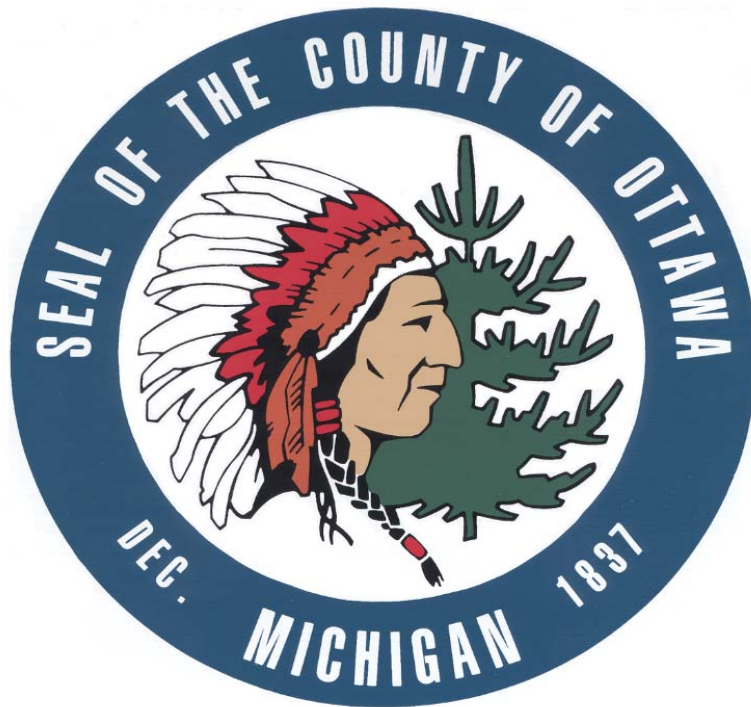


*County of Ottawa  
2013 Budget Summary*



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# County of Ottawa

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October 9, 2012

Chair Kuyers and Board of Commissioners:

Detailed herein are the 2013 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 2013 Budget as well as a resolution to approve the 2013 Operating Budget. Section II provides summary information and detail by fund of the 2013 Budget by source and activity. Section III includes fund descriptions, a General Fund summary by department, and 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 2013 Budget. Section V contains Five Year General Fund Projections and a spreadsheet analysis on each Financing Tool Fund. Section VI reports the 2013 personnel requests and recommendations. Section VII details the 2013 equipment requests and recommendations. Section VIII identifies the Capital Construction Projects, including estimated operating costs, as required by Public Act 621.

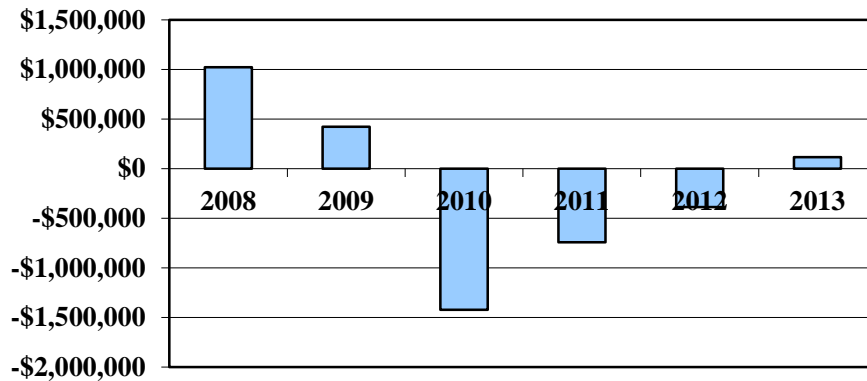
### **FINANCIAL ISSUES**

The 2013 budget process focused on providing quality services and programs amidst continued 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 continue to feel the decline in property values and are developing strategies to address this issue. Other economy driven revenue as well as State revenue are also on the decline.

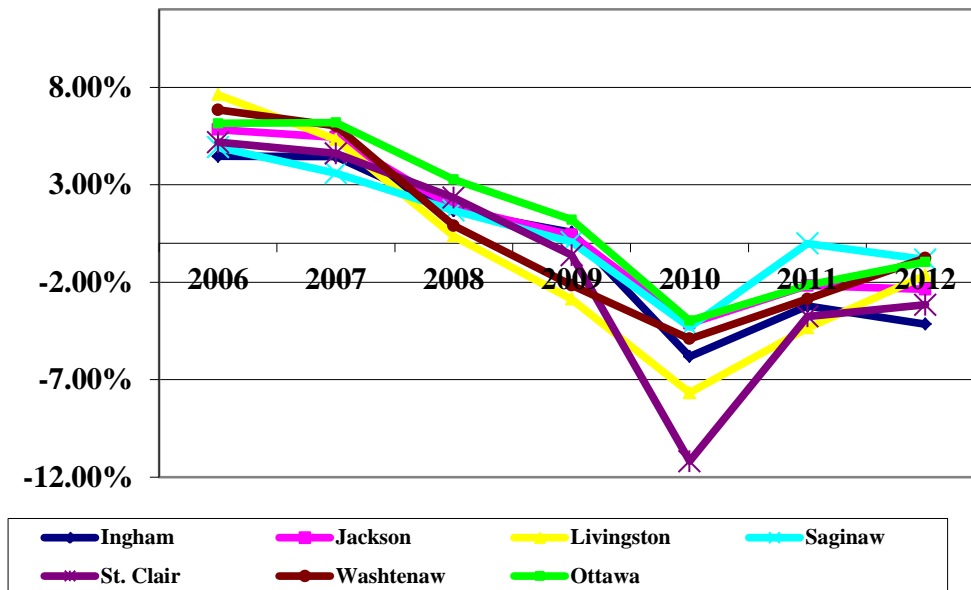
**Tax Base:** For many years, the County's finances were robust and able to accommodate both mandated services as well as certain discretionary programs approved by the Board of Commissioners. Strong growth in population and by extension, the tax base, provided the necessary funds to cover programs on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

### Ottawa County Change in Operating Tax Revenue



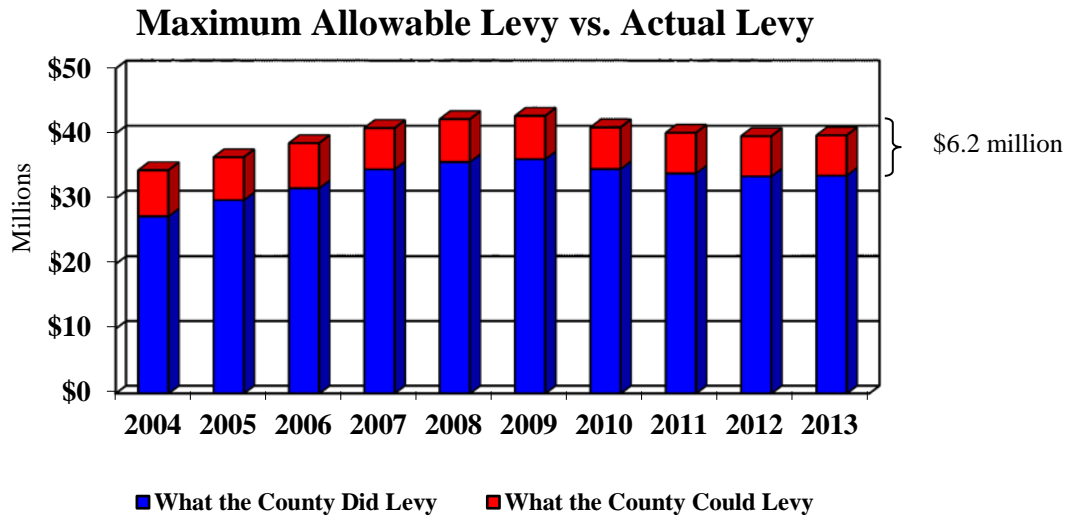
Specifically, between 2009 (the last year of increasing taxable value) and projected 2013, the County’s operating tax revenue has declined by \$2.44 million. The operating levy tax revenue is falling in part because home values are falling, and 70% of the County’s tax base is residential. Other Michigan municipalities have felt the decline in the housing market more acutely than Ottawa County. In fact, the County believes Ottawa County housing has experienced its low and is now retaining value or increasing value slightly. The tax base in Ottawa County has retained its value better than that of comparable Michigan counties. The graph that follows shows the change in taxable value for Ottawa County (in green) and its comparable counties:

Changes in Taxable Value – Ottawa and Comparable Counties



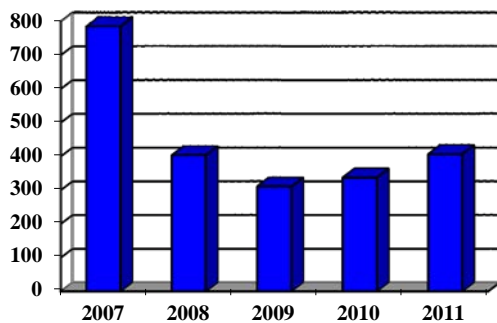
**Property Tax Revenue and the Citizen Tax Burden:** There are several ways to address this trend of decreasing revenues including increasing the operating tax levy. However, the County remains sensitive to taxpayer contributions. Ottawa County has a maximum tax limit of approximately 4.2650 mills for 2013 County operations. 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, the County’s strategic plan directs us to implement processes and strategies to address operational deficits with pro-active, balanced approaches. Consequently, the Board of Commissioners has chosen to continue to levy the lower amount - 3.6 mills, well below its legal maximum levy, - for 2013 operations. . **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 sixteenth 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 2004 - 2013:

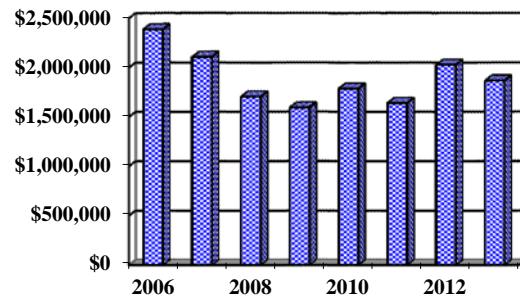


**Housing Decline:** The housing decline also impacts Register of Deeds revenue. A significant portion of County revenue comes from the Register of Deeds office for fees associated with the recordation of deeds, both for mortgage refinancing and new construction. After years of decline, the revenue is on an upward track. The 2013 budget is slightly lower than 2012 estimated in order to be conservative, but 2013 is still significantly higher than 2009 (the low point over the last several years).

Reported Privately Owned Residential Building Permits



Register of Deeds Revenue



**State and Federal Funding:** The State of Michigan continues to experience major challenges in balancing its budget, and these challenges have been ongoing for the last several years. Governor Rick Snyder has made restoring the State’s fiscal status his top priority. In order to achieve his goal, Governor Snyder essentially ended the revenue sharing program and replaced it with the County Incentive Program (CIP). In order to receive these funds (which are for general operations in the County), the County must meet the following three criteria:

1. Accountability and Transparency: By October 1, 2012, each County must produce a citizen's guide of its most recent local finances, including a recognition of its unfunded liabilities, a performance dashboard, and a projected budget report including at a minimum the current fiscal year and a projection for the immediately following fiscal year. The projected budget report shall include revenues and expenditures, a detailed listing of its debt service requirements, and an explanation of the assumptions used for the projections. The citizen's guide, performance dashboard, and projected budget report shall be made available for public viewing in the county clerk's office or posted on a publicly accessible Internet site. A sample of the dashboard is below:



## Ottawa County COUNTY & STATE GOVERNMENT DASHBOARD

### Economic Strength

| Measure                                   | Ottawa County     |          |          | Michigan        |          |          |
|---|-------------------|----------|----------|-----------------|----------|----------|
|   | Prior             | Current  | Progress | Prior           | Current  | Progress |
| Monthly unemployment rate <sup>1</sup>    | 9.2%              | 7.1%     | +        | 11.1%           | 9.3%     | +        |
|   | 10 of 83 Counties |          |          | 13 of 50 States |          |          |
| Real Gross Domestic Product (GDP)         | (8.7)%            | 5.2%     | +        | (5.0)%          | 2.9%     | +        |
|   | 1 of 15 MSAs      |          |          | 13 of 50 States |          |          |
| Percent of structurally deficient bridges | 2.9%              | 1.5%     | +        | 13.5%           | 13.2%    | +        |
|   | 38 of 50 States   |          |          | 38 of 50 States |          |          |
| Real personal income per capita           | \$26,268          | \$25,953 | -        | \$26,900        | \$27,396 | +        |
|   | 20 of 83 Counties |          |          | 39 of 50 States |          |          |
| Children living in poverty                | 9%                | 11%      | -        | 23%             | 23%      | ○        |
|   | 2 of 83 Counties  |          |          | 31 of 50 States |          |          |

1. "Prior" represents the same month of the previous year. Ottawa's rate is not seasonally adjusted because seasonally adjusted rates are not available for counties.

### Health & Education

| Measure   | Ottawa County                 |         |          | Michigan        |         |          |
|---|-------------------------------|---------|----------|-----------------|---------|----------|
|   | Prior                         | Current | Progress | Prior           | Current | Progress |
| Infant mortality (Per 1,000 births)               | 6.7                           | 4.9     | +        | 7.7             | 7.7     | ○        |
|   | 1 of 21 Counties w/≥ 6 deaths |         |          | 39 of 50 States |         |          |
| Obesity in the population                         | 24.0%                         | 23.1%   | +        | 30.3%           | 31.7%   | -        |
|   | 3 of 44 Health Depts          |         |          | 42 of 50 States |         |          |
| 3 <sup>rd</sup> graders reading at grade level    | 95%                           | 93%     | -        | 90%             | 87%     | -        |
|   | 2 of 57 School Districts      |         |          | 36 of 50 States |         |          |
| ACT college readiness benchmarks                  | 23.6%                         | 26.4%   | +        | 16.0%           | 17.3%   | +        |
|   | 3 of 82 Counties w/schools    |         |          | 36 of 50 States |         |          |
| Pop. w/bachelor's degree or higher (25+ yrs. old) | 30.5%                         | 20.5%   | -        | 24.7%           | 24.6%   | -        |
|   | 9 of 29 Counties <sup>2</sup> |         |          | 36 of 50 States |         |          |

2. Ottawa's rank is among Counties with populations of 65,000 or more.

### Value for Government

| Measure  | Ottawa County   |         |          | Michigan        |         |          |
|--|-----------------|---------|----------|-----------------|---------|----------|
|  | Prior           | Current | Progress | Prior           | Current | Progress |
| Bond rating (Standard & Poor's) <sup>3</sup>                   | Aa1             | Aaa     | +        | AA-             | AA-     | ○        |
| Government debt burden per capita                              | \$96            | \$87    | +        | \$748           | \$762   | -        |
|  | 36 of 50 States |         |          | 36 of 50 States |         |          |
| State gov't operating cost as a percent of GDP <sup>4</sup>    | 1.7%            | 1.4%    | +        | 12.8%           | 14.6%   | -        |
| State/local gov't operating cost as a percent of GDP           | n/a             | n/a     | n/a      | 22.3%           | 23.3%   | -        |
| Access to state gov't – number of online services <sup>5</sup> | 40              | 48      | +        | 357             | 385     | +        |

3. Ottawa's rating is from Moody's.

4. Ottawa's data reflects the County's operating cost as a percent of GDP.

5. Ottawa's data reflects the County's online services.

### Quality of Life

| Measure   | Ottawa County     |         |          | Michigan          |         |          |
|---|-------------------|---------|----------|-------------------|---------|----------|
|   | Prior             | Current | Progress | Prior             | Current | Progress |
| State park popularity – annual visits per citizen | n/a               | n/a     | n/a      | 2.2               | 2.3     | +        |
| Percent of residents satisfied with County parks  | 95%               | 85%     | -        | n/a               | n/a     | n/a      |
| Population growth (Ages 25-34)                    | (1.1)%            | (0.5)%  | +        | (1.2)%            | (0.4)%  | +        |
|   | 60 of 83 Counties |         |          | 60 of 83 Counties |         |          |
| Clean/safe water resources – water quality index  | n/a               | n/a     | n/a      | 85                | 85      | ○        |

### Public Safety

| Measure                    | Ottawa County |         |          | Michigan |         |          |
|----------------------------|---------------|---------|----------|----------|---------|----------|
|                            | Prior         | Current | Progress | Prior    | Current | Progress |
| Violent crimes per 100,000 | 155.6         | 169.1   | -        | 499.8    | 490.3   | +        |

2. Consolidation of Services: By February 13, 2013, the County must submit a consolidation plan to the State that is readily available for public viewing in the county clerk's office or posted on a publicly accessible Internet site. At a minimum, for a county that is submitting a consolidation plan for the first time, the plan shall include a listing of any previous services consolidated with an estimated cost savings amount for each consolidation. In addition, the plan shall include one or more new proposals to increase its existing level of cooperation, collaboration, and consolidation either within the jurisdiction or with other jurisdictions, an estimate of the potential savings amount, and a timeline for implementing the new proposal. In its strategic plan, the County board includes an objective to examine opportunities for service delivery with local units of government. During 2012, the County participated in a study to determine the feasibility of the County providing financial, human resource, equalization, and information technology services (for a fee) to the City of Grand Haven. The City now purchases equalization services from the County, and the cost and associated revenue is included in the 2013 budget. In

addition, the Sheriff's department holds contracts with several municipalities in the County to provide policing services; these programs are included in the Sheriff Contracts fund (Special Revenue fund 2610).

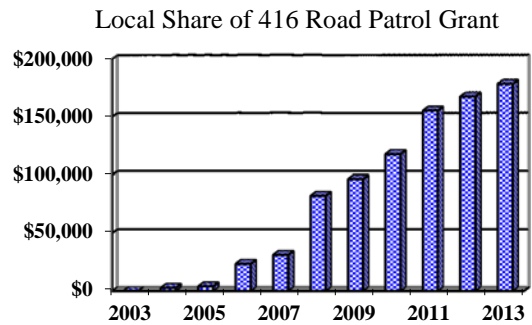
3. Employee Compensation: By June 1, 2013, the County must have developed and publicized an employee compensation plan that the county intends to implement with any new, modified, or extended contract or employment agreements for employees not covered under contract or employment agreement. This plan must be available for public viewing in the county clerk's office or posted on a publicly accessible Internet site and must be submitted to the department of treasury. The County is allowed to opt out of this criteria for 2012.
  - a. The plan must require that health care premium costs for new hires shall include a minimum employee share of 20%; or, an employer's share of the local health care plan costs shall be cost competitive with the new state preferred provider organization health plan, on a per employee basis.
  - b. New hires who are eligible for retirement plans are placed on retirement plans that cap annual employer contributions at 10% of base salary for employees who are eligible for social security benefits. For employees who are not eligible for social security benefits, the annual employer contribution is capped at 16.2% of base salary.
  - c. For defined benefit pension plans, a maximum multiplier of 1.5% for all employees who are eligible for social security benefits, except, where postemployment health care is not provided, the maximum multiplier shall be 2.25%. For all employees who are not eligible for social security benefits, a maximum multiplier of 2.25%, except, where postemployment health care is not provided, the maximum multiplier shall be 3.0%. In addition, final average compensation for all employees shall be calculated using a minimum of 3 years of compensation and shall not include more than a total of 240 hours of paid leave. Overtime hours shall not be used in computing the final average compensation for an employee.

The County's strategic plan includes the objective to advocate for the full reinstatement of State revenue sharing and mitigate any negative impacts of the shift of this funding to the CIP. The first criteria has been met, and the County website includes the required information. The County also meets the second criteria for all but couple coverage, and will opt out of this provision for 2012. The County does not provide post-employment health care, so the multiplier limits do not apply. The County meets the remaining pension criteria. The 2013 budget reflects the attainment of all the necessary criteria in its expenditures, and includes \$3.6 million in CIP revenue, representing a 1.7% increase over 2012.

*Mental Health:* Community Mental has had to reactivate their waiting list for adult mental health services during 2012 due to insufficient resources to cover the costs. Though revenue is rising, the increase is insufficient to cover the costs. Seventy individuals are currently on the wait list.

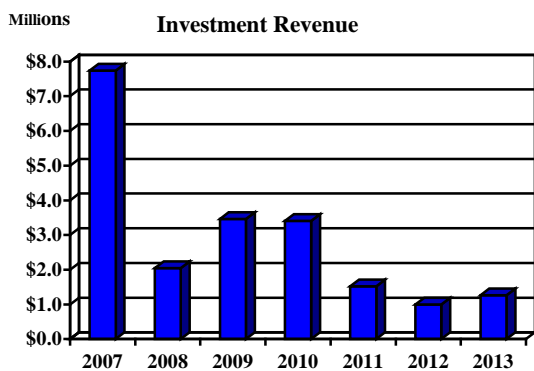


*Secondary Road Patrol:* The P.A. 416 secondary road patrol grant from the State of Michigan is also falling. In 2003, the State paid for the entire cost of the grant which funds two road patrol officers and one sergeant. Because the Board believes the program is important to public safety, the County will cover the decrease in funding. With the 2013 budget, the County is now funding \$178,000 - 53% - of the program.



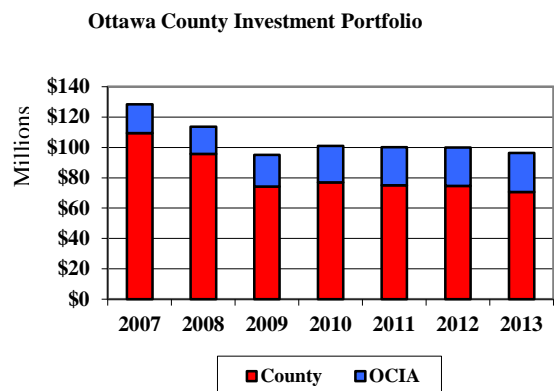
*Survey and Remonumentation:* Ottawa County has invested nearly \$1.8 million dollars in excess of annual grant dollars to complete the State’s Remonumentation Program. Ottawa County “expedited” their program based on the premise that the State would allow the County to complete the program early and be reimbursed for those expenses by the State. Currently, the State is unwilling to repay these funds in a timely manner. In 2006, the State Legislature raided the Remonumentation Fund in order to balance their budget which eliminated the surplus balance in that Fund. In addition, declining revenue from deed registrations has reduced the State’s Remonumentation Program funding thereby significantly reducing State Remonumentation Grants. As a result, only a small repayment from the State is figured into the projections. However, Ottawa County has been instrumental in helping to draft new legislation which would require the state to repay these funds in a much quicker time period. At this point, it is uncertain whether or not this legislation will be passed.

**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 3 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.



Investment markets remain challenging. Although market values improved significantly in 2007, subsequent years show more modest returns. Because the County is limited by the State of Michigan in its choice of investment vehicles, the County anticipates average return rates to remain low.

In addition to declines in market returns, the County’s portfolio size has also diminished. The portfolio reached a high of \$128 million in 2007, but is expected to end fiscal year 2013 at just over \$96 million. 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





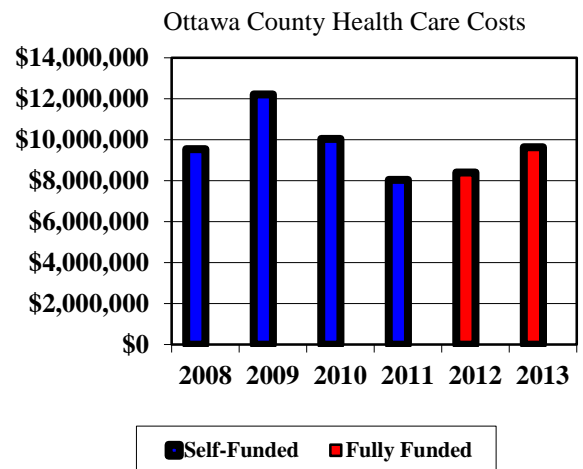
complex. The Parks and Recreation department has also made several capital improvements and purchases, and the County depleted its Revenue Sharing Reserve Fund in 2011 as planned.

**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% 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.

**Wages:** Due to the decline of taxable value, County Administration knew that budgets would be very tight over the next few years. Consequently, cost of living adjustments projected are modest. Originally, the 2013 budget included a 1% increase, but in connection with changes in health insurance, the increase is 1.75% as of January 1, 2013.

**Fringe Benefits:** The strategic plan directs the County to reduce the negative impact of rising employee benefit costs on the budget. Prior to 2011, the County self-insured health insurance costs. After putting it out for bid, the County saved money by changing to a fully insured plan through Priority Health, and the County expects to renew their contract with them later this year. During 2012, the County launched their health management initiative described as the “Know Your Numbers” campaign.

To cover the cost of this program for 2012, \$102,000 was added to the budget in the Employee Benefits fund (Internal Service Fund 6771). In 2013, the County has budgeted \$200,000 for health management costs. Nevertheless, the graph to the right shows that 2013 budgeted costs are still lower than 2009 and 2010. In fact, the costs in 2009 totaled \$12.2 million; the 2013 budget is \$9.6 million.



**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. However, of January 1, 2008, retirees over age 65 can only purchase insurance at the full actuarially determined cost, and the County no longer provides credits towards the premium. As a result, the County’s OPEB unfunded accrued actuarial liability on December 31, 2011 was just \$959,000. The annual required contribution (ARC) included in the 2013 budget is just \$203,000.

**Tuition Reimbursements:** The Board of Commissioners also decided to reinstate the tuition reimbursement program, which had been suspended in 2010 – 2012. Accordingly, the 2013 budget includes \$125,000 overall for this cost.

