

COUNTY OF OTTAWA
SUMMARY OF 2007 BUDGET AND ESTIMATED FUND BALANCE
ALL BUDGETED FUNDS

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Fund	Total
Revenues:						
Taxes	\$38,478,211	\$2,917,651				\$41,395,862
Intergovernmental Revenue	4,947,755	48,853,231				53,800,986
Charges for Services	9,382,034	2,598,675				11,980,709
Fines and Forfeits	1,098,100	6,500				1,104,600
Interest on Investments	1,600,000	910,689	\$580	\$66,000	\$260	2,577,529
Rental	2,802,863	1,082,537	2,977,797			6,863,197
Licenses and Permits	298,825	457,785				756,610
Other Revenue	292,293	1,090,528				1,382,821
	<u>58,900,081</u>	<u>57,917,596</u>	<u>2,978,377</u>	<u>\$66,000</u>	<u>\$260</u>	<u>119,862,314</u>
Expenditures:						
Legislative	632,595					632,595
Judicial	9,248,794	4,294,699				13,543,493
General Government	15,424,512	642,359				16,066,871
Public Safety	23,016,289	4,008,781				27,025,070
Public Works	201,750	2,554,484				2,756,234
Health & Welfare	641,254	55,955,162				56,596,416
Culture & Recreation		4,715,832				4,715,832
Community & Economic						
Development	634,476	125,235				759,711
Other	827,336					827,336
Debt Service			2,977,797			2,977,797
Capital Projects				\$9,360,000		9,360,000
	<u>50,627,006</u>	<u>72,296,552</u>	<u>2,977,797</u>	<u>\$9,360,000</u>		<u>135,261,355</u>
Revenue Over (Under)						
Expenditures	8,273,075	(14,378,956)	580	(\$9,294,000)	260	(15,399,041)
Operating Transfers In (Out)	(9,198,121)	9,197,812				(309)
Bond Proceeds				10,000,000		10,000,000
Revenue & Other Sources Over (Under)						
Expenditures & Other Uses	(925,046)	(5,181,144)	580	\$706,000	\$260	(5,399,350)
Fund Balance,						
Beginning of Year	<u>18,856,508</u>	<u>56,529,665</u>	<u>22,284</u>		<u>5,770</u>	<u>75,414,227</u>
Projected Fund Balance,						
End of Budget Year	<u><u>\$17,931,462</u></u>	<u><u>\$51,348,521</u></u>	<u><u>\$22,864</u></u>	<u><u>\$706,000</u></u>	<u><u>\$6,030</u></u>	<u><u>\$70,014,877</u></u>

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2007

<u>All Budgeted Funds</u>	Prior Year Actual 12/31/2005	Current Year Estimated 12/31/2006	Adopted Budget 2007
Revenues:			
Taxes	\$44,867,713	\$49,164,782	\$41,395,862
Intergovernmental Revenue	56,055,124	53,523,113	53,800,986
Charges for Services	9,795,022	11,900,193	11,980,709
Fines and Forfeits	1,076,449	1,103,600	1,104,600
Interest on Investments	1,561,657	2,513,196	2,577,529
Rental	5,442,363	6,216,692	6,863,197
Licenses and Permits	745,950	753,680	756,610
Other Revenue	2,189,691	1,404,592	1,382,821
Total Revenues	121,733,969	126,579,848	119,862,314
Expenditures:			
Legislative	549,673	537,513	632,595
Judicial	12,124,762	12,752,338	13,543,493
General Government	15,999,861	16,161,939	16,066,871
Public Safety	24,080,645	25,828,835	27,025,070
Public Works	668,004	1,644,579	2,756,234
Health & Welfare	51,334,254	55,544,019	56,596,416
Community & Economic Development	555,363	678,076	759,711
Culture & Recreation	11,708,474	4,907,528	4,715,832
Other	119,565	181,542	827,336
Debt Service	2,758,259	2,454,454	2,977,797
Capital Projects	3,044,672	3,014,153	9,360,000
Total Expenditures	122,943,532	123,704,976	135,261,355
Revenue Over (Under) Expenditures	(1,209,563)	2,874,872	(15,399,041)
Operating Transfers In (Out)	1,165,231	(394,397)	(309)
Bond Proceeds	7,865,000		10,000,000
Proceeds from Refunding Bonds	10,005,000		
Premium on bonds issued	690,972		
Payment to Bond Escrow Agent	(10,424,650)		
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>\$8,091,990</u>		
Budgeted Net Revenues (Expenditures)			(5,399,350)
Current Estimated Revenues Over (Under) Expenditures		2,480,475	
Fund Balance, Beginning of Year		72,933,752	75,414,227
Projected Fund Balance, End of Year		<u>\$75,414,227</u>	<u>\$70,014,877</u>

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2007

<u>General Fund (1010)</u>	Prior Year Actual 12/31/2005	Current Year Estimated 12/31/2006	Adopted Budget 2007
Revenues:			
Taxes	\$32,858,275	\$37,046,236	\$38,478,211
Intergovernmental Revenue	5,962,079	4,591,167	4,947,755
Charges for Services	6,830,820	9,166,995	9,382,034
Fines and Forfeits	1,069,949	1,097,100	1,098,100
Interest on Investments	866,449	1,600,000	1,600,000
Rental	2,397,103	2,679,100	2,802,863
Licenses and Permits	299,828	300,025	298,825
Other Revenue	346,904	347,564	292,293
Total Revenues	50,631,407	56,828,187	58,900,081
Expenditures:			
Legislative	549,673	537,513	632,595
Judicial	8,554,677	8,748,356	9,248,794
General Government	11,151,521	14,396,779	15,424,512
Public Safety	20,583,603	20,960,878	23,016,289
Public Works	28,066	227,850	201,750
Health & Welfare	554,908	664,204	641,254
Community & Economic Development	541,400	608,548	634,476
Other	119,565	181,542	827,336
Total Expenditures	42,083,413	46,325,670	50,627,006
Revenue Over (Under) Expenditures	8,547,994	10,502,517	8,273,075
Operating Transfers In (Out)	(7,964,708)	(9,531,600)	(9,198,121)
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>\$583,286</u>		
Budgeted Net Revenues (Expenditures)			(925,046) ²
Current Estimated Revenues Over (Under) Expenditures		970,917 ¹	
Fund Balance, Beginning of Year		<u>17,885,591</u>	<u>18,856,508</u>
Projected Fund Balance, End of Year		<u>\$18,856,508</u>	<u>\$17,931,462</u>

¹ The 2006 estimate for General Fund includes net fund balance designation use of \$355,683, mostly for data conversion costs in connection with court imaging. The estimated revenue over expenditures after applying this is \$1,326,600.

