reflects the State funding changes in relation to expenditures that Ottawa County is experiencing. By 2008, the gap between intergovernmental revenues and expenditures had widened to \$7.4 million. Beginning 2009, program reductions were made to reduce that gap to less than \$5.7 million with the

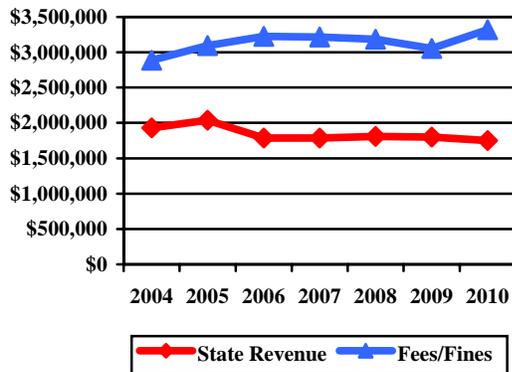
In addition, the P.A. 416 secondary road patrol grant from the State of Michigan is also falling. In 2003, the State paid for the entire cost of the grant which funds two road patrol officers and one sergeant. With the 2010 budget, the County is now funding \$108,000 of the program.

Local Share of 416 Road Patrol Grant

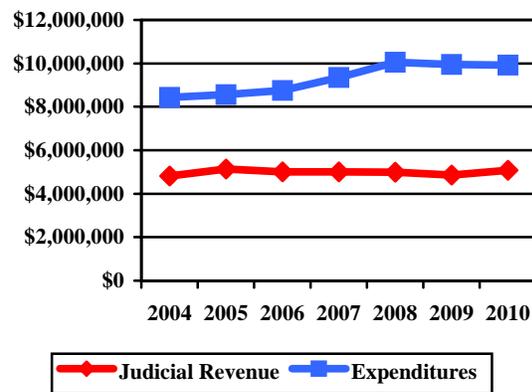


State revenue and fines and forfeits received for judicial functions are trending flat to declining. At the same time, expenditures continue to increase, creating a greater gap for local dollars to fund. The graphs below indicate this trend.

General Fund Judicial Revenues



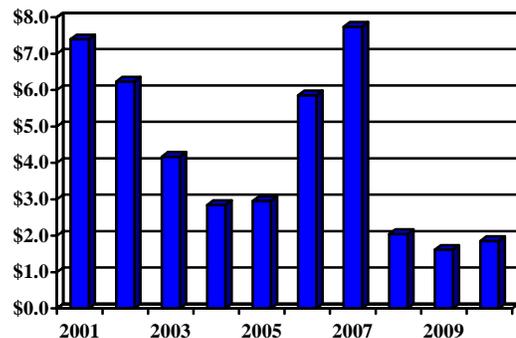
General Fund Judicial Revenue and Expenditures

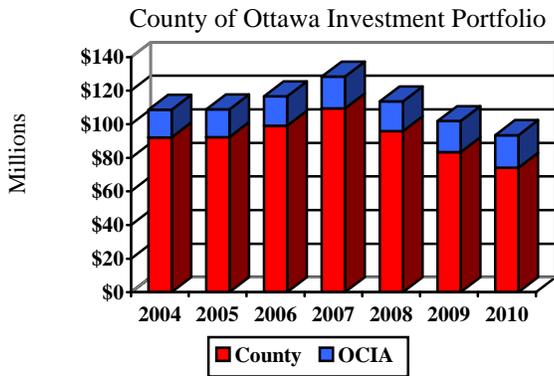


**Investment Revenue:** Interest revenue includes realized and unrealized capital gains and losses reported through a change in fair value as well as actual interest received. The County's investment portfolio is laddered over a 5 to 7 year period with an average maturity just under 2 years. By laddering the portfolio, the changes in interest rates are averaged while providing opportunity for swings in fair market value. It is important to note that although the fair value has fallen, the County intends to hold these investments to maturity; therefore, the fair market losses are not expected to be realized.

In fiscal year 2001 and prior, the County's portfolio reported significant gains of nearly \$7.4 million dollars (including the Ottawa County Insurance Authority). Over the subsequent 3 years, unrealized capital losses were reported causing a decline in investment earnings while maintaining a positive cash flow in interest revenue. Market values improved in 2006 and especially in 2007, but have since declined significantly.

Millions Investment Revenue





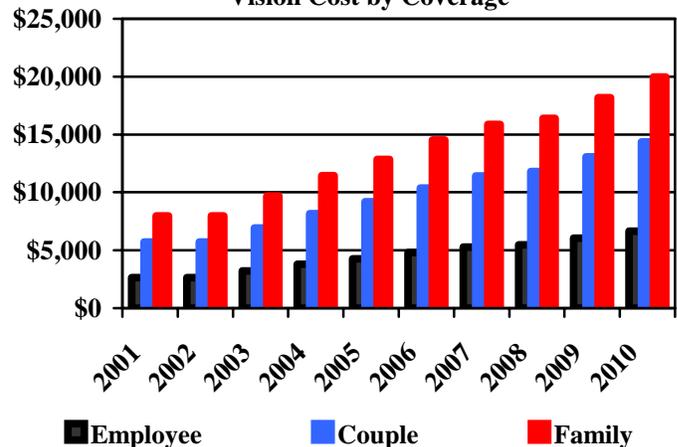
In addition to declines in market returns, the County's portfolio size is also diminishing. The majority of this decline is the use of \$20 million for the construction of a new courthouse in Grand Haven and the addition at the Fillmore Street complex. In addition, the Parks and Recreation department has made several large land purchases and has completed several park improvement projects. The County also continues to draw down its Revenue Sharing Reserve Fund as planned. The portfolio reached a high of \$109 million in 2007, but

is expected to end fiscal year 2010 at just over \$74 million.

**Expenditures:** Like most organizations, the County faces continued increases in expenditures, and, over time, these increases can negatively impact the provision of services, especially in times of decreasing revenue. Since approximately 60 percent of General Fund expenditures are funded with property tax, increases in expenditures should also approximate the change in taxable value. Prior to the problems in the housing market, taxable value generally increased by the CPI plus any new construction.

**Fringe Benefits:** Although the Board of Commissioners is able to directly control wage increases to prevent increases in excess of the CPI, it is more difficult to keep other fringe benefits, especially health insurance, to a specified percentage as this cost is based on coverage and other factors. For 2010, the total increase for health, prescription, dental and vision coverage is estimated to increase by 5.4 percent. While this is still below industry trends of 10-12 percent, it exceeds CPI significantly. Changes have been made to health insurance benefits for non-represented employees in 2010. Administration has requested bargaining units to consider re-opening their contracts to negotiate the same health plan changes.

Actuary Estimate of Health, Prescription, Dental and Vision Cost by Coverage

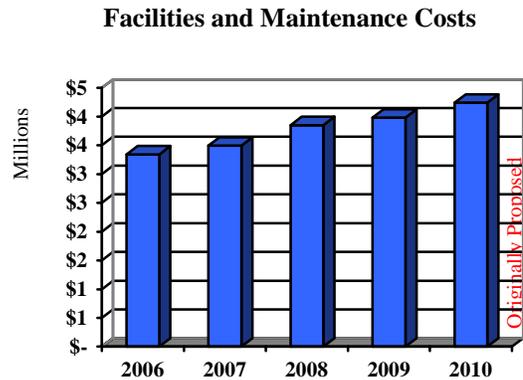


Retirement cost is also expected to increase far in excess of CPI in 2010. Refinements to the actuarial assumptions are resulting in a 16 percent increase in rates for 2010. Retirement cost and insurance benefits will be discussed in greater detail in the Five Year General Fund Projections discussion.

**Other Post Employment Benefits:** The County implemented Governmental Accounting Standards Board Statement # 45 – Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, also known as OPEB, with the 2008 budget. Ottawa County has two sources of OPEB. Retirees of certain employee groups receive a credit of \$8-\$10 per month per year of service on their health insurance. In addition, the County allows retirees under age 65 to purchase health insurance at group blended rates. For

calendar year 2010, the County's annual required contribution (for all funds) is \$820,291. The County continues to ease these charges into the budget. Of the \$820,291, \$468,640 will be charged to departments in calendar 2010. The remainder of the annual required contribution will come from fund equity in the PSF Employee Benefits fund. (6771).

**Facilities Cost:** In July of 2007, the Board of Commissioners approved the revised funding plan for the Fillmore Administrative Complex addition and the new Courthouse in Grand Haven. Because the new Courthouse is significantly larger than the former Courthouse and due to the expanded space at Fillmore Street, the cost to operate these buildings will also be higher. The Fillmore Street Administrative Complex addition expanded the facility by approximately 40 percent; the originally proposed building operating budget for 2010 was \$128,000 higher than actual 2007 expenditures, an increase of 19.6 percent. At the Grand Haven Courthouse, which will be approximately 35 percent larger, the proposed budget for 2010 was \$119,000 higher than actual 2008 expenditures, an increase of 17.6 percent.



During the budget process, changes were made to the general cleaning function. Currently, there are three facilities that have County-employed housekeepers and offices in all buildings are cleaned daily. Effective with the 2010 budget, only the jail facility will retain County staff for general cleaning, and offices will be cleaned twice per week (by contracted staff). County staff will cover cleaning of common areas, restrooms and clinic rooms on a daily basis. This change will reduce staff by 5.25 housekeepers and save the County \$250,000 annually. This reduces the increase in the overall facilities and maintenance budget between 2006 and 2010 from 26.8 percent to 15.7 percent.

**Unfunded Mandates:** Unfunded mandates are state or federal legal requirements which result in service and 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. During 2005, the first draft of the study of mandated and non-mandated services was completed which identifies specific functions in each department that are mandated, non-mandated but necessary and non-mandated discretionary. During 2006, departments were asked to assign costs to the discretionary services. During 2007, the Board of Commissioners completed their first ranking of discretionary services. Additional rankings have been completed during 2008 and 2009. The rankings provided an additional tool to identify reductions in the 2010 budget. Work is underway on the mandated function study.

**BALANCING THE 2010 BUDGET**

The upward pressure on expenditures combined with flat or decreasing revenue results in a deficit for the 2010 General Fund budget as submitted by departments. Specifically, expenditure requests exceeded projected revenues by nearly \$5.3 million, not including personnel requests. The 2009 budget submitted by departments came in with expenditures exceeding revenues (after

corrections) by nearly \$5.5 million. The gap is decreasing because departments were asked to budget based on tax projections. Specifically, based on initial projections, 2010 tax revenue was anticipated to approximate 2008 tax revenue. Accordingly, departments were asked to budget expenditures to approximate 2008 levels. To close the remaining gap, the County is using a combination of cost reductions, cost refinements, program reductions and revenue adjustments to balance the budget.

Cost Reductions:

In addition to the reductions in Facilities Maintenance discussed previously, significant reductions to employee benefits have also been made. Since the greatest share of expenditures is for personnel services, it is one of the first areas to review when trying to reduce cost. Specifically, the Board of Commissioners requested that Administration review fringe benefits. Administration is focusing in three areas: health insurance, 457 plan contributions and the pension plan. Although adjustments have been made to health insurance in the last few years, a review of the County plan vs. industry standards highlighted some areas for further consideration, and the Board of Commissioners concurred:

Benefit	Current	Revised
Office Visit Co-Pay	\$10/visit	\$25/visit
In-Network Co-Insurance	None	90%; \$1,000 single cap; \$2,000 couple cap
Out-of-Network Deductible	\$100 Single; \$200 Couple/Family	\$1,000 single; \$2,000 couple
Out-of-Network maximum on Out-of-Network claims	\$1,650 Single; \$1,800 Couple/Family	\$2,550 single; \$3,600 couple
Prescription Co-Pays	\$10/\$20/\$40	\$10/\$25/\$50

Although the County has eight bargaining units, over 50 percent of County employees are unrepresented. Consequently, these benefit changes go into effect for the unrepresented employees January 1, 2010. The bargaining units are being asked to re-open negotiations. Contracts expire at 12/31/2010 and 12/31/2011, depending on the bargaining unit. When these changes are implemented for all bargaining units, the estimated savings to the County will be \$780,000 per year. In order to be conservative, the County shows a reduction to the General Fund of just over \$60,000.

In addition to the changes affecting employee cost, the County also changed its pharmacy benefit management company effective October 1, 2009. The change is expected to have little effect on employees, but is estimated to save the County \$380,000 per year. The savings to the General Fund are budgeted at \$215,000.

The County provides a match on contributions to the 457 Plan. For all employee groups with the exception of unclassified employees, the County match is capped at \$1,000. In order to improve equity among employee groups, the Board of Commissioners approved capping the County match for unclassified employees to \$1,000. The General Fund budget has been reduced by nearly \$97,000. In the same vein, the Board of Commissioners also implemented the auto exclusion in the County's health plan for unclassified employees. Previously, unclassified employees did not have this exclusion.

Due to the increasing liability for the County's pension program, the Board of Commissioners asked administration to analyze the feasibility of changing the pension plan from a defined benefit program to a defined contribution program for new employees. The initial analysis of the change suggests that although total pension cost is likely to increase over the next few years, cost will decrease steadily thereafter. Changes to the pension program are not reflected in the 2010 budget as the analysis continues to determine the most effective and affordable plan.

#### Cost Refinements:

For 2005 - 2007, the total position vacancies for the year in the General Fund equated to eight to nine positions vacant for a full year. In 2008, the vacancies dropped to less than six full-time equivalents, and the current projection for 2009 is three full-time equivalents. The County anticipates that downward trend to continue given economic conditions. In prior budget years, the County reduced its budget by as much as \$375,000 to reflect anticipated vacancies. To be conservative, the County is adjusting its 2010 budget by \$104,000 to reflect vacancies – approximately one and one half full time equivalents.

Departmental charges for health insurance are significantly reduced when employees opt out of coverage. For each full time equivalent, a department will be charged \$12,500 for the year. For employees that opt out of health insurance coverage, the amount drops to \$500. In the General Fund, just under 24 full time equivalents opt out of health insurance coverage. In the Health Fund, just under 12 full time equivalents opt out. As a result, the health insurance budget line items have been decreased by \$280,000 in the General Fund, and the Operating Transfer from the General Fund to the Health Fund was reduced by \$92,500 to reflect anticipated opt out savings.

Many refinements were also made to the operating transfers to other funds. The Board of Commissioners is discontinuing the \$298,000 operating transfer to Parks and Recreation (2081) which has its own operating levy. The County received verification that some of the federal incentive dollars earned in the Friend of the Court (2160) will be available for use in the 2010 budget, allowing for a reduction of \$114,000 in the operating transfer to that fund. The operating transfer to the Community Corrections fund (2850) has been reduced by \$141,000 due to adjustments based on historical revenues and expenditures, anticipated staffing changes, and insurance opt outs. After the administrative review of equipment requests, budgets were reduced by \$188,000. In addition, departments volunteered an additional \$143,000 in reduced or withdrawn equipment requests.

The Board of Commissioners decided to suspend the tuition reimbursement program for 2010, resulting in \$65,000 in savings for the General Fund. Operational supplies in the Sheriff and Jail have been reduced by \$262,000 based on current and historical spending patterns, lower populations at the jail and voluntary reductions from the department. Although several departments submitted budgets with significantly lowered conference and travel expenditures, the budgets have been reduced further by Administration. The Board of Commissioners also reduced their 2010 travel and conference budget an additional \$10,000 so that the 2010 budget is 50 percent of the 2009 adopted budget. In 2006, the General Fund spent \$164,000 on conferences and travel; in 2008, \$138,000. The 2010 General Fund budget for conferences and travel is \$98,000. This equates to 40.2 percent decrease in spending.

## Program Reductions:

Significant reductions have been made to Public Health programming. County funding for The Communities Helping Ottawa Obtain a Safe Environment (CHOOSE) program, whose goal was to reduce alcohol related traffic crashes, has been eliminated from General Fund funding. However, since that time, outside agency funding has been secured for the program, so it will continue in 2010 with grant revenue.

In addition, the elimination of a full time health educator will reduce the sexually transmitted disease (STD) outreach in the community. The position provided educational workshops and trainings to schools, churches, community organizations, etc. on symptoms, transmission, treatment and prevention of STDs. The outreach responsibilities also included educating the community on the STD clinics and services provided at the Ottawa County Health Department. Due to the elimination of this position, the STD clinic staff will provide limited outreach in the community which will limit the number of clients seen in the STD clinics. There will also be reductions to the chronic disease prevention program with the elimination of a .7 full time equivalent health educator. The "Thumbs Up to Fitness" walking program, implemented in nine area elementary schools, as well as the Coopersville Community Garden which improved access to produce to low income families will no longer be coordinated by the County.

Over the last three years, significant reductions have been made to the maternal and infant health programs. With the reductions made in previous years, the program eliminated services to non-Medicaid clients and some high risk children above the one year age level. The program can also no longer assist high risk diabetic children to adapt to school. These reductions have resulted in 329 fewer supportive visits in 2007 and 748 fewer in 2008. The cumulative effect of the reductions, including reductions in the 2010 budget, is that additional high risk clients no longer receive optimal prenatal, infant, or maternal care.

Other positions in the Health department will remain vacant for the 2010 fiscal year. An On-site Environmental Health Specialist position (.8 full time equivalents) will be held vacant for all of 2010 based on lower housing activity. However, certain initiatives planned for Environmental Health may be delayed. A County-wide environmental health assessment and the development of an in-house certified drinking water laboratory have been postponed (the County will continue to contract for laboratory services). Development of GIS applications and expanded surface water monitoring initiatives have also been postponed. The Community Services Manager will also be held vacant for the 2010 fiscal year to give staff time to assess if those duties can be absorbed by other managers in light of other program reductions. In addition, a .6 full time equivalent community health nurse and a .8 full time equivalent social worker will also remain vacant during 2010. In total, the reduction of General Fund dollars for Public Health programming totals \$556,000 for 2010, and full time equivalents have been reduced due to elimination or temporary funding suspension by 5.6 full time equivalents.

In addition, the Michigan State University Extension program is being reduced by \$100,000. The reduction results in the elimination of 1.625 full time equivalents of clerical support and eliminates certain programs for children, youth and families, primarily focused on nutrition. The gypsy moth prevention spraying program is not budgeted for 2010, but funds are available in designated fund balance if the need arises. The 1 Parenting Plus program which had

been reduced in 2009, has also been discontinued, resulting in a decrease in the operating transfer to the Department of Human Services by \$102,000.

In addition to the elimination of over seven full time equivalents with the program reductions discussed above, there are also a number of elected officials/departments that have agreed to either eliminate a position or temporarily leave an approved position vacant as indicated in the table that follows:

<b>Elected Official/Department</b>	<b>Position</b>	<b>Full Time Equivalent</b>	<b>Cost</b>	<b>Comments</b>
Prosecutor	Assistant Prosecuting Attorney I	1.00	\$88,700	Temporarily vacant
Planning & Performance Measurement	Planning Research Analyst	1.00	\$70,064	Removed due to discretionary ranking
Human Resources	Human Resources Specialist	.50	\$23,279	Permanent due to reorganization
Building & Grounds	Housekeepers	5.25	\$250,000*	Permanent due to Reorganization
MSU Extension	Account Clerk II	.60	\$29,078	Removed due to discretionary ranking
MSU Extension	Records Processing Clerk II	1.00	\$53,574	Removed due to discretionary ranking
Sheriff - Jail	Corrections Officer	1.00	\$64,664	Temporarily vacant
Fiscal Services	Records Processing Clerk III	1.00	\$52,816	Permanent due to reorganization
Equalization	Personal Property Auditor	1.00	\$81,427	Temporarily vacant
Sheriff – Auto Theft Grant	Road Patrol Deputy	1.00	\$87,559	Temporarily vacant
Sheriff - Road Patrol	Cadet (Part-time, unbenefitted)	N/A	\$8,872	Temporarily vacant
Sheriff – Administration	2 Clerical (Part-time, Unbenefitted)	N/A	\$19,233	Temporarily vacant
Geographic Information Systems	Intern (Part-time, Unbenefitted)	N/A	\$1,850	Temporarily vacant
Administrator	Intern (Part-time, Unbenefitted)	N/A	\$11,200	Temporarily vacant
* Reflects total savings from the reorganization of Facilities and Maintenance.				

Although these positions are not directly associated with a program, they may result in reduced service levels. Specifically, one of the Sentence Work Abatement Program crews has been discontinued with the elimination of the corrections officer. Due to the decrease in GIS intern hours the historic aerial photo project will be delayed. The elimination of the planning & research analyst has resulted in a reorganization of the department. Several of the transportation projects (e.g. County-wide corridor, non-motorized pathways) and environmental projects (e.g., road salt demonstration, master plan reviews for local units of government) will no longer be supported. The department's resources will be re-

directed to economic development efforts which include, but are not limited to, infrastructure planning, brownfield redevelopment, and business assistance programs. The intern position in the Administrator's office may delay the analysis of certain projects such as the mandatory services study.

Although this does not affect the General Fund, 25.15 full time equivalents have been eliminated from the Mental Health budget. The department is in the process of an overall reorganization of services provided and staff alignment which will continue into 2010. Some of the functions of these full time equivalents are now contracted with private agencies, others represent reductions in personnel.

#### Revenue Adjustments:

One option to balance the budget was to increase the millage. In fact, the original deficit reduction plan of 2005 included a millage increase to 3.7 mills by 2007. The County has continued to levy 3.6 mills. The County is facing uncertainties with possible additional cuts in State funding as well as concerns over its tax base. These concerns will likely exist not just in 2010, but also for several years forward. Administration wants to preserve flexibility to deal with potential future problems.

In addition to taxes, the County collects money for court costs and fines, charges for services and various other collections. The Courts and/or statutes determine the charges for costs and fines. In July of 2009, the District Court implemented new traffic fines for certain violations. These increases ranged from \$10 per ticket to \$75 per ticket. Unfortunately, in April of 2009, the State of Michigan also increased the portion of ticket revenue they receive by \$8 per ticket. It is too early to tell what the net effect of the increases will be.

One of the County's recently adopted financial policies is to have a review of user fees every three years. The County's last complete user fee study was in 2002, and identified \$838,000 in additional revenue. The County Board implemented changes that resulted in an estimated \$475,000 in additional revenue based on that study. The County has contracted for a complete user fee study in the fourth quarter of 2009. Based on the results of the 2002 study, the County is conservatively budgeting an additional \$100,000 in anticipated 2010 revenue based on the study. The Board of Commissioners is also increasing the real estate evaluation fees for services performed by the Health department to cover the cost of the program.

As part of the County's long range plan to limit program reductions, certain revenues will be redistributed over the next few years until the economy recovers. Currently, the Public Improvement fund (2450) receives rent from various County departments to reflect the costs the Public Improvement fund paid for construction or remodeling facilities. The revenue had been credited to this fund to provide money for future capital improvement. Given that the County just completed a major addition to the Fillmore Street facility and the construction of a new Grand Haven Courthouse, significant additional construction needs are not anticipated in the next few years. Since the fund is projected to have \$2.9 million in fund balance at 12/31/2010 and the General Fund is also projected to have \$1.4 million available in designated fund balance, funds are available should an unanticipated need arise. As a result, \$300,000 of rent revenue that had been going to the Public Improvement fund will now be going to the General Fund in 2010.

The County is projecting that this rent may continue going to the General Fund in decreasing amounts for up to five years.

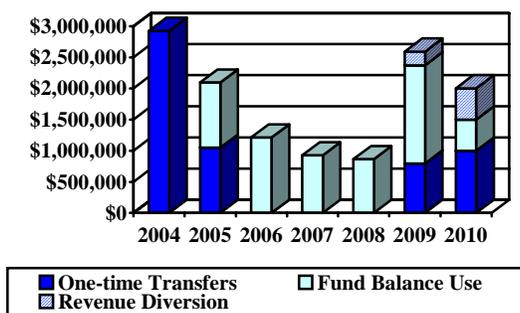
The County is also changing the distribution of the commission revenue it receives on phone calls made by inmates at the County jail. This revenue had been credited to the Telecommunications Fund (6550) to provide funds for telecommunication infrastructure purchases. Given that the fund is projected to have over \$3 million in retained earnings at 12/31/10, funds are available for additional infrastructure purchases. In addition to the estimated \$150,000 in commission revenue, an additional \$50,000 will also be transferred to the General Fund in 2010 from the accumulated commission revenue recorded in prior years. The County is projecting that this revenue may continue going to the General Fund in decreasing amounts for up to five years.

*One-time Dollars:*

County financial policies stress the importance of matching operating revenues to operating expenditures. However, the County and the State are in a period of significant transition. Our long term financial picture has several unknowns. Rather than eliminate additional programs based on projections, the County is continuing to fund some of them with the use of one-time dollars. The 2010 budget includes a \$1 million transfer from the Stabilization fund (2570). Under Public Act 30 of 1978, the authorizing legislation, one of the purposes of the fund is to “To prevent a reduction in the level of public services or in the number of employees when in preparing the budget for the next fiscal year the municipality’s estimated revenue does not appear sufficient to cover estimated expenses.” This is not a long-term solution, but does allow for the continuation of programs until our long-term financial picture becomes clearer.

In addition, the County is budgeting to use \$500,000 of undesignated General Fund fund balance in 2010. Historically, the County has budgeted use of fund balance but has only rarely used a small portion because expenditures have come in lower than anticipated. The County’s financial policies suggest an undesignated fund balance between 10 to 15 percent of the most recently audited expenditures of the General Fund. The County has maintained an undesignated fund balance of 15 percent for several years. If the County used the entire \$500,000, it would still be within the parameters of the financial policy. It should also be noted that the one time dollars of \$1.5 million represent less than 1% of the County’s total governmental funds budget.

**General Fund Budget Balancing Strategies**



In fact, the County General Fund has been able to significantly decrease its use of fund balance and one time dollars. Specifically, the 2004 Budget as adopted included one-time transfers of \$2.9 million for operations. The 2009 information reflects the plan to address the tax revenue shortfall identified after the adoption of the 2009 budget. With the 2010 Budget, the non-recurring funding sources, the one-time transfers and the fund balance use, total \$2 million.

## **FUTURE PLANNING CONCERNS**

**Long-Term Financial Plans:** The County's strategic plan addresses the goal of maintaining and improving the financial position of the County. An objective is to identify and develop strategies to address potential financial threats. One method used to identify threats is to project General Fund activity out five years. With the projections developed in 2004, it had become clear that some of the negative revenue trends were not just temporary setbacks, but represented potential long-term operating reductions. In 2005, the County developed the following strategies to reduce future operational deficits:

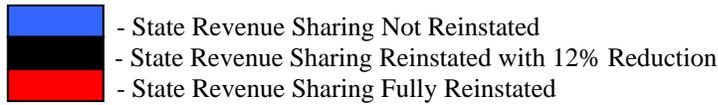
- Raise the operating millage levy .1 mill in 2005, 2006, and 2007.
- General Fund hiring freeze for new full-time positions in 2006
- Increase employee health insurance co-pay from 3% to 10% over time
- Improve disease prevention and management to reduce health care cost
- Review and rank discretionary services for possible reductions

The County has implemented or is in the process of implementation of the strategies. The tax levy has increased by a total of .2 mills, but the final .1 mill increase has been avoided due to the Board's concern over the citizen tax burden. Currently, the difference between what the County could levy and will levy ("the cushion") remains at a healthy \$6.7 million.

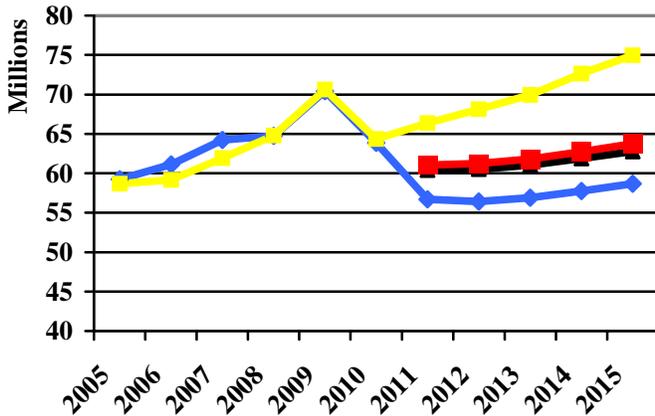
As planned in the 2006 budget, the County did institute a hiring freeze for full time positions that would impact the bottom line of the General Fund unless there was an identified negative impact on service delivery. This hiring freeze was extended into the 2007 and 2008 Budgets. Based on service demands, 6.3 full time equivalents were added with the 2009 budget. However, these increases were balanced with a greater number of decreases in other discretionary programs, resulting in a net decrease in full time equivalents with the budget process. Work on a disease management program is underway, and the remaining strategies have been implemented.

**Five Year General Fund Budget Projections:** The economic situation for the County government as well as the Country as a whole has been quite volatile in the last year. The most significant impact of the economic downturn has been on the tax base, and tax legislation passed several years ago in the State of Michigan will make recovery in all Michigan municipalities slower than other sectors of the economy. The current projections show that expenditures will continue to outpace revenues, reducing the County's fund balance rather quickly if strategies are not developed to address this issue.

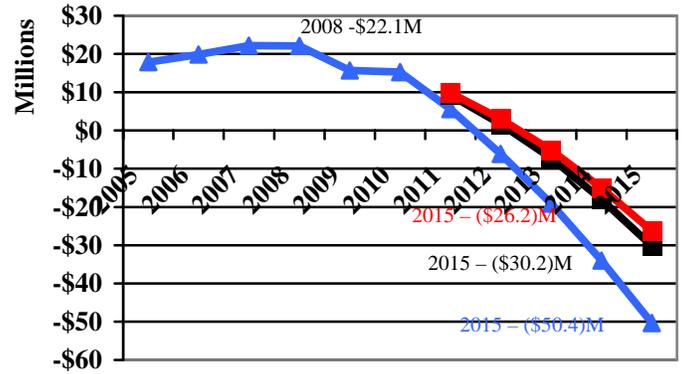
### Scenario 1: Optimistic Taxable Value Outlook



General Fund Revenues and Expenditures

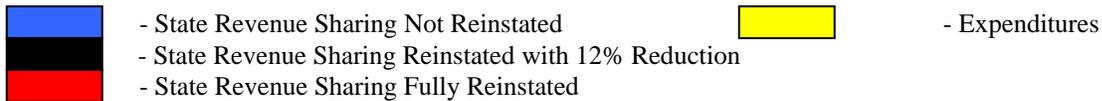


Fund Balance - General Fund

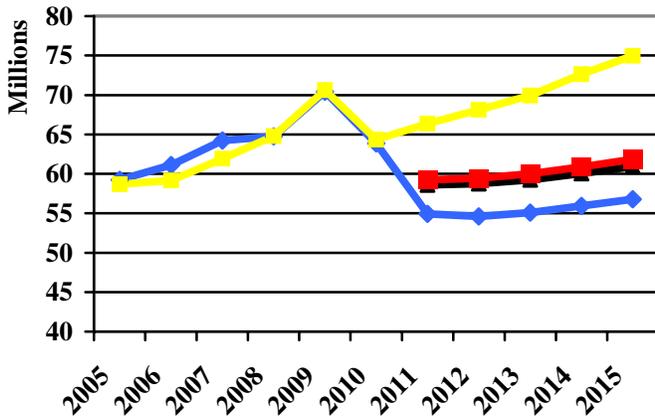


The previous graphs show the sharply increasing gap between revenues and expenditures. These graphs assume changes in taxable value of (5) percent in 2011 (declining taxable value), 0% in 2012, .5% in 2013, 1% in 2014, and 2% in 2015. By 2015, expenditures are projected to outpace revenues by \$12 million if revenue sharing is reinstated with the 12 percent reduction and by \$16 million if it is not reinstated.

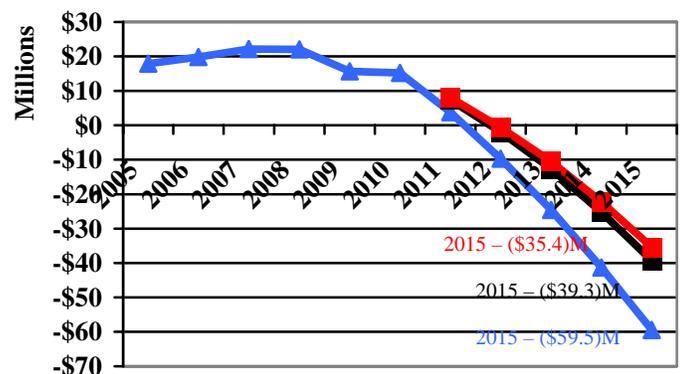
### Scenario 2: Pessimistic Taxable Value Outlook



General Fund Revenues and Expenditures



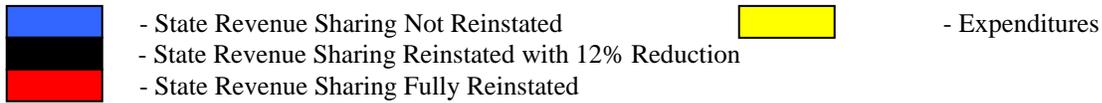
Fund Balance - General Fund



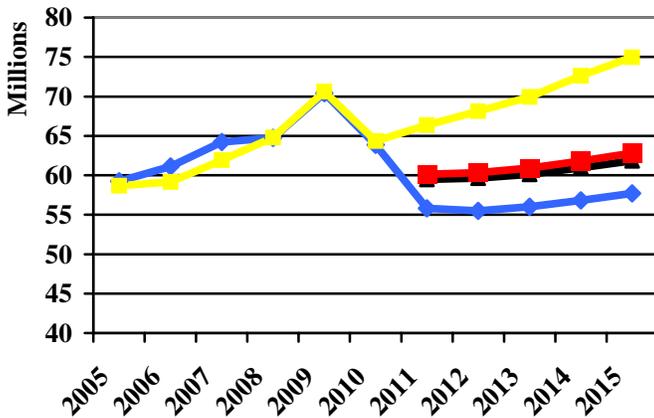
The previous graphs show a larger gap between revenues and expenditures due to decreased tax base projections. These graphs assume changes in taxable value of (10) percent in 2011 (declining taxable value), 0% in 2012, .5% in 2013, 1% in 2014, and 2% in 2015. By

2015, expenditures are projected to outpace revenues by \$14 million if revenue is reinstated with the 12 percent reduction and by \$18 million if it is not reinstated.

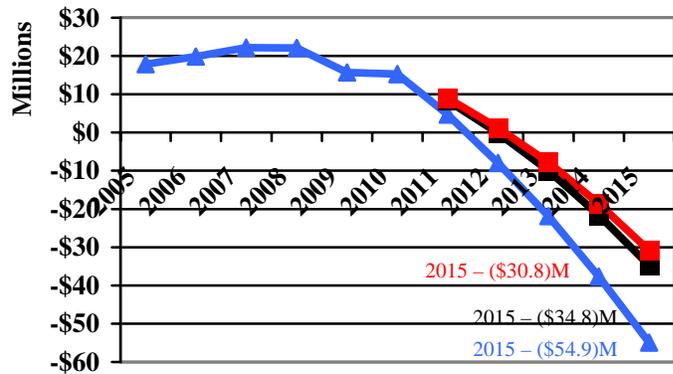
### Scenario 3: Moderate Taxable Value Outlook



General Fund Revenues and Expenditures



Fund Balance - General Fund



The previous graphs show a significant gap between revenues and expenditures due to decrease tax base projections. These graphs assume changes in taxable value of (7.5) percent in 2011 (declining taxable value), 0% in 2012, .5% in 2013, 1% in 2014, and 2% in 2015. By 2015, expenditures are projected to outpace revenues by \$13 million if revenue is reinstated with the 12 percent reduction and by \$17 million if it is not reinstated. The reasons for the deterioration follow.

### Revenues

**Tax Base:** *Proposal A* limits increases in the taxable value of property to the lower of the Consumer Price Index or 5%. *Proposal A* changes the value on which the County calculates its tax revenue by approximately \$2.1 billion which equates to over \$7.5 million in County operating taxes. Even though home prices are declining, the State Equalized Value (SEV) for all homes has not reached the Taxable Value (TV), so the County is seeing small increases in the taxable value of property even though the assessed value may be decreasing. The table below reflects the decreasing gap between TV and SEV.

	2005	2006	2007	2008	2009	2010	2011
% of Parcels SEV>TV	84%	80%	75%	66%	45%	30%	25%
% of Parcels SEV=TV	16%	20%	25%	34%	55%	70%	75%

The previous table shows the sharp narrowing of the gap between taxable value and state equalized value. Analyzing the gap is important because if home prices continue to fall, the gap between the taxable value and the assessed value will be closed. At that point, the taxable value

will go in the same direction as home prices, so if home prices continue to fall, the tax base will fall at the same rate.

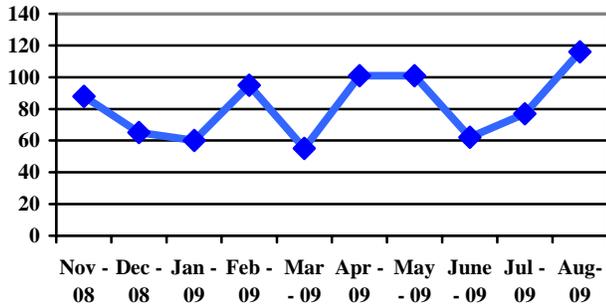
While most people believe home prices will eventually recover, at least partially, the recovery of the tax base will be much slower due to the Proposal A legislation that limits increases on a parcel of property to the lesser of CPI or 5 percent. The table that follows illustrates the time it might take for the tax base to recover on a single home.

Year	% Change in Home Value	SEV	CPI	TV	Change in SEV	Change in TV	Difference SEV -TV
2005		\$90,000		\$75,000			\$15,000
2006	1.0%	\$90,900	1.500%	\$76,125	\$900	\$1,125	\$14,775
2007	1.0%	\$91,809	1.500%	\$77,267	\$909	\$1,142	\$14,542
2008	-5.0%	\$87,219	1.500%	\$78,426	-\$4,590	\$1,159	\$8,793
2009	-5.0%	\$82,858	1.500%	\$79,602	-\$4,361	\$1,176	\$3,256
2010	-5.0%	\$78,715	1.500%	\$78,715	-\$4,143	-\$887	\$0
2011	-10.0%	\$70,844	1.500%	\$70,844	-\$7,871	-\$7,871	\$0
2012	10.0%	\$77,928	1.500%	\$71,907	\$7,084	\$1,063	\$6,021
2013	7.0%	\$83,383	1.500%	\$72,986	\$5,455	\$1,079	\$10,397
2014	5.0%	\$87,552	1.500%	\$74,081	\$4,169	\$1,095	\$13,471
2015	4.0%	\$91,054	1.500%	\$75,192	\$3,502	\$1,111	\$15,862
2016	2.0%	\$92,875	1.500%	\$76,320	\$1,821	\$1,128	\$16,555
2017	2.0%	\$94,733	1.500%	\$77,465	\$1,858	\$1,145	\$17,268
2018	2.0%	\$96,628	1.500%	\$78,627	\$1,895	\$1,162	\$18,001
2019	2.0%	\$98,561	1.500%	\$79,806	\$1,933	\$1,179	\$18,755
2020	2.0%	\$100,532	1.500%	\$81,003	\$1,971	\$1,197	\$19,529

The scenario above reflects a sharp turnaround in home prices in 2012, resulting in the SEV approximating 2009 SEV by 2013. However, the legislation limiting increases in taxable value result in the delay of the TV recovery to 2019 – six years after the SEV has recovered. Bear in mind, these calculations do not reflect the time value of money; in other words, the tax revenue the County would receive in 2019 will not cover as many expenditures as it did in 2009.

There remains considerable uncertainty in projecting property values, particularly for 2011 and beyond. Certain federal initiatives aimed at keeping people in their homes have begun to expire, and it is unknown what the effect on mortgage foreclosures will be. For example, Freddie Mac and Fannie Mae ended their moratorium on mortgage foreclosures on March 31, 2009. The moratorium had been in effect since November of 2008.

Ottawa County Mortgage Foreclosures



The graph to the left reflects the increase in foreclosures in the most recent two months of data for Ottawa County. It is unclear what the time delay between foreclosure activity and the actual foreclosure is, so it may be too soon to determine the impact of the end of the moratorium on foreclosures. The concern is that if banks gain a number of properties through foreclosure and flood the market with homes, there may well be additional downward pressure on home prices, and by extension, the tax base.

The extension of unemployment benefits may also be temporarily suppressing foreclosure activity. Currently, unemployment benefits last 79 weeks in Michigan. Although unemployment had been increasing steadily for all of 2008, in December of 2008, the Holland/Grand Haven Metropolitan Statistical Area increased sharply to 9.3% (the annual rate for 2008 was 7%). As of August 2009, unemployment stands at 12.9%. This means there may well be a significant increase in the number of people whose unemployment benefits expire in the middle of 2010. If there are insufficient job opportunities, the loss of unemployment benefits may equate to additional mortgage foreclosures. Again, this increased supply of homes on the market is likely to exert additional reductions on home prices.

The end of other federal initiatives may result in a corresponding decrease in demand for homes, particularly on the lower end of the price spectrum. The first-time home buyer tax credit provides a tax credit of 10 percent of the purchase price (with a maximum of \$8,000) for qualifying purchasers. Economists for The National Association of Realtors estimate that 300,000 – 350,000 in additional sales of homes will be stimulated by the credit nationwide. The tax credit is slated to end December 1, 2009. It is unknown if the tax credit will be extended.

**Revenue Sharing:** The County has continued concerns about the reinstatement of State Revenue Sharing. In October of 2004, the State of Michigan suspended State Revenue Sharing payments to counties. To assist counties in preventing the loss of key services, the county property tax levy was gradually moved up from December to July over three years. Beginning with the December 2004 tax collection, one-third of the levy was placed into the Revenue Sharing Reserve Fund (RSRF) that the County manages and withdraws an amount equal to what we would have received in 2004, plus an annual increase equal to the CPI (Consumer Price Index). In 2007, the County completed the move of its levy to July, and there will be no more contributions to the fund other than interest. When the County has depleted the Revenue Sharing Reserve fund, the State is statutorily required to reinstate the revenue sharing payments.

Tuscola County has had revenue sharing payments resume in 2009. In 2010 there are 12 counties slated to receive partial year amounts and 6 will receive their full amount. The budget proposed by Governor Granholm does include reduced payments to all 18 counties, but the State of Michigan budget has still not been approved. Because both the 2010 and the 2011 budgets will be using federal stimulus dollars to balance the State budget, it is unclear if the State can sustain these payments once the federal stimulus dollars are depleted.

In addition, recent legislative initiatives proposed also concern counties. In late September, members of the House attempted approval of House Bills 5251 and 5252 which

would have reduced revenue sharing payments to counties back to 2003 levels. The difference between the current draw on Ottawa County's Revenue Sharing Reserve Fund and the amount from 2003 is \$674,000. These bills were defeated, but at a minimum suggest revenue sharing payment reductions may be proposed in the near future. If revenue sharing is not reinstated for Ottawa County in 2011, the loss of \$4.5 - \$5 million will have to be addressed.

**Retained Earnings:** In the last two years, the County has contributed \$20 million in cash towards the Fillmore expansion/Grand Haven building project. Fund balances were allowed to accumulate specifically to provide funds for building projects. These were planned decreases in equity and were considered in the analysis of the long-term financial stability of the County. However, the lower cash balances continue to decrease the amount of investment earnings for the County's operating budget as discussed under investment revenue. At the same time, the project has also decreased the County's equity. The chart below shows the projected changes in the County's equity:

Fund Type	Total Equity 2007	Total Equity 2008	Total Projected Equity 2009	Total Projected Equity 2010
General Fund	\$ 22,146,478	\$ 22,084,426	\$ 15,641,005	\$ 15,194,021
Special Revenue Funds	58,686,988	48,494,841	33,224,633	25,576,159
Delinquent Tax Revolving Fund	24,406,620	24,562,182	24,255,165	24,239,614
Internal Service Funds	33,348,990	28,328,085	28,825,263	28,271,190
<b>Total Equity</b>	<b>\$ 138,589,076</b>	<b>\$ 123,469,534</b>	<b>\$ 101,946,066</b>	<b>\$ 93,280,984</b>

Not all of the decrease in equity is due to the building project. In particular, the Revenue Sharing Reserve fund (discussed earlier) is responsible for \$4.6 million of the decrease in the Special Revenue Funds. Nevertheless, the County still has considerable equity in relation to expenditures. The table that follows illustrates this point:

	2010 Budgeted Expenditures	Estimated Equity	Equity as a % of Expenditures
General Fund	\$ 64,347,534	\$ 15,194,021	23.6%
Special Revenue Funds	84,333,130	25,576,159	30.3%
Delinquent Tax Revolving Fund *	2,836,438	24,239,614	854.6%
Internal Services Funds	22,040,267	28,271,190	128.3%
	<b>\$ 173,557,369</b>	<b>\$ 93,280,984</b>	<b>53.7%</b>

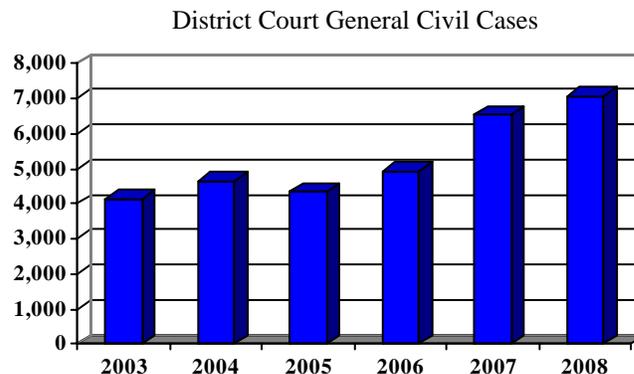
\* It is important to note that the fund balance in the Delinquent Tax Revolving fund is significantly more than the cash balance since the fund has a large receivable (\$7.9 million at 12/31/08).

Financial entities should ideally have sufficient fund balance to cover 10-15 percent of expenditures. The County continues to exceed this standard. However, it is important to note that a significant portion of the equity is not available for operations or is designated in some way. Consequently, although these funds may be accessible to the County, using them may have significant ramifications (i.e., increased expenditures) for future operations.

## Expenditures

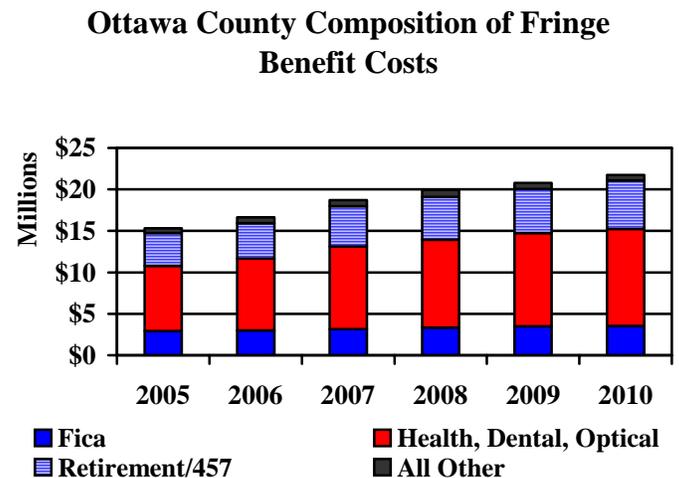
Like most organizations, the County faces continued increases in expenditures, and, over time, these increases negatively impact the provision of services.

**General Economic Concerns:** Ottawa County has begun to experience the impact of the recession in the State of Michigan. However, there are clear indications that the economy for the nation as a whole is troubled. Government services are generally in greater demand during difficult economic times. As people lose their jobs and insurance, they are more likely to come to the Health Department and Community Mental Health for services. Service demands in the Sheriff's office also tend to increase with economic downturn. Defendants in criminal cases in the District and Civil Courts are more likely to request attorney representation which the County is obligated to provide for free if defendants meet eligibility requirements. As people lose their jobs, they default on loans, rent and other obligations, increasing civil claims in the District Court. This trend is reflected below.

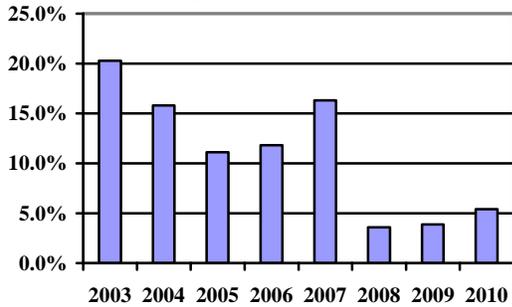


**Employee Insurance:** Ottawa County has experienced rapidly growing health care expenses for many years. In the graph to the right, the portion in red represents the cost for health, dental and optical coverage. This cost is one of the main drivers in the increase in fringe benefit costs.

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 cost as well as general medical care has necessitated that a portion of this cost be passed on to employees. In fact, employee co-pays will increase to 10 percent of the total actuarially determined cost in 2010. Additional changes have been made to health insurance benefits for non-represented employees in 2010. Administration has requested bargaining units to consider re-opening their contracts to negotiate the same health plan changes.



Percentage Change in Health, Dental, and Optical Insurance Chargeback Rates



The County has begun to see the benefit of these changes as evidenced by the graph to the left. 2007 was an anomaly as indicated by the much smaller increase in the rate for 2008. The rate for 2009 increased by only 3.9% compared to national trends of 10-12% (for health care). The increase for 2010 is 5.4% which is still well below industry trends. In addition, the Labor Management Cooperation Committee has begun to work on a health care coach disease management plan to help keep claims cost down.

**Retirement Cost:** The County currently provides a defined benefit retirement system for employees through the Municipal Employees’ Retirement System of Michigan (MERS). In February of 2009, the County received correspondence from (MERS) regarding the results of their most recent actuary study of the system as a whole. The actuary study found that certain assumptions used in prior actuary studies (and upon which contribution rates had been based) differed from actual experience. Specifically, the study observed lower employee turnover rates and higher rates of employee retirement than previously projected. In addition, final average compensation has been higher than projected due to higher increases in pay or lump sum payments made at or shortly before retirement (generally due to payments for accrued paid time off, vacation time, etc.).