**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 is identified in the County’s Strategic Plan and continues to be monitored as new legislation is considered. During 2005, County departments identified mandated and discretionary services. Discretionary services were further categorized as essential or non-essential. During 2007, the Board of Commissioners completed their first ranking of discretionary services. Additional rankings have been completed in 2008 through 2012. During 2009, work was completed on discretionary functions. In January of 2010, the Board of Commissioners completed the first ranking of all County services (mandated and discretionary). Rankings of both mandatory and discretionary services have continued/will continue annually in 2013. The rankings have provided an additional tool to identify reductions in 2012 and will likely factor into future budget decisions.

**Fund Balance/Net Assets:** One of the objectives in the County’s strategic plan is to implement processes and strategies to address operational budget deficits with pro-active, balanced approaches. Significant, unplanned use of unassigned fund balance for operations should be avoided.

| Fund Type              | Total Equity 2009     | Total Equity 2010     | Total Equity 2011     | Total Projected Equity 2012 | Total Projected Equity 2013 |
|------------------------|-----------------------|-----------------------|-----------------------|-----------------------------|-----------------------------|
| General Fund           | \$ 16,712,957         | \$ 17,979,501         | \$ 21,244,490         | \$ 19,931,956               | \$ 18,735,135               |
| Special Revenue Funds  | 36,457,126            | 31,924,757            | 32,575,283            | 34,448,200                  | 32,744,027                  |
| Delinquent Tax         |                       |                       |                       |                             |                             |
| Revolving Fund         | 24,727,300            | 24,271,796            | 24,023,477            | 23,197,170                  | 22,220,694                  |
| Internal Service Funds | 28,842,629            | 32,657,693            | 34,045,916            | 34,204,453                  | 34,123,156                  |
| Total Equity           | <u>\$ 106,740,012</u> | <u>\$ 106,833,747</u> | <u>\$ 111,889,166</u> | <u>\$ 111,781,779</u>       | <u>\$ 107,823,012</u>       |

Equity at the end of 2013 is expected to decrease by 3.5%. Total fund balance in the General Fund is budgeted to decrease by \$1.2 million, but the County has not historically had to use fund balance due to positive budget variances. However, \$197,000 is budgeted to come from previously committed/assigned fund balance. In the Special Revenue funds, the Solid Waste Cleanup fund is expected to use \$830,000 of fund balance in connection with capital improvements. The Parks fund is budgeted to use \$751,000 for various capital endeavors. As planned, net assets in the Delinquent Tax Revolving Fund (DTRF) are decreasing. Multiple bond payments, and operating transfers to the General Fund, are paid from the fund. Consequently, net assets are expected to decrease through 2017, after which one of the larger bond issues will be paid off. Net assets of the Internal Services are expected to stay steady.

Despite the decreases, the County still has considerable equity in relation to expenditures. The table that follows illustrates this point:

|                                    | 2013<br>Budgeted<br>Expenditures | Estimated<br>Equity   | Equity as<br>a % of<br>Expenditures |
|------------------------------------|----------------------------------|-----------------------|-------------------------------------|
| General Fund                       | \$ 63,950,007                    | \$ 18,735,135         | 29.3%                               |
| Special Revenue Funds              | 80,872,255                       | 32,744,027            | 40.5%                               |
| Delinquent Tax<br>Revolving Fund * | 2,900,833                        | 22,220,694            | 766.0%                              |
| Internal Services Funds            | 18,791,393                       | 34,123,156            | 181.6%                              |
|                                    | <u>\$ 166,514,488</u>            | <u>\$ 107,823,012</u> | 64.8%                               |

*\* It is important to note that the fund equity in the Delinquent Tax Revolving fund is significantly more than the cash balance since the fund has a large receivable.*

Financial entities should ideally have sufficient fund balance to cover 15% 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.

### **Balancing the 2013 Budget**

The upward pressure on expenditures combined with flat or decreasing revenue results in a deficit for the 2013 General Fund budget as submitted by departments. Specifically, expenditure requests exceeded projected revenues by nearly \$4 million, not including personnel requests. The 2012 budget submitted by departments came in with expenditures exceeding revenues by nearly \$3.4 million.

#### **Cost Reductions:**

Beginning in 2010 a number of elected officials/departments agreed to temporarily leave an approved position vacant. All of the following General Fund positions will continue to be held vacant with the 2013 budget:

| <b>Elected<br/>Official/Department</b> | <b>Position</b>                        | <b>Full Time<br/>Equivalent</b> | <b>Cost<br/>(2010)</b> | <b>Comments</b>          |
|--|--|---------------------------------|------------------------|--------------------------|
| Prosecutor                             | Assistant<br>Prosecuting<br>Attorney I | 1.00                            | \$88,700               | Vacancy began in<br>2009 |
| Fiscal Services                        | Accountant I                           | .50                             | \$37,368               | Vacancy began in<br>2010 |
| Treasurer                              | Clerical                               | 1.00                            | \$57,840               | Vacancy began in<br>2010 |
| Sheriff – Jail                         | Corrections Officer                    | 1.00                            | \$64,664               | Vacancy began in<br>2009 |
| Sheriff – Auto Theft                   | Road Patrol Deputy                     | 1.00                            | \$87,559               | Vacancy began in         |

| <b>Elected Official/Department</b> | <b>Position</b>                      | <b>Full Time Equivalent</b> | <b>Cost (2010)</b> | <b>Comments</b>       |
|------------------------------------|--------------------------------------|-----------------------------|--------------------|-----------------------|
| Grant                              |                                      |                             |                    | 2009                  |
| Sheriff - Road Patrol              | Cadet (Part-time, unbenefitted)      | N/A                         | \$8,872            | Vacancy began in 2009 |
| Sheriff Administration             | 2 Clerical (Part-time, Unbenefitted) | N/A                         | \$19,233           | Vacancy began in 2009 |
| Geographic Information Systems     | Intern (Part-time, Unbenefitted)     | N/A                         | \$1,850            | Vacancy began in 2009 |

Health Insurance: Like most entities, Ottawa County has become concerned about the rapid increase in health insurance costs. Effective with the 2013 budget, the County is reducing its contribution into health savings accounts from 100% of the minimum deductible allowed by the IRS to 75%. The associated savings for this change are approximately \$381,000.

In addition, through vacancies and other savings, the Information Technology fund had accumulated additional net assets over the last few years. Accordingly, IT charges were reduced by 7% (\$209,000) to all departments for 2013. Operational supplies in the Sheriff's department and the Jail were reduced by \$167,000 based on revised equipment needs and historical spending patterns.

#### Cost Refinements:

In 2007 through estimated 2012, savings from staff vacancies ranged from \$400,000 - \$545,000 per year. In the 2012 budget, the County reduced the budget by \$300,000 to reflect vacancies. Based on actual experience, the County has reduced the 2013 budget by \$400,000 to reflect vacancies.

Departmental charges for health insurance are significantly reduced when employees opt out of coverage. Employees that opt out of health insurance coverage currently receive \$2,400 annually which is significantly less than the amount to insure them. In the General Fund, just over 28 full time equivalents opt out of health insurance coverage. In the Health Fund, just under 16 full time equivalents opt out. As a result, the health insurance budget line items have been decreased by \$267,000 in the General Fund, and the Operating Transfer from the General Fund to the Health Fund was reduced by \$145,000 to reflect anticipated opt out savings. Refinements were also made to the operating transfers to other funds. Additionally, the operating transfer to the Health fund was reduced by an additional \$55,000 and the Child Care fund was reduced by \$200,000 based on revised expenditure estimates. Other operating transfers decreased in total by \$302,000.

#### Revenue Adjustments:

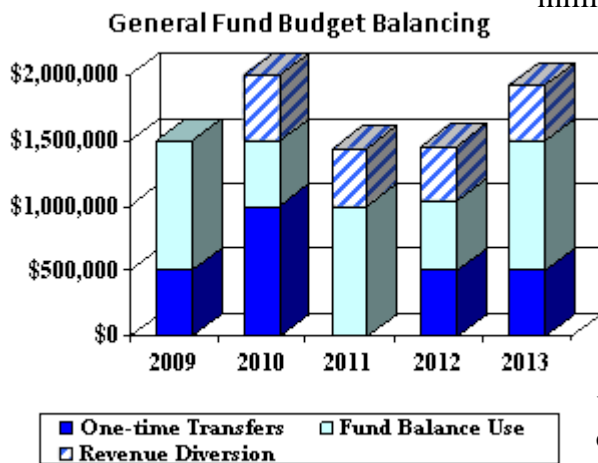
Because there has been significant volatility in the housing market, the County reviews property sales figures monthly during the budget process. Originally, taxable value was estimated to decrease by 1%. As the budget process progressed, the projections became more favorable. As a result, the estimated change in taxable value for 2013 has been changed to flat (0% increase). This change and other various adjustments/corrections are increasing the 2013 tax revenue budget by \$1.6 million from the initial projection.

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. Prior to 2010, 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 Ottawa County Courthouse in Grand Haven, significant additional construction needs are not anticipated in the next few years. Since the fund is projected to have \$3.8 million in fund balance at 12/31/2012 and the General Fund is also projected to have \$1.9 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 (prior to 2010) will continue to be credited to the General Fund in 2013. This is the fourth year of the revenue diversion, and the County is projecting that this rent may continue going to the General Fund for the next 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. Prior to 2010, this revenue had been credited to the Telecommunications Fund (6550) to provide funds for telecommunication infrastructure purchases. In 2010 - 2012, General Fund financial results allowed the County to continue to credit the Telecommunications fund with this revenue. Given that the fund is projected to have over \$2.7 million in retained earnings at 12/31/12, funds are available for additional infrastructure purchases. As a result, the estimated \$125,000 of inmate phone commission revenues will continue to go to the General Fund in 2013. The County is projecting that this revenue may continue going to the General Fund for the next 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 programs based on projections, the County is continuing to fund some of them with the use of one-time dollars. The 2013 budget includes a \$500,000 transfer from the Ottawa County Insurance Authority. At 12/31/11, the fund has net assets of \$13.9 million. The County contributed money to start the Authority in 1990, and the balance of that contribution is \$4.6



million. While not a permanent funding source, the fund is able to contribute to the General Fund at least through 2018. In addition, the 2013 budget includes the use of \$1 million of unassigned General Fund fund balance. Historically, the County has budgeted the 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

undesigned fund balance of at least 15% for several years. If the County used the entire \$1 million, it would still be within the parameters of the financial policy.

It should also be noted that the one-time dollars of \$1 million represent less than 1.6% of the General Fund budget. While not a long-term solution, fund balance use does allow for the continuation of programs until our long-term financial picture becomes clearer. 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. With the 2013 budget, the one-time transfers and the fund balance use total \$1.5 million. The table that follows summarizes the changes made to balance the General Fund.

**Revenues:**

|  |                               |
|--|-------------------------------|
| 2013 General Fund Budget Proposed by Departments                                       | \$61,423,209                  |
| Correction, analysis and fine tuning of tax projections                                | 1,588,000                     |
| Diversion of rent revenue from the Public Improvement Fund                             | 300,000                       |
| Diversion of jail phone commission revenue<br>from Telecommunications                  | 125,000                       |
| Adjustment to Register of Deeds revenue  | 224,000                       |
| Revised County Incentive Program revenue estimate from State                           | 103,000                       |
| Reflected use of unassigned (vs. committed) fund balance                               | (1,250,000)                   |
| Revised investment income projection   | 148,512                       |
| Revised Circuit Court revenue  | 52,000                        |
| Other miscellaneous adjustments  | 236,286                       |
| <b>Total General Fund Revenue Proposed by<br/>Finance and Administration Committee</b> | <hr/> <b>62,950,007</b> <hr/> |

**Expenditures**

|   |                            |
|---|----------------------------|
| 2013 General Fund Budget Proposed by Departments  | \$65,463,412               |
| Reduced IT charges by 7% based on vacancies   | (209,000)                  |
| Reduction in health insurance net of .75% increase in salaries                                    | (115,000)                  |
| Reduction to reflect health insurance opt outs  | (267,000)                  |
| Reduction for anticipated vacancies   | (400,000)                  |
| Transfer to the Health and Child Care funds budget decreased based on current/historical activity | (400,000)                  |
| Increased contingency from .5% to .9% of prior year expenditures                                  | 250,000                    |
| Decreased operating transfers to other funds for health insurance opt outs/other reductions       | (302,000)                  |
| Reduction to Sheriff and Jail operational supplies based on historical needs                      | (167,000)                  |
| Other miscellaneous adjustments   | 96,595                     |
| Total General Fund Expenditures Proposed by Finance and Administration Committee                  | <u><u>\$63,950,007</u></u> |

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

In addition to the changes made to operating transfers in to the Special Revenue funds discussed with the General Fund, the changes made in the General Fund for health insurance were also made in the Special Revenue funds. The remaining changes are corrections or refinements and do not reflect any changes in services.

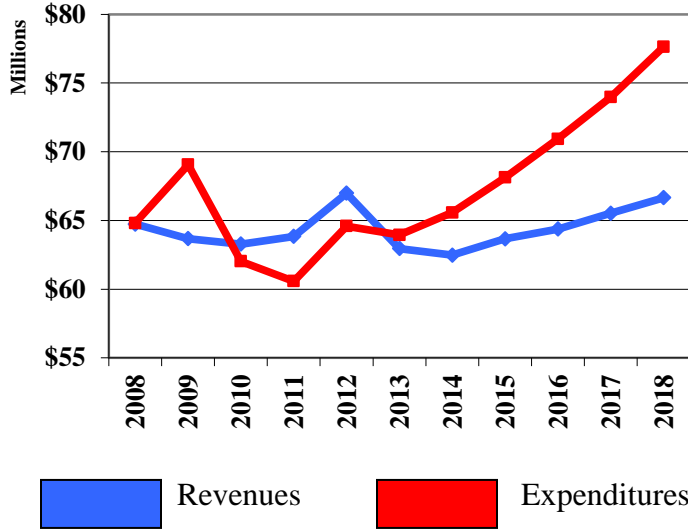
**FUTURE FINANCIAL PLANNING CONCERNS**

The County's strategic plan addresses the goal of maintaining and improving the financial position of the County. An objective is to identify financial threats, and one method used to identify threats is to project General Fund activity out five years.

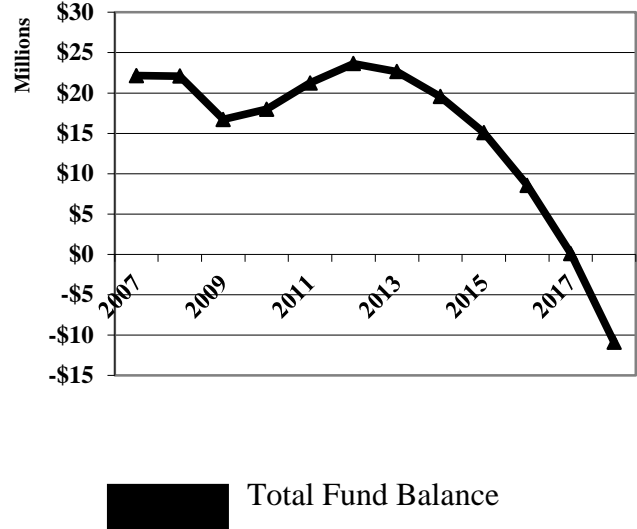
The economic situation for the County government as well as the Country as a whole has been quite volatile in the last few years. The most significant impact of the economic downturn has been on the tax base, and tax legislation passed several years ago in the State of Michigan will make recovery in 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.



General Fund Revenues and Expenditures



Fund Balance - General Fund



The graphs above show an increasing gap between revenue and expenditures that widens to as much as \$10.9 million and total fund balance shows a deficit by 2018 if revenue and expenditure assumptions prove true and no additional changes are made to operations. Several other options and combinations of options exist and will be explored for consideration by the Board of Commissioners. At this point, it appears the County may have difficult choices to make in the future.

**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* has changed the value on which the County calculates its tax revenue by approximately \$945 million which equates to \$3.4 million in County operating taxes. Although the County believes it has seen the worst of the property value declines, the *Proposal A* legislation will make tax base recovery a long process.

**Expenditures**

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

**Employee Insurance:** Increases in health care costs have been problematic across all sectors of the economy, including Ottawa County. As a result, the County strategic plan directs the implementation of a health management plan. From a management perspective, wellness programs have the potential to decrease absenteeism, reduce medical insurance costs, and improve employee productivity, recruitment, and retention. During 2012, the County launched their health management initiative described as the “Know Your Numbers” campaign. Specifically, County employees and their spouses were required to complete three items to avoid paying an additional 15 - 20 percent of their health insurance in 2013:

1. Participate in a biometric health screening between July 17 and August 6, 2012

2. Complete an online health risk appraisal by August 31, 2012.
3. Complete and submit your tobacco user certification form by August 31, 2012. If the participant uses tobacco products, he/she must participate in the “Tobacco Cessation Program” to secure the lower health insurance copay.

Plans for 2014 include the start of disincentives for employees by way of higher co-pays if three out of four health metrics are not met without a reasonable attempt at improvement identified by their doctor or if the covered person continues to use tobacco products. Noncompliance in 2014 will result in an additional 15 - 30 percent in the employee share of health premiums.

**Legacy Costs:** Ottawa County has historically had a defined benefit pension plan with the Michigan Employees Retirement System (MERS) that provides employees with a monthly stipend based on final average compensation and years of service. Employers bear the investment risk and cost for an employee's retirement, making this system costly to an employer, especially in a bad market. A study was completed to identify both the short and long-term cost ramifications of changing retirement plans for new employees, estimating that in the long-term, the change if made for all employee classifications could save \$30 million over 30 years. However, in the short-term, the change would actually increase costs for approximately 10 years. In order to plan for the short-term increase anticipated, the County Board established the DB/DC Conversion funds with transfers of approximately \$4.6 million from various funds.

The County's strategic plan includes the objective to continue to implement the strategy to move employee groups from a defined benefit (DB) plan to a defined contribution (DC) plan for new hires. On December 27, 2011, the County Board approved a series of resolutions to move new Unclassified and Group T (non-union) County employees from a DB pension to a DC pension effective January 1, 2012. In 2013, Union Groups will also move from a DB pension to a DC pension for all new hires.

**Landfill Clean-up Costs:** In 1990, the County established the Solid Waste Clean-up fund with money received by Ottawa County from the settlement of litigation over the Southwest Ottawa Landfill. The fund's goal is to use the interest generated from the principal to cover ongoing annual costs of the landfill clean-up. Significant capital improvements have been made to expedite the clean-up of the site. However, this has also resulted in higher annual clean-up costs. This, combined with extraordinarily low interest rates, is causing concern over the fund's ability to cover the clean-up costs. In May of 2012, the Board approved the transfer of \$2.34 million from the General Fund to the Solid Waste Clean-up fund to help fund 2013 capital improvements and long term operational costs. Nevertheless, projections indicate the fund may be depleted by 2024. Consequently, the County may need to provide additional funding if projections hold true.

### **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.
- Complete the implementation of a defined contribution benefit for new hires in bargaining units to replace the current defined benefit retirement system.
- Annual review of health insurance plan for appropriate changes.
- Review and analysis of other fringe benefit costs.
- Implementation of the Continuous Improvement/Lean Government initiative to improve efficiency in all County departments as part of the County's 4C initiative that also includes Customer Service, Communication, and Cultural Diversity.
- 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.

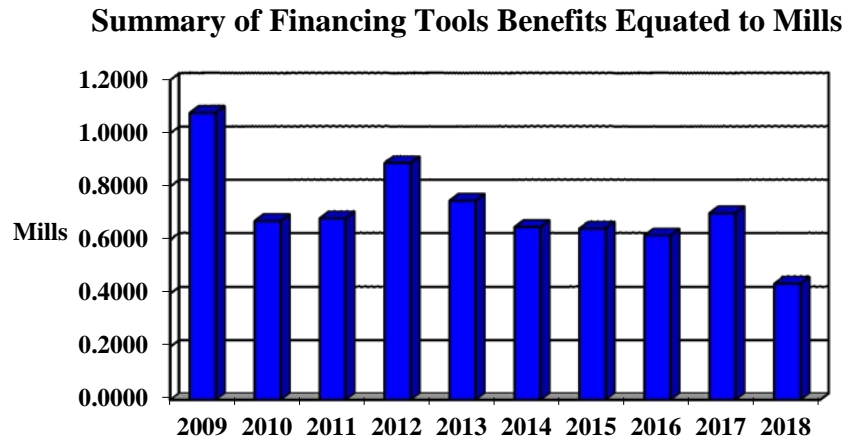
### **Financing Tools that Help Address Concerns**

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 2012 Budget is as follows:

- Solid Waste Clean-up Fund (2271) is continuing to pay the clean-up cost on the Southwest Ottawa Landfill as well as a capital improvement project in 2013 (\$856,000).
- 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.
- Public Improvement Fund (2450) includes a portion (approximately \$188,000) of the 2013 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 2013 budget also includes this revenue diversion, and the County anticipates this may continue through 2018.
- Stabilization Fund (2570) is providing the General Fund with approximately \$29,000 in interest earnings. In addition, the fund provides additional flexibility to deal with unexpected occurrences that have the potential to negatively impact finances.
- Delinquent Tax Revolving Fund (5160) is funding bond payments of \$2.05 million on four bond issues, and is contributing \$625,000 for General Fund operations.

- 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 2013 is \$1.3 million. Telecommunications is also contributing approximately \$150,000 per year for debt service requirements on the Fillmore/Grand Haven project, and as discussed earlier, \$125,000 in inmate phone commissions.

The Financing Tools play a major role in reducing our tax levy. The amount for 2013 equates to 0.7477 mills. The graph that follows shows the benefits, in lieu of millage, that the financing tools provide:



*The amount for 2009 is much higher as they reflect the construction of the new Ottawa County Courthouse in Grand Haven and the Fillmore Street addition. Several financing tools have participated in this endeavor. The amount decreases in 2018 because 2017 was the last year of bond payments on the 2005 refunding issue. Other variances are due primarily from differences in capital purchases.*

## **LEGISLATIVE ISSUES**

**Personal Property Tax Revenue Replacement:** The State of Michigan is considering eliminating Personal Property Tax (PPT) in the State. Legislators are discussing potential replacements for the significant loss of revenue that all governmental entities, including counties, would experience. The total statewide revenue from PPT is approximately \$1.1 billion with \$2.7 million attributed to Ottawa County. Ottawa County is strongly opposing this legislation and is working with state government leaders to ensure there is guaranteed replacement funding for local units of government.

**Electronic Case Management:** The County has implemented a Justice Imaging System, which automates the processing and transfer of court and legal documents. Nevertheless, the law still requires courts to keep physical files rather than allowing the electronic storage of documents. In order for counties to utilize the technology to its fullest extent several legislative changes must be made to existing statutes and court rules which currently do not allow the use of these types of technology. The County has been successful in obtaining legislative and administrative rule changes to allow the use of electronic seals, electronic signatures, and the utilization of electronic filing of documents such as court pleadings, motions, briefs, responses, orders, judgments, and notices. These changes have resulted in significant efficiencies and cost savings. Ottawa County has been involved in helping advance legislation (House Bill 5795) that would allow for the electronic storage of documents. If approved this legislation would save Ottawa County alone approximately \$750,000 per year.

**Child Care Fund:** There are several areas of legislation that may impact the Child Care fund. The enforcement of a 1985 Supreme Court Administrative Order would require counties to maintain a ratio of one probation officer to every 6,000 children under the age of 19 within the County. The enforcement would cost the County an estimated \$1 million because the employees meeting the education requirements for probation officers (per the SCAO order), detention workers and caseworkers who are currently charged to the Child Care Fund, would be ineligible for State funding. For now, the Department of Human Services (DHS) is not pushing for the enforcement, but the potential remains for significant cost increases. Attempts by County Juvenile leaders to modify the order continue.

In addition, Senate Bill 246 & 247 (Competency) is supported by the Michigan Probate Judges Association (MPJA), and it does align the juvenile process with the adult system. However, the difference is that in the adult system, the state pays the bill for restoration services. In these bills, the courts/County would pay for all restorative services rendered to a child from age 10 and up, in an effort to make the child competent. The judges do not support the courts/counties paying for these services and have been very public about this. Further, the Michigan Association of Counties is opposing the fiscal impact portion of the bills. On behalf of Juvenile Justice Vision 20/20 and as directed by the County strategic plan regarding funding of mandates, County Juvenile leaders as well as those of other counties are drafting a letter to the MPJA and legislators, raising concerns about the fiscal impact to courts/counties and several other unanswered questions. If this legislation goes through, it could have a fiscal impact due to an increase in defense attorney requests, which are anticipated, and also, residential placements, if community programming/services are not available or appropriate. The cost for forensic exams may also increase because of the additional requirements for evaluators within these bills. The use of the Child Care Fund (which is funded 50% by the State) is not an option with this process due to competency being considered a judicial process.