² The budgeted change in fund balance for 2007 is a decrease of \$925,046. However, based on historical activity, the County is unlikely to require any fund balance use for operations in 2007. In fact, the undesignated fund balance is still projected to be well above the minimum level required by the County's financial policies (10% of the General Fund's actual expenditures for the most recently completed audit).

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2007

Special Revenue	Prior Year	Current Year	Adopted
<u>Parks & Recreation (2081)</u>	Actual	Estimated	Budget
	<u>12/31/2005</u>	<u>12/31/2006</u>	<u>2007</u>
Revenues:			
Taxes	\$2,610,437	\$2,729,373	\$2,882,651
Intergovernmental Revenue	5,952,143	534,370	598,370
Charges for Services	252,634	250,700	252,400
Fines and Forfeits			
Interest on Investments	165,891	180,000	180,000
Rental	45,908	24,100	38,500
Licenses and Permits			
Other Revenue	756,552	101,130	201,000
Total Revenues	<u>9,783,565</u>	<u>3,819,673</u>	<u>4,152,921</u>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation	11,708,474	4,907,528	4,715,832
Other			
Total Expenditures	<u>11,708,474</u>	<u>4,907,528</u>	<u>4,715,832</u>
Revenue Over (Under) Expenditures	(1,924,909)	(1,087,855)	(562,911)
Operating Transfers In (Out)	530,000	530,000	530,000
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>(\$1,394,909)</u>		
Budgeted Net Revenues (Expenditures)			(32,911)
Current Estimated Revenues Over (Under) Expenditures		(557,855)	
Fund Balance, Beginning of Year		5,834,969	5,277,114
Projected Fund Balance, End of Year		<u>\$5,277,114</u>	<u>\$5,244,203</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. 2006 projects a significant fund balance use related to capital improvement projects. At budget time for 2007, fewer projects were anticipated, so fund balance is expected to remain essentially steady.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2007

Special Revenue	Prior Year	Current Year	Adopted
<u>Friend of the Court (2160)</u>	Actual	Estimated	Budget
	9/30/2005	9/30/2006	2007
Revenues:			
Intergovernmental Revenue	\$1,673,931	\$1,742,895	\$1,925,007
Charges for Services	203,689	212,757	219,558
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	1,877,620	1,955,652	2,144,565
Expenditures:			
Judicial	2,437,948	2,656,112	2,864,563
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	2,437,948	2,656,112	2,864,563
Revenue Over (Under) Expenditures	(560,328)	(700,460)	(719,998)
Operating Transfers In (Out)	560,328	700,460	719,998
Revenue & Other Sources Over (Under) Expenditures & Other Uses	-	-	-
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		-	-
Projected Fund Balance, End of Year		None	None

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2007

Special Revenue	Prior Year	Current Year	Adopted
<u>9/30 Judicial Grants (2170)</u>	Actual	Estimated	Budget
	<u>9/30/2005</u>	<u>9/30/2006</u>	<u>2007</u>
Revenues:			
Intergovernmental Revenue		\$228,123	\$300,837
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues		228,123	300,837
Expenditures:			
Judicial		266,811	357,245
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures		266,811	357,245
Revenue Over (Under) Expenditures		(38,688)	(56,408)
Operating Transfers In (Out)		38,688	56,408
Revenue & Other Sources Over (Under) Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		None	None

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2007

Special Revenue	Prior Year	Current Year	Adopted
<u>Health (2210)</u>	Actual	Estimated	Budget
Revenues:	9/30/2005	9/30/2006	2007
Intergovernmental Revenue	\$2,982,671	\$2,892,028	\$2,848,212
Charges for Services	871,642	875,216	837,573
Fines and Forfeits			
Interest on Investments			
Rental	750		
Licenses and Permits	446,122	453,655	457,785
Other Revenue	155,441	198,604	180,394
Total Revenues	4,456,626	4,419,503	4,323,964
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	9,534,773	9,836,061	10,343,385
Culture & Recreation			
Other			
Total Expenditures	9,534,773	9,836,061	10,343,385
Revenue Over (Under) Expenditures	(5,078,147)	(5,416,558)	(6,019,421)
Operating Transfers In (Out)	5,645,922	5,646,605	5,919,421
Revenue & Other Sources Over (Under) Expenditures & Other Uses	\$567,775		
Budgeted Net Revenues (Expenditures)			(100,000)
Current Estimated Revenues Over (Under) Expenditures		230,047	
Fund Balance, Beginning of Year		1,611,616	1,841,663
Projected Fund Balance, End of Year		\$1,841,663	\$1,741,663

Based on the financial results of the two previous years, the operating transfer from the General Fund was decreased to better reflect the local support needed for Public Health programs. No actual fund balance use is anticipated for 2007.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2007

Special Revenue	Prior Year	Current Year	Adopted
<u>Mental Health (2220)</u>	Actual	Estimated	Budget
	<u>9/30/2005</u>	<u>9/30/2006</u>	<u>2007</u>
Revenues:			
Intergovernmental Revenue	\$27,089,931	\$28,057,847	\$30,077,377
Charges for Services	398,265	379,574	290,200
Fines and Forfeits			
Interest on Investments	23,943	50,000	54,584
Rental	187,936	197,101	157,398
Licenses and Permits			
Other Revenue	<u>65,818</u>	<u>83,045</u>	<u>81,930</u>
Total Revenues	27,765,893	28,767,567	30,661,489
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	28,275,873	29,272,906	31,197,234
Culture & Recreation			
Other			
Total Expenditures	<u>28,275,873</u>	<u>29,272,906</u>	<u>31,197,234</u>
Revenue Over (Under) Expenditures	(509,980)	(505,339)	(535,745)
Operating Transfers In (Out)	<u>476,500</u>	<u>476,500</u>	<u>476,500</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>(\$33,480)</u>		
Budgeted Net Revenues (Expenditures)			(59,245)
Current Estimated Revenues Over (Under) Expenditures		(28,839)	
Fund Balance, Beginning of Year		<u>1,539,567</u>	<u>1,510,728</u>
Projected Fund Balance, End of Year		<u><u>\$1,510,728</u></u>	<u><u>\$1,451,483</u></u>