In addition, the sharp decline in investment market values in 2008 resulted in a 25 percent loss in value for MERS assets. In keeping with MERS policies, the impact of this loss is spread over 10 years. As a result, the 2010 MERS contribution rates are projected to increase by six percent to address the loss in market value. Future market returns will be analyzed to determine if further adjustment is required. If average investment returns over the next few years do not exceed eight percent, additional contribution rate increases may be necessary. The change in actuary assumptions and the adjustments necessary due to asset value loss have resulted in the following projected increases:

Actuarial/Other Issue	Year Affected	Estimated % Increase	Accumulated % Increase	Accumulated Estimated Cost
New Employee Turnover Rates	2010	10%	10%	\$483,427
Market Value Loss Adjustment *	2010	6%	16%	\$773,484
New Retirement Rates	2011	6%	22%	\$1,063,541
Increases in Final Average Compensation	2012	2%	24%	\$1,160,230

*\* Additional increases may be necessary if market returns do not improve as assumed.*

As mentioned earlier, the County is analyzing the possibility of changing from a defined benefit program to a defined contribution program for new employees. The cost of these assumption changes emphasize the need to explore other retirement options for employees.

## **Legislative Issues**

**1985 Supreme Court Administrative Order:** In the summer of 2009, the County's Juvenile Services Division was notified that the State Court Administrative Office (SCAO) was going to begin enforcing an administrative order from 1985 regarding probation officer requirements. The order requires counties to maintain a ratio of one probation officer to every 6,000 children under the age of 19 within the County. For Ottawa County, the cost estimated to implement this order is \$1 million. According to the Department of Human Services, probation officers are considered a judicial function and are not eligible for 50 percent funding through the Child Care Fund. In Ottawa County, the employees meeting the education requirements for probation officers (per the SCAO order) are detention workers and caseworkers, all of whom are currently charged to the Child Care Fund. The County Juvenile Services Director and Circuit Court Administrator are working on strategies to reduce the County's financial exposure and are in communication with SCAO to negotiate a more tenable implementation for counties throughout Michigan.

**State of Michigan and Children's Rights, Inc. Settlement:** During 2008, a settlement was reached between the State of Michigan and Children's Rights, Inc., an advocacy group based in New York, regarding the death of five children placed in Michigan foster care homes. The terms of the settlement include that all foster home placements must occur in licensed homes. In general, in Ottawa County, youth placed with family are typically in unlicensed homes and youth in non-family placements are in licensed homes. This arrangement has been the result of a State focus on keeping youth in the homes of relatives as much as possible so the change to require all placements to occur in licensed homes is a shift of policy at the State level as a result of the settlement of the lawsuit. Early estimates place the cost to the County at \$500,000 annually.

A second requirement of the settlement usurps local control. The bottom line of this change is a transfer of Child Care Fund responsibilities currently managed by the Court and County to a new Child Welfare Director who would not be responsible to the Court, County or even the local Department of Human Services Board, but to State officials. This is a significant reduction in local control. Though this provision currently applies to only to Michigan's five largest counties, if deemed successful, it very likely will apply to other Michigan counties. The County is analyzing this as a potential Headlee Act violation and will be in contact with other counties and Michigan Association of Counties on this issue.

**Proposed Property Tax Legislation:** The economic downturn has sparked new legislation at the State level to provide property tax relief to citizens. The Michigan House of Representatives passed House Joint Resolution III (HJR III) in early October, 2008 which would hold property tax assessments flat in any year when the property's State Equalized Value dropped. No recent action has been taken on the measure, but the potential remains for its reconsideration. The early estimate for the impact of the legislation is that it would reduce Ottawa County tax revenue by approximately \$500,000.

## **Revised Five Year Deficit Reduction Plan**

Currently, Administration is developing a new five year deficit reduction plan to address the current projections. Specific strategies include:

- Continue a General Fund hiring freeze for new, full-time positions that result in a net increase in cost for the General Fund. Consideration will be given for positions that have an impact on service delivery. A review and analysis of need will be completed prior to filling vacant positions.
- Maintain five year projections with variables such as revenue sharing, commodity cost, millage rates, and funding sources to strategically determine the most fiscally responsible plan for millage increases and expenditure reductions
- Continue Program Evaluations to determine the costs and benefits provided by programs as a basis for the possible elimination or restructuring of programs that are not performing effectively and efficiently
- Review the potential change in the MERS defined benefit retirement system or its replacement with a defined contribution benefit for new hires.
- Annual review of health insurance plan for appropriate changes and the implementation of a health management plan
- Review and analysis of other fringe benefit costs
- Departmental efficiency studies to reduce cost
- Secure funding for technological advances that will create efficiencies and reduce future costs
- Comprehensive analysis of services provided by the County's departments and outside agencies to eliminate redundancy of services provided
- Performance Measurements and ranking of mandated and discretionary services will be used in the analysis of programs for possible budgetary reductions
- Implementation of the Budget Principals approved by the Board of Commissioners to guide budget decisions

### **Financing Tools that Help Address Concerns**

As budgeting becomes increasingly difficult, 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 2010 Budget is as follows:

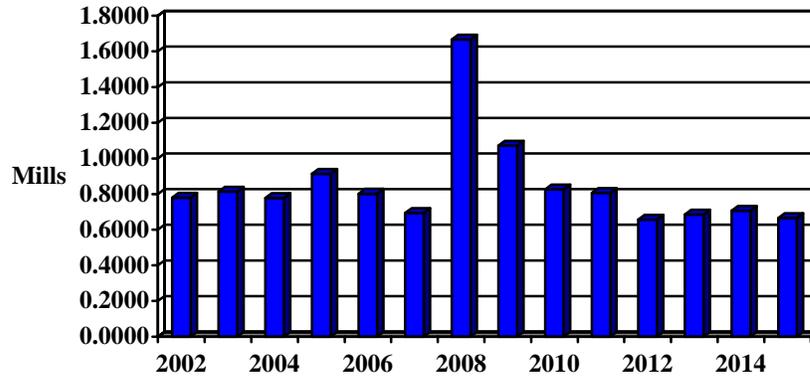
- Solid Waste Clean-up Fund (2271) is continuing to pay the clean-up cost on the Southwest Ottawa Landfill (\$180,000).

- Infrastructure Fund (2444) had been established to loan funds to municipalities for infrastructure development. The loans made since inception total \$2,155,000. Currently, the fund is also contributing \$125,000 per year toward the Fillmore expansion/Grand Haven building project for debt service payments. These payments will continue through 2027. The County has applied for an Economic Development Administration Revolving Loan Fund Grant. If the grant is awarded, the County anticipates the fund will provide \$500,000 in matching dollars for economic development grants.
- Public Improvement Fund (2450) includes \$300,000 available for any building construction/renovation projects that may be identified in 2010. In addition, the 2010 budget includes a portion (approximately \$188,000) of the estimated debt service payments for the bonds issued in 2007 for the Fillmore/Grand Haven project. Beginning with the 2010 budget \$300,000 of rent revenue that had previously been recorded in this fund will now be recorded in the General Fund for operations. The County anticipates this may continue through 2014 then gradually return to the Public Improvement fund by 2017.
- Stabilization Fund (2570) is providing the General Fund with \$94,000 in interest earnings. In addition, the fund provides additional flexibility to deal with unexpected occurrences that have the potential to negatively impact finances. The General Fund is making use of that in 2010 with the transfer of \$1 million to cover General Fund operations.
- Delinquent Tax Revolving Fund (5160) is funding bond payments of \$2.5 million on five bond issues, and is contributing \$150,000 per year for debt service requirements on the Fillmore/Grand Haven project.
- 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 2010 is just over \$1.6 million, and an additional \$500,000 is under review (though not reflected in the budget). Telecommunications is also contributing approximately \$150,000 per year for debt service requirements on the Fillmore/Grand Haven project.

Beginning with the 2010 budget, the estimated \$150,000 of commission revenue the County receives from the inmate phones at the jail that had previously been recorded in the Telecommunications fund will now be recorded in the General Fund and used for operations. The County anticipates this could continue through 2014 then gradually return to the Telecommunications fund by 2018. The fund will also contribute an additional \$50,000 from accumulated commission revenues for 2010 – 2014.

The Financing Tools play a major role in reducing our tax levy. The amount for 2010 equates to 0.8251 mills. The graph that follows shows the benefits, in lieu of millage, that the financing tools provide:

## Summary of Financing Tools Benefits Equated to Mills



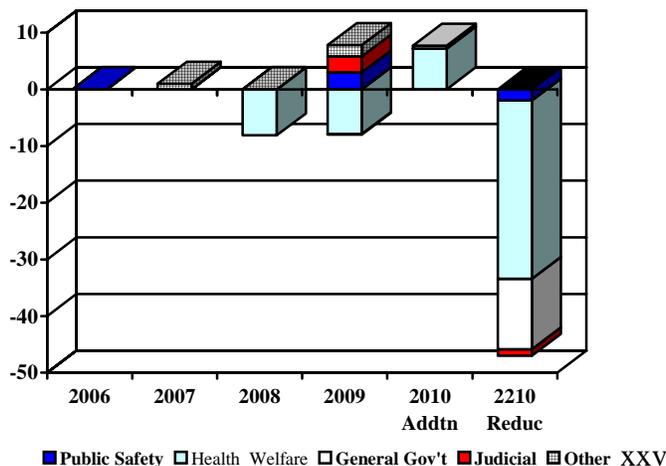
The amounts for 2008 and 2009 are much higher as they reflect the construction of the new Grand Haven Courthouse and the Fillmore Street addition. Several financing tools have participated in this endeavor.

### PROGRAMMATIC ISSUES

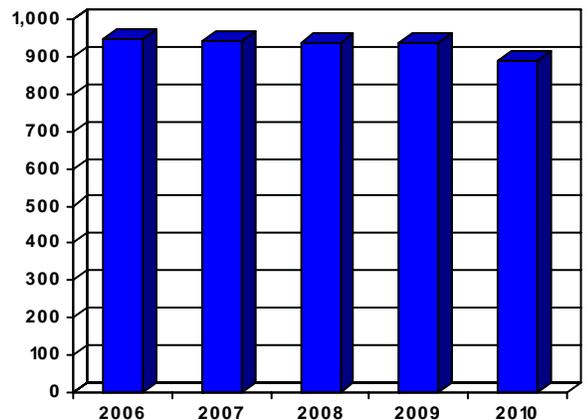
**Staffing Needs:** Ottawa County, the eighth largest county in the State of Michigan, is also the third fastest growing county in the State in 2009 as well. The population has grown by more than 25,000 during the past 10 years, resulting in additional service demands. Due to the budgetary concerns of recent years, the County imposed a General Fund hiring freeze for the 2006, 2007, and 2008 budgets. The hiring freeze affected requests for new permanent, full-time positions that would result in a net increase in General Fund expenditures unless the position is required for a new facility or required to meet critical citizen service needs. Due to increased service demands and community policing contractual requirements, the County added 6.3 full time equivalents in 2009. However, the reductions made in other departments essentially kept the total number of full time equivalents steady. New personnel approved with the 2010 budget include primarily grant funded positions in connection with the federal stimulus funds.

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 2006 - 2010 added/subtracted through the budget process and the total number of full time equivalents for 2006 – 2010:

**Ottawa County Full Time Equivalents**



**Positions Added by Function 2006-2010**



The 2010 budget process resulted in a decrease of 38.5 full time equivalents over all, net of increases of 7.7 full time equivalents. Full time equivalents in the Mental Health department show the largest decrease – 25.15 full time equivalents. Mental Health is in an ongoing reorganization process and is adjusting staff as appropriate when funds are available. Some of these functions these positions provided have been contracted with private agencies. In the General Fund, 5.25 full time equivalents have been eliminated in Facilities & Maintenance. As mentioned previously, the Grand Haven Courthouse and the Fillmore Street Administrative office will be cleaned by contracted help. Cleaning services for all facilities will be reduced.

Full time equivalents in the Health fund are decreasing by approximately 6.3 full time equivalents due primarily to the budget reductions. Various other departments have either reduced staff or have agreed to leave positions open for the 2010 fiscal year. The Michigan Works!/Community Action Agency programs are adding 7.2 full time equivalents due to the federal stimulus funds.

**Equipment/Technology Needs:** Although the County has been conservative with personnel additions, it has taken steps to help departments complete their work more efficiently. In many cases, the County, through the implementation and use of technology, has delayed or eliminated the hiring of additional staff. The County continues to look for opportunities to use existing technology to meet operational needs, improve efficiency and maintain a viable technical capability. During 2009, the County replaced three legacy software applications for the Health Department, Register of Deeds and Property Description and Mapping. The County Technology Plan provides a strategic guideline for expected technology investments over five years. This plan is updated annually to serve as a framework for understanding County technology needs and priorities, and for making budget estimates. The County has been conservative in expanding new equipment and extended the life of existing equipment as a cost saving method.

Public Health implemented a new system in April 2009, after a year of testing and configuration. This system replaces a legacy system implemented in 1998. The capabilities of this system increase the information available to staff and management to support operational needs and decision making, and enhance the accuracy and delivery of service.

The Register of Deeds implemented a new Land Management System in June 2009. The new system provides new workflow capabilities and improved integration with other systems. The software was selected after a one year process involving a team led by the Register of Deeds to review, evaluate and select the new system. This system was funded with the Register of Deeds Technology fund. The County also will upgrade the applications related to Land Management: Tax, Assessing and Drains Assessing applications. Additional integration is being developed to improve information sharing between the systems and departments and to support public access to information through GIS and the web site.

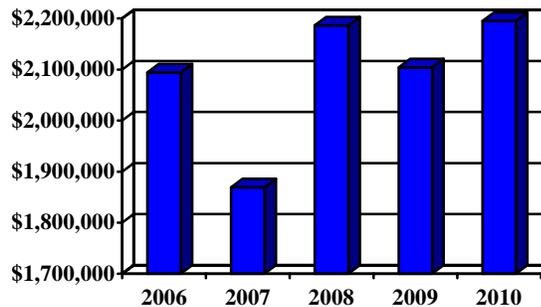
The County began the work to replace the County's justice system that has been in use since 1996. Currently user teams provide strategic oversight, define requirements, and review Functional Specifications. This is a multi-year effort. Side benefits have included developing short-term solutions, and increased interdepartmental communications. The 2010 budget includes \$302,000 for development efforts.

The contract with WebTecs, Inc has been renewed through August 2010 to include full time development, content management and help desk services. Priority will be given to content that can be delivered on-line, provide convenience to the public, reduce staff time, and generate revenue. During the past year, an on-line hiring system was developed on the County web site automating the process for applicants, Human Resources and department hiring supervisors. Current developments include accounts receivable receipting and law enforcement reporting applications. These will increase the efficient interaction between the County and external organizations and agencies. The Geographic Information Systems (GIS) site has been upgraded to provide the updated color orthophotography completed in 2008. At the current time, there are twenty GIS subscriber accounts. The IT department continues to look for ways to collaborate with and assist local units of government. This primarily has been through the County web site and GIS. Hosting of electronic documents has been offered to local units, with the first local unit expected to participate over the next year. The 2010 budget includes \$234,000 for this effort.

The IT department completed a study of the County phone system and recommended an upgrade to the existing system. This upgrade is planned for 2010. The recommended upgrade will extend the life of the current phone system for seven to ten years, provide consolidation of switches with redundancy, simplify management and provide additional capabilities including Call Center and E-mail/Voice integration.

In addition to the initiatives above, the 2010 Budget includes approximately \$2.2 million for other equipment and technology needs. The following graph shows the dollar amount of equipment added each year from 2006 to 2010 during the budget process:

**History of Approved Equipment**



**BOARD OF COMMISSIONERS GOALS**

Goals and objectives were identified by the Board of Commissioners in a strategic/business plan adopted in March, 2006 and most recently updated in January, 2009. Many different programs and areas are included. The section that follows discusses goals and objectives that are specifically addressed in the 2008, 2009 or 2010 Budget.

**Financial Stability:**

Goal: *1) Maintain and Improve the Strong Financial Position of the County*

Objective: Continue to advocate that the State of Michigan remain committed to continuing county revenue sharing

- Objective: Identify and develop strategies to deal with potential financial threats
- Objective: Identify and develop a plan for funding legacy costs
- Objective: Continue to work at the State and Federal levels to address unfunded and under-funded mandates
- Objective: Implement and continue processes to ensure appropriate staffing levels and pay
- Objective: Maintain or improve bond ratings

*Budget Ramifications:* The 2010 budget reflects changes to the health care plan for employees not represented by bargaining units. When the new rates are implemented for all employees, the anticipated annual savings to the County total \$787,000. During 2009, the County is utilizing a consultant to further study the impact of changing from a defined benefit pension plan to a defined contribution pension plan for new employees. The results of the study are anticipated in early 2010. Administration is currently refining additional components to the five year deficit reduction plan.

The wage and job classification study with West Michigan Compensation Consultants is nearing completion, and staff have been trained to review compensation internally. The 2010 budget includes \$150,000 to accommodate potential changes from the study. Bond ratings for the County have been maintained throughout 2009. The other objectives have already been met or are ongoing.

**Communication:**

Goal: *1) Maintain and enhance communication with citizens, employees, and other stakeholders*

- Objective: Develop and implement a comprehensive legislative action plan to communicate with legislators.
- Objective: Develop and implement a comprehensive communication plan to communicate with the public.
- Objective: Continue to develop and implement methods of communicating with employee groups.
- Objective: Continue to improve communications with Commissioners.
- Objective: Identify and appoint the best applicants to boards and commissions
- Objective: Strengthen role in state, regional and national professional organizations

*Budget Ramifications:* One of the key components of the County’s legislative action plan is the lobbyist; the 2010 budget includes \$37,500 for a lobbyist to represent the County on legislative matters. The 2010 budget includes \$20,000 for a citizen survey to better understand community priorities and assist in decision making. A communication plan has been presented to the Board of Commissioners, but no budget impact is reflected in the 2010 budget. The last citizen survey was completed in 2008. Listed below are three questions asked on the 2008 survey and the survey results:

Taxes and Services:

Response	Question
37%	In light of the current budget situation in Ottawa County, it is important to maintain existing county services and programs, even if it means having to pay higher taxes.
53%	In light of the current budget situation in Ottawa County, it is important to keep taxes and fees as low as possible, even if it means reducing county services and programs.
10%	Undecided/Don't know/Refused

Community Needs:

What would you say is the single, most important problem or issue facing the residents of your community that your local city, village, township, or county government must address?

Response	Problem	Response	Problem
27%	Unemployment	2%	City planning
9%	Economy	2%	City services
8%	Taxes	2%	Environment
7%	Roads	1%	Diversity
6%	Nothing	1%	Gas prices
5%	Housing crisis	1%	Government spending
3%	Crime & drugs	1%	Health care
3%	Education	1%	Morals/Values
3%	Growth	1%	Scattered "other"
3%	Poor local leadership	14%	Undecided

Of the following list of problems and issues residents of Ottawa County which one problem or issue you are personally concerned about the most?

Response	Question
37%	Providing economic development and jobs
14%	Protecting the public from crime and drugs
5%	Controlling unplanned development and sprawl
9%	Keeping local taxes and fees low
7%	Maintaining and improving area roads
6%	Improving the quality of area schools
4%	Preserving prime farmland and open space
3%	Providing quality basic city, township or county services
6%	Protecting the environment in the area
3%	Controlling traffic congestion
3%	More than one [ASK] "But which problem concerns you most?"
3%	Undecided/Don't know/Refused

The results of this survey are reflected in the 2010 budget in that no increase in the millage has been included in the budget (even though the County could authorize one with a vote of the Board of Commissioners). Instead, services and cost have been reduced to help balance the budget. In addition, the 2010 budget reflects the establishment of a \$500,000 revolving loan fund to provide matching dollars for federal grants related to economic stimulus. Last, one of the planning analyst positions in the Planning and Performance Improvement department will be redirected to work on economic development. Although there are some small personnel reductions in the Sheriff's department, road patrol functions have been left intact in the 2010 budget.

The County's website, miottawa.org also assists in communicating with the public. The 2010 Budget includes \$234,000 for miottawa.org maintenance and development of new services discussed previously under "Technology." The 2010 Budget no longer includes funds for a printed copy of the County's annual report to citizens, but the report will be available on miottawa.org. During 2009, County staff held citizen budget meetings in preparation for the 2010 budget process in various locations within the County, and this practice will continue in 2010. The presentation provided information on the impact to the County budget if revenue sharing is not reinstated as well as other relevant financial and operational information.

Human Resources has included in its training initiatives seminars conducted by Human Resources staff to educate employees about their benefits. In an effort to obtain the best applicants for County boards and commissions, a database has been initiated to manage the appointment process. Last, several staff hold leadership roles on state and national professional association boards and committees. Some of these associations follow:

Employee/Official	Position	Agency	Agency Position
Kevin Bowling	Circuit Court Administrator	National Association for Court Management	Secretary/Treasurer
Ronald Frantz	Prosecutor	Prosecuting Attorneys Association of MI	Past-President
Michael Galligan	Equalization Director	MI Association of Equalization Directors	Vice-President
Paul Geerlings	Drain Commissioner	MI Association of County Drain Commissioners	Vice-Chair of North West District
Matthew Schmid	Friend of the Court Investigator	MI Family Support Council	President of South West Region
Gary Scholten	Register of Deeds	MI Association of Register of Deeds	District Chair; Conference Chair
Gary Scholten	Register of Deeds	United County Officers Association	Education Chair
Alan Vanderberg	County Administrator	International City/County Management Association	State Representative
Alan Vanderberg	County Administrator	MI Local Government Management Association	President-Elect
Alan Vanderberg	County Administrator	MI Association of County Administrative Officers	Secretary

## **Quality of Life:**

Goal: 1) *Contribute to a healthy physical, economic, and community environment*

- Objective: Investigate opportunities to impact the negative consequences of development
- Objective: Consider opportunities to establish a county-wide land use and economic development planning organization
- Objective: Examine environmental quality and water quality policies and develop a research-based, water quality action plan
- Objective: Provide quality County Facilities throughout the County
- Objective: Discuss and act upon road policy issues as appropriate
- Objective: Identify and develop strategies to address potential new initiatives

*Budget Ramifications:* The 2010 Planning Commission budget (Fund 2420) includes \$25,000 to take advantage of economic attraction opportunities. As mentioned previously, \$500,000 for a proposed revolving loan match fund for economic development has been reflected in the Infrastructure Fund (Fund 2444), and Planning and Performance Improvement is designating one of their analyst positions for economic development. The Planning and Performance Improvement budget in the General Fund (1010-7211) also includes over \$51,000 for the County's economic development consultant.

Construction of the new \$24 million Grand Haven Courthouse has been completed during 2009 and provides adequate space and facilities for services provided there (primarily judicial). The 2010 facilities and maintenance budget reflects the cost of the larger facility. Construction has also begun on a new storage facility for County property.

In addition, because of the rapid growth in the County, concern over green space and waterway access has become increasingly important. The 2010 Parks and Recreation budget includes a .3165 mill levy for park development, expansion and maintenance. This levy was renewed by the citizens in August of 2008 and authorizes the levy for ten years. The 2010 Parks and Recreation budget includes a total of \$3.4 million for land acquisition and capital improvements to existing properties.

## **Administration:**

Goals: 1) *Continually improve the County's organization and services*

- Objective: Review and evaluate the organization, contracts, programs and services for potential efficiencies
- Objective: Examine opportunities for offering services to local units of government
- Objective: Prioritize mandated and discretionary services
- Objective: Continue implementation of outcome-based performance measurement system
- Objective: Establish better employee-management communications
- Objective: Ensure the continuity of government in the event of a disaster.
- Objective: Evaluate substance abuse funding, services structure, and community needs
- Objective: Complete labor negotiations with applicable employee groups

*Budget Ramifications:* The 2010 budget reflects the accumulated cost benefits of efficiency and organizational studies performed on the following departments: Equalization and Property Description and Mapping, Fiscal Services and Administrative Services, Parenting Plus, and Veteran's Affairs. During the last quarter of 2009, Plante Moran is performing an organizational study on the Fiscal Services department.

The Planning Commission budget (Fund 2420) includes \$1,600 to provide basic training seminars for the local units and \$8,000 for partnerships with local governments to hire consultants for transportation plans. The County recently approved a partnering agreement with Park Township to provide imaging services for \$11,000 per year which is based on their share of expenses. The County's website is also hosting Spring Lake Township in its online payment center for tax payments from Spring Lake Township residents, and the County will receive a portion of the convenience fees collected for the services. The County is also in discussion with municipalities within the County to provide website capabilities for their unit within miottawa.org, the County's website.

During 2009, the County Board completed an additional ranking of discretionary services (the first ranking was completed in 2007), and these were used as an additional decision-making tool in the 2010 budget process. Existing staff resources are currently compiling information on mandatory services to identify potential areas for reduction where a specific service *level* is not mandated. The initiative has proven difficult, but staff continue their efforts.

In addition, the 2010 budget includes the continuation of outcome based performance measures and program evaluations. During 2009, the Planning and Performance Improvement department and staff from the Administrator's office have been working with departments to further refine goals, objectives, and performance measures. In addition, the 2010 budget includes \$50,500 for various new employee training programs above those currently provided by Information Technology. Contract negotiations are currently underway with the County's bargaining units.

## **BUDGET SUMMARY**

The 2010 Budget reflects the on-going implementation and refinement of the action plans addressed in the Ottawa County Strategic Plan. The fluctuations between the 2009 and 2010 Budgets are the result of the previous discussion. A comparison of the 2009 and 2010 Budgets follows.

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

Source	2009 Amended Budget	2009 Percent of Total	2010 Proposed Budget	2010 Percent of Total	Percent Increase (Decrease)
Taxes	\$ 44,622,425	24.6%	\$ 42,479,050	28.0%	-4.8%
Intergovernmental Revenue	65,142,792	35.8%	61,938,091	40.8%	-4.9%
Charges for Services	12,534,629	6.9%	11,607,183	7.6%	-7.4%
Fines and Forfeits	969,600	0.5%	988,300	0.7%	1.9%
Interest on Investments	1,584,464	0.9%	882,578	0.6%	-44.3%
Rental Income	6,529,021	3.6%	6,183,476	4.1%	-5.3%
Licenses and Permits	697,770	0.4%	667,867	0.4%	-4.3%
Other Revenue	1,928,020	1.1%	1,785,127	1.2%	-7.4%
Operating Transfers In	27,844,253	15.3%	17,205,054	11.3%	-38.2%
Fund Balance Use/(Contribution)	19,705,537	10.9%	8,095,370	5.3%	-58.9%
<b>Total Revenues</b>	<b>\$ 181,558,511</b>	<b>100.0%</b>	<b>\$ 151,832,096</b>	<b>100.0%</b>	<b>-16.4%</b>

Taxes serve as the primary revenue source for the General Fund, E-911, and Parks and Recreation Fund. The 2010 tax revenue budget includes levies for the following purposes:

	<u>Millage for 2010 Budget</u>
General Operations	3.6000
E-911	.4400
Parks and Recreation	<u>.3165</u>
	4.3572

As discussed earlier, the County is choosing to levy 3.6 mills rather than its maximum allowable. Consequently, the decrease in revenue is due completely to the decrease in taxable value. It should be noted that in the comparison table above, the 2009 budget has not yet been adjusted for the lower anticipated tax revenue as the sources identified to cover the shortage will depend on the final total activity of the General Fund. The 2009 estimate for taxes is \$43,793,030, so 2010 represents a 3 percent decrease. This is less than the 3.3 percent decrease for the 2010 operating levy because taxes include the E-911 and Parks levy which are based on the 2009 taxable value.

Intergovernmental Revenue represents 40.8 percent of the Governmental funds revenue budget and is decreasing. Major fluctuations by fund/area follow.

Parks and Recreation	(\$2,169,000)
Mental Health	1,459,000
Workforce Investment Act (WIA) Funds/ Community Action Agency/Weatherization	(1,281,000)
Child Care Fund	(322,000)
Other Grants	(925,000)

Intergovernmental Revenue in Parks and Recreation (2081) fund is decreasing because the 2009 budget includes a \$2 million Michigan Natural Resources Trust Fund grant for the Olive Shores property. The increase in Mental Health intergovernmental revenue is in Medicaid funding based on a projected four percent increase in reimbursement rates, a one percent increase in the client population, and additional clients in connection with the closing of the Mount Pleasant facility.

Workforce Investment Act (WIA) as well as the Community Action Agency (2870) and Weatherization (2890) programs reflect a decrease because funding is uncertain. In observance with the County's budgeting philosophy, nothing is budgeted in these funds until grant notification from the State is received. In addition, the 2009 figures may include grant carry forward revenue from prior years which are not budgeted in 2010 as the County does not have approval for those carry forward revenues at this time. In particular, the 2009 budget includes \$920,000 for the Trade Adjustment Assistance debit card program which issues debit cards to eligible clients to pay tuition at approved colleges and a \$500,000 No Worker Left Behind grant for additional job training services for which the County has not received renewal information. The County received \$950,000 more in dislocated worker funds than currently authorized for 2010. Additional money may be added to the 2010 grant during the year, but no formal notification has been made. The overall decrease for these funds is \$1.28 million. However, funding for Weatherization programs is increasing by over \$1 million in connection with federal stimulus money.

Funding for the Child Care fund is decreasing slightly because 2009 reflects the anticipated payment of \$250,000 in connection with enhancements made to the case management system. 2009 also reflects payments for State wards from other counties held in our detention center. It is difficult to determine the number of youths that will be State wards, so State ward housing is reflected in charges for services.

There are also several non-recurring grants that account for the remainder of the difference:

Grant	Fund	2009 Budget
Homeland Security	1010	\$92,000
MDOT Transit Study	1010	\$105,000
Drug Court	2170	\$190,000
Federal Stimulus - Equipment	2609	\$169,000
Safe Havens Domestic Abuse	2750	\$369,000

The Homeland Security grant covers expenditures to develop the regional response coordination framework for catastrophic events. Although funding has been on-going, the County has not yet been notified of funding for 2010. The MDOT Transit study grant is a one time grant to conduct

a County-wide transit needs assessment and feasibility study. Completion of the project is anticipated in 2009.

Drug Court funding has been ongoing for several years, though the grant awards have been smaller. The County has not yet been notified if funding is available for 2010. The Federal Stimulus grant represents one time dollars used to purchase a patrol boat and replace the mugshot identification system. In 2009, the County also served as a pass thru agent for the Safe Havens grant in conjunction with the Center for Women in Transition. The grant provides for the safe, supervised exchange of minor children by and between parents involved in domestic violence, sexual assault, stalking, dating violence and child abuse. The County has not received notice of renewal for the grant.

Charges for Services revenue, at just 7.6 percent of total revenue, is decreasing 7.4 percent. The main area of decrease is in the Register of Deeds department (\$615,000). New construction has plummeted from previous levels, and the tax credit for first time home buyers, part of the federal stimulus package, is scheduled to end December 1, 2009. Interest rates have already reached an all-time low, so most refinancings have been completed. Charges to departments for indirect administrative cost is decreasing \$135,000. The revenues from this line can vary from year to year depending on changes in the allocation by department and the total cost to be allocated. The largest area of decrease is in the District Court. The 2009 amount included a roll forward adjustment for building charges related to the Holland District Court facility which the Court occupied in 2006. In addition, the 2009 budget includes approximately \$193,000 for the sale of red pine timber harvested from County parks. The harvest is expected to end in 2009. However, commission on the jail phones used by inmates (\$150,000) had previously been recorded in the Telecommunications fund, an internal service fund. This revenue will be recorded in the General Fund in 2010 and possibly for the next four years as well.

Interest on Investments reflects a decrease of \$702,000 or 44.3 percent. The decrease is due to a combination of low return rates on allowable investments and the lower cash balances of the County discussed earlier.

Rent Income is decreasing 5.3 percent. The Ottawa County Building Authority is the owner of several County facilities, and there are lease agreements between the County and the Building Authority. A portion of the rent charged to departments occupying the facilities is for bond payments, and this portion is credited to the Building Authority. During 2009, the final bond payment was made for the Ottawa County Central Dispatch Authority issue (\$399,000) which eliminates the 2010 rent related to bond payments for this issue.

Licenses and Permits revenue is decreasing primarily in the Health fund because new construction is down, reducing collections on water and sewer permit fees.

Other Revenue is decreasing primarily in the Mental Health Fund. The revenue mix changes as different clients enter and exit the system. Some are Medicaid funded, some have private insurance, and some have various other funding sources. The reduction in this revenue source reflects the variable funding sources.

Operating Transfers In is decreasing due to the building project. Specifically, \$9.5 million has been transferred from other funds to the Building Authority Capital Projects fund for project completion; no additional transfers are needed. In addition, during 2009, the Jail Health Services program was moved from the Health Fund to the General Fund. The 2010 budget reflects a full year in the General Fund with a correspondingly smaller transfer to the Health Fund (\$269,000). Program cuts to the Health fund discussed earlier resulted in an additional \$480,000 reduction in the transfer. Due to changes in grant reimbursement, the Friend of the Court fund has an additional \$209,000 available at year end. This amount will be used to reduce the 2010 transfer. With the 2010 budget process, the \$298,000 transfer to the Parks and Recreation Fund was eliminated. However, transfers to the General Fund are increasing by \$550,000 for operations.

Fund Balance usage varies mostly as a result of capital projects. As discussed under operating transfers, \$9.5 million is being transferred from the General Fund and Public Improvement Fund for the completion of the construction project in 2009. These two funds are using fund balance for this purpose. The General Fund portion for the project, \$5.59 million, is coming from *designated* fund balance. In addition, the Parks and Recreation Fund is using \$2 million more in fund balance for the Olive Shores property purchase. Although the changes balance each other, the 2009 budget includes a \$1 million of fund balance and the Compensated Absences fund is using \$500,000 of fund balance to cover General Fund operations. In 2010, the County is using \$1 million from the Stabilization fund and \$500,000 from the General Fund for operations.

**It is important to note that the undesignated fund balance will be maintained at the level indicated by County's financial policies (10% - 15% of the actual expenditures of the most recently completed audit).**

Information on expenditures follows.

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

Use	2009 Amended Budget	2009 Percent of Total	2010 Proposed Budget	2010 Percent of Total	Percent Increase (Decrease)
Legislative	\$598,494	0.3%	\$530,254	0.3%	-11.4%
Judicial	15,012,770	8.3%	14,292,126	9.4%	-4.8%
General Government	18,505,313	10.2%	16,561,858	10.9%	-10.5%
Public Safety	29,508,907	16.3%	28,920,039	19.0%	-2.0%
Public Works	1,041,326	0.6%	1,277,344	0.8%	22.7%
Health & Welfare	64,778,717	35.6%	63,246,684	41.7%	-2.4%
Culture & Recreation	10,042,184	5.5%	5,578,447	3.7%	-44.4%
Community & Economic Development	868,390	0.5%	685,592	0.5%	-21.1%
Other	897,286	0.5%	902,351	0.6%	0.6%
Capital Projects	9,502,388	5.2%	0	0.0%	-100.0%
Debt Service	3,544,147	2.0%	3,151,432	2.1%	-11.1%
Operating Transfers Out	27,258,589	15.0%	16,685,969	11.0%	-38.8%
<b>Total Expenditures</b>	<b>\$181,558,511</b>	<b>100.0%</b>	<b>\$151,832,096</b>	<b>100.0%</b>	<b>-16.4%</b>

Legislative expenditures are decreasing to reflect the Board of Commissioner's commitment to reduce cost during challenging budget times. Specifically, Board of Commissioners the travel budget was reduced at their request. Funding for Gypsy Moth spraying is not budgeted, but is available in designated fund balance should the need arise.

Judicial expenditures are decreasing 4.8 percent, this mainly due to grant reductions. The Safe Havens grant, discussed under intergovernmental revenue, is expected to be complete by this year end (\$369,000). In addition, only one of the Drug Court grants is budgeted in 2010 since the County has not been notified of any other grant award for 2010 (\$248,000). Additional staff previously charged to the Juvenile division have been moved to the Child Care fund (\$99,000). As discussed under charges for services revenue, indirect administrative cost for the District Court is decreasing by \$112,000 due to roll forward adjustments.

General Government expenditures are primarily accounted for in the General Fund, and are decreasing 10.5 percent. The largest area of decrease is in the Survey and Remonumentation program (\$819,000). Significant progress has been made on the project (which is nearing completion) during 2009, but State funding reductions have necessitated that the program be decelerated. Reductions to balance the budget have resulted in a \$100,000 reduction to the MSU Extension program. As discussed earlier, reductions made in Facilities and Maintenance is saving the County \$250,000 and results in expenditures that are \$227,000 lower than 2009. Expenditures in Fiscal Services are down \$116,000 for two main reasons. The 2010 budget reflects the elimination of one position and 2009 includes \$75,000 for the user fee study. Human Resources expenditures are down \$98,000 due to the department's reorganization which

eliminated .5 full time equivalents. In addition, \$60,000 is currently budgeted for various management studies but has been eliminated. Funds are available in contingency if needed. In the Special Revenue funds, new Register of Deeds and property management software is being purchased in 2009, resulting in a \$561,000 decrease in expenditures for 2010.

Public Safety expenditures, representing 19.0 percent of total expenditures, are decreasing 2 percent in total. The Sheriff 9/30 Grant Fund is \$315,000 less due to one time federal stimulus dollars received in 2009 as well suspension of the Sheriff Curb Auto Theft (SCAT) program due to insufficient grant dollars (\$97,000). In the General Fund, one corrections officer and three unbenefitted positions have been eliminated from the budget (\$93,000). When 2009 budgets were prepared, gas prices were at all time highs, resulting in inflated estimates for 2009. The 2010 gasoline budget is \$173,000 lower. 2009 also included the purchase of 12 more replacement vehicles than 2010. The vehicle set-up charges (striping, light and radio installation, etc.) approximate \$8,000 each, resulting in 2009 costs related to vehicle set up being \$96,000 higher. The 2009 Marine Safety budget includes \$65,000 for a grant-funded boat.

Public Works expenditures are increasing by 22.7 percent which reflects the anticipated large drain project in Park Township which is estimated to cost a minimum of \$2.5 million. The County share for the project will be \$180,000. Heavy rains in 2008 and 2009 have also resulted in several smaller drain projects for 2010. The total 2010 budgeted amount for the County share of drain projects is \$347,000, compared to \$124,000 in 2009.

Health and Welfare expenditures, representing 41.7 percent of total expenditures is decreasing by 2.4 percent. Expenditures for the Health fund are \$928,000 lower in total. As discussed previously, \$269,000 is due to the move of the Jail health program to the General Fund half way through the Health fund's year. The 2010 budget for vaccines also reflects fewer clients coming in for vaccines (\$96,000). As discussed previously, the fund is also leaving several positions vacant and has eliminated other positions in connection with balancing the 2010 budget. Mental Health expenditures are increasing by \$1.2 million which represents a 3.7 percent increase. Most of this increase is for their developmentally disabled population.

Michigan Works!/Community Action Agency programs are decreasing by \$1.3 million for reasons discussed under intergovernmental revenue. The 2009 budget for the Child Care Fund includes \$500,000 for enhancements to the web-based case management system which are one time charges. The State of Michigan is paying for half of that cost. The juvenile division is placing fewer kids in residential placement as more treatment opportunities have been developed, allowing more juveniles to stay in a home setting. As a result, the 2010 budget for the fund is \$629,000 lower. The remainder of the Parenting Plus program has been eliminated from the Department of Human Services budget. Existing programs will accommodate these services (\$87,000).

Culture and Recreation expenditures are recorded in the Parks and Recreation Fund (2081) and will vary depending on the land acquisition and capital improvement endeavors. The 2009 capital outlay budget of \$7.7 million includes land purchases of \$4.6 million, much of it for the Olive Shores acquisition. The Olive Shores acquisition is estimated to cost \$3.6 million, with \$2 million of the price paid by a grant. In addition, the 2009 budget includes \$1.9 million for the construction of the Nature Center. In contrast, the 2010 capital outlay budget is \$3.4

million which includes \$1.6 million for land acquisition, \$872,000 for a non motorized pathway for the Upper Macatawa land and other smaller park improvement projects.

Community and Economic Development expenditures are decreasing by 21.1 percent due primarily to the elimination of one planning and research analyst and the completion of the urban smart growth project.

Capital Projects expenditures vary depending on the scope of projects undertaken. The 2009 expenditure budget reflects the completion of the Fillmore Administrative Expansion/Grand Haven Courthouse project. No additional projects are planned for 2010 out of the Capital Projects fund.

Debt Service expenditures are decreasing in 2010 because the last payment on the Ottawa County Central Dispatch Authority has been made in 2009 (\$399,000).

Operating Transfers Out are decreasing for the same reasons discussed under operating transfers in. The amount is slightly different because the General Fund includes a \$50,000 transfer from the Telecommunications, an Internal Service fund. The remaining difference is due to funds having different year ends.

## **CHANGES TO 2010 DEPARTMENTAL REQUESTS**

Changes to the 2010 Department 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 2009 General Fund budget as proposed by departments included revenues of \$70,267,579 with associated expenditures of \$75,816,231. The major adjustments to the 2010 Budget include:

**Revenues:**

2010 General Fund Budget Proposed by Departments	\$62,785,275
Analysis and fine tuning of tax projections	(368,000)
Diversion of rent revenue from the Public Improvement Fund	300,000
Diversion of jail phone commission revenue (current and prior year) from Telecommunications	200,000
Transfer in from Stabilization	1,000,000
Anticipated revenue resulting from the User Fee study	100,000
Decreases in rent revenue resulting from reduced costs	(147,000)
Other miscellaneous adjustments	(22,741)
<b>Total General Fund Revenues Proposed by Finance and Administration Committee</b>	<b>\$63,847,534</b>
Budgeted use of fund balance	\$500,000
<b>Total Revenues and use of fund balance</b>	<b>\$64,347,534</b>

**Expenditures:**

2010 General Fund Budget Proposed by Departments	\$68,081,094
Reduce MSU Extention programs	(100,000)
Reduced operating transfer to Friend of the Court based on revised revenue estimates	(114,000)
Reduce to reflect health insurance opt outs	(372,500)
Equipment requests not recommended/Revised by department	(331,000)
Reduce for anticipated vacancies	(104,000)
Reduce to reflect revised Facilities and Maintenance department	(250,000)
Revised County share of drain assessments	120,000
Reductions to various employee benefits	(223,000)
Reductions to Public Health programs	(556,000)
Reduce Parks Operating Transfer	(298,000)
Added to contingency in anticipation of wage study implementation	154,000
Positions eliminated/temporarily suspended (not reflected in program reductions)	(510,000)
Reduce Community Corrections operating transfer	(141,000)
Elimination of the Parenting Plus program/other changes to DHS budget	(102,000)
Reduction to Sheriff and Jail operational supplies based historical needs	(262,000)
Additional reductions to Sheriff and Jail temporary services and overtime	(125,000)
Other miscellaneous adjustments (less than 1% of the department head submission)	(519,060)
<b>Total General Fund Expenditures Proposed by Finance and Administration Committee</b>	<b>\$64,347,534</b>

## **SPECIAL REVENUE, DEBT SERVICE, CAPITAL PROJECTS AND PERMANENT FUNDS**

In the Parks and Recreation Fund (Special Revenue Fund 2081), the operating transfer from the General fund was eliminated (\$298,000) as part of the budget balancing. During the budget process, additional information was received regarding grant applications made by Parks and Recreation, and intergovernmental revenue and capital outlay were reduced accordingly. Expenditures in the Public Health Fund (Special Revenue Fund 2210) were decreased due to the reduction in the operating transfer as part of the budget reduction plan. Also during the budget process, Community Mental Health implemented more components of their reorganization and both revenue and expenditures were increased by \$515,000.

As discussed in the budget balancing for the General Fund, \$300,000 of rent revenue will be diverted from the Public Improvement Fund, so the fund's revenue is lower than originally budgeted. Likewise, the Stabilization Fund now reflects the \$1 million transfer to the General Fund.

Certain Workforce Investment Act Funds were increased from the original departmental request upon notification of grant approvals. The operating transfer to the Community Corrections Fund (Special Revenue Fund 2850) was reduced as part of the budget balancing. Revenue was reduced by \$152,000 and expenditures were reduced by \$101,000 in the Department of Human Services fund to reflect the elimination of the Parenting Plus program. The remaining funds had no significant changes made to their 2010 budget requests.

## CONCLUSION

Ottawa County's vision is *to be the location of choice for living, working, and recreation*. The mission states that *the County is committed to excellence and the delivery of cost-effective public services*. To accomplish the vision and mission of the County, long term strategies and financial planning have been implemented for several years.

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 provide public service and quality of life for our citizens.

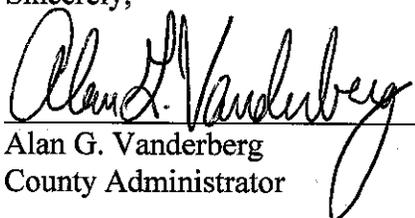
With financial forecasting and the creation of long-term financing tools, the County has positively impacted future financial decisions and the County's financial stability. These tools permit the County to reduce taxes to County residents, maintain the County's bond rating, and control costs to departments. Finances continue to be carefully balanced in order to maintain or improve the outstanding bond ratings that save significant taxpayer dollars when the County issues debt or when townships use the County bond ratings for water and sewer system bonds.

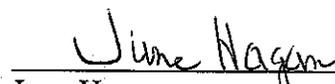
The County is projecting operational deficits over the next five years as a result of the declining tax revenue, the possible reduction in State Revenue Sharing, and the increasing costs for employee benefits. Ottawa County also remains one of the fastest growing counties in Michigan which increases the need for services to the public. The downturn in the economy has also had an impact on the need for services by citizens. With the increase in service requirements and the need to control expenditures, it is essential that the County keep pace with technology in order to improve efficiency and to deliver quality services to the public in a cost effective manner.

The 2009 budget continued addressing the projected operational deficits with a balanced approach of increasing revenues, reducing expenditures, and using one time monies. This philosophy has continued with the 2010 budget. The budget reflects the implementation of the County's strategic plan, long-range strategies, and an array of tools in balancing the budget. The budget continues to emphasize responsibility, restraint, and reinforcement of the County vision and mission.

The County has continued to control expenditures through long range planning to ensure the fiscal stability of the County. With Ottawa County's fiscal restraint and long-term planning, the County will continue to maintain its' financial strength and tradition of providing exemplary services to the public.

Sincerely,

  
\_\_\_\_\_  
Alan G. Vanderberg  
County Administrator

  
\_\_\_\_\_  
June Hagan  
Fiscal Services Director

The Ottawa County Board of Commissioners  
of the County of Ottawa  
Grand Haven, Michigan

RESOLUTION TO APPROVE 2010 OPERATING BUDGET

At a meeting of the Board of Commissioners of the County of Ottawa, Ottawa County, Michigan, held at the Ottawa County Administrative Annex, Olive Township, Michigan, in said County on October 27, 2009, at 1:30 p.m. local time.

PRESENT: Members –

ABSENT: Member –

The following preamble and resolution were offered by \_\_\_\_\_ and supported by \_\_\_\_\_.

WHEREAS, Public Act 621 of 1978 known as the "Uniform Budgeting and Accounting Act" requires that an appropriation ordinance be adopted by this County Board of Commissioners in order to implement the operating budget of the County of Ottawa for 2010; and

WHEREAS, a notice regarding the proposed budget was published in local newspapers as required; and

WHEREAS, this County Board of Commissioners wishes to be in compliance with said State legislation; and

WHEREAS, this County Board of Commissioners through its Finance and Administration Committee, has duly deliberated, held public hearings according to law and reviewed the proposed 2010 Budgeted Revenue and Expenditures totaling \$209,288,354 and \$222,921,939, respectively, and this ordinance is prepared on the basis of said budget; and

WHEREAS, the budget anticipates no deficits as a result of any operations for 2010 and all funds have sufficient revenues and/or fund balance to meet their expenditure needs;

NOW, THEREFORE, BE IT RESOLVED that department revenues and expenditures are hereby adopted as budgeted in the "2010 Ottawa County Budget" (by line item as attached).

BE IT FURTHER RESOLVED, that the foregoing annual appropriations will be used where budgeted to support the total budgeted general operating activities along with all other Federal, State, local, private and user revenues; and

BE IT FURTHER RESOLVED, that this Appropriation Ordinance be fully spread upon the official minutes of this Commission; and

BE IT FURTHER RESOLVED, that all persons responsible for the administration of this budget be duly advised of the contents of Public Act 621 of 1978 and their respective appropriations and responsibilities for the administration of the same; and

BE IT FURTHER RESOLVED, that the County Treasurer is hereby ordered to collect 3.6000 mills for general operations and .4400 mills for the operation of the Ottawa County Central Dispatch Authority; and .3165 mills for Park development, expansion and maintenance, and

BE IT FURTHER RESOLVED, that transfers of any unencumbered balance, or any portion thereof, in any appropriation account to any other appropriation account may not be made without approval by the Board of Commissioners acting through its Finance Committee, except that transfers within a fund may be made by the County Administrator and Fiscal Services Director if the amount to be transferred does not exceed \$50,000. Any transfer which increases the total amount appropriated under this budget must be ratified, on a monthly basis, by the Board of Commissioners acting through its Finance and Administration Committee.

FURTHER BE IT RESOLVED THAT all resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution be and the same are hereby rescinded.

YEAS: Members -

NAYS: Members – None

ABSTAIN: Members – None

RESOLUTION DECLARED ADOPTED.

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Chairperson, Donald Disselkoen

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County Clerk, Daniel Krueger

Certification

I, the undersigned, duly qualified Clerk of the County of Ottawa, Michigan, do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Board of Commissioners of the County of Ottawa, Michigan, at a meeting held on October 27, 2009, the original of which is on file in my office. Public notice of said meeting was given pursuant to and in compliance with Act No. 267, Public Acts of Michigan, 1976, as amended.