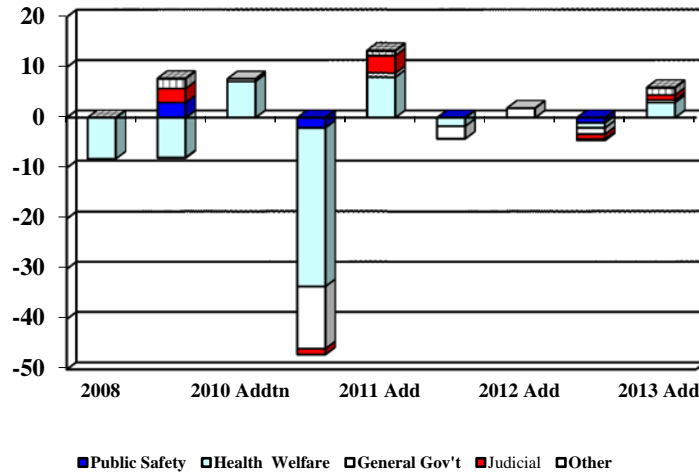
**Indigent Defense:** HB 5804 would significantly change how indigent legal defense services are provided in Michigan. A State board would replace the role that county judges have in the selection and oversight of attorneys providing services to indigent clients. This board would adopt standards for the indigent attorney function and county governments would need to meet these currently unknown standards or face removal of oversight of this function. Either meeting the new standards or loss of oversight of the function would likely create additional cost at the county level. The legislation enjoys broad support from the legislature and the Governor's Office because of major problems that exist in other areas of Michigan. The County and Circuit Court are working together to modify the legislation in a way that would allow counties that are performing this function to continue this work without additional expense.

## **PROGRAMMATIC ISSUES**

**Staffing Needs:** Ottawa County, the eighth largest county in the State of Michigan, was also the fifth fastest growing county in the State in 2010 as well. The population has grown by more than 20,000 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. Full time equivalents decreased in 2010 mostly due to the reorganization of Community Mental Health that was in process at the time of adoption. New personnel approved with the 2011 and 2012 budgets include primarily grant-funded positions. In 2013, the County is adding 6 full time equivalents in a variety of service areas, 3 of which are grant funded. The graphs that follow show the increase in total full time equivalents in the County for 2009 - 2013 added/subtracted through the budget process:

Positions Added by Function – 2008 - 2013



**Operational Efficiency:** The County’s Strategic Plan includes the objective to maintain system and programs of continuous improvement to gain efficiencies and improve effectiveness. In August of 2012, the County Administrator’s office began implementation of the LEAN government plan, which is a customer-driven waste reduction program. Specifically, the program:

1. Examines a current process
2. Improves efficiency by decreasing process time
3. Produces a product or service to the demand of internal and external customers
4. Initiates organizational change

The 2013 budget includes a .7 full time equivalent to coordinate the process and \$75,000 for consultants.

**Communication:** The County Strategic Plan directs the maintenance of a comprehensive communication plan and the consideration of expanding the marketing and communications manager position. The reduction in publication days of key print newspapers in the area and the increasing presence and influence of social media communication have necessitated a more aggressive approach to communicating with the public. As a result, the County added a part-time Marketing and Communications Manager position in the Administrator’s office charged with the following responsibilities:

1. Make communications services available to County departments and offices through the Administrator’s Office much like GCSI lobbyist services are available to County departments and offices through the Administration.

2. Aggressively implement the Board of Commissioner's Communications Plan including new social media approaches.
3. Work to develop news stories with quotes and photos on important Board actions and other County business and submit these to the various media markets.
4. Manage and promote speaker's bureau.

The initiative began in the Spring of 2012 with the addition of .25 full time equivalents in the Administrator's office. The 2013 budget includes a full time position with half charged to the Administrator's office and half to the Parks and Recreation department.

**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.

#### Infrastructure

A planned enhancement to the County infrastructure involves piloting virtual desktop technology using a virtual desktop infrastructure (VDI) appliance. To improve access due to a growing demand for internet bandwidth while providing appropriate security, firewall, and web filtering will be installed on a planned MERIT network connection. As part of our infrastructure upgrades, IT will purchase the licensing necessary to bring the current servers running older operating systems up to Windows 2008R2. A more effective means of replicating the County's Enterprise Content Management System will be implemented by replacing the current program (Doubletake) with a less costly product (ViceVersa Pro). Over \$86,000 is included in the 2013 budget for these upgrades.

#### Employee Technical Knowledge

Improve the level of technical knowledge of County employees in County technologies, the IT Training room will be upgraded with a mobile lectern and laptop for the instructor, and a new projector. This is the first replacement for the original project which was installed in 1999. The 2013 budget includes \$4,100 for the upgrade.

#### Mobile Technology

Mobile technology provides an opportunity to enhance workflow and business processes, and it improves employee connectedness and communication with their home office. For several years, this has been limited to select employees using Blackberry Encryption Services. In 2013, the County plans to expand this to other devices. The 2013 budget includes \$55,000 to support this endeavor.

#### Software Deployment

A planned enhancement to services involves the deployment of a customer service catalog. This module of our current Help Desk (Footprints) software will allow our customers to submit requests for support in a way that is less confusing and specific to their needs. The process is in line with Information Technology Infrastructure Library (ITIL) standards which are a set of practices for IT Service Management that focus on aligning IT services with the needs of business. The 2013 budget includes \$4,500 for this initiative.



## County Website

The County strategic plan includes continued improvement to the County website. Since January 2012, the following online applications have been added to the County web site:

- Campaign Finance Reporting
- Challenge of Children Conference Website & Registration (joint project of Ottawa, Allegan & Muskegon Counties)
- miOttawa Website Redesign
- Integration with Kent County's Reverse Auction System
- Integration w/ Munis (financial software)

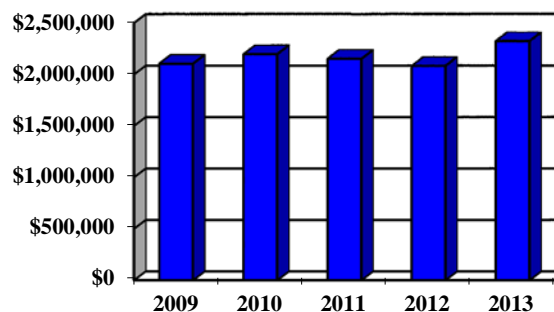
Scheduled for fourth quarter 2012 and 2013:

- Surplus Inventory Management
- Inmate Visitation Scheduling
- Plat Scan Access
- Jury Duty Management
- Prosecutor's Schedule

The 2013 budget includes \$234,000 for maintenance and continued development of the County website.

In addition to the initiatives above, the 2013 Budget includes approximately \$2.3 million for other equipment and technology needs. The following graph shows the dollar amount of equipment added each year from 2009 to 2013 during the budget process:

**History of Approved Equipment**



## **BUDGET SUMMARY**

The 2013 budget reflects the on-going implementation and refinement of the action plans addressed in the Ottawa County Strategic Plan. The fluctuations between the 2012 amended and 2013 budgets are the result of the previous discussion. A comparison of the 2012 amended and 2013 budgets follows.

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

| Source                    | 2012<br>Amended<br>Budget | 2012<br>Percent<br>of Total | 2013<br>Proposed<br>Budget | 2013<br>Percent<br>of Total | Percent<br>Increase<br>(Decrease) |
|---------------------------|---------------------------|-----------------------------|----------------------------|-----------------------------|-----------------------------------|
| Taxes                     | \$ 40,711,222             | 25.9%                       | \$ 40,728,767              | 28.8%                       | 0.0%                              |
| Intergovernmental Revenue | 73,703,989                | 46.9%                       | 61,794,020                 | 43.8%                       | -16.2%                            |
| Charges for Services      | 14,679,572                | 9.4%                        | 14,251,689                 | 10.1%                       | -2.9%                             |
| Fines and Forfeits        | 1,066,600                 | 0.7%                        | 1,075,600                  | 0.8%                        | 0.8%                              |
| Interest on Investments   | 399,832                   | 0.3%                        | 606,253                    | 0.4%                        | 51.6%                             |
| Rental Income             | 5,550,961                 | 3.5%                        | 5,430,804                  | 3.8%                        | -2.2%                             |
| Licenses and Permits      | 825,676                   | 0.5%                        | 950,570                    | 0.7%                        | 15.1%                             |
| Other Revenue             | 1,821,826                 | 1.2%                        | 1,581,406                  | 1.1%                        | -13.2%                            |
| Operating Transfers In    | 15,554,457                | 9.9%                        | 12,117,637                 | 8.6%                        | -22.1%                            |
| Fund Balance              |                           |                             |                            |                             |                                   |
| Use/(Contribution)        | <u>2,675,491</u>          | <u>1.7%</u>                 | <u>2,900,950</u>           | <u>2.1%</u>                 | 8.4%                              |
| Total Revenues            | <u>\$ 156,989,626</u>     | <u>100.0%</u>               | <u>\$ 141,437,696</u>      | <u>100.2%</u>               | -9.9%                             |

Taxes serve as the primary revenue source for the General Fund, E-911, and Parks and Recreation Fund. The 2013 tax revenue budget includes levies for the following purposes:

|                      | <u>Millage for 2013 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. The County is estimating no change in taxable value in 2013. However, the E-911 and Parks tax revenue are based on the 2012 taxable value which decreased by .96%. In 2013, tax revenue is increasing due to changes in estimated delinquencies, industrial facilities tax, changes in tax increment financing districts, and various other adjustments.

Intergovernmental Revenue represents 43.8% of the Governmental funds revenue budget and is decreasing. Major fluctuations by fund/area follow:

| <u>Fund</u>   | <u>Change over 2012</u> |
|---|-------------------------|
| Parks and Recreation  | (\$738,071)             |
| Mental Health   | \$1,456,120             |
| Sheriff 9/30 Grant Programs   | (\$644,234)             |
| Friend of the Court   | \$176,980               |
| Child Care Fund   | \$119,864               |
| Workforce Investment Act (WIA) Funds/<br>Community Action Agency/Weatherization | <u>(\$12,094,944)</u>   |
|   | <u>(\$11,724,285)</u>   |

Intergovernmental revenue in the Parks and Recreation fund also varies significantly depending on grants. The budgets reflect the following major grants:

| <u>Project</u>                    | 2012<br><u>Budget</u> | 2013<br><u>Budget</u> |
|-----------------------------------|-----------------------|-----------------------|
| Holland Country Club EPA Grant    | \$646,800             | \$0                   |
| Koster Property                   | \$200,000             | \$0                   |
| Macatawa Greenway Trail           | \$672,000             | \$672,000             |
| Ottawa Beach Waterfront Walkway   | \$300,000             | \$0                   |
| Grand River Open Space/Accessible |                       | \$177,500             |
| Total                             | <u>\$1,518,800</u>    | <u>\$849,500</u>      |

More grants may come in during 2013 which would be added to the budget via budget adjustment. Intergovernmental revenue in the Friend of the Court and the Child Care fund is increasing in tandem with expenditures. Grant funding pays a percentage of eligible expenditures.

For Mental Health, the entire increase can be attributed to increases in Medicaid, primarily due to client counts. Sheriff 9/30 Grants fund is decreasing because the County received some one-time Port Security equipment grants of \$536,000.

In September of 2012, the Board approved a change in budgeting policy for Michigan Works! and Community Action Agency (CAA) funds in that these funds will not be part of the annual budget process. Instead, budget adjustments will be made as grant awards come in. The rationale for the change is:

- No County general fund dollars go to Michigan Works! or CAA.
- Michigan Works! and CAA revenue sources are primarily grants.
- Budgets for both are more of a guess than actual known amounts.
- Due to year-ends that are different than the County year-end, up to three separate budgets may be required in a year.
- Staff time for the aforementioned items are minimally 250 hours for guesses. Staff can better allocate time to other higher value tasks.
- Once grants are established, a budget amendment would take place that creates a budget on that specific grant. This is done for other grants the County receives during the budget year.
- With our new Financial System, we will use the Project/Grant accounting module to track revenue and expenses over multiple years, consistent with the grant award.
- This process improvement is in line with the 4-C plan involving continuous process improvement.

Consequently, there is nothing included in the 2013 budget for these funds.

Charges for Services revenue is 10.1% of total revenue for 2013 and is decreasing 2.9%. The main area of decrease is in the General Fund. Specifically, charges to departments for indirect administrative costs are decreasing by \$440,000. The first full year of occupancy at the new Ottawa County Courthouse in Grand Haven was in 2010. The previous facility was fully depreciated, so facilities charges for the departments that occupy the building (mainly the

Courts) increased significantly. Indirect administrative costs were temporarily high over the last two years to reflect roll forward adjustments in the plan to accommodate these depreciation charges. The revenue will have a smaller decrease in 2014 due to the depreciation corrections, but should stabilize after that.

Interest on Investments reflects a 51.6% increase in the amount of \$206,000. The increase is due to a slight improvement in projected return rates in 2013. Cash balances are expected to remain steady.

Licenses and Permits revenue is increasing primarily due to increases in the estimated number of Food licenses and Private Sewage Permits, as well as increased rates charged for Vending Machines.

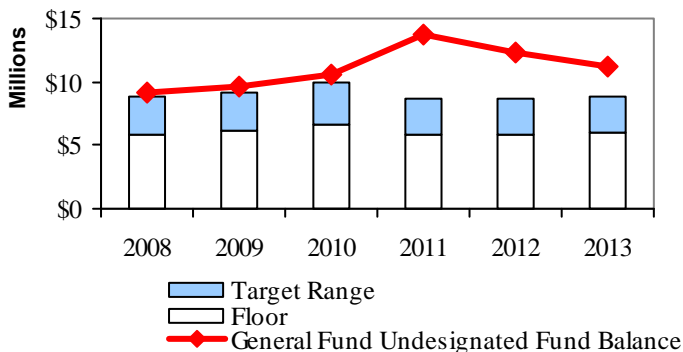
Operating Transfers In revenue is decreasing in the Stabilization fund (\$886,000) and the Solid Waste Clean-up fund (\$2.34 million) as those were Board approved transfers from 2011 revenue over expenditures (i.e., one-time transfers). Transfers to the County’s financing tools are based on revenue available in the General Fund after their audit.

Fund Balance usage is increasing slightly overall. The Solid Waste Clean-up fund is using a total of \$830,000 in connection with capital improvements to the clean-up system. Both the Health fund and the Child Care fund are budgeted to each use \$200,000 of fund balance. The County does not anticipate that either fund will need to use fund balance due to historical variances due to cost settlement revenue and vacancies. The General Fund anticipates good results in 2012 for the following reasons:

- Medicaid Cost settlement dollars received in 2012 for prior periods (resulting in a decrease in the operating transfer to the Health fund)
- Delay of the Park West drain project (and the County share of costs) to 2013
- Unused contingency
- Vacancy savings in several funds
- Higher Register of Deeds revenue due to high numbers of warranty deeds being recorded

Although \$1 million from unassigned fund balance is budgeted in the General Fund for 2013, the County does not anticipate using it based on prior years’ experience. The \$1 million represents 1.6% of the total General Fund budget. The Public Improvement fund anticipates adding \$260,000 to fund balance from rent revenue. There are no capital projects scheduled out of this fund for 2013.

**General Fund Targeted and Actual Undesignated Fund Balance**



**It is important to note that the unassigned fund balance will be maintained at the level indicated by the County’s financial policies (10 - 15 percent of the actual expenditures of the most recently completed audit). The graph to the left illustrates the County’s compliance with the policy.**

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

| Use                                 | 2012<br>Amended<br>Budget | 2012<br>Percent<br>of Total | 2013<br>Proposed<br>Budget | 2013<br>Percent<br>of Total | Percent<br>Increase<br>(Decrease) |
|-------------------------------------|---------------------------|-----------------------------|----------------------------|-----------------------------|-----------------------------------|
| Legislative                         | \$483,503                 | 0.3%                        | \$429,309                  | 0.3%                        | -11.2%                            |
| Judicial                            | 15,761,485                | 10.0%                       | 15,475,760                 | 10.9%                       | -1.8%                             |
| General Government                  | 16,804,420                | 10.7%                       | 16,312,715                 | 11.5%                       | -2.9%                             |
| Public Safety                       | 30,400,375                | 19.4%                       | 30,149,049                 | 21.3%                       | -0.8%                             |
| Public Works                        | 1,961,583                 | 1.2%                        | 1,932,629                  | 1.4%                        | -1.5%                             |
| Health & Welfare                    | 67,906,171                | 43.3%                       | 57,556,980                 | 40.8%                       | -15.2%                            |
| Culture & Recreation                | 5,686,868                 | 3.6%                        | 5,035,433                  | 3.6%                        | -11.5%                            |
| Community &<br>Economic Development | 879,347                   | 0.6%                        | 700,508                    | 0.5%                        | -20.3%                            |
| Other                               | 433,403                   | 0.3%                        | 735,405                    | 0.5%                        | 69.7%                             |
| Debt Service                        | 2,585,920                 | 1.6%                        | 2,578,644                  | 1.8%                        | -0.3%                             |
| Operating Transfers Out             | 14,086,551                | 9.0%                        | 10,531,264                 | 7.4%                        | -25.2%                            |
| <b>Total Expenditures</b>           | <b>\$156,989,626</b>      | <b>100.0%</b>               | <b>\$141,437,696</b>       | <b>100.0%</b>               | <b>-9.9%</b>                      |

Legislative expenditures are decreasing by 11.2% due to the end of health insurance benefits for Board members. Judicial expenditures are decreasing by 1.8% or \$286,000. As discussed under charges for services revenue, indirect cost charges are decreasing for occupants of the Ottawa County Courthouse in Grand Haven (mostly judicial functions) because 2012 includes adjustments for prior years for depreciation. The 2013 charges for indirect administration in the judicial functions decreased in total by \$355,000. In addition, grant funding for the 9/30 Judicial Grants fund is down \$191,000 because funding has not yet been confirmed. These decreases were tempered by overall increases in other operational costs.

General Government expenditures are decreasing 2.9%. The 2012 budget includes \$157,000 for the remainder of the one-time Energy Efficiency Community Development Block Grant. In the General Fund, the Elections budget is \$126,000 lower since 2013 is not an election year. In addition, the Board approved the combining of the Register of Deeds and County Clerk positions, which reduced costs by \$107,000. Expenditures in Facilities Maintenance are \$249,000 lower because the 2012 budget includes \$145,000 for roofing projects at two of the County facilities. However, the 2013 budget includes \$160,000 for new aerial maps; funding for the maps will come from committed fund balance. The 2013 budget also includes \$100,000 for the full year cost of equipment rental on the new financial software.

Public Safety expenditures, representing 21.3% of total expenditures, are essentially staying steady. As discussed under intergovernmental revenue, Sheriff 9/30 Grants fund is decreasing because the County received some one-time Port Security equipment grants of \$536,000 in 2012. However, the 2013 budget includes \$108,000 for E-ticketing equipment, and Medical care costs for jail inmates are also increasing based on more current expenditures. The remaining increases are normal, inflationary increases.

Public Works expenditures are decreasing by 1.5%. The 2012 budget includes an additional \$200,000 in the County share of drain assessments. The last few years have seen higher assessments due to the severe storms experienced in 2009 and 2010. However, expenditures in the Solid Waste Clean-up fund are \$145,000 higher in connection with capital improvements to the landfill clean-up effort.

Health and Welfare expenditures, representing 40.8% of total expenditures is decreasing by 15.2%. As discussed under intergovernmental revenue, the Board approved a change in budgeting policy for Michigan Works! and Community Action Agency (CAA) funds in that these funds will not be part of the annual budget process (\$12.1 million). However, the Mental Health budget is increasing by \$1.3 million or 1.9%. Significantly, more will be spent on developmentally disabled client care. Institutional costs for delinquent juveniles are increasing due to higher numbers of placements as well as higher per diems.

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 variances in capital projects was discussed in part under intergovernmental revenue. The 2012 capital outlay budget is \$3.1 million, which includes \$451,000 on various land improvements, \$600,000 for the Ottawa Beach Board Walk, \$651,000 for the Holland Country Club restoration, \$434,000 for the Connor Bayou project, and various other, smaller projects. The 2013 capital outlay budget is \$2.4 million and includes just \$1.54 million for the construction of a 2.5 mile paved trail through the Upper Macatawa Natural area to link the Meijer Kenowa Trail to Adams Street paths. In addition, \$300,000 is included for the Holland Pumphouse Museum project.

Operating Transfers Out are decreasing for the same reasons discussed under operating transfers in. The amount is slightly different due to funds having different year-ends and the exclusion of proprietary funds on this schedule.

## 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.

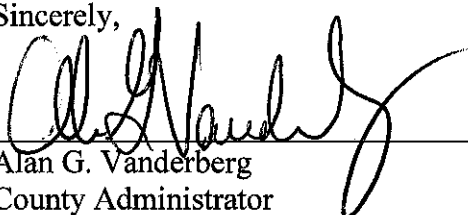
With financial forecasting and the creation of long-term financing tools, the County has positively impacted future financial decisions and the County's financial stability. These tools permit the County to reduce taxes to County residents, maintain the County's bond rating, and control costs to departments. 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 stagnate tax revenue and the increasing cost for employee benefits. Ottawa County also remains one of the fastest growing counties in Michigan, which increases the need for services to the public, especially during economic downturns. 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 2013 budget continues to address the projected operational deficits with a balanced approach of increasing revenues, reducing expenditures, and using-one time dollars. 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

  
Robert Spaman  
Fiscal Services Director



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

RESOLUTION TO APPROVE 2013 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 23, 2012, 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 2013; 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 2013 Budgeted Revenue and Expenditures totaling \$202,436,246 and \$212,943,956, 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 2013 and all funds have sufficient revenues and/or fund balance to meet their expenditure needs;

NOW, THEREFORE, BE IT RESOLVED that revenues and expenditures are hereby adopted as budgeted in the "2013 Ottawa County Budget" (by department, 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 –

ABSTAIN: Members –

RESOLUTION DECLARED ADOPTED.

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Chairperson, Philip Kuyers

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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 23, 2012, 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  
23rd day of October, A.D., 2012.