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

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2007

Special Revenue	Prior Year	Current Year	Adopted
<u>Solid Waste Clean - Up (2271)</u>	Actual	Estimated	Budget
Revenues:	12/31/2005	12/31/2006	2007
Intergovernmental Revenue	\$278,468		
Charges for Services			
Fines and Forfeits			
Interest on Investments	152,246	\$187,364	\$145,627
Rental			
Licenses and Permits			
Other Revenue	4,585		
Total Revenues	435,299	187,364	145,627
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works	223,710	844,335	1,750,155
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	223,710	844,335	1,750,155
Revenue Over (Under) Expenditures	211,589	(656,971)	(1,604,528)
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under) Expenditures & Other Uses	\$211,589		
Budgeted Net Revenues (Expenditures)			(1,604,528)
Current Estimated Revenues Over (Under) Expenditures		(656,971)	
Fund Balance, Beginning of Year		7,804,097	7,147,126
Projected Fund Balance, End of Year		\$7,147,126	\$5,542,598

The 2007 budget reflects 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, 2007

Special Revenue	Prior Year	Current Year	Adopted
<u>Landfill Tipping Fees (2272)</u>	Actual	Estimated	Budget
	<u>12/31/2005</u>	<u>12/31/2006</u>	<u>2007</u>
Revenues:			
Intergovernmental Revenue			
Charges for Services	\$434,964	\$350,000	\$380,000
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	13,666	15,345	13,806
Total Revenues	<u>448,630</u>	<u>365,345</u>	<u>393,806</u>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works	375,528	434,040	465,975
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>375,528</u>	<u>434,040</u>	<u>465,975</u>
Revenue Over (Under) Expenditures	73,102	(68,695)	(72,169)
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>\$73,102</u>		
Budgeted Net Revenues (Expenditures)			(72,169)
Current Estimated Revenues Over (Under) Expenditures		(68,695)	
Fund Balance, Beginning of Year		<u>1,054,203</u>	<u>985,508</u>
Projected Fund Balance, End of Year		<u>\$985,508</u>	<u>\$913,339</u>

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, 2007

Special Revenue	Prior Year	Current Year	Adopted
<u>Transportation System (2320)</u>	Actual	Estimated	Budget
	9/30/2005	9/30/2006	2007
Revenues:			
Intergovernmental Revenue	\$40,700	\$138,354	\$338,354
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	40,700	138,354	338,354
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works	40,700	138,354	338,354
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	40,700	138,354	338,354
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		25,787	25,787
Projected Fund Balance, End of Year		\$25,787	\$25,787

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2007

Special Revenue	Prior Year	Current Year	Adopted
<u>Planning Commission (2420)</u>	Actual	Estimated	Budget
	12/31/2005	12/31/2006	2007
Revenues:			
Intergovernmental Revenue		\$9,700	\$17,500
Charges for Services			
Interest on Investments			
Rental			
Other Revenue		20	20
Total Revenues		9,720	17,520
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Community and Economic Development	13,963	69,528	125,235
Culture & Recreation			
Other			
Total Expenditures	13,963	69,528	125,235
Revenue Over (Under) Expenditures	(13,963)	(59,808)	(107,715)
Operating Transfers In (Out)	29,267	31,782	48,995
Revenue & Other Sources Over (Under) Expenditures & Other Uses	\$15,304		
Budgeted Net Revenues (Expenditures)			(58,720)
Current Estimated Revenues Over (Under) Expenditures		(28,026)	
Fund Balance, Beginning of Year		166,414	138,388
Projected Fund Balance, End of Year		\$138,388	\$79,668

The 2007 fund balance use reflects the completion of the urban growth study.

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2007

Special Revenue	Prior Year	Current Year	Adopted
Infrastructure (2444)	Actual	Estimated	Budget
	12/31/2005	12/31/2006	2007
Revenues:			
Intergovernmental Revenue			
Charges for Services	\$32,430	\$31,133	\$29,836
Fines and Forfeits			
Interest on Investments	65,020	75,756	72,789
Rental			
Other Revenue			
Total Revenues	97,450	106,889	102,625
Expenditures:			
Judicial			
General Government		600,000	34,500
Public Safety			
Public Works			
Health & Welfare			
Capital Projects			
Total Expenditures	-	600,000	34,500
Revenue Over (Under) Expenditures	97,450	(493,111)	68,125
Operating Transfers In (Out)	-	-	-
Revenue & Other Sources Over (Under) Expenditures & Other Uses	\$97,450	-	-
Budgeted Net Revenues (Expenditures)			68,125
Current Estimated Revenues Over (Under) Expenditures		(493,111)	
Fund Balance, Beginning of Year		2,944,362	2,451,251
Projected Fund Balance, End of Year		\$2,451,251	\$2,519,376

The purpose of this fund is to loan money to municipalities within Ottawa County for infrastructure projects. These loans are recorded as assets. 2006 expenditures were for a contribution to the City of Holland for the River Avenue bridge. 2007 expenditures reflect the fund's share of anticipated debt service payments on the West Olive/Grand Haven project.

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2007

Special Revenue	Prior Year	Current Year	Adopted
<u>Public Improvement (2450)</u>	Actual	Estimated	Budget
	<u>12/31/2005</u>	<u>12/31/2006</u>	<u>2007</u>
Revenues:			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	\$101,039	\$128,476	\$131,823
Rental	802,010	863,000	886,639
Licenses and Permits			
Other Revenue	<u>97,705</u>		
Total Revenues	1,000,754	991,476	1,018,462
Expenditures:			
Judicial			
General Government	4,071,552	1,155,582	55,270
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Capital Projects			
Total Expenditures	<u>4,071,552</u>	<u>1,155,582</u>	<u>55,270</u>
Revenue Over (Under) Expenditures	(3,070,798)	(164,106)	963,192
Operating Transfers In (Out)	<u>2,542,000</u>		
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>(\$528,798)</u>		
Budgeted Net Revenues (Expenditures)			963,192
Current Estimated Revenues Over (Under) Expenditures		(164,106)	
Fund Balance, Beginning of Year		<u>5,176,075</u>	<u>5,011,969</u>
Projected Fund Balance, End of Year		<u>\$5,011,969</u>	<u>\$5,975,161</u>