IN WITNESS WHEREOF, I have hereto affixed my official signature this 27<sup>th</sup> day of October, A.D., 2009.

\_\_\_\_\_  
County Clerk, Daniel Krueger

COUNTY OF OTTAWA

COMPARATIVE ANALYSIS OF 2009-2010 BUDGETS

REVENUES

<u>SOURCE</u>	<u>PERCENT OF TOTAL</u>	<u>2010</u>	<u>2009</u>	<u>PERCENT OF INCREASE (DECREASE)</u>
TAXES	19.06%	\$42,479,050	\$44,622,425	-4.80%
INTERGOVERNMENTAL REVENUE	42.05%	\$93,765,271	\$95,809,362	-2.13%
CHARGES FOR SERVICES	19.90%	\$44,350,861	\$41,189,026	7.68%
FINES & FORFEITS	0.44%	\$988,300	\$969,600	1.93%
INTEREST ON INVESTMENTS	0.67%	\$1,496,078	\$2,641,964	-43.37%
RENTAL INCOME	2.77%	\$6,183,476	\$6,529,021	-5.29%
LICENSE & PERMITS	0.30%	\$667,867	\$697,770	-4.29%
OTHER	0.97%	\$2,152,397	\$2,395,290	-10.14%
OPERATING TRANSFERS IN	7.72%	\$17,205,054	\$27,844,253	-38.21%
FUND BALANCE USE	6.12%	\$13,633,585	\$18,233,602	-25.23%
<b>TOTAL REVENUES <sup>1</sup></b>	<b>100.00%</b>	<b>\$222,921,939</b>	<b>\$262,432,313</b>	<b>-15.06%</b>

EXPENDITURES

<u>ACTIVITY</u>	<u>PERCENT OF TOTAL</u>	<u>2010</u>	<u>2009</u>	<u>PERCENT OF INCREASE (DECREASE)</u>
LEGISLATION	0.24%	\$530,254	\$598,494	-11.40%
JUDICIAL	6.41%	\$14,292,126	\$15,012,770	-4.80%
GENERAL GOVERNMENT	7.43%	\$16,561,858	\$18,505,313	-10.50%
PUBLIC SAFETY	14.64%	\$32,640,414	\$35,749,372	-8.70%
PUBLIC WORKS	25.39%	\$56,594,534	\$65,368,259	-13.42%
HEALTH AND WELFARE	28.37%	\$63,246,684	\$64,778,717	-2.37%
CULTURE & RECREATION	2.50%	\$5,578,447	\$10,042,184	-44.45%
COMMUNITY & ECONOMIC DEVELOPMENT	0.31%	\$685,592	\$868,390	-21.05%
OTHER GOVERNMENTAL FUNCTIONS	0.40%	\$902,351	\$897,286	0.56%
CAPITAL PROJECTS	0.00%	\$0	\$9,502,388	-100.00%
DEBT SERVICE	6.82%	\$15,203,710	\$13,850,551	9.77%
OPERATING TRANSFERS OUT	7.49%	\$16,685,969	\$27,258,589	-38.79%
<b>TOTAL EXPENDITURES <sup>1</sup></b>	<b>100.00%</b>	<b>\$222,921,939</b>	<b>\$262,432,313</b>	<b>-15.06%</b>

<sup>1</sup> Figures include the following component units of the County: Ottawa County Road Commission, Ottawa County Public Utilities, the Ottawa County Drain Commission and Ottawa County Central Dispatch.

COUNTY OF OTTAWA  
2010 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

<b>2010 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY</b>	<b><i>SPECIAL REVENUE FUNDS</i></b>						
	General Fund 1010	Parks & Recreation 2081	Friend of the Court 2160	9/30 Judicial Grants 2170	Health 2210	Mental Health 2220	Solid Waste Clean - Up 2271
	Fund Balance	(\$446,984)	(\$1,421,811)	(\$209,000)		(\$92,526)	
<b>SOURCES:</b>							
Revenue							
Taxes	\$39,292,953	\$3,178,097					
Intergovernmental Revenue	\$4,467,497	\$16,505	\$2,099,115	\$120,685	\$4,065,352	\$32,253,889	
Charges for Services	\$9,106,981	\$320,700	\$260,360		\$645,623	\$368,438	
Penalties and Interest on Delinquent Taxes							
Fines & Forfeits	\$979,800						
Interest on Investments	\$526,400	\$76,884				\$30,000	\$44,121
Rental Income	\$3,152,369	\$52,150				\$200,000	
Licenses & Permits	\$253,525				\$414,342		
Other	\$359,812	\$512,300			\$177,744	\$51,202	
Operating Transfers In	\$5,761,213		\$559,507	\$35,441	\$4,332,147	\$563,108	
Bond Proceeds							
Proceeds from Refunding Bonds							
Total Revenue	<u>\$63,900,550</u>	<u>\$4,156,636</u>	<u>\$2,918,982</u>	<u>\$156,126</u>	<u>\$9,635,208</u>	<u>\$33,466,637</u>	<u>\$44,121</u>

COUNTY OF OTTAWA  
2010 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

***SPECIAL REVENUE FUNDS***

<b>2010 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY</b>	General Fund 1010	Parks & Recreation 2081	Friend of the Court 2160	9/30 Judicial Grants 2170	Health 2210	Mental Health 2220	Solid Waste Clean - Up 2271
<b>ACTIVITIES:</b>							
Expenditures							
Legislative	\$530,254						
Judicial	\$9,926,879		\$3,127,982	\$156,126			
General Government	\$15,816,801						
Public Safety	\$23,790,713						
Public Works	\$466,500						\$180,000
Health & Welfare	\$1,610,144				\$9,727,734	\$33,466,637	
Culture & Recreation		\$5,578,447					
Community & Economic Development	\$641,711						
Other Government Functions	\$902,351						
Capital Projects							
Debt Service							
Operating Transfers Out	\$10,662,181						
Total Expenditures	<u>\$64,347,534</u>	<u>\$5,578,447</u>	<u>\$3,127,982</u>	<u>\$156,126</u>	<u>\$9,727,734</u>	<u>\$33,466,637</u>	<u>\$180,000</u>
Revenue Over (Under)							
Expenditures	<u>(\$446,984)</u>	<u>(\$1,421,811)</u>	<u>(\$209,000)</u>		<u>(\$92,526)</u>		<u>(\$135,879)</u>

COUNTY OF OTTAWA  
2010 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

***SPECIAL REVENUE FUNDS***

<b>2010 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY</b>	Landfill Tipping Fees 2272	Transportation System 2320	Planning Commission 2420	Infra- structure 2444	Public Improvement 2450	Homestead Property Tax 2550	Register of Deeds Automation Fund 2560	Stabil- ization 2570
Fund Balance	(\$82,395)		\$265	(\$77,220)	(\$62,131)	(\$14,576)	\$72,595	(\$1,000,000)
<b>SOURCES:</b>								
Revenue	<hr/>							
Taxes						\$8,000		
Intergovernmental Revenue		\$157,569						
Charges for Services	\$360,000						\$225,000	
Penalties and Interest on Delinquent Taxes								
Fines & Forfeits								
Interest on Investments				\$47,780	\$37,944	\$1,400	\$1,750	
Rental Income					\$390,100			
Licenses & Permits								
Other	\$30,880		\$295					
Operating Transfers In			\$43,851					
Bond Proceeds								
Proceeds from Refunding Bonds								
Total Revenue	<u>\$390,880</u>	<u>\$157,569</u>	<u>\$44,146</u>	<u>\$47,780</u>	<u>\$428,044</u>	<u>\$9,400</u>	<u>\$226,750</u>	

COUNTY OF OTTAWA  
2010 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

***SPECIAL REVENUE FUNDS***

<b>2010 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY</b>	Landfill Tipping Fees 2272	Transportation System 2320	Planning Commission 2420	Infra- structure 2444	Public Improvement 2450	Homestead Property Tax 2550	Register of Deeds Automation Fund 2560	Stabil- ization 2570
<b>ACTIVITIES:</b>								
Expenditures								
Legislative								
Judicial								
General Government					\$302,600	\$23,976	\$154,155	
Public Safety								
Public Works	\$473,275	\$157,569						
Health & Welfare								
Culture & Recreation								
Community & Economic Development			\$43,881					
Other Government Functions								
Capital Projects								
Debt Service								
Operating Transfers Out				\$125,000	\$187,575			\$1,000,000
Total Expenditures	<u>\$473,275</u>	<u>\$157,569</u>	<u>\$43,881</u>	<u>\$125,000</u>	<u>\$490,175</u>	<u>\$23,976</u>	<u>\$154,155</u>	<u>\$1,000,000</u>
Revenue Over (Under)								
Expenditures	<u>(\$82,395)</u>		<u>\$265</u>	<u>(\$77,220)</u>	<u>(\$62,131)</u>	<u>(\$14,576)</u>	<u>\$72,595</u>	<u>(\$1,000,000)</u>

COUNTY OF OTTAWA  
2010 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

***SPECIAL REVENUE FUNDS***

<b>2010 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY</b>	Prosecuting Attorney Grants 2601	Sheriff Grant Programs 2609	Sheriff Contracts 2610	Road Patrol 2661	Law Library 2690	Workforce Investment Act - ACP 2740	Workforce Investment Act - Youth 2741	Workforce Investment Act - Adult 2742
Fund Balance								
<b>SOURCES:</b>								
Revenue								
Taxes								
Intergovernmental Revenue	\$144,000	\$114,616	\$4,357,641	\$232,654		\$383,510	\$2,055,769	\$1,029,505
Charges for Services								
Penalties and Interest on Delinquent Taxes								
Fines & Forfeits					\$8,500			
Interest on Investments								
Rental Income								
Licenses & Permits								
Other	\$360							
Operating Transfers In	\$70,172		\$229,917	\$107,827	\$23,333			
Bond Proceeds								
Proceeds from Refunding Bonds								
Total Revenue	<u>\$214,532</u>	<u>\$114,616</u>	<u>\$4,587,558</u>	<u>\$340,481</u>	<u>\$31,833</u>	<u>\$383,510</u>	<u>\$2,055,769</u>	<u>\$1,029,505</u>

COUNTY OF OTTAWA  
2010 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

*SPECIAL REVENUE FUNDS*

<b>2010 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY</b>	Prosecuting Attorney Grants 2601	Sheriff Grant Programs 2609	Sheriff Contracts 2610	Road Patrol 2661	Law Library 2690	Workforce Investment Act - ACP 2740	Workforce Investment Act - Youth 2741	Workforce Investment Act - Adult 2742
<b>ACTIVITIES:</b>								
Expenditures								
Legislative								
Judicial					\$31,833			
General Government	\$214,532							
Public Safety		\$114,616	\$4,587,558	\$340,481				
Public Works								
Health & Welfare						\$383,510	\$2,055,769	\$1,029,505
Culture & Recreation								
Community & Economic Development								
Other Government Functions								
Capital Projects								
Debt Service								
Operating Transfers Out								
Total Expenditures	<u>\$214,532</u>	<u>\$114,616</u>	<u>\$4,587,558</u>	<u>\$340,481</u>	<u>\$31,833</u>	<u>\$383,510</u>	<u>\$2,055,769</u>	<u>\$1,029,505</u>
Revenue Over (Under)								
Expenditures	<u><u>                    </u></u>	<u><u>                    </u></u>	<u><u>                    </u></u>	<u><u>                    </u></u>	<u><u>                    </u></u>	<u><u>                    </u></u>	<u><u>                    </u></u>	<u><u>                    </u></u>

COUNTY OF OTTAWA  
2010 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

***SPECIAL REVENUE FUNDS***

<b>2010 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY</b>	Workforce Investment Act - 6/30 Grant Programs 2743	Workforce Investment Act - 12/31 Grant Programs 2744	Workforce Investment Act - 9/30 Grant Programs 2748	Workforce Investment Act - 3/31 Grant Programs 2749	Grant Programs Pass Thru 2750	Emergency Feeding 2800	Federal Emergency Mgt Agency 2810
Fund Balance							
<b>SOURCES:</b>							
Revenue							
Taxes							
Intergovernmental Revenue	\$3,038,603	\$263,000	\$743,000	\$17,500	\$58,069	\$63,692	
Charges for Services							
Penalties and Interest on Delinquent Taxes							
Fines & Forfeits							
Interest on Investments							
Rental Income							
Licenses & Permits							
Other				\$5,000			
Operating Transfers In					\$28,602		
Bond Proceeds							
Proceeds from Refunding Bonds							
Total Revenue	<u>\$3,038,603</u>	<u>\$263,000</u>	<u>\$743,000</u>	<u>\$22,500</u>	<u>\$86,671</u>	<u>\$63,692</u>	

COUNTY OF OTTAWA  
2010 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

***SPECIAL REVENUE FUNDS***

<b>2010 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY</b>	Workforce Investment Act - 6/30 Grant Programs 2743	Workforce Investment Act - 12/31 Grant Programs 2744	Workforce Investment Act - 9/30 Grant Programs 2748	Workforce Investment Act - 3/31 Grant Programs 2749	Grant Programs Pass Thru 2750	Emergency Feeding 2800	Federal Emergency Mgt Agency 2810
<b>ACTIVITIES:</b>							
Expenditures							
Legislative							
Judicial							
General Government							
Public Safety					\$86,671		
Public Works							
Health & Welfare	\$3,038,603	\$263,000	\$743,000	\$22,500		\$63,692	
Culture & Recreation							
Community & Economic Development							
Other Government Functions							
Capital Projects							
Debt Service							
Operating Transfers Out							
Total Expenditures	<u>\$3,038,603</u>	<u>\$263,000</u>	<u>\$743,000</u>	<u>\$22,500</u>	<u>\$86,671</u>	<u>\$63,692</u>	
Revenue Over (Under)							
Expenditures	<u><u>                    </u></u>	<u><u>                    </u></u>	<u><u>                    </u></u>	<u><u>                    </u></u>	<u><u>                    </u></u>	<u><u>                    </u></u>	<u><u>                    </u></u>

COUNTY OF OTTAWA  
2010 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

***SPECIAL REVENUE FUNDS***

<b>2010 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY</b>	Community Corrections 2850	State Revenue Sharing Reserve 2855	Community Action Agency 2870	Weather- ization 2890	Department of Human Services 2901	Child Care Circuit Court 2920	Child Care Social Services 2921	Soldier & Sailors 2930
Fund Balance	(\$100,000)	(\$4,645,002)						
<b>SOURCES:</b>								
Revenue								
Taxes								
Intergovernmental Revenue	\$220,000		\$729,005	\$1,306,425	\$200,000	\$3,783,530	\$2,000	
Charges for Services	\$201,081							
Penalties and Interest on Delinquent Taxes								
Fines & Forfeits								
Interest on Investments		\$66,211						
Rental Income								
Licenses & Permits								
Other	\$8,234		\$30,000			\$609,300		
Operating Transfers In	\$519,991		\$29,000		\$74,837	\$4,018,393	\$3,000	\$42,140
Bond Proceeds								
Proceeds from Refunding Bonds								
Total Revenue	<u>\$949,306</u>	<u>\$66,211</u>	<u>\$788,005</u>	<u>\$1,306,425</u>	<u>\$274,837</u>	<u>\$8,411,223</u>	<u>\$5,000</u>	<u>\$42,140</u>

COUNTY OF OTTAWA  
2010 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

***SPECIAL REVENUE FUNDS***

<b>2010 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY</b>	Community Corrections 2850	State Revenue Sharing Reserve 2855	Community Action Agency 2870	Weather- ization 2890	Department of Human Services 2901	Child Care Circuit Court 2920	Child Care Social Services 2921	Soldier & Sailors 2930
<b>ACTIVITIES:</b>								
Expenditures								
Legislative								
Judicial	\$1,049,306							
General Government								
Public Safety								
Public Works								
Health & Welfare			\$788,005	\$1,306,425	\$274,837	\$8,411,223	\$5,000	\$42,140
Culture & Recreation								
Community & Economic Development								
Other Government Functions								
Capital Projects								
Debt Service								
Operating Transfers Out		\$4,711,213						
Total Expenditures	<u>\$1,049,306</u>	<u>\$4,711,213</u>	<u>\$788,005</u>	<u>\$1,306,425</u>	<u>\$274,837</u>	<u>\$8,411,223</u>	<u>\$5,000</u>	<u>\$42,140</u>
Revenue Over (Under)								
Expenditures	<u>(\$100,000)</u>	<u>(\$4,645,002)</u>						

COUNTY OF OTTAWA  
2010 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

<b>2010 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY</b>	<i>SPECIAL REVENUE FUNDS</i>		<i>DEBT SERVICE FUND</i>	<i>CAPITAL PROJECTS FUND</i>	<i>PERMANENT FUND</i>	<i>Total All Funds</i>	
	Veterans Trust 2941	Compensated Absences 2980	Total Special Revenue	Total Debt Service	Total Capital Projects	Total Permanent Fund	Total All Funds
Fund Balance		\$119,206	(\$7,648,474)			\$88	(\$8,095,370)
<b>SOURCES:</b>							
Revenue							
Taxes			\$3,186,097				\$42,479,050
Intergovernmental Revenue	\$14,960		\$57,470,594				\$61,938,091
Charges for Services		\$119,000	\$2,500,202				\$11,607,183
Penalties and Interest on Delinquent Taxes							
Fines & Forfeits			\$8,500				\$988,300
Interest on Investments		\$50,000	\$356,090			\$88	\$882,578
Rental Income			\$642,250	\$2,388,857			\$6,183,476
Licenses & Permits			\$414,342				\$667,867
Other			\$1,425,315				\$1,785,127
Operating Transfers In			\$10,681,266	\$762,575			\$17,205,054
Bond Proceeds							
Proceeds from Refunding Bonds							
Total Revenue	\$14,960	\$169,000	\$76,684,656	\$3,151,432		\$88	\$143,736,726

COUNTY OF OTTAWA  
2010 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

<b>2010 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY</b>	<i>SPECIAL REVENUE FUNDS</i>		<i>DEBT SERVICE FUND</i>	<i>CAPITAL PROJECTS FUND</i>	<i>PERMANENT FUND</i>	<i>Total All Funds</i>
	Veterans Trust 2941	Compensated Absences 2980				
<b>ACTIVITIES:</b>						
Expenditures						
Legislative						<b>\$530,254</b>
Judicial			\$4,365,247			<b>\$14,292,126</b>
General Government		\$49,794	\$745,057			<b>\$16,561,858</b>
Public Safety			\$5,129,326			<b>\$28,920,039</b>
Public Works			\$810,844			<b>\$1,277,344</b>
Health & Welfare	\$14,960		\$61,636,540			<b>\$63,246,684</b>
Culture & Recreation			\$5,578,447			<b>\$5,578,447</b>
Community & Economic Development			\$43,881			<b>\$685,592</b>
Other Government Functions						<b>\$902,351</b>
Capital Projects						
Debt Service				\$3,151,432		<b>\$3,151,432</b>
Operating Transfers Out			\$6,023,788			<b>\$16,685,969</b>
Total Expenditures	<u>\$14,960</u>	<u>\$49,794</u>	<u>\$84,333,130</u>	<u>\$3,151,432</u>		<b><u>\$151,832,096</u></b>
Revenue Over (Under)						
Expenditures		<u>\$119,206</u>	<u>(\$7,648,474)</u>		<u>\$88</u>	<b><u>(\$8,095,370)</u></b>

**COUNTY OF OTTAWA**  
**SUMMARY OF 2010 BUDGET AND ESTIMATED FUND BALANCE**  
**ALL BUDGETED FUNDS**

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Fund	Total
<b>Revenues:</b>						
Taxes	\$39,292,953	\$3,186,097				\$42,479,050
Intergovernmental Revenue	4,467,497	57,470,594				61,938,091
Charges for Services	9,106,981	2,500,202				11,607,183
Fines and Forfeits	979,800	8,500				988,300
Interest on Investments	526,400	356,090			\$88	882,578
Rental	3,152,369	642,250	\$2,388,857			6,183,476
Licenses and Permits	253,525	414,342				667,867
Other Revenue	359,812	1,425,315				1,785,127
	<u>58,139,337</u>	<u>66,003,390</u>	<u>2,388,857</u>		<u>88</u>	<u>126,531,672</u>
<b>Expenditures:</b>						
Legislative	530,254					530,254
Judicial	9,926,879	4,365,247				14,292,126
General Government	15,816,801	745,057				16,561,858
Public Safety	23,790,713	5,129,326				28,920,039
Public Works	466,500	810,844				1,277,344
Health & Welfare	1,610,144	61,636,540				63,246,684
Culture & Recreation		5,578,447				5,578,447
Community & Economic Development	641,711	43,881				685,592
Other	902,351					902,351
Debt Service			3,151,432			3,151,432
Capital Projects						
	<u>53,685,353</u>	<u>78,309,342</u>	<u>3,151,432</u>			<u>135,146,127</u>
Revenue Over (Under)						
Expenditures	4,453,984	(12,305,952)	(762,575)		88	(8,614,455)
Operating Transfers In (Out)	(4,900,968)	4,657,478	762,575			519,085
Bond Proceeds						
Revenue & Other Sources Over (Under)						
Expenditures & Other Uses	(446,984)	(7,648,474)			88	(8,095,370)
Fund Balance, Beginning of Year	<u>15,641,005</u>	<u>33,224,633</u>	<u>10,488</u>		<u>6,351</u>	<u>48,882,477</u>
<b>Projected Fund Balance, End of Budget Year</b>	<u><u>\$15,194,021</u></u>	<u><u>\$25,576,159</u></u>	<u><u>\$10,488</u></u>	<u><u>None</u></u>	<u><u>\$6,439</u></u>	<u><u>\$40,787,107</u></u>

## **COUNTY OF OTTAWA**

### **GENERAL FUND**

The General Fund is used to account for all revenues and expenditures applicable to 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.

**COUNTY OF OTTAWA  
GENERAL FUND COMPARATIVE ANALYSIS  
ACTUAL 2007 & 2008  
BUDGET 2009 & 2010**

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**REVENUES**

DEPT	DEPARTMENT NAME	ACTUAL 2007	ACTUAL 2008	ADOPTED BUDGET 2009	CURRENT	AMENDED BUDGET 2009	2010 BUDGET	2010 BUDGET	\$ CHANGE	% CHANGE
					YEAR 2009 ESTIMATED		PROPOSED BY DEPARTMENT	PROPOSED BY FINANCE COMMITTEE	2009 BUDGET TO PROPOSED 2010	2009 BUDGET TO PROPOSED 2010
1310	Circuit Court	\$209,248	\$237,647	\$227,600	\$243,773	\$228,900	\$242,600	\$243,700	\$14,800	6.47%
1360	District Court	\$3,024,292	\$2,985,542	\$2,994,500	\$2,858,223	\$2,994,500	\$3,202,000	\$3,124,000	\$129,500	4.32%
1361	District Court SCAO Drug Court Grant	\$1,188	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
1380	Circuit Court Strategic Planning Initiative	\$0	\$28,202	\$0	\$33,000	\$33,000	\$0	\$0	-\$33,000	-100.00%
1480	Probate Court	\$69,205	\$66,490	\$62,800	\$64,800	\$62,800	\$66,590	\$66,989	\$4,189	6.67%
1490	Circuit Court - Juvenile Services	\$122,986	\$124,797	\$148,667	\$135,631	\$148,667	\$130,556	\$130,556	-\$18,111	-12.18%
1492	Juvenile Accountability Incentive Block Grant	\$13,044	\$14,372	\$0	\$14,686	\$14,686	\$0	\$0	-\$14,686	-100.00%
1660	Family Counseling	\$26,115	\$25,493	\$24,750	\$18,480	\$24,750	\$24,750	\$20,000	-\$4,750	-19.19%
1910	Elections	\$16,115	\$26,678	\$13,238	\$13,238	\$13,238	\$11,500	\$11,500	-\$1,738	-13.13%
1920	Canvassing Board	\$0	\$0	\$100	\$100	\$100	\$100	\$100	\$0	0.00%
2010	Fiscal Services	\$3,873,973	\$4,180,978	\$9,344,786	\$9,889,310	\$9,384,602	\$3,605,886	\$3,585,120	-\$5,799,482	-61.80%
2150	County Clerk	\$657,763	\$568,447	\$596,500	\$576,500	\$596,500	\$569,200	\$618,500	\$22,000	3.69%
2250	Equalization	\$64	\$94	\$100	\$100	\$100	\$600	\$100	\$0	0.00%
2290	Prosecuting Attorney	\$164,881	\$173,257	\$196,996	\$175,868	\$196,996	\$191,052	\$181,580	-\$15,416	-7.83%
2330	Administrative Services	\$10,740	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
2360	Register of Deeds	\$2,108,231	\$1,706,168	\$1,980,000	\$1,515,000	\$1,980,000	\$1,365,200	\$1,365,200	-\$614,800	-31.05%
2430	Property Description & Mapping	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
2450	Survey & Remonumentation	\$159,038	\$129,758	\$120,000	\$84,111	\$84,111	\$68,000	\$68,000	-\$16,111	-19.15%
2530	County Treasurer	\$38,941,418	\$39,428,892	\$39,991,150	\$38,493,416	\$39,991,150	\$37,596,534	\$37,313,892	-\$2,677,258	-6.69%
2570	Co-Op Extension	\$55,335	\$53,968	\$33,714	\$28,720	\$33,714	\$28,720	\$7,800	-\$25,914	-76.86%
2590	Geographic Information Systems	\$92,517	\$137,320	\$90,300	\$90,300	\$90,300	\$94,450	\$94,450	\$4,150	4.60%
2651	Facilities Maintce - Hudsonville Human Serv	\$60,799	\$62,091	\$75,601	\$69,745	\$75,601	\$75,601	\$69,333	-\$6,268	-8.29%
2652	Facilities Maintce - Holland Human Serv	\$201,953	\$195,718	\$224,942	\$223,970	\$224,942	\$224,909	\$223,214	-\$1,728	-0.77%
2653	Facilities Maintce - Fulton Street	\$65,874	\$70,534	\$88,440	\$78,719	\$88,440	\$88,440	\$79,557	-\$8,883	-10.04%
2655	Facilities Maintce - Holland Health Facility	\$197,649	\$193,184	\$229,743	\$218,647	\$233,006	\$238,754	\$205,870	-\$27,136	-11.65%
2658	Facilities Maintce - Grand Haven Health	\$134,711	\$137,893	\$156,363	\$150,166	\$156,363	\$154,369	\$153,727	-\$2,636	-1.69%
2659	Facilities Maintce - CMH Facility	\$231,346	\$227,845	\$262,883	\$260,057	\$273,051	\$263,848	\$256,628	-\$16,423	-6.01%
2660	Facilities Maintce - Coopersville	\$32,263	\$28,148	\$0	\$0	\$0	\$22,884	\$0	\$0	N/A
2665	Facilities Maintce - Juvenile Serv Complex	\$1,396,280	\$1,431,052	\$1,529,174	\$1,573,921	\$1,512,851	\$1,605,635	\$1,561,164	\$48,313	3.19%
2667	Facilities Maintce - Administrative Annex	\$57,042	\$59,450	\$49,350	\$45,630	\$49,350	\$52,837	\$344,697	\$295,347	598.47%
2668	Facilities Maintce - FIA	\$237,515	\$263,847	\$256,678	\$237,910	\$256,678	\$276,032	\$262,179	\$5,501	2.14%
2750	Drain Commission	\$64,736	\$44,605	\$55,000	\$37,500	\$55,000	\$37,500	\$37,500	-\$17,500	-31.82%
3020	Sheriff	\$195,504	\$198,649	\$177,500	\$203,700	\$183,350	\$183,028	\$183,028	-\$322	-0.18%
3100	West Mi Enforcement Team - Operations	\$19,924	\$17,084	\$20,350	\$20,350	\$20,350	\$19,000	\$14,672	-\$5,678	-27.90%
3112	COPS Allendale/Jenison	\$285,893	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
3113	COPS Holland/West Ottawa	\$61,503	\$62,534	\$70,877	\$59,180	\$70,877	\$66,606	\$65,812	-\$5,065	-7.15%
3119	City of Coopersville	\$482,754	\$469,387	\$487,871	\$513,305	\$487,871	\$534,326	\$532,162	\$44,291	9.08%
3120	City of Hudsonville	\$454,056	\$550,048	\$592,738	\$556,629	\$592,738	\$609,474	\$610,364	\$17,626	2.97%
3160	Sheriff Curb Auto Theft (SCAT)	\$64,995	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
3170	Blendon/Holland/Robinson/Zeeland (CITE)	\$39,801	\$40,265	\$42,896	\$42,350	\$42,896	\$44,853	\$44,771	\$1,875	4.37%

**COUNTY OF OTTAWA  
GENERAL FUND COMPARATIVE ANALYSIS  
ACTUAL 2007 & 2008  
BUDGET 2009 & 2010**

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**REVENUES**

DEPT	DEPARTMENT NAME	ACTUAL 2007	ACTUAL 2008	ADOPTED BUDGET 2009	CURRENT	AMENDED BUDGET 2009	2010 BUDGET	2010 BUDGET	\$ CHANGE	% CHANGE
					YEAR 2009 ESTIMATED		PROPOSED BY DEPARTMENT	PROPOSED BY FINANCE COMMITTEE	2009 BUDGET TO PROPOSED 2010	2009 BUDGET TO PROPOSED 2010
3200	Sheriff Training	\$29,882	\$37,228	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$0	0.00%
3250	Central Dispatch	\$4,020,342	\$4,233,130	\$4,396,371	\$4,394,067	\$4,396,371	\$4,417,205	\$4,412,196	\$15,825	0.36%
3310	Marine Safety	\$97,761	\$109,369	\$126,679	\$186,679	\$186,779	\$141,821	\$141,821	-\$44,958	-24.07%
3510	Jail	\$771,889	\$731,907	\$721,194	\$700,400	\$691,194	\$640,315	\$875,773	\$184,579	26.70%
3540	Local Corrections Academy Grant	\$5,125	\$4,850	\$0	\$0	\$0	\$0	\$0	\$0	N/A
3550	Excelling - Corr Env Grant	\$12,749	\$35,000	\$0	\$0	\$0	\$0	\$0	\$0	N/A
4260	Emergency Services	\$38,661	\$42,022	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$0	0.00%
4262	Solution Area Planner Grant	\$0	\$36,241	\$0	\$96,165	\$112,465	\$0	\$0	-\$112,465	-100.00%
4263	Haz Mat Response Team	\$39,315	\$40,246	\$42,489	\$42,489	\$44,489	\$31,076	\$29,055	-\$15,434	-34.69%
4265	Homeland Security Equipment Grant	\$59,033	\$37,665	\$60,000	\$0	\$0	\$60,000	\$60,000	\$60,000	N/A
6039	Jail Health Services	\$0	\$0	\$0	\$11,820	\$11,820	\$18,367	\$18,367	\$6,547	55.39%
6300	Substance Abuse	\$880,280	\$964,247	\$978,603	\$978,603	\$978,603	\$1,000,944	\$1,000,944	\$22,341	2.28%
6480	Medical Examiners	\$9,653	\$15,201	\$8,500	\$10,100	\$9,300	\$8,500	\$12,000	\$2,700	29.03%
7210	Planning & Transportation	\$0	\$4,995	\$0	\$105,006	\$105,006	\$0	\$0	-\$105,006	-100.00%
7211	Planner - Grants	\$6,902	\$9,201	\$0	\$0	\$0	\$0	\$0	\$0	N/A
9300	Transfers In Control	\$4,425,399	\$4,497,516	\$5,132,000	\$5,263,998	\$5,195,407	\$4,711,213	\$5,761,213	\$565,806	10.89%
<b>TOTAL REVENUE</b>		<b>\$64,227,826</b>	<b>\$64,739,255</b>	<b>\$71,671,443</b>	<b>\$70,376,362</b>	<b>\$71,992,912</b>	<b>\$62,785,275</b>	<b>\$63,847,534</b>	<b>-\$8,145,378</b>	<b>-11.31%</b>

**COUNTY OF OTTAWA  
GENERAL FUND COMPARATIVE ANALYSIS  
ACTUAL 2007 & 2008  
BUDGET 2009 & 2010**

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**EXPENDITURES**

DEPT	DEPARTMENT NAME	ACTUAL 2007	ACTUAL 2008	ADOPTED BUDGET 2009	CURRENT		2010 BUDGET PROPOSED BY DEPARTMENT	2010 BUDGET PROPOSED BY FINANCE COMMITTEE	\$ CHANGE 2009 BUDGET TO PROPOSED 2010	% CHANGE 2009 BUDGET TO PROPOSED 2010
					YEAR 2009 ESTIMATED	AMENDED BUDGET 2009				
1010	Commissioners	\$624,270	\$558,168	\$572,739	\$547,467	\$596,664	\$647,921	\$528,829	-\$67,835	-11.37%
1290	Tax Allocation Board	\$993	\$1,196	\$1,830	\$1,218	\$1,830	\$2,210	\$1,425	-\$405	-22.13%
1310	Circuit Court	\$2,076,067	\$2,165,817	\$2,105,516	\$2,102,623	\$2,106,591	\$2,272,670	\$2,206,563	\$99,972	4.75%
1360	District Court	\$5,444,607	\$6,017,814	\$6,037,997	\$6,040,609	\$6,044,146	\$6,138,036	\$5,972,118	-\$72,028	-1.19%
1361	District Court SCAO Drug Court Grant	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
1380	Circuit Court Strategic Planning Initiative	\$0	\$23,923	\$0	\$33,000	\$33,000	\$0	\$0	-\$33,000	-100.00%
1480	Probate Court	\$777,639	\$797,354	\$832,273	\$791,199	\$832,498	\$822,936	\$805,344	-\$27,154	-3.26%
1490	Circuit Court - Juvenile Services	\$894,515	\$877,809	\$937,252	\$850,054	\$937,252	\$825,684	\$818,088	-\$119,164	-12.71%
1492	Juvenile Accountability Block Grant	\$14,496	\$15,969	\$0	\$16,318	\$16,318	\$0	\$0	-\$16,318	-100.00%
1520	Adult Probation	\$115,602	\$116,774	\$72,514	\$74,636	\$72,514	\$79,986	\$78,101	\$5,587	7.70%
1660	Family Counseling	\$27,639	\$36,771	\$32,785	\$39,785	\$36,285	\$34,000	\$35,645	-\$640	-1.76%
1670	Jury Board	\$4,012	\$8,569	\$5,625	\$5,625	\$5,625	\$11,020	\$11,020	\$5,395	95.91%
1910	Elections	\$160,594	\$309,979	\$167,157	\$104,224	\$122,247	\$258,899	\$265,168	\$142,921	116.91%
1920	Canvassing Board	\$0	\$5,476	\$1,191	\$1,191	\$1,191	\$8,160	\$6,000	\$4,809	403.78%
2010	Fiscal Services	\$965,942	\$1,176,564	\$1,301,822	\$1,329,309	\$1,318,578	\$1,285,883	\$1,201,973	-\$116,605	-8.84%
2100	Corporate Counsel	\$193,584	\$205,752	\$211,448	\$209,614	\$211,898	\$214,300	\$211,735	-\$163	-0.08%
2150	County Clerk	\$1,330,392	\$1,508,183	\$1,677,617	\$1,684,257	\$1,722,527	\$1,710,883	\$1,630,524	-\$92,003	-5.34%
2230	Administrator	\$399,661	\$382,994	\$480,158	\$449,909	\$480,658	\$461,638	\$455,119	-\$25,539	-5.31%
2250	Equalization	\$647,565	\$996,369	\$1,030,292	\$1,033,781	\$1,030,292	\$1,133,551	\$1,019,446	-\$10,846	-1.05%
2260	Human Resources	\$481,492	\$576,622	\$661,493	\$627,957	\$661,493	\$625,288	\$625,197	-\$98,296	-14.86%
2290	Prosecuting Attorney	\$3,032,169	\$3,221,436	\$3,265,680	\$3,255,954	\$3,265,680	\$3,538,716	\$3,314,218	\$48,538	1.49%
2330	Administrative Services	\$150,332	-\$1,719	\$0	\$0	\$0	\$0	\$0	\$0	N/A
2360	Register of Deeds	\$673,985	\$720,753	\$730,054	\$647,304	\$633,547	\$662,927	\$663,726	\$30,179	4.76%
2430	Property Description & Mapping	\$298,894	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
2450	Survey & Remonumentation	\$261,151	\$665,760	\$877,675	\$402,578	\$979,396	\$153,742	\$160,732	-\$818,664	-83.59%
2470	Plat Board	\$1,693	\$896	\$3,963	\$3,458	\$3,963	\$2,744	\$2,731	-\$1,232	-31.09%
2530	County Treasurer	\$758,094	\$813,353	\$878,165	\$824,365	\$890,409	\$930,044	\$884,429	-\$5,980	-0.67%
2570	Co-Op Extension	\$533,062	\$563,956	\$588,841	\$543,175	\$554,984	\$523,973	\$366,478	-\$188,506	-33.97%
2590	Geographic Information System	\$428,867	\$589,506	\$503,036	\$503,353	\$503,036	\$516,401	\$505,095	\$2,059	0.41%
2610	Building Authority	\$1,641	\$2,558	\$3,467	\$2,035	\$3,467	\$2,250	\$2,250	-\$1,217	-35.10%
2651	Facilities Maintce - Hudsonville Human Ser	\$158,161	\$167,311	\$190,194	\$180,043	\$190,194	\$176,474	\$178,555	-\$11,639	-6.12%
2652	Facilities Maintce - Holland Human Serv	\$180,801	\$181,890	\$200,235	\$199,826	\$200,235	\$231,664	\$198,867	-\$1,368	-0.68%
2653	Facilities Maintce - Fulton Street	\$60,413	\$66,713	\$79,879	\$70,379	\$79,879	\$77,047	\$71,141	-\$8,738	-10.94%
2654	Facilities Maintce - Grand Haven	\$527,974	\$674,865	\$687,555	\$744,165	\$687,555	\$793,644	\$700,572	\$13,017	1.89%
2655	Facilities Maintce - Holland Health Facility	\$190,308	\$281,819	\$229,170	\$218,647	\$232,433	\$238,754	\$205,664	-\$26,769	-11.52%
2656	Facilities Maintce - Holland District Court	\$235,761	\$241,033	\$265,255	\$237,949	\$265,255	\$243,887	\$225,405	-\$39,850	-15.02%
2657	Facilities Maintce - Jail	\$45,106	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
2658	Facilities Maintce - Grand Haven Health	\$62,662	\$67,814	\$82,172	\$76,198	\$82,172	\$80,401	\$79,671	-\$2,501	-3.04%
2659	Facilities Maintce - CMH Facility	\$184,152	\$181,249	\$209,857	\$205,637	\$220,025	\$208,211	\$201,961	-\$18,064	-8.21%
2660	Facilities Maintce - Coopersville	\$58,475	\$51,080	\$54,453	\$40,356	\$54,453	\$41,084	\$29,843	-\$24,610	-45.19%
2661	Facilities Maintce - Emergency Services	\$3,666	\$3,437	\$5,700	\$4,700	\$5,700	\$3,700	\$3,700	-\$2,000	-35.09%
2662	Facilities Maintce - Community Haven	\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
2664	Facilities Maintce - 4th & Clinton	\$28,971	\$33,426	\$39,938	\$29,697	\$39,938	\$27,190	\$0	-\$39,938	-100.00%
2665	Facilities Maintce - Juvenile Serv Complex	\$822,914	\$883,480	\$905,081	\$959,398	\$888,758	\$991,112	\$946,126	\$57,368	6.45%
2666	Facilities Maintce - 434 Franklin	\$924	\$611	\$0	\$0	\$0	\$0	\$0	\$0	N/A

**COUNTY OF OTTAWA  
GENERAL FUND COMPARATIVE ANALYSIS  
ACTUAL 2007 & 2008  
BUDGET 2009 & 2010**

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**EXPENDITURES**

DEPT	DEPARTMENT NAME	ACTUAL 2007	ACTUAL 2008	ADOPTED BUDGET 2009	CURRENT	AMENDED BUDGET 2009	2010 BUDGET	2010 BUDGET	\$ CHANGE	% CHANGE
					YEAR 2009 ESTIMATED		PROPOSED BY DEPARTMENT	PROPOSED BY FINANCE COMMITTEE	2009 BUDGET TO PROPOSED 2010	2009 BUDGET TO PROPOSED 2010
2667	Facilities Maintce - Administrative Annex	\$655,101	\$706,241	\$832,082	\$717,757	\$832,082	\$783,408	\$702,546	-\$129,536	-15.57%
2668	Facilities Maintce - FIA	\$277,889	\$310,636	\$317,624	\$295,174	\$317,624	\$342,472	\$324,993	\$7,369	2.32%
2750	Drain Commission	\$567,875	\$631,130	\$639,834	\$635,000	\$639,934	\$673,590	\$665,020	\$25,086	3.92%
2800	Ottawa Soil & Water Conservation Dist.	\$20,609	\$27,244	\$32,766	\$32,766	\$32,766	\$29,916	\$29,916	-\$2,850	-8.70%
3020	Sheriff	\$7,426,249	\$7,741,017	\$8,485,136	\$8,293,986	\$8,510,262	\$8,789,867	\$8,332,240	-\$178,022	-2.09%
3100	West Mi Enforcement Team - Operations	\$609,479	\$564,866	\$609,627	\$612,561	\$638,577	\$657,530	\$642,891	\$4,314	0.68%
3112	COPS Allendale/Jenison	\$285,893	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
3113	COPS Holland/West Ottawa	\$91,798	\$93,334	\$106,329	\$88,328	\$106,329	\$99,412	\$98,728	-\$7,601	-7.15%
3119	City of Coopersville	\$482,755	\$469,388	\$487,871	\$513,305	\$487,871	\$534,326	\$532,162	\$44,291	9.08%
3120	City of Hudsonville	\$454,057	\$550,051	\$592,738	\$556,629	\$592,738	\$609,474	\$610,364	\$17,626	2.97%
3160	Sheriff Curb Auto Theft (SCAT)	\$86,381	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
3170	Blendon/Holland/Robinson/Zeland (CITE)	\$81,085	\$82,000	\$87,317	\$86,225	\$87,317	\$91,086	\$90,766	\$3,449	3.95%
3200	Sheriff Training	\$29,882	\$37,228	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$0	0.00%
3250	Central Dispatch	\$4,027,964	\$4,260,366	\$4,394,321	\$4,397,871	\$4,394,321	\$4,417,405	\$4,412,396	\$18,075	0.41%
3310	Marine Safety	\$243,692	\$231,813	\$260,241	\$230,373	\$320,341	\$238,580	\$220,874	-\$99,467	-31.05%
3510	Jail	\$7,544,975	\$7,778,977	\$8,052,372	\$7,862,725	\$8,025,096	\$8,412,412	\$7,993,460	-\$31,636	-0.39%
3540	Local Corrections Academy Grant	\$5,972	\$5,392	\$0	\$0	\$0	\$0	\$0	\$0	N/A
3550	Excelling - Corr Env Grant	\$12,749	\$35,000	\$0	\$0	\$0	\$0	\$0	\$0	N/A
4260	Emergency Services	\$298,561	\$335,582	\$308,999	\$309,076	\$308,999	\$321,361	\$309,896	\$897	0.29%
4262	Solution Area Planner Grant	\$0	\$39,402	\$0	\$96,165	\$112,465	\$0	\$0	-\$112,465	-100.00%
4263	Haz Mat Response Team	\$57,513	\$75,215	\$84,977	\$84,977	\$86,977	\$62,151	\$58,046	-\$28,931	-33.26%
4265	Homeland Security Equipment Grant	\$59,033	\$37,556	\$59,579	\$0	\$0	\$85,271	\$60,000	\$60,000	N/A
4300	Animal Control	\$381,869	\$398,784	\$389,781	\$381,210	\$389,781	\$409,101	\$398,890	\$9,109	2.34%
4450	Drain Assessments	\$219,386	\$73,561	\$124,050	\$124,050	\$124,050	\$346,500	\$466,500	\$342,450	276.06%
6039	Jail Health Services	\$0	\$0	\$0	\$708,849	\$647,370	\$921,525	\$866,125	\$218,755	33.79%
6300	Substance Abuse	\$414,801	\$414,123	\$421,302	\$421,302	\$421,302	\$500,472	\$432,472	\$11,170	2.65%
6480	Medical Examiners	\$242,948	\$303,664	\$259,047	\$239,500	\$259,847	\$258,205	\$256,547	-\$3,300	-1.27%
6810	Veterans Burial	\$49,050	\$40,905	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$0	0.00%
7210	Planning - Transportation	\$0	\$4,995	\$0	\$105,006	\$105,006	\$0	\$0	-\$105,006	-100.00%
7211	Planner - Grants	\$572,149	\$606,930	\$661,952	\$656,810	\$686,952	\$638,683	\$635,778	-\$51,174	-7.45%
7212	Road Salt Management	\$1,160	\$0	\$11,098	\$11,098	\$11,098	\$5,933	\$5,933	-\$5,165	-46.54%
8650	Insurance	\$147,251	\$272,874	\$143,395	\$158,967	\$145,395	\$144,550	\$119,489	-\$25,906	-17.82%
8900	Contingency	\$0	\$0	\$738,211	\$125,000	\$738,211	\$612,858	\$766,592	\$28,381	3.84%
9010	Equipment Pool	\$0	\$0	\$13,680	\$0	\$13,680	\$25,000	\$16,270	\$2,590	18.93%
9650	Operating Transfers Out	\$13,737,530	\$13,479,719	\$18,542,035	\$17,631,180	\$17,808,603	\$12,007,976	\$10,662,181	-\$7,146,422	-40.13%
TOTAL EXPENDITURES			\$64,801,323	\$72,671,443	\$70,628,883	\$72,942,680	\$68,081,094	\$64,347,534	-\$8,595,146	-11.78%
TOTAL REVENUE			\$64,739,255	\$71,671,443	\$70,376,362	\$71,992,912	\$62,785,275	\$63,847,534		
FUND BALANCE (USE)			-\$62,068	-\$1,000,000	-\$252,521	-\$949,768	-\$5,295,819	<b>-\$500,000</b>		

**COUNTY OF OTTAWA**  
**SPECIAL REVENUE FUNDS**

Special Revenue Funds are used to account for revenue from specific revenue sources (other than expendable trusts or major capital projects) and related expenditures which are restricted for specific purposes by administrative action or law.

***MAJOR SPECIAL REVENUE FUNDS:***

Parks and Recreation Fund (2081) - This Fund was established for the development, maintenance and operation of the Ottawa County parks. Funding is provided from General Fund appropriations, State grants and user charges. A Millage of .33 mills was re-approved by the County electorate during 2006 for ten years and expires in 2016.

Health Fund (2210) - This Fund is used to account for monies received from Federal, State and local grants and County appropriations. These monies are utilized in providing a variety of health-related services to County residents.

Mental Health Fund (2220) - This Fund is used to account for monies to provide mental health services within the County. Monies are provided by Federal, State and County appropriations, contributions and charges for services.

Revenue Sharing Reserve Fund (2855) - This Fund is used to account for additional tax revenue received as a result of the acceleration of the millage levy from December to July. An operating transfer of the amount the County would have received in State Revenue Sharing had it not been discontinued is transferred to the General Fund every year until the fund is depleted.

***NONMAJOR FUNDS:***

Friend of the Court Fund (2160) - This Fund accounts for the operations of the Friend of the Court including the Co-op Reimbursement Grant, Medical Support Enforcement Grant, and the 3% Friend of the Court incentive payments established under Act 297 of 1982, Section 2530.

9/30 Judicial Grants (2170) - This Fund accounts for miscellaneous grant revenue received from the State and other agencies for judicial programs.

Solid Waste Clean-Up Fund (2271) - This Fund was established to account for monies received from settlement of a claim. The monies are to be used exclusively for the clean-up of the Southwest Ottawa Landfill.

Landfill Tipping Fees Fund (2272) - This Fund was established to account for the County's share of the tipping fee surcharge of Ottawa County Farms landfill starting in 1991 in accordance with an agreement between Ottawa County, Sunset Waste System, Inc., and the Township of Polkton. The monies are to be used for implementation of the Solid Waste Management Plan.

## COUNTY OF OTTAWA

### SPECIAL REVENUE FUNDS (CONTINUED)

Transportation System Fund (2320) - This Fund is used to account for a grant from the Michigan Department of Transportation to provide public transportation in concentrated areas for persons who are handicapped or who are sixty-five years of age or older.

Planning Commission Fund (2420) - This Fund was established by the County Board under MCLA 125. A planning commission was created to prepare and oversee a County Development Plan relative to the economic, social and physical development of the County.

Infrastructure Fund (2444) - This fund was established by the County Board to provide financial assistance to local units of government for water, sewer, road and bridge projects that are especially unique, non-routine, and out-of-the ordinary.

Public Improvement Fund (2450) - This Fund is used to account for earmarked revenues set aside for public improvements. Funding is provided from General Fund appropriations and building rentals.

Homestead Property Tax (2550) – This fund was established as a result of the passage of Public Act 105 of 2003 which provides for the denial of homestead status by local governments, counties and/or State of Michigan. The County’s share of interest on tax revenue collected under this statute is to be used solely for the administration of this program, and any unused funds remaining after a period of three years will lapse to the county general fund (MCL 211.7cc, as amended).

Register of Deeds Technology Fund (2560) – This Fund was established under Public Act 698 of 2002 to account for newly authorized additional recording fees effective March 31, 2003. The revenue collected is to be spent on technology upgrades.

Stabilization Fund (2570) - This Fund was established to assure the continued solid financial condition of the County in case of an emergency.

Prosecuting Attorney Grants Fund (2601) - This Fund is used to account for monies granted to the County by the State for prosecution against drug offenders.