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

COUNTY OF OTTAWA

COMPARATIVE ANALYSIS OF 2012-2013 BUDGETS

REVENUES

| <u>SOURCE</u>                      | <u>PERCENT OF<br/>TOTAL</u> | <u>2013</u>          | <u>2012</u>          | <u>PERCENT OF<br/>INCREASE<br/>(DECREASE)</u> |
|------------------------------------|-----------------------------|----------------------|----------------------|---|
| TAXES                              | 19.13%                      | \$40,728,767         | \$40,711,222         | 0.0%  |
| INTERGOVERNMENTAL REVENUE          | 46.20%                      | \$98,410,750         | \$104,747,709        | -6.0%   |
| CHARGES FOR SERVICES               | 19.32%                      | \$41,131,689         | \$47,870,558         | -14.1%  |
| FINES & FORFEITS                   | 0.51%                       | \$1,075,600          | \$1,066,600          | 0.8%  |
| INTEREST ON INVESTMENTS            | 0.37%                       | \$781,753            | \$599,246            | 30.5%   |
| RENTAL INCOME                      | 2.55%                       | \$5,430,804          | \$5,550,961          | -2.2%   |
| LICENSE & PERMITS                  | 0.45%                       | \$950,570            | \$825,676            | 15.1%   |
| OTHER                              | 0.85%                       | \$1,808,676          | \$2,053,096          | -11.9%  |
| OPERATING TRANSFERS IN             | 5.69%                       | \$12,117,637         | \$15,554,457         | -22.1%  |
| BOND PROCEEDS                      | 0.00%                       | \$0                  | \$3,500,000          | -100.0%                                       |
| FUND BALANCE USE                   | 4.93%                       | \$10,507,710         | \$15,118,211         | -30.5%  |
| <b>TOTAL REVENUES <sup>1</sup></b> | <b>100.00%</b>              | <b>\$212,943,956</b> | <b>\$237,597,736</b> | <b>-10.4%</b>                                 |

EXPENDITURES

| <u>ACTIVITY</u>                        | <u>PERCENT OF<br/>TOTAL</u> | <u>2013</u>          | <u>2012</u>          | <u>PERCENT OF<br/>INCREASE<br/>(DECREASE)</u> |
|--|-----------------------------|----------------------|----------------------|---|
| LEGISLATION                            | 0.20%                       | \$429,309            | \$483,503            | -11.2%  |
| JUDICIAL                               | 7.27%                       | \$15,475,760         | \$15,761,485         | -1.8%   |
| GENERAL GOVERNMENT                     | 7.66%                       | \$16,312,715         | \$16,804,420         | -2.9%   |
| PUBLIC SAFETY                          | 16.01%                      | \$34,097,309         | \$34,337,071         | -0.7%   |
| PUBLIC WORKS                           | 24.29%                      | \$51,729,122         | \$48,620,583         | 6.4%  |
| HEALTH AND WELFARE                     | 27.03%                      | \$57,556,980         | \$67,906,171         | -15.2%  |
| CULTURE & RECREATION                   | 2.36%                       | \$5,035,433          | \$5,686,868          | -11.5%  |
| COMMUNITY & ECONOMIC DEVELOPMENT       | 0.33%                       | \$700,508            | \$879,347            | -20.3%  |
| OTHER GOVERNMENTAL FUNCTIONS           | 0.35%                       | \$735,405            | \$433,403            | 69.7%   |
| CAPITAL PROJECTS                       | 2.82%                       | \$6,000,000          | \$17,348,243         | -65.4%  |
| DEBT SERVICE                           | 6.73%                       | \$14,340,151         | \$15,246,091         | -5.9%   |
| OPERATING TRANSFERS OUT                | 4.95%                       | \$10,531,264         | \$14,086,551         | -25.2%  |
| <b>TOTAL EXPENDITURES <sup>1</sup></b> | <b>100.00%</b>              | <b>\$212,943,956</b> | <b>\$237,593,736</b> | <b>-10.4%</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  
2013 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

| <b>2013 PROPOSED BUDGET<br/>DETAIL BY FUND OF<br/>SOURCE AND ACTIVITY</b> | <b><i>SPECIAL REVENUE FUNDS</i></b> |                               |                                |                                 |                    |                          |                                   |
|---|-------------------------------------|-------------------------------|--------------------------------|---------------------------------|--------------------|--------------------------|-----------------------------------|
|   | General<br>Fund<br>1010             | Parks &<br>Recreation<br>2081 | Friend of<br>the Court<br>2160 | 9/30 Judicial<br>Grants<br>2170 | Health<br>2210     | Mental<br>Health<br>2220 | Solid Waste<br>Clean - Up<br>2271 |
| Fund Balance  | (\$1,196,821)                       | (\$750,877)                   |                                | (\$474)                         | (\$200,000)        |                          | (\$830,016)                       |
| <b>SOURCES:</b>   |                                     |                               |                                |                                 |                    |                          |                                   |
| Revenue   |                                     |                               |                                |                                 |                    |                          |                                   |
| Taxes   | \$37,771,003                        | \$2,945,764                   |                                |                                 |                    |                          |                                   |
| Intergovernmental Revenue   | \$7,062,459                         | \$867,100                     | \$2,145,353                    | \$141,409                       | \$3,795,178        | \$36,985,355             |                                   |
| Charges for Services  | \$11,523,086                        | \$371,200                     | \$431,650                      | \$45,000                        | \$649,127          | \$385,580                |                                   |
| Fines & Forfeits  | \$1,075,600                         |                               |                                |                                 |                    |                          |                                   |
| Interest on Investments   | \$329,004                           | \$49,492                      |                                |                                 |                    | \$36,000                 | \$25,984                          |
| Rental Income   | \$3,159,481                         | \$45,000                      |                                |                                 |                    |                          |                                   |
| Licenses & Permits  | \$281,300                           |                               |                                |                                 | \$669,270          |                          |                                   |
| Other   | \$380,316                           | \$6,000                       |                                |                                 | \$192,240          | \$226,604                |                                   |
| Operating Transfers In  | \$1,170,937                         |                               | \$683,189                      | \$44,647                        | \$3,772,809        | \$593,057                |                                   |
| Bond Proceeds   |                                     |                               |                                |                                 |                    |                          |                                   |
| Total Revenue   | <u>\$62,753,186</u>                 | <u>\$4,284,556</u>            | <u>\$3,260,192</u>             | <u>\$231,056</u>                | <u>\$9,078,624</u> | <u>\$38,226,596</u>      | <u>\$25,984</u>                   |

COUNTY OF OTTAWA  
2013 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

| <b>2013 PROPOSED BUDGET<br/>DETAIL BY FUND OF<br/>SOURCE AND ACTIVITY</b> | <b><i>SPECIAL REVENUE FUNDS</i></b> |                               |                                |                                 |                    |                          |                                   |
|---|-------------------------------------|-------------------------------|--------------------------------|---------------------------------|--------------------|--------------------------|-----------------------------------|
|   | General<br>Fund<br>1010             | Parks &<br>Recreation<br>2081 | Friend of<br>the Court<br>2160 | 9/30 Judicial<br>Grants<br>2170 | Health<br>2210     | Mental<br>Health<br>2220 | Solid Waste<br>Clean - Up<br>2271 |
| <b>ACTIVITIES:</b>  |                                     |                               |                                |                                 |                    |                          |                                   |
| Expenditures  |                                     |                               |                                |                                 |                    |                          |                                   |
| Legislative   | \$429,309                           |                               |                                |                                 |                    |                          |                                   |
| Judicial  | \$11,098,017                        |                               | \$3,260,192                    | \$231,530                       |                    |                          |                                   |
| General Government  | \$15,823,889                        |                               |                                |                                 |                    |                          |                                   |
| Public Safety   | \$23,433,728                        |                               |                                |                                 |                    |                          |                                   |
| Public Works  | \$539,500                           |                               |                                |                                 |                    |                          | \$856,000                         |
| Health & Welfare  | \$1,016,999                         |                               |                                |                                 | \$9,278,624        | \$38,226,596             |                                   |
| Culture & Recreation  |                                     | \$5,035,433                   |                                |                                 |                    |                          |                                   |
| Community & Economic Development  | \$700,508                           |                               |                                |                                 |                    |                          |                                   |
| Other Government Functions  | \$735,405                           |                               |                                |                                 |                    |                          |                                   |
| Capital Projects  |                                     |                               |                                |                                 |                    |                          |                                   |
| Debt Service  |                                     |                               |                                |                                 |                    |                          |                                   |
| Operating Transfers Out   | \$10,172,652                        |                               |                                |                                 |                    |                          |                                   |
| Total Expenditures  | <u>\$63,950,007</u>                 | <u>\$5,035,433</u>            | <u>\$3,260,192</u>             | <u>\$231,530</u>                | <u>\$9,278,624</u> | <u>\$38,226,596</u>      | <u>\$856,000</u>                  |
| Revenue Over (Under)  |                                     |                               |                                |                                 |                    |                          |                                   |
| Expenditures  | <u>(\$1,196,821)</u>                | <u>(\$750,877)</u>            |                                | <u>(\$474)</u>                  | <u>(\$200,000)</u> |                          | <u>(\$830,016)</u>                |

COUNTY OF OTTAWA  
2013 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

***SPECIAL REVENUE FUNDS***

| <b>2013 PROPOSED BUDGET<br/>DETAIL BY FUND OF<br/>SOURCE AND ACTIVITY</b> | Landfill<br>Tipping Fees<br>2272 | Transportation<br>System<br>2320 | Farmland<br>Preservation<br>2340 | Brownfield<br>Redevelopment<br>Authority<br>2430 | Infra-<br>structure<br>2444 | Public<br>Improvement<br>2450 | Homestead<br>Property<br>Tax<br>2550 | Register<br>of Deeds<br>Automation Fund<br>2560 |
|---|----------------------------------|----------------------------------|----------------------------------|--|-----------------------------|-------------------------------|--------------------------------------|---|
| Fund Balance  | (\$2,450)                        |                                  |                                  |  | (\$96,046)                  | \$260,433                     | (\$38,603)                           | \$42,347  |
| <b>SOURCES:</b>   |                                  |                                  |                                  |  |                             |                               |                                      |   |
| Revenue   |                                  |                                  |                                  |  |                             |                               |                                      |   |
| Taxes   |                                  |                                  |                                  |  |                             |                               | \$12,000                             |   |
| Intergovernmental Revenue   |                                  | \$157,569                        |                                  |  |                             |                               |                                      |   |
| Charges for Services  | \$345,000                        |                                  |                                  |  |                             |                               |                                      | \$259,450                                       |
| Fines & Forfeits  |                                  |                                  |                                  |  |                             |                               |                                      |   |
| Interest on Investments   |                                  |                                  |                                  |  | \$28,954                    | \$40,779                      | \$634                                | \$3,973   |
| Rental Income   |                                  |                                  |                                  |  |                             | \$410,179                     |                                      |   |
| Licenses & Permits  |                                  |                                  |                                  |  |                             |                               |                                      |   |
| Other   | \$32,110                         |                                  |                                  |  |                             |                               |                                      |   |
| Operating Transfers In  |                                  |                                  |                                  |  |                             |                               |                                      |   |
| Bond Proceeds   |                                  |                                  |                                  |  |                             |                               |                                      |   |
| Total Revenue   | <u>\$377,110</u>                 | <u>\$157,569</u>                 |                                  |  | <u>\$28,954</u>             | <u>\$450,958</u>              | <u>\$12,634</u>                      | <u>\$263,423</u>                                |



COUNTY OF OTTAWA  
2013 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

***SPECIAL REVENUE FUNDS***

| <b>2013 PROPOSED BUDGET<br/>DETAIL BY FUND OF<br/>SOURCE AND ACTIVITY</b> | Landfill<br>Tipping Fees<br>2272 | Transportation<br>System<br>2320 | Farmland<br>Preservation<br>2340 | Brownfield<br>Redevelopment<br>Authority<br>2430 | Infra-<br>structure<br>2444 | Public<br>Improvement<br>2450 | Homestead<br>Property<br>Tax<br>2550 | Register<br>of Deeds<br>Automation Fund<br>2560 |
|---|----------------------------------|----------------------------------|----------------------------------|--|-----------------------------|-------------------------------|--------------------------------------|---|
| <b>ACTIVITIES:</b>  |                                  |                                  |                                  |  |                             |                               |                                      |   |
| Expenditures  |                                  |                                  |                                  |  |                             |                               |                                      |   |
| Legislative   |                                  |                                  |                                  |  |                             |                               |                                      |   |
| Judicial  |                                  |                                  |                                  |  |                             |                               |                                      |   |
| General Government  |                                  |                                  |                                  |  |                             | \$2,850                       | \$5,300                              | \$221,076                                       |
| Public Safety   |                                  |                                  |                                  |  |                             |                               |                                      |   |
| Public Works  | \$379,560                        | \$157,569                        |                                  |  |                             |                               |                                      |   |
| Health & Welfare  |                                  |                                  |                                  |  |                             |                               |                                      |   |
| Culture & Recreation  |                                  |                                  |                                  |  |                             |                               |                                      |   |
| Community & Economic Development  |                                  |                                  |                                  |  |                             |                               |                                      |   |
| Other Government Functions  |                                  |                                  |                                  |  |                             |                               |                                      |   |
| Capital Projects  |                                  |                                  |                                  |  |                             |                               |                                      |   |
| Debt Service  |                                  |                                  |                                  |  |                             |                               |                                      |   |
| Operating Transfers Out   |                                  |                                  |                                  |  | \$125,000                   | \$187,675                     | \$45,937                             |   |
| Total Expenditures  | <u>\$379,560</u>                 | <u>\$157,569</u>                 |                                  |  | <u>\$125,000</u>            | <u>\$190,525</u>              | <u>\$51,237</u>                      | <u>\$221,076</u>                                |
| Revenue Over (Under)  |                                  |                                  |                                  |  |                             |                               |                                      |   |
| Expenditures  | <u>(\$2,450)</u>                 |                                  |                                  |  | <u>(\$96,046)</u>           | <u>\$260,433</u>              | <u>(\$38,603)</u>                    | <u>\$42,347</u>                                 |

COUNTY OF OTTAWA  
2013 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

***SPECIAL REVENUE FUNDS***

| <b>2013 PROPOSED BUDGET<br/>DETAIL BY FUND OF<br/>SOURCE AND ACTIVITY</b> | Stabil-<br>ization<br>2570 | Prosecuting<br>Attorney<br>Grants<br>2601 | Sheriff<br>Grant<br>Programs<br>2609 | Sheriff<br>Contracts<br>2610 | Road<br>Patrol<br>2661 | Workforce<br>Investment<br>Act - ACP<br>2740 | Workforce<br>Investment<br>Act - Youth<br>2741 | Workforce<br>Investment<br>Act - Adult<br>2742 |
|---|----------------------------|---|--------------------------------------|------------------------------|------------------------|--|--|--|
| Fund Balance  |                            |   |                                      |                              |                        |  |  |  |
| <b>SOURCES:</b>   |                            |   |                                      |                              |                        |  |  |  |
| Revenue   |                            |   |                                      |                              |                        |  |  |  |
| Taxes   |                            |   |                                      |                              |                        |  |  |  |
| Intergovernmental Revenue   |                            | \$140,400                                 | \$51,150                             | \$5,968,769                  | \$160,188              |  |  |  |
| Charges for Services  |                            |   |                                      |                              |                        |  |  |  |
| Fines & Forfeits  |                            |   |                                      |                              |                        |  |  |  |
| Interest on Investments   |                            |   |                                      |                              |                        |  |  |  |
| Rental Income   |                            |   |                                      |                              |                        |  |  |  |
| Licenses & Permits  |                            |   |                                      |                              |                        |  |  |  |
| Other   |                            | \$500                                     |                                      |                              |                        |  |  |  |
| Operating Transfers In  |                            | \$75,140                                  |                                      | \$357,049                    | \$178,165              |  |  |  |
| Bond Proceeds   |                            |   |                                      |                              |                        |  |  |  |
| Total Revenue   |                            | <u>\$216,040</u>                          | <u>\$51,150</u>                      | <u>\$6,325,818</u>           | <u>\$338,353</u>       |  |  |  |

COUNTY OF OTTAWA  
2013 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

***SPECIAL REVENUE FUNDS***

| <b>2013 PROPOSED BUDGET<br/>DETAIL BY FUND OF<br/>SOURCE AND ACTIVITY</b> | Stabil-<br>ization<br>2570 | Prosecuting<br>Attorney<br>Grants<br>2601 | Sheriff<br>Grant<br>Programs<br>2609 | Sheriff<br>Contracts<br>2610 | Road<br>Patrol<br>2661 | Workforce<br>Investment<br>Act - ACP<br>2740 | Workforce<br>Investment<br>Act - Youth<br>2741 | Workforce<br>Investment<br>Act - Adult<br>2742 |
|---|----------------------------|---|--------------------------------------|------------------------------|------------------------|--|--|--|
| <b>ACTIVITIES:</b>  |                            |   |                                      |                              |                        |  |  |  |
| Expenditures  |                            |   |                                      |                              |                        |  |  |  |
| Legislative   |                            |   |                                      |                              |                        |  |  |  |
| Judicial  |                            |   |                                      |                              |                        |  |  |  |
| General Government  |                            | \$216,040                                 |                                      |                              |                        |  |  |  |
| Public Safety   |                            |   | \$51,150                             | \$6,325,818                  | \$338,353              |  |  |  |
| Public Works  |                            |   |                                      |                              |                        |  |  |  |
| Health & Welfare  |                            |   |                                      |                              |                        |  |  |  |
| Culture & Recreation  |                            |   |                                      |                              |                        |  |  |  |
| Community & Economic Development  |                            |   |                                      |                              |                        |  |  |  |
| Other Government Functions  |                            |   |                                      |                              |                        |  |  |  |
| Capital Projects  |                            |   |                                      |                              |                        |  |  |  |
| Debt Service  |                            |   |                                      |                              |                        |  |  |  |
| Operating Transfers Out   |                            |   |                                      |                              |                        |  |  |  |
| Total Expenditures  |                            | \$216,040                                 | \$51,150                             | \$6,325,818                  | \$338,353              |  |  |  |
| Revenue Over (Under)  |                            |   |                                      |                              |                        |  |  |  |
| Expenditures  |                            |   |                                      |                              |                        |  |  |  |

COUNTY OF OTTAWA  
2013 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

***SPECIAL REVENUE FUNDS***

| <b>2013 PROPOSED BUDGET<br/>DETAIL BY FUND OF<br/>SOURCE AND ACTIVITY</b> | Workforce<br>Investment<br>Act - 6/30<br>Grant Programs<br>2743 | Workforce<br>Investment<br>Act - 12/31<br>Grant Programs<br>2744 | Workforce<br>Investment<br>Act - 9/30<br>Grant Programs<br>2748 | Workforce<br>Investment<br>Act - 3/31<br>Grant Programs<br>2749 | Grant<br>Programs<br>Pass Thru<br>2750 | Emergency<br>Feeding<br>2800 | Federal<br>Emergency<br>Mgt<br>Agency<br>2810 | Community<br>Corrections<br>2850 |
|---|---|--|---|---|--|------------------------------|---|----------------------------------|
| Fund Balance  |   |  |   |   |  |                              |   |                                  |
| <b>SOURCES:</b>   |   |  |   |   |  |                              |   |                                  |
| Revenue   |   |  |   |   |  |                              |   |                                  |
| Taxes   |   |  |   |   |  |                              |   |                                  |
| Intergovernmental Revenue   |   |  |   |   |  |                              |   | \$241,046                        |
| Charges for Services  |   |  |   |   |  |                              |   | \$177,912                        |
| Fines & Forfeits  |   |  |   |   |  |                              |   |                                  |
| Interest on Investments   |   |  |   |   |  |                              |   |                                  |
| Rental Income   |   |  |   |   |  |                              |   |                                  |
| Licenses & Permits  |   |  |   |   |  |                              |   |                                  |
| Other   |   |  |   |   |  |                              |   | \$8,400                          |
| Operating Transfers In  |   |  |   |   |  |                              |   | \$458,663                        |
| Bond Proceeds   |   |  |   |   |  |                              |   |                                  |
| Total Revenue   |   |  |   |   |  |                              |   | <u><u>\$886,021</u></u>          |

COUNTY OF OTTAWA  
2013 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

***SPECIAL REVENUE FUNDS***

| <b>2013 PROPOSED BUDGET<br/>DETAIL BY FUND OF<br/>SOURCE AND ACTIVITY</b> | Workforce<br>Investment<br>Act - 6/30<br>Grant Programs<br>2743 | Workforce<br>Investment<br>Act - 12/31<br>Grant Programs<br>2744 | Workforce<br>Investment<br>Act - 9/30<br>Grant Programs<br>2748 | Workforce<br>Investment<br>Act - 3/31<br>Grant Programs<br>2749 | Grant<br>Programs<br>Pass Thru<br>2750 | Emergency<br>Feeding<br>2800 | Federal<br>Emergency<br>Mgt<br>Agency<br>2810 | Community<br>Corrections<br>2850 |
|---|---|--|---|---|--|------------------------------|---|----------------------------------|
| <b>ACTIVITIES:</b>  |   |  |   |   |  |                              |   |                                  |
| Expenditures  |   |  |   |   |  |                              |   |                                  |
| Legislative   |   |  |   |   |  |                              |   |                                  |
| Judicial  |   |  |   |   |  |                              |   | \$886,021                        |
| General Government  |   |  |   |   |  |                              |   |                                  |
| Public Safety   |   |  |   |   |  |                              |   |                                  |
| Public Works  |   |  |   |   |  |                              |   |                                  |
| Health & Welfare  |   |  |   |   |  |                              |   |                                  |
| Culture & Recreation  |   |  |   |   |  |                              |   |                                  |
| Community & Economic Development  |   |  |   |   |  |                              |   |                                  |
| Other Government Functions  |   |  |   |   |  |                              |   |                                  |
| Capital Projects  |   |  |   |   |  |                              |   |                                  |
| Debt Service  |   |  |   |   |  |                              |   |                                  |
| Operating Transfers Out   |   |  |   |   |  |                              |   |                                  |
| Total Expenditures  |   |  |   |   |  |                              |   | \$886,021                        |
| Revenue Over (Under)  |   |  |   |   |  |                              |   |                                  |
| Expenditures  |   |  |   |   |  |                              |   |                                  |

COUNTY OF OTTAWA  
2013 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

***SPECIAL REVENUE FUNDS***

| <b>2013 PROPOSED BUDGET<br/>DETAIL BY FUND OF<br/>SOURCE AND ACTIVITY</b> | Community |          | Department |               | Child Care |          |            |             |
|---|-----------|----------|------------|---------------|------------|----------|------------|-------------|
|   | Action    | Weather- | of Human   | Child Care    | Social     | Veterans | DB/DC      | Compensated |
|   | Agency    | ization  | Services   | Circuit Court | Services   | Trust    | Conversion | Absences    |
|   | 2870      | 2890     | 2901       | 2920          | 2921       | 2941     | 2970       | 2980        |
| Fund Balance  |           |          |            | (\$200,000)   |            |          | \$52,597   | \$58,916    |
| <b>SOURCES:</b>   |           |          |            |               |            |          |            |             |
| Revenue   |           |          |            |               |            |          |            |             |
| Taxes   |           |          |            |               |            |          |            |             |
| Intergovernmental Revenue   |           |          | \$150,000  | \$3,877,044   | \$1,000    | \$50,000 |            |             |
| Charges for Services  |           |          |            |               |            |          |            | \$63,684    |
| Fines & Forfeits  |           |          |            |               |            |          |            |             |
| Interest on Investments   |           |          |            |               |            |          | \$52,597   | \$38,792    |
| Rental Income   |           |          |            |               |            |          |            |             |
| Licenses & Permits  |           |          |            |               |            |          |            |             |
| Other   |           |          |            | \$735,236     |            |          |            |             |
| Operating Transfers In  |           |          | \$43,690   | \$3,976,291   | \$1,500    |          |            |             |
| Bond Proceeds   |           |          |            |               |            |          |            |             |
| Total Revenue   |           |          | \$193,690  | \$8,588,571   | \$2,500    | \$50,000 | \$52,597   | \$102,476   |

COUNTY OF OTTAWA  
2013 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

***SPECIAL REVENUE FUNDS***

| <b>2013 PROPOSED BUDGET<br/>DETAIL BY FUND OF<br/>SOURCE AND ACTIVITY</b> | Community<br>Action<br>Agency<br>2870 | Weather-<br>ization<br>2890 | Department<br>of Human<br>Services<br>2901 | Child Care<br>Circuit Court<br>2920 | Child Care<br>Social<br>Services<br>2921 | Veterans<br>Trust<br>2941 | DB/DC<br>Conversion<br>2970 | Compensated<br>Absences<br>2980 |
|---|---------------------------------------|-----------------------------|--|-------------------------------------|--|---------------------------|-----------------------------|---------------------------------|
| <b>ACTIVITIES:</b>  |                                       |                             |  |                                     |  |                           |                             |                                 |
| Expenditures  |                                       |                             |  |                                     |  |                           |                             |                                 |
| Legislative   |                                       |                             |  |                                     |  |                           |                             |                                 |
| Judicial  |                                       |                             |  |                                     |  |                           |                             |                                 |
| General Government  |                                       |                             |  |                                     |  |                           |                             | \$43,560                        |
| Public Safety   |                                       |                             |  |                                     |  |                           |                             |                                 |
| Public Works  |                                       |                             |  |                                     |  |                           |                             |                                 |
| Health & Welfare  |                                       |                             | \$193,690                                  | \$8,788,571                         | \$2,500                                  | \$50,000                  |                             |                                 |
| Culture & Recreation  |                                       |                             |  |                                     |  |                           |                             |                                 |
| Community & Economic Development  |                                       |                             |  |                                     |  |                           |                             |                                 |
| Other Government Functions  |                                       |                             |  |                                     |  |                           |                             |                                 |
| Capital Projects  |                                       |                             |  |                                     |  |                           |                             |                                 |
| Debt Service  |                                       |                             |  |                                     |  |                           |                             |                                 |
| Operating Transfers Out   |                                       |                             |  |                                     |  |                           |                             |                                 |
| Total Expenditures  |                                       |                             | \$193,690                                  | \$8,788,571                         | \$2,500                                  | \$50,000                  |                             | \$43,560                        |
| Revenue Over (Under)  |                                       |                             |  |                                     |  |                           |                             |                                 |
| Expenditures  |                                       |                             |  | (\$200,000)                         |  |                           | \$52,597                    | \$58,916                        |

COUNTY OF OTTAWA  
2013 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

***DEBT  
SERVICE  
FUND***      ***CAPITAL  
PROJECTS  
FUND***      ***PERMANENT  
FUND***

| <b>2013 PROPOSED BUDGET<br/>DETAIL BY FUND OF<br/>SOURCE AND ACTIVITY</b> | Total<br>Special<br>Revenue | Total<br>Debt<br>Service | Total<br>Capital<br>Projects | Total<br>Permanent<br>Fund | Total<br>All<br>Funds |
|---|-----------------------------|--------------------------|------------------------------|----------------------------|-----------------------|
| Fund Balance  | (\$1,704,173)               |                          |                              | \$44                       | <b>(\$2,900,950)</b>  |
| <b>SOURCES:</b>   |                             |                          |                              |                            |                       |
| Revenue   |                             |                          |                              |                            |                       |
| Taxes   | \$2,957,764                 |                          |                              |                            | <b>\$40,728,767</b>   |
| Intergovernmental Revenue   | \$54,731,561                |                          |                              |                            | <b>\$61,794,020</b>   |
| Charges for Services  | \$2,728,603                 |                          |                              |                            | <b>\$14,251,689</b>   |
| Fines & Forfeits  |                             |                          |                              |                            | <b>\$1,075,600</b>    |
| Interest on Investments   | \$277,205                   |                          |                              | \$44                       | <b>\$606,253</b>      |
| Rental Income   | \$455,179                   | \$1,816,144              |                              |                            | <b>\$5,430,804</b>    |
| Licenses & Permits  | \$669,270                   |                          |                              |                            | <b>\$950,570</b>      |
| Other   | \$1,201,090                 |                          |                              |                            | <b>\$1,581,406</b>    |
| Operating Transfers In  | \$10,184,200                | \$762,500                |                              |                            | <b>\$12,117,637</b>   |
| Bond Proceeds   |                             |                          |                              |                            |                       |
| Total Revenue   | \$73,204,872                | \$2,578,644              |                              | \$44                       | <b>\$138,536,746</b>  |