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

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2007

Special Revenue	Prior Year Actual 12/31/2005	Current Year Estimated 12/31/2006	Adopted Budget 2007
<u>Homestead Property Tax (2550)</u>			
Revenues:			
Taxes	\$44,828	\$35,000	\$35,000
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	10,134	250	
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	54,962	35,250	35,000
Expenditures:			
Judicial			
General Government	500	500	500
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Capital Projects			
Total Expenditures	500	500	500
Revenue Over (Under) Expenditures	54,462	34,750	34,500
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under) Expenditures & Other Uses	\$54,462		
Budgeted Net Revenues (Expenditures)			34,500
Current Estimated Revenues Over (Under) Expenditures		34,750	
Fund Balance, Beginning of Year		96,859	131,609
Projected Fund Balance, End of Year		\$131,609	\$166,109

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2007

Special Revenue	Prior Year	Current Year	Adopted
Register of Deeds	Actual	Estimated	Budget
<u>Automation Fund (2560)</u>	<u>12/31/2005</u>	<u>12/31/2006</u>	<u>2007</u>
Revenues:			
Intergovernmental Revenue			
Charges for Services	\$323,750	\$325,000	\$280,000
Fines and Forfeits			
Interest on Investments	3,667	4,453	4,991
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>\$327,417</u>	<u>329,453</u>	<u>284,991</u>
Expenditures:			
Judicial			
General Government	514,532	325,126	277,810
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>\$514,532</u>	<u>325,126</u>	<u>277,810</u>
Revenue Over (Under) Expenditures	(187,115)	4,327	7,181
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>(\$187,115)</u>		
Budgeted Net Revenues (Expenditures)			7,181
Current Estimated Revenues Over (Under) Expenditures		4,327	
Fund Balance, Beginning of Year		<u>108,878</u>	<u>113,205</u>
Projected Fund Balance, End of Year		<u>\$113,205</u>	<u>\$120,386</u>

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2007

Special Revenue	Prior Year	Current Year	Adopted
<u>Stabilization (2570)</u>	Actual	Estimated	Budget
	12/31/2005	12/31/2006	2007
Revenues:			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues			
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures			
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)	\$568,336	\$268,790	
Revenue & Other Sources Over (Under) Expenditures & Other Uses	\$568,336		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures		268,790	
Fund Balance, Beginning of Year		7,603,560	7,872,350
Projected Fund Balance, End of Year		\$7,872,350	\$7,872,350

Based on the excellent financial results of 2005, funds were transferred to the fund during 2006 to put the fund at its legal maximum.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2007

Special Revenue	Prior Year	Current Year	Adopted
<u>Prosecuting Attorney Grants (2601)</u>	Actual	Estimated	Budget
	9/30/2005	9/30/2006	2007
Revenues:			
Intergovernmental Revenue	\$142,600	\$139,000	\$140,400
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	425	425	425
Total Revenues	143,025	139,425	140,825
Expenditures:			
Judicial			
General Government	168,874	180,200	190,330
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	168,874	180,200	190,330
Revenue Over (Under) Expenditures	(25,849)	(40,775)	(49,505)
Operating Transfers In (Out)	25,849	49,775	49,505
Revenue & Other Sources Over (Under) Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures		9,000	
Fund Balance, Beginning of Year		25,092	34,092
Projected Fund Balance, End of Year		\$34,092	\$34,092

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2007

Special Revenue	Prior Year	Current Year	Adopted
<u>Sheriff Grant Programs (2609)</u>	Actual	Estimated	Budget
	9/30/2005	9/30/2006	2007
Revenues:			
Intergovernmental Revenue	\$62,383	\$1,281,625	\$68,000
Charges for Services			
Fines and Forfeits			
Interest on Investments	86		
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	62,469	1,281,625	68,000
Expenditures:			
Judicial			
General Government			
Public Safety	76,989	1,282,570	70,000
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	76,989	1,282,570	70,000
Revenue Over (Under) Expenditures	(14,520)	(945)	(2,000)
Operating Transfers In (Out)	14,520	945	2,000
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(14,520)	(945)	(2,000)
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		None	None

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2007

Special Revenue	Prior Year	Current Year	Adopted
<u>COPS Universal (2610)</u>	Actual	Estimated	Budget
	9/30/2005	9/30/2006	2007
	<hr/>	<hr/>	<hr/>
Revenues:			
Intergovernmental Revenue	\$1,324,578	\$1,489,228	\$1,643,679
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	200	533	
	<hr/>	<hr/>	<hr/>
Total Revenues	1,324,778	1,489,761	1,643,679
Expenditures:			
Judicial			
General Government			
Public Safety	1,524,615	1,716,641	1,889,296
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
	<hr/>	<hr/>	<hr/>
Total Expenditures	1,524,615	1,716,641	1,889,296
Revenue Over (Under) Expenditures	(199,837)	(226,880)	(245,617)
Operating Transfers In (Out)	199,520	226,880	245,617
	<hr/>	<hr/>	<hr/>
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	(\$317)		
	<hr/> <hr/>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		199	199
		<hr/>	<hr/>
Projected Fund Balance, End of Year		\$199	\$199
		<hr/> <hr/>	<hr/> <hr/>

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2007

Special Revenue	Prior Year	Current Year	Adopted
<u>EMT Holland - Park (2640)</u>	Actual	Estimated	Budget
	12/31/2005	12/31/2006	2007
Revenues:			
Intergovernmental Revenue	\$767,753	\$802,206	\$907,621
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	767,753	802,206	907,621
Expenditures:			
Judicial			
General Government			
Public Safety	767,753	802,206	907,621
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	767,753	802,206	907,621
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		None	None

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2007

Special Revenue	Prior Year	Current Year	Adopted
<u>EMT Georgetown (2650)</u>	Actual	Estimated	Budget
	12/31/2005	12/31/2006	2007
Revenues:			
Intergovernmental Revenue	\$627,442	\$696,395	\$734,928
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	627,442	696,395	734,928
Expenditures:			
Judicial			
General Government			
Public Safety	627,442	696,395	734,928
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	627,442	696,395	734,928
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under) Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		None	None