Sheriff 9/30 Grant Programs Fund (2609) - This Fund accounts for miscellaneous grant revenue received by the Sheriff’s department from the State for special purpose programs.

Sheriff Contracts (2610) - This Fund account for various contracts the County has with municipalities who contract with the County to improve the long-term ability of local law enforcement agencies public safety through innovative crime prevention, including community policing.

## COUNTY OF OTTAWA

### SPECIAL REVENUE FUNDS (CONTINUED)

Sheriff Road Patrol Fund (2661) - This Fund accounts for monies granted to the County by the State for the purpose of providing additional police supervision of traffic safety and additional patrol of the roads and parks as described in Public Act 416 of 1978.

Law Library Fund (2690) - This Fund is used to account for monies received from the Library Penal Fine Fund in accordance with Public Act 18 of 1982 and appropriations from the County for the purpose of maintaining the County's law library.

Workforce Investment Act Funds (2740, 2741, 2742, 2743, 2744, 2748 and 2749) - These Funds are used to account for Federal funds that are received by the County under the Workforce Investment Act. These Funds are targeted for training and employment programs for the under employed and economically disadvantaged citizens.

Grant Programs - Pass Thru Fund (2750) - This Fund is used to account for monies received from State and Federal grants which are passed on to outside agencies through contractual agreements to carry out the grants intended purpose.

Emergency Feeding Fund (2800) - This Fund is used to account for monies received from the State for the purpose of distributing surplus food to the impoverished residents of the County.

Federal Emergency Management Agency Fund (2810) - This Fund is used to account for monies received through the Emergency Food and Shelter National Board program for utility payments to prevent utility disconnection or heating source loss in households that have exhausted all other resources and do not qualify for other Community Action emergency funds.

Community Corrections Fund (2850) - This Fund is used to account for State monies and fees received to enhance the delivery of adult probation services in the County.

Community Action Agency Fund (2870) - This Fund is used to account for monies received from the State to be applied to various community programs for the impoverished residents of the County.

Weatherization Fund (2890) - This Fund is used to account for monies received through a State grant which aids in weatherizing homes of the disadvantaged, the elderly and people in the poverty zone.

Department of Human Services Fund (2901) - This Fund is used primarily to account for monies from State and local funding sources and to assist with the welfare program which offers aid to disadvantaged individuals of Ottawa County.

## COUNTY OF OTTAWA

### SPECIAL REVENUE FUNDS (CONTINUED)

Child Care Funds (2920 and 2921) - These Funds are used to account for foster child care in the County. This encompasses the Ottawa County Detention Center, which is a facility that houses juveniles on a short-term basis. The primary funding comes from the State and a County appropriation which is used to aid children who require placement outside of their home.

Soldiers' and Sailors' Relief Fund (2930) - This Fund is used to account for monies earmarked for indigent veterans and is mandated by State Law.

Veterans Trust Fund (2941) - This fund was established under Section 35.607 of the Compiled laws of 1970. It is used to account for monies received by the State and distributed to needy veterans.

Compensated Absences Fund (2980) - This Fund is used to account for future payments of accumulated sick pay of County employees under the sick days/short and long-term disability plan. This fund is also used to accrue vacation pay.

**COUNTY OF OTTAWA  
2010 BUDGET SUMMARY  
SPECIAL REVENUE FUNDS**

FUND NUMBER	FUND NAME	2009 PROJECTED FUND BALANCE	2010 REVENUE/ OPERATING TRANSFERS	2010 EXPENDITURES/ OPERATING TRANSFERS	2010 PROJECTED FUND BALANCE
2081	Parks and Recreation	\$2,076,253	\$4,156,636	\$5,578,447	\$654,442
2160	Friend of the Court	209,000	2,918,982	3,127,982	
2170	9/30 Judicial Grants	855	156,126	156,126	855
2210	Health	963,850	9,635,208	9,727,734	871,324
2220	Mental Health	207,560	33,466,637	33,466,637	207,560
2271	Solid Waste Clean-Up	3,426,722	44,121	180,000	3,290,843
2272	Landfill Tipping Fees	979,209	390,880	473,275	896,814
2320	Transportation System	25,787	157,569	157,569	25,787
2420	Planning Commission	156,224	44,146	43,881	156,489
2444	Infrastructure	2,556,007	47,780	125,000	2,478,787
2450	Public Improvement	2,990,722	428,044	490,175	2,928,591
2550	Homestead Property Tax	126,393	9,400	23,976	111,817
2560	Register of Deeds Technology	207,276	226,750	154,155	279,871
2570	Stabilization	8,201,082		1,000,000	7,201,082
2601	Prosecuting Attorney Grants	25,092	214,532	214,532	25,092
2609	Sheriff Grant Programs	2,849	114,616	114,616	2,849
2610	Sheriff Contracts	1,241	4,587,558	4,587,558	1,241
2661	Sheriff Road Patrol		340,481	340,481	
2690	Law Library	57,179	31,833	31,833	57,179
2740	Workforce Investment Act (WIA)- Administration	948	383,510	383,510	948
2741	WIA - Youth		2,055,769	2,055,769	
2742	WIA - Adult	511	1,029,505	1,029,505	511
2743	WIA - 6/30 Grant Programs	106,117	3,038,603	3,038,603	106,117
2744	WIA - 12/31 Grant Programs	56,398	263,000	263,000	56,398
2748	WIA - 9/30 Grant Programs	18,292	743,000	743,000	18,292
2749	WIA - 3/31 Grant Programs		22,500	22,500	
2750	Grant Programs - Pass Thru		86,671	86,671	
2800	Emergency Feeding	22,208	63,692	63,692	22,208
2850	Community Corrections Program	253,988	949,306	1,049,306	153,988
2855	Revenue Sharing Reserve Fund	5,093,135	66,211	4,711,213	448,133
2870	Community Action Agency	140,942	788,005	788,005	140,942
2890	Weatherization	168	1,306,425	1,306,425	168
2901	Department of Human Services	297,818	274,837	274,837	297,818
2920	Child Care - Circuit Court	1,110,667	8,411,223	8,411,223	1,110,667
2921	Child Care-Social Services	73,786	5,000	5,000	73,786
2930	Soldiers & Sailors Relief		42,140	42,140	
2941	Veterans Trust	1,242	14,960	14,960	1,242
2980	Compensated Absences	3,835,112	169,000	49,794	3,954,318
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<b>\$33,224,633</b>	<b>\$76,684,656</b>	<b>\$84,333,130</b>	<b>\$25,576,159</b>

## **COUNTY OF OTTAWA**

### **DEBT SERVICE FUND**

Building Authority Fund (5690-5695) - This Fund was established to account for the accumulation of resources for payment of principal and interest on bonds issued to finance building projects for the County of Ottawa. Bonds have been issued for the following projects: 1985-Life Consultation Center; 1990-Ottawa County Central Dispatch Authority; 1992-Probate Court/Jail Complex; 1997-Jail addition and Sheriff and Administrative Annex; and 2005 – Holland District Court. A portion of the 1985 and 1990 bonds were refunded during 1993. A portion of the 1992 bonds were refunded during 1997. The remaining uncalled bonds from the 1990 issue as well as a portion of the 1997 bonds were refunded during 2005. The County issued an additional \$10 million during 2007 for the West Olive/Grand Haven project. Financing is provided by cash rental payments pursuant to lease agreements with the County of Ottawa.

### **CAPITAL PROJECTS FUND**

Building Authority Fund (5690-5695) - This Major Fund was established to account for construction projects of the building authority funded by bond proceeds. In addition to bond proceeds, financing is also provided by interest income, operating transfers from other funds, and occasionally State grants. This fund is accounting for the \$30 million West Olive expansion/Grand Haven renovation project which was completed in 2009. Projects at County park facilities are reported in the Parks and Recreation Fund (Special Revenue Fund 2081).

### **PERMANENT FUND**

Cemetery Trust Fund (1500) - This Fund was established under State statute to care for cemetery plots of specific individuals who have willed monies in trust to the County for perpetual care of their grave sites.

**COUNTY OF OTTAWA  
2010 BUDGET SUMMARY**

**DEBT SERVICE FUNDS**

FUND NUMBER	FUND NAME	2009 PROJECTED FUND BALANCE	2010 REVENUE/ OPERATING TRANSFERS	2010 EXPENDITURES/ OPERATING TRANSFERS	2010 PROJECTED FUND BALANCE
5690 - 5695	Ottawa County Building Authority	\$10,488	\$3,151,432	\$3,151,432	\$10,488

**CAPITAL PROJECTS FUNDS**

FUND NUMBER	FUND NAME	2009 PROJECTED FUND BALANCE	2010 REVENUE/ OPERATING TRANSFERS	2010 EXPENDITURES/ OPERATING TRANSFERS	2010 PROJECTED FUND BALANCE
5690 - 5695	Ottawa County Building Authority	\$0	\$0	\$0	\$0

**PERMANENT FUNDS**

FUND NUMBER	FUND NAME	2009 PROJECTED FUND BALANCE	2010 REVENUE/ OPERATING TRANSFERS	2010 EXPENDITURES/ OPERATING TRANSFERS	2010 PROJECTED FUND BALANCE
1500	Cemetery Trust	\$6,351	\$88	\$0	\$6,439

## COUNTY OF OTTAWA

### PROPRIETARY FUNDS

*Enterprise Funds* are established to account for business-type activities provided to users outside of the Agency. Enterprise funds are designed to cover the costs of the services provided through the fees charged.

Delinquent Tax Revolving Fund (5160) The Delinquent Tax Revolving Fund is used to pay each local governmental unit, including the General Fund, the respective amount of taxes not collected as of March 1 of each year.

*Internal Service Funds* are established to account for the financing of goods or services provided by one department to other departments of the governmental unit on a cost-reimbursement basis.

Management Information Services Fund (6360) - The Management Information Services Fund is used to account for revenues collected from user departments for service charges to cover the costs incurred in the operation of the department including computer processing time and programming time.

Duplicating Fund (6450) - The Duplicating Fund is used to account for revenues received from user departments and expenses incurred in providing copier services.

Telecommunications Fund (6550) - The Telecommunications Fund is used to account for revenues received from user departments and expenses incurred in providing telephone service.

Equipment Pool Fund (6641) - The Equipment Pool Fund is used to account for revenues collected from user departments for the equipment rental charges to cover the costs incurred to administer the equipment pool fund and depreciation of the equipment.

Protected Self-Funded Insurance Programs Fund (6770) - The Protected Self-Funded Insurance Programs Fund is used to account for the administrative costs associated with managing the self-insured portion of the vehicle protection program, the workers' compensation program, the liability protection program and the property and fire protection program.

Protected Self-Funded Employee Insurance Fund (6771) - The Protected Self-Funded Employee Insurance Fund is used to account for revenues collected from user departments for the payment of costs incurred to administer the self-funded health, dental, and vision insurance programs, third party administrative expenses and actual claims paid.

## COUNTY OF OTTAWA

### PROPRIETARY FUNDS (CONTINUED)

Protected Self-Funded Unemployment Fund (6772) - The protected Self-Funded Unemployment Fund is used to account for revenues collected from user departments for the payment of costs incurred to administer the self-funded unemployment insurance program, third party administrative expenses and actual unemployment claims paid.

Long-Term Disability Insurance Fund (6775) - The Long-term Disability Insurance Fund is used to account for revenues collected from user departments for the payment of costs incurred to administer the long-term disability insurance program and insurance premiums paid.

Ottawa County, Michigan Insurance Authority Fund (6780) - The Ottawa County, Michigan Insurance Authority Fund is used to account for insurance coverage and risk management related services to participating public entities pursuant to State of Michigan Act No. 36 of the Public Acts of 1988.

Protected Self-Funded Insurance - Mental Health Fund (6782) - The Protected Self-Funded Insurance - Mental Health Fund is used to account for funds covering risk exposure under the Managed Care Specialty Services Program.

COUNTY OF OTTAWA  
2010 BUDGET SUMMARY  
OTHER FUNDS

FUND NUMBER	FUND NAME	2009 PROJECTED RETAINED EARNINGS	2010 REVENUE/ OPERATING TRANSFERS	2010 EXPENSES/ OPERATING TRANSFERS	2010 PROJECTED RETAINED EARNINGS
5160	Delinquent Tax Revolving Fund	\$24,255,165	\$2,820,887	\$2,836,438	\$24,239,614
6360	Information Technology	2,449,444	2,965,366	2,965,368	2,449,442
6450	Duplicating	676,109	72,921	97,455	651,575
6550	Telecommunications	3,189,424	594,869	707,397	3,076,896
6641	Equipment Pool	4,710,198	1,231,663	1,214,190	4,727,671
6770	Protected Self-Funded Programs	3,570,118	393,740	407,813	3,556,045
6771	Protected Self-Funded Employee Insurance	3,003,684	13,795,724	14,894,715	1,904,693
6772	Protected Self-Funded Unemployment Insurance	852,126	169,771	280,345	741,552
6775	Long Term Disability Insurance	78,310	166,720	215,050	29,980
6780	Ottawa County, Michigan Insurance Authority Fund	8,722,595	2,080,420	1,257,934	9,545,081
6782	Protected Self-Funded Insurance - Mental Health	1,573,255	15,000	0	1,588,255
TOTAL OTHER FUNDS		<u>\$53,080,428</u>	<u>\$24,307,081</u>	<u>\$24,876,705</u>	<u>\$52,510,804</u>

**COUNTY OF OTTAWA**  
**COMPONENT UNITS BUDGET SUMMARY**

FOR THE YEAR ENDED DECEMBER 31, 2010 <sup>1</sup>

	Ottawa County Road Commission (2010)	Ottawa County Central Dispatch Authority (2350)	Ottawa County Drain Commission	Ottawa County Public Utilities System	2010 Total Component Units
Revenues:					
Intergovernmental revenues	\$26,890,000	\$4,937,180			\$31,827,180
Charges for services			\$4,743,678	28,000,000	32,743,678
Interest on investments	50,000	100,000	63,500	400,000	613,500
Other	270,000	47,270		50,000	367,270
Total revenues	<u>27,210,000</u>	<u>5,084,450</u>	<u>4,807,178</u>	<u>28,450,000</u>	<u>65,551,628</u>
Expenditures:					
Current operations:					
General government					
Public safety		3,720,375			3,720,375
Public works	28,075,000		4,680,000	22,562,190	55,317,190
Capital Projects					
Debt service:					
Principal			38,367	7,036,000	7,074,367
Interest and fiscal charges			16,101	4,961,810	4,977,911
Total expenditures	<u>28,075,000</u>	<u>3,720,375</u>	<u>4,734,468</u>	<u>34,560,000</u>	<u>71,089,843</u>
Revenues over (under) expenditures	<u>(865,000)</u>	<u>1,364,075</u>	<u>72,710</u>	<u>(6,110,000)</u>	<u>(5,538,215)</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	(865,000)	1,364,075	72,710	(6,110,000)	(5,538,215)
Estimated fund balances, beginning of year,	8,077,438	5,434,105	1,223,065	29,100,000	43,834,608
Estimated fund balances, end of year	<u>\$7,212,438</u>	<u>\$6,798,180</u>	<u>\$1,295,775</u>	<u>\$22,990,000</u>	<u>\$38,296,393</u>

<sup>1</sup> The budget for the Ottawa County Road Commission is based on its fiscal year of September 30, 2010.

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending December 31, 2010**

<b>General Fund (1010)</b>	Prior Year Actual 12/31/2008	Current Year Estimated 12/31/2009	Recommended Budget 2010
<b>Revenues:</b>			
Taxes	\$40,088,470	\$40,629,553	\$39,292,953
Intergovernmental Revenue	4,612,460	4,701,443	4,467,497
Charges for Services	6,308,875	8,963,370	9,106,981
Fines and Forfeits	936,944	910,100	979,800
Interest on Investments	1,552,691	320,000	526,400
Rental	2,666,911	2,855,265	3,152,369
Licenses and Permits	247,209	244,505	253,525
Other Revenue	312,650	297,228	359,812
Total Revenues	56,726,210	58,921,464	58,139,337
<b>Expenditures:</b>			
Legislative	559,364	548,685	530,254
Judicial	10,060,800	9,953,849	9,926,879
General Government	12,732,871	16,270,156	15,816,801
Public Safety	22,735,971	23,619,431	23,790,713
Public Works	73,561	124,050	466,500
Health & Welfare	758,692	1,424,651	1,610,144
Community & Economic Development	611,925	772,914	641,711
Other	272,874	283,967	902,351
Total Expenditures	47,806,058	52,997,703	53,685,353
Revenue Over (Under) Expenditures	8,920,152	5,923,761	4,453,984
Operating Transfers In (Out)	(8,982,204)	(12,367,182)	(4,900,968)
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(\$62,052)		
Budgeted Net Revenues (Expenditures)			(446,984) <sup>2</sup>
Current Estimated Revenues Over (Under) Expenditures		(6,443,421) <sup>1</sup>	
Fund Balance, Beginning of Year		22,084,426	15,641,005
<b>Projected Fund Balance, End of Year</b>		<b>\$15,641,005</b>	<b>\$15,194,021</b>

<sup>1</sup> The 2009 estimate for General Fund includes net fund balance designation use of \$6,190,100 mostly for the operating transfer to the Ottawa County Building Authority Capital Projects fund in connection with the Grand Haven Courthouse/Fillmore expansion project. In addition, \$512,000 is being used for the property tax revenue shortfall, and \$148,000 is being used for the Survey and Remonumentation project.

<sup>2</sup> The budgeted change in fund balance for 2010 is a decrease of \$446,984. Based on prior Board actions, \$53,016 will be added to to fund balance designations or reserves. Consequently, the operating shortfall is actually \$500,000. However, even if the General Fund uses the full \$500,000, the County will still be in compliance with its policy to maintain an undesignated fund balance in the General Fund of 10% - 15% of the most recently completed audited figures. Currently, undesignated fund balance is at 15 percent.

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending December 31, 2010**

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b><u>Parks &amp; Recreation (2081)</u></b>	Actual	Estimated	Budget
	<u>12/31/2008</u>	<u>12/31/2009</u>	<u>2010</u>
<b>Revenues:</b>			
Taxes	\$3,039,393	\$3,155,677	\$3,178,097
Intergovernmental Revenue	420,870	36,505	16,505
Charges for Services	486,812	410,200	320,700
Fines and Forfeits			
Interest on Investments	357,836	113,762	76,884
Rental	66,236	38,500	52,150
Licenses and Permits			
Other Revenue	278,586	43,792	512,300
Total Revenues	<u>4,649,733</u>	<u>3,798,436</u>	<u>4,156,636</u>
<b>Expenditures:</b>			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation	5,318,836	9,552,279	5,578,447
Other			
Total Expenditures	<u>5,318,836</u>	<u>9,552,279</u>	<u>5,578,447</u>
Revenue Over (Under) Expenditures	(669,103)	(5,753,843)	(1,421,811)
Operating Transfers In (Out)	530,000	298,370	
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>(\$139,103)</u>		
Budgeted Net Revenues (Expenditures)			(1,421,811)
Current Estimated Revenues Over (Under) Expenditures		(5,455,473)	
Fund Balance, Beginning of Year		7,531,726	2,076,253
<b>Projected Fund Balance, End of Year</b>		<u><b>\$2,076,253</b></u>	<u><b>\$654,442</b></u>

*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. 2009 and 2010 reflect significant fund balance use for this reason.*

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending September 30, 2010**

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b><u>Friend of the Court (2160)</u></b>	Actual	Estimated	Budget
	<u>9/30/2008</u>	<u>9/30/2009</u>	<u>2010</u>
<b>Revenues:</b>			
Intergovernmental Revenue	\$1,978,016	\$2,066,860	\$2,099,115
Charges for Services	258,723	265,935	260,360
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>2,236,739</u>	<u>2,332,795</u>	<u>2,359,475</u>
<b>Expenditures:</b>			
Judicial	2,962,548	3,076,477	3,127,982
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>2,962,548</u>	<u>3,076,477</u>	<u>3,127,982</u>
Revenue Over (Under) Expenditures	(725,809)	(743,682)	(768,507)
Operating Transfers In (Out)	<u>748,284</u>	<u>754,688</u>	<u>559,507</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>\$22,475</u>		
Budgeted Net Revenues (Expenditures)			(209,000)
Current Estimated Revenues Over (Under) Expenditures		11,006	
Fund Balance, Beginning of Year		<u>197,994</u>	<u>209,000</u>
<b>Projected Fund Balance, End of Year</b>		<b><u>\$209,000</u></b>	<b><u>None</u></b>

*The delay in the change of the federal IV D funding formula has resulted in more revenue than anticipated for 2009. These dollars will be carried forward to the 2010 budget to fund the nominal increases in personnel costs.*

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending September 30, 2010**

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b><u>9/30 Judicial Grants (2170)</u></b>	Actual	Estimated	Budget
	<u>9/30/2008</u>	<u>9/30/2009</u>	<u>2010</u>
<b>Revenues:</b>			
Intergovernmental Revenue	\$366,546	\$390,997	\$120,685
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	3,500	8,106	
Total Revenues	<u>370,046</u>	<u>399,103</u>	<u>120,685</u>
<b>Expenditures:</b>			
Judicial	412,575	492,930	156,126
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>412,575</u>	<u>492,930</u>	<u>156,126</u>
Revenue Over (Under) Expenditures	(42,529)	(93,827)	(35,441)
Operating Transfers In (Out)	<u>43,384</u>	<u>93,827</u>	<u>35,441</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>855</u>	<u>855</u>
<b>Projected Fund Balance, End of Year</b>		<u><b>\$855</b></u>	<u><b>\$855</b></u>

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending September 30, 2010**

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b><u>Health (2210)</u></b>	Actual	Estimated	Budget
	9/30/2008	9/30/2009	2010
<b>Revenues:</b>			
Intergovernmental Revenue	\$4,055,163	\$4,024,914	\$4,065,352
Charges for Services	818,294	610,553	645,623
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits	392,769	425,015	414,342
Other Revenue	223,775	219,037	177,744
Total Revenues	5,490,001	5,279,519	5,303,061
<b>Expenditures:</b>			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	11,534,597	10,225,439	9,727,734
Culture & Recreation			
Other			
Total Expenditures	11,534,597	10,225,439	9,727,734
Revenue Over (Under) Expenditures	(6,044,596)	(4,945,920)	(4,424,673)
Operating Transfers In (Out)	4,901,489	4,945,920	4,332,147
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(\$1,143,107)		
Budgeted Net Revenues (Expenditures)			(92,526)
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		963,850	963,850
<b>Projected Fund Balance, End of Year</b>		<b>\$963,850</b>	<b>\$871,324</b>

*Fund balance use budgeted for 2010 reflects anticipated insurance opt outs; no actual fund balance use is expected in this fund.*

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending September 30, 2010**

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b><u>Mental Health (2220)</u></b>	Actual	Estimated	Budget
	9/30/2008	9/30/2009	2010
<b>Revenues:</b>			
Intergovernmental Revenue	\$29,870,229	\$31,048,698	\$32,253,889
Charges for Services	1,055,116	412,421	368,438
Fines and Forfeits			
Interest on Investments	56,694	30,000	30,000
Rental		168,336	200,000
Licenses and Permits			
Other Revenue	94,404	224,348	51,202
Total Revenues	31,076,443	31,883,803	32,903,529
<b>Expenditures:</b>			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	31,841,672	32,446,911	33,466,637
Culture & Recreation			
Other			
Total Expenditures	31,841,672	32,446,911	33,466,637
Revenue Over (Under) Expenditures	(765,229)	(563,108)	(563,108)
Operating Transfers In (Out)	583,631	563,108	563,108
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(\$181,598)		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		207,560	207,560
<b>Projected Fund Balance, End of Year</b>		<b>\$207,560</b>	<b>\$207,560</b>

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending December 31, 2010**

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b><u>Solid Waste Clean - Up (2271)</u></b>	Actual	Estimated	Budget
<b>Revenues:</b>	12/31/2008	12/31/2009	2010
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	\$274,840	\$54,055	\$44,121
Rental			
Licenses and Permits			
Other Revenue			
<b>Total Revenues</b>	<u>274,840</u>	<u>54,055</u>	<u>44,121</u>
<b>Expenditures:</b>			
Judicial			
General Government			
Public Safety			
Public Works	1,845,315	556,000	180,000
Health & Welfare			
Culture & Recreation			
Other			
<b>Total Expenditures</b>	<u>1,845,315</u>	<u>556,000</u>	<u>180,000</u>
Revenue Over (Under) Expenditures	(1,570,475)	(501,945)	(135,879)
Operating Transfers In (Out)	<u>(2,500,000)</u>		
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>(\$4,070,475)</u>		
Budgeted Net Revenues (Expenditures)			(135,879)
Current Estimated Revenues Over (Under) Expenditures		(501,945)	
Fund Balance, Beginning of Year		<u>3,928,667</u>	<u>3,426,722</u>
<b>Projected Fund Balance, End of Year</b>		<u><b>\$3,426,722</b></u>	<u><b>\$3,290,843</b></u>

*The 2009 budget reflects the completion of upgrades to the water and purge system at the landfill. These upgrades were started during 2006.*

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending December 31, 2010**

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b><u>Landfill Tipping Fees (2272)</u></b>	Actual	Estimated	Budget
	12/31/2008	12/31/2009	2010
<b>Revenues:</b>			
Intergovernmental Revenue			
Charges for Services	\$379,926	\$360,000	\$360,000
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	33,879	31,130	30,880
Total Revenues	413,805	391,130	390,880
<b>Expenditures:</b>			
Judicial			
General Government			
Public Safety			
Public Works	454,788	423,772	473,275
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	454,788	423,772	473,275
Revenue Over (Under) Expenditures	(40,983)	(32,642)	(82,395)
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(\$40,983)		
Budgeted Net Revenues (Expenditures)			(82,395)
Current Estimated Revenues Over (Under) Expenditures		(32,642)	
Fund Balance, Beginning of Year		1,011,851	979,209
<b>Projected Fund Balance, End of Year</b>		<b>\$979,209</b>	<b>\$896,814</b>

*Revenues vary depending on the actions of Waste Management. The County is reviewing the long-term outlook to determine if program adjustments are needed.*

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending September 30, 2010**

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b><u>Transportation System (2320)</u></b>	Actual	Estimated	Budget
	9/30/2008	9/30/2009	2010
<b>Revenues:</b>			
Intergovernmental Revenue	\$157,569	\$157,569	\$157,569
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	157,569	157,569	157,569
<b>Expenditures:</b>			
Judicial			
General Government			
Public Safety			
Public Works	157,569	157,569	157,569
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	157,569	157,569	157,569
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
<b>Projected Fund Balance, End of Year</b>		<b>\$25,787</b>	<b>\$25,787</b>

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending December 31, 2010**

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b><u>Planning Commission (2420)</u></b>	Actual	Estimated	Budget
	12/31/2008	12/31/2009	2010
<b>Revenues:</b>			
Intergovernmental Revenue	\$1,700	\$8,500	
Charges for Services			
Interest on Investments			
Rental			
Other Revenue	585	30	\$295
Total Revenues	2,285	8,530	295
<b>Expenditures:</b>			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Community and Economic Development	22,055	65,774	43,881
Culture & Recreation			
Other			
Total Expenditures	22,055	65,774	43,881
Revenue Over (Under) Expenditures	(19,770)	(57,244)	(43,586)
Operating Transfers In (Out)	19,770	23,244	43,851
Revenue & Other Sources Over (Under) Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			265
Current Estimated Revenues Over (Under) Expenditures		(34,000)	
Fund Balance, Beginning of Year		190,224	156,224
<b>Projected Fund Balance, End of Year</b>		<b>\$156,224</b>	<b>\$156,489</b>

*The 2009 fund balance use reflects the completion of the urban growth study.*

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending December 31, 2010**

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b><u>Infrastructure (2444)</u></b>	Actual	Estimated	Budget
<b>Revenues:</b>	12/31/2008	12/31/2009	2010
Intergovernmental Revenue			
Charges for Services	\$28,539	\$27,241	
Fines and Forfeits			
Interest on Investments	95,695	53,745	\$47,780
Rental			
Other Revenue			
Total Revenues	124,234	80,986	47,780
<b>Expenditures:</b>			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Community & Economic Development			
Capital Projects			
Total Expenditures			
Revenue Over (Under) Expenditures	124,234	80,986	47,780
Operating Transfers In (Out)	(125,000)	(125,000)	(125,000)
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(\$766)		
Budgeted Net Revenues (Expenditures)			(77,220)
Current Estimated Revenues Over (Under) Expenditures		(44,014)	
Fund Balance, Beginning of Year		2,600,021	2,556,007
<b>Projected Fund Balance, End of Year</b>		<b>\$2,556,007</b>	<b>\$2,478,787</b>

*The purpose of this fund is to loan money to municipalities within Ottawa County for infrastructure projects. These loans are recorded as assets. 2008 thru 2010 expenditures reflect the fund's share of anticipated debt service payments on the Fillmore Street/Grand Haven project.*

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending December 31, 2010**

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b><u>Public Improvement (2450)</u></b>	Actual	Estimated	Budget
	<u>12/31/2008</u>	<u>12/31/2009</u>	<u>2010</u>
<b>Revenues:</b>			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	\$328,830	\$46,997	\$37,944
Rental	764,358	659,500	390,100
Licenses and Permits			
Other Revenue			
Total Revenues	<u>1,093,188</u>	<u>706,497</u>	<u>428,044</u>
<b>Expenditures:</b>			
Judicial			
General Government	56,538	201,500	302,600
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Capital Projects			
Total Expenditures	<u>56,538</u>	<u>201,500</u>	<u>302,600</u>
Revenue Over (Under) Expenditures	1,036,650	504,997	125,444
Operating Transfers In (Out)	<u>(1,454,331)</u>	<u>(4,105,263)</u>	<u>(187,575)</u>
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>(\$417,681)</u>		
Budgeted Net Revenues (Expenditures)			(62,131)
Current Estimated Revenues Over (Under) Expenditures		(3,600,266)	
Fund Balance, Beginning of Year		<u>6,590,988</u>	<u>2,990,722</u>
<b>Projected Fund Balance, End of Year</b>		<b><u>\$2,990,722</u></b>	<b><u>\$2,928,591</u></b>

*The fund balance usage will vary depending on the capital construction projects underway and/or planned (see also the capital construction schedule). The 2009 shortfall reflects the transfer of \$4.1 million to the Ottawa County Building Authority for construction costs and debt service payments.*

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending December 31, 2010**

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b><u>Homestead Property Tax (2550)</u></b>	Actual	Estimated	Budget
	<u>12/31/2008</u>	<u>12/31/2009</u>	<u>2010</u>
<b>Revenues:</b>			
Taxes	\$13,290	\$7,800	\$8,000
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	5,717	1,785	1,400
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>19,007</u>	<u>9,585</u>	<u>9,400</u>
<b>Expenditures:</b>			
Judicial			
General Government	546	23,960	23,976
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Capital Projects			
Total Expenditures	<u>546</u>	<u>23,960</u>	<u>23,976</u>
Revenue Over (Under) Expenditures	18,461	(14,375)	(14,576)
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>\$18,461</u>		
Budgeted Net Revenues (Expenditures)			(14,576)
Current Estimated Revenues Over (Under) Expenditures		(14,375)	
Fund Balance, Beginning of Year		<u>140,768</u>	<u>126,393</u>
<b>Projected Fund Balance, End of Year</b>		<u><b>\$126,393</b></u>	<u><b>\$111,817</b></u>

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending December 31, 2010**

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b>Register of Deeds</b>	Actual	Estimated	Budget
<b><u>Automation Fund (2560)</u></b>	<u>12/31/2008</u>	<u>12/31/2009</u>	<u>2010</u>
<b>Revenues:</b>			
Intergovernmental Revenue			
Charges for Services	\$227,596	\$255,600	\$225,000
Fines and Forfeits			
Interest on Investments	21,537	5,519	1,750
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>\$249,133</u>	<u>261,119</u>	<u>226,750</u>
<b>Expenditures:</b>			
Judicial			
General Government	88,646	587,895	154,155
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>\$88,646</u>	<u>587,895</u>	<u>154,155</u>
Revenue Over (Under) Expenditures	160,487	(326,776)	72,595
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>\$160,487</u>		
Budgeted Net Revenues (Expenditures)			72,595
Current Estimated Revenues Over (Under) Expenditures		(326,776)	
Fund Balance, Beginning of Year		<u>534,052</u>	<u>207,276</u>
<b>Projected Fund Balance, End of Year</b>		<b><u>\$207,276</u></b>	<b><u>\$279,871</u></b>

*The fund balance use in 2009 was used to cover the cost of new Land Records software.*

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending December 31, 2010**

	Prior Year Actual 12/31/2008	Current Year Estimated 12/31/2009	Recommended Budget 2010
<b>Special Revenue</b>			
<b><u>Stabilization (2570)</u></b>			
<b>Revenues:</b>			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
<b>Total Revenues</b>			
<b>Expenditures:</b>			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
<b>Total Expenditures</b>			
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)	\$37,604	(\$68,591)	(1,000,000)
Revenue & Other Sources Over (Under) Expenditures & Other Uses	\$37,604		
Budgeted Net Revenues (Expenditures)			(1,000,000)
Current Estimated Revenues Over (Under) Expenditures		(68,591)	
Fund Balance, Beginning of Year		8,269,673	8,201,082
<b>Projected Fund Balance, End of Year</b>		<b>\$8,201,082</b>	<b>\$7,201,082</b>

*Funds will be transferred in 2010 to help fund the operating deficit in the General Fund.*

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending September 30, 2010**

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b><u>Prosecuting Attorney Grants (2601)</u></b>	Actual	Estimated	Budget
	9/30/2008	9/30/2009	2010
<b>Revenues:</b>			
Intergovernmental Revenue	\$140,400	\$140,400	\$144,000
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	1,755	360	360
Total Revenues	142,155	140,760	144,360
<b>Expenditures:</b>			
Judicial			
General Government	177,052	208,581	214,532
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	177,052	208,581	214,532
Revenue Over (Under) Expenditures	(34,897)	(67,821)	(70,172)
Operating Transfers In (Out)	34,897	67,821	70,172
Revenue & Other Sources Over (Under) Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		25,092	25,092
<b>Projected Fund Balance, End of Year</b>		<b>\$25,092</b>	<b>\$25,092</b>

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending September 30, 2010**

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b><u>Sheriff Grant Programs (2609)</u></b>	Actual	Estimated	Budget
	9/30/2008	9/30/2009	2010
<b>Revenues:</b>			
Intergovernmental Revenue	\$283,372	\$212,698	\$114,616
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	283,372	212,698	114,616
<b>Expenditures:</b>			
Judicial			
General Government			
Public Safety	299,992	256,236	114,616
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	299,992	256,236	114,616
Revenue Over (Under) Expenditures	(16,620)	(43,538)	
Operating Transfers In (Out)	14,016	46,387	
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(\$2,604)		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures		2,849	
Fund Balance, Beginning of Year			2,849
<b>Projected Fund Balance, End of Year</b>		<b>\$2,849</b>	<b>\$2,849</b>

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending September 30, 2010**

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b><u>Sheriff Contracts (2610)</u></b>	Actual	Estimated	Budget
	9/30/2008	9/30/2009	2010
<b>Revenues:</b>			
Intergovernmental Revenue	\$3,949,855	\$4,202,557	\$4,357,641
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	4,376	3,574	
Total Revenues	3,954,231	4,206,131	4,357,641
<b>Expenditures:</b>			
Judicial			
General Government			
Public Safety	4,166,197	4,438,280	4,587,558
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	4,166,197	4,438,280	4,587,558
Revenue Over (Under) Expenditures	(211,966)	(232,149)	(229,917)
Operating Transfers In (Out)	212,707	232,149	229,917
Revenue & Other Sources Over (Under) Expenditures & Other Uses	\$741		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		1,241	1,241
<b>Projected Fund Balance, End of Year</b>		<b>\$1,241</b>	<b>\$1,241</b>

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending September 30, 2010**

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b><u>Sheriff Road Patrol (2661)</u></b>	Actual	Estimated	Budget
	9/30/2008	9/30/2009	2010
<b>Revenues:</b>			
Intergovernmental Revenue	\$234,561	\$232,654	\$232,654
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	234,561	232,654	232,654
<b>Expenditures:</b>			
Judicial			
General Government			
Public Safety	316,911	326,157	340,481
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	316,911	326,157	340,481
Revenue Over (Under) Expenditures	(82,350)	(93,503)	(107,827)
Operating Transfers In (Out)	82,350	93,503	107,827
Revenue & Other Sources Over (Under) Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
<b>Projected Fund Balance, End of Year</b>		<b>None</b>	<b>None</b>

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending December 31, 2010**

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b><u>Law Library (2690)</u></b>	Actual	Estimated	Budget
	<u>12/31/2008</u>	<u>12/31/2009</u>	<u>2010</u>
<b>Revenues:</b>			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits	\$6,500	\$8,500	\$8,500
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>6,500</u>	<u>8,500</u>	<u>8,500</u>
<b>Expenditures:</b>			
Judicial	33,560	33,000	31,833
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>33,560</u>	<u>33,000</u>	<u>31,833</u>
Revenue Over (Under) Expenditures	(27,060)	(24,500)	(23,333)
Operating Transfers In (Out)	<u>27,060</u>	<u>24,500</u>	<u>23,333</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>57,179</u>	<u>57,179</u>
<b>Projected Fund Balance, End of Year</b>		<b><u><u>\$57,179</u></u></b>	<b><u><u>\$57,179</u></u></b>

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending June 30, 2010**

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b>Workforce Investment Act -</b>	Actual	Estimated	Budget
<b><u>Administration (2740)</u></b>	<u>6/30/2008</u>	<u>6/30/2009</u>	<u>2010</u>
<b>Revenues:</b>			
Intergovernmental Revenue	\$218,792	\$249,481	\$383,510
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue		1,000	
Total Revenues	<u>218,792</u>	<u>250,481</u>	<u>383,510</u>
<b>Expenditures:</b>			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	218,792	250,481	383,510
Culture & Recreation			
Other			
Total Expenditures	<u>218,792</u>	<u>250,481</u>	<u>383,510</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>948</u>	<u>948</u>
<b>Projected Fund Balance, End of Year</b>		<b><u><u>\$948</u></u></b>	<b><u><u>\$948</u></u></b>

# County of Ottawa

## Budget Summary

### Budget Year Ending June 30, 2010

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b>Workforce Investment Act -</b>	Actual	Estimated	Budget
<b><u>Youth (2741)</u></b>	<u>6/30/2008</u>	<u>6/30/2009</u>	<u>2010</u>
<b>Revenues:</b>			
Intergovernmental Revenue	\$680,651	\$946,615	\$2,055,769
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
<b>Total Revenues</b>	680,651	946,615	2,055,769
<b>Expenditures:</b>			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	680,651	946,615	2,055,769
Culture & Recreation			
Other			
<b>Total Expenditures</b>	680,651	946,615	2,055,769
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			
<b>Projected Fund Balance, End of Year</b>		<b>None</b>	<b>None</b>

# County of Ottawa

## Budget Summary

**Budget Year Ending June 30, 2010**

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b>Workforce Investment Act -</b>	Actual	Estimated	Budget
<b><u>Adult (2742)</u></b>	<u>6/30/2008</u>	<u>6/30/2009</u>	<u>2010</u>
<b>Revenues:</b>			
Intergovernmental Revenue	\$521,757	\$630,776	\$1,029,505
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
<b>Total Revenues</b>	521,757	630,776	1,029,505
<b>Expenditures:</b>			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	521,757	630,776	1,029,505
Culture & Recreation			
Other			
<b>Total Expenditures</b>	521,757	630,776	1,029,505
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		511	511
<b>Projected Fund Balance, End of Year</b>		<b>\$511</b>	<b>\$511</b>

# County of Ottawa

## Budget Summary

**Budget Year Ending June 30, 2010**

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b>Workforce Investment Act -</b>	Actual	Estimated	Budget
<b><u>6/30 Grant Programs (2743)</u></b>	<u>6/30/2008</u>	<u>6/30/2009</u>	<u>2010</u>
<b>Revenues:</b>			
Intergovernmental Revenue	\$1,892,867	\$3,069,874	\$3,038,603
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	3,013	3,288	
Total Revenues	1,895,880	3,073,162	3,038,603
<b>Expenditures:</b>			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	1,915,719	3,073,162	3,038,603
Culture & Recreation			
Other			
Total Expenditures	1,915,719	3,073,162	3,038,603
Revenue Over (Under) Expenditures	(19,839)		
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	(\$19,839)		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		106,117	106,117
<b>Projected Fund Balance, End of Year</b>		<b>\$106,117</b>	<b>\$106,117</b>

# County of Ottawa

## Budget Summary

### Budget Year Ending December 31, 2010

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b>Workforce Investment Act - 12/31 Grant Programs (2744)</b>	Actual 12/31/2008	Estimated 12/31/2009	Budget 2010
<b>Revenues:</b>			
Intergovernmental Revenue	\$196,936	\$502,583	\$263,000
Charges for Services	917	5,000	
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	35,950	25,200	
<b>Total Revenues</b>	<b>233,803</b>	<b>532,783</b>	<b>263,000</b>
<b>Expenditures:</b>			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	187,272	532,783	263,000
Culture & Recreation			
Other			
<b>Total Expenditures</b>	<b>187,272</b>	<b>532,783</b>	<b>263,000</b>
Revenue Over (Under) Expenditures	46,531		
Operating Transfers In (Out)	(4,173)		
Revenue & Other Sources Over (Under) Expenditures & Other Uses	\$42,358		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		56,398	56,398
<b>Projected Fund Balance, End of Year</b>		<b>\$56,398</b>	<b>\$56,398</b>

# County of Ottawa

## Budget Summary

### Budget Year Ending September 30, 2010

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b>Workforce Investment Act -</b>	Actual	Estimated	Budget
<b><u>9/30 Grant Programs (2748)</u></b>	<u>9/30/2008</u>	<u>9/30/2009</u>	<u>2010</u>
<b>Revenues:</b>			
Intergovernmental Revenue	\$1,593,331	\$2,079,912	\$743,000
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	1,593,331	2,079,912	743,000
<b>Expenditures:</b>			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	1,579,885	2,079,912	743,000
Culture & Recreation			
Other			
Total Expenditures	1,579,885	2,079,912	743,000
Revenue Over (Under) Expenditures	13,446		
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	\$13,446		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		18,292	18,292
<b>Projected Fund Balance, End of Year</b>		<b>\$18,292</b>	<b>\$18,292</b>

# County of Ottawa

## Budget Summary

### Budget Year Ending March 31, 2010

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b>Workforce Investment Act - 3/31 Grant Programs (2749)</b>	Actual 3/31/2008	Estimated 3/31/2009	Budget 2010
<b>Revenues:</b>			
Intergovernmental Revenue	\$16,779	\$17,500	\$17,500
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			5,000
Total Revenues	16,779	17,500	22,500
<b>Expenditures:</b>			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	16,779	17,500	22,500
Culture & Recreation			
Other			
Total Expenditures	16,779	17,500	22,500
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			
<b>Projected Fund Balance, End of Year</b>		<b>None</b>	<b>None</b>

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending September 30, 2010**

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b><u>Grant Programs - Pass Thru (2750)</u></b>	Actual	Estimated	Budget
	9/30/2008	9/30/2009	2010
<b>Revenues:</b>			
Intergovernmental Revenue	\$84,435	\$424,237	\$58,069
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
<b>Total Revenues</b>	<b>84,435</b>	<b>424,237</b>	<b>58,069</b>
<b>Expenditures:</b>			
Judicial	34,227		
General Government			
Public Safety	74,937	451,654	86,671
Public Works			
Health & Welfare			
Culture & Recreation			
Community & Economic Development			
Other			
<b>Total Expenditures</b>	<b>109,164</b>	<b>451,654</b>	<b>86,671</b>
Revenue Over (Under) Expenditures	(24,729)	(27,417)	(28,602)
Operating Transfers In (Out)	24,729	27,417	28,602
Revenue & Other Sources Over (Under) Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
<b>Projected Fund Balance, End of Year</b>		<b>None</b>	<b>None</b>

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending September 30, 2010**

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b><u>Emergency Feeding (2800)</u></b>	Actual	Estimated	Budget
	9/30/2008	9/30/2009	2010
<b>Revenues:</b>			
Intergovernmental Revenue	\$217,979	\$175,297	\$63,692
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
	<hr/>	<hr/>	<hr/>
Total Revenues	217,979	175,297	63,692
<b>Expenditures:</b>			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	220,629	175,297	63,692
Culture & Recreation			
Other			
	<hr/>	<hr/>	<hr/>
Total Expenditures	220,629	175,297	63,692
Revenue Over (Under) Expenditures	(2,650)		
Operating Transfers In (Out)			
	<hr/>	<hr/>	<hr/>
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	(\$2,650)		
	<hr/> <hr/>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		22,208	22,208
		<hr/>	<hr/>
<b>Projected Fund Balance, End of Year</b>		<b>\$22,208</b>	<b>\$22,208</b>
		<hr/> <hr/>	<hr/> <hr/>

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending September 30, 2010**

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b>Federal Emergency</b>	Actual	Estimated	Budget
<b><u>Management Agency (2810)</u></b>	<u>9/30/2008</u>	<u>9/30/2009</u>	<u>2010</u>
<b>Revenues:</b>			
Intergovernmental Revenue	\$20,000		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	20,000		
<b>Expenditures:</b>			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	20,000		
Culture & Recreation			
Other			
Total Expenditures	20,000		
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			
<b>Projected Fund Balance, End of Year</b>		<b>None</b>	<b>None</b>

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending September 30, 2010**

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b>Community</b>	Actual	Estimated	Budget
<b><u>Corrections Program (2850)</u></b>	<u>9/30/2008</u>	<u>9/30/2009</u>	<u>2010</u>
<b>Revenues:</b>			
Intergovernmental Revenue	\$220,000	\$220,000	\$220,000
Charges for Services	244,125	212,893	201,081
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	10,736	9,500	8,234
Total Revenues	<u>474,861</u>	<u>442,393</u>	<u>429,315</u>
<b>Expenditures:</b>			
Judicial	981,319	1,029,611	1,049,306
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>981,319</u>	<u>1,029,611</u>	<u>1,049,306</u>
Revenue Over (Under) Expenditures	(506,458)	(587,218)	(619,991)
Operating Transfers In (Out)	<u>522,785</u>	<u>587,018</u>	<u>519,991</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>\$16,327</u>		
Budgeted Net Revenues (Expenditures)			(100,000)
Current Estimated Revenues Over (Under) Expenditures		(200)	
Fund Balance, Beginning of Year		<u>254,188</u>	<u>253,988</u>
<b>Projected Fund Balance, End of Year</b>		<b><u>\$253,988</u></b>	<b><u>\$153,988</u></b>

*The County is reviewing the "Charges for Services", as they are no longer in a position to supplement these programs to the extent they had been in the past.*

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending December 31, 2010**

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b>Revenue Sharing</b>	Actual	Estimated	Budget
<b><u>Reserve Fund (2855)</u></b>	<u>12/31/2008</u>	<u>12/31/2009</u>	<u>2010</u>
<b>Revenues:</b>			
Taxes			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	\$526,673	\$95,165	\$66,211
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>526,673</u>	<u>95,165</u>	<u>66,211</u>
<b>Expenditures:</b>			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures			
Revenue Over (Under) Expenditures	526,673	95,165	66,211
Operating Transfers In (Out)	<u>(4,497,515)</u>	<u>(4,695,407)</u>	<u>(4,711,213)</u>
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>(\$3,970,842)</u>		
Budgeted Net Revenues (Expenditures)			(4,645,002)
Current Estimated Revenues Over (Under) Expenditures		(4,600,242)	
Fund Balance, Beginning of Year		<u>9,693,377</u>	<u>5,093,135</u>
<b>Projected Fund Balance, End of Year</b>		<b><u>\$5,093,135</u></b>	<b><u>\$448,133</u></b>

*2006 was the final year the fund recorded tax revenue. Currently, the activity consists of investment income and operating transfers to the General Fund. Please see the discussion on State Revenue Sharing in the transmittal letter.*

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending September 30, 2010**

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b><u>Community Action Agency (2870)</u></b>	Actual	Estimated	Budget
	9/30/2008	9/30/2009	2010
<b>Revenues:</b>			
Intergovernmental Revenue	\$577,680	\$529,353	\$729,005
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	38,831	33,460	30,000
Total Revenues	616,511	562,813	759,005
<b>Expenditures:</b>			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	628,865	591,813	788,005
Culture & Recreation			
Other			
Total Expenditures	628,865	591,813	788,005
Revenue Over (Under) Expenditures	(12,354)	(29,000)	(29,000)
Operating Transfers In (Out)	29,000	29,000	29,000
Revenue & Other Sources Over (Under) Expenditures & Other Uses	\$16,646		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		140,942	140,942
<b>Projected Fund Balance, End of Year</b>		<b>\$140,942</b>	<b>\$140,942</b>

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending March 31, 2010**

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b><u>Weatherization (2890)</u></b>	Actual	Estimated	Budget
	<u>3/31/2008</u>	<u>3/31/2009</u>	<u>2010</u>
<b>Revenues:</b>			
Intergovernmental Revenue	\$179,015	\$303,217	\$1,306,425
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>179,015</u>	<u>303,217</u>	<u>1,306,425</u>
<b>Expenditures:</b>			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	179,015	303,217	1,306,425
Culture & Recreation			
Other			
Total Expenditures	<u>179,015</u>	<u>303,217</u>	<u>1,306,425</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>
<b>Projected Fund Balance, End of Year</b>		<b><u>\$168</u></b>	<b><u>\$168</u></b>