COUNTY OF OTTAWA  
2013 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

***DEBT  
SERVICE  
FUND***      ***CAPITAL  
PROJECTS  
FUND***      ***PERMANENT  
FUND***

| <b>2013 PROPOSED BUDGET<br/>DETAIL BY FUND OF<br/>SOURCE AND ACTIVITY</b> | Total<br>Special<br>Revenue | Total<br>Debt<br>Service | Total<br>Capital<br>Projects | Total<br>Permanent<br>Fund | Total<br>All<br>Funds |
|---|-----------------------------|--------------------------|------------------------------|----------------------------|-----------------------|
| <b>ACTIVITIES:</b>  |                             |                          |                              |                            |                       |
| Expenditures  |                             |                          |                              |                            |                       |
| Legislative   |                             |                          |                              |                            | <b>\$429,309</b>      |
| Judicial  | \$4,377,743                 |                          |                              |                            | <b>\$15,475,760</b>   |
| General Government  | \$488,826                   |                          |                              |                            | <b>\$16,312,715</b>   |
| Public Safety   | \$6,715,321                 |                          |                              |                            | <b>\$30,149,049</b>   |
| Public Works  | \$1,393,129                 |                          |                              |                            | <b>\$1,932,629</b>    |
| Health & Welfare  | \$56,539,981                |                          |                              |                            | <b>\$57,556,980</b>   |
| Culture & Recreation  | \$5,035,433                 |                          |                              |                            | <b>\$5,035,433</b>    |
| Community & Economic Development  |                             |                          |                              |                            | <b>\$700,508</b>      |
| Other Government Functions  |                             |                          |                              |                            | <b>\$735,405</b>      |
| Capital Projects  |                             |                          |                              |                            |                       |
| Debt Service  |                             | \$2,578,644              |                              |                            | <b>\$2,578,644</b>    |
| Operating Transfers Out   | \$358,612                   |                          |                              |                            | <b>\$10,531,264</b>   |
| Total Expenditures  | \$74,909,045                | \$2,578,644              |                              |                            | <b>\$141,437,696</b>  |
| Revenue Over (Under)  |                             |                          |                              |                            |                       |
| Expenditures  | (\$1,704,173)               |                          |                              | \$44                       | <b>(\$2,900,950)</b>  |

**COUNTY OF OTTAWA**  
**SUMMARY OF 2013 BUDGET AND ESTIMATED FUND BALANCE**  
**ALL BUDGETED FUNDS**

|   | General<br>Fund     | Special<br>Revenue<br>Funds | Debt<br>Service<br>Funds | Capital<br>Projects<br>Funds | Permanent<br>Fund | Total               |
|---|---------------------|-----------------------------|--------------------------|------------------------------|-------------------|---------------------|
| <b>Revenues:</b>  |                     |                             |                          |                              |                   |                     |
| Taxes   | \$37,771,003        | \$2,957,764                 |                          |                              |                   | \$40,728,767        |
| Intergovernmental Revenue   | 7,062,459           | 54,731,561                  |                          |                              |                   | 61,794,020          |
| Charges for Services  | 11,523,086          | 2,728,603                   |                          |                              |                   | 14,251,689          |
| Fines and Forfeits  | 1,075,600           |                             |                          |                              |                   | 1,075,600           |
| Interest on Investments   | 329,004             | 277,205                     |                          |                              | \$44              | 606,253             |
| Rental  | 3,159,481           | 455,179                     | \$1,816,144              |                              |                   | 5,430,804           |
| Licenses and Permits  | 281,300             | 669,270                     |                          |                              |                   | 950,570             |
| Other Revenue   | 380,316             | 1,201,090                   |                          |                              |                   | 1,581,406           |
|   | <u>61,582,249</u>   | <u>63,020,672</u>           | <u>1,816,144</u>         |                              | <u>44</u>         | <u>126,419,109</u>  |
| <b>Expenditures:</b>  |                     |                             |                          |                              |                   |                     |
| Legislative   | 429,309             |                             |                          |                              |                   | 429,309             |
| Judicial  | 11,098,017          | 4,377,743                   |                          |                              |                   | 15,475,760          |
| General Government  | 15,823,889          | 488,826                     |                          |                              |                   | 16,312,715          |
| Public Safety   | 23,433,728          | 6,715,321                   |                          |                              |                   | 30,149,049          |
| Public Works  | 539,500             | 1,393,129                   |                          |                              |                   | 1,932,629           |
| Health & Welfare  | 1,016,999           | 56,539,981                  |                          |                              |                   | 57,556,980          |
| Culture & Recreation  |                     | 5,035,433                   |                          |                              |                   | 5,035,433           |
| Community & Economic<br>Development                               | 700,508             |                             |                          |                              |                   | 700,508             |
| Other   | 735,405             |                             |                          |                              |                   | 735,405             |
| Debt Service  |                     |                             | 2,578,644                |                              |                   | 2,578,644           |
| Capital Projects  |                     |                             |                          |                              |                   |                     |
|   | <u>53,777,355</u>   | <u>74,550,433</u>           | <u>2,578,644</u>         |                              |                   | <u>130,906,432</u>  |
| Revenue Over (Under)<br>Expenditures                              | 7,804,894           | (11,529,761)                | (762,500)                |                              | 44                | (4,487,323)         |
| Operating Transfers In (Out)                                      | (9,001,715)         | 9,825,588                   | 762,500                  |                              |                   | 1,586,373           |
| Bond Proceeds   |                     |                             |                          |                              |                   |                     |
| Revenue & Other Sources Over (Under)<br>Expenditures & Other Uses | (1,196,821)         | (1,704,173)                 |                          |                              | 44                | (2,900,950)         |
| Fund Balance,<br>Beginning of Year                                | 19,931,956          | 34,448,200                  |                          |                              | 5,814             | 54,385,970          |
| <b>Projected Fund Balance,<br/>End of Budget Year</b>             | <u>\$18,735,135</u> | <u>\$32,744,027</u>         | <u>None</u>              | <u>None</u>                  | <u>\$5,858</u>    | <u>\$51,485,020</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 2010 & 2011  
BUDGET 2012 & 2013**

**REVENUES**

| DEPT | DEPARTMENT<br>NAME                            | ACTUAL<br>2010 | ACTUAL<br>2011 | ADOPTED<br>BUDGET<br>2012 | CURRENT                   | AMENDED<br>BUDGET<br>2012 | 2013 BUDGET<br>PROPOSED BY<br>DEPARTMENT | 2013 BUDGET<br>PROPOSED BY<br>FINANCE COMMITTEE | \$ CHANGE<br>2012 BUDGET TO<br>PROPOSED 2013 | % CHANGE<br>2012 BUDGET TO<br>PROPOSED 2013 |
|------|---|----------------|----------------|---------------------------|---------------------------|---------------------------|--|---|--|---|
|      |   |                |                |                           | YEAR<br>2012<br>ESTIMATED |                           |  |   |  |   |
| 1310 | Circuit Court                                 | \$244,730      | \$306,247      | \$264,250                 | \$344,085                 | \$264,250                 | \$264,250                                | \$316,250                                       | \$52,000                                     | 19.7%                                       |
| 1360 | District Court                                | \$3,260,025    | \$3,267,799    | \$3,377,000               | \$3,274,647               | \$3,377,000               | \$3,314,500                              | \$3,303,500                                     | -\$73,500                                    | -2.2%                                       |
| 1370 | Circuit Court - Legal Self-Help Center        | \$8,309        | \$69,421       | \$0                       | \$30,700                  | \$28,000                  | \$35,780                                 | \$35,780  | \$7,780                                      | 27.8%                                       |
| 1373 | State Justice Institute                       | \$4,500        | \$21,918       | \$0                       | \$4,382                   | \$4,382                   | \$0                                      | \$0   | -\$4,382                                     | -100.0%                                     |
| 1375 | SJI Technical Assistance                      | \$0            | \$48,495       | \$0                       | \$1,505                   | \$1,505                   | \$0                                      | \$0   | -\$1,505                                     | -100.0%                                     |
| 1380 | Circuit Court Strategic Planning Initiative   | \$32,340       | \$0            | \$0                       | \$0                       | \$0                       | \$0                                      | \$0   | \$0  | N/A   |
| 1480 | Probate Court                                 | \$63,987       | \$63,245       | \$62,100                  | \$60,100                  | \$62,325                  | \$62,100                                 | \$62,100  | -\$225                                       | -0.4%                                       |
| 1490 | Circuit Court - Juvenile Services             | \$173,874      | \$188,322      | \$162,948                 | \$201,780                 | \$187,058                 | \$180,664                                | \$180,664                                       | -\$6,394                                     | -3.4%                                       |
| 1492 | Juvenile Accountability Incentive Block Grant | \$9,472        | \$10,125       | \$0                       | \$2,263                   | \$12,262                  | \$0                                      | \$0   | -\$12,262                                    | -100.0%                                     |
| 1660 | Family Counseling                             | \$24,263       | \$29,055       | \$25,000                  | \$30,000                  | \$25,000                  | \$25,500                                 | \$25,500  | \$500  | 2.0%  |
| 1910 | Elections                                     | \$25,244       | \$23,991       | \$19,000                  | \$19,000                  | \$19,000                  | \$18,775                                 | \$18,775  | -\$225                                       | -1.2%                                       |
| 1920 | Canvassing Board                              | \$1,266        | \$0            | \$2,300                   | \$2,300                   | \$2,300                   | \$100                                    | \$0   | -\$2,300                                     | -100.0%                                     |
| 2010 | Fiscal Services                               | \$3,725,709    | \$4,282,459    | \$6,756,309               | \$9,707,651               | \$6,617,390               | \$6,865,992                              | \$5,629,539                                     | -\$987,851                                   | -14.9%                                      |
| 2150 | County Clerk                                  | \$548,087      | \$550,804      | \$542,745                 | \$567,745                 | \$542,745                 | \$541,930                                | \$566,130                                       | \$23,385                                     | 4.3%  |
| 2240 | EVIP Grant                                    | \$0            | \$0            | \$0                       | \$14,804                  | \$14,804                  | \$0                                      | \$0   | \$0  | 0.0%  |
| 2250 | Equalization                                  | \$314          | \$1,994        | \$149,788                 | \$900                     | \$600                     | \$600                                    | \$600   | \$0  | 0.0%  |
| 2251 | Grand Haven Assessing                         | \$0            | \$51,471       | \$0                       | \$163,463                 | \$163,463                 | \$137,500                                | \$137,500                                       | -\$25,963                                    | -15.9%                                      |
| 2290 | Prosecuting Attorney                          | \$170,843      | \$171,542      | \$174,286                 | \$176,000                 | \$173,663                 | \$182,214                                | \$174,200                                       | \$537  | 0.3%  |
| 2360 | Register of Deeds                             | \$1,787,783    | \$1,641,543    | \$1,639,578               | \$2,027,500               | \$1,639,578               | \$1,641,774                              | \$1,865,696                                     | \$226,118                                    | 13.8%                                       |
| 2450 | Survey & Remonumentation                      | \$86,346       | \$82,542       | \$97,045                  | \$92,633                  | \$97,045                  | \$97,045                                 | \$78,849  | -\$18,196                                    | -18.8%                                      |
| 2530 | County Treasurer                              | \$36,943,898   | \$41,968,871   | \$38,987,027              | \$39,112,745              | \$38,987,027              | \$37,368,077                             | \$39,220,503                                    | \$233,476                                    | 0.6%  |
| 2570 | MSU Extension                                 | \$21,813       | \$21,252       | \$21,538                  | \$22,218                  | \$22,218                  | \$22,565                                 | \$22,565  | \$347  | 1.6%  |
| 2590 | Geographic Information Systems                | \$96,688       | \$88,428       | \$95,000                  | \$105,000                 | \$96,212                  | \$95,300                                 | \$95,300  | -\$912                                       | -0.9%                                       |
| 2651 | Facilities Maintce - Hudsonville Human Serv   | \$60,934       | \$59,242       | \$65,224                  | \$64,159                  | \$65,006                  | \$66,771                                 | \$68,319  | \$3,313                                      | 5.1%  |
| 2652 | Facilities Maintce - Holland Human Serv       | \$193,104      | \$196,361      | \$217,526                 | \$214,164                 | \$216,428                 | \$227,308                                | \$224,227                                       | \$7,799                                      | 3.6%  |
| 2653 | Facilities Maintce - Fulton Street            | \$63,757       | \$64,964       | \$75,698                  | \$71,898                  | \$75,989                  | \$81,174                                 | \$82,227  | \$6,238                                      | 8.2%  |
| 2655 | Facilities Maintce - Holland Health Facility  | \$167,562      | \$160,285      | \$195,966                 | \$190,670                 | \$194,851                 | \$214,926                                | \$207,804                                       | \$12,953                                     | 6.6%  |
| 2658 | Facilities Maintce - Grand Haven Health       | \$142,563      | \$137,619      | \$148,684                 | \$147,184                 | \$148,210                 | \$151,355                                | \$149,108                                       | \$898  | 0.6%  |
| 2659 | Facilities Maintce - CMH Facility             | \$220,584      | \$224,620      | \$257,494                 | \$250,150                 | \$256,161                 | \$263,848                                | \$263,371                                       | \$7,210                                      | 2.8%  |
| 2665 | Facilities Maintce - Juvenile Serv Complex    | \$1,465,736    | \$1,444,303    | \$1,682,989               | \$1,484,153               | \$1,681,874               | \$1,548,289                              | \$1,557,125                                     | -\$124,749                                   | -7.4%                                       |
| 2667 | Facilities Maintce - Administrative Annex     | \$339,662      | \$337,584      | \$343,461                 | \$337,727                 | \$340,282                 | \$42,906                                 | \$343,461                                       | \$3,179                                      | 0.9%  |
| 2668 | Facilities Maintce - FIA                      | \$265,494      | \$223,535      | \$259,505                 | \$242,607                 | \$257,932                 | \$260,249                                | \$265,839                                       | \$7,907                                      | 3.1%  |
| 2669 | Facilities Maintce - City of Holland          | \$0            | \$0            | \$0                       | \$9,901                   | \$6,826                   | \$0                                      | \$13,050  | \$6,224                                      | 91.2%                                       |
| 2750 | Drain Commission                              | \$36,294       | \$57,621       | \$35,000                  | \$67,800                  | \$35,000                  | \$46,500                                 | \$61,500  | \$26,500                                     | 75.7%                                       |
| 3020 | Sheriff                                       | \$241,833      | \$238,667      | \$243,700                 | \$296,105                 | \$250,050                 | \$239,400                                | \$262,637                                       | \$12,587                                     | 5.0%  |
| 3100 | West Mi Enforcement Team - Operations         | \$1,295        | \$7,786        | \$1,500                   | \$4,000                   | \$1,500                   | \$0                                      | \$4,000   | \$2,500                                      | 166.7%                                      |
| 3112 | COPS Allendale/Jenison                        | \$0            | \$0            | \$0                       | \$0                       | \$0                       | \$0                                      | \$0   | \$0  | N/A   |
| 3113 | COPS Holland/West Ottawa                      | \$62,597       | \$46,067       | \$0                       | \$0                       | \$0                       | \$0                                      | \$0   | \$0  | N/A   |
| 3119 | City of Coopersville                          | \$508,450      | \$363,027      | \$0                       | \$0                       | \$0                       | \$0                                      | \$0   | \$0  | N/A   |

**COUNTY OF OTTAWA  
GENERAL FUND COMPARATIVE ANALYSIS  
ACTUAL 2010 & 2011  
BUDGET 2012 & 2013**

**REVENUES**

| DEPT                 | DEPARTMENT<br>NAME                      | ACTUAL<br>2010      | ACTUAL<br>2011      | ADOPTED<br>BUDGET<br>2012 | CURRENT                   | AMENDED<br>BUDGET<br>2012 | 2013 BUDGET               | 2013 BUDGET                      | \$ CHANGE                       | % CHANGE                        |
|----------------------|---|---------------------|---------------------|---------------------------|---------------------------|---------------------------|---------------------------|----------------------------------|---------------------------------|---------------------------------|
|                      |   |                     |                     |                           | YEAR<br>2012<br>ESTIMATED |                           | PROPOSED BY<br>DEPARTMENT | PROPOSED BY<br>FINANCE COMMITTEE | 2012 BUDGET TO<br>PROPOSED 2013 | 2012 BUDGET TO<br>PROPOSED 2013 |
| 3120                 | City of Hudsonville                     | \$632,384           | \$450,742           | \$0                       | \$0                       | \$0                       | \$0                       | \$0                              | \$0                             | N/A                             |
| 3170                 | Blendon/Holland/Robinson/Zeeland (CITE) | \$43,266            | \$31,338            | \$0                       | \$0                       | \$0                       | \$0                       | \$0                              | \$0                             | N/A                             |
| 3200                 | Sheriff Training                        | \$20,466            | \$15,824            | \$20,500                  | \$20,500                  | \$20,500                  | \$20,000                  | \$20,000                         | -\$500                          | -2.4%                           |
| 3250                 | Central Dispatch                        | \$4,409,879         | \$4,219,691         | \$4,130,926               | \$4,132,676               | \$4,130,926               | \$3,947,341               | \$4,102,632                      | -\$28,294                       | -0.7%                           |
| 3310                 | Marine Safety                           | \$146,526           | \$152,526           | \$130,000                 | \$130,304                 | \$130,000                 | \$135,000                 | \$135,000                        | \$5,000                         | 3.8%                            |
| 3510                 | Jail                                    | \$673,894           | \$688,181           | \$778,619                 | \$602,500                 | \$778,619                 | \$653,070                 | \$714,421                        | -\$64,198                       | -8.2%                           |
| 4260                 | Emergency Services                      | \$42,896            | \$40,284            | \$41,000                  | \$41,000                  | \$41,000                  | \$41,000                  | \$41,000                         | \$0                             | 0.0%                            |
| 4261                 | HLS Grant                               | \$256,459           | \$195,398           | \$0                       | \$0                       | \$0                       | \$0                       | \$0                              | \$0                             | N/A                             |
| 4262                 | Solution Area Planner Grant             | \$20,875            | \$35,757            | \$0                       | \$53,442                  | \$46,670                  | \$0                       | \$76,567                         | \$29,897                        | 64.1%                           |
| 4263                 | Haz Mat Response Team                   | \$29,575            | \$32,121            | \$44,981                  | \$39,510                  | \$49,813                  | \$41,940                  | \$42,315                         | -\$7,498                        | -15.1%                          |
| 4265                 | Homeland Security Grant                 | \$80,264            | \$24,609            | \$72,715                  | \$40,888                  | \$72,715                  | \$0                       | \$0                              | -\$72,715                       | -100.0%                         |
| 6039                 | Other Health and Welfare                | \$9,777             | \$0                 | \$0                       | \$0                       | \$0                       | \$0                       | \$0                              | \$0                             | N/A                             |
| 6300                 | Substance Abuse                         | \$972,813           | \$1,020,280         | \$1,167,623               | \$1,312,000               | \$1,167,623               | \$1,371,941               | \$1,371,941                      | \$204,318                       | 17.5%                           |
| 6480                 | Medical Examiners                       | \$23,217            | \$34,032            | \$32,275                  | \$32,275                  | \$32,275                  | \$30,525                  | \$32,275                         | \$0                             | 0.0%                            |
| 6890                 | Veterans Affairs                        | \$0                 | \$0                 | \$3,000                   | \$0                       | \$3,000                   | \$60,000                  | \$0                              | -\$3,000                        | -100.0%                         |
| 7210                 | Planning & Transportation               | \$0                 | \$0                 | \$0                       | \$100,034                 | \$100,034                 | \$0                       | \$0                              | -\$100,034                      | -100.0%                         |
| 7211                 | Planning and Performance Improvement    | \$17,552            | \$20,595            | \$0                       | \$1,930                   | \$490                     | \$0                       | \$6,800                          | \$6,310                         | 1287.8%                         |
| 9300                 | Transfers In Control                    | \$4,904,581         | \$428,585           | \$1,125,000               | \$1,136,977               | \$1,125,000               | \$1,125,000               | \$1,170,937                      | \$45,937                        | 4.1%                            |
| <b>TOTAL REVENUE</b> |   | <b>\$63,283,780</b> | <b>\$63,841,168</b> | <b>\$63,449,300</b>       | <b>\$66,985,975</b>       | <b>\$63,566,601</b>       | <b>\$61,423,209</b>       | <b>\$62,950,007</b>              | <b>-\$616,594</b>               | <b>-1.0%</b>                    |

**COUNTY OF OTTAWA  
GENERAL FUND COMPARATIVE ANALYSIS  
ACTUAL 2010 & 2011  
BUDGET 2012 & 2013**

**EXPENDITURES**

| DEPT | DEPARTMENT<br>NAME                           | ACTUAL<br>2010 | ACTUAL<br>2011 | ADOPTED<br>BUDGET<br>2012 | CURRENT                   | AMENDED<br>BUDGET<br>2012 | 2013 BUDGET<br>PROPOSED BY<br>DEPARTMENT | 2013 BUDGET<br>PROPOSED BY<br>FINANCE COMMITTEE | \$ CHANGE<br>2012 BUDGET TO<br>PROPOSED 2013 | % CHANGE<br>2012 BUDGET TO<br>PROPOSED 2013 |
|------|--|----------------|----------------|---------------------------|---------------------------|---------------------------|--|---|--|---|
|      |  |                |                |                           | YEAR<br>2012<br>ESTIMATED |                           |  |   |  |   |
| 1010 | Commissioners                                | \$484,717      | \$420,590      | \$464,543                 | \$458,913                 | \$482,028                 | \$429,634                                | \$427,479                                       | -\$54,549                                    | -11.32%                                     |
| 1290 | Tax Allocation Board                         | \$1,292        | \$3,772        | \$1,477                   | \$1,529                   | \$1,475                   | \$1,830                                  | \$1,830   | \$355  | 24.07%                                      |
| 1310 | Circuit Court                                | \$2,049,849    | \$2,479,634    | \$3,110,148               | \$3,084,586               | \$3,097,355               | \$2,923,148                              | \$2,893,989                                     | -\$203,366                                   | -6.57%                                      |
| 1360 | District Court                               | \$5,983,703    | \$5,844,543    | \$6,052,425               | \$6,007,240               | \$6,011,274               | \$6,310,420                              | \$6,207,753                                     | \$196,479                                    | 3.27%                                       |
| 1370 | Circuit Court - Legal Self-Help Center       | \$28,310       | \$44,811       | \$0                       | \$80,977                  | \$88,961                  | \$103,745                                | \$97,085  | \$8,124                                      | 9.13%                                       |
| 1373 | State Justice Institute                      | \$4,500        | \$23,779       | \$0                       | \$4,720                   | \$4,720                   | \$0                                      | \$0   | -\$4,720                                     | -100.00%                                    |
| 1375 | SJI Technical Assistance                     | \$0            | \$49,751       | \$0                       | \$5,248                   | \$5,248                   | \$0                                      | \$0   | -\$5,248                                     | -100.00%                                    |
| 1380 | Circuit Court Strategic Planning Initiative  | \$34,551       | \$0            | \$0                       | \$0                       | \$0                       | \$0                                      | \$0   | \$0  | N/A   |
| 1480 | Probate Court                                | \$760,190      | \$784,705      | \$778,097                 | \$772,953                 | \$773,300                 | \$828,859                                | \$788,720                                       | \$15,420                                     | 1.99%                                       |
| 1490 | Circuit Court - Juvenile Services            | \$768,427      | \$850,404      | \$847,727                 | \$829,748                 | \$867,623                 | \$896,700                                | \$900,722                                       | \$33,099                                     | 3.81%                                       |
| 1492 | Juvenile Accountability Block Grant          | \$10,525       | \$11,250       | \$0                       | \$2,514                   | \$13,625                  | \$0                                      | \$0   | -\$13,625                                    | -100.00%                                    |
| 1520 | Adult Probation                              | \$66,539       | \$125,705      | \$217,976                 | \$214,534                 | \$217,976                 | \$196,037                                | \$183,368                                       | -\$34,608                                    | -15.88%                                     |
| 1660 | Family Counseling                            | \$18,096       | \$17,573       | \$18,000                  | \$14,800                  | \$14,800                  | \$19,000                                 | \$19,000  | \$4,200                                      | 28.38%                                      |
| 1670 | Jury Board                                   | \$7,864        | \$2,285        | \$4,910                   | \$4,390                   | \$4,910                   | \$7,400                                  | \$7,380   | \$2,470                                      | 50.31%                                      |
| 1910 | Elections                                    | \$266,264      | \$81,384       | \$234,957                 | \$249,537                 | \$234,120                 | \$117,154                                | \$110,361                                       | -\$123,759                                   | -52.86%                                     |
| 1920 | Canvassing Board                             | \$6,233        | \$0            | \$7,000                   | \$7,000                   | \$7,000                   | \$860                                    | \$0   | -\$7,000                                     | -100.00%                                    |
| 2010 | Fiscal Services                              | \$1,222,865    | \$1,153,576    | \$1,277,508               | \$1,182,669               | \$1,254,381               | \$1,298,101                              | \$1,292,643                                     | \$38,262                                     | 3.05%                                       |
| 2100 | Corporate Counsel                            | \$214,456      | \$221,502      | \$223,430                 | \$222,898                 | \$222,007                 | \$228,063                                | \$231,756                                       | \$9,749                                      | 4.39%                                       |
| 2150 | County Clerk                                 | \$1,624,980    | \$1,577,255    | \$1,612,334               | \$1,544,484               | \$1,624,743               | \$1,660,259                              | \$1,531,439                                     | -\$93,304                                    | -5.74%                                      |
| 2230 | Administrator                                | \$401,337      | \$384,340      | \$402,290                 | \$503,847                 | \$514,867                 | \$535,173                                | \$642,296                                       | \$127,429                                    | 24.75%                                      |
| 2240 | EVIP Grant                                   | \$0            | \$0            | \$0                       | \$14,804                  | \$14,804                  | \$0                                      | \$0   | -\$14,804                                    | -100.00%                                    |
| 2250 | Equalization                                 | \$1,018,345    | \$986,832      | \$1,121,639               | \$955,066                 | \$1,016,827               | \$1,026,438                              | \$999,437                                       | -\$17,390                                    | -1.71%                                      |
| 2251 | Grand Haven Assessing                        | \$0            | \$46,702       | \$0                       | \$132,046                 | \$109,317                 | \$129,042                                | \$128,611                                       | \$19,294                                     | 17.65%                                      |
| 2260 | Human Resources                              | \$538,412      | \$500,956      | \$499,431                 | \$526,833                 | \$536,164                 | \$545,265                                | \$528,782                                       | -\$7,382                                     | -1.38%                                      |
| 2290 | Prosecuting Attorney                         | \$3,250,770    | \$3,198,542    | \$3,434,594               | \$3,412,198               | \$3,445,295               | \$3,535,253                              | \$3,485,720                                     | \$40,425                                     | 1.17%                                       |
| 2360 | Register of Deeds                            | \$671,714      | \$615,669      | \$631,093                 | \$580,714                 | \$635,374                 | \$641,989                                | \$609,920                                       | -\$25,454                                    | -4.01%                                      |
| 2450 | Survey & Remonumentation                     | \$79,601       | \$96,570       | \$97,045                  | \$98,795                  | \$97,006                  | \$78,849                                 | \$78,798  | -\$18,208                                    | -18.77%                                     |
| 2470 | Plat Board                                   | \$1,175        | \$819          | \$1,138                   | \$1,028                   | \$1,128                   | \$1,138                                  | \$1,028   | -\$100                                       | -8.87%                                      |
| 2530 | County Treasurer                             | \$834,621      | \$819,803      | \$768,363                 | \$759,266                 | \$778,150                 | \$833,877                                | \$794,018                                       | \$15,868                                     | 2.04%                                       |
| 2570 | MSU Extension                                | \$365,681      | \$348,531      | \$351,424                 | \$345,309                 | \$350,639                 | \$352,341                                | \$350,230                                       | -\$409                                       | -0.12%                                      |
| 2590 | Geographic Information System                | \$498,940      | \$460,175      | \$473,403                 | \$436,863                 | \$470,430                 | \$588,987                                | \$652,576                                       | \$182,146                                    | 38.72%                                      |
| 2610 | Building Authority                           | \$50           | \$120          | \$250                     | \$250                     | \$250                     | \$250                                    | \$250   | \$0  | 0.00%                                       |
| 2651 | Facilities Maintce - Hudsonville Hmn Srv     | \$156,265      | \$158,986      | \$175,076                 | \$171,663                 | \$184,589                 | \$182,686                                | \$184,126                                       | -\$463                                       | -0.25%                                      |
| 2652 | Facilities Maintce - Holland Human Serv      | \$171,540      | \$175,716      | \$193,382                 | \$190,020                 | \$192,284                 | \$194,752                                | \$198,635                                       | \$6,351                                      | 3.30%                                       |
| 2653 | Facilities Maintce - Fulton Street           | \$57,616       | \$58,416       | \$67,358                  | \$64,258                  | \$67,649                  | \$73,928                                 | \$73,346  | \$5,697                                      | 8.42%                                       |
| 2654 | Facilities Maintce - Grand Haven             | \$606,251      | \$591,703      | \$611,836                 | \$551,250                 | \$608,770                 | \$635,624                                | \$595,123                                       | -\$13,647                                    | -2.24%                                      |
| 2655 | Facilities Maintce - Holland Health Facility | \$168,192      | \$163,917      | \$192,408                 | \$187,112                 | \$191,293                 | \$214,348                                | \$206,900                                       | \$15,607                                     | 8.16%                                       |
| 2656 | Facilities Maintce - Holland District Court  | \$190,149      | \$184,994      | \$209,783                 | \$179,808                 | \$219,075                 | \$198,190                                | \$183,850                                       | -\$35,225                                    | -16.08%                                     |
| 2658 | Facilities Maintce - Grand Haven Health      | \$70,371       | \$64,746       | \$134,716                 | \$73,216                  | \$134,242                 | \$78,653                                 | \$74,771  | -\$59,471                                    | -44.30%                                     |