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2007

Special Revenue	Prior Year	Current Year	Adopted
<u>Sheriff Road Patrol (2661)</u>	Actual	Estimated	Budget
	9/30/2005	9/30/2006	2007
Revenues:			
Intergovernmental Revenue	\$264,539	\$253,631	\$263,166
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	264,539	253,631	263,166
Expenditures:			
Judicial			
General Government			
Public Safety	268,597	286,583	306,813
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	268,597	286,583	306,813
Revenue Over (Under) Expenditures	(4,058)	(32,952)	(43,647)
Operating Transfers In (Out)	4,058	32,952	43,647
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(4,058)	(32,952)	(43,647)
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		None	None
Projected Fund Balance, End of Year		None	None

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2007

Special Revenue	Prior Year	Current Year	Adopted
<u>Law Library (2690)</u>	Actual	Estimated	Budget
	12/31/2005	12/31/2006	2007
Revenues:			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits	\$6,500	\$6,500	\$6,500
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	6,500	6,500	6,500
Expenditures:			
Judicial	28,276	37,500	37,500
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	28,276	37,500	37,500
Revenue Over (Under) Expenditures	(21,776)	(31,000)	(31,000)
Operating Transfers In (Out)	26,500	31,000	31,000
Revenue & Other Sources Over (Under) Expenditures & Other Uses	\$4,724		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		38,664	38,664
Projected Fund Balance, End of Year		\$38,664	\$38,664

County of Ottawa
Budget Summary
Budget Year Ending June 30, 2007

Special Revenue	Prior Year	Current Year	Adopted
Workforce Investment Act -	Actual	Estimated	Budget
<u>Administration (2740)</u>	<u>6/30/2005</u>	<u>6/30/2006</u>	<u>2007</u>
Revenues:			
Intergovernmental Revenue	\$131,672	\$290,355	\$193,170
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	450	450	
Total Revenues	<u>132,122</u>	<u>290,805</u>	<u>193,170</u>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	131,676	290,805	193,170
Culture & Recreation			
Other			
Total Expenditures	<u>131,676</u>	<u>290,805</u>	<u>193,170</u>
Revenue Over (Under) Expenditures	446		
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>\$446</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		948	948
Projected Fund Balance, End of Year		<u>\$948</u>	<u>\$948</u>

County of Ottawa

Budget Summary

Budget Year Ending June 30, 2007

Special Revenue	Prior Year	Current Year	Adopted
Workforce Investment Act -	Actual	Estimated	Budget
<u>Youth (2741)</u>	<u>6/30/2005</u>	<u>6/30/2006</u>	<u>2007</u>
Revenues:			
Intergovernmental Revenue	\$514,779	\$706,686	\$524,896
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
	<hr/>	<hr/>	<hr/>
Total Revenues	514,779	706,686	524,896
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	514,779	706,686	524,896
Culture & Recreation			
Other			
	<hr/>	<hr/>	<hr/>
Total Expenditures	514,779	706,686	524,896
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)	<hr/>	<hr/>	<hr/>
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<hr/>	<hr/>
Projected Fund Balance, End of Year		<hr/> None <hr/>	<hr/> None <hr/>

County of Ottawa

Budget Summary

Budget Year Ending June 30, 2007

Special Revenue	Prior Year	Current Year	Adopted
Workforce Investment Act - Adult (2742)	Actual	Estimated	Budget
<u>Adult (2742)</u>	<u>6/30/2005</u>	<u>6/30/2006</u>	<u>2007</u>
Revenues:			
Intergovernmental Revenue	\$422,199	\$497,776	\$330,659
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue		530	
Total Revenues	422,199	498,306	330,659
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	412,694	498,306	330,659
Culture & Recreation			
Other			
Total Expenditures	412,694	498,306	330,659
Revenue Over (Under) Expenditures	9,505		
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under) Expenditures & Other Uses	\$9,505		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		10,016	10,016
Projected Fund Balance, End of Year		\$10,016	\$10,016

County of Ottawa

Budget Summary

Budget Year Ending June 30, 2007

Special Revenue	Prior Year	Current Year	Adopted
Workforce Investment Act - 6/30 Grant Programs (2743)	Actual 6/30/2005	Estimated 6/30/2006	Budget 2007
Revenues:			
Intergovernmental Revenue	\$1,907,392	\$2,165,952	\$1,711,700
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	1,907,392	2,165,952	1,711,700
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	1,797,750	2,165,952	1,711,700
Culture & Recreation			
Other			
Total Expenditures	1,797,750	2,165,952	1,711,700
Revenue Over (Under) Expenditures	109,642		
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>\$109,642</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		134,209	134,209
Projected Fund Balance, End of Year		\$134,209	\$134,209

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2007

Special Revenue	Prior Year	Current Year	Adopted
Workforce Investment Act -	Actual	Estimated	Budget
<u>12/31 Grant Programs (2744)</u>	<u>12/31/2005</u>	<u>12/31/2006</u>	<u>2007</u>
Revenues:			
Intergovernmental Revenue	\$252,273	\$341,100	\$132,000
Charges for Services	15,980	15,000	
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	90,144	50,500	
Total Revenues	<u>358,397</u>	<u>406,600</u>	<u>132,000</u>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	305,849	406,600	132,000
Culture & Recreation			
Other			
Total Expenditures	<u>305,849</u>	<u>406,600</u>	<u>132,000</u>
Revenue Over (Under) Expenditures	52,548		
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>\$52,548</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>53,907</u>	<u>53,907</u>
Projected Fund Balance, End of Year		<u>\$53,907</u>	<u>\$53,907</u>

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2007

Special Revenue	Prior Year	Current Year	Adopted
Workforce Investment Act -	Actual	Estimated	Budget
<u>9/30 Grant Programs (2748)</u>	<u>9/30/2005</u>	<u>9/30/2006</u>	<u>2007</u>
Revenues:			
Intergovernmental Revenue	\$1,188,804	\$1,232,838	\$700,000
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
	<hr/>	<hr/>	<hr/>
Total Revenues	1,188,804	1,232,838	700,000
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	1,140,366	1,232,838	700,000
Culture & Recreation			
Other			
	<hr/>	<hr/>	<hr/>
Total Expenditures	1,140,366	1,232,838	700,000
Revenue Over (Under) Expenditures	48,438		
Operating Transfers In (Out)	<hr/>	<hr/>	<hr/>
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>\$48,438</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<hr/> 56,139	<hr/> 56,139
Projected Fund Balance, End of Year		<u>\$56,139</u>	<u>\$56,139</u>