# County of Ottawa

## Budget Summary

### Budget Year Ending September 30, 2010

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b>Department of Human</b>	Actual	Estimated	Budget
<b><u>Services (2901)</u></b>	<u>9/30/2008</u>	<u>9/30/2009</u>	<u>2010</u>
<b>Revenues:</b>			
Intergovernmental Revenue	\$180,871	\$125,000	\$200,000
Charges for Services	36,000		
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	3,000	2,000	
Total Revenues	<u>219,871</u>	<u>127,000</u>	<u>200,000</u>
<b>Expenditures:</b>			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	438,426	268,843	274,837
Culture & Recreation			
Other			
Total Expenditures	<u>438,426</u>	<u>268,843</u>	<u>274,837</u>
Revenue Over (Under) Expenditures	(218,555)	(141,843)	(74,837)
Operating Transfers In (Out)	<u>(246,492)</u>	<u>159,447</u>	<u>74,837</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>(\$465,047)</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures		17,604	
Fund Balance, Beginning of Year		<u>280,214</u>	<u>297,818</u>
<b>Projected Fund Balance, End of Year</b>		<b><u>\$297,818</u></b>	<b><u>\$297,818</u></b>

*The Board of Commissioners approved the transfer of \$500,000 from this fund for the Fillmore Street Expansion/ Grand Haven building project in 2008.*

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending September 30, 2010**

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b>Child Care-Circuit Court (2920)</b>	Actual	Estimated	Budget
<u>Child Care-Circuit Court (2920)</u>	<u>9/30/2008</u>	<u>9/30/2009</u>	<u>2010</u>
<b>Revenues:</b>			
Intergovernmental Revenue	\$3,731,471	\$4,134,838	\$3,783,530
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	620,898	555,900	609,300
Total Revenues	<u>4,352,369</u>	<u>4,690,738</u>	<u>4,392,830</u>
<b>Expenditures:</b>			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	8,239,505	8,976,058	8,411,223
Culture & Recreation			
Other			
Total Expenditures	<u>8,239,505</u>	<u>8,976,058</u>	<u>8,411,223</u>
Revenue Over (Under) Expenditures	(3,887,136)	(4,285,320)	(4,018,393)
Operating Transfers In (Out)	<u>3,607,509</u>	<u>4,054,802</u>	<u>4,018,393</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>(\$279,627)</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures		(230,518)	
Fund Balance, Beginning of Year		<u>1,341,185</u>	<u>1,110,667</u>
<b>Projected Fund Balance, End of Year</b>		<b><u>\$1,110,667</u></b>	<b><u>\$1,110,667</u></b>

*The 2009 fund balance use was approved during the year to pay the County portion (\$250,000) of a \$500,000 consultant project for enhancements to the Juvenile web-based case management system.*

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending September 30, 2010**

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b><u>Child Care-Social Services (2921)</u></b>	Actual	Estimated	Budget
	<u>9/30/2008</u>	<u>9/30/2009</u>	<u>2010</u>
<b>Revenues:</b>			
Intergovernmental Revenue	\$3,604	\$2,000	\$2,000
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
	<hr/>	<hr/>	<hr/>
Total Revenues	3,604	2,000	2,000
<b>Expenditures:</b>			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	7,458	5,000	5,000
Culture & Recreation			
Other			
	<hr/>	<hr/>	<hr/>
Total Expenditures	7,458	5,000	5,000
Revenue Over (Under) Expenditures	(3,854)	(3,000)	(3,000)
Operating Transfers In (Out)	<hr/> 3,854	<hr/> 3,000	<hr/> 3,000
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<hr/> <hr/>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<hr/> 73,786	<hr/> 73,786
<b>Projected Fund Balance, End of Year</b>		<hr/> <b>\$73,786</b>	<hr/> <b>\$73,786</b>

# County of Ottawa

## Budget Summary

### Budget Year Ending December 31, 2010

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b>Soldiers &amp; Sailors</b>	Actual	Estimated	Budget
<b><u>Relief (2930)</u></b>	<u>12/31/2008</u>	<u>12/31/2009</u>	<u>2010</u>
<b>Revenues:</b>			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues			
<b>Expenditures:</b>			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	\$34,275	\$42,140	\$42,140
Culture & Recreation			
Other			
Total Expenditures	34,275	42,140	42,140
Revenue Over (Under) Expenditures	(34,275)	(42,140)	(42,140)
Operating Transfers In (Out)	34,275	42,140	42,140
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
<b>Projected Fund Balance, End of Year</b>		<b>None</b>	<b>None</b>

# County of Ottawa

## Budget Summary

### Budget Year Ending December 31, 2010

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b><u>Veteran's Trust (2941)</u></b>	Actual	Estimated	Budget
	<u>9/30/2008</u>	<u>9/30/2009</u>	<u>2010</u>
<b>Revenues:</b>			
Intergovernmental Revenue	\$27,300	\$28,000	\$14,960
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
	<hr/>	<hr/>	<hr/>
Total Revenues	27,300	28,000	14,960
<b>Expenditures:</b>			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	26,484	28,000	14,960
Culture & Recreation			
Other			
	<hr/>	<hr/>	<hr/>
Total Expenditures	26,484	28,000	14,960
Revenue Over (Under) Expenditures	816		
Operating Transfers In (Out)			
	<hr/>	<hr/>	<hr/>
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>\$816</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<hr/> 1,242	<hr/> 1,242
<b>Projected Fund Balance, End of Year</b>		<hr/> <b>\$1,242</b> <hr/>	<hr/> <b>\$1,242</b> <hr/>

# County of Ottawa

## Budget Summary

### Budget Year Ending December 31, 2010

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b><u>Compensated Absences (2980)</u></b>	Actual	Estimated	Budget
	<u>12/31/2008</u>	<u>12/31/2009</u>	<u>2010</u>
<b>Revenues:</b>			
Taxes			
Intergovernmental Revenue			
Charges for Services	\$119,722	\$117,000	\$119,000
Fines and Forfeits			
Interest on Investments	176,321	60,000	50,000
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>296,043</u>	<u>177,000</u>	<u>169,000</u>
<b>Expenditures:</b>			
Legislative			
Judicial			
General Government	84,084	69,625	49,794
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>84,084</u>	<u>69,625</u>	<u>49,794</u>
Revenue Over (Under) Expenditures	211,959	107,375	119,206
Operating Transfers In (Out)		<u>(500,000)</u>	
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>\$211,959</u>		
Budgeted Net Revenues (Expenditures)			119,206
Current Estimated Revenues Over (Under) Expenditures		(392,625)	
Fund Balance, Beginning of Year		<u>4,227,737</u>	<u>3,835,112</u>
<b>Projected Fund Balance, End of Year</b>		<b><u>\$3,835,112</u></b>	<b><u>\$3,954,318</u></b>

*Fund Balance use depends on the number of employees that retire and have a sick bank balance. The decrease in 2009 reflects the \$500,000 one time transfer to the General Fund for operations.*

# County of Ottawa

## Budget Summary

### Budget Year Ending December 31, 2010

<b>Debt Service</b>	Prior Year	Current Year	Recommended
<b>Ottawa County Building</b>	Actual	Estimated	Budget
<b><u>Authority (5690-5695)</u></b>	<u>12/31/2008</u>	<u>12/31/2009</u>	<u>2010</u>
<b>Revenues:</b>			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	\$12		
Rental	2,774,563	2,781,272	\$2,388,857
Licenses and Permits			
Other Revenue			
Total Revenues	<u>2,774,575</u>	<u>2,781,272</u>	<u>2,388,857</u>
<b>Expenditures:</b>			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Debt Service	<u>3,537,601</u>	<u>3,544,147</u>	<u>3,151,432</u>
Total Expenditures	<u>3,537,601</u>	<u>3,544,147</u>	<u>3,151,432</u>
Revenue Over (Under) Expenditures	(763,026)	(762,875)	(762,575)
Operating Transfers In (Out)	<u>762,713</u>	<u>762,875</u>	<u>762,575</u>
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u><u>(\$313)</u></u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>10,488</u>	<u>10,488</u>
<b>Projected Fund Balance, End of Year</b>		<u><b>\$10,488</b></u>	<u><b>\$10,488</b></u>

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending December 31, 2010**

<b>Capital Projects</b>	Prior Year	Current Year	Recommended
<b>Ottawa County Building</b>	Actual	Estimated	Budget
<b><u>Authority (5690-5695)</u></b>	<u>12/31/2008</u>	<u>12/31/2009</u>	<u>2010</u>
<b>Revenues:</b>			
Intergovernmental Revenue			
Interest on Investments	\$72,965		
Rental			
Other Revenue			
Total Revenues	<u>72,965</u>		
<b>Expenditures:</b>			
Capital Projects	<u>15,006,565</u>	<u>\$9,502,388</u>	
Total Expenditures	<u>15,006,565</u>	<u>9,502,388</u>	
Revenue Over (Under) Expenditures	(14,933,600)	(9,502,388)	
Proceeds from Bond Issuance			
Premium on Bonds Issued			
Operating Transfers In (Out)	<u>10,166,618</u>	<u>9,502,388</u>	
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>(4,766,982)</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
<b>Projected Fund Balance, End of Year</b>		<b><u>None</u></b>	<b><u>None</u></b>

*The Fillmore Street expansion/Grand Haven construction project has been completed in 2009.*

# County of Ottawa

## Budget Summary

### Budget Year Ending December 31, 2010

<b>Permanent Fund</b>	Prior Year	Current Year	Recommended
<b><u>Cemetery Trust (1500)</u></b>	Actual	Estimated	Budget
	<u>12/31/2008</u>	<u>12/31/2009</u>	<u>2010</u>
<b>Revenues:</b>			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	\$218	\$97	\$88
Rental			
Licenses and Permits			
Other Revenue			
	<hr/>	<hr/>	<hr/>
Total Revenues	218	97	88
<b>Expenditures:</b>			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
	<hr/>	<hr/>	<hr/>
Total Expenditures			
	<hr/>	<hr/>	<hr/>
Revenue Over (Under) Expenditures	218	97	88
Operating Transfers In (Out)			
	<hr/>	<hr/>	<hr/>
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>\$218</u>		
Budgeted Net Revenues (Expenditures)			88
Current Estimated Revenues Over (Under) Expenditures		97	
Fund Balance, Beginning of Year		<hr/> 6,254	<hr/> 6,351
<b>Projected Fund Balance, End of Year</b>		<hr/> <b>\$6,351</b>	<hr/> <b>\$6,439</b>

# General Fund Five Year Budget Projections

## Overview

The County of Ottawa Strategic Plan of 1993 promoted multi-year projections as a tool to prioritize immediate and long-range needs to develop a stable financial base. Subsequent strategic plans and updates have confirmed the necessity of this process. Budget projections are useful for planning purposes to give the general direction of County finances based on trends. However, it is important to realize that the figures projected are based on trends and pertinent information known at the time and are not guaranteed funding levels as several factors (e.g. legislation, economy, population, etc.) affect funding. The historical trend of expenditures is a good starting point as most of the County's costs, especially in the General Fund, are ongoing; projections were formulated based on the following assumptions:

## Revenues

**Property Tax** – The housing market has been quite volatile over the past year, and it is unknown when it will begin to stabilize. Certain federal initiatives may have kept prices artificially higher in the short term, and it is difficult to project the outcome when these initiatives expire. In the last several months, based on home sale information received by the Equalization Department, home values have continued to decline. It has also been observed that the experience on the east side of the State indicates the overall direction for the west side of the state within a couple of years. On the east side of the State, taxable value is already in the negative range. These factors as well as others discussed in the transmittal letter have been considered in developing a range of projected changes in taxable value over the next five years. As a result, projections were made based on an optimistic projection of taxable value, a moderate projection of taxable value and a pessimistic projection in taxable value. This range is from a (5%) decline to a (10%) decline in the County's taxable value. Projections for subsequent years are the same, ranging from 0% - 2%.

**Intergovernmental Revenue** –The major consideration for intergovernmental revenue is the reinstatement of State Revenue Sharing payments. The County's State Revenue Sharing payments are scheduled to resume in 2011. Counties who have been eligible for reinstatement have thus far received it, and the additional counties eligible for reinstatement in 2010 are included in the Governor's 2010 budget. However, that budget has not yet been approved. The financial status of the State leads the County to be concerned over the long term reinstatement of Revenue Sharing at a reduced level.

As a result of this concern, the five year projections also include a range of revenue sharing reinstatement options. The range includes full reinstatement with applicable CPI applied, a partial reinstatement which reflects the 12 percent decrease discussed in the 2010 State budget, and no reinstatement of revenue sharing.

For other sources of intergovernmental revenue, the County has seen many State funding sources stay flat over recent years. Consequently, the County is using a 0% increase for most intergovernmental sources. One exception to this is the contributions from local units. Most of

this revenue is reimbursements from municipalities that contract with the County for policing services. By contract, these municipalities are required to reimburse the County based on expenditures. Therefore, this particular intergovernmental revenue is projected to increase by the same percentage as the applicable expenditures.

**Charges for Services** – Charges for Services are also a significant revenue source. The County is projecting this revenue source to increase by 2% per year with one exception. Economic conditions, the housing market and the credit market have prompted a more conservative increase factor - 1% - in Register of Deeds revenue.

**Investment Income** – Since Investment Income depends in part on the investment environment, it is difficult to make projections. The County anticipates return rates to remain quite low for the next few years, but gradually improve after that. The County's cash balance has also declined due to contributions to capital construction projects, higher delinquent tax payouts, and fund balance use for operations. These changes have been factored into the projections.

**Operating Transfers In** – In general, Operating Transfers In are one time dollars and are used for one time expenditures or in a specific long term plan. The 2010 budget does include \$1,000,000 from the Stabilization Fund meant to facilitate long term decisions for future program reductions. However, projections for subsequent years do not include other one-time transfers. The only other Operating Transfers In revenue in the budgets for 2011 is from the Revenue Sharing Reserve fund and \$50,000 per year through 2014 from the Telecommunications fund.

**Other Revenues** – The remaining revenue sources were increased 2 – 3% per year.

## **Expenditures**

**Salaries** – County employees generally receive a cost of living adjustment which may be based on the consumer price index and available funds. Newer employees also receive step increases for five years. After the five years, the employees receive only the cost of living adjustment. To cover both the cost of living adjustment and the step increases, the projections increase salaries by 1.5% - 2.5% per year.

During 2010, several departments agreed to keep certain positions vacant to assist in budget balancing. These positions have not been included in the five year projections, and no new positions have been added to the projections.

**Fringe Benefits** – Certain fringe benefits, the largest being social security tax and retirement contributions, are based on salaries. Based on salary projections, these fringe benefits are also projected to increase by 1.5% to 2.5% per year. In addition, recent changes to actuarial assumptions of our defined benefit pension agent, Municipal Employees Retirement system (MERS) require additional increases above the cost of living adjustments (please see the transmittal letter for detailed information). Other fringe benefits for health, dental and optical insurance are not based on salaries. According to the most recent actuary study, the projections include increases of 10.2% per year for health insurance, 6% for dental insurance, and 3% for

optical insurance. These increases reflect a 10 percent employee contribution in 2010 of the actuarially determined premium. Savings as a result of changes to health benefits for unrepresented employees are conservatively projected in the 2010 budget. The estimated savings for represented employees have been factored in as those contract expire.

**Supplies and Other Services and Charges** – In most cases, these expenditures are projected to increase by 2% per year. However, certain adjustments have been made. Liability and vehicle insurance are projected to increase 10% per year. Adjustments have also been made to reflect election costs in election years and other situations needing special handling.

**Operating Transfers Out** - The County’s largest operating transfers go to Public Health, Child Care, and the Friend of the Court Funds, with much of the money covering personnel costs. Since personnel costs are rising much faster than the consumer price index, the operating transfers also need to increase faster. Consequently, projections for operating transfers are increasing 2% - 6%, depending on the fund.

**Results**

As discussed in the transmittal letter, a deficit reduction plan was implemented to address the structural deficit in 2005. The plan made a significant improvement in the financial outlook of the County. However, subsequent developments have changed the outlook and necessitate additional response. Most significantly, the deterioration in the housing market and the resulting effect on tax revenue has had the largest negative impact.

There are nine separate projection schedules that include three ranges of taxable value projections and three ranges of State revenue sharing reinstatement:

**Optimistic Change In Taxable Value for 2011 : -5%**

The changes in taxable value for 2012-2015 are identical for all projections as the housing market needs to stabilize before more outcomes can be identified beyond two years. The three scenarios under the optimistic change in taxable value include:

Optimistic Taxable Value Projection		
	2015	2015
Revenue Sharing Status	Resulting Annual Budget Shortfall	Resulting Fund Balance at Year End
Fully Reinstated	(\$11,248,412)	(\$26,289,993)
Partially Reinstated	(\$12,199,910)	(\$30,212,564)
Not Reinstated	(\$16,323,604)	(\$50,382,902)

The table above shows an increasing gap between revenue and expenditures that widens to as much as \$16 million if revenue and expenditure assumptions prove true and no additional

changes are made to operations. There are other variables that can be changed to expand the “what if” scenarios. The example below on the left reflects an increase in the millage rate to 3.93 mills – half way between the current levy of 3.6 mills and the maximum approved rate of 4.265 mills. The example below on the right reflects a decrease of 2 percent in the cost of living adjustment for salaries, and zero percent for 2012 through 2015.

Levy Increased from 3.6 Mills to 3.93 Mills Optimistic Taxable Value Projection			COLAs = -2% for 2011, 0% 2012-2015 Optimistic Taxable Value Projection		
	2015			2015	
Revenue Sharing Status	2015 Resulting Annual Budget Shortfall	Resulting Fund Balance at Year End	Revenue Sharing Status	2015 Resulting Annual Budget Shortfall	Resulting Fund Balance at Year End
Fully Reinstated	(\$8,006,411)	(\$10,459,982)	Fully Reinstated	(\$8,117,011)	(\$16,776,477)
Partially Reinstated	(\$8,957,909)	(\$14,382,553)	Partially Reinstated	(\$9,068,509)	(\$20,699,048)
Not Reinstated	(\$13,081,603)	(\$34,552,891)	Not Reinstated	(\$13,192,203)	(\$40,869,386)

**Moderate Change In Taxable Value for 2011 : -7.5%**

. The three scenarios under the moderate change in taxable value include:

Moderate Taxable Value Projection		
	2015	
Revenue Sharing Status	2015 Resulting Annual Budget Shortfall	Resulting Fund Balance at Year End
Fully Reinstated	(\$12,179,130)	(\$30,834,491)
Partially Reinstated	(\$13,130,628)	(\$34,757,062)
Not Reinstated	(\$17,254,322)	(\$54,927,400)

The table above shows an increasing gap between revenue and expenditures that widens to as much as \$17 million if revenue and expenditure assumptions prove true and no additional changes are made to operations. Applying the same millage and cost of living scenarios as before, the projections are as follows:

Levy Increased from 3.6 Mills to 3.93 Mills  
Moderate Taxable Value Projection

Revenue Sharing Status	2015	
	Resulting Annual Budget Shortfall	Resulting Fund Balance at Year End
Fully Reinstated	(\$9,022,444)	(\$15,421,061)
Partially Reinstated	(\$9,973,942)	(\$19,343,632)
Not Reinstated	(\$14,097,636)	(\$39,513,970)

COLAs = -2% for 2011, 0% 2012-2015  
Moderate Taxable Value Projection

Revenue Sharing Status	2015	
	Resulting Annual Budget Shortfall	Resulting Fund Balance at Year End
Fully Reinstated	(\$9,565,902)	(\$23,910,767)
Partially Reinstated	(\$10,517,400)	(\$27,833,338)
Not Reinstated	(\$14,641,094)	(\$48,003,676)

**Pessimistic Change In Taxable Value for 2011 : -10.0%**

The three scenarios under the pessimistic change in taxable value include:

Pessimistic Taxable Value Projection

Revenue Sharing Status	2015	
	Resulting Annual Budget Shortfall	Resulting Fund Balance at Year End
Fully Reinstated	(\$13,109,848)	(\$35,378,995)
Partially Reinstated	(\$14,061,346)	(\$39,301,566)
Not Reinstated	(\$18,185,040)	(\$59,471,904)

The table above shows an increasing gap between revenue and expenditures that widens to as much as \$18 million if revenue and expenditure assumptions prove true and no additional changes are made to operations. Applying the same millage and cost of living scenarios as before, the projections are as follows:

Levy Increased from 3.6 Mills to 3.93 Mills  
Pessimistic Taxable Value Projection

Revenue Sharing Status	2015	
	Resulting Annual Budget Shortfall	Resulting Fund Balance at Year End
Fully Reinstated	(\$10,038,479)	(\$20,382,143)
Partially Reinstated	(\$10,989,977)	(\$24,304,714)
Not Reinstated	(\$15,113,671)	(\$44,475,052)

COLAs = -2% for 2011, 0% 2012-2015  
Pessimistic Taxable Value Projection

Revenue Sharing Status	2015	
	Resulting Annual Budget Shortfall	Resulting Fund Balance at Year End
Fully Reinstated	(\$9,978,447)	(\$25,865,479)
Partially Reinstated	(\$10,929,945)	(\$29,788,050)
Not Reinstated	(\$15,053,639)	(\$49,958,388)

Several other options and combinations of options exist and will be explored for consideration by the Board of Commissioners.

**County of Ottawa  
Five Year Budget Projections  
General Fund**

**Optimistic Taxable Value Outlook  
Revenue Sharing Fully Reinstated**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
	Actual	Actual	Actual	Actual	Current Year Estimated	Budgeted	Projected	Projected	Projected	Projected	Projected
							<b>3.600</b>	<b>3.600</b>	<b>3.600</b>	<b>3.600</b>	<b>3.600</b>
							<b>-5.0%</b>	<b>0.0%</b>	<b>0.5%</b>	<b>1.0%</b>	<b>2.0%</b>
<b>Revenues:</b>											
Taxes	\$32,858,275	\$37,095,829	\$38,840,291	\$40,088,470	\$40,629,553	\$39,292,953	\$37,333,012	\$37,127,064	\$37,221,461	\$37,606,331	\$38,341,012
Intergovernmental	\$5,962,079	\$4,637,820	\$4,793,385	\$4,612,460	\$4,701,443	\$4,467,497	\$8,829,467	\$9,404,653	\$9,536,227	\$9,672,628	\$9,839,080
Charges for services	\$9,124,440	\$9,240,623	\$9,956,184	\$9,824,404	\$8,963,370	\$9,104,481	\$9,269,919	\$9,438,529	\$9,610,374	\$9,785,516	\$9,964,019
Fines & Forfeits	\$1,069,949	\$1,047,692	\$1,012,626	\$936,944	\$910,100	\$979,800	\$999,396	\$1,019,384	\$1,039,772	\$1,060,567	\$1,081,778
Interest on investments	\$866,449	\$1,717,019	\$1,987,812	\$1,552,691	\$357,000	\$526,400	\$211,959	\$212,545	\$261,534	\$344,322	\$482,400
Rental income	\$2,397,103	\$2,511,754	\$2,610,933	\$2,666,911	\$2,855,265	\$3,152,369	\$3,265,169	\$3,359,370	\$3,459,000	\$3,564,449	\$3,367,155
Licenses & permits	\$299,828	\$289,351	\$261,763	\$247,209	\$244,505	\$253,525	\$258,596	\$263,767	\$269,043	\$274,424	\$279,912
Other	\$346,904	\$362,827	\$339,433	\$312,650	\$297,228	\$359,812	\$362,359	\$364,958	\$367,608	\$370,312	\$373,069
Operating transfer in	\$6,323,127	\$4,239,536	\$4,425,399	\$4,497,516	\$5,263,998	\$5,761,213	\$498,132	\$50,000	\$50,000	\$50,000	\$0
Fund balance reserve use	\$0	\$0	\$0	\$0	\$6,190,900	-\$53,016	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$59,248,154</b>	<b>\$61,142,451</b>	<b>\$64,227,826</b>	<b>\$64,739,255</b>	<b>\$70,413,362</b>	<b>\$63,845,034</b>	<b>\$61,028,008</b>	<b>\$61,240,271</b>	<b>\$61,815,018</b>	<b>\$62,728,547</b>	<b>\$63,728,426</b>
% change over prior year *		3.20%	5.00%	0.80%	8.80%	-9.30%	-4.40%	0.30%	0.90%	1.50%	1.60%
<b>Expenditures:</b>											
Salaries	\$18,614,044	\$19,216,398	\$19,924,051	\$20,556,751	\$21,265,566	\$21,232,521	\$21,675,245	\$21,999,610	\$22,328,840	\$22,885,788	\$23,456,660
Fringe benefits	\$7,280,421	\$8,060,040	\$8,964,787	\$9,511,109	\$9,883,191	\$10,348,599	\$11,119,174	\$11,658,286	\$12,361,209	\$13,182,362	\$14,075,888
Supplies	\$2,956,830	\$2,472,811	\$2,115,249	\$2,355,328	\$2,322,806	\$2,415,847	\$2,338,736	\$2,507,921	\$2,433,039	\$2,606,110	\$2,531,152
Other services & chg	\$15,102,808	\$15,736,645	\$17,188,585	\$18,827,256	\$19,328,206	\$18,919,294	\$19,115,217	\$19,343,256	\$19,640,062	\$20,154,218	\$20,433,811
Contingency	\$0	\$0	\$0	\$0	\$125,000	\$766,592	\$706,289	\$643,450	\$670,743	\$697,838	\$722,205
Capital outlay	\$422,926	\$11,238	\$14,805	\$71,160	\$72,934	\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers	\$14,287,835	\$13,667,299	\$13,737,530	\$13,479,719	\$17,631,180	\$10,662,181	\$11,421,455	\$11,965,885	\$12,500,873	\$13,128,840	\$13,757,120
<b>Total Expenditures</b>	<b>\$58,664,864</b>	<b>\$59,164,431</b>	<b>\$61,945,007</b>	<b>\$64,801,323</b>	<b>\$70,628,883</b>	<b>\$64,345,034</b>	<b>\$66,376,116</b>	<b>\$68,118,408</b>	<b>\$69,934,766</b>	<b>\$72,655,157</b>	<b>\$74,976,837</b>
% change over prior year *		0.90%	4.70%	4.60%	9.00%	-8.90%	3.20%	2.60%	2.70%	3.90%	3.20%
<b>Revenue over (under) expenditures</b>	<b>\$583,290</b>	<b>\$1,978,020</b>	<b>\$2,282,819</b>	<b>-\$62,068</b>	<b>-\$215,521</b>	<b>-\$500,000</b>	<b>-\$5,348,108</b>	<b>-\$6,878,137</b>	<b>-\$8,119,748</b>	<b>-\$9,926,609</b>	<b>-\$11,248,412</b>
<b>Undesignated Fund Balance</b>	<b>\$8,490,116</b>	<b>\$10,208,040</b>	<b>\$10,578,141</b>	<b>\$9,212,657</b>	<b>\$8,997,136</b>	<b>\$8,497,136</b>	<b>\$3,149,028</b>	<b>-\$3,729,109</b>	<b>-\$11,848,857</b>	<b>-\$21,775,466</b>	<b>-\$33,023,878</b>
<b>Total Fund Balance</b>	<b>\$17,855,591</b>	<b>\$19,863,626</b>	<b>\$22,146,478</b>	<b>\$22,084,426</b>	<b>\$15,678,005</b>	<b>\$15,231,021</b>	<b>\$9,882,913</b>	<b>\$3,004,776</b>	<b>-\$5,114,972</b>	<b>-\$15,041,581</b>	<b>-\$26,289,993</b>

\* The % change over prior year for 2009 is significantly higher and 2010 is significantly lower due to the budgeted transfer of \$5.585 million for the building project. These amounts are reflected in the fund balance reserve use line in revenues and the operating transfers line in expenditures. If this reserve use is factored out, revenues in 2010 are actually decreasing by 1.5%, and expenditures are decreasing by 1.1%.

Note: Assumes a health co-pay of 10% for 2010 and thereafter and changes to the health care plan being implemented with the next contract for each bargaining unit.

Assumes none of the positions temporarily suspended with the 2010 budget are filled.

Assumes annual COLA and step increases as follows: 2011 = 1.50%, 2012 = 1.50%, 2013 = 1.50%, 2014 = 2.50%, and 2015 = 2.50%.

Department budgets reflect the full cost of the OPEB liability in 2011.

Assumes State Revenue Sharing payments are fully reinstated. Modest inflationary increases ranging from 1.0% - 2.0% have been reflected for 2011-2015.

**County of Ottawa  
Five Year Budget Projections  
General Fund**

Optimistic Taxable Value Outlook  
Revenue Sharing Partially Reinstated

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
	Actual	Actual	Actual	Actual	Current Year Estimated	Budgeted	Projected	Projected	Projected	Projected	Projected
					Projected mills levied:		<b>3.600</b>	<b>3.600</b>	<b>3.600</b>	<b>3.600</b>	<b>3.600</b>
					Projected change in taxable value:		<b>-5.0%</b>	<b>0.0%</b>	<b>0.5%</b>	<b>1.0%</b>	<b>2.0%</b>
<b>Revenues:</b>											
Taxes	\$32,858,275	\$37,095,829	\$38,840,291	\$40,088,470	\$40,629,553	\$39,292,953	\$37,333,012	\$37,127,064	\$37,221,461	\$37,606,331	\$38,341,012
Intergovernmental	\$5,962,079	\$4,637,820	\$4,793,385	\$4,612,460	\$4,701,443	\$4,467,497	\$8,194,836	\$8,698,647	\$8,757,775	\$8,820,644	\$8,887,582
Charges for services	\$9,124,440	\$9,240,623	\$9,956,184	\$9,824,404	\$8,963,370	\$9,104,481	\$9,269,919	\$9,438,529	\$9,610,374	\$9,785,516	\$9,964,019
Fines & Forfeits	\$1,069,949	\$1,047,692	\$1,012,626	\$936,944	\$910,100	\$979,800	\$999,396	\$1,019,384	\$1,039,772	\$1,060,567	\$1,081,778
Interest on investments	\$866,449	\$1,717,019	\$1,987,812	\$1,552,691	\$357,000	\$526,400	\$211,959	\$212,545	\$261,534	\$344,322	\$482,400
Rental income	\$2,397,103	\$2,511,754	\$2,610,933	\$2,666,911	\$2,855,265	\$3,152,369	\$3,265,169	\$3,359,370	\$3,459,000	\$3,564,449	\$3,367,155
Licenses & permits	\$299,828	\$289,351	\$261,763	\$247,209	\$244,505	\$253,525	\$258,596	\$263,767	\$269,043	\$274,424	\$279,912
Other	\$346,904	\$362,827	\$339,433	\$312,650	\$297,228	\$359,812	\$362,359	\$364,958	\$367,608	\$370,312	\$373,069
Operating transfer in	\$6,323,127	\$4,239,536	\$4,425,399	\$4,497,516	\$5,263,998	\$5,761,213	\$498,132	\$50,000	\$50,000	\$50,000	\$0
Fund balance reserve use	\$0	\$0	\$0	\$0	\$6,190,900	-\$53,016	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$59,248,154</b>	<b>\$61,142,451</b>	<b>\$64,227,826</b>	<b>\$64,739,255</b>	<b>\$70,413,362</b>	<b>\$63,845,034</b>	<b>\$60,393,377</b>	<b>\$60,534,265</b>	<b>\$61,036,566</b>	<b>\$61,876,563</b>	<b>\$62,776,928</b>
% change over prior year *		3.20%	5.00%	0.80%	8.80%	-9.30%	-5.40%	0.20%	0.80%	1.40%	1.50%
<b>Expenditures:</b>											
Salaries	\$18,614,044	\$19,216,398	\$19,924,051	\$20,556,751	\$21,265,566	\$21,232,521	\$21,675,245	\$21,999,610	\$22,328,840	\$22,885,788	\$23,456,660
Fringe benefits	\$7,280,421	\$8,060,040	\$8,964,787	\$9,511,109	\$9,883,191	\$10,348,599	\$11,119,174	\$11,658,286	\$12,361,209	\$13,182,362	\$14,075,888
Supplies	\$2,956,830	\$2,472,811	\$2,115,249	\$2,355,328	\$2,322,806	\$2,415,847	\$2,338,736	\$2,507,921	\$2,433,039	\$2,606,110	\$2,531,152
Other services & chg	\$15,102,808	\$15,736,645	\$17,188,585	\$18,827,256	\$19,328,206	\$18,919,294	\$19,115,217	\$19,343,256	\$19,640,062	\$20,154,218	\$20,433,811
Contingency	\$0	\$0	\$0	\$0	\$125,000	\$766,592	\$706,289	\$643,450	\$670,743	\$697,838	\$722,205
Capital outlay	\$422,926	\$11,238	\$14,805	\$71,160	\$72,934	\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers	\$14,287,835	\$13,667,299	\$13,737,530	\$13,479,719	\$17,631,180	\$10,662,181	\$11,421,455	\$11,965,885	\$12,500,873	\$13,128,840	\$13,757,120
<b>Total Expenditures</b>	<b>\$58,664,864</b>	<b>\$59,164,431</b>	<b>\$61,945,007</b>	<b>\$64,801,323</b>	<b>\$70,628,883</b>	<b>\$64,345,034</b>	<b>\$66,376,116</b>	<b>\$68,118,408</b>	<b>\$69,934,766</b>	<b>\$72,655,157</b>	<b>\$74,976,837</b>
% change over prior year *		0.90%	4.70%	4.60%	9.00%	-8.90%	3.20%	2.60%	2.70%	3.90%	3.20%
<b>Revenue over (under) expenditures</b>	<b>\$583,290</b>	<b>\$1,978,020</b>	<b>\$2,282,819</b>	<b>-\$62,068</b>	<b>-\$215,521</b>	<b>-\$500,000</b>	<b>-\$5,982,739</b>	<b>-\$7,584,143</b>	<b>-\$8,898,200</b>	<b>-\$10,778,593</b>	<b>-\$12,199,910</b>
<b>Undesignated Fund Balance</b>	<b>\$8,490,116</b>	<b>\$10,208,040</b>	<b>\$10,578,141</b>	<b>\$9,212,657</b>	<b>\$8,997,136</b>	<b>\$8,497,136</b>	<b>\$2,514,397</b>	<b>-\$5,069,746</b>	<b>-\$13,967,946</b>	<b>-\$24,746,539</b>	<b>-\$36,946,449</b>
<b>Total Fund Balance</b>	<b>\$17,885,591</b>	<b>\$19,863,626</b>	<b>\$22,146,478</b>	<b>\$22,084,426</b>	<b>\$15,678,005</b>	<b>\$15,231,021</b>	<b>\$9,248,282</b>	<b>\$1,664,139</b>	<b>-\$7,234,061</b>	<b>-\$18,012,654</b>	<b>-\$30,212,564</b>

\* The % change over prior year for 2009 is significantly higher and 2010 is significantly lower due to the budgeted transfer of \$5.585 million for the building project. These amounts are reflected in the fund balance reserve use line in revenues and the operating transfers line in expenditures. If this reserve use is factored out, revenues in 2010 are actually decreasing by 1.5%, and expenditures are decreasing by 1.1%.

Note: Assumes a health co-pay of 10% for 2010 and thereafter and changes to the health care plan being implemented with the next contract for each bargaining unit.

Assumes none of the positions temporarily suspended with the 2010 budget are filled.

Assumes annual COLA and step increases as follows: 2011 = 1.50%, 2012 = 1.50%, 2013 = 1.50%, 2014 = 2.50%, and 2015 = 2.50%.

Department budgets reflect the full cost of the OPEB liability in 2011.

Assumes State Revenue Sharing payments are partially reinstated. A 12% decrease is reflected in 2011. On this schedule, the amounts for 2012-2015 are at the 2011 level.

**County of Ottawa  
Five Year Budget Projections  
General Fund**

**Optimistic Taxable Value Outlook  
Revenue Sharing Not Reinstated**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
	Actual	Actual	Actual	Actual	Current Year Estimated	Budgeted	Projected	Projected	Projected	Projected	Projected
							<b>3.600</b>	<b>3.600</b>	<b>3.600</b>	<b>3.600</b>	<b>3.600</b>
							<b>-5.0%</b>	<b>0.0%</b>	<b>0.5%</b>	<b>1.0%</b>	<b>2.0%</b>
<b>Revenues:</b>											
Taxes	\$32,858,275	\$37,095,829	\$38,840,291	\$40,088,470	\$40,629,553	\$39,292,953	\$37,333,012	\$37,127,064	\$37,221,461	\$37,606,331	\$38,341,012
Intergovernmental	\$5,962,079	\$4,637,820	\$4,793,385	\$4,612,460	\$4,701,443	\$4,467,497	\$4,519,274	\$4,574,953	\$4,634,081	\$4,696,950	\$4,763,888
Charges for services	\$9,124,440	\$9,240,623	\$9,956,184	\$9,824,404	\$8,963,370	\$9,104,481	\$9,269,919	\$9,438,529	\$9,610,374	\$9,785,516	\$9,964,019
Fines & Forfeits	\$1,069,949	\$1,047,692	\$1,012,626	\$936,944	\$910,100	\$979,800	\$999,396	\$1,019,384	\$1,039,772	\$1,060,567	\$1,081,778
Interest on investments	\$866,449	\$1,717,019	\$1,987,812	\$1,552,691	\$357,000	\$526,400	\$211,959	\$212,545	\$261,534	\$344,322	\$482,400
Rental income	\$2,397,103	\$2,511,754	\$2,610,933	\$2,666,911	\$2,855,265	\$3,152,369	\$3,265,169	\$3,359,370	\$3,459,000	\$3,564,449	\$3,367,155
Licenses & permits	\$299,828	\$289,351	\$261,763	\$247,209	\$244,505	\$253,525	\$258,596	\$263,767	\$269,043	\$274,424	\$279,912
Other	\$346,904	\$362,827	\$339,433	\$312,650	\$297,228	\$359,812	\$362,359	\$364,958	\$367,608	\$370,312	\$373,069
Operating transfer in	\$6,323,127	\$4,239,536	\$4,425,399	\$4,497,516	\$5,263,998	\$5,761,213	\$498,132	\$50,000	\$50,000	\$50,000	\$0
Fund balance reserve use	\$0	\$0	\$0	\$0	\$6,190,900	-\$53,016	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$59,248,154</b>	<b>\$61,142,451</b>	<b>\$64,227,826</b>	<b>\$64,739,255</b>	<b>\$70,413,362</b>	<b>\$63,845,034</b>	<b>\$56,717,815</b>	<b>\$56,410,571</b>	<b>\$56,912,872</b>	<b>\$57,752,869</b>	<b>\$58,653,234</b>
% change over prior year *		3.20%	5.00%	0.80%	8.80%	-9.30%	-11.20%	-0.50%	0.90%	1.50%	1.60%
<b>Expenditures:</b>											
Salaries	\$18,614,044	\$19,216,398	\$19,924,051	\$20,556,751	\$21,265,566	\$21,232,521	\$21,675,245	\$21,999,610	\$22,328,840	\$22,885,788	\$23,456,660
Fringe benefits	\$7,280,421	\$8,060,040	\$8,964,787	\$9,511,109	\$9,883,191	\$10,348,599	\$11,119,174	\$11,658,286	\$12,361,209	\$13,182,362	\$14,075,888
Supplies	\$2,956,830	\$2,472,811	\$2,115,249	\$2,355,328	\$2,322,806	\$2,415,847	\$2,338,736	\$2,507,921	\$2,433,039	\$2,606,110	\$2,531,152
Other services & chg	\$15,102,808	\$15,736,645	\$17,188,585	\$18,827,256	\$19,328,206	\$18,919,294	\$19,115,217	\$19,343,256	\$19,640,062	\$20,154,218	\$20,433,811
Contingency	\$0	\$0	\$0	\$0	\$125,000	\$766,592	\$706,289	\$643,450	\$670,743	\$697,838	\$722,205
Capital outlay	\$422,926	\$11,238	\$14,805	\$71,160	\$72,934	\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers	\$14,287,835	\$13,667,299	\$13,737,530	\$13,479,719	\$17,631,180	\$10,662,181	\$11,421,455	\$11,965,885	\$12,500,873	\$13,128,840	\$13,757,120
<b>Total Expenditures</b>	<b>\$58,664,864</b>	<b>\$59,164,431</b>	<b>\$61,945,007</b>	<b>\$64,801,323</b>	<b>\$70,628,883</b>	<b>\$64,345,034</b>	<b>\$66,376,116</b>	<b>\$68,118,408</b>	<b>\$69,934,766</b>	<b>\$72,655,157</b>	<b>\$74,976,837</b>
% change over prior year *		0.90%	4.70%	4.60%	9.00%	-8.90%	3.20%	2.60%	2.70%	3.90%	3.20%
<b>Revenue over (under) expenditures</b>	<b>\$583,290</b>	<b>\$1,978,020</b>	<b>\$2,282,819</b>	<b>-\$62,068</b>	<b>-\$215,521</b>	<b>-\$500,000</b>	<b>-\$9,658,301</b>	<b>-\$11,707,837</b>	<b>-\$13,021,894</b>	<b>-\$14,902,287</b>	<b>-\$16,323,604</b>
<b>Undesignated Fund Balance</b>	<b>\$8,490,116</b>	<b>\$10,208,040</b>	<b>\$10,578,141</b>	<b>\$9,212,657</b>	<b>\$8,997,136</b>	<b>\$8,497,136</b>	<b>-\$1,161,165</b>	<b>-\$12,869,002</b>	<b>-\$25,890,896</b>	<b>-\$40,793,183</b>	<b>-\$57,116,787</b>
<b>Total Fund Balance</b>	<b>\$17,885,591</b>	<b>\$19,863,626</b>	<b>\$22,146,478</b>	<b>\$22,084,426</b>	<b>\$15,678,005</b>	<b>\$15,231,021</b>	<b>\$5,572,720</b>	<b>-\$6,135,117</b>	<b>-\$19,157,011</b>	<b>-\$34,059,298</b>	<b>-\$50,382,902</b>

\* The % change over prior year for 2009 is significantly higher and 2010 is significantly lower due to the budgeted transfer of \$5.585 million for the building project. These amounts are reflected in the fund balance reserve use line in revenues and the operating transfers line in expenditures. If this reserve use is factored out, revenues in 2010 are actually decreasing by 1.5%, and expenditures are decreasing by 1.1%.

Note: Assumes a health co-pay of 10% for 2010 and thereafter and changes to the health care plan being implemented with the next contract for each bargaining unit.

Assumes none of the positions temporarily suspended with the 2010 budget are filled.

Assumes annual COLA and step increases as follows: 2011 = 1.50%, 2012 = 1.50%, 2013 = 1.50%, 2014 = 2.50%, and 2015 = 2.50%.

Department budgets reflect the full cost of the OPEB liability in 2011.

Assumes State Revenue Sharing payments are not reinstated

**County of Ottawa  
Five Year Budget Projections  
General Fund**

**Moderate Taxable Value Outlook  
Revenue Sharing Fully Reinstated**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
	Actual	Actual	Actual	Actual	Current Year Estimated	Budgeted	Projected	Projected	Projected	Projected	Projected
							<b>3.600</b>	<b>3.600</b>	<b>3.600</b>	<b>3.600</b>	<b>3.600</b>
							<b>-7.5%</b>	<b>0.0%</b>	<b>0.5%</b>	<b>1.0%</b>	<b>2.0%</b>
<b>Revenues:</b>											
Taxes	\$32,858,275	\$37,095,829	\$38,840,291	\$40,088,470	\$40,629,553	\$39,292,953	\$36,434,073	\$36,228,125	\$36,318,027	\$36,693,863	\$37,410,294
Intergovernmental	\$5,962,079	\$4,637,820	\$4,793,385	\$4,612,460	\$4,701,443	\$4,467,497	\$8,829,467	\$9,404,653	\$9,536,227	\$9,672,628	\$9,839,080
Charges for services	\$9,124,440	\$9,240,623	\$9,956,184	\$9,824,404	\$8,963,370	\$9,104,481	\$9,269,919	\$9,438,529	\$9,610,374	\$9,785,516	\$9,964,019
Fines & Forfeits	\$1,069,949	\$1,047,692	\$1,012,626	\$936,944	\$910,100	\$979,800	\$999,396	\$1,019,384	\$1,039,772	\$1,060,567	\$1,081,778
Interest on investments	\$866,449	\$1,717,019	\$1,987,812	\$1,552,691	\$357,000	\$526,400	\$211,959	\$212,545	\$261,534	\$344,322	\$482,400
Rental income	\$2,397,103	\$2,511,754	\$2,610,933	\$2,666,911	\$2,855,265	\$3,152,369	\$3,265,169	\$3,359,370	\$3,459,000	\$3,564,449	\$3,367,155
Licenses & permits	\$299,828	\$289,351	\$261,763	\$247,209	\$244,505	\$253,525	\$258,596	\$263,767	\$269,043	\$274,424	\$279,912
Other	\$346,904	\$362,827	\$339,433	\$312,650	\$297,228	\$359,812	\$362,359	\$364,958	\$367,608	\$370,312	\$373,069
Operating transfer in	\$6,323,127	\$4,239,536	\$4,425,399	\$4,497,516	\$5,263,998	\$5,761,213	\$498,132	\$50,000	\$50,000	\$50,000	\$0
Fund balance reserve use	\$0	\$0	\$0	\$0	\$6,190,900	-\$53,016	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$59,248,154</b>	<b>\$61,142,451</b>	<b>\$64,227,826</b>	<b>\$64,739,255</b>	<b>\$70,413,362</b>	<b>\$63,845,034</b>	<b>\$60,129,069</b>	<b>\$60,341,332</b>	<b>\$60,911,584</b>	<b>\$61,816,079</b>	<b>\$62,797,708</b>
% change over prior year *		3.20%	5.00%	0.80%	8.80%	-9.30%	-5.80%	0.40%	0.90%	1.50%	1.60%
<b>Expenditures:</b>											
Salaries	\$18,614,044	\$19,216,398	\$19,924,051	\$20,556,751	\$21,265,566	\$21,232,521	\$21,675,245	\$21,999,610	\$22,328,840	\$22,885,788	\$23,456,660
Fringe benefits	\$7,280,421	\$8,060,040	\$8,964,787	\$9,511,109	\$9,883,191	\$10,348,599	\$11,119,174	\$11,658,286	\$12,361,209	\$13,182,362	\$14,075,888
Supplies	\$2,956,830	\$2,472,811	\$2,115,249	\$2,355,328	\$2,322,806	\$2,415,847	\$2,338,736	\$2,507,921	\$2,433,039	\$2,606,110	\$2,531,152
Other services & chg	\$15,102,808	\$15,736,645	\$17,188,585	\$18,827,256	\$19,328,206	\$18,919,294	\$19,115,217	\$19,343,256	\$19,640,062	\$20,154,218	\$20,433,811
Contingency	\$0	\$0	\$0	\$0	\$125,000	\$766,592	\$706,289	\$643,450	\$670,743	\$697,838	\$722,205
Capital outlay	\$422,926	\$11,238	\$14,805	\$71,160	\$72,934	\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers	\$14,287,835	\$13,667,299	\$13,737,530	\$13,479,719	\$17,631,180	\$10,662,181	\$11,421,455	\$11,965,885	\$12,500,873	\$13,128,840	\$13,757,120
<b>Total Expenditures</b>	<b>\$58,664,864</b>	<b>\$59,164,431</b>	<b>\$61,945,007</b>	<b>\$64,801,323</b>	<b>\$70,628,883</b>	<b>\$64,345,034</b>	<b>\$66,376,116</b>	<b>\$68,118,408</b>	<b>\$69,934,766</b>	<b>\$72,655,157</b>	<b>\$74,976,837</b>
% change over prior year *		0.90%	4.70%	4.60%	9.00%	-8.90%	3.20%	2.60%	2.70%	3.90%	3.20%
<b>Revenue over (under) expenditures</b>	<b>\$583,290</b>	<b>\$1,978,020</b>	<b>\$2,282,819</b>	<b>-\$62,068</b>	<b>-\$215,521</b>	<b>-\$500,000</b>	<b>-\$6,247,047</b>	<b>-\$7,777,076</b>	<b>-\$9,023,182</b>	<b>-\$10,839,077</b>	<b>-\$12,179,130</b>
<b>Undesignated Fund Balance</b>	<b>\$8,490,116</b>	<b>\$10,208,040</b>	<b>\$10,578,141</b>	<b>\$9,212,657</b>	<b>\$8,997,136</b>	<b>\$8,497,136</b>	<b>\$2,250,089</b>	<b>-\$5,526,987</b>	<b>-\$14,550,169</b>	<b>-\$25,389,246</b>	<b>-\$37,568,376</b>
<b>Total Fund Balance</b>	<b>\$17,855,591</b>	<b>\$19,863,626</b>	<b>\$22,146,478</b>	<b>\$22,084,426</b>	<b>\$15,678,005</b>	<b>\$15,231,021</b>	<b>\$8,983,974</b>	<b>\$1,206,898</b>	<b>-\$7,816,284</b>	<b>-\$18,655,361</b>	<b>-\$30,834,491</b>

\* The % change over prior year for 2009 is significantly higher and 2010 is significantly lower due to the budgeted transfer of \$5.585 million for the building project. These amounts are reflected in the fund balance reserve use line in revenues and the operating transfers line in expenditures. If this reserve use is factored out, revenues in 2010 are actually decreasing by 1.5%, and expenditures are decreasing by 1.1%.

Note: Assumes a health co-pay of 10% for 2010 and thereafter and changes to the health care plan being implemented with the next contract for each bargaining unit.

Assumes none of the positions temporarily suspended with the 2010 budget are filled.

Assumes annual COLA and step increases as follows: 2011 = 1.50%, 2012 = 1.50%, 2013 = 1.50%, 2014 = 2.50%, and 2015 = 2.50%.

Department budgets reflect the full cost of the OPEB liability in 2011.

Assumes State Revenue Sharing payments are fully reinstated. Modest inflationary increases ranging from 1.0% - 2.0% have been reflected for 2011 - 2015.