**COUNTY OF OTTAWA  
GENERAL FUND COMPARATIVE ANALYSIS  
ACTUAL 2010 & 2011  
BUDGET 2012 & 2013**

**EXPENDITURES**

| DEPT | DEPARTMENT<br>NAME                         | ACTUAL<br>2010 | ACTUAL<br>2011 | ADOPTED<br>BUDGET<br>2012 | CURRENT                   | AMENDED<br>BUDGET<br>2012 | 2013 BUDGET<br>PROPOSED BY<br>DEPARTMENT | 2013 BUDGET<br>PROPOSED BY<br>FINANCE COMMITTEE | \$ CHANGE<br>2012 BUDGET TO<br>PROPOSED 2013 | % CHANGE<br>2012 BUDGET TO<br>PROPOSED 2013 |
|------|--|----------------|----------------|---------------------------|---------------------------|---------------------------|--|---|--|---|
|      |  |                |                |                           | YEAR<br>2012<br>ESTIMATED |                           |  |   |  |   |
| 2659 | Facilities Maintce - CMH Facility          | \$170,122      | \$174,494      | \$288,074                 | \$280,730                 | \$288,241                 | \$213,442                                | \$207,915                                       | -\$80,326                                    | -27.87%                                     |
| 2660 | Facilities Maintce - Coopersville          | \$19,691       | \$10,368       | \$0                       | \$0                       | \$0                       | \$0                                      | \$0   | \$0  | N/A   |
| 2661 | Facilities Maintce - Emergency Services    | \$1,527        | \$806          | \$2,500                   | \$30,000                  | \$2,500                   | \$0                                      | \$0   | -\$2,500                                     | -100.00%                                    |
| 2665 | Facilities Maintce - Juvenile Serv Complex | \$896,639      | \$909,122      | \$1,065,377               | \$866,541                 | \$1,061,074               | \$941,258                                | \$940,383                                       | -\$120,691                                   | -11.37%                                     |
| 2667 | Facilities Maintce - Administrative Annex  | \$668,418      | \$617,164      | \$716,083                 | \$622,821                 | \$691,904                 | \$712,223                                | \$716,204                                       | \$24,300                                     | 3.51%                                       |
| 2668 | Facilities Maintce - FIA                   | \$314,708      | \$265,628      | \$297,596                 | \$278,218                 | \$296,023                 | \$302,654                                | \$302,209                                       | \$6,186                                      | 2.09%                                       |
| 2669 | Facilities Maintce - City of Holland       | \$0            | \$0            | \$0                       | \$9,901                   | \$6,826                   | \$11,003                                 | \$11,913  | \$5,087                                      | 74.52%                                      |
| 2750 | Drain Commission                           | \$674,093      | \$631,810      | \$642,894                 | \$629,097                 | \$647,928                 | \$676,935                                | \$670,649                                       | \$22,721                                     | 3.51%                                       |
| 2800 | Ottawa Soil & Water Conservation Dist.     | \$29,916       | \$20,766       | \$20,000                  | \$20,000                  | \$20,000                  | \$20,000                                 | \$20,000  | \$0  | 0.00%                                       |
| 3020 | Sheriff                                    | \$8,165,319    | \$8,102,539    | \$8,474,344               | \$8,308,431               | \$8,418,186               | \$9,097,017                              | \$8,708,430                                     | \$290,244                                    | 3.45%                                       |
| 3100 | West Mi Enforcement Team - Operations      | \$621,162      | \$595,756      | \$649,530                 | \$637,074                 | \$645,547                 | \$672,124                                | \$655,428                                       | \$9,881                                      | 1.53%                                       |
| 3113 | COPS Holland/West Ottawa                   | \$93,428       | \$68,754       | \$0                       | \$0                       | \$0                       | \$0                                      | \$0   | \$0  | N/A   |
| 3119 | City of Coopersville                       | \$508,452      | \$363,028      | \$0                       | \$0                       | \$0                       | \$0                                      | \$0   | \$0  | N/A   |
| 3120 | City of Hudsonville                        | \$632,383      | \$450,743      | \$0                       | \$0                       | \$0                       | \$0                                      | \$0   | \$0  | N/A   |
| 3170 | Blendon/Holland/Robinson/Zeeland (CITE)    | \$88,487       | \$64,635       | \$0                       | \$0                       | \$0                       | \$0                                      | \$0   | \$0  | N/A   |
| 3200 | Sheriff Training                           | \$20,961       | \$15,329       | \$20,500                  | \$20,500                  | \$20,500                  | \$20,000                                 | \$20,000  | -\$500                                       | -2.44%                                      |
| 3250 | Central Dispatch                           | \$4,403,718    | \$4,219,747    | \$4,132,626               | \$4,134,200               | \$4,132,626               | \$3,949,719                              | \$4,105,010                                     | -\$27,616                                    | -0.67%                                      |
| 3310 | Marine Safety                              | \$220,928      | \$207,342      | \$204,780                 | \$239,096                 | \$204,152                 | \$211,118                                | \$207,318                                       | \$3,166                                      | 1.55%                                       |
| 3510 | Jail                                       | \$7,878,578    | \$8,715,440    | \$8,774,791               | \$8,551,794               | \$8,719,588               | \$9,189,398                              | \$8,873,973                                     | \$154,385                                    | 1.77%                                       |
| 3540 | Local Corrections Academy Grant            | \$724          | \$635          | \$0                       | \$0                       | \$0                       | \$0                                      | \$0   | \$0  | N/A   |
| 4260 | Emergency Services                         | \$319,750      | \$266,198      | \$343,189                 | \$319,112                 | \$341,691                 | \$394,909                                | \$338,147                                       | -\$3,544                                     | -1.04%                                      |
| 4261 | HLS Grant                                  | \$256,459      | \$195,399      | \$0                       | \$0                       | \$0                       | \$0                                      | \$0   | \$0  | N/A   |
| 4262 | Solution Area Planner Grant                | \$19,249       | \$37,515       | \$0                       | \$53,442                  | \$46,317                  | \$77,183                                 | \$76,567  | \$30,250                                     | 65.31%                                      |
| 4263 | Haz Mat Response Team                      | \$58,651       | \$56,032       | \$89,961                  | \$68,228                  | \$89,626                  | \$83,880                                 | \$74,328  | -\$15,298                                    | -17.07%                                     |
| 4265 | Homeland Security Grant                    | \$84,432       | \$23,624       | \$72,715                  | \$40,888                  | \$71,878                  | \$0                                      | \$0   | -\$71,878                                    | -100.00%                                    |
| 4300 | Animal Control                             | \$381,106      | \$381,978      | \$372,817                 | \$304,513                 | \$370,306                 | \$384,085                                | \$374,527                                       | \$4,221                                      | 1.14%                                       |
| 4450 | Drain Assessments                          | \$344,229      | \$245,670      | \$747,800                 | \$404,867                 | \$747,800                 | \$539,500                                | \$539,500                                       | -\$208,300                                   | -27.86%                                     |
| 6039 | Other Health and Welfare                   | \$781,005      | \$0            | \$0                       | \$0                       | \$0                       | \$0                                      | \$29,000  | \$29,000                                     | N/A   |
| 6300 | Substance Abuse                            | \$414,953      | \$309,252      | \$515,812                 | \$475,830                 | \$515,812                 | \$617,971                                | \$617,971                                       | \$102,159                                    | 19.81%                                      |
| 6480 | Medical Examiners                          | \$276,323      | \$284,756      | \$261,066                 | \$295,869                 | \$260,899                 | \$277,868                                | \$277,703                                       | \$16,804                                     | 6.44%                                       |
| 6810 | Veterans Burial                            | \$61,395       | \$68,913       | \$0                       | \$0                       | \$0                       | \$0                                      | \$0   | \$0  | N/A   |
| 6890 | Veterans Affairs                           | \$0            | \$54,384       | \$131,558                 | \$101,428                 | \$131,558                 | \$106,918                                | \$92,325  | -\$39,233                                    | -29.82%                                     |
| 7210 | Planning - Transportation                  | \$0            | \$0            | \$0                       | \$110,806                 | \$110,806                 | \$0                                      | \$0   | -\$110,806                                   | -100.00%                                    |
| 7211 | Planning and Performance Improvement       | \$575,050      | \$618,453      | \$747,584                 | \$758,359                 | \$761,088                 | \$730,238                                | \$694,563                                       | -\$66,525                                    | -8.74%                                      |
| 7212 | Road Salt Management                       | \$0            | \$0            | \$5,953                   | \$0                       | \$5,953                   | \$5,945                                  | \$5,945   | -\$8   | -0.13%                                      |
| 8650 | Insurance                                  | \$225,829      | \$176,388      | \$133,020                 | \$131,380                 | \$133,020                 | \$115,435                                | \$115,435                                       | -\$17,585                                    | -13.22%                                     |
| 8900 | Contingency                                | \$0            | \$0            | \$470,454                 | \$100,000                 | \$282,607                 | \$274,970                                | \$524,970                                       | \$242,363                                    | 85.76%                                      |
| 9010 | Equipment Pool                             | \$0            | \$0            | \$20,000                  | \$0                       | \$17,776                  | \$95,000                                 | \$95,000  | \$77,224                                     | 434.43%                                     |

**COUNTY OF OTTAWA  
GENERAL FUND COMPARATIVE ANALYSIS  
ACTUAL 2010 & 2011  
BUDGET 2012 & 2013**

**EXPENDITURES**

| DEPT               | DEPARTMENT<br>NAME      | ACTUAL<br>2010 | ACTUAL<br>2011 | ADOPTED<br>BUDGET<br>2012 | CURRENT                   | AMENDED<br>BUDGET<br>2012 | 2013 BUDGET               | 2013 BUDGET                      | \$ CHANGE                       | % CHANGE                        |
|--------------------|-------------------------|----------------|----------------|---------------------------|---------------------------|---------------------------|---------------------------|----------------------------------|---------------------------------|---------------------------------|
|                    |                         |                |                |                           | YEAR<br>2012<br>ESTIMATED |                           | PROPOSED BY<br>DEPARTMENT | PROPOSED BY<br>FINANCE COMMITTEE | 2012 BUDGET TO<br>PROPOSED 2013 | 2012 BUDGET TO<br>PROPOSED 2013 |
| 9650               | Operating Transfers Out | \$10,175,164   | \$9,873,475    | \$10,570,032              | \$12,917,152              | \$13,761,479              | \$10,874,626              | \$10,172,652                     | -\$3,588,827                    | -26.08%                         |
| TOTAL EXPENDITURES |                         | \$62,017,240   | \$60,576,199   | \$63,986,817              | \$64,583,363              | \$67,297,410              | \$65,463,412              | \$63,950,007                     | -\$3,347,403                    | -4.97%                          |
| TOTAL REVENUE      |                         | \$63,283,780   | \$63,841,168   | \$63,449,300              | \$66,985,975              | \$63,566,601              | \$61,423,209              | \$62,950,007                     |                                 |                                 |
| FUND BALANCE (USE) |                         | \$1,266,540    | \$3,264,969    | -\$537,517                | \$2,402,612               | -\$3,730,809              | -\$4,040,203              | <b>-\$1,000,000</b>              |                                 |                                 |

Assumes fund balance committed/assigned use of \$196,821: \$160,000 for aerial maps; \$34,000 from the planning reserve for an urban smart growth project; \$50,000 for 4C Initiatives and additions to fund balance designations/reserves for elections equipment, tower rental revenues, and jail booking fees.

Note: These figures reflect personal property taxes under current legislation, however this revenue is under consideration for changes at the State level.



**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.

***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.

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.

## COUNTY OF OTTAWA

### SPECIAL REVENUE FUNDS (CONTINUED)

Farmland Preservation (2340) – This fund is used to account for cash purchases and/or installment purchases of development rights voluntarily offered by landowners. Once purchased, an agricultural conservation easement is placed on the property which restricts future development.

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. The fund has been moved to the General Fund in connection with the implementation of GASB statement number 54.

Brownfield Redevelopment Authority (2430) – This fund was established by the County Board for the purpose of revitalizing certain environmentally distressed or functionally obsolete and/or blighted areas in 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 crime victim’s rights. The County also contributes to these services.

## COUNTY OF OTTAWA

### SPECIAL REVENUE FUNDS (CONTINUED)

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.

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. The fund has been moved to the General Fund in connection with the implementation of GASB statement number 54.

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.

## COUNTY OF OTTAWA

### SPECIAL REVENUE FUNDS (CONTINUED)

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. The fund will be depleted by 12/31/11.

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.

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. The fund has been moved to the General Fund in connection with the implementation of GASB statement number 54.

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.

DB/DC Conversion Fund (2970) - The fund was established by the County Board to set aside funds needed for start up costs associated with moving new hires to a defined contribution retirement system.

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  
2013 BUDGET SUMMARY  
SPECIAL REVENUE FUNDS**

| FUND<br>NUMBER                     | FUND NAME   | 2012<br>PROJECTED<br>FUND<br>BALANCE | 2013<br>REVENUE/<br>OPERATING<br>TRANSFERS | 2013<br>EXPENDITURES/<br>OPERATING<br>TRANSFERS | 2013<br>PROJECTED<br>FUND<br>BALANCE |
|------------------------------------|---|--------------------------------------|--|---|--------------------------------------|
| 2081                               | Parks and Recreation                              | \$2,781,865                          | \$4,284,556                                | \$5,035,433                                     | \$2,030,988                          |
| 2160                               | Friend of the Court                               |                                      | 3,260,192                                  | 3,260,192                                       |                                      |
| 2170                               | 9/30 Judicial Grants                              | 10,087                               | 231,056                                    | 231,530   | 9,613                                |
| 2210                               | Health  | 952,574                              | 9,078,624                                  | 9,278,624                                       | 752,574                              |
| 2220                               | Mental Health                                     | 503,157                              | 38,226,596                                 | 38,226,596                                      | 503,157                              |
| 2271                               | Solid Waste Clean-Up                              | 4,365,318                            | 25,984                                     | 856,000   | 3,535,302                            |
| 2272                               | Landfill Tipping Fees                             | 1,033,572                            | 377,110                                    | 379,560   | 1,031,122                            |
| 2320                               | Transportation System                             |                                      | 157,569                                    | 157,569   |                                      |
| 2340                               | Farmland Preservation                             | 1,000                                |  |   | 1,000                                |
| 2430                               | Brownfield Redevelopment Authority                | 500                                  |  |   | 500                                  |
| 2444                               | Infrastructure                                    | 1,887,718                            | 28,954                                     | 125,000   | 1,791,672                            |
| 2450                               | Public Improvement                                | 3,575,673                            | 450,958                                    | 190,525   | 3,836,106                            |
| 2550                               | Homestead Property Tax                            | 45,937                               | 12,634                                     | 51,237  | 7,334                                |
| 2560                               | Register of Deeds Technology                      | 480,260                              | 263,423                                    | 221,076   | 522,607                              |
| 2570                               | Stabilization                                     | 9,155,838                            |  |   | 9,155,838                            |
| 2601                               | Prosecuting Attorney Grants                       |                                      | 216,040                                    | 216,040   |                                      |
| 2609                               | Sheriff Grant Programs                            | 1,079                                | 51,150                                     | 51,150  | 1,079                                |
| 2610                               | Sheriff Contracts                                 |                                      | 6,325,818                                  | 6,325,818                                       |                                      |
| 2661                               | Sheriff Road Patrol                               |                                      | 338,353                                    | 338,353   |                                      |
| 2740                               | Workforce Investment Act (WIA)-<br>Administration | 948                                  |  |   | 948                                  |
| 2741                               | WIA - Youth                                       |                                      |  |   |                                      |
| 2742                               | WIA - Adult                                       | 511                                  |  |   | 511                                  |
| 2743                               | WIA - 6/30 Grant Programs                         | 24,839                               |  |   | 24,839                               |
| 2744                               | WIA - 12/31 Grant Programs                        | 53,555                               |  |   | 53,555                               |
| 2748                               | WIA - 9/30 Grant Programs                         | 13,233                               |  |   | 13,233                               |
| 2749                               | WIA - 3/31 Grant Programs                         |                                      |  |   |                                      |
| 2750                               | Grant Programs - Pass Thru                        |                                      |  |   |                                      |
| 2800                               | Emergency Feeding                                 | 11,771                               |  |   | 11,771                               |
| 2850                               | Community Corrections Program                     | 106,692                              | 886,021                                    | 886,021   | 106,692                              |
| 2870                               | Community Action Agency                           | 80,085                               |  |   | 80,085                               |
| 2890                               | Weatherization                                    | 23,114                               |  |   | 23,114                               |
| 2901                               | Department of Human Services                      | 20,379                               | 193,690                                    | 193,690   | 20,379                               |
| 2920                               | Child Care - Circuit Court                        | 1,192,093                            | 8,588,571                                  | 8,788,571                                       | 992,093                              |
| 2921                               | Child Care-Social Services                        |                                      | 2,500                                      | 2,500   |                                      |
| 2941                               | Veterans Trust                                    |                                      | 50,000                                     | 50,000  |                                      |
| 2970                               | DB/DC Conversion                                  | 4,657,127                            | 52,597                                     |   | 4,709,724                            |
| 2980                               | Compensated Absences                              | 3,469,275                            | 102,476                                    | 43,560  | 3,528,191                            |
| <b>TOTAL SPECIAL REVENUE FUNDS</b> |   | <b>\$34,448,200</b>                  | <b>\$73,204,872</b>                        | <b>\$74,909,045</b>                             | <b>\$32,744,027</b>                  |

## **COUNTY OF OTTAWA**

### **DEBT SERVICE FUND**

Building Authority Fund (5692-5695) - 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. Current bonds accounted for in the fund include: 1992-Probate Court/Jail Complex; 1997-Jail addition and Sheriff and Administrative Annex; and 2005 – Holland District Court. A portion of the 1992 bonds were refunded during 1997. 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 (5692-5695) - This 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. 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  
2013 BUDGET SUMMARY**

**DEBT SERVICE FUNDS**

| FUND<br>NUMBER | FUND NAME                           | 2012<br>PROJECTED<br>FUND<br>BALANCE | 2013<br>REVENUE/<br>OPERATING<br>TRANSFERS | 2013<br>EXPENDITURES/<br>OPERATING<br>TRANSFERS | 2013<br>PROJECTED<br>FUND<br>BALANCE |
|----------------|-------------------------------------|--------------------------------------|--|---|--------------------------------------|
| 5692 -<br>5695 | Ottawa County<br>Building Authority | \$0                                  | \$2,578,644                                | \$2,578,644                                     | \$0                                  |

**CAPITAL PROJECTS FUNDS**

| FUND<br>NUMBER | FUND NAME                           | 2012<br>PROJECTED<br>FUND<br>BALANCE | 2013<br>REVENUE/<br>OPERATING<br>TRANSFERS | 2013<br>EXPENDITURES/<br>OPERATING<br>TRANSFERS | 2013<br>PROJECTED<br>FUND<br>BALANCE |
|----------------|-------------------------------------|--------------------------------------|--|---|--------------------------------------|
| 5692 -<br>5695 | Ottawa County<br>Building Authority | \$0                                  | \$0  | \$0   | \$0                                  |

**PERMANENT FUNDS**

| FUND<br>NUMBER | FUND NAME      | 2012<br>PROJECTED<br>FUND<br>BALANCE | 2013<br>REVENUE/<br>OPERATING<br>TRANSFERS | 2013<br>EXPENDITURES/<br>OPERATING<br>TRANSFERS | 2013<br>PROJECTED<br>FUND<br>BALANCE |
|----------------|----------------|--------------------------------------|--|---|--------------------------------------|
| 1500           | Cemetery Trust | \$5,814                              | \$44                                       | \$0   | \$5,858                              |

## 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.

Land Bank Authority (5360) – This fund accounts for the operations of the Land Bank Authority (LBA) formed under the provisions of the Michigan Land Bank Fast Track Act, 2003 P.A. 258, 124.751 (the “Land Bank Act”) and the Intergovernmental Agreement by and between the Michigan Land Bank Fast Track Authority and the Treasurer of the County of Ottawa. The LBA obtains property from multiple sources in order to redevelop it and return it to the tax roll of Ottawa County.

***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.



## COUNTY OF OTTAWA

### PROPRIETARY FUNDS (CONTINUED)

Employee Insurance Fund (6771) - The Employee Insurance Fund is used to account for revenues collected from user departments and employees for the payment of costs incurred to administer the health, dental, and vision insurance programs.