County of Ottawa

Budget Summary

Budget Year Ending March 31, 2007

Special Revenue	Prior Year	Current Year	Adopted
Workforce Investment Act -	Actual	Estimated	Budget
<u>3/31 Grant Programs (2749)</u>	<u>3/31/2005</u>	<u>3/31/2006</u>	<u>2007</u>
Revenues:			
Intergovernmental Revenue	\$22,454	\$41,700	\$26,378
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	22,454	41,700	26,378
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	22,454	41,700	26,378
Culture & Recreation			
Other			
Total Expenditures	22,454	41,700	26,378
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		None	None

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2007

Special Revenue	Prior Year	Current Year	Adopted
<u>Grant Programs - Pass Thru (2750)</u>	Actual	Estimated	Budget
	9/30/2005	9/30/2006	2007
Revenues:			
Intergovernmental Revenue	\$210,684	\$55,987	\$66,758
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	210,684	55,987	66,758
Expenditures:			
Judicial	100,000		
General Government			
Public Safety	130,735	83,562	100,123
Public Works			
Health & Welfare			
Culture & Recreation			
Community & Economic Development			
Other			
Total Expenditures	230,735	83,562	100,123
Revenue Over (Under) Expenditures	(20,051)	(27,575)	(33,365)
Operating Transfers In (Out)	20,051	27,575	33,365
Revenue & Other Sources Over (Under) Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		None	None

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2007

Special Revenue	Prior Year	Current Year	Adopted
<u>Emergency Feeding (2800)</u>	Actual	Estimated	Budget
	9/30/2005	9/30/2006	2007
	<hr/>	<hr/>	<hr/>
Revenues:			
Intergovernmental Revenue	\$44,088	\$46,000	\$18,000
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
	<hr/>	<hr/>	<hr/>
Total Revenues	44,088	46,000	18,000
	<hr/>	<hr/>	<hr/>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	44,088	46,000	18,000
Culture & Recreation			
Other			
	<hr/>	<hr/>	<hr/>
Total Expenditures	44,088	46,000	18,000
	<hr/>	<hr/>	<hr/>
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)			
	<hr/>	<hr/>	<hr/>
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses			
	<hr/>	<hr/>	<hr/>
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
		<hr/>	<hr/>
Projected Fund Balance, End of Year		None	None
		<hr/>	<hr/>

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2007

Special Revenue	Prior Year	Current Year	Adopted
Federal Emergency	Actual	Estimated	Budget
<u>Management Agency (2810)</u>	<u>9/30/2005</u>	<u>9/30/2006</u>	<u>2007</u>
Revenues:			
Intergovernmental Revenue	\$5,000	\$20,000	
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
	<hr/>	<hr/>	<hr/>
Total Revenues	5,000	20,000	
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	5,000	20,000	
Culture & Recreation			
Other			
	<hr/>	<hr/>	<hr/>
Total Expenditures	5,000	20,000	
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)			
	<hr/>	<hr/>	<hr/>
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses			
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
		<hr/>	<hr/>
Projected Fund Balance, End of Year		None	None
		<hr/> <hr/>	<hr/> <hr/>

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2007

Special Revenue	Prior Year	Current Year	Adopted
Community	Actual	Estimated	Budget
<u>Corrections Program (2850)</u>	<u>9/30/2005</u>	<u>9/30/2006</u>	<u>2007</u>
Revenues:			
Intergovernmental Revenue	\$314,041	\$324,025	\$301,270
Charges for Services	260,834	137,798	141,048
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	9,573	10,896	10,896
Total Revenues	<u>584,448</u>	<u>472,719</u>	<u>453,214</u>
Expenditures:			
Judicial	1,003,861	1,043,559	1,035,391
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>1,003,861</u>	<u>1,043,559</u>	<u>1,035,391</u>
Revenue Over (Under) Expenditures	(419,413)	(570,840)	(582,177)
Operating Transfers In (Out)	<u>409,352</u>	<u>458,727</u>	<u>482,177</u>
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>(\$10,061)</u>		
Budgeted Net Revenues (Expenditures)			(100,000)
Current Estimated Revenues Over (Under) Expenditures		(112,113)	
Fund Balance, Beginning of Year		<u>311,538</u>	<u>199,425</u>
Projected Fund Balance, End of Year		<u>\$199,425</u>	<u>\$99,425</u>

Collections of program fees have fallen. However, plans are underway to improve collection, and the County does not plan to supplement the fund beyond current contributions.

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2007

Special Revenue	Prior Year	Current Year	Adopted
Revenue Sharing	Actual	Estimated	Budget
<u>Reserve Fund (2855)</u>	<u>12/31/2005</u>	<u>12/31/2006</u>	<u>2007</u>
Revenues:			
Taxes	\$9,354,173	\$9,354,173	
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	62,361	147,300	\$225,000
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>9,416,534</u>	<u>9,501,473</u>	<u>225,000</u>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures			
Revenue Over (Under) Expenditures	9,416,534	9,501,473	225,000
Operating Transfers In (Out)	<u>(4,104,101)</u>	<u>(4,235,432)</u>	<u>(4,362,495)</u>
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>\$5,312,433</u>		
Budgeted Net Revenues (Expenditures)			(4,137,495)
Current Estimated Revenues Over (Under) Expenditures		5,266,041	
Fund Balance, Beginning of Year		<u>12,073,393</u>	<u>17,339,434</u>
Projected Fund Balance, End of Year		<u>\$17,339,434</u>	<u>\$13,201,939</u>

2006 is the final year the fund records tax revenue. After 2006, the activity will consist of 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, 2007

Special Revenue	Prior Year	Current Year	Adopted
<u>Community Action Agency (2870)</u>	Actual	Estimated	Budget
	9/30/2005	9/30/2006	2007
Revenues:			
Intergovernmental Revenue	\$406,965	\$620,946	\$428,200
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	18,992	24,750	20,000
Total Revenues	425,957	645,696	448,200
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	447,840	674,696	477,200
Culture & Recreation			
Other			
Total Expenditures	447,840	674,696	477,200
Revenue Over (Under) Expenditures	(21,883)	(29,000)	(29,000)
Operating Transfers In (Out)	29,000	29,000	29,000
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	\$7,117		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		111,894	111,894
Projected Fund Balance, End of Year		\$111,894	\$111,894