**County of Ottawa  
Five Year Budget Projections  
General Fund**

**Moderate Taxable Value Outlook  
Revenue Sharing Partially Reinstated**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
	Actual	Actual	Actual	Actual	Current Year Estimated	Budgeted	Projected	Projected	Projected	Projected	Projected
					Projected mills levied:		<b>3.600</b>	<b>3.600</b>	<b>3.600</b>	<b>3.600</b>	<b>3.600</b>
					Projected change in taxable value:		<b>-7.5%</b>	<b>0.0%</b>	<b>0.5%</b>	<b>1.0%</b>	<b>2.0%</b>
<b>Revenues:</b>											
Taxes	\$32,858,275	\$37,095,829	\$38,840,291	\$40,088,470	\$40,629,553	\$39,292,953	\$36,434,073	\$36,228,125	\$36,318,027	\$36,693,863	\$37,410,294
Intergovernmental	\$5,962,079	\$4,637,820	\$4,793,385	\$4,612,460	\$4,701,443	\$4,467,497	\$8,194,836	\$8,698,647	\$8,757,775	\$8,820,644	\$8,887,582
Charges for services	\$9,124,440	\$9,240,623	\$9,956,184	\$9,824,404	\$8,963,370	\$9,104,481	\$9,269,919	\$9,438,529	\$9,610,374	\$9,785,516	\$9,964,019
Fines & Forfeits	\$1,069,949	\$1,047,692	\$1,012,626	\$936,944	\$910,100	\$979,800	\$999,396	\$1,019,384	\$1,039,772	\$1,060,567	\$1,081,778
Interest on investments	\$866,449	\$1,717,019	\$1,987,812	\$1,552,691	\$357,000	\$526,400	\$211,959	\$212,545	\$261,534	\$344,322	\$482,400
Rental income	\$2,397,103	\$2,511,754	\$2,610,933	\$2,666,911	\$2,855,265	\$3,152,369	\$3,265,169	\$3,359,370	\$3,459,000	\$3,564,449	\$3,367,155
Licenses & permits	\$299,828	\$289,351	\$261,763	\$247,209	\$244,505	\$253,525	\$258,596	\$263,767	\$269,043	\$274,424	\$279,912
Other	\$346,904	\$362,827	\$339,433	\$312,650	\$297,228	\$359,812	\$362,359	\$364,958	\$367,608	\$370,312	\$373,069
Operating transfer in	\$6,323,127	\$4,239,536	\$4,425,399	\$4,497,516	\$5,263,998	\$5,761,213	\$498,132	\$50,000	\$50,000	\$50,000	\$0
Fund balance reserve use	\$0	\$0	\$0	\$0	\$6,190,900	-\$53,016	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$59,248,154</b>	<b>\$61,142,451</b>	<b>\$64,227,826</b>	<b>\$64,739,255</b>	<b>\$70,413,362</b>	<b>\$63,845,034</b>	<b>\$59,494,438</b>	<b>\$59,635,326</b>	<b>\$60,133,132</b>	<b>\$60,964,095</b>	<b>\$61,846,210</b>
% change over prior year *		3.20%	5.00%	0.80%	8.80%	-9.30%	-6.80%	0.20%	0.80%	1.40%	1.40%
<b>Expenditures:</b>											
Salaries	\$18,614,044	\$19,216,398	\$19,924,051	\$20,556,751	\$21,265,566	\$21,232,521	\$21,675,245	\$21,999,610	\$22,328,840	\$22,885,788	\$23,456,660
Fringe benefits	\$7,280,421	\$8,060,040	\$8,964,787	\$9,511,109	\$9,883,191	\$10,348,599	\$11,119,174	\$11,658,286	\$12,361,209	\$13,182,362	\$14,075,888
Supplies	\$2,956,830	\$2,472,811	\$2,115,249	\$2,355,328	\$2,322,806	\$2,415,847	\$2,338,736	\$2,507,921	\$2,433,039	\$2,606,110	\$2,531,152
Other services & chg	\$15,102,808	\$15,736,645	\$17,188,585	\$18,827,256	\$19,328,206	\$18,919,294	\$19,115,217	\$19,343,256	\$19,640,062	\$20,154,218	\$20,433,811
Contingency	\$0	\$0	\$0	\$0	\$125,000	\$766,592	\$706,289	\$643,450	\$670,743	\$697,838	\$722,205
Capital outlay	\$422,926	\$11,238	\$14,805	\$71,160	\$72,934	\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers	\$14,287,835	\$13,667,299	\$13,737,530	\$13,479,719	\$17,631,180	\$10,662,181	\$11,421,455	\$11,965,885	\$12,500,873	\$13,128,840	\$13,757,120
<b>Total Expenditures</b>	<b>\$58,664,864</b>	<b>\$59,164,431</b>	<b>\$61,945,007</b>	<b>\$64,801,323</b>	<b>\$70,628,883</b>	<b>\$64,345,034</b>	<b>\$66,376,116</b>	<b>\$68,118,408</b>	<b>\$69,934,766</b>	<b>\$72,655,157</b>	<b>\$74,976,837</b>
% change over prior year *		0.90%	4.70%	4.60%	9.00%	-8.90%	3.20%	2.60%	2.70%	3.90%	3.20%
<b>Revenue over (under) expenditures</b>	<b>\$583,290</b>	<b>\$1,978,020</b>	<b>\$2,282,819</b>	<b>-\$62,068</b>	<b>-\$215,521</b>	<b>-\$500,000</b>	<b>-\$6,881,678</b>	<b>-\$8,483,082</b>	<b>-\$9,801,634</b>	<b>-\$11,691,061</b>	<b>-\$13,130,628</b>
<b>Undesignated Fund Balance</b>	<b>\$8,490,116</b>	<b>\$10,208,040</b>	<b>\$10,578,141</b>	<b>\$9,212,657</b>	<b>\$8,997,136</b>	<b>\$8,497,136</b>	<b>\$1,615,458</b>	<b>-\$6,867,624</b>	<b>-\$16,669,258</b>	<b>-\$28,360,319</b>	<b>-\$41,490,947</b>
<b>Total Fund Balance</b>	<b>\$17,885,591</b>	<b>\$19,863,626</b>	<b>\$22,146,478</b>	<b>\$22,084,426</b>	<b>\$15,678,005</b>	<b>\$15,231,021</b>	<b>\$8,349,343</b>	<b>-\$133,739</b>	<b>-\$9,935,373</b>	<b>-\$21,626,434</b>	<b>-\$34,757,062</b>

\* The % change over prior year for 2009 is significantly higher and 2010 is significantly lower due to the budgeted transfer of \$5.585 million for the building project. These amounts are reflected in the fund balance reserve use line in revenues and the operating transfers line in expenditures. If this reserve use is factored out, revenues in 2010 are actually decreasing by 1.5%, and expenditures are decreasing by 1.1%.

Note: Assumes a health co-pay of 10% for 2010 and thereafter and changes to the health care plan being implemented with the next contract for each bargaining unit.

Assumes none of the positions temporarily suspended with the 2010 budget are filled.

Assumes annual COLA and step increases as follows: 2011 = 1.50%, 2012 = 1.50%, 2013 = 1.50%, 2014 = 2.50%, and 2015 = 2.50%.

Department budgets reflect the full cost of the OPEB liability in 2011.

Assumes State Revenue Sharing payments are partially reinstated. A 12% decrease is reflected in 2011. On this schedule, the amounts for 2012 - 2015 are at the 2011 level.

**County of Ottawa  
Five Year Budget Projections  
General Fund**

Moderate Taxable Value Outlook  
Revenue Sharing Not Reinstated

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
	Actual	Actual	Actual	Actual	Current Year Estimated	Budgeted	Projected	Projected	Projected	Projected	Projected
					Projected mills levied:		<b>3.600</b>	<b>3.600</b>	<b>3.600</b>	<b>3.600</b>	<b>3.600</b>
					Projected change in taxable value:		<b>-7.5%</b>	<b>0.0%</b>	<b>0.5%</b>	<b>1.0%</b>	<b>2.0%</b>
<b>Revenues:</b>											
Taxes	\$32,858,275	\$37,095,829	\$38,840,291	\$40,088,470	\$40,629,553	\$39,292,953	\$36,434,073	\$36,228,125	\$36,318,027	\$36,693,863	\$37,410,294
Intergovernmental	\$5,962,079	\$4,637,820	\$4,793,385	\$4,612,460	\$4,701,443	\$4,467,497	\$4,519,274	\$4,574,953	\$4,634,081	\$4,696,950	\$4,763,888
Charges for services	\$9,124,440	\$9,240,623	\$9,956,184	\$9,824,404	\$8,963,370	\$9,104,481	\$9,269,919	\$9,438,529	\$9,610,374	\$9,785,516	\$9,964,019
Fines & Forfeits	\$1,069,949	\$1,047,692	\$1,012,626	\$936,944	\$910,100	\$979,800	\$999,396	\$1,019,384	\$1,039,772	\$1,060,567	\$1,081,778
Interest on investments	\$866,449	\$1,717,019	\$1,987,812	\$1,552,691	\$357,000	\$526,400	\$211,959	\$212,545	\$261,534	\$344,322	\$482,400
Rental income	\$2,397,103	\$2,511,754	\$2,610,933	\$2,666,911	\$2,855,265	\$3,152,369	\$3,265,169	\$3,359,370	\$3,459,000	\$3,564,449	\$3,367,155
Licenses & permits	\$299,828	\$289,351	\$261,763	\$247,209	\$244,505	\$253,525	\$258,596	\$263,767	\$269,043	\$274,424	\$279,912
Other	\$346,904	\$362,827	\$339,433	\$312,650	\$297,228	\$359,812	\$362,359	\$364,958	\$367,608	\$370,312	\$373,069
Operating transfer in	\$6,323,127	\$4,239,536	\$4,425,399	\$4,497,516	\$5,263,998	\$5,761,213	\$498,132	\$50,000	\$50,000	\$50,000	\$0
Fund balance reserve use	\$0	\$0	\$0	\$0	\$6,190,900	-\$53,016	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$59,248,154</b>	<b>\$61,142,451</b>	<b>\$64,227,826</b>	<b>\$64,739,255</b>	<b>\$70,413,362</b>	<b>\$63,845,034</b>	<b>\$55,818,876</b>	<b>\$55,511,632</b>	<b>\$56,009,438</b>	<b>\$56,840,401</b>	<b>\$57,722,516</b>
% change over prior year *		3.20%	5.00%	0.80%	8.80%	-9.30%	-12.60%	-0.60%	0.90%	1.50%	1.60%
<b>Expenditures:</b>											
Salaries	\$18,614,044	\$19,216,398	\$19,924,051	\$20,556,751	\$21,265,566	\$21,232,521	\$21,675,245	\$21,999,610	\$22,328,840	\$22,885,788	\$23,456,660
Fringe benefits	\$7,280,421	\$8,060,040	\$8,964,787	\$9,511,109	\$9,883,191	\$10,348,599	\$11,119,174	\$11,658,286	\$12,361,209	\$13,182,362	\$14,075,888
Supplies	\$2,956,830	\$2,472,811	\$2,115,249	\$2,355,328	\$2,322,806	\$2,415,847	\$2,338,736	\$2,507,921	\$2,433,039	\$2,606,110	\$2,531,152
Other services & chg	\$15,102,808	\$15,736,645	\$17,188,585	\$18,827,256	\$19,328,206	\$18,919,294	\$19,115,217	\$19,343,256	\$19,640,062	\$20,154,218	\$20,433,811
Contingency	\$0	\$0	\$0	\$0	\$125,000	\$766,592	\$706,289	\$643,450	\$670,743	\$697,838	\$722,205
Capital outlay	\$422,926	\$11,238	\$14,805	\$71,160	\$72,934	\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers	\$14,287,835	\$13,667,299	\$13,737,530	\$13,479,719	\$17,631,180	\$10,662,181	\$11,421,455	\$11,965,885	\$12,500,873	\$13,128,840	\$13,757,120
<b>Total Expenditures</b>	<b>\$58,664,864</b>	<b>\$59,164,431</b>	<b>\$61,945,007</b>	<b>\$64,801,323</b>	<b>\$70,628,883</b>	<b>\$64,345,034</b>	<b>\$66,376,116</b>	<b>\$68,118,408</b>	<b>\$69,934,766</b>	<b>\$72,655,157</b>	<b>\$74,976,837</b>
% change over prior year *		0.90%	4.70%	4.60%	9.00%	-8.90%	3.20%	2.60%	2.70%	3.90%	3.20%
<b>Revenue over (under) expenditures</b>	<b>\$583,290</b>	<b>\$1,978,020</b>	<b>\$2,282,819</b>	<b>-\$62,068</b>	<b>-\$215,521</b>	<b>-\$500,000</b>	<b>-\$10,557,240</b>	<b>-\$12,606,776</b>	<b>-\$13,925,328</b>	<b>-\$15,814,755</b>	<b>-\$17,254,322</b>
Undesignated Fund Balance	\$8,490,116	\$10,208,040	\$10,578,141	\$9,212,657	\$8,997,136	\$8,497,136	-\$2,060,104	-\$14,666,880	-\$28,592,208	-\$44,406,963	-\$61,661,285
Total Fund Balance	\$17,885,591	\$19,863,626	\$22,146,478	\$22,084,426	\$15,678,005	\$15,231,021	\$4,673,781	-\$7,932,995	-\$21,858,323	-\$37,673,078	-\$54,927,400

\* The % change over prior year for 2009 is significantly higher and 2010 is significantly lower due to the budgeted transfer of \$5.585 million for the building project. These amounts are reflected in the fund balance reserve use line in revenues and the operating transfers line in expenditures. If this reserve use is factored out, revenues in 2010 are actually decreasing by 1.5%, and expenditures are decreasing by 1.1%.

Note: Assumes a health co-pay of 10% for 2010 and thereafter and changes to the health care plan being implemented with the next contract for each bargaining unit.

Assumes none of the positions temporarily suspended with the 2010 budget are filled.

Assumes annual COLA and step increases as follows: 2011 = 1.50%, 2012 = 1.50%, 2013 = 1.50%, 2014 = 2.50%, and 2015 = 2.50%.

Department budgets reflect the full cost of the OPEB liability in 2011.

Assumes State Revenue Sharing payments are not reinstated







# Ottawa County Financing Tools

## Financing Tools Historical Summary

The first County "Financing Tool", the Delinquent Tax Revolving Fund, was established in 1974. It was not until 1981, the beginning of an economic downturn, that the Board established the Public Improvement Fund and the Stabilization Fund.

The general purpose of the Financing Tools is three-fold:

**To provide long-term financial stability for Ottawa County**

**To take financial pressure off the General Fund**

**To provide long-term financing for certain operational costs**

As Federal Revenue Sharing dwindled from \$785,771 in 1986 to \$50,404 in 1987, the importance of long-term financial planning became even more apparent to the County Board. Thus, in 1986 the Board established the Duplicating Fund and the Employee Sick Pay Bank Fund. The Telecommunications Fund followed in 1987 along with the Equipment Pool Fund in 1988. The Board continued to explore long-term financing possibilities and in 1990, the Solid Waste Clean-up Fund and the Employee Benefits Fund were approved. In 1996, the Board discontinued the Employee Benefits Fund, reallocating the money for future improvements and expansion to our County parks system.

The financing tools are set up to cover certain annual operating costs and one-time costs. These financing tools help stabilize the annual budget process by reducing the peaks and valleys created by legislation, economic fluctuation, termination of grant dollars, equipment requests, etc. In addition, these funds have a positive effect on the interest rates the County and its townships and cities receive on bond issues, benefiting County taxpayers millions of dollars over the years.

When these financing tools were first established, administration told the Board these tools would eventually reduce costs to County departments. Along with these financing tools, the County began self-funding several of its insurance programs including health, unemployment, dental, and vision which operate very similarly to the financing tools. The County is now realizing the benefit of these self-insured programs along with our financing tools.

The Board's vision over the years has allowed Ottawa County to maintain one of the lowest operating millages in the State while at the same time provide for long-term financial strength that will benefit County residents for many years to come. The County can react to the unexpected while at the same time continue to provide a stable source of services to the public. Ottawa County is an envy to most counties across the State.

The following pages demonstrate clearly how the financing tools have and will continue to save millions of dollars for the County over the years. Certain assumptions were used in making the calculations. Historical annual savings are based on a five year history. Projected annual savings are based on a five year projection.

The nine financing tools funds are:

2271	Solid Waste Clean-up Fund
2444	Infrastructure Fund
2450	Public Improvement Fund
2570	Stabilization Fund
2980	Employee Sick Pay Bank
5160	Delinquent Tax Revolving Fund
6450	Duplicating Fund
6550	Telecommunications Fund
6641	Equipment Pool Fund

### **Solid Waste Clean-up Fund (2271)**

**Year Established:** 1990

**Fund Purpose:**

This fund was established from monies received by Ottawa County from the settlement of litigation over the Southwest Ottawa Landfill. These monies are to be used exclusively for the clean-up of the landfill. (BC 90-277) The fund's goal is to use the interest generated from the principal to cover ongoing annual costs of the landfill clean-up. Beginning in 1998, these expenditures are paid for from this Fund thus saving the General Fund approximately \$150,000 - \$175,000 per year.

**Financial Benefits:**

- 1) Provides long-term financing for annual clean-up costs.
- 2) Takes financial pressure off the General Fund.

### **Infrastructure Fund (2444)**

**Year Established:** 1999

**Fund Purpose:**

This fund was established to provide financial assistance to local units of government for water, sewer, road, and bridge projects that are especially unique, non-routine, and out-of-the ordinary.

**Financial Benefits:**

- 1) Expedites projects by leveraging Federal, State, and other revenue sources.
- 2) Reduces debt levels.
- 3) Relieves General Fund of debt payments

**Public Improvement Fund (2450)**

**Year Established:** 1981

**Fund Purpose:**

This fund is used to account for monies set aside for public improvements. The fund's goal is to provide sufficient dollars to fund the County's major capital projects.

**Financial Benefits:**

- 1) Contributes to a positive bond rating.
- 2) Savings on bond issue costs.
- 3) Relieves General Fund of debt payments.

**Stabilization Fund (2570)**

**Year Established:** 1981

**Fund Purpose:**

This fund was established pursuant to Act No. 30 of the Public Acts of 1978 to assure the continued solid financial condition of the County. Use of funds are restricted for but not limited to:

- a) cover a general fund deficit, when the County's annual audit reveals such a deficit.
- b) prevent a reduction in the level of public services or in the number of employees at any time in a fiscal year when the County's budgeted revenue is not being collected in an amount sufficient to cover budgeted expenditures.
- c) prevent a reduction in the level of public services or in the number of employees when in preparing the budget for the next fiscal year the County's estimated revenue does not appear sufficient to cover estimated expenses.
- d) cover expenses arising because of natural disaster, including a flood, fire, or tornado.

**Financial Benefits:**

- 1) Generates additional revenue for the General Fund. By law, any interest earned on this fund remains in the General Fund.
- 2) Provides long-term financial stability for Ottawa County.
- 3) Contributes positively to the bond rating.

**Compensated Absences (2980)**

**Year Established:** 1986

**Fund Purpose:**

The purpose of the Employee Sick Pay Bank Fund is to pay for the County's accrued liability which was a result of discontinuing the accumulation and payoff of employee sick days. The amount of liability is equal to number of days accumulated times the rate of pay at the time the employee entered the bank (negotiated in the union contract). An employee's account earns interest at the average rate of return earned by County Treasurer each year. Since 1993, this fund also has accounted for the amount of vacation time that employees have earned and not taken at the end of each fund's fiscal year-end as required under Governmental Accounting Standards Board Statement No. 16.

**Financial Benefits:**

- 1) The future liability for sick pay has been eliminated.
- 2) County employees received short and long-term disability coverage.
- 3) Reduced County funded sick days.
- 4) Contributes positively to the bond rating.

**Delinquent Tax Revolving Fund (5160)**

**Year Established:** 1974

**Fund Purpose:**

The Delinquent Tax Revolving Fund is used to pay each local government unit, including the County, the respective amount of taxes not collected as of March 1 of each year. After many years of waiting for this fund to mature, the treasurer now avoids costly issuances of Delinquent Tax Anticipation Notes (now referred to as General Obligation Limited Tax Notes) and pays schools, local units and the County in a timely fashion. An annual evaluation is made to determine if it is beneficial for the County to issue general obligation limited tax notes versus using cash on hand. As a financing tool, money had been transferred each year to the General Fund. The 1996 transfer was \$750,000. The County discontinued a transfer to the General Fund in 1997 when the third bond issue

was designated to be paid for from this fund. Beginning in 2000, the County had experienced the full impact of proposal A and had started the transfer of funds to the General Fund again. However, with the issuance of a fourth bond issue from which a portion of the debt is being paid from this fund, the transfers have once again been discontinued.

**Financial Benefits:**

- 1) Operating Transfers to the General Fund (historically).
- 2) Principal and Interest Payments on four bond issues totaling \$2.6 million in 2010.
- 3) Ability to avoid bond issue costs to pay off annual delinquency.
- 4) Contributes to a positive Bond rating.
- 5) Cash flow management.

**Duplicating, Telecommunications, and Equipment Pool Funds  
(6450, 6550, 6641)**

**Year Established:**

Duplicating (6450)	1986
Telecommunications (6550)	1987
Equipment Pool (6641)	1988

**Fund Purposes:**

The Duplicating Fund (6450) is used for ongoing replacement of copy machines in County departments. Revenues are received from user departments to cover the expenses incurred in providing printing and copying services. The Telecommunications Fund (6550) was established in 1987 for the purpose of funding the County's transition from a leased telecommunications system to a County owned and operated system. This fund pays for the operation of and enhancements to the telephone system and a network. Revenues are received from user departments to cover expenses incurred in providing the telephone service as well as future capital improvements.

The purpose of the Equipment Pool Fund (6641) is to provide long-term financing capabilities to departments on an ongoing basis for capital acquisitions and replacement of office furniture and equipment. Revenues are collected from user departments for the equipment rental charges to cover depreciation costs and to provide funds for future purchases of equipment.

**Financial Benefits:**

- 1) Provides a continuous funding source for equipment purchases.
- 2) Stabilizes the budget process by eliminating the peak and valley effect.
- 3) Savings over lease costs.
- 4) Savings on bond issue costs.

- 5) Relieve the General Fund of debt service payments

## **Overall Benefits of the Financing Tools**

- 1) Take financial pressure off the General Fund.

The best way to take financial pressure off the General Fund is to reduce reliance on property taxes for funding of County services.

The General Fund directly provides funding for approximately thirty (30) County departments and indirectly (through operating transfers) significantly affects eight (8) other County departments. Property Taxes represent the largest revenue source for the General Fund. However, property tax rates are limited by legislation, and charges for services are dependent on variables not under control of the County (e.g., the economy). Consequently, it is crucial for the County both to capitalize on other revenue sources and to avoid actions which obligate the County to long-term expenditures.

The financing tools reduce reliance on property taxes by providing funds for certain operational expenditures. Beginning in 1998, the Solid Waste Clean-up Fund pays for landfill cleanup expenditures that were paid from the General Fund.

The Public Improvement Fund provides capital for certain building projects in lieu of debt financing while the Delinquent Tax Fund funds payments on four bond issues. Consequently, the General Fund is not obligated to make these bond payments for the life of the issue.

The avoidance of debt payments is very important to the General Fund. Unlike other funding decisions of the General Fund, debt payments are mandatory, regardless of the revenue picture. Effectively, then, debt payments are an immediate subtraction from property tax revenues, taking away from other County programs. Thus, the debt payments avoided by the Public Improvement

Fund and funded by the Delinquent Tax Revolving Fund alleviate pressure on the General Fund, freeing up dollars for other County programs.

The Stabilization Fund by law may not earn interest income. Assuming the balance in the fund would be spent elsewhere, the General Fund benefits from the interest income earned by the Stabilization Fund (since it cannot be transferred to the Stabilization Fund).

- 2) Provide long-term financing for certain operational costs.

By providing funding for certain operational costs on a long-term basis, the County through the financing tools, is able to provide a high level of service to its residents.

## **Overall Benefits of the Financing Tools (continued)**

The Duplicating, Telecommunications, and Equipment Pool Funds provide capital for equipment acquisition and replacement. If the County did not have the dollars to pay for the equipment, they would have to lease from an outside vendor or do without. Not purchasing equipment would result in an inefficient use of personnel and reduced service levels, particularly given our population growth levels. Another alternative to equipment purchases would be to just add more staff which are ongoing operational costs as opposed to one-time equipment costs.

Another cost that the financing tools help the County avoid are bond issue costs. Bond issue costs add nothing to the services the taxpayers are receiving. Because the Public Improvement Fund pays for certain projects outright, bond issue costs are avoided. Similar savings are realized by the Delinquent Tax Revolving Fund. Because the Board has allowed the Delinquent Tax Fund to grow, the total delinquency can be paid off without issuing notes. In addition to these direct costs, the County saves the indirect costs associated with the administration of bond/note issues and/or the administration of monthly payments to local municipalities for their delinquencies.

The Compensated Absences Fund also assists the County in controlling costs. Prior to the implementation of the Sick Pay Bank Fund, County employees received twelve (12) sick days per year, and unused days were banked. With the establishment of the Employee Sick Pay Bank Fund, the number of sick days given per year have been reduced to six (6). In return, employees have been given disability coverage which costs the County .385% of salaries. The savings are obviously significant.

Clearly, the Financing Tools help the County provide a high level of services in a cost effective manner.

### 3) Provide long-term financial stability for Ottawa County.

The third and perhaps most important purpose of the Financing Tools is to provide for the long-term stability of the County. The natural result of reducing the reliance on property taxes and controlling costs is to enhance stability, but several of the funds speak more directly to this issue.

The Stabilization Fund, by its nature, enhances stability. The fund's main purpose is to provide emergency funding. This fund, combined with the General Fund's fund balance provides a cushion the County needs to accommodate unforeseen expenditures and revenue reductions.

The Duplicating, Telecommunications, and Equipment Pool Funds promote stability as well. Without these funds, the County would have wide swings in

## Overall Benefits of the Financing Tools (continued)

expenditures for equipment purchases from year to year. This peak and valley effect impacts the funding of on-going programs and/or the purchases themselves.

Not purchasing the equipment would result in decreased efficiency, increased personnel needs, and decreased services to the taxpayer.

The Employee Sick Pay Bank Fund contributes to financial stability by eliminating liabilities. In addition to eliminating the liability, the employees received a greater benefit at a reduced cost to the County.

### Additional Benefits:

1) Sufficient Equity Level.

One of the key factors that rating agencies use in establishing a bond rating is the level of equity in an organization. Though a specific percentage varies by municipalities, experts suggest 10 - 15 percent of expenditures reflects a healthy organization. The equity level also provides the County with adequate cash flow for payment of expenditures. Accordingly, the County's financing tools contribute indirectly to the General Fund's equity level.

2) Indicative of Long-Term Planning.

The Financing Tools show that the County Board had long-term financial planning in mind when they were originally established. Most of these funds began more than ten years ago. In addition, they represent something more significant: a willingness to avoid taking the short-term popularity gain of a tax cut in order to plan and provide for the long-term financial health of the County.

3) Contributes to a Positive Bond Rating.

The County has obtained a AAA bond rating from Fitch on General Obligation Limited Tax Bonds. Moody's Bond Rating is Aa1 for General Obligation Unlimited and Limited Tax Bonds. The County itself receives only a small part of the benefit of our high rating.

Most of our debt is for water and sewer projects which are paid by municipalities and individuals through assessments. It is the local municipalities and the individual taxpayers that receive the greatest benefit of our high rating.

4) Reduced Interest Rates on Bond Issues.

According to Wachovia Securities, formerly A.G. Edwards & Sons, an investment banking firm, the effect of as little as one half step change in the rating could

## **Overall Benefits of the Financing Tools (continued)**

affect the interest rate anywhere between 3 basis points (.03%) to as much as 10 basis points (.10%). On \$100 million in outstanding debt, this would cost an additional \$315,000 to \$1,053,000 over the life of the issue. Remember, these figures represent only a half step change.

### 5) Low Millage Rate.

As discussed earlier, Ottawa County's millage levy is substantially lower than surrounding counties.

Most, if not all, Counties in the State are faced with the problem of how to fund the unexpected, how to fund new equipment, and how to fund and solve space problems. These financing tools have allowed Ottawa County to solve these problems without additional taxpayer burdens.

**County of Ottawa**  
**Financing Tools**  
**Solid Waste Clean-up Fund (2271)**  
**History/Projections**

				ESTIMATED	BUDGET	PROJECTIONS 					
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Beginning Fund Balance	\$7,804,097	\$7,865,050	\$7,999,142	\$3,928,664	\$3,426,719	\$3,290,840	\$3,139,863	\$2,973,040	\$2,826,284	\$2,672,613	\$2,540,383
Revenues:											
Interest on Investments	\$335,869	\$443,448	\$274,840	\$54,055	\$44,121	\$24,023	\$24,177	\$28,244	\$35,329	\$46,771	\$50,808
Other Revenue	\$5,803										
Total Revenue	\$341,672	\$443,448	\$274,840	\$54,055	\$44,121	\$24,023	\$24,177	\$28,244	\$35,329	\$46,771	\$50,808
Expenditures:											
Landfill Clean-up	\$131,613	\$130,388	\$141,228	\$216,000	\$180,000	\$175,000	\$191,000	\$175,000	\$189,000	\$179,000	\$189,000
Transfer Out			\$2,500,000								
Capital Expenditures	\$149,106	\$178,968	\$1,704,090	\$340,000							
Total Expenditures	\$280,719	\$309,356	\$4,345,318	\$556,000	\$180,000	\$175,000	\$191,000	\$175,000	\$189,000	\$179,000	\$189,000
Projected Ending Fund Balance	\$7,865,050	\$7,999,142	\$3,928,664	\$3,426,719	\$3,290,840	\$3,139,863	\$2,973,040	\$2,826,284	\$2,672,613	\$2,540,383	\$2,402,191
<b>PROJECTIONS </b>											
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Beginning Fund Balance	\$2,402,191	\$2,279,039	\$2,155,976	\$2,032,493	\$1,910,103	\$1,782,350	\$1,649,061	\$1,510,057	\$1,365,153	\$1,214,161	\$1,056,883
Revenues:											
Interest on Investments	\$52,848	\$54,697	\$56,055	\$58,942	\$55,393	\$51,688	\$47,823	\$43,792	\$39,589	\$35,211	\$30,650
Other Revenue											
Total Revenue	\$52,848	\$54,697	\$56,055	\$58,942	\$55,393	\$51,688	\$47,823	\$43,792	\$39,589	\$35,211	\$30,650
Expenditures:											
Landfill Clean-up	\$176,000	\$177,760	\$179,538	\$181,333	\$183,146	\$184,977	\$186,827	\$188,695	\$190,582	\$192,488	\$194,413
Capital Expenditures											
Total Expenditures	\$176,000	\$177,760	\$179,538	\$181,333	\$183,146	\$184,977	\$186,827	\$188,695	\$190,582	\$192,488	\$194,413
Projected Ending Fund Balance	\$2,279,039	\$2,155,976	\$2,032,493	\$1,910,103	\$1,782,350	\$1,649,061	\$1,510,057	\$1,365,153	\$1,214,161	\$1,056,883	\$893,120

Assumes an annual interest rate of .073% - 2.9%.

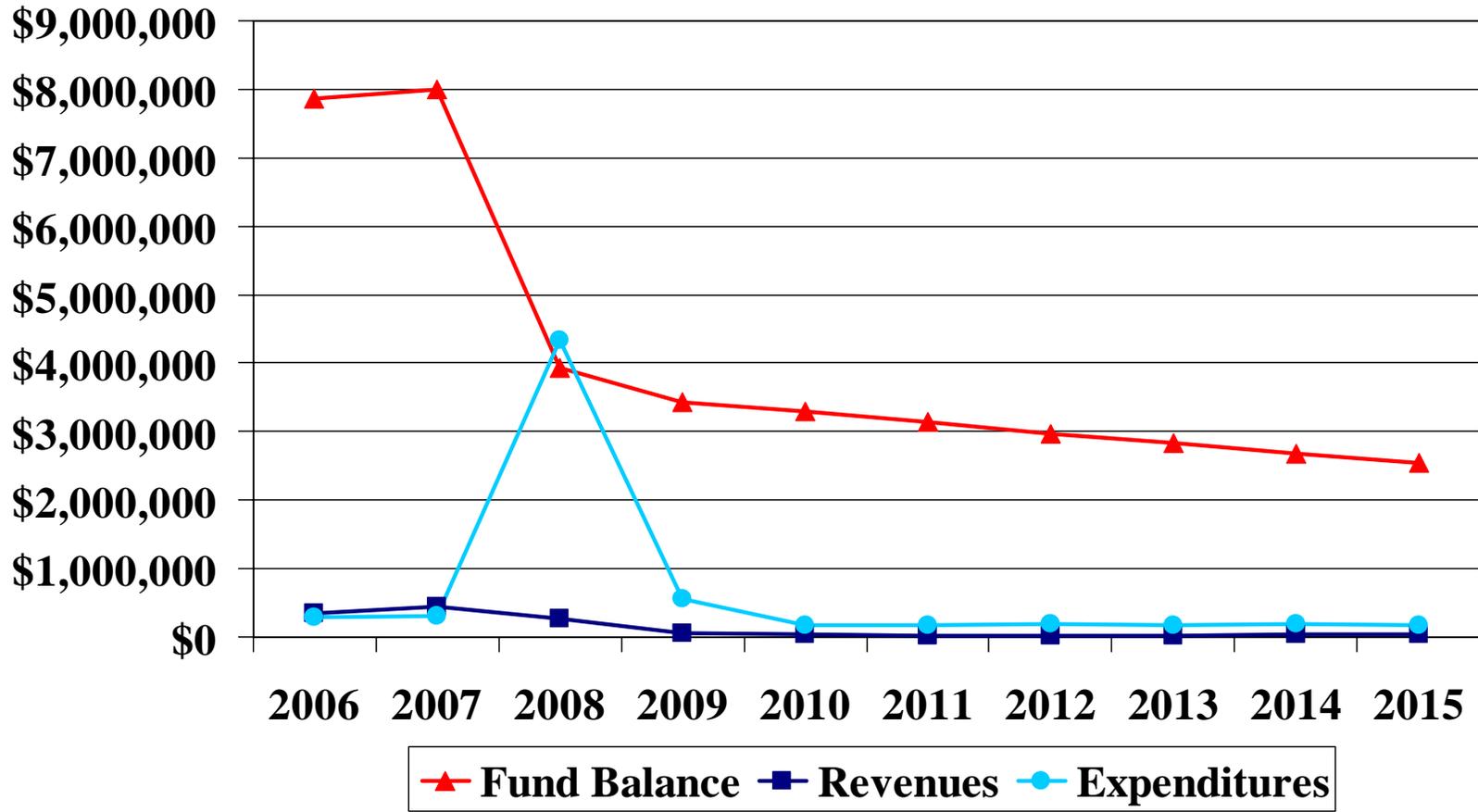
Also assumes no additional capital improvement projects will be necessary (e.g., pump replacement).

\$2.5 million of the cost of the Fillmore Expansion/Grand Haven County Building renovation was paid from this fund in 2008.

The fund balance projections for this fund have deteriorated since last year. Projected interest rates are lower and the basic operating and maintenance costs projected by the Road Commission have increased.

Specifically, prior expenditure projections for 2009 - 2027 averaged \$166,000 per year; the new projections average \$185,000.

### Solid Waste Clean-Up



**County of Ottawa**  
**Financing Tools**  
**Infrastructure Fund (2444)**  
**History/Projections Cash Basis**

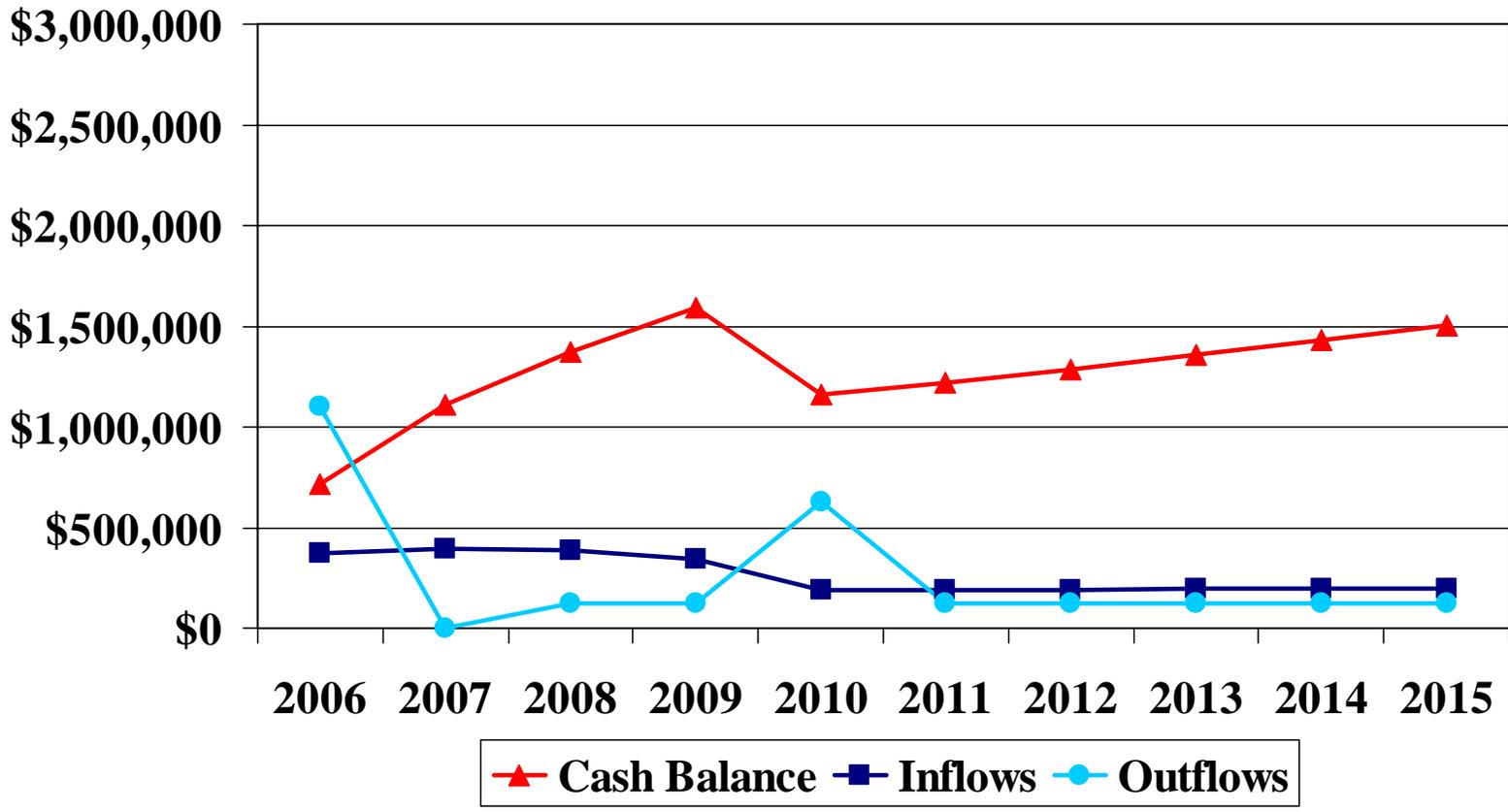
Note: This schedule is now a cash balance analysis rather than a fund balance analysis in order to track revolving loans to municipalities.

	2006	2007	2008	ESTIMATED 2009	BUDGET 2010	PROJECTIONS 2011	2012	2013	2014	2015	2016
Beginning Cash Balance	\$1,442,605	\$712,501	\$1,109,115	\$1,373,164	\$1,593,040	\$858,466	\$648,543	\$466,643	\$318,645	\$205,063	\$125,879
Inflows:											
Loan Repayments	\$322,197	\$349,866	\$335,901	\$288,280	\$168,016	\$203,185	\$238,354	\$273,523	\$308,692	\$343,861	\$239,982
Interest on Investments 1	\$47,699	\$46,748	\$53,148	\$56,596	\$22,410	\$11,892	\$4,746	\$3,479	\$2,726	\$1,955	\$1,056
Transfer from the Project Portion											
Operating Transfers - General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Inflows	\$369,896	\$396,614	\$389,049	\$344,876	\$190,426	\$215,077	\$243,100	\$277,002	\$311,418	\$345,816	\$241,038
Outflows:											
Land & Land Improvements	\$1,100,000	\$0	\$0	\$0	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$0
Building & Improvement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other / Consultants	\$0	\$0	\$0	\$0	\$500,000						
Debt Service	\$0	\$0	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
Total Outflows	\$1,100,000	\$0	\$125,000	\$125,000	\$925,000	\$425,000	\$425,000	\$425,000	\$425,000	\$425,000	\$125,000
Projected Ending Cash Balance	\$712,501	\$1,109,115	\$1,373,164	\$1,593,040	\$858,466	\$648,543	\$466,643	\$318,645	\$205,063	\$125,879	\$241,917

	PROJECTIONS										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Beginning Cash Balance	\$241,917	\$363,100	\$484,835	\$609,559	\$737,836	\$835,501	\$901,360	\$934,489	\$933,943	\$898,749	\$827,905
Inflows:											
Loan Repayments	\$246,183	\$246,183	\$246,183	\$246,183	\$211,014	\$175,845	\$140,676	\$105,507	\$70,338	\$35,169	\$0
Interest on Investments 1	\$0	\$552	\$3,541	\$7,094	\$11,651	\$15,014	\$17,453	\$18,947	\$19,468	\$18,987	\$17,477
Operating Transfers - General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Inflows	\$246,183	\$246,735	\$249,724	\$253,277	\$222,665	\$190,859	\$158,129	\$124,454	\$89,806	\$54,156	\$17,477
Outflows:											
Land & Land Improvements	\$0										
Building & Improvement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other / Consultants	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
Total Outflows	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
Projected Ending Cash Balance	\$363,100	\$484,835	\$609,559	\$737,836	\$835,501	\$901,360	\$934,489	\$933,943	\$898,749	\$827,905	\$720,382

1 Assumes an annual interest rate of .73% to 2.9%.

# Infrastructure



**County of Ottawa**  
**Financing Tools**  
**Public Improvement Fund (2450)**  
**History/Projections**

	ESTIMATED				BUDGET	PROJECTIONS					
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Beginning Fund Balance	\$5,176,075	\$5,740,998	\$7,008,669	\$6,590,988	\$2,990,722	\$2,928,591	\$2,941,749	\$2,946,985	\$2,950,046	\$2,955,226	\$2,995,786
Revenues:											
Interest on Investments	\$231,670	\$346,122	\$328,830	\$46,997	\$37,944	\$21,379	\$22,651	\$27,996	\$36,876	\$51,716	\$59,916
12251 James Street Building	\$215,916	\$215,919	\$130,138	\$39,144	\$44,094	\$44,119	\$44,119	\$44,119	\$44,119	\$44,119	\$44,119
Coopersville Building	\$26,736	\$26,736	\$26,736	\$6,512	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FIA Building <sup>1</sup>	\$465,627	\$459,825	\$452,606	\$457,861	\$460,750	\$425,818	\$417,737	\$409,817	\$402,056	\$325,996	\$319,911
WEMET	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256
Hudsonville Human Services	\$10,041	\$10,952	\$10,952	\$10,952	\$10,952	\$913	\$0	\$0	\$0	\$0	\$0
Grand Haven Human Services	\$66,432	\$66,437	\$45,914	\$45,914	\$45,914	\$45,914	\$45,914	\$45,914	\$45,914	\$45,914	\$45,914
Other Revenue <sup>2</sup>	\$67,415	\$72,906	\$71,756	\$72,861	\$102,134	\$102,134	\$102,134	\$102,134	\$102,134	\$102,134	\$102,134
Rent Diverted to General Fund					(\$300,000)	(\$300,000)	(\$300,000)	(\$300,000)	(\$300,000)	(\$200,000)	(\$100,000)
Operating Transf In Holland		\$173,994									
Total Revenues	\$1,110,093	\$1,399,147	\$1,093,188	\$706,497	\$428,044	\$366,533	\$358,811	\$356,236	\$357,355	\$396,135	\$498,250
Expenditures											
Building & Improvement	\$70,510	\$125,636	\$176	\$196,000	\$300,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Debt Service - GH/WO	\$0	\$325	\$187,713	\$187,875	\$187,575	\$188,375	\$188,575	\$188,175	\$187,175	\$190,575	\$188,825
Operating Transf Out GH/WO	\$68,161	\$0	\$1,266,618	\$3,917,388							
Other / Consultants	\$406,499	\$5,515	\$56,362	\$5,500	\$2,600	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Total Expenditures	\$545,170	\$131,476	\$1,510,869	\$4,306,763	\$490,175	\$353,375	\$353,575	\$353,175	\$352,175	\$355,575	\$353,825
Projected Ending Fund Balance	\$5,740,998	\$7,008,669	\$6,590,988	\$2,990,722	\$2,928,591	\$2,941,749	\$2,946,985	\$2,950,046	\$2,955,226	\$2,995,786	\$3,140,211

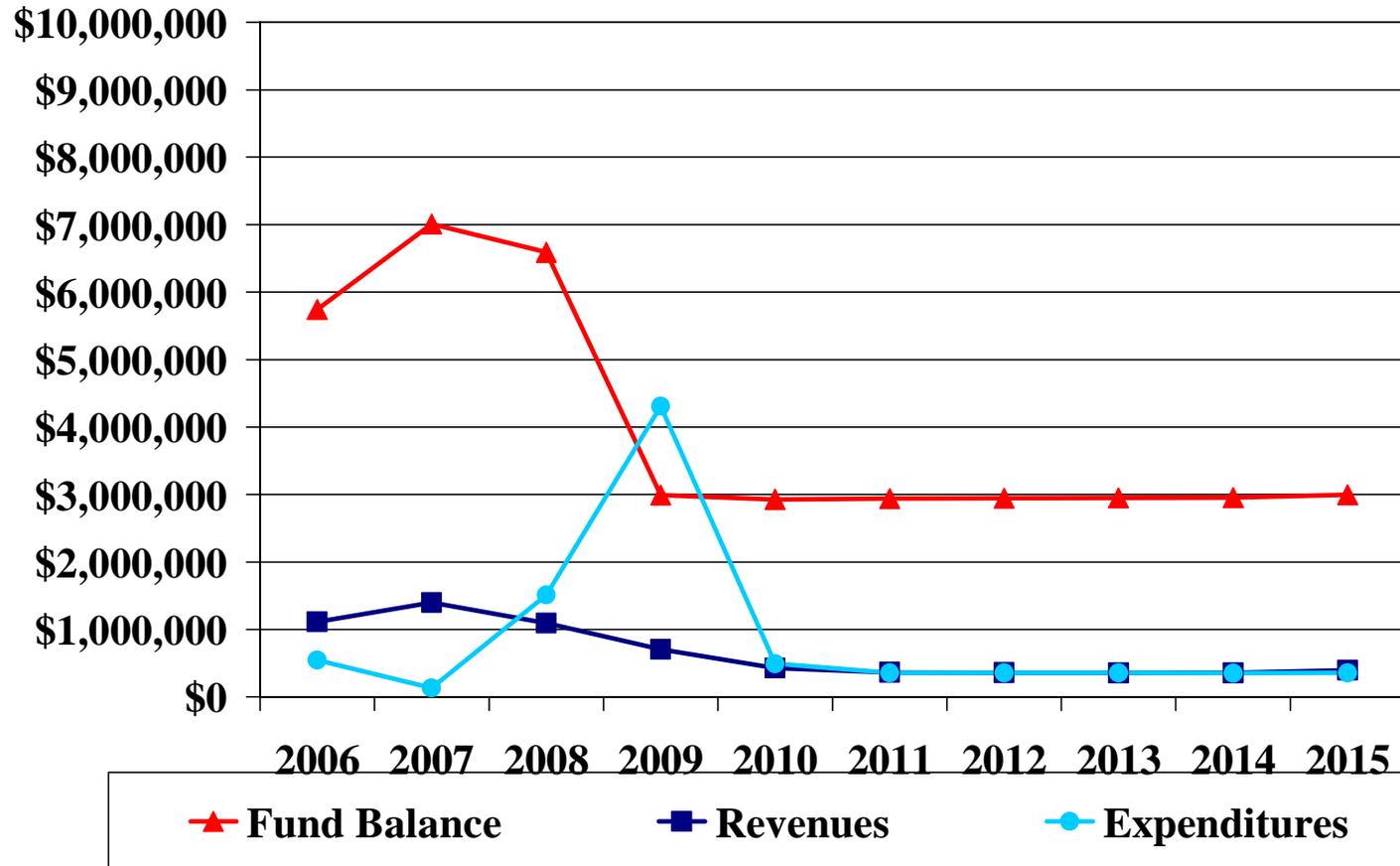
**PROJECTIONS** 

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Beginning Fund Balance	\$3,140,211	\$3,386,042	\$3,638,334	\$3,898,031	\$4,173,737	\$4,402,774	\$4,632,075	\$4,860,537	\$5,091,520	\$5,327,128	\$5,563,857
Revenues:											
Interest on Investments	\$69,085	\$81,265	\$94,597	\$113,043	\$121,038	\$127,680	\$134,330	\$140,956	\$147,654	\$154,487	\$161,352
12251 James Street Building	\$44,119	\$44,119	\$44,119	\$44,119	\$44,119	\$44,119	\$41,837	\$41,156	\$41,156	\$41,156	\$41,156
FIA Building <sup>1</sup>	\$313,948	\$308,104	\$302,377	\$296,765	\$291,265	\$285,875	\$280,593	\$275,416	\$270,343	\$265,371	\$260,499
WEMET	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256
Grand Haven Human Services	\$45,914	\$45,914	\$45,914	\$45,914	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rent Diverted to General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Revenue <sup>2</sup>	\$102,134	\$102,134	\$102,134	\$102,134	\$102,134	\$102,134	\$102,134	\$102,134	\$102,134	\$102,134	\$102,134
Total Revenues	\$601,456	\$607,792	\$615,397	\$628,231	\$584,812	\$586,064	\$585,150	\$585,918	\$587,543	\$589,404	\$591,397
Expenditures											
Building & Improvement	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Debt Service - GH/WO	\$190,625	\$190,500	\$190,700	\$187,525	\$190,775	\$191,763	\$191,688	\$189,935	\$186,935	\$187,675	\$188,850
Other / Consultants	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Total Expenditures	\$355,625	\$355,500	\$355,700	\$352,525	\$355,775	\$356,763	\$356,688	\$354,935	\$351,935	\$352,675	\$353,850
Projected Ending Fund Balance	\$3,386,042	\$3,638,334	\$3,898,031	\$4,173,737	\$4,402,774	\$4,632,075	\$4,860,537	\$5,091,520	\$5,327,128	\$5,563,857	\$5,801,404

1 Assumes a 20% decrease in our contract with DHS; the lease expires in 2014. Interest is estimated at .073% to 2.9% annually.