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  
2013 BUDGET SUMMARY  
OTHER FUNDS

| FUND<br>NUMBER    | FUND NAME   | 2012<br>PROJECTED<br>RETAINED<br>EARNINGS | 2013<br>REVENUE/<br>OPERATING<br>TRANSFERS | 2013<br>EXPENSES/<br>OPERATING<br>TRANSFERS | 2013<br>PROJECTED<br>RETAINED<br>EARNINGS |
|-------------------|---|---|--|---|---|
| 5160              | Delinquent Tax Revolving Fund                       | \$23,197,170                              | \$1,924,357                                | \$2,900,833                                 | \$22,220,694                              |
| 5360              | Land Bank Authority                                 | 0   | 50,000                                     | 1,000                                       | 49,000                                    |
| 6360              | Information Technology                              | 2,870,539                                 | 2,912,816                                  | 3,114,674                                   | 2,668,681                                 |
| 6450              | Duplicating   | 663,473                                   | 79,219                                     | 127,960                                     | 614,732                                   |
| 6550              | Telecommunications                                  | 3,092,663                                 | 685,675                                    | 809,412                                     | 2,968,926                                 |
| 6641              | Equipment Pool                                      | 4,633,424                                 | 1,027,070                                  | 1,030,286                                   | 4,630,208                                 |
| 6770              | Protected Self-Funded<br>Programs                   | 3,778,566                                 | 371,175                                    | 360,779                                     | 3,788,962                                 |
| 6771              | Employee Insurance                                  | 2,107,449                                 | 11,167,891                                 | 11,209,132                                  | 2,066,208                                 |
| 6772              | Protected Self-Funded<br>Unemployment Insurance     | 612,041                                   | 256,746                                    | 331,200                                     | 537,587                                   |
| 6775              | Long Term Disability Insurance                      | 112,819                                   | 120,632                                    | 117,992                                     | 115,459                                   |
| 6780              | Ottawa County, Michigan<br>Insurance Authority Fund | \$14,257,640                              | 2,084,010                                  | 1,689,958                                   | 14,651,692                                |
| 6782              | Protected Self-Funded<br>Insurance - Mental Health  | 2,075,839                                 | 4,862                                      | 0   | 2,080,701                                 |
| TOTAL OTHER FUNDS |   | \$57,401,623                              | \$20,684,453                               | \$21,693,226                                | \$56,392,850                              |

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

FOR THE YEAR ENDED DECEMBER 31, 2013 <sup>1</sup>

|   | Ottawa<br>County<br>Road<br>Commission<br>(2010) | Ottawa<br>County<br>Central<br>Dispatch<br>Authority<br>(2350) | Ottawa<br>County<br>Drain<br>Commission | Ottawa<br>County<br>Public<br>Utilities<br>System | 2013<br>Total<br>Component<br>Units |
|---|--|--|---|---|-------------------------------------|
| Revenues:   |  |  |   |   |                                     |
| Intergovernmental revenues  | \$31,900,000                                     | \$4,716,730  |   |   | \$36,616,730                        |
| Charges for services  |  |  | \$1,880,000                             | \$25,000,000                                      | 26,880,000                          |
| Interest on investments   | 50,000   | 20,000   | 55,500                                  | 50,000  | 175,500                             |
| Other   | 130,000  | 47,270   |   | 50,000  | 227,270                             |
| Total revenues  | <u>32,080,000</u>                                | <u>4,784,000</u>   | <u>1,935,500</u>                        | <u>25,100,000</u>                                 | <u>63,899,500</u>                   |
| Expenditures:   |  |  |   |   |                                     |
| Current operations:   |  |  |   |   |                                     |
| General government  |  |  |   |   |                                     |
| Public safety   |  | 3,948,260  |   |   | 3,948,260                           |
| Public works  | 31,980,000                                       |  | 1,016,493                               | 16,800,000  | 49,796,493                          |
| Capital Projects  |  |  | 3,000,000                               | 3,000,000   | 6,000,000                           |
| Debt service:   |  |  |   |   |                                     |
| Principal   |  |  | 625,567                                 | 5,825,000   | 6,450,567                           |
| Interest and fiscal charges   |  |  | 230,940                                 | 5,080,000   | 5,310,940                           |
| Total expenditures  | <u>31,980,000</u>                                | <u>3,948,260</u>   | <u>4,873,000</u>                        | <u>30,705,000</u>                                 | <u>71,506,260</u>                   |
| Revenues over (under) expenditures  | <u>100,000</u>                                   | <u>835,740</u>   | <u>(2,937,500)</u>                      | <u>(5,605,000)</u>                                | <u>(7,606,760)</u>                  |
| Other financing sources (uses):   |  |  |   |   |                                     |
| General obligation bond proceeds  |  |  |   |   |                                     |
| Total other financing sources (uses)  |  |  |   |   |                                     |
| Revenues and other financing sources<br>over (under) expenditures and other<br>financing uses | 100,000  | 835,740  | (2,937,500)                             | (5,605,000)                                       | (7,606,760)                         |
| Estimated fund balances,<br>beginning of year,  | 7,419,000  | 8,140,095  | 4,391,797                               | 13,745,000  | 33,695,892                          |
| Estimated fund balances,<br>end of year   | <u>\$7,519,000</u>                               | <u>\$8,975,835</u>   | <u>\$1,454,297</u>                      | <u>\$8,140,000</u>                                | <u>\$26,089,132</u>                 |

<sup>1</sup> The budget for the Ottawa County Road Commission is based on its fiscal year of September 30, 2013.

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending December 31, 2013**

| <b>General Fund (1010)</b>  | Prior Year<br>Actual<br>12/31/2011 | Current Year<br>Estimated<br>12/31/2012 | Recommended<br>Budget<br>2013 |
|---|------------------------------------|---|-------------------------------|
| <b>Revenues:</b>  |                                    |   |                               |
| Taxes   | \$38,175,450                       | \$37,726,923                            | \$37,771,003                  |
| Intergovernmental Revenue   | 10,238,891                         | 7,057,186                               | 7,062,459                     |
| Charges for Services  | 6,358,842                          | 12,501,357                              | 11,523,086                    |
| Fines and Forfeits  | 1,094,561                          | 750,475                                 | 1,075,600                     |
| Interest on Investments   | 307,310                            | 204,450                                 | 329,004                       |
| Rental  | 370,595                            | 3,000,712                               | 3,159,481                     |
| Licenses and Permits  | 2,846,765                          | 344,000                                 | 281,300                       |
| Other Revenue   | 483,168                            | 548,749                                 | 380,316                       |
| Total Revenues  | <u>59,875,582</u>                  | <u>62,133,852</u>                       | <u>61,582,249</u>             |
| <b>Expenditures:</b>  |                                    |   |                               |
| Legislative   | 424,362                            | 460,442                                 | 429,309                       |
| Judicial  | 10,234,420                         | 11,021,710                              | 11,098,017                    |
| General Government  | 10,984,411                         | 15,128,242                              | 15,823,889                    |
| Public Safety   | 23,764,694                         | 22,677,278                              | 23,433,728                    |
| Public Works  | 245,670                            | 404,867                                 | 539,500                       |
| Health & Welfare  | 717,305                            | 873,127                                 | 1,016,999                     |
| Community & Economic Development                                  | 618,453                            | 869,165                                 | 700,508                       |
| Other   | 176,388                            | 231,380                                 | 735,405                       |
| Total Expenditures  | <u>47,165,703</u>                  | <u>51,666,211</u>                       | <u>53,777,355</u>             |
| Revenue Over (Under) Expenditures                                 | 12,709,879                         | 10,467,641                              | 7,804,894                     |
| Operating Transfers In (Out)                                      | <u>(9,444,890)</u>                 | <u>(11,780,175)</u>                     | <u>(9,001,715)</u>            |
| Revenue & Other Sources Over (Under)<br>Expenditures & Other Uses | <u>\$3,264,989</u>                 |   |                               |
| Budgeted Net Revenues (Expenditures)                              |                                    |   | (1,196,821) <sup>2</sup>      |
| Current Estimated Revenues Over (Under) Expenditures              |                                    | (1,312,534) <sup>1</sup>                |                               |
| Fund Balance, Beginning of Year                                   |                                    | <u>21,244,490</u>                       | <u>19,931,956</u>             |
| <b>Projected Fund Balance, End of Year</b>                        |                                    | <b><u>\$19,931,956</u></b>              | <b><u>\$18,735,135</u></b>    |

*1 The 2012 estimate for General Fund includes committed fund balance use of \$3,715,146, mostly for the operating transfers to the Stabilization and Solid Waste Clean-up funds (financing tools). These transfers, funded by 2011 revenue over expenditures, totaled \$3,226,165. In addition, \$689,023 represents the amount of 2010 revenue over expenditures set aside for the 2012 budget. Anticipated contributions to committed/assigned fund balance include \$250,000 in health insurance savings assigned to the 4C initiative, and \$73,000 in net tower rental collections. There are an additional \$124,000 in contributions to and uses of committed/assigned fund balance. The anticipated increase in the General Fund unassigned fund balance is just over \$2.4 million.*

*2 The budgeted change in fund balance for 2013 is a decrease of \$1,000,000 which is lower than the \$1.25 million the Board committed for the 2013 budget from 2011 revenue over expenditures. Based on prior Board actions, \$78,000 will be added to committed fund balance. The 2013 budget includes the use of \$275,000 in committed fund balance: \$160,000 for new aerial map flyover photography, \$75,000 for various 4C initiatives, and \$40,000 for various other projects.*

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending December 31, 2013**

| <b>Special Revenue</b>  | Prior Year           | Current Year              | Recommended               |
|---|----------------------|---------------------------|---------------------------|
| <b><u>Parks &amp; Recreation (2081)</u></b>                       | Actual               | Estimated                 | Budget                    |
|   | <u>12/31/2011</u>    | <u>12/31/2012</u>         | <u>2013</u>               |
| <b>Revenues:</b>  |                      |                           |                           |
| Taxes   | \$3,035,087          | \$2,974,049               | \$2,945,764               |
| Intergovernmental Revenue   | 564,477              | 1,588,786                 | 867,100                   |
| Charges for Services  | 370,485              | 371,460                   | 371,200                   |
| Fines and Forfeits  |                      |                           |                           |
| Interest on Investments   | 58,535               | 28,265                    | 49,492                    |
| Rental  | 63,692               | 53,500                    | 45,000                    |
| Licenses and Permits  |                      |                           |                           |
| Other Revenue   | 722,026              | 5,000                     | 6,000                     |
| Total Revenues  | <u>4,814,302</u>     | <u>5,021,060</u>          | <u>4,284,556</u>          |
| <b>Expenditures:</b>  |                      |                           |                           |
| Judicial  |                      |                           |                           |
| General Government  |                      |                           |                           |
| Public Safety   |                      |                           |                           |
| Public Works  |                      |                           |                           |
| Health & Welfare  |                      |                           |                           |
| Culture & Recreation  | 6,799,039            | 5,781,068                 | 5,035,433                 |
| Other   |                      |                           |                           |
| Total Expenditures  | <u>6,799,039</u>     | <u>5,781,068</u>          | <u>5,035,433</u>          |
| Revenue Over (Under) Expenditures                                 | (1,984,737)          | (760,008)                 | (750,877)                 |
| Operating Transfers In (Out)                                      | 46,500               |                           |                           |
| Land Contract Issued  | 91,500               |                           |                           |
| Revenue & Other Sources Over (Under)<br>Expenditures & Other Uses | <u>(\$1,846,737)</u> |                           |                           |
| Budgeted Net Revenues (Expenditures)                              |                      |                           | (750,877)                 |
| Current Estimated Revenues Over (Under) Expenditures              |                      | (760,008)                 |                           |
| Fund Balance, Beginning of Year                                   |                      | <u>3,541,873</u>          | <u>2,781,865</u>          |
| <b>Projected Fund Balance, End of Year</b>                        |                      | <b><u>\$2,781,865</u></b> | <b><u>\$2,030,988</u></b> |

*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. 2012 and 2013 both reflect significant fund balance use for this reason.*

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending September 30, 2013**

| <b>Special Revenue</b>  | Prior Year  | Current Year | Recommended |
|---|-------------|--------------|-------------|
| <b><u>Friend of the Court (2160)</u></b>                          | Actual      | Estimated    | Budget      |
|   | 9/30/2011   | 9/30/2012    | 2013        |
| <b>Revenues:</b>  |             |              |             |
| Taxes   |             |              |             |
| Intergovernmental Revenue   | \$1,994,955 | \$2,056,731  | \$2,145,353 |
| Charges for Services  | 414,887     | 427,050      | 431,650     |
| Fines and Forfeits  |             |              |             |
| Interest on Investments   |             |              |             |
| Rental  |             |              |             |
| Licenses and Permits  |             |              |             |
| Other Revenue   |             |              |             |
| Total Revenues  | 2,409,842   | 2,483,781    | 2,577,003   |
| <b>Expenditures:</b>  |             |              |             |
| Judicial  | 3,112,416   | 3,214,396    | 3,260,192   |
| General Government  |             |              |             |
| Public Safety   |             |              |             |
| Public Works  |             |              |             |
| Health & Welfare  |             |              |             |
| Culture & Recreation  |             |              |             |
| Other   |             |              |             |
| Total Expenditures  | 3,112,416   | 3,214,396    | 3,260,192   |
| Revenue Over (Under) Expenditures                                 | (702,574)   | (730,615)    | (683,189)   |
| Operating Transfers In (Out)                                      | 702,574     | 730,615      | 683,189     |
| Revenue & Other Sources Over (Under)<br>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, 2013**

| <b>Special Revenue</b>                               | Prior Year       | Current Year           | Recommended           |
|--|------------------|------------------------|-----------------------|
| <b><u>9/30 Judicial Grants (2170)</u></b>            | Actual           | Estimated              | Budget                |
|  | <u>9/30/2011</u> | <u>9/30/2012</u>       | <u>2013</u>           |
| <b>Revenues:</b>                                     |                  |                        |                       |
| Intergovernmental Revenue                            | \$283,905        | \$306,000              | \$141,409             |
| Charges for Services                                 | 21,764           | 49,000                 | 45,000                |
| Fines and Forfeits                                   |                  |                        |                       |
| Interest on Investments                              |                  |                        |                       |
| Rental   |                  |                        |                       |
| Licenses and Permits                                 |                  |                        |                       |
| Other Revenue  | 4,125            | 5,000                  |                       |
| Total Revenues                                       | <u>309,794</u>   | <u>360,000</u>         | <u>186,409</u>        |
| <b>Expenditures:</b>                                 |                  |                        |                       |
| Judicial   | 350,310          | 376,386                | 231,530               |
| General Government                                   |                  |                        |                       |
| Public Safety  |                  |                        |                       |
| Public Works   |                  |                        |                       |
| Health & Welfare                                     |                  |                        |                       |
| Culture & Recreation                                 |                  |                        |                       |
| Other  |                  |                        |                       |
| Total Expenditures                                   | <u>350,310</u>   | <u>376,386</u>         | <u>231,530</u>        |
| Revenue Over (Under) Expenditures                    | (40,516)         | (16,386)               | (45,121)              |
| Operating Transfers In (Out)                         | <u>43,172</u>    | <u>16,386</u>          | <u>44,647</u>         |
| Revenue & Other Sources Over (Under)                 |                  |                        |                       |
| Expenditures & Other Uses                            | <u>\$2,656</u>   |                        |                       |
| Budgeted Net Revenues (Expenditures)                 |                  |                        | (474)                 |
| Current Estimated Revenues Over (Under) Expenditures |                  |                        |                       |
| Fund Balance, Beginning of Year                      |                  | <u>10,087</u>          | <u>10,087</u>         |
| <b>Projected Fund Balance, End of Year</b>           |                  | <u><b>\$10,087</b></u> | <u><b>\$9,613</b></u> |

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending September 30, 2013**

| <b>Special Revenue</b>  | Prior Year       | Current Year                   | Recommended                    |
|---|------------------|--------------------------------|--------------------------------|
| <b><u>Health (2210)</u></b>                                       | Actual           | Estimated                      | Budget                         |
|   | <u>9/30/2011</u> | <u>9/30/2012</u>               | <u>2013</u>                    |
| <b>Revenues:</b>  |                  |                                |                                |
| Taxes   |                  |                                |                                |
| Intergovernmental Revenue   | \$5,133,021      | \$3,966,229                    | \$3,795,178                    |
| Charges for Services  | 627,960          | 612,713                        | 649,127                        |
| Fines and Forfeits  |                  |                                |                                |
| Interest on Investments   |                  |                                |                                |
| Rental  |                  |                                |                                |
| Licenses and Permits  | 552,669          | 663,380                        | 669,270                        |
| Other Revenue   | 199,754          | 223,484                        | 192,240                        |
| Total Revenues  | <u>6,513,404</u> | <u>5,465,806</u>               | <u>5,305,815</u>               |
| <b>Expenditures:</b>  |                  |                                |                                |
| Judicial  |                  |                                |                                |
| General Government  |                  |                                |                                |
| Public Safety   |                  |                                |                                |
| Public Works  |                  |                                |                                |
| Health & Welfare  | 8,727,173        | 8,902,996                      | 9,278,624                      |
| Culture & Recreation  |                  |                                |                                |
| Other   |                  |                                |                                |
| Total Expenditures  | <u>8,727,173</u> | <u>8,902,996</u>               | <u>9,278,624</u>               |
| Revenue Over (Under) Expenditures                                 | (2,213,769)      | (3,437,190)                    | (3,972,809)                    |
| Operating Transfers In (Out)                                      | <u>2,213,769</u> | <u>3,437,190</u>               | <u>3,772,809</u>               |
| Revenue & Other Sources Over (Under)<br>Expenditures & Other Uses |                  |                                |                                |
| Budgeted Net Revenues (Expenditures)                              |                  |                                | (200,000)                      |
| Current Estimated Revenues Over (Under) Expenditures              |                  |                                |                                |
| Fund Balance, Beginning of Year                                   |                  | <u>952,574</u>                 | <u>952,574</u>                 |
| <b>Projected Fund Balance, End of Year</b>                        |                  | <b><u><u>\$952,574</u></u></b> | <b><u><u>\$752,574</u></u></b> |

*Revenues and expenditures are difficult to predict for this fund due to Medicaid cost settlement dollars, vacancies, and one time grants. Based on historical activity, the County is budgeting to reduce fund balance by \$200,000 but does not expect to utilize fund balance in 2013.*



**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending September 30, 2013**

| <b>Special Revenue</b>  | Prior Year        | Current Year            | Recommended             |
|---|-------------------|-------------------------|-------------------------|
| <b><u>Mental Health (2220)</u></b>                                | Actual            | Estimated               | Budget                  |
|   | 9/30/2011         | 9/30/2012               | 2013                    |
| <b>Revenues:</b>  |                   |                         |                         |
| Taxes   |                   |                         |                         |
| Intergovernmental Revenue   | \$34,136,858      | \$36,216,727            | \$36,985,355            |
| Charges for Services  | 409,069           | 371,857                 | 385,580                 |
| Fines and Forfeits  |                   |                         |                         |
| Interest on Investments   | 34,024            | 36,000                  | 36,000                  |
| Rental  | 78,927            | 28,121                  |                         |
| Licenses and Permits  |                   |                         |                         |
| Other Revenue   | 453,444           | 311,423                 | 226,604                 |
| <b>Total Revenues</b>   | <b>35,112,322</b> | <b>36,964,128</b>       | <b>37,633,539</b>       |
| <b>EXpenditures:</b>  |                   |                         |                         |
| Judicial  |                   |                         |                         |
| General Government  |                   |                         |                         |
| Public Safety   |                   |                         |                         |
| Public Works  |                   |                         |                         |
| Health & Welfare  | 35,278,264        | 37,527,236              | 38,226,596              |
| Culture & Recreation  |                   |                         |                         |
| Other   |                   |                         |                         |
| <b>Total Expenditures</b>   | <b>35,278,264</b> | <b>37,527,236</b>       | <b>38,226,596</b>       |
| Revenue Over (Under) Expenditures                                 | (165,942)         | (563,108)               | (593,057)               |
| Operating Transfers In (Out)                                      | 563,108           | 563,108                 | 593,057                 |
| Revenue & Other Sources Over (Under)<br>EXpenditures & Other Uses | <u>\$397,166</u>  |                         |                         |
| Budgeted Net Revenues (Expenditures)                              |                   |                         |                         |
| Current Estimated Revenues Over (Under) Expenditures              |                   |                         |                         |
| Fund Balance, Beginning of Year                                   |                   | 503,157                 | 503,157                 |
| <b>Projected Fund Balance, End of Year</b>                        |                   | <b><u>\$503,157</u></b> | <b><u>\$503,157</u></b> |

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending December 31, 2013**

| <b>Special Revenue</b>  | Prior Year         | Current Year              | Recommended               |
|---|--------------------|---------------------------|---------------------------|
| <b><u>Solid Waste Clean - Up (2271)</u></b>                       | Actual             | Estimated                 | Budget                    |
| <b>Revenues:</b>  | 12/31/2011         | 12/31/2012                | 2013                      |
| Intergovernmental Revenue   |                    |                           |                           |
| Charges for Services  |                    |                           |                           |
| Fines and Forfeits  |                    |                           |                           |
| Interest on Investments   | \$30,602           | \$25,556                  | \$25,984                  |
| Rental  |                    |                           |                           |
| Licenses and Permits  |                    |                           |                           |
| Other Revenue   |                    |                           |                           |
| <b>Total Revenues</b>   | <u>30,602</u>      | <u>25,556</u>             | <u>25,984</u>             |
| <b>Expenditures:</b>  |                    |                           |                           |
| Judicial  |                    |                           |                           |
| General Government  |                    |                           |                           |
| Public Safety   |                    |                           |                           |
| Public Works  | 401,655            | 710,805                   | 856,000                   |
| Health & Welfare  |                    |                           |                           |
| Culture & Recreation  |                    |                           |                           |
| Other   |                    |                           |                           |
| <b>Total Expenditures</b>   | <u>401,655</u>     | <u>710,805</u>            | <u>856,000</u>            |
| Revenue Over (Under) Expenditures                                 | (371,053)          | (685,249)                 | (830,016)                 |
| Operating Transfers In (Out)                                      |                    | <u>2,340,000</u>          |                           |
| Revenue & Other Sources Over (Under)<br>EXpenditures & Other Uses | <u>(\$371,053)</u> |                           |                           |
| Budgeted Net Revenues (Expenditures)                              |                    |                           | (830,016)                 |
| Current Estimated Revenues Over (Under) Expenditures              |                    | 1,654,751                 |                           |
| Fund Balance, Beginning of Year                                   |                    | <u>2,710,567</u>          | <u>4,365,318</u>          |
| <b>Projected Fund Balance, End of Year</b>                        |                    | <u><b>\$4,365,318</b></u> | <u><b>\$3,535,302</b></u> |

*The 2012 estimate reflects operating transfer in from the General Fund approved by the Board in May of 2012.  
2011 General Fund revenues over expenditures were used for the transfer which should help with the 2013 capital expenditures.*

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending December 31, 2013**

| <b>Special Revenue</b>                               | Prior Year | Current Year       | Recommended        |
|--|------------|--------------------|--------------------|
| <b><u>Landfill Tipping Fees (2272)</u></b>           | Actual     | Estimated          | Budget             |
|  | 12/31/2011 | 12/31/2012         | 2013               |
| <b>Revenues:</b>                                     |            |                    |                    |
| Intergovernmental Revenue                            |            |                    |                    |
| Charges for Services                                 | \$367,653  | \$335,000          | \$345,000          |
| Fines and Forfeits                                   |            |                    |                    |
| Interest on Investments                              |            |                    |                    |
| Rental   |            |                    |                    |
| Licenses and Permits                                 |            |                    |                    |
| Other Revenue  | 31,995     | 30,000             | 32,110             |
| Total Revenues                                       | 399,648    | 365,000            | 377,110            |
| <b>Expenditures:</b>                                 |            |                    |                    |
| Judicial   |            |                    |                    |
| General Government                                   |            |                    |                    |
| Public Safety  |            |                    |                    |
| Public Works   | 326,394    | 337,045            | 379,560            |
| Health & Welfare                                     |            |                    |                    |
| Culture & Recreation                                 |            |                    |                    |
| Other  |            |                    |                    |
| Total Expenditures                                   | 326,394    | 337,045            | 379,560            |
| Revenue Over (Under) Expenditures                    | 73,254     | 27,955             | (2,450)            |
| Operating Transfers In (Out)                         |            |                    |                    |
| Revenue & Other Sources Over (Under)                 |            |                    |                    |
| Expenditures & Other Uses                            | \$73,254   |                    |                    |
| Budgeted Net Revenues (Expenditures)                 |            |                    | (2,450)            |
| Current Estimated Revenues Over (Under) Expenditures |            | 27,955             |                    |
| Fund Balance, Beginning of Year                      |            | 1,005,617          | 1,033,572          |
| <b>Projected Fund Balance, End of Year</b>           |            | <b>\$1,033,572</b> | <b>\$1,031,122</b> |