County of Ottawa

Budget Summary

Budget Year Ending March 31, 2007

Special Revenue	Prior Year	Current Year	Adopted
<u>Weatherization (2890)</u>	Actual	Estimated	Budget
	<u>3/31/2005</u>	<u>3/31/2006</u>	<u>2007</u>
Revenues:			
Intergovernmental Revenue	\$185,725	\$321,219	\$263,980
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	185,725	321,219	263,980
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	185,725	321,219	263,980
Culture & Recreation			
Other			
Total Expenditures	185,725	321,219	263,980
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		168	168
Projected Fund Balance, End of Year		\$168	\$168

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2007

Special Revenue	Prior Year	Current Year	Adopted
Family Independence	Actual	Estimated	Budget
<u>Agency (2900)</u>	<u>12/31/2005</u>	<u>12/31/2006</u>	<u>2007</u>
Revenues:			
Intergovernmental Revenue	\$225,581	\$270,000	\$220,000
Charges for Services	35,658	34,020	39,060
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	300	1,025	1,015
Total Revenues	<u>261,539</u>	<u>305,045</u>	<u>260,075</u>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	927,154	994,579	989,145
Culture & Recreation			
Other			
Total Expenditures	<u>927,154</u>	<u>994,579</u>	<u>989,145</u>
Revenue Over (Under) Expenditures	(665,615)	(689,534)	(729,070)
Operating Transfers In (Out)	<u>702,578</u>	<u>731,564</u>	<u>729,070</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>\$36,963</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures		42,030	
Fund Balance, Beginning of Year		<u>590,921</u>	<u>632,951</u>
Projected Fund Balance, End of Year		<u>\$632,951</u>	<u>\$632,951</u>

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2007

Special Revenue	Prior Year	Current Year	Adopted
<u>Child Care-Circuit Court (2920)</u>	Actual	Estimated	Budget
	9/30/2005	9/30/2006	2007
Revenues:			
Intergovernmental Revenue	\$2,912,947	\$3,694,928	\$4,039,422
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	599,894	569,775	581,042
Total Revenues	3,512,841	4,264,703	4,620,464
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	6,884,297	8,217,935	8,927,568
Culture & Recreation			
Other			
Total Expenditures	6,884,297	8,217,935	8,927,568
Revenue Over (Under) Expenditures	(3,371,456)	(3,953,232)	(4,307,104)
Operating Transfers In (Out)	3,846,024	3,974,892	4,077,104
Revenue & Other Sources Over (Under) Expenditures & Other Uses	\$474,568		
Budgeted Net Revenues (Expenditures)			(230,000)
Current Estimated Revenues Over (Under) Expenditures		21,660	
Fund Balance, Beginning of Year		1,488,397	1,510,057
Projected Fund Balance, End of Year		\$1,510,057	\$1,280,057

The Child Care Fund has been authorized to use \$230,000 of fund balance for consultant fees in connection with the expansion of the web-based case management system. This represents 50% of the total anticipated costs, with the State of Michigan paying for the remainder.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2007

Special Revenue	Prior Year	Current Year	Adopted
<u>Child Care-Social Services (2921)</u>	Actual	Estimated	Budget
	<u>9/30/2005</u>	<u>9/30/2006</u>	<u>2007</u>
Revenues:			
Intergovernmental Revenue	\$18,583	\$21,000	\$21,000
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>18,583</u>	<u>21,000</u>	<u>21,000</u>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	37,220	47,500	47,500
Culture & Recreation			
Other			
Total Expenditures	<u>37,220</u>	<u>47,500</u>	<u>47,500</u>
Revenue Over (Under) Expenditures	(18,637)	(26,500)	(26,500)
Operating Transfers In (Out)	<u>20,000</u>	<u>26,500</u>	<u>26,500</u>
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>\$1,363</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>69,276</u>	<u>69,276</u>
Projected Fund Balance, End of Year		<u>\$69,276</u>	<u>\$69,276</u>

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2007

Special Revenue	Prior Year	Current Year	Adopted
Soldiers & Sailors	Actual	Estimated	Budget
<u>Relief (2930)</u>	<u>12/31/2005</u>	<u>12/31/2006</u>	<u>2007</u>
Revenues:			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues			
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	\$90,000	\$90,000	\$60,000
Culture & Recreation			
Other			
Total Expenditures	90,000	90,000	60,000
Revenue Over (Under) Expenditures	(90,000)	(90,000)	(60,000)
Operating Transfers In (Out)	90,000	90,000	60,000
Revenue & Other Sources Over (Under) Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		None	None

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2007

Special Revenue <u>Veteran's Trust (2940)</u>	Prior Year Actual <u>12/31/2005</u>	Current Year Estimated <u>12/31/2006</u>	Adopted Budget <u>2007</u>
Revenues:			
Intergovernmental Revenue	\$21,808	\$16,032	\$12,347
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	21,808	16,032	12,347
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	21,808	16,032	12,347
Culture & Recreation			
Other			
Total Expenditures	21,808	16,032	12,347
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		886	886
Projected Fund Balance, End of Year		\$886	\$886

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2007

Special Revenue	Prior Year	Current Year	Adopted
<u>Compensated Absences (2980)</u>	Actual	Estimated	Budget
	12/31/2005	12/31/2006	2007
Revenues:			
Intergovernmental Revenue			
Charges for Services	134,356	\$122,000	\$129,000
Fines and Forfeits			
Interest on Investments	77,042	92,718	95,875
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	211,398	214,718	224,875
Expenditures:			
Judicial			
General Government	92,882	103,155	83,949
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	92,882	103,155	83,949
Revenue Over (Under) Expenditures	118,516	111,563	140,926
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	\$118,516		
Budgeted Net Revenues (Expenditures)			140,926
Current Estimated Revenues Over (Under) Expenditures		111,563	
Fund Balance, Beginning of Year		3,719,139	3,830,702
Projected Fund Balance, End of Year		\$3,830,702	\$3,971,628

Fund Balance use depends on the number of employees that retire and have a sick bank balance.