2 Assumes contracts for communications tower rent continue beyond signed contract date.

## Public Improvement



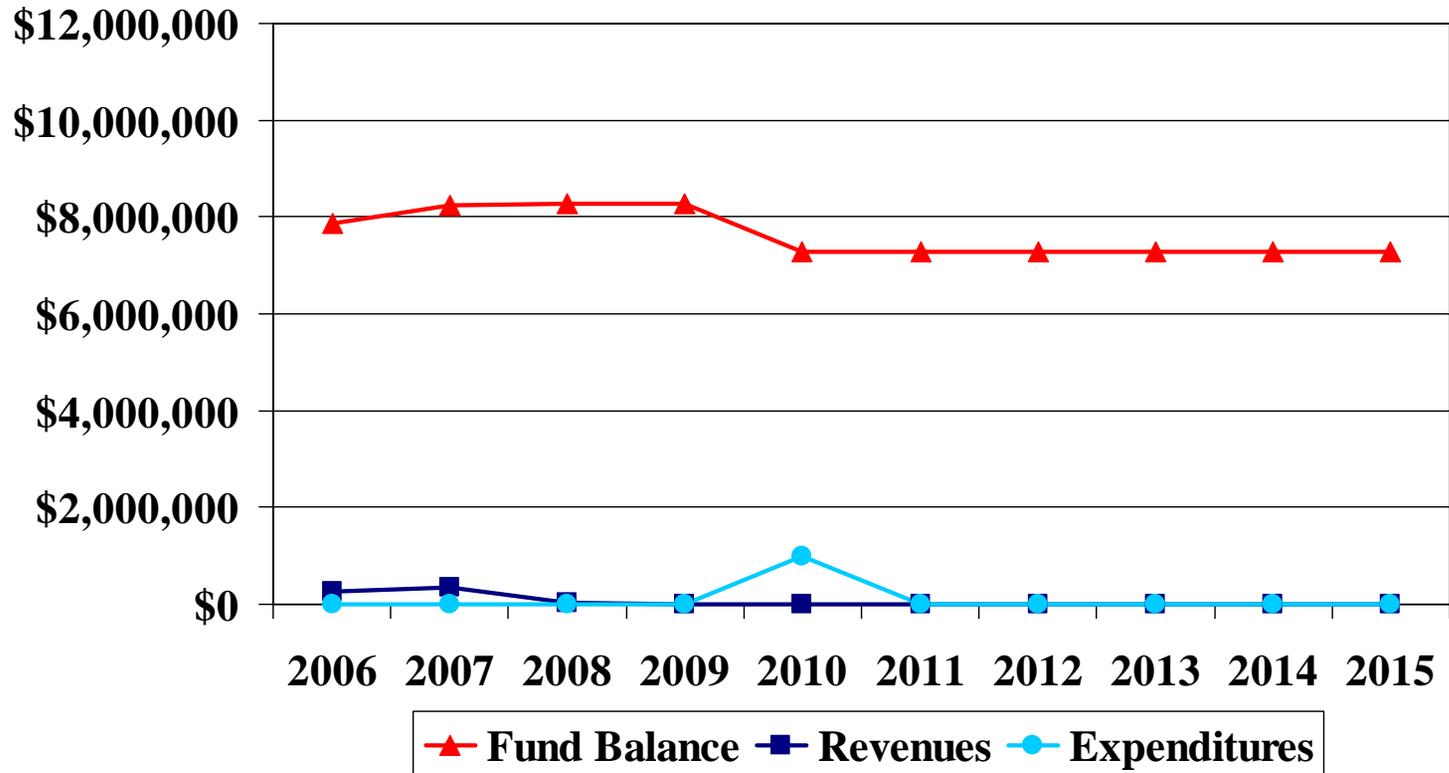
**County of Ottawa  
Financing Tools  
Stabilization Fund (2570)  
History/Projections**

	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>Estimated 2009</b>	<b>Budgeted 2010</b>	<b>PROJECTIONS</b> 						
	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	
Beginning Fund Balance	\$7,603,560	\$7,872,350	\$8,232,069	\$8,269,673	\$8,201,082	\$7,201,082	\$7,201,082	\$7,201,082	\$7,201,082	\$7,201,082	\$7,201,082	\$7,201,082
Revenues:												
Transfer from General Fund	\$268,790	\$359,719	\$37,604	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$268,790	\$359,719	\$37,604	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expenditures:												
Transfer to General Fund	\$0	\$0	\$0	\$68,591	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$68,591	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$7,872,350	\$8,232,069	\$8,269,673	\$8,201,082	\$7,201,082	\$7,201,082	\$7,201,082	\$7,201,082	\$7,201,082	\$7,201,082	\$7,201,082	\$7,201,082
Interest Income to General Fund	\$348,068	\$363,973	\$365,635	\$118,916	\$93,614	\$52,568	\$55,448	\$68,410	\$90,014	\$126,019	\$144,022	
	<b>PROJECTIONS</b> 											
	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	
Beginning Fund Balance	\$7,201,082	\$7,201,082	\$7,201,082	\$7,201,082	\$7,201,082	\$7,201,082	\$7,201,082	\$7,201,082	\$7,201,082	\$7,201,082	\$7,201,082	\$7,201,082
Revenues:												
Transfer from General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expenditures:												
Transfer to General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$7,201,082	\$7,201,082	\$7,201,082	\$7,201,082	\$7,201,082	\$7,201,082	\$7,201,082	\$7,201,082	\$7,201,082	\$7,201,082	\$7,201,082	\$7,201,082
Interest Income to General Fund	\$158,424	\$172,826	\$187,228	\$208,831	\$208,831	\$208,831	\$208,831	\$208,831	\$208,831	\$208,831	\$208,831	\$208,831

Notes: Estimated interest income to the General Fund is calculated at .73% - 2.9% per year

This financing tool will not be fully funded as of 12/31/09. The estimated amount required to achieve full funding at 12/31/09 is estimated at \$1,105,475. Because the fund is contributing to the 2010 operating budget, the estimated amount required to achieve full funding at 12/31/10 is \$2,275,832.

## Stabilization



**County of Ottawa**  
**Financing Tools**  
**Delinquent Tax Revolving Fund (5160)**  
**History/Projections**

	2006	2007	2008	Estimated 2009	Budget 2010	PROJECTIONS		2014	2015	2016	
						2011	2012	2013			
Beginning Fund Balance	\$24,343,239	\$24,236,439	\$24,406,620	\$24,562,184	\$24,255,165	\$24,239,614	\$23,859,614	\$24,007,572	\$24,007,804	\$23,927,903	\$23,740,723
Revenues:											
Operating Revenue	\$1,149,927	\$1,519,704	\$1,917,109	\$1,947,041	\$2,246,000	\$1,996,000	\$1,966,000	\$1,800,000	\$1,620,000	\$1,458,000	\$1,312,200
Forfeiture Revenue	\$141,926	\$192,211	\$284,488	\$346,998	\$385,227	\$249,500	\$245,750	\$225,000	\$202,500	\$182,250	\$164,025
Nonoperating Revenue	\$844,786	\$999,816	\$706,196	\$201,550	\$189,660	\$104,400	\$106,557	\$130,001	\$168,055	\$230,306	\$256,400
Total Revenue	\$2,136,639	\$2,711,731	\$2,907,793	\$2,495,589	\$2,820,887	\$2,349,900	\$2,318,307	\$2,155,001	\$1,990,555	\$1,870,556	\$1,732,625
Expenses:											
Operating Expenses	\$1,374	\$1,012	\$1,012	\$1,012	\$1,012	\$1,012	\$1,012	\$1,012	\$1,012	\$1,012	\$1,012
Forfeiture Expenses	\$85,408	\$78,627	\$282,805	\$191,440	\$216,589	\$119,760	\$117,960	\$108,000	\$97,200	\$87,480	\$78,732
Prin & Int Pmts	\$2,156,657	\$2,461,911	\$2,468,412	\$2,610,156	\$2,618,837	\$2,609,128	\$2,051,377	\$2,045,757	\$1,972,244	\$1,969,244	\$1,967,994
Total Expenses	\$2,243,439	\$2,541,550	\$2,752,229	\$2,802,608	\$2,836,438	\$2,729,900	\$2,170,349	\$2,154,769	\$2,070,456	\$2,057,736	\$2,047,738
Ending Fund Balance	\$24,236,439	\$24,406,620	\$24,562,184	\$24,255,165	\$24,239,614	\$23,859,614	\$24,007,572	\$24,007,804	\$23,927,903	\$23,740,723	\$23,425,610

**PROJECTIONS**

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Beginning Fund Balance	\$23,927,903	\$23,495,411	\$24,477,170	\$25,500,695	\$26,585,476	\$27,647,470	\$28,700,950	\$29,733,023	\$30,770,572	\$31,825,318	\$33,495,061
Revenues:											
Operating Revenue	\$1,181,000	\$1,299,100	\$1,299,100	\$1,299,100	\$1,260,127	\$1,234,145	\$1,195,172	\$1,181,000	\$1,181,000	\$1,181,000	\$1,181,000
Forfeiture Revenue	\$147,625	\$162,388	\$162,388	\$162,388	\$157,516	\$154,268	\$149,397	\$147,625	\$147,625	\$147,625	\$147,625
Nonoperating Revenue	\$278,999	\$343,973	\$388,208	\$451,107	\$470,297	\$489,084	\$507,720	\$525,977	\$544,331	\$562,990	\$592,528
Total Revenue	\$1,607,624	\$1,805,461	\$1,849,696	\$1,912,595	\$1,887,940	\$1,877,497	\$1,852,289	\$1,854,602	\$1,872,956	\$1,891,615	\$1,921,153
Expenses:											
Operating Expenses	\$1,012	\$1,012	\$1,012	\$1,012	\$1,012	\$1,012	\$1,012	\$1,012	\$1,012	\$1,012	\$1,012
Forfeiture Expenses	\$70,860	\$77,946	\$77,946	\$77,946	\$75,608	\$74,049	\$71,710	\$70,860	\$70,860	\$70,860	\$70,860
Prin & Int Pmts	\$1,968,244	\$744,744	\$747,213	\$748,856	\$749,326	\$748,956	\$747,494	\$745,181	\$746,338	\$150,000	\$150,000
Total Expenses	\$2,040,116	\$823,702	\$826,171	\$827,814	\$825,946	\$824,017	\$820,216	\$817,053	\$818,210	\$221,872	\$221,872
Ending Fund Balance	\$23,495,411	\$24,477,170	\$25,500,695	\$26,585,476	\$27,647,470	\$28,700,950	\$29,733,023	\$30,770,572	\$31,825,318	\$33,495,061	\$35,194,342

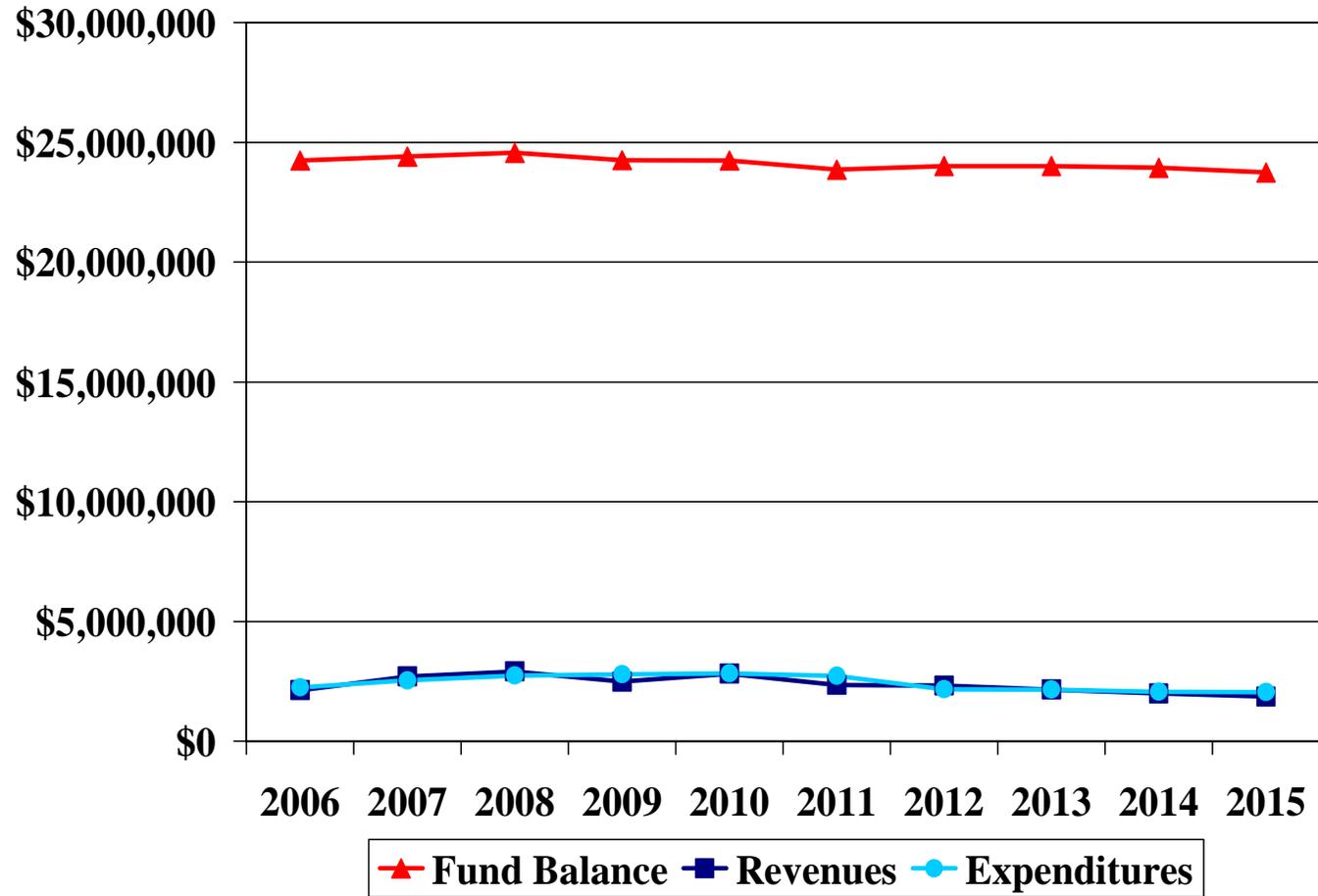
Assumes operating revenue, forfeiture revenue and expense will remain steady

Interest for 2011 thru 2027 ranges from .73% to 2.0% annually.

Cash assumed to be a decreasing % of net assets through 2017, but increasing to 63% of net assets after 2017.

Principal and interest payments include bond fees

### Delinquent Tax Revolving Fund



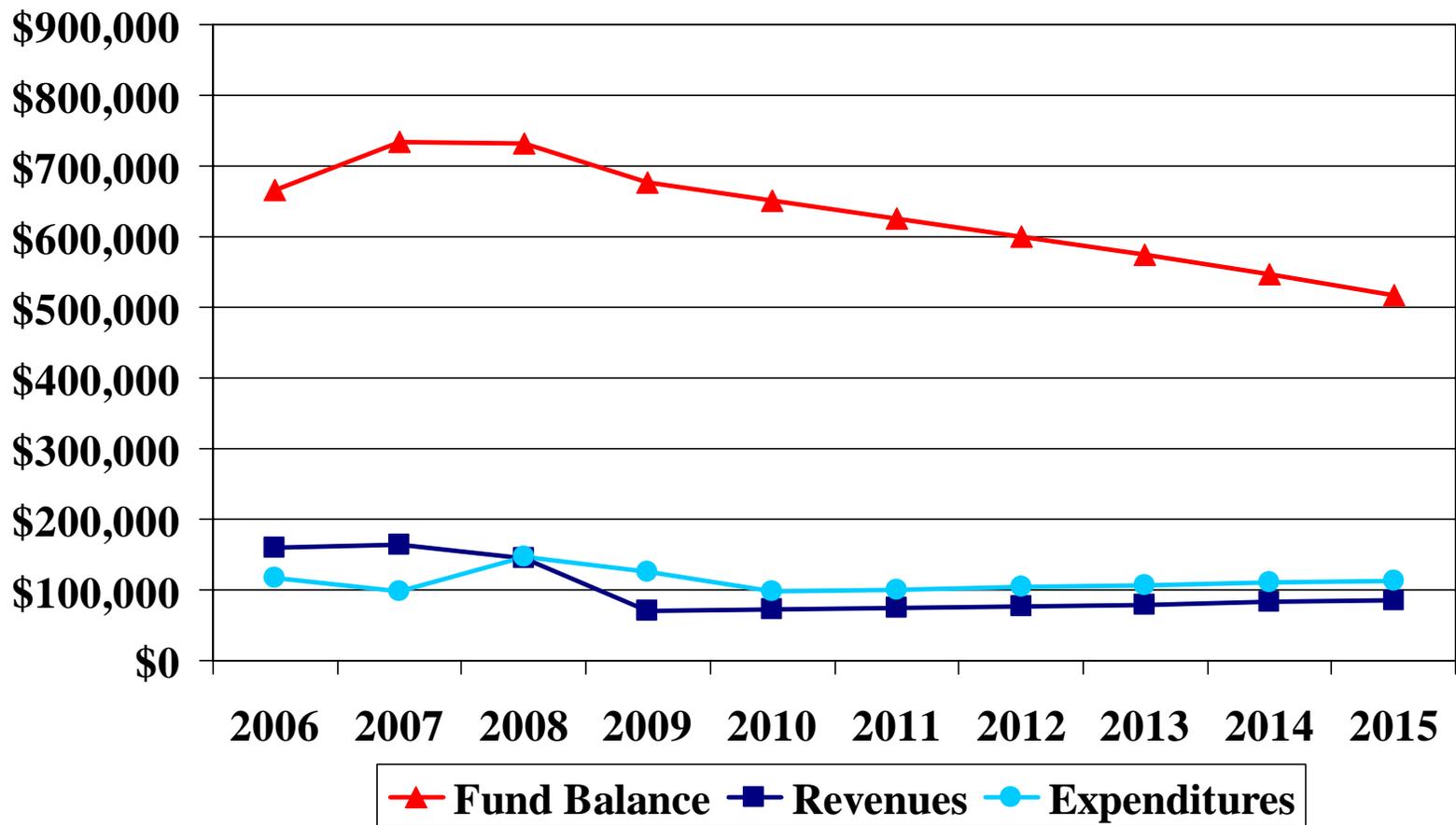
**County of Ottawa**  
**Financing Tools**  
**Duplicating Fund (6450)**  
**History/Projections**

	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>Estimated 2009</b>	<b>Budgeted 2010</b>	<b>PROJECTIONS</b> 					
	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
Beginning Fund Equity	\$623,065	\$666,476	\$733,656	\$731,485	\$676,109	\$651,575	\$626,305	\$600,278	\$573,470	\$545,858	\$517,417
Revenues:											
Operating Revenue	\$135,334	\$128,483	\$115,034	\$60,000	\$65,000	\$66,950	\$68,959	\$71,028	\$73,159	\$75,354	\$77,615
Nonoperating Revenue	\$24,398	\$36,071	\$28,937	\$9,448	\$7,921	\$8,159	\$8,404	\$8,656	\$8,916	\$9,183	\$9,458
Operating Transfers in	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$159,732	\$164,554	\$143,971	\$69,448	\$72,921	\$75,109	\$77,363	\$79,684	\$82,075	\$84,537	\$87,073
Expenses:											
Operating Expenses	\$116,321	\$97,374	\$146,142	\$124,824	\$97,455	\$100,379	\$103,390	\$106,492	\$109,687	\$112,978	\$116,367
Operating Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$116,321	\$97,374	\$146,142	\$124,824	\$97,455	\$100,379	\$103,390	\$106,492	\$109,687	\$112,978	\$116,367
Ending Fund Equity	\$666,476	\$733,656	\$731,485	\$676,109	\$651,575	\$626,305	\$600,278	\$573,470	\$545,858	\$517,417	\$488,123
	<b>PROJECTIONS</b>										
	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
Beginning Fund Equity	\$488,123	\$457,950	\$426,871	\$394,859	\$361,886	\$327,924	\$292,943	\$256,913	\$219,802	\$181,578	\$142,207
Revenues:											
Operating Revenue	\$79,943	\$82,341	\$84,811	\$87,355	\$89,976	\$92,675	\$95,455	\$98,319	\$101,269	\$104,307	\$107,436
Nonoperating Revenue	\$9,742	\$10,034	\$10,335	\$10,645	\$10,964	\$11,293	\$11,632	\$11,981	\$12,340	\$12,710	\$13,091
Operating Transfers in	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$89,685	\$92,375	\$95,146	\$98,000	\$100,940	\$103,968	\$107,087	\$110,300	\$113,609	\$117,017	\$120,527
Expenses:											
Operating Expenses	\$119,858	\$123,454	\$127,158	\$130,973	\$134,902	\$138,949	\$143,117	\$147,411	\$151,833	\$156,388	\$161,080
Operating Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$119,858	\$123,454	\$127,158	\$130,973	\$134,902	\$138,949	\$143,117	\$147,411	\$151,833	\$156,388	\$161,080
Ending Fund Equity	\$457,950	\$426,871	\$394,859	\$361,886	\$327,924	\$292,943	\$256,913	\$219,802	\$181,578	\$142,207	\$101,654

Note: Revenues and Expenses assume a 3% increase over prior year.

Revenue decrease beginning in 2009 due to a change in the calculation of charges to departments

## Duplicating



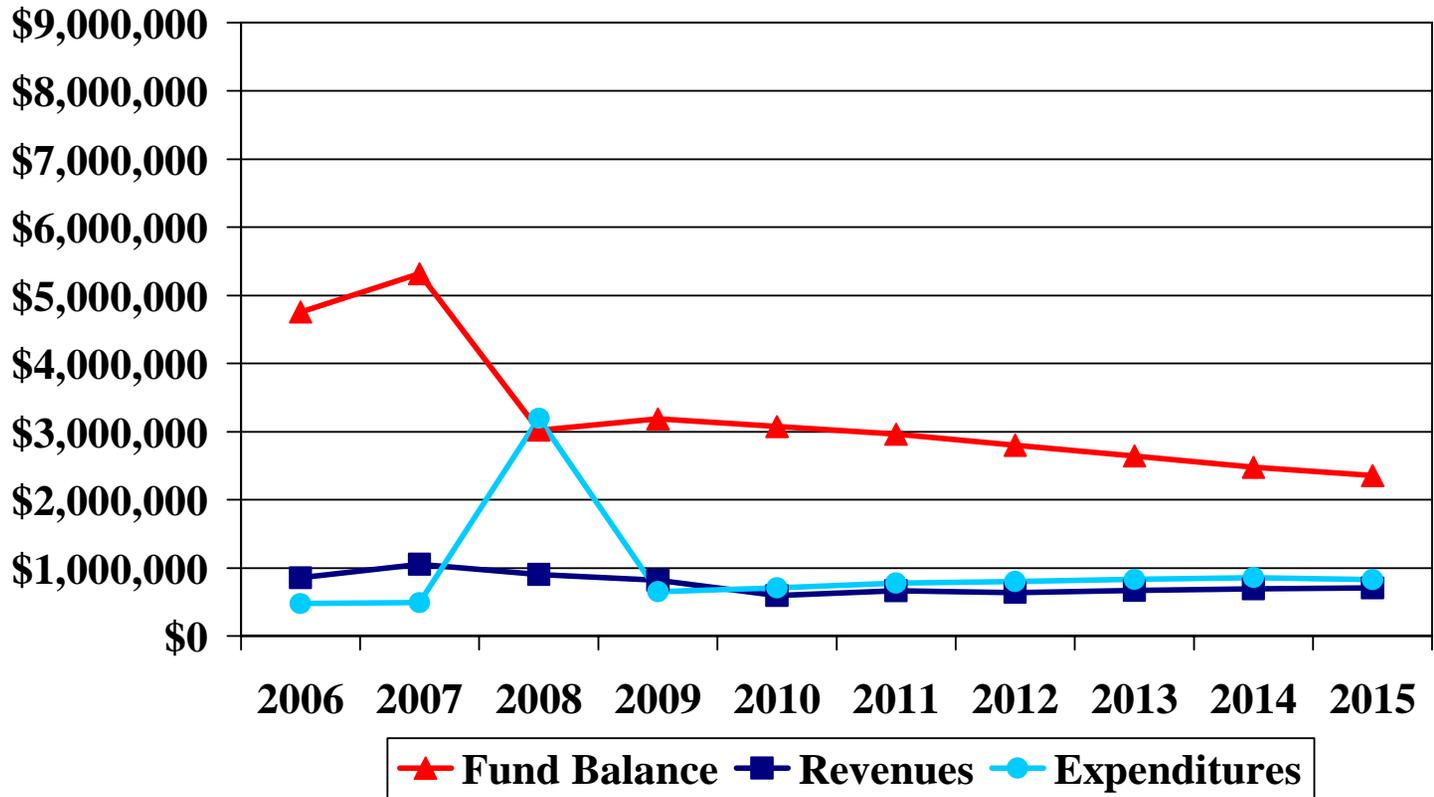
**County of Ottawa  
Financing Tools  
Telecommunications (6550)  
History/Projections**

	<b>ESTIMATED</b>			<b>BUDGETED</b>		<b>PROJECTIONS</b> 					
	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
Beginning Fund Equity	\$4,379,802	\$4,754,622	\$5,316,040	\$3,022,401	\$3,189,424	\$3,076,896	\$2,964,471	\$2,802,357	\$2,641,638	\$2,475,488	\$2,353,519
Revenues:											
Operating Revenue *	\$687,552	\$806,909	\$705,878	\$755,000	\$559,474	\$628,739	\$598,777	\$629,599	\$659,627	\$677,581	\$752,877
Nonoperating Revenue	\$165,254	\$246,288	\$195,984	\$65,000	\$35,395	\$35,570	\$37,886	\$39,281	\$33,850	\$28,031	\$18,703
Operating Transfers in	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$852,806	\$1,053,197	\$901,862	\$820,000	\$594,869	\$664,309	\$636,663	\$668,880	\$693,477	\$705,612	\$771,580
Expenses:											
Operating Expenses	\$477,986	\$491,779	\$445,501	\$502,977	\$507,397	\$576,734	\$598,777	\$629,599	\$659,627	\$677,581	\$702,877
Debt Service - GH/WO	\$0	\$0	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Operating Transfers Out	\$0	\$0	\$2,600,000	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$0	\$0
Total Expenses	\$477,986	\$491,779	\$3,195,501	\$652,977	\$707,397	\$776,734	\$798,777	\$829,599	\$859,627	\$827,581	\$852,877
Ending Fund Equity	\$4,754,622	\$5,316,040	\$3,022,401	\$3,189,424	\$3,076,896	\$2,964,471	\$2,802,357	\$2,641,638	\$2,475,488	\$2,353,519	\$2,272,222
	<b>PROJECTIONS</b>										
	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
Beginning Fund Equity	\$2,272,222	\$2,240,350	\$2,258,092	\$2,275,748	\$2,293,486	\$2,311,365	\$2,329,418	\$2,346,603	\$2,362,414	\$2,376,586	\$2,388,873
Revenues:											
Operating Revenue	\$834,408	\$897,723	\$908,026	\$923,755	\$943,859	\$965,547	\$989,467	\$1,018,031	\$1,050,275	\$1,082,350	\$1,109,712
Nonoperating Revenue	\$18,128	\$17,742	\$17,656	\$17,738	\$17,879	\$18,053	\$17,185	\$15,811	\$14,172	\$12,287	\$10,313
Operating Transfers in	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$852,536	\$915,465	\$925,682	\$941,493	\$961,738	\$983,600	\$1,006,652	\$1,033,842	\$1,064,447	\$1,094,637	\$1,120,025
Expenses:											
Operating Expenses	\$734,408	\$747,723	\$758,026	\$773,755	\$793,859	\$815,547	\$839,467	\$868,031	\$900,275	\$932,350	\$959,712
Debt Service - GH/WO	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Operating Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$884,408	\$897,723	\$908,026	\$923,755	\$943,859	\$965,547	\$989,467	\$1,018,031	\$1,050,275	\$1,082,350	\$1,109,712
Ending Fund Equity	\$2,240,350	\$2,258,092	\$2,275,748	\$2,293,486	\$2,311,365	\$2,329,418	\$2,346,603	\$2,362,414	\$2,376,586	\$2,388,873	\$2,399,186

\* Assumes no legislative changes are enacted affecting commissions on inmate phone calls, and subsequent contractual arrangements for the commissions are similar to the current contract.

Note: Operating revenues and operating expenses assume a 3% increase over prior year for 2010 - 2027.

# Telecommunications

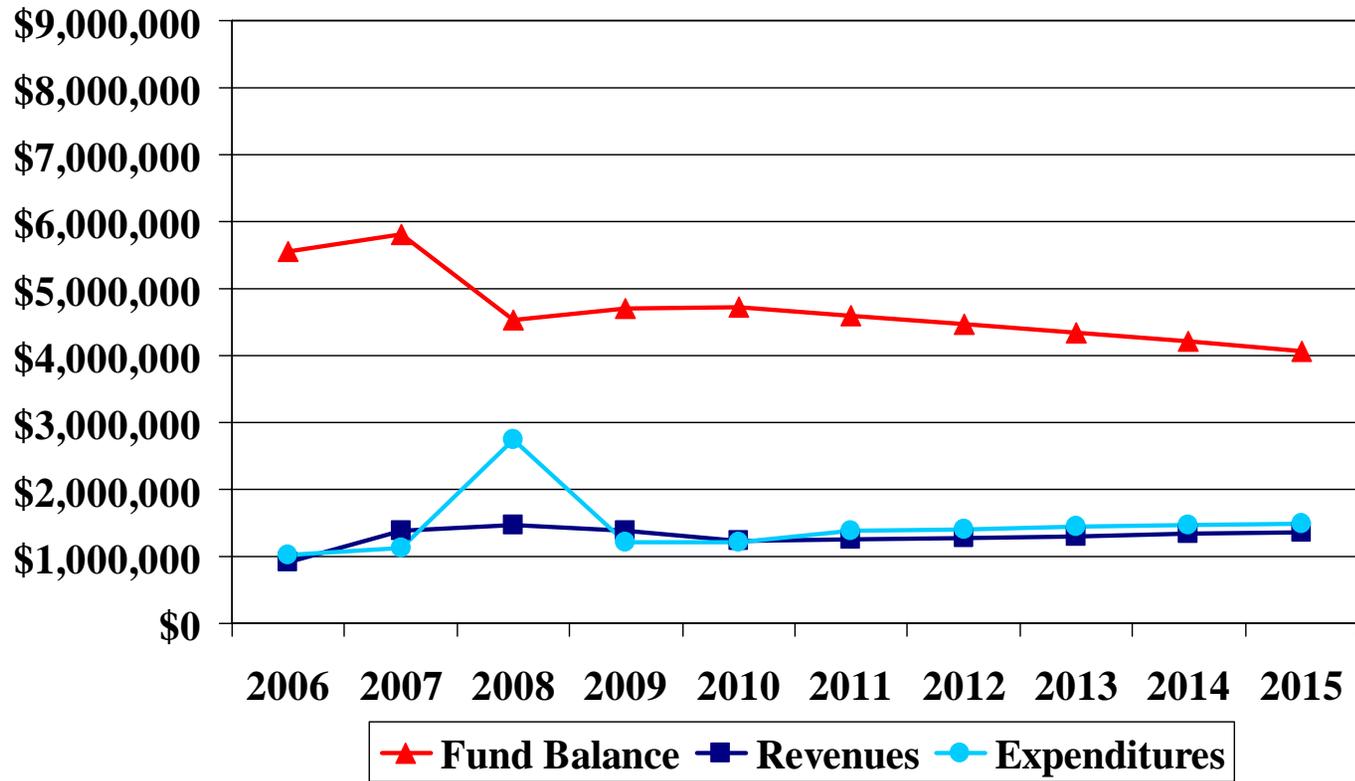


**County of Ottawa  
Financing Tools  
Equipment Pool Fund (6641)  
History/Projections**

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>ESTIMATED 2009</u>	<u>BUDGETED 2010</u>	<u>PROJECTIONS 2011</u>	 <u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Beginning Fund Equity	\$5,641,538	\$5,552,615	\$5,803,262	\$4,538,679	\$4,710,198	\$4,727,671	\$4,601,275	\$4,471,752	\$4,339,022	\$4,203,003	\$4,063,610
Revenues:											
Operating Revenue	\$1,009,952	\$1,256,930	\$1,332,918	\$1,345,000	\$1,194,665	\$1,218,558	\$1,242,929	\$1,267,788	\$1,293,144	\$1,319,007	\$1,345,387
Nonoperating Revenue	(\$87,469)	\$131,688	\$138,977	\$34,339	\$36,998	\$37,738	\$38,493	\$39,263	\$40,048	\$40,849	\$41,666
Operating Transfers in	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$922,483	\$1,388,618	\$1,471,895	\$1,379,339	\$1,231,663	\$1,256,296	\$1,281,422	\$1,307,051	\$1,333,192	\$1,359,855	\$1,387,053
Expenses:											
Operating Expenses	\$1,011,406	\$1,137,971	\$1,236,478	\$1,207,820	\$1,214,190	\$1,382,693	\$1,410,945	\$1,439,780	\$1,469,211	\$1,499,249	\$1,529,907
Operating Transfer Out - GH/WO	\$0	\$0	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$1,011,406	\$1,137,971	\$2,736,478	\$1,207,820	\$1,214,190	\$1,382,693	\$1,410,945	\$1,439,780	\$1,469,211	\$1,499,249	\$1,529,907
Ending Fund Equity	<u>\$5,552,615</u>	<u>\$5,803,262</u>	<u>\$4,538,679</u>	<u>\$4,710,198</u>	<u>\$4,727,671</u>	<u>\$4,601,275</u>	<u>\$4,471,752</u>	<u>\$4,339,022</u>	<u>\$4,203,003</u>	<u>\$4,063,610</u>	<u>\$3,920,756</u>
	<b>PROJECTIONS</b>										
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Beginning Fund Equity	\$3,920,756	\$3,774,350	\$3,624,303	\$3,470,519	\$3,312,900	\$3,151,349	\$2,985,763	\$2,816,037	\$2,642,064	\$2,463,732	\$2,280,928
Revenues:											
Operating Revenue	\$1,372,295	\$1,399,740	\$1,427,735	\$1,456,290	\$1,485,416	\$1,515,124	\$1,545,427	\$1,576,335	\$1,607,862	\$1,640,019	\$1,672,819
Nonoperating Revenue	\$42,499	\$43,349	\$44,216	\$45,100	\$46,002	\$46,922	\$47,861	\$48,818	\$49,794	\$50,790	\$51,806
Operating Transfers in	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$1,414,794	\$1,443,090	\$1,471,951	\$1,501,390	\$1,531,418	\$1,562,046	\$1,593,287	\$1,625,153	\$1,657,656	\$1,690,809	\$1,724,626
Expenses:											
Operating Expenses	\$1,561,199	\$1,593,137	\$1,625,735	\$1,659,008	\$1,692,969	\$1,727,633	\$1,763,013	\$1,799,127	\$1,835,988	\$1,873,613	\$1,912,017
Operating Transfer Out - GH/WO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$1,561,199	\$1,593,137	\$1,625,735	\$1,659,008	\$1,692,969	\$1,727,633	\$1,763,013	\$1,799,127	\$1,835,988	\$1,873,613	\$1,912,017
Ending Fund Equity	<u>\$3,774,350</u>	<u>\$3,624,303</u>	<u>\$3,470,519</u>	<u>\$3,312,900</u>	<u>\$3,151,349</u>	<u>\$2,985,763</u>	<u>\$2,816,037</u>	<u>\$2,642,064</u>	<u>\$2,463,732</u>	<u>\$2,280,928</u>	<u>\$2,093,537</u>

Assumes revenue and depreciation expense increase 2% per year, and all other operational expenses increase by 3%.

# Equipment Pool



Department	Control #	Fund/Dept #	Description	Personnel Costs	Equipment Costs	Comments
Circuit Court	12	1010-1310	Felony Collections Clerk	\$49,394	\$2,500	
Circuit Court	13	1010-1310	Administrative Assistant	\$49,402	\$6,500	
Circuit Court	14	1010-1310	Chief Deputy Assignment Clerk	\$50,181	\$1,800	
District Court	16	1010-1360	Non-Attorney Magistrate	\$37,310	\$0	
Human Resources	17	1010-2260	.5 Training Coordinator	\$38,283		Approved as part of H/R Reorganization
Planning & Performance Improvmt	18	1010-7211	Planning & Research Analyst	\$70,064	\$0	
Prosecuting Attorney	6	1010-2290	RPC II	\$45,138	\$0	
Workforce Investment Act	5	2740-7431	Secretary	\$36,867	\$1,050	Approved by Board 4/28/09
Weatherization	1	2890-7292	Weatherization Inspector	\$46,872	\$1,350	Approved by Board 4/28/09
Weatherization	2	2890-7292	Weatherization Inspector	\$46,872	\$1,350	Approved by Board 4/28/09
Weatherization	3	2890-7292	Assessment & Eligibility Spec	\$39,871	\$1,050	Approved by Board 4/28/09
Weatherization	4	2890-7291	Records Processing Clerk II	\$35,503	\$1,050	Approved by Board 4/28/09
				\$545,757	\$16,650	
<b>Temporary Position Requests</b>						
District Court	15	1010-1360	Bailiff	\$9,925	\$0	
Probate Court	7	1010-1480	Microfilmer/Clerical	\$10,056	\$0	
Parks & Recreation	8	2081-7510	Park Custodian	\$8,325	\$0	Funded by Parks Millage
Parks & Recreation	9	2081-7510	Park Maintenance Worker (4 Positions)	\$46,932	\$19,600	Funded by Parks Millage
Parks & Recreation	10	2081-7510	Maintenance Crew Supervisor	\$13,054	\$4,900	Funded by Parks Millage
Parks & Recreation	11	2081-7510	Seasonal Grounds Attendant	\$6,038	\$15,000	Funded by Parks Millage
				\$94,330	\$39,500	
Grand Total - All Personnel Requests				\$640,087	\$56,150	
<b>Grant Total - Approved Personnel Requests</b>				<b>\$318,617</b>	<b>\$45,350</b>	

County of Ottawa  
2010 Equipment Requests - Department Requests

	Not Approved/Withdrawn
	Approved with changes
	Approved
	Pending

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Dept	Account	Status	Qty	Description	Estimated Purchase Price	Amounts included in 2010 Budget			
						7290.0000 Budget Amt	7390.0000 Budget Amt	9400.0000 Budget Amt	8080.0000 Budget Amt
Commissioners	1010.1010.7390.0000	IT Not Approved	1	Color Inkjet Printer	\$100		\$0		
Commissioners	1010.1010.7390.0000	IT Approved	1	Docking Station	\$178		\$178		
Commissioners	1010.1010.7390.0000	IT Not Approved	1	Keyboard	\$30		\$0		
Commissioners	1010.1010.7390.0000	IT Not Approved	1	Mouse	\$20		\$0		
Commissioners	1010.1010.7390.0000	IT Approved	3	Laptop	\$4,050		\$4,050		
Commissioners	1010.1010.7390.0000	IT Not Approved	4	Palm Pilot	\$1,100		\$0		
Commissioners	1010.1010.7390.0000	IT Not Approved	5	17" LCD Monitor	\$800		\$0		
Commissioners	1010.1010.7390.0000	IT Approved	5	Desktop PC	\$4,500		\$4,500		
Commissioners	1010.1010.7390.0000	IT Approved	1	Multifunction printer	\$160		\$160		
					<b>\$10,938</b>	<b>\$0</b>	<b>\$8,888</b>	<b>\$0</b>	<b>\$0</b>
Circuit Court	1010.1310.7390.0000	IT Approved	1	Laptop	\$1,350		\$1,350		
Circuit Court	1010.1310.7390.0000	IT Approved	1	Flatbed scanner; 1200dpi, 8.5" x 11/7"	\$400		\$400		
Circuit Court	1010.1310.7390.0000	IT Approved	1	20" LCD Monitor	\$240		\$240		
Circuit Court	1010.1310.7390.0000	IT Approved	2	Small Laser Printer	\$500		\$500		
Circuit Court	1010.1310.7390.0000	IT Approved	1	Color Laser Printer	\$1,500		\$1,500		
Circuit Court	1010.1310.7390.0000	IT Approved	1	Small Color Laser Printer	\$500		\$500		
Circuit Court	1010.1310.7390.0000	Not Approved	25	Aeron Chairs	\$16,200		\$0		
Circuit Court	1010.1310.7390.0000	IT Approved	1	MS PowerPoint License	\$144		\$144		
Circuit Court	1010.1310.7390.0000	IT Approved	13	20" LCD Monitor	\$3,120		\$3,120		
Circuit Court	1010.1310.7390.0000	IT Approved	13	Adobe Acrobat Std License	\$1,703		\$1,703		
Circuit Court	1010.1310.7390.0000	IT Approved	13	Desktop PC	\$11,700		\$11,700		
Circuit Court	1010.1310.7390.0000	IT Approved	13	MS Office Pro License	\$4,264		\$4,264		
Circuit Court	1010.1310.7390.0000	Not Approved	22	Telephone	\$18,700		\$0		
					<b>\$60,321</b>	<b>\$0</b>	<b>\$25,421</b>	<b>\$0</b>	<b>\$0</b>
District Court	1010.1360.7390.0000	IT Approved	2	Camera	\$350		\$350		
District Court	1010.1360.7390.0000	IT Approved	1	17" LCD Monitor	\$160		\$160		
District Court	1010.1360.7390.0000	IT Approved	10	20" LCD Monitor	\$2,400		\$2,400		
District Court	1010.1360.7390.0000	IT Approved	10	PC System Unit	\$8,000		\$8,000		
District Court	1010.1360.7390.0000	IT Approved	8	Small Laser Printer	\$2,000		\$2,000		
District Court	1010.1360.7390.0000	IT Approved	9	PC Label Printers (Dymo)	\$1,575		\$1,575		
District Court	1010.1360.7390.0000	IT Approved	1	Document Scanner (Visioneer)	\$400		\$400		
District Court	1010.1360.7390.0000	IT Approved	2	Network Laser Printer	\$1,500		\$1,500		
District Court	1010.1360.7390.0000	IT Approved	1	Network Laser Printer	\$750		\$750		
District Court	1010.1360.7390.0000	IT Approved	1	Color Inkjet Printer	\$100		\$100		
District Court	1010.1360.7390.0000	IT Approved	3	Talon LEIN interface software	\$825		\$825		
District Court	1010.1360.7390.0000	IT Approved	4	Wireless telephone headset	\$1,400		\$1,400		

County of Ottawa  
2010 Equipment Requests - Department Requests

	Not Approved/Withdrawn
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	Pending

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Dept	Account	Status	Qty	Description	Estimated	Amounts included in 2010 Budget			
					Purchase Price	7290.0000 Budget Amt	7390.0000 Budget Amt	9400.0000 Budget Amt	8080.0000 Budget Amt
District Court	1010.1360.7390.0000	Approved	1	Small Copy Machine	\$700		\$700		
District Court	1010.1360.7390.0000	IT Approved	2	PC Monitor privacy filters	\$190		\$190		
District Court	1010.1360.7390.0000	IT Approved	1	Scanner Fujitsu 6130	\$1,154		\$1,154		
District Court	1010.1360.7390.0000	IT Approved	1	Zebra Bar Code Printer	\$600		\$600		
District Court	1010.1360.7390.0000	IT Approved	1	Color Inkjet Printer	\$100		\$100		
District Court	1010.1360.7390.0000	IT Approved	1	Ascent Capture Software	\$995		\$995		
District Court	1010.1360.7390.0000	IT Approved	2	Small Laser Printer	\$500		\$500		
District Court	1010.1360.7390.0000	IT Approved	1	20" LCD Monitor	\$240		\$240		
District Court	1010.1360.7390.0000	IT Approved	1	Laptop	\$1,350		\$1,350		
District Court	1010.1360.7390.0000	IT Approved	1	Keyboards and mouse	\$40		\$40		
District Court	1010.1360.7390.0000	IT Approved	1	Laptop Docking Stations	\$180		\$180		
District Court	1010.1360.9400.0000	IT Approved	3	Conversion of the main Holland and Hudsonville Courtrooms to B	\$16,197			\$3,239	
District Court	1010.1360.9400.0000	IT Approved	2	BIS Conversion of Magistrate Courtrooms	\$8,000			\$1,600	
District Court	1010.1360.9400.0000	IT Approved	1	Scanner Canon DR 5010C	\$5,335			\$1,778	
District Court	1010.1360.9400.0000	IT Approved	1	Scanner Cannon DR 5010C	\$5,335			\$1,778	
District Court	1010.1360.9400.0000	IT Approved	1	Scanner Canon DR 7580	\$6,590			\$1,318	
District Court	1010.1360.9400.0000	IT Approved	1	Scanner Cannon DR7580	\$6,590			\$2,196	
District Court	1010.1360.9400.0000	IT Approved	1	Scanner Cannon DR2510C	\$695		\$695		
District Court	1010.1360.9400.0000	IT Approved	1	Ascent Capture Software	\$995		\$995		
District Court	1010.1360.9400.0000	IT Approved	1	VRS Professional Workgroup	\$1,450		\$1,450		
District Court	1010.1360.7390.0000	IT Approved	2	Laptop Docking Stations	\$360		\$360		
District Court	1010.1360.7390.0000	IT Approved	2	Laptops	\$2,700		\$2,700		
District Court	1010.1360.7390.0000	IT Approved	2	20" LCD Monitors	\$480		\$480		
District Court	1010.1360.7390.0000	IT Approved	2	Keyboards and mouse	\$80		\$80		
					\$80,316	\$0	\$32,269	\$11,909	\$0
Probate Court	1010.1480.7390.0000	IT Approved	1	Small Laser Printer	\$250		\$250		
Probate Court	1010.1480.7390.0000	IT Approved	1	19" LCD Monitor	\$180		\$180		
Probate Court	1010.1480.7390.0000	IT Approved	1	Small Laser Printer	\$250		\$250		
Probate Court	1010.1480.7390.0000	IT Approved	1	Desktop PC	\$900		\$900		
Probate Court	1010.1480.7390.0000	IT Approved	1	Small Laser Printer	\$250		\$250		
Probate Court	1010.1480.7390.0000	Not Approved	1	Blackberry	\$185		\$0		
Probate Court	1010.1480.7390.0000	IT Approved	1	Canon DR 7580	\$6,590			\$1,318	
					\$8,605	\$0	\$1,830	\$1,318	\$0
Juvenile Services	1010.1490.7390.0000	IT Approved	1	19" LCD Monitor	\$180		\$180		
Juvenile Services	1010.1490.7390.0000	IT Approved	1	Desktop PC	\$900		\$900		

County of Ottawa  
2010 Equipment Requests - Department Requests

	Not Approved/Withdrawn
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Dept	Account	Status	Qty	Description	Estimated	Amounts included in 2010 Budget			
					Purchase Price	7290.0000 Budget Amt	7390.0000 Budget Amt	9400.0000 Budget Amt	8080.0000 Budget Amt
Juvenile Services	1010.1490.7390.0000	IT Approved	1	Laptop	\$1,350		\$1,350		
Juvenile Services	1010.1490.7390.0000	IT Approved	1	Small Laser Printer	\$250		\$250		
Juvenile Services	1010.1490.7390.0000	IT Approved	2	Color Inkjet Printer	\$200		\$200		
Juvenile Services	1010.1490.7390.0000	Approved	10	Jury Room Chairs	\$4,400		\$4,400		
					<u>\$7,280</u>	<u>\$0</u>	<u>\$7,280</u>	<u>\$0</u>	<u>\$0</u>
Adult Probation	1010.1520.7390.0000	Approved	4	Digital Recorder	\$1,600		\$1,600		
Adult Probation	1010.1520.7390.0000	Approved	1	2-High File, pedestal, 2 corner work surfaces/2 flipper door units, shelf, keyboard tray, electrical panels, tack boards	\$4,624		\$4,624		
Adult Probation	1010.1520.7390.0000	Approved	1	5 - high lateral file	\$700		\$700		
Adult Probation	1010.1520.7390.0000	Approved	2	Equa 2 Side Chair	\$748		\$748		
Adult Probation	1010.1520.7390.0000	IT Approved	1	Network Laser Printer	\$750		\$750		
					<u>\$8,422</u>	<u>\$0</u>	<u>\$8,422</u>	<u>\$0</u>	<u>\$0</u>
Elections	1010.1910.7390.0000	IT Approved	1	19" LCD Monitor	\$180		\$180		
Elections	1010.1910.7390.0000	IT Approved	1	Desktop Scanner	\$400		\$400		
Elections	1010.1910.7390.0000	IT Approved	2	Desktop PC	\$1,800		\$1,800		
					<u>\$2,380</u>	<u>\$0</u>	<u>\$2,380</u>	<u>\$0</u>	<u>\$0</u>
Fiscal Services	1010.2010.7390.0000	IT Approved	4	Small Laser Printer	\$1,000		\$1,000		
Fiscal Services	1010.2010.7390.0000	IT Approved	8	17" LCD Monitor	\$1,280		\$1,280		
Fiscal Services	1010.2010.7390.0000	IT Approved	9	Desktop PC	\$8,100		\$8,100		
Fiscal Services	1010.2010.7390.0000	On Hold	1	Financial Software System	\$600,000			\$0	
					<u>\$610,380</u>	<u>\$0</u>	<u>\$10,380</u>	<u>\$0</u>	<u>\$0</u>
County Clerk	1010.2150.7390.0000	IT Approved	1	Desktop Scanner	\$400		\$400		
County Clerk	1010.2150.7390.0000	IT Approved	1	Medium Volume Color Laser Printer	\$500		\$500		
County Clerk	1010.2150.7390.0000	IT Approved	3	Zebra Barcode Printers	\$1,500		\$1,500		
County Clerk	1010.2150.7390.0000	IT Approved	1	Small Laser Printer	\$250		\$250		
County Clerk	1010.2150.7390.0000	IT Approved	3	Desktop PC	\$2,700		\$2,700		
County Clerk	1010.2150.9400.0000	IT Not Approved	1	Cannon Color Scanner DR5010C	\$5,335			\$0	
County Clerk	1010.2150.9400.0000	IT Not Approved	1	Cannon Scanner DR 7580	\$6,590			\$0	
					<u>\$17,275</u>	<u>\$0</u>	<u>\$5,350</u>	<u>\$0</u>	<u>\$0</u>