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending September 30, 2013**

| <b>Special Revenue</b>                               | Prior Year | Current Year | Recommended |
|--|------------|--------------|-------------|
| <b><u>Transportation System (2320)</u></b>           | Actual     | Estimated    | Budget      |
|  | 9/30/2011  | 9/30/2012    | 2013        |
| <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)                         | (25,787)   |              |             |
| Revenue & Other Sources Over (Under)                 |            |              |             |
| Expenditures & Other Uses                            | (\$25,787) |              |             |
| 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, 2013**

|  | Prior Year        | Current Year      | Recommended    |
|--|-------------------|-------------------|----------------|
| <b>Special Revenue</b>                               | Actual            | Estimated         | Budget         |
| <b><u>Farmland Preservation (2340)</u></b>           | <u>12/31/2011</u> | <u>12/31/2012</u> | <u>2013</u>    |
| <b>Revenues:</b>                                     |                   |                   |                |
| Taxes  |                   |                   |                |
| Intergovernmental Revenue                            |                   |                   |                |
| Charges for Services                                 |                   |                   |                |
| Fines and Forfeits                                   |                   |                   |                |
| Interest on Investments                              |                   |                   |                |
| Rental   |                   |                   |                |
| Licenses and Permits                                 |                   |                   |                |
| Other Revenue  |                   |                   |                |
|  |                   |                   |                |
| Total Revenues                                       |                   |                   |                |
| <b>Expenditures:</b>                                 |                   |                   |                |
| Legislative  |                   |                   |                |
| Judicial   |                   |                   |                |
| General Government                                   |                   |                   |                |
| Public Safety  |                   |                   |                |
| Public Works   |                   |                   |                |
| Health & Welfare                                     |                   |                   |                |
| Community and Economic Development                   |                   |                   |                |
| Culture & Recreation                                 |                   |                   |                |
| Other  |                   |                   |                |
|  |                   |                   |                |
| Total Expenditures                                   |                   |                   |                |
| 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                      |                   | 1,000             | 1,000          |
|  |                   |                   |                |
| <b>Projected Fund Balance, End of Year</b>           |                   | <b>\$1,000</b>    | <b>\$1,000</b> |
|  |                   |                   |                |

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending December 31, 2013**

| <b>Special Revenue</b>                               | Prior Year        | Current Year        | Recommended         |
|--|-------------------|---------------------|---------------------|
| <b>Brownfield Redevelopment</b>                      | Actual            | Estimated           | Budget              |
| <b><u>Authority (2430)</u></b>                       | <u>12/31/2011</u> | <u>12/31/2012</u>   | <u>2013</u>         |
| <b>Revenues:</b>                                     |                   |                     |                     |
| Intergovernmental Revenue                            |                   |                     |                     |
| Charges for Services                                 | \$1,500           | \$1,500             |                     |
| Interest on Investments                              |                   |                     |                     |
| Rental   |                   |                     |                     |
| Licenses and Permits                                 |                   |                     |                     |
| Other Revenue  |                   |                     |                     |
| Total Revenues                                       | <u>1,500</u>      | <u>1,500</u>        |                     |
| <b>Expenditures:</b>                                 |                   |                     |                     |
| Judicial   |                   |                     |                     |
| General Government                                   |                   |                     |                     |
| Public Safety  |                   |                     |                     |
| Public Works   |                   |                     |                     |
| Health & Welfare                                     |                   |                     |                     |
| Community & Economic Development                     | 1,000             | 1,500               |                     |
| Capital Projects                                     |                   |                     |                     |
| Total Expenditures                                   | <u>1,000</u>      | <u>1,500</u>        |                     |
| Revenue Over (Under) Expenditures                    | 500               |                     |                     |
| Operating Transfers In (Out)                         |                   |                     |                     |
| Revenue & Other Sources Over (Under)                 |                   |                     |                     |
| Expenditures & Other Uses                            | <u>\$500</u>      |                     |                     |
| Budgeted Net Revenues (Expenditures)                 |                   |                     |                     |
| Current Estimated Revenues Over (Under) Expenditures |                   |                     |                     |
| Fund Balance, Beginning of Year                      |                   | <u>500</u>          | <u>500</u>          |
| <b>Projected Fund Balance, End of Year</b>           |                   | <b><u>\$500</u></b> | <b><u>\$500</u></b> |

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending December 31, 2013**

| <b>Special Revenue</b>                               | Prior Year         | Current Year              | Recommended               |
|--|--------------------|---------------------------|---------------------------|
| <b><u>Infrastructure (2444)</u></b>                  | Actual             | Estimated                 | Budget                    |
| <b>Revenues:</b>                                     | <u>12/31/2011</u>  | <u>12/31/2012</u>         | <u>2013</u>               |
| Intergovernmental Revenue                            |                    |                           |                           |
| Charges for Services                                 |                    |                           |                           |
| Fines and Forfeits                                   |                    |                           |                           |
| Interest on Investments                              | \$38,453           | \$27,001                  | \$28,954                  |
| Rental   |                    |                           |                           |
| Other Revenue  |                    |                           |                           |
| Total Revenues                                       | <u>38,453</u>      | <u>27,001</u>             | <u>28,954</u>             |
| <b>Expenditures:</b>                                 |                    |                           |                           |
| Judicial   |                    |                           |                           |
| General Government                                   |                    |                           |                           |
| Public Safety  |                    |                           |                           |
| Public Works   |                    |                           |                           |
| Health & Welfare                                     |                    |                           |                           |
| Community & Economic Development                     |                    |                           |                           |
| Capital Projects                                     |                    |                           |                           |
| Total Expenditures                                   |                    |                           |                           |
| Revenue Over (Under) Expenditures                    | 38,453             | 27,001                    | 28,954                    |
| Operating Transfers In (Out)                         | <u>(525,000)</u>   | <u>(125,000)</u>          | <u>(125,000)</u>          |
| Revenue & Other Sources Over (Under)                 |                    |                           |                           |
| Expenditures & Other Uses                            | <u>(\$486,547)</u> |                           |                           |
| Budgeted Net Revenues (Expenditures)                 |                    |                           | (96,046)                  |
| Current Estimated Revenues Over (Under) Expenditures |                    | (97,999)                  |                           |
| Fund Balance, Beginning of Year                      |                    | <u>1,985,717</u>          | <u>1,887,718</u>          |
| <b>Projected Fund Balance, End of Year</b>           |                    | <b><u>\$1,887,718</u></b> | <b><u>\$1,791,672</u></b> |

*The purpose of this fund is to loan money to municipalities within Ottawa County for infrastructure projects which are recorded as assets. In addition, the fund contributes to debt service payments on the Fillmore Street/Grand Haven project.*

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending December 31, 2013**

| <b>Special Revenue</b>  | Prior Year | Current Year       | Recommended        |
|---|------------|--------------------|--------------------|
| <b><u>Public Improvement (2450)</u></b>                           | Actual     | Estimated          | Budget             |
|   | 12/31/2011 | 12/31/2012         | 2013               |
| <b>Revenues:</b>  |            |                    |                    |
| Intergovernmental Revenue   |            |                    |                    |
| Charges for Services  |            |                    |                    |
| Fines and Forfeits  |            |                    |                    |
| Interest on Investments   | \$35,059   | \$25,411           | \$40,779           |
| Rental  | 405,303    | 403,709            | 410,179            |
| Licenses and Permits  |            |                    |                    |
| Other Revenue   |            |                    |                    |
| Total Revenues  | 440,362    | 429,120            | 450,958            |
| <b>Expenditures:</b>  |            |                    |                    |
| Judicial  |            |                    |                    |
| General Government  | 27,826     | 152,800            | 2,850              |
| Public Safety   |            |                    |                    |
| Public Works  |            |                    |                    |
| Health & Welfare  |            |                    |                    |
| Culture & Recreation  |            |                    |                    |
| Capital Projects  |            |                    |                    |
| Total Expenditures  | 27,826     | 152,800            | 2,850              |
| Revenue Over (Under) Expenditures                                 | 412,536    | 276,320            | 448,108            |
| Operating Transfers In (Out)                                      | (187,700)  | (188,075)          | (187,675)          |
| Revenue & Other Sources Over (Under)<br>Expenditures & Other Uses | \$224,836  |                    |                    |
| Budgeted Net Revenues (Expenditures)                              |            |                    | 260,433            |
| Current Estimated Revenues Over (Under) Expenditures              |            | 88,245             |                    |
| Fund Balance, Beginning of Year                                   |            | 3,487,428          | 3,575,673          |
| <b>Projected Fund Balance, End of Year</b>                        |            | <b>\$3,575,673</b> | <b>\$3,836,106</b> |

*The fund balance usage will vary depending on the capital construction projects underway and/or planned (see also the capital construction schedule). Fund balance is expected to increase in 2012 and 2013 because there are no capital projects planned that will use the rent revenue. The 2013 budget reflects the continued redistribution of \$300,000 in revenue to the General Fund for operations.*



**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending December 31, 2013**

| <b>Special Revenue</b>  | Prior Year<br>Actual<br>12/31/2011 | Current Year<br>Estimated<br>12/31/2012 | Recommended<br>Budget<br>2013 |
|---|------------------------------------|---|-------------------------------|
| <b><u>Homestead Property Tax (2550)</u></b>                       |                                    |   |                               |
| <b>Revenues:</b>  |                                    |   |                               |
| Taxes   | \$9,743                            | \$15,000                                | \$12,000                      |
| Intergovernmental Revenue   |                                    |   |                               |
| Charges for Services  |                                    |   |                               |
| Fines and Forfeits  |                                    |   |                               |
| Interest on Investments   | 793                                | 360                                     | 634                           |
| Rental  |                                    |   |                               |
| Licenses and Permits  |                                    |   |                               |
| Other Revenue   |                                    |   |                               |
| Total Revenues  | 10,536                             | 15,360                                  | 12,634                        |
| <b>Expenditures:</b>  |                                    |   |                               |
| Legislative   |                                    |   |                               |
| Judicial  |                                    |   |                               |
| General Government  | 24,365                             | 32,779                                  | 5,300                         |
| Public Safety   |                                    |   |                               |
| Public Works  |                                    |   |                               |
| Health & Welfare  |                                    |   |                               |
| Culture & Recreation  |                                    |   |                               |
| Capital Projects  |                                    |   |                               |
| Total Expenditures  | 24,365                             | 32,779                                  | 5,300                         |
| Revenue Over (Under) Expenditures                                 | (13,829)                           | (17,419)                                | 7,334                         |
| Operating Transfers In (Out)                                      | (6,455)                            | (4,997)                                 | (45,937)                      |
| Proceeds from Capital Lease                                       |                                    | 7,000                                   |                               |
| Revenue & Other Sources Over (Under)<br>Expenditures & Other Uses | (\$20,284)                         |   |                               |
| Budgeted Net Revenues (Expenditures)                              |                                    |   | (38,603)                      |
| Current Estimated Revenues Over (Under) Expenditures              |                                    | (15,416)                                |                               |
| Fund Balance, Beginning of Year                                   |                                    | 61,353                                  | 45,937                        |
| <b>Projected Fund Balance, End of Year</b>                        |                                    | <b>\$45,937</b>                         | <b>\$7,334</b>                |

*The fund balance is decreasing in 2012 and 2013 to reflect the payment for the BS & A software upgrade and a transfer of equity to the General Fund as required by law.*

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending December 31, 2013**

| <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>12/31/2011</u> | <u>12/31/2012</u>       | <u>2013</u>             |
| <b>Revenues:</b>  |                   |                         |                         |
| Intergovernmental Revenue   |                   |                         |                         |
| Charges for Services  | \$233,176         | \$259,450               | \$259,450               |
| Fines and Forfeits  |                   |                         |                         |
| Interest on Investments   | 4,638             | 5,409                   | 3,973                   |
| Rental  |                   |                         |                         |
| Licenses and Permits  |                   |                         |                         |
| Other Revenue   |                   |                         |                         |
| Total Revenues  | <u>\$237,814</u>  | <u>264,859</u>          | <u>263,423</u>          |
| <b>Expenditures:</b>  |                   |                         |                         |
| Judicial  |                   |                         |                         |
| General Government  | 219,594           | 208,715                 | 221,076                 |
| Public Safety   |                   |                         |                         |
| Public Works  |                   |                         |                         |
| Health & Welfare  |                   |                         |                         |
| Culture & Recreation  |                   |                         |                         |
| Other   |                   |                         |                         |
| Total Expenditures  | <u>\$219,594</u>  | <u>208,715</u>          | <u>221,076</u>          |
| Revenue Over (Under) Expenditures                                 | 18,220            | 56,144                  | 42,347                  |
| Proceeds from Capital Lease                                       |                   |                         |                         |
| Revenue & Other Sources Over (Under)<br>Expenditures & Other Uses | <u>\$18,220</u>   |                         |                         |
| Budgeted Net Revenues (Expenditures)                              |                   |                         | 42,347                  |
| Current Estimated Revenues Over (Under) Expenditures              |                   | 56,144                  |                         |
| Fund Balance, Beginning of Year                                   |                   | <u>424,116</u>          | <u>480,260</u>          |
| <b>Projected Fund Balance, End of Year</b>                        |                   | <b><u>\$480,260</u></b> | <b><u>\$522,607</u></b> |

*In 2012 and 2013, the fund will again accumulate fund balance to pay for technology upgrades in the future (pursuant to Public Act 698 of 2002).*

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending December 31, 2013**

| <b>Special Revenue</b>   | Prior Year        | Current Year              | Recommended               |
|--|-------------------|---------------------------|---------------------------|
| <b><u>Stabilization (2570)</u></b>                             | Actual            | Estimated                 | Budget                    |
|  | <u>12/31/2011</u> | <u>12/31/2012</u>         | <u>2013</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   |                   |                           |                           |
| Culture & Recreation   |                   |                           |                           |
| Other  |                   |                           |                           |
| Total Expenditures   |                   |                           |                           |
| Revenue Over (Under) Expenditures                              |                   |                           |                           |
| Operating Transfers In (Out)                                   |                   | \$886,165                 |                           |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses |                   |                           |                           |
| Budgeted Net Revenues (Expenditures)                           |                   |                           |                           |
| Current Estimated Revenues Over (Under) Expenditures           |                   | 886,165                   |                           |
| Fund Balance, Beginning of Year                                |                   | 8,269,673                 | 9,155,838                 |
| <b>Projected Fund Balance, End of Year</b>                     |                   | <b><u>\$9,155,838</u></b> | <b><u>\$9,155,838</u></b> |

*In May of 2012, the Board voted to transfer \$886,165 of 2011 General Fund revenue over expenditures to this fund to get the fund equity to the maximum allowed by law.*

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending September 30, 2013**

| <b>Special Revenue</b>  | Prior Year | Current Year | Recommended |
|---|------------|--------------|-------------|
| <b><u>Prosecuting Attorney Grants (2601)</u></b>                  | Actual     | Estimated    | Budget      |
|   | 9/30/2011  | 9/30/2012    | 2013        |
| <b>Revenues:</b>  |            |              |             |
| Intergovernmental Revenue   | \$140,400  | \$140,400    | \$140,400   |
| Charges for Services  |            |              |             |
| Fines and Forfeits  |            |              |             |
| Interest on Investments   |            |              |             |
| Rental  |            |              |             |
| Licenses and Permits  |            |              |             |
| Other Revenue   | 588        | 588          | 500         |
| Total Revenues  | 140,988    | 140,988      | 140,900     |
| <b>Expenditures:</b>  |            |              |             |
| Judicial  |            |              |             |
| General Government  | 203,618    | 205,382      | 216,040     |
| Public Safety   |            |              |             |
| Public Works  |            |              |             |
| Health & Welfare  |            |              |             |
| Culture & Recreation  |            |              |             |
| Other   |            |              |             |
| Total Expenditures  | 203,618    | 205,382      | 216,040     |
| Revenue Over (Under) Expenditures                                 | (62,630)   | (64,394)     | (75,140)    |
| Operating Transfers In (Out)                                      | 37,538     | 64,394       | 75,140      |
| Revenue & Other Sources Over (Under)<br>Expenditures & Other Uses | (\$25,092) |              |             |
| 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, 2013**

| <b>Special Revenue</b>  | Prior Year | Current Year   | Recommended    |
|---|------------|----------------|----------------|
| <b><u>Sheriff Grant Programs (2609)</u></b>                       | Actual     | Estimated      | Budget         |
|   | 9/30/2011  | 9/30/2012      | 2013           |
| <b>Revenues:</b>  |            |                |                |
| Intergovernmental Revenue   | \$428,261  | \$779,197      | \$51,150       |
| Charges for Services  |            |                |                |
| Fines and Forfeits  |            |                |                |
| Interest on Investments   |            |                |                |
| Rental  |            |                |                |
| Licenses and Permits  |            |                |                |
| Other Revenue   |            |                |                |
| Total Revenues  | 428,261    | 779,197        | 51,150         |
| <b>Expenditures:</b>  |            |                |                |
| Judicial  |            |                |                |
| General Government  |            |                |                |
| Public Safety   | 427,182    | 779,197        | 51,150         |
| Public Works  |            |                |                |
| Health & Welfare  |            |                |                |
| Culture & Recreation  |            |                |                |
| Other   |            |                |                |
| Total Expenditures  | 427,182    | 779,197        | 51,150         |
| Revenue Over (Under) Expenditures                                 | 1,079      |                |                |
| Operating Transfers In (Out)                                      |            |                |                |
| Revenue & Other Sources Over (Under)<br>Expenditures & Other Uses | \$1,079    |                |                |
| Budgeted Net Revenues (Expenditures)                              |            |                |                |
| Current Estimated Revenues Over (Under) Expenditures              |            |                |                |
| Fund Balance, Beginning of Year                                   |            | 1,079          | 1,079          |
| <b>Projected Fund Balance, End of Year</b>                        |            | <b>\$1,079</b> | <b>\$1,079</b> |

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending September 30, 2013**

| <b>Special Revenue</b>                               | Prior Year       | Current Year                | Recommended                 |
|--|------------------|-----------------------------|-----------------------------|
| <b><u>Sheriff Contracts (2610)</u></b>               | Actual           | Estimated                   | Budget                      |
|  | <u>9/30/2011</u> | <u>9/30/2012</u>            | <u>2013</u>                 |
| <b>Revenues:</b>                                     |                  |                             |                             |
| Intergovernmental Revenue                            | \$4,160,514      | \$5,826,637                 | \$5,968,769                 |
| Charges for Services                                 |                  |                             |                             |
| Fines and Forfeits                                   |                  |                             |                             |
| Interest on Investments                              |                  |                             |                             |
| Rental   |                  |                             |                             |
| Licenses and Permits                                 |                  |                             |                             |
| Other Revenue  | 1,950            |                             |                             |
| Total Revenues                                       | <u>4,162,464</u> | <u>5,826,637</u>            | <u>5,968,769</u>            |
| <b>Expenditures:</b>                                 |                  |                             |                             |
| Judicial   |                  |                             |                             |
| General Government                                   |                  |                             |                             |
| Public Safety  | 4,373,873        | 6,174,938                   | 6,325,818                   |
| Public Works   |                  |                             |                             |
| Health & Welfare                                     |                  |                             |                             |
| Culture & Recreation                                 |                  |                             |                             |
| Other  |                  |                             |                             |
| Total Expenditures                                   | <u>4,373,873</u> | <u>6,174,938</u>            | <u>6,325,818</u>            |
| Revenue Over (Under) Expenditures                    | (211,409)        | (348,301)                   | (357,049)                   |
| Operating Transfers In (Out)                         | <u>210,168</u>   | <u>348,301</u>              | <u>357,049</u>              |
| Revenue & Other Sources Over (Under)                 |                  |                             |                             |
| Expenditures & Other Uses                            | <u>(\$1,241)</u> |                             |                             |
| Budgeted Net Revenues (Expenditures)                 |                  |                             |                             |
| Current Estimated Revenues Over (Under) Expenditures |                  |                             |                             |
| Fund Balance, Beginning of Year                      |                  | <u>                    </u> | <u>                    </u> |
| <b>Projected Fund Balance, End of Year</b>           |                  | <u><b>None</b></u>          | <u><b>None</b></u>          |

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending September 30, 2013**

| <b>Special Revenue</b>  | Prior Year | Current Year | Recommended |
|---|------------|--------------|-------------|
| <b><u>Sheriff Road Patrol (2661)</u></b>                          | Actual     | Estimated    | Budget      |
|   | 9/30/2011  | 9/30/2012    | 2013        |
| <b>Revenues:</b>  |            |              |             |
| Intergovernmental Revenue   | \$190,700  | \$171,630    | \$160,188   |
| Charges for Services  |            |              |             |
| Fines and Forfeits  |            |              |             |
| Interest on Investments   |            |              |             |
| Rental  |            |              |             |
| Licenses and Permits  |            |              |             |
| Other Revenue   |            |              |             |
| Total Revenues  | 190,700    | 171,630      | 160,188     |
| <b>Expenditures:</b>  |            |              |             |
| Judicial  |            |              |             |
| General Government  |            |              |             |
| Public Safety   | 314,707    | 324,314      | 338,353     |
| Public Works  |            |              |             |
| Health & Welfare  |            |              |             |
| Culture & Recreation  |            |              |             |
| Other   |            |              |             |
| Total Expenditures  | 314,707    | 324,314      | 338,353     |
| Revenue Over (Under) Expenditures                                 | (124,007)  | (152,684)    | (178,165)   |
| Operating Transfers In (Out)                                      | 124,007    | 152,684      | 178,165     |
| Revenue & Other Sources Over (Under)<br>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, 2013**

| <b>Special Revenue</b>   | Prior Year       | Current Year      | Recommended       |
|--|------------------|-------------------|-------------------|
| <b>Workforce Investment Act -</b>                              | Actual           | Estimated         | Budget            |
| <b><u>Administration (2740)</u></b>                            | <u>6/30/2011</u> | <u>6/30/2012</u>  | <u>2013</u>       |
| <b>Revenues:</b>   |                  |                   |                   |
| Intergovernmental Revenue                                      | \$501,471        | \$442,233         |                   |
| Charges for Services   |                  |                   |                   |
| Fines and Forfeits   |                  |                   |                   |
| Interest on Investments  |                  |                   |                   |
| Rental   |                  |                   |                   |
| Licenses and Permits   |                  |                   |                   |
| Other Revenue  | 1,000            |                   |                   |
| Total Revenues   | <u>502,471</u>   | <u>442,233</u>    |                   |
| <b>Expenditures:</b>   |                  |                   |                   |
| Judicial   |                  |                   |                   |
| General Government   |                  |                   |                   |
| Public Safety  |                  |                   |                   |
| Public Works   |                  |                   |                   |
| Health & Welfare   | 502,471          | 442,233           |                   |
| Culture & Recreation   |                  |                   |                   |
| Other  |                  |                   |                   |
| Total Expenditures   | <u>502,471</u>   | <u>442,233</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>948</u></b> | <b><u>948</u></b> |

*The budgets for all Workforce Investment Act funds are budgeted upon grant notification. There are no County funds involved in these programs, and funding varies significantly from year to year.*



# County of Ottawa

## Budget Summary

### Budget Year Ending June 30, 2013

| <b>Special Revenue</b>  | Prior Year       | Current Year     | Recommended |
|---|------------------|------------------|-------------|
| <b>Workforce Investment Act -</b>                                 | Actual           | Estimated        | Budget      |
| <b><u>Youth (2741)</u></b>  | <u>6/30/2011</u> | <u>6/30/2012</u> | <u>2013</u> |
| <b>Revenues:</b>  |                  |                  |             |
| Intergovernmental Revenue   | \$895,959        | \$1,102,253      |             |
| Charges for Services  |                  |                  |             |
| Fines and Forfeits  |                  |                  |             |
| Interest on Investments   |                  |                  |             |
| Rental  |                  |                  |             |
| Licenses and Permits  |                  |                  |             |
| Other Revenue   |                  |                  |             |
| Total Revenues  | 895,959          | 1,102,253        |             |
| <b>Expenditures:</b>  |                  |                  |             |
| Judicial  |                  |                  |             |
| General Government  |                  |                  |             |
| Public Safety   |                  |                  |             |
| Public Works  |                  |                  |             |
| Health & Welfare  | 895,959          | 1,102,253        |             |
| Culture & Recreation  |                  |                  |             |
| Other   |                  |                  |             |
| Total Expenditures  | 895,959          | 1,102,253        |             |
| Revenue Over (Under) Expenditures                                 |                  |                  |             |
| Operating Transfers In (Out)                                      |                  |                  |             |
| Revenue & Other Sources Over (Under)<br>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> |

*The budgets for all Workforce Investment Act funds are budgeted upon grant notification. There are no County funds involved in these programs, and funding varies significantly from year to year.*

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending June 30, 2013**

| <b>Special Revenue</b><br><b>Workforce Investment Act -</b><br><b><u>Adult (2742)</u></b> | Prior Year<br>Actual<br><u>6/30/2011</u> | Current Year<br>Estimated<br><u>6/30/2012</u> | Recommended<br>Budget<br><u>2013</u> |
|---|--|---|--------------------------------------|
| <b>Revenues:</b>  |  |   |                                      |
| Intergovernmental Revenue   | \$627,618                                | \$1,182,511                                   |                                      |
| Charges for Services  |  |   |                                      |
| Fines and Forfeits  |  |   |                                      |
| Interest on Investments   |  |   |                                      |
| Rental  |  |   |                                      |
| Licenses and Permits  |  |   |                                      |
| Other Revenue   |  |   |                                      |
| Total Revenues  | <u>627,618</u>                           | <u>1,182,511</u>                              |                                      |
| <b>Expenditures:</b>  |  |   |                                      |
| Judicial  |  |   |                                      |
| General Government  |  |   |                                      |
| Public Safety   |  |   |                                      |
| Public Works  |  |   |                                      |
| Health & Welfare  | 627,618                                  | 1,182,511                                     |                                      |
| Culture & Recreation  |  |   |                                      |
| Other   |  |   |                                      |
| Total