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2007

Debt Service	Prior Year	Current Year	Adopted
Ottawa County Building	Actual	Estimated	Budget
<u>Authority (5690-5695)</u>	<u>12/31/2005</u>	<u>12/31/2006</u>	<u>2007</u>
Revenues:			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	\$13,976	\$6,613	\$580
Rental	2,008,656	2,453,391	2,977,797
Licenses and Permits			
Other Revenue			
Total Revenues	2,022,632	2,460,004	2,978,377
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Debt Service	2,299,621	2,454,454	2,977,797
Total Expenditures	2,299,621	2,454,454	2,977,797
Revenue Over (Under) Expenditures	(276,989)	5,550	580
Operating Transfers In (Out)	(367,540)		
Proceeds from Refunding Bonds	10,005,000		
Premium on Bonds Issued	557,974		
Payment to Bond Escrow Agent	(10,424,650)		
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	(\$506,205)		
Budgeted Net Revenues (Expenditures)			580
Current Estimated Revenues Over (Under) Expenditures		5,550	
Fund Balance, Beginning of Year		16,734	22,284
Projected Fund Balance, End of Year		\$22,284	\$22,864

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2007

Capital Projects	Prior Year	Current Year	Adopted
Ottawa County Building	Actual	Estimated	Budget
<u>Authority (5690-5695)</u>	<u>12/31/2005</u>	<u>12/31/2006</u>	<u>2007</u>
Revenues:			
Intergovernmental Revenue			
Interest on Investments	\$48,723	\$40,000	\$66,000
Rental			
Other Revenue			
Total Revenues	<u>48,723</u>	<u>40,000</u>	<u>66,000</u>
Expenditures:			
Capital Projects	<u>\$3,503,310</u>	<u>\$3,014,153</u>	<u>9,360,000</u>
Total Expenditures	<u>3,503,310</u>	<u>3,014,153</u>	<u>9,360,000</u>
Revenue Over (Under) Expenditures	(3,454,587)	(2,974,153)	(9,294,000)
Proceeds from Bond Issuance	7,865,000		10,000,000
Premium on Bonds Issued	132,998		
Operating Transfers In (Out)	<u>(2,169,258)</u>	<u>600,000</u>	
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>\$2,374,153</u>		
Budgeted Net Revenues (Expenditures)			706,000
Current Estimated Revenues Over (Under) Expenditures		(2,374,153)	
Fund Balance, Beginning of Year		<u>2,374,153</u>	
Projected Fund Balance, End of Year		<u>None</u>	<u>\$706,000</u>

Bond Proceeds were received in 2005 for the construction of the Holland District Court. The County anticipates completion of the facility in 2006. In 2007, the County anticipates bond proceeds for the construction of the addition at the West Olive campus and the new Grand Haven facility.

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2007

Permanent Fund	Prior Year	Current Year	Adopted
<u>Cemetery Trust (1500)</u>	Actual	Estimated	Budget
	<u>12/31/2005</u>	<u>12/31/2006</u>	<u>2007</u>
Revenues:			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	\$122	\$266	\$260
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	122	266	260
Expenditures:			
Judicial			
General Government		597	
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Total Expenditures		597	
Revenue Over (Under) Expenditures	122	(331)	260
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	\$122		
Budgeted Net Revenues (Expenditures)			260
Current Estimated Revenues Over (Under) Expenditures		(331)	
Fund Balance, Beginning of Year		6,101	5,770
Projected Fund Balance, End of Year		\$5,770	\$6,030

COUNTY OF OTTAWA
2007 BUDGET SUMMARY
OTHER FUNDS

FUND NUMBER	FUND NAME	2006 PROJECTED RETAINED EARNINGS	2007 REVENUE/ OPERATING TRANSFERS	2007 EXPENSES/ OPERATING TRANSFERS	2007 PROJECTED RETAINED EARNINGS
5160	Delinquent Tax Revolving Fund	\$23,741,508	\$1,650,840	\$2,489,150	22,903,198
6360	Information Technology	2,304,729	2,185,648	2,313,924	2,176,453
6450	Duplicating	645,664	147,700	126,615	666,749
6550	Telecommunications	4,823,730	701,000	546,086	4,978,644
6641	Equipment Pool	5,876,906	1,377,531	1,202,382	6,052,055
6770	Protected Self-Funded Programs	2,487,590	542,364	561,607	2,468,347
6771	Protected Self-Funded Employee Insurance	1,256,403	12,545,324	10,873,502	2,928,225
6772	Protected Self-Funded Unemployment Insurance	1,008,845	177,884	347,768	838,961
6775	Long Term Disability Insurance	120,871	148,607	147,360	122,118
6780	Ottawa County, Michigan Insurance Authority Fund	6,378,326	2,560,870	564,730	8,374,466
6782	Protected Self-Funded Insurance - Mental Health	2,029,523	59,170	0	2,088,693
TOTAL OTHER FUNDS		<u>\$50,674,095</u>	<u>\$22,096,938</u>	<u>\$19,173,124</u>	<u>\$53,597,909</u>

COUNTY OF OTTAWA
COMPONENT UNITS BUDGET SUMMARY

FOR THE YEAR ENDED DECEMBER 31, 2007 ¹

	Ottawa County Road Commission (2010)	Ottawa County Central Dispatch Authority (2350)	Ottawa County Drain Commission	Ottawa County Public Utilities System	2007 Total Component Units
Revenues:					
Intergovernmental revenues	\$27,000,000	\$4,179,500		\$17,200,000	\$48,379,500
Charges for services			\$1,979,000	9,000,000	10,979,000
Interest on investments	150,000	160,000	32,000	250,000	592,000
Other	10,000	14,500		75,000	99,500
Total revenues	<u>27,160,000</u>	<u>4,354,000</u>	<u>2,011,000</u>	<u>26,525,000</u>	<u>60,050,000</u>
Expenditures:					
Current operations:					
General government					
Public safety		3,827,132			3,827,132
Public works	27,160,000		1,809,621	16,825,000	45,794,621
Capital Projects					
Debt service:					
Principal			52,600	6,500,000	6,552,600
Interest and fiscal charges			30,069	3,200,000	3,230,069
Total expenditures	<u>27,160,000</u>	<u>3,827,132</u>	<u>1,892,290</u>	<u>26,525,000</u>	<u>59,404,422</u>
Revenues over (under) expenditures		<u>526,868</u>	<u>118,710</u>		<u>645,578</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		526,868	118,710		645,578
Estimated fund balances, beginning of year,	4,589,122	6,645,423	1,271,138	4,667,240	17,172,923
Estimated fund balances, end of year	<u>\$4,589,122</u>	<u>\$7,172,291</u>	<u>\$1,389,848</u>	<u>\$4,667,240</u>	<u>\$17,818,501</u>

¹ The budget for the Ottawa County Road Commission is based on its fiscal year of September 30, 2007.