County of Ottawa  
2010 Equipment Requests - Department Requests

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	Pending

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Dept	Account	Status	Qty	Description	Estimated	Amounts included in 2010 Budget			
					Purchase Price	7290.0000 Budget Amt	7390.0000 Budget Amt	9400.0000 Budget Amt	8080.0000 Budget Amt
Administrator	1010.2230.7390.0000	IT Approved	1	17" LCD Monitor	\$160		\$160		
Administrator	1010.2230.7390.0000	IT Approved	1	Laptop	\$1,350		\$1,350		
Administrator	1010.2230.7390.0000	IT Approved	1	Network Laser Printer	\$750		\$750		
Administrator	1010.2230.7390.0000	IT Approved	1	Docking Station for Laptop	\$180		\$180		
Administrator	1010.2230.7390.0000	IT Approved	1	Turning Point Audience Response System	\$1,200		\$1,200		
					<b>\$3,640</b>	<b>\$0</b>	<b>\$3,640</b>	<b>\$0</b>	<b>\$0</b>
Equalization	1010.2250.7390.0000	IT Approved	1	Desktop PC	\$900		\$900		
Equalization	1010.2250.7390.0000	IT Approved	5	19" LCD Monitor	\$900		\$900		
Equalization	1010.2250.7390.0000	IT Approved	5	Small Laser Printer	\$1,250		\$1,250		
Equalization	1010.2250.7390.0000	IT Approved	5	5 Digital Cameras	\$950		\$950		
					<b>\$4,000</b>	<b>\$0</b>	<b>\$4,000</b>	<b>\$0</b>	<b>\$0</b>
Human Resources	1010.2260.7390.0000	IT Approved	1	VHS DVD Recorder	\$325		\$325		
Human Resources	1010.2260.7390.0000	IT Approved	1	Vocal Microphone	\$125		\$125		
Human Resources	1010.2260.7390.0000	IT Approved	1	Digital Assistant	\$275		\$275		
Human Resources	1010.2260.7390.0000	IT Approved	1	Digital Camera	\$600		\$600		
Human Resources	1010.2260.7390.0000	IT Approved	1	PC Printer Label Maker	\$250		\$250		
Human Resources	1010.2260.7390.0000	IT Approved	1	PC Printer Laser	\$250		\$250		
Human Resources	1010.2260.7390.0000	IT Approved	2	PC Monitor	\$320		\$320		
Human Resources	1010.2260.7390.0000	IT Approved	2	PC System	\$1,800		\$1,800		
					<b>\$3,945</b>	<b>\$0</b>	<b>\$3,945</b>	<b>\$0</b>	<b>\$0</b>
Prosecuting Attorney	1010.2290.7390.0000	IT Approved	5	Desktop PC	\$4,500		\$4,500		
Prosecuting Attorney	1010.2290.7390.0000	IT Approved	1	Small Laser Printer	\$250		\$250		
Prosecuting Attorney	1010.2290.7390.0000	IT Approved	3	Color Inkjet Printer	\$300		\$300		
Prosecuting Attorney	1010.2290.7390.0000	IT Approved	7	20" LCD Monitor	\$1,680		\$1,680		
Prosecuting Attorney	1010.2290.7390.0000	IT Approved	1	Desktop Scanner	\$100		\$100		
Prosecuting Attorney	1010.2290.7390.0000	Not Approved	2	32 inch flat panel televisions	\$1,000		\$0		
Prosecuting Attorney	1010.2290.7390.0000	Not Approved	1	32" flat screen TV	\$500		\$0		
Prosecuting Attorney	1010.2290.7390.0000	Not Approved	1	40" flat screen TV	\$1,000		\$0		
Prosecuting Attorney	1010.2290.9400.0000	Not Approved	1	Admin/Detective Vehicle	\$19,500		\$0		
Prosecuting Attorney	1010.2290.9400.0000	IT Approved	1	Canon Scanner DR7580 & Imprinter	\$6,590		\$1,318		
					<b>\$35,420</b>	<b>\$0</b>	<b>\$6,830</b>	<b>\$1,318</b>	<b>\$0</b>

County of Ottawa  
2010 Equipment Requests - Department Requests

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Dept	Account	Status	Qty	Description	Estimated	Amounts included in 2010 Budget				
					Purchase Price	7290.0000 Budget Amt	7390.0000 Budget Amt	9400.0000 Budget Amt	8080.0000 Budget Amt	
Register Of Deeds	1010.2360.7390.0000	IT Approved	2	Palm Pilot	\$550		\$550			
County Treasurer	1010.2530.7390.0000	Approved	1	Currency Counter	\$1,800		\$1,800			
County Treasurer	1010.2530.7390.0000	Approved	2	Victor 1560.6 Calculator	\$480		\$480			
County Treasurer	1010.2530.7390.0000	IT Approved	1	Cash Register Printer	\$720		\$720			
					<u>\$3,000</u>	<u>\$0</u>	<u>\$3,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
MSU Extension	1010.2570.7390.0000	IT Approved	1	Replacement bulb for Projector	\$349		\$349			
MSU Extension	1010.2570.7390.0000	IT Approved	1	MSU Flat Rate Shipping	\$10		\$10			
MSU Extension	1010.2570.7390.0000	IT Approved	1	Epson PowerLite 1705c Multimedia Projector	\$1,149		\$1,149			
MSU Extension	1010.2570.7390.0000	IT Approved	5	Camtasia Studio/SnagIt Software, Apple Ipod	\$730		\$730			
MSU Extension	1010.2570.7390.0000	IT Approved	5	Apple IPod	\$1,245		\$1,245			
MSU Extension	1010.2570.7390.0000	IT Approved	1	Laptop	\$1,350		\$1,350			
MSU Extension	1010.2570.7390.0000	IT Approved	1	Color Inkjet Printer	\$100		\$100			
MSU Extension	1010.2570.7390.0000	IT Approved	1	19" LCD Monitor	\$180		\$180			
					<u>\$5,113</u>	<u>\$0</u>	<u>\$5,113</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Geographic Inform. System	1010.2590.7390.0000	Withdrawn	1	Large format document scanner	\$3,200		\$0			
Bldg & Grnds - Admin Annex	1010.2667.7390.0000	IT Approved	1	Desktop PC	\$900		\$900			
Drain Commission	1010.2750.7390.0000	IT Approved	4	Desktop PC	\$3,600		\$3,600			
Drain Commission	1010.2750.7390.0000	IT Approved	5	19" LCD Monitor	\$900		\$900			
					<u>\$4,500</u>	<u>\$0</u>	<u>\$4,500</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Sheriff	1010.3020.7390.0000	Approved	2	GPS Unit	\$300		\$300			
Sheriff	1010.3020.7390.0000	Withdrawn	10	Tactical Ballistic Entry Vest	\$18,000		\$0			
Sheriff	1010.3020.7390.0000	Approved	1	Sirchie Filters	\$900		\$900			
Sheriff	1010.3020.7390.0000	Withdrawn	1	Citizen Police Academy	\$500		\$0			
Sheriff	1010.3020.7390.0000	Withdrawn	1	Public Relations Handouts	\$1,500		\$0			
Sheriff	1010.3020.7390.0000	Approved	1	Coggins test	\$770		\$770			
Sheriff	1010.3020.7390.0000	Approved	1	Misc range supplies	\$1,600		\$1,600			
Sheriff	1010.3020.7390.0000	Changed per Dept	1	Range Filters	\$2,000		\$2,000			

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Sheriff	1010.3020.7390.0000	Withdrawn	1	Rain Coats Mounted Unit	\$2,300			\$0	
Sheriff	1010.3020.7390.0000	Withdrawn	5	Glock Handguns	\$2,250			\$0	
Sheriff	1010.3020.7390.0000	Approved	1	Simunition FX Marking Rounds	\$2,060			\$2,060	
Sheriff	1010.3020.7390.0000	Approved	10	Sim Training 9002 Protector	\$360			\$360	
Sheriff	1010.3020.7390.0000	Approved	15	Sim Training Male Groin Protector	\$750			\$750	
Sheriff	1010.3020.7390.0000	Withdrawn	20	Sim Training Throat Protector	\$720			\$0	
Sheriff	1010.3020.7390.0000	Approved	5	Sim Training Female Groin Protector	\$205			\$205	
Sheriff	1010.3020.7390.0000	Approved	1	Ammunition	\$42,400			\$42,400	
Sheriff	1010.3020.7390.0000	Approved	2	Motorola PR1500 Portable	\$3,700			\$3,700	
Sheriff	1010.3020.7390.0000	Withdrawn	3	Taser & cartridges	\$2,910			\$0	
Sheriff	1010.3020.7390.0000	IT Approved	1	Canon Scanner DR7580	\$6,590			\$0	\$1,318
Sheriff	1010.3020.7390.0000	IT Approved	1	Digital Photo Printer	\$600			\$600	
Sheriff	1010.3020.7390.0000	IT Approved	1	PC Monitor 20"	\$240			\$240	
Sheriff	1010.3020.7390.0000	IT Approved	15	PC Printer Laser	\$3,750			\$3,750	
Sheriff	1010.3020.7390.0000	IT Approved	17	PC System Unit	\$15,300			\$15,300	
Sheriff	1010.3020.7390.0000	IT Approved	18	PC Monitor	\$2,880			\$2,880	
Sheriff	1010.3020.7390.0000	IT Approved	2	Digital Assistant	\$550			\$550	
Sheriff	1010.3020.7390.0000	IT Approved	2	Ink Jet Printer	\$1,500			\$1,500	
Sheriff	1010.3020.7390.0000	IT Approved	2	PC Laptop Computer	\$2,700			\$2,700	
Sheriff	1010.3020.7390.0000	IT Approved	3	AS/400 Printer AFP	\$2,250			\$2,250	
Sheriff	1010.3020.7390.0000	Withdrawn	1	Digital Recording Device	\$2,800			\$0	
Sheriff	1010.3020.7390.0000	Approved	1	Sony Camcorder 60GB Hard Disk	\$425			\$425	
Sheriff	1010.3020.7390.0000	Withdrawn	1	Gas Gun CRT	\$550			\$0	
Sheriff	1010.3020.7390.0000	Approved	3	Colt AR15 Patrol Rifles w/ Mounts	\$3,900			\$3,900	
Sheriff	1010.3020.8080.0000	Approved	1	WinScribe Dication System Service Contract	\$4,700				\$4,700
Sheriff	1010.3020.8080.0000	Approved	1	State Of MI LEIN Fees	\$8,000				\$8,000
Sheriff	1010.3020.8080.0000	Approved	1	Subpoena Service Contract	\$7,000				\$7,000
Sheriff	1010.3020.9400.0000	Approved	2	Patrol Tahoe - <b>Reduced per department</b>	\$56,000				\$18,667
Sheriff	1010.3020.7390.0000	Approved	2	Patrol Tahoe Set -up - <b>Reduced per department</b>	\$12,000			\$12,000	
Sheriff	1010.3020.9400.0000	Approved	2	Patrol Vehicle - <b>Reduced per department</b>	\$44,000				\$14,667
Sheriff	1010.3020.7390.0000	Approved	2	Patrol Vehicle Set -up - <b>Reduced per department</b>	\$10,800			\$10,800	
Sheriff	1010.3020.7390.0000	Withdrawn	1	Admin/Detective Vehicle - set-up	\$700			\$0	
Sheriff	1010.3020.9400.0000	Withdrawn	1	Admin/Detective Vehicle	\$19,500				\$0
					\$289,960	\$0	\$111,940	\$34,652	\$19,700
WEMET Operations	1010.3100.7390.0000	Withdrawn	1	TASER Unit	\$980			\$0	
C.O.P.S. - Holland/Wottawa	1010.3113.7390.0000	Withdrawn	1	Taser & Cartridges	\$970			\$0	

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						7290.0000 Budget Amt	7390.0000 Budget Amt	9400.0000 Budget Amt	8080.0000 Budget Amt
City of Coopersville	1010.3119.7390.0000	Withdrawn	1	Taser & Cartridges	\$970		\$0		
City of Coopersville	1010.3119.9400.0000	Approved	1	Patrol Vehicle	\$22,000			\$7,333	
City of Coopersville	1010.3119.7390.0000	Approved	1	Patrol Vehicle Set-up	\$5,400		\$5,400		
					<u>\$28,370</u>	<u>\$0</u>	<u>\$5,400</u>	<u>\$7,333</u>	<u>\$0</u>
City of Hudsonville	1010.3120.7390.0000	Withdrawn	2	Taser & Cartridges	\$1,940		\$0		
City of Hudsonville	1010.3120.7390.0000	Approved	1	Colt AR15 Patrol Rifle	\$1,300		\$1,300		
City of Hudsonville	1010.3120.7390.0000	Approved	1	Colt AR15 Patrol Rifle	\$1,300		\$1,300		
					<u>\$4,540</u>	<u>\$0</u>	<u>\$2,600</u>	<u>\$0</u>	<u>\$0</u>
Marine Safety	1010.3310.7390.0000	Approved	20	Boat Trailer Tires	\$2,200		\$2,200		
Marine Safety	1010.3310.7390.0000	Approved	1	Ballcaps uniform	\$500		\$500		
Marine Safety	1010.3310.7390.0000	Approved	1	Dive Training	\$2,800		\$2,800		
Marine Safety	1010.3310.7390.0000	Withdrawn	13	PFD's	\$2,964		\$0		
Marine Safety	1010.3310.7390.0000	Approved	5	File Box	\$150		\$150		
Marine Safety	1010.3310.7390.0000	Changed per Dept	4	Waterproof Medical Box from 5 boxes to 4 boxes	\$960		\$960		
Marine Safety	1010.3310.7390.0000	Approved	6	Aga Dive Mask Repair Kit	\$900		\$900		
Marine Safety	1010.3310.7390.0000	Approved	6	Flashlights	\$720		\$720		
Marine Safety	1010.3310.7390.0000	Approved	6	Wireless Communications System	\$4,020		\$4,020		
Marine Safety	1010.3310.9400.0000	Not Approved	1	Boat Motor	\$16,000			\$0	
Marine Safety	1010.3310.9400.0000	Not Approved	1	Patrol Boat	\$90,000			\$0	
					<u>\$121,214</u>	<u>\$0</u>	<u>\$12,250</u>	<u>\$0</u>	<u>\$0</u>
Jail	1010.3510.7390.0000	Approved	15	Office Chairs	\$4,500		\$4,500		
Jail	1010.3510.7390.0000	Approved	6	Motorola Portable Radios	\$3,600		\$3,600		
Jail	1010.3510.7390.0000	Approved	1	Flat Screen Monitor / Video Arraignment Room	\$1,000		\$1,000		
Jail	1010.3510.7390.0000	Approved	100	Jail Mattresses	\$5,000		\$5,000		
Jail	1010.3510.9400.0000	Withdrawn	2	Jail Transport Van (856, 877)	\$47,000			\$0	
Jail	1010.3510.7390.0000	Withdrawn	2	Jail Transport Van Set-up	\$7,600		\$0		
Jail	1010.3510.7390.0000	IT Approved	11	PC Monitor	\$1,760		\$1,760		
Jail	1010.3510.7390.0000	IT Approved	3	PC Laser Printer	\$750		\$750		
Jail	1010.3510.7390.0000	IT Approved	4	AS400 Printer AFP	\$3,000		\$3,000		
Jail	1010.3510.7390.0000	IT Approved	7	PC System Unit	\$6,300		\$6,300		

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					Purchase Price	7290.0000 Budget Amt	7390.0000 Budget Amt	9400.0000 Budget Amt	8080.0000 Budget Amt
Jail	1010.3510.8080.0000	Approved	1	Identix System Maintenance	\$3,900				\$3,900
Jail	1010.3510.9400.0000	Withdrawn	1	Identix Fingerprint Machine w/ Palm Capability	\$45,000		\$0	\$0	\$0
					<b>\$129,410</b>	<b>\$0</b>	<b>\$25,910</b>	<b>\$0</b>	<b>\$3,900</b>
Emergency Services	1010.4260.7390.0000	Approved	1	Canon Power Shot D10 Digital Camera	\$300		\$300		
Emergency Services	1010.4260.7390.0000	IT Approved	1	Digital Assistant	\$275		\$275		
Emergency Services	1010.4260.7390.0000	IT Approved	1	PC Document Scanner	\$200		\$200		
Emergency Services	1010.4260.7390.0000	IT Approved	2	PC Laser Printer	\$500		\$500		
Emergency Services	1010.4260.7390.0000	IT Approved	2	PC Printer Inkjet	\$400		\$400		
Emergency Services	1010.4260.7390.0000	IT Approved	3	PC Monitor	\$600		\$600		
Emergency Services	1010.4260.7390.0000	IT Approved	2	PC System Unit	\$1,800		\$1,800		
Emergency Services	1010.4260.7390.0000	IT Approved	1	PC Laptop Computer	\$1,350		\$1,350		
					<b>\$5,425</b>	<b>\$0</b>	<b>\$5,425</b>	<b>\$0</b>	<b>\$0</b>
Hazmat	1010.4263.7390.0000	Approved	10	Carabineers	\$200		\$200		
Hazmat	1010.4263.7390.0000	Approved	2	Level A Haz-Mat Suits	\$1,800		\$1,800		
Hazmat	1010.4263.7390.0000	Approved	1	USAR Gear Coats & Pants for Tech Rescue	\$5,000		\$5,000		
Hazmat	1010.4263.7390.0000	Approved	3	Communications kits for SCBAs	\$3,600		\$3,600		
Hazmat	1010.4263.7390.0000	Not Approved	3	Lock Boxes	\$348		\$0		
Hazmat	1010.4263.7390.0000	Approved	1	Rescue Hardware	\$1,100		\$1,100		
Hazmat	1010.4263.7390.0000	Approved	1	Pneumatic Diaphragm Pump	\$3,000		\$3,000		
Hazmat	1010.4263.7390.0000	Not Approved	15	TR Field Operations Guide	\$300		\$0		
Hazmat	1010.4263.7390.0000	Not Approved	1	Nomex Suits	\$1,000		\$0		
Hazmat	1010.4263.7390.0000	Not Approved	2	Aztec Kit	\$600		\$0		
Hazmat	1010.4263.7390.0000	Not Approved	1	Paratech Bi-Pod	\$4,000		\$0		
Hazmat	1010.4263.7390.0000	Not Approved	2	Petzl ID's	\$400		\$0		
Hazmat	1010.4263.7390.0000	Not Approved	1	EZ Up Tent 12x12	\$850		\$0		
Hazmat	1010.4263.7390.0000	Not Approved	1	Honda Generator 5000W	\$3,000		\$0		
Hazmat	1010.4263.7390.0000	Approved	1	Rope 300"	\$300		\$300		
Hazmat	1010.4263.7390.0000	Approved	2	Petzl Navaho Body Harness	\$600		\$600		
					<b>\$26,098</b>	<b>\$0</b>	<b>\$15,600</b>	<b>\$0</b>	<b>\$0</b>
Animal Control	1010.4300.7390.0000	Approved	1	Blank Ammo for Dart Gun	\$150		\$150		
Animal Control	1010.4300.7390.0000	Approved	1	Darts for dart gun	\$400		\$400		
Animal Control	1010.4300.7390.0000	Approved	3	Animal Stretcher	\$240		\$240		
Animal Control	1010.4300.7390.0000	Approved	3	Gloves	\$210		\$210		
Animal Control	1010.4300.7390.0000	Approved	3	Snares	\$135		\$135		

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					Purchase Price	7290.0000 Budget Amt	7390.0000 Budget Amt	9400.0000 Budget Amt	8080.0000 Budget Amt	
Animal Control	1010.4300.7390.0000	Approved	3	Throw Nets	\$270		\$270			
					\$1,405	\$0	\$1,405	\$0	\$0	\$0
Planning/Performance Impv	1010.7211.7390.0000	IT Approved	1	Small Laser Printer	\$250		\$250			
Planning/Performance Impv	1010.7211.7390.0000	IT Approved	2	17" LCD Monitor	\$320		\$320			
Planning/Performance Impv	1010.7211.7390.0000	IT Approved	2	19" LCD Monitor	\$360		\$360			
Planning/Performance Impv	1010.7211.7390.0000	IT Approved	4	Desktop PC	\$3,600		\$3,600			
Planning/Performance Impv	1010.7211.7390.0000	IT Approved	1	19" LCD Monitor	\$180		\$180			
Planning/Performance Impv	1010.7211.7390.0000	IT Approved	1	PC Dual Monitor Card	\$135		\$135			
					\$4,845	\$0	\$4,845	\$0	\$0	\$0
Parks & Recreation	2081.7510.7390.0000	Approved	1	Enclosed Work Trailer	\$2,500		\$2,500			
Parks & Recreation	2081.7510.7390.0000	IT Approved	2	17" LCD Monitor	\$320		\$320			
Parks & Recreation	2081.7510.7390.0000	IT Approved	3	Desktop PC	\$2,700		\$2,700			
Parks & Recreation	2081.7510.7390.0000	Approved	1	Spotting Scope with eyepiece and Tripod Head	\$1,400		\$1,400			
Parks & Recreation	2081.7510.7390.0000	IT Approved	1	Digital Camera	\$150		\$150			
Parks & Recreation	2081.7510.7390.0000	IT Approved	1	DVD Player	\$200		\$200			
Parks & Recreation	2081.7510.9400.0000	Approved	1	Work Van, Front wheel drive, Chevy Uplander	\$22,000			\$4,400		
Parks & Recreation	2081.7510.9400.0000	Approved	1	4WD pick up truck, 4 door, super cab	\$21,000			\$4,200		
Parks & Recreation	2081.7510.9400.0000	Approved	1	2WD Pick up truck, standard cab, 6 ft bed	\$14,000			\$2,800		
Parks & Recreation	2081.7510.9400.0000	Approved	1	Cross Country ski trail grooming equipment	\$5,000			\$1,000		
Parks & Recreation	2081.7510.9400.0000	Approved	2	Commerical grade, 72" 'zero radius' turn mower	\$32,000			\$6,400		
Parks & Recreation	2081.7510.9400.0000	IT Approved	1	HP Design Jet 5500 UV 42" plotter or equivalent	\$20,000			\$4,000		
					\$121,270	\$0	\$7,270	\$22,800	\$0	\$0
Friend Of The Court	2160.1410.7390.0000	IT Approved	10	Small Laser Printer	\$2,500		\$2,500			
Friend Of The Court	2160.1410.7390.0000	IT Approved	2	Laptop	\$2,700		\$2,700			
Friend Of The Court	2160.1410.7390.0000	IT Approved	1	17" LCD Monitor	\$160		\$160			
Friend Of The Court	2160.1410.7390.0000	IT Approved	1	Desktop PC	\$900		\$900			
Friend Of The Court	2160.1410.7390.0000	IT Approved	2	Laptop	\$2,700		\$2,700			
Friend Of The Court	2160.1410.7390.0000	IT Approved	2	Bar Code Printer	\$1,100		\$1,100			
Friend Of The Court	2160.1410.7390.0000	IT Approved	3	Adobe Acrobat Pro License	\$588		\$588			
Friend Of The Court	2160.1410.7390.0000	IT Approved	4	19" LCD Monitor	\$720		\$720			
Friend Of The Court	2160.1410.7390.0000	IT Approved	4	Computer Docking Stations	\$720		\$720			
Friend Of The Court	2160.1410.7390.0000	IT Approved	4	Keyboard	\$60		\$60			
Friend Of The Court	2160.1410.7390.0000	IT Approved	4	Mouse	\$60		\$60			
Friend Of The Court	2160.1410.7390.0000	IT Approved	6	Scanners	\$4,308		\$4,308			

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Friend Of The Court	2160.1410.7390.0000	IT Approved	6	Signature Pads	\$1,950		\$1,950		
Friend Of The Court	2160.1410.7390.0000	Approved	1	Fax	\$1,200		\$1,200		
					<u>\$19,666</u>	<u>\$0</u>	<u>\$19,666</u>	<u>\$0</u>	<u>\$0</u>
FOC Warrant Officer	2160.1440.7390.0000	Approved	1	Admin/Detective Vehicle Set-up	\$700		\$700		
FOC Warrant Officer	2160.1440.9400.0000	Approved	1	Admin/Detective Vehicle	\$19,500			\$6,500	
					<u>\$20,200</u>	<u>\$0</u>	<u>\$700</u>	<u>\$6,500</u>	<u>\$0</u>
Health - Agency Support	2210.6010.7390.0000	IT Approved	2	17" LCD Monitor	\$320		\$320		
Health - Agency Support	2210.6010.7390.0000	IT Approved	2	Small Laser Printer	\$500		\$500		
Health - Agency Support	2210.6010.7390.0000	IT Approved	5	Desktop PC	\$4,500		\$4,500		
					<u>\$5,320</u>	<u>\$0</u>	<u>\$5,320</u>	<u>\$0</u>	<u>\$0</u>
Health - Fiscal Services/IT	2210.6012.7390.0000	IT Approved	1	17" LCD Monitor	\$160		\$160		
Health - Fiscal Services/IT	2210.6012.7390.0000	IT Approved	1	Desktop PC	\$900		\$900		
					<u>\$1,060</u>	<u>\$0</u>	<u>\$1,060</u>	<u>\$0</u>	<u>\$0</u>
Health - Dental	2210.6030.7390.0000	Approved	1	Digital Radiography Unit	\$11,966			\$2,394	
Health - Hearing/Vision	2210.6031.7390.0000	IT Approved	3	Laptop	\$4,050		\$4,050		
Health - Clinic Clerical	2210.6041.7390.0000	IT Approved	1	17" LCD Monitor	\$64		\$64		
Health - Clinic Clerical	2210.6041.7390.0000	IT Approved	1	Desktop PC	\$360		\$360		
Health - Clinic Clerical	2210.6041.7390.0000	IT Approved	1	Small Laser Printer	\$250		\$250		
Health - Clinic Clerical	2210.6041.7390.0000	IT Approved	5	17" LCD Monitor	\$800		\$800		
Health - Clinic Clerical	2210.6041.7390.0000	IT Approved	5	Desktop PC	\$4,500		\$4,500		
					<u>\$5,974</u>	<u>\$0</u>	<u>\$5,974</u>	<u>\$0</u>	<u>\$0</u>
Health - Family Planning	2210.6042.7390.0000	IT Approved	-	17" LCD Monitor	\$198		\$198		
Health - Family Planning	2210.6042.7390.0000	IT Approved	-	Desktop PC	\$36		\$36		
					<u>\$234</u>	<u>\$0</u>	<u>\$234</u>	<u>\$0</u>	<u>\$0</u>
Health - Immunization Clinic	2210.6044.7390.0000	Approved	1	Vaccine freezer	\$650		\$650		
Health - Immunization Clinic	2210.6044.7390.0000	IT Approved	-	17" LCD Monitor	\$135		\$135		
Health - Immunization Clinic	2210.6044.7390.0000	IT Approved	-	Desktop PC	\$24		\$24		

County of Ottawa  
2010 Equipment Requests - Department Requests

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Dept	Account	Status	Qty	Description	Estimated	Amounts included in 2010 Budget			
					Purchase Price	7290.0000 Budget Amt	7390.0000 Budget Amt	9400.0000 Budget Amt	8080.0000 Budget Amt
Health - Immunization Clinic	2210.6044.9400.0000	Approved	1	Guardian 8000 Watt Generator	\$5,214			\$1,043	
					<u>\$6,023</u>	\$0	\$809	\$1,043	\$0
Health - Healthy Chldrn's Cnct	2210.6045.7390.0000	Approved	1	Ultrasonic Scaler-Piezon Minimaster	\$2,700		\$2,700		
Health - Healthy Chldrn's Cnct	2210.6045.7390.0000	IT Approved	1	Laptop	\$1,350		\$1,350		
Health - Healthy Chldrn's Cnct	2210.6045.7390.0000	IT Approved	1	Laptop	\$1,350		\$1,350		
					<u>\$5,400</u>	\$0	\$5,400	\$0	\$0
Health - Maternal/Infant Suppc	2210.6053.7390.0000	IT Approved	1	Laptop	\$1,350		\$1,350		
Health - Maternal/Infant Suppc	2210.6053.7390.0000	IT Approved	1	Small Laser Printer	\$250		\$250		
Health - Maternal/Infant Suppc	2210.6053.7390.0000	IT Approved	2	17" LCD Monitor	\$320		\$320		
Health - Maternal/Infant Suppc	2210.6053.7390.0000	IT Approved	2	Desktop PC	\$1,800		\$1,800		
					<u>\$3,720</u>	\$0	\$3,720	\$0	\$0
Health - AIDS/STD	2210.6055.7390.0000	IT Approved	1	17" LCD Monitor	\$152		\$152		
Health - AIDS/STD	2210.6055.7390.0000	IT Approved	1	Desktop PC	\$855		\$855		
Health - AIDS/STD	2210.6055.7390.0000	IT Approved	1	17" LCD Monitor	\$48		\$48		
Health - AIDS/STD	2210.6055.7390.0000	IT Approved	1	Desktop PC	\$270		\$270		
Health - AIDS/STD	2210.6055.7390.0000	IT Approved	-	17" LCD Monitor	\$99		\$99		
Health - AIDS/STD	2210.6055.7390.0000	IT Approved	-	Desktop PC	\$18		\$18		
					<u>\$1,442</u>	\$0	\$1,442	\$0	\$0
Health - Communicable Diseas	2210.6059.7390.0000	IT Approved	-	Desktop PC	\$45		\$45		
Health - Communicable Diseas	2210.6059.7390.0000	IT Approved	-	17" LCD Monitor	\$8		\$8		
Health - Communicable Diseas	2210.6059.7390.0000	IT Approved	-	Desktop PC	\$630		\$630		
Health - Communicable Diseas	2210.6059.7390.0000	IT Approved	-	17" LCD Monitor	\$112		\$112		
Health - Communicable Diseas	2210.6059.7390.0000	IT Approved	-	17" LCD Monitor	\$108		\$108		
Health - Communicable Diseas	2210.6059.7390.0000	IT Approved	-	Desktop PC	\$20		\$20		
Health - Communicable Diseas	2210.6059.7390.0000	IT Approved	2	17" LCD Monitor	\$320		\$320		
Health - Communicable Diseas	2210.6059.7390.0000	IT Approved	2	Desktop PC	\$1,800		\$1,800		
					<u>\$3,043</u>	\$0	\$3,043	\$0	\$0
Health - Health Education	2210.6310.7390.0000	IT Approved	2	17" LCD Monitor	\$320		\$320		
Health - Health Education	2210.6310.7390.0000	IT Approved	2	Desktop PC	\$1,800		\$1,800		
					<u>\$2,120</u>	\$0	\$2,120	\$0	\$0
Health - Nutrition/Wellness	2210.6311.7390.0000	IT Approved	1	17" LCD Monitor	\$160		\$160		
Health - Nutrition/Wellness	2210.6311.7390.0000	IT Approved	1	Color Inkjet Printer	\$100		\$100		
Health - Nutrition/Wellness	2210.6311.7390.0000	IT Approved	1	Desktop PC	\$900		\$900		
					<u>\$1,160</u>	\$0	\$1,160	\$0	\$0

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Dept	Account	Status	Qty	Description	Estimated Purchase Price	Amounts included in 2010 Budget			
						7290.0000 Budget Amt	7390.0000 Budget Amt	9400.0000 Budget Amt	8080.0000 Budget Amt
CMH - Quality Improvement	2220.6495.5022.7390.0000	IT Approved	1	Flatbed Scanner	\$100		\$100		
CMH - Quality Improvement	2220.6495.5022.7390.0000	IT Approved	18	PC Monitors	\$3,780		\$3,780		
CMH - Quality Improvement	2220.6495.5022.7390.0000	IT Approved	18	PC System Units	\$15,300		\$15,300		
CMH - Quality Improvement	2220.6495.5022.7390.0000	IT Approved	2	Digital Camera	\$400		\$400		
CMH - Quality Improvement	2220.6495.5022.7390.0000	IT Approved	2	Inkjet Printers	\$250		\$250		
CMH - Quality Improvement	2220.6495.5022.7390.0000	IT Approved	2	Laser Printers	\$700		\$700		
CMH - Quality Improvement	2220.6495.5022.7390.0000	IT Approved	2	PDA	\$600		\$600		
CMH - Quality Improvement	2220.6495.5022.7390.0000	IT Approved	32	Laptop Computers	\$43,200		\$43,200		
CMH - Quality Improvement	2220.6495.5022.7390.0000	IT Approved	5	Network Laser Printers	\$5,000		\$5,000		
CMH - Quality Improvement	2220.6495.5022.7390.0000	IT Approved	4	Tablet PCs	\$7,200		\$7,200		
					\$76,530	\$0	\$76,530	\$0	\$0
CMH - Allocated Costs	2220.6495.5027.7390.0000	IT Approved	3	InFocus Projectors (IN1102) and accessories (6 ft po)	\$4,929		\$4,929		
CMH - Allocated Costs	2220.6495.5027.9400.0000	Approved	1	15 Passanger Van	\$33,000			\$6,600	
CMH - Allocated Costs	2220.6495.5027.9400.0000	Approved	1	Mini Van	\$26,000			\$5,200	
CMH - Allocated Costs	2220.6495.5027.9400.0000	Approved	4	Mid Size Sedan	\$100,000			\$20,000	
					\$163,929	\$0	\$4,929	\$31,800	\$0
SCAT	2609.3160.9400.0000	Withdrawn	1	Admin/Detective Vehicle	\$14,000			\$0	
Crime Victims Rights	2601.2320.7390.0000	IT Approved	3	20" LCD Monitor	\$720		\$720		
Crime Victims Rights	2601.2320.7390.0000	IT Approved	3	Desktop PC	\$2,700		\$2,700		
					\$3,420	\$0	\$3,420	\$0	\$0
Community Policing	2610.3114.7390.0000	Withdrawn	1	Taser & Cartridges	\$970		\$0		
Community Policing	2610.3114.7390.0000	Approved	1	Colt AR15 patrol Rifle	\$1,300		\$1,300		
					\$2,270	\$0	\$1,300	\$0	\$0
Comm Policing	2610.3131.7390.0000	Approved	2	Colt AR15 Patrol Rifle	\$2,600		\$2,600		
Comm Policing	2610.3133.7390.0000	Approved	1	Colt AR15 Patrol Rifle	\$1,300		\$1,300		

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						7290.0000 Budget Amt	7390.0000 Budget Amt	9400.0000 Budget Amt	8080.0000 Budget Amt
Pt Sheld Twp/W.O. Schools	2610.3134.7390.0000	Withdrawn	1	Taser & Cartridges	\$970		\$0		
Allndl Twp/Allndl Schools	2610.3135.7390.0000	Withdrawn	1	Taser & Cartridges	\$970		\$0		
G.H. Twp/G.H. Schools	2610.3136.7390.0000	Withdrawn	1	Taser & Cartridges	\$970		\$0		
COPS Holland/Park Twps	2610.3139.7390.0000	Approved	2	Colt AR15 Patrol Rifle	\$2,600		\$2,600		
COPS Holland/Park Twps	2610.3139.7390.0000	Withdrawn	3	Taser & Cartridges	\$2,910		\$0		
COPS Holland/Park Twps	2610.3139.9400.0000	Approved	1	Patrol Tahoe	\$28,000			\$9,333	
COPS Holland/Park Twps	2610.3139.9400.0000	Approved	1	Patrol Tahoe Set-up	\$6,000		\$6,000		
					<u>\$39,510</u>	<u>\$0</u>	<u>\$8,600</u>	<u>\$9,333</u>	<u>\$0</u>
Spring Lake Twp/Schools	2610.3142.7390.0000	Withdrawn	1	Taser & Cartridges	\$970		\$0		
Jamestown Township	2610.3143.7390.0000	Approved	1	Colt AR15 Patrol Rifle w/ mount	\$1,300		\$1,300		
Georgetown Township	2610.3146.7390.0000	Approved	1	Emergency Lighting	\$1,100		\$1,100		
Georgetown Township	2610.3146.7390.0000	Approved	1	Colt AR15 Patrol Rifle	\$1,300		\$1,300		
Georgetown Township	2610.3146.7390.0000	Approved	2	Colt AR15 Patrol Rifle	\$2,600		\$2,600		
Georgetown Township	2610.3146.9400.0000	Approved	1	Patrol Tahoe	\$28,000			\$9,333	
Georgetown Township	2610.3146.7390.0000	Approved	1	Patrol Tahoe Set-up	\$5,000		\$5,000		
Georgetown Township	2610.3146.7390.0000	Approved	2	Patrol Vehicle Set-up	\$10,800		\$10,800		
Georgetown Township	2610.3146.9400.0000	Approved	2	Patrol Vehicle	\$44,000			\$14,666	
					<u>\$92,800</u>	<u>\$0</u>	<u>\$20,800</u>	<u>\$23,999</u>	<u>\$0</u>
Comm Policing - Allendale	2610.3148.7390.0000	Approved	1	Colt Patrol Rifle	\$1,300		\$1,300		
Community Corrections	2850.1520.7390.0000	IT Approved	1	Small Laser Printer	\$250		\$250		
Community Corrections	2850.1520.7390.0000	IT Approved	2	Color Inkjet Printer	\$200		\$200		
Community Corrections	2850.1520.7390.0000	IT Approved	3	Signature Pad	\$990		\$990		
Community Corrections	2850.1520.9400.0000	Approved	1	Ford Focus or Fusion or similar	\$18,000			\$3,600	
					<u>\$19,440</u>	<u>\$0</u>	<u>\$1,440</u>	<u>\$3,600</u>	<u>\$0</u>
Detention	2920.6620.7390.0000	IT Approved	1	Color Inkjet Printer	\$100		\$100		

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					Purchase Price	7290.0000 Budget Amt	7390.0000 Budget Amt	9400.0000 Budget Amt	8080.0000 Budget Amt	
Detention	2920.6620.7390.0000	IT Approved	1	Small Laser Printer	\$250			\$250		
Detention	2920.6620.7390.0000	IT Approved	4	Desktop PC	\$3,600	\$3,600				
Detention	2920.6620.7390.0000	IT Approved	6	17" LCD Monitor	\$960			\$960		
Detention	2920.6620.7390.0000	Approved	2	Equa 2 Work Chair	\$1,068	\$1,068				
Detention	2920.6620.7390.0000	Approved	4	Five Drawer lateral file	\$2,800	\$2,800				
Detention	2920.6620.7390.0000	Approved	14	School (Student) Desks	\$2,712			\$2,712		
Detention	2920.6620.7390.0000	Approved	1	Table Adjustable	\$323			\$323		
Detention	2920.6620.7390.0000	Approved	1	Teachers desk	\$1,033	\$1,033				
					<b>\$12,846</b>	<b>\$8,501</b>	<b>\$4,345</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Juvenile Intensive Superv	2920.6622.7390.0000	IT Approved	1	17" LCD Monitor	\$160			\$160		
Juvenile Intensive Superv	2920.6622.7390.0000	IT Approved	1	Desktop PC	\$900	\$900				
Juvenile Intensive Superv	2920.6622.7390.0000	IT Approved	1	PC Printer Laser	\$250			\$250		
					<b>\$1,310</b>	<b>\$900</b>	<b>\$410</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Juvenile Treatment	2920.6623.7390.0000	IT Approved	1	Color Inkjet Printer	\$100			\$100		
Juvenile Treatment	2920.6623.7390.0000	IT Approved	2	Laptop	\$2,700	\$2,700				
Juvenile Treatment	2920.6623.7390.0000	IT Approved	3	Small Laser Printer	\$750			\$750		
Juvenile Treatment	2920.6623.7390.0000	IT Approved	4	19" LCD Monitor	\$720			\$720		
Juvenile Treatment	2920.6623.7390.0000	IT Approved	5	Desktop PC	\$4,500	\$4,500				
					<b>\$8,770</b>	<b>\$7,200</b>	<b>\$1,570</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Juvenile Comm. Intervent.	2920.6624.7390.0000	IT Approved	1	Network Laser Printer	\$750	\$750				
Juvenile Comm. Intervent.	2920.6624.7390.0000	IT Approved	1	Checkout Plus cash register	\$700	\$700				
Juvenile Comm. Intervent.	2920.6624.7390.0000	IT Approved	2	Color Inkjet Printer	\$200			\$200		
Juvenile Comm. Intervent.	2920.6624.7390.0000	IT Approved	2	Palm Pilot	\$550			\$550		
Juvenile Comm. Intervent.	2920.6624.7390.0000	IT Approved	2	Small Laser Printer	\$500			\$500		
Juvenile Comm. Intervent.	2920.6624.7390.0000	IT Approved	3	19" LCD Monitor	\$540			\$540		
Juvenile Comm. Intervent.	2920.6624.7390.0000	IT Approved	3	Desktop PC	\$2,700	\$2,700				
					<b>\$5,940</b>	<b>\$4,150</b>	<b>\$1,790</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Information Technology	6360.2580.7390.0000	IT Approved	10	Cisco SFP (SX)	\$2,840			\$2,840		
Information Technology	6360.2580.7390.0000	IT Approved	21	Cisco Switch (296024TT)	\$16,023			\$16,023		
Information Technology	6360.2580.7390.0000	IT Approved	3	Cisco Switch (2960G84TC)	\$2,481			\$2,481		
Information Technology	6360.2580.7390.0000	IT Approved	4	Cisco Switch (2960G24TC)	\$7,952			\$7,952		
Information Technology	6360.2580.7390.0000	IT Approved	1	PC Hardware Support equipment	\$600			\$600		

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					Purchase Price	7290.0000 Budget Amt	7390.0000 Budget Amt	9400.0000 Budget Amt	8080.0000 Budget Amt
Information Technology	6360.2580.7390.0000	IT Approved	1	Software utilities for PC Support Specialists	\$600		\$600		
Information Technology	6360.2580.7390.0000	IT Approved	1	Network Laser Printer	\$750		\$750		
Information Technology	6360.2580.7390.0000	IT Approved	1	Small Laser Printer	\$250		\$250		
Information Technology	6360.2580.7390.0000	IT Approved	1	Tablet PC	\$1,826		\$1,826		
Information Technology	6360.2580.7390.0000	IT Approved	2	Desktop PC	\$1,800		\$1,800		
Information Technology	6360.2580.7390.0000	IT Approved	2	Docking Station	\$360		\$360		
Information Technology	6360.2580.7390.0000	IT Approved	3	Laptop	\$4,050		\$4,050		
Information Technology	6360.2580.7390.0000	IT Approved	2	GoToAssist Remote Assistance Server	\$972		\$972		
Information Technology	6360.2580.9400.0000	IT Approved	1	Numara Deploy software & maintenance	\$32,400			\$6,480	
Information Technology	6360.2580.9400.0000	IT Approved	1	Numara Patch Manager	\$12,000			\$2,400	
Information Technology	6360.2580.9400.0000	IT Approved	1	APC UPS 6000VA w/step down transformer	\$5,128			\$1,026	
Information Technology	6360.2580.9400.0000	IT Approved	1	Additional Storage for SAN	\$19,996			\$4,999	
Information Technology	6360.2580.9400.0000	IT Approved	1	Email archiving, retention policy setting, eDiscover	\$37,130			\$7,426	
Information Technology	6360.2580.9400.0000	IT Approved	1	Server Platform/VM Software	\$14,620			\$2,924	
					<b>\$161,778</b>	<b>\$0</b>	<b>\$40,504</b>	<b>\$25,255</b>	<b>\$0</b>
Duplicating	6450.2890.7390.0000	Approved	1	Copiers @ \$5,000	\$5,000				
Duplicating	6450.2890.7390.0000	Approved	2	Copiers @ \$14,000	\$28,000				
Duplicating	6450.2890.7390.0000	Approved	5	Copiers @ \$4,500	\$22,500		\$22,500		
					<b>\$55,500</b>	<b>\$0</b>	<b>\$22,500</b>	<b>\$0</b>	<b>\$0</b>
Telecommunications	6550.2890.9400.0000	IT Approved	1	WAN Equipment per attached list	\$118,684				
Telecommunications	6550.2890.9400.0000	IT Approved	1	Wireless Access for Court Building	\$13,500				
Telecommunications	6550.2890.9400.0000	IT Approved	1	Wireless Access for Fillmore Building	\$90,000				
Telecommunications	6550.2890.9400.0000	Approved	1	PBX Upgrade/Reconfig & Voicemail	\$580,000				
					<b>\$802,184</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grand Total Requested</b>					<b>\$3,166,657</b>				
<b>Grand Total Recommended</b>					<b>\$2,194,985</b>	<b>\$20,751</b>	<b>\$576,679</b>	<b>\$183,254</b>	<b>\$23,600</b>

PROJECT DESCRIPTION	CAPITAL CONSTRUCTION COSTS					
	PROPOSED METHOD OF FINANCING	ESTIMATED COSTS		EXPENDED TO DATE (INC. CURRENT YR)	BUDGET YEAR 2010	FUTURE YEARS
		ORIGINAL	AMENDED			
<b>Ottawa County (primary government)</b>						
Ripps Bayou/Deer Creek Bridge Construction over Deer Creek (1)	Parks & Recreation Millage	\$75,000	\$75,000	\$0	\$75,000	\$0
Eastmanville Bayou Parking Area Construction (1)	Parks & Recreation Millage	\$150,000	\$150,000	\$0	\$150,000	\$0
Upper Macatawa Non-Motorized Trail (1)	Parks & Recreation Millage	\$872,000	\$872,000	\$0	\$872,000	\$0
Park 12 Holland Harbor Fishing Access (1)	Parks & Recreation Millage	\$620,000	\$620,000	\$0	\$620,000	\$0
<b>Grand Total - Primary Government</b>		<b>\$1,717,000</b>	<b>\$1,717,000</b>	<b>\$0</b>	<b>\$1,717,000</b>	<b>\$0</b>
<b>Ottawa County Public Utilities (component unit)</b>						
NW Ottawa Water Plant Expansion (2)	Public Act 342 Bonds	\$21,500,000	\$15,000,000	\$0	\$10,000,000	\$5,000,000
Wyoming Water Plant Expansion (2)	Public Act 342 Bonds	\$31,673,000	\$29,000,000	\$25,986,000	\$2,898,000	\$116,000
<b>Grand Total - Component Units</b>		<b>\$53,173,000</b>	<b>\$44,000,000</b>	<b>\$25,986,000</b>	<b>\$12,898,000</b>	<b>\$5,116,000</b>

ESTIMATED ANNUAL OPERATION COSTS (includes debt repayment)							
PROPOSED METHOD OF FINANCING	EXPENDITURE TYPE	ACTUAL PRIOR YEAR 2008	ESTIMATED CURRENT YEAR 2009	BUDGET YEAR 2010	FUTURE YEARS		
					2011	2012	2013
Property Tax Levy	Maintenance	\$0	\$0	\$250	\$300	\$300	\$300
Property Tax Levy	Maintenance	\$0	\$0	\$5,000	\$5,000	\$5,000	\$5,000
Property Tax Levy	Maintenance	\$0	\$0	\$500	\$2,500	\$2,500	\$2,500
Property Tax Levy	Maintenance	\$0	\$0	\$1,000	\$1,500	\$1,500	\$1,500
<b>Grand Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$6,750</b>	<b>\$9,300</b>	<b>\$9,300</b>	<b>\$9,300</b>
Special Assessments	Debt	\$0	\$797,191	\$928,705	\$1,000,000	\$1,000,000	\$1,000,000
Special Assessments	Debt	\$0	\$2,075,816	\$1,750,102	\$2,480,102	\$2,480,902	\$2,455,502
<b>Grand Total</b>		<b>\$0</b>	<b>\$2,873,007</b>	<b>\$2,678,807</b>	<b>\$3,480,102</b>	<b>\$3,480,902</b>	<b>\$3,455,502</b>

<b>Grand Total Capital Construction</b>	<b>\$54,890,000</b>	<b>\$45,717,000</b>	<b>\$25,986,000</b>	<b>\$14,615,000</b>	<b>\$5,116,000</b>	<b>\$0</b>	<b>\$2,873,007</b>	<b>\$2,685,557</b>	<b>\$3,489,402</b>	<b>\$3,490,202</b>	<b>\$3,464,802</b>
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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 the public utilities project are strictly for debt service. The maintenance costs are the responsibility of the municipality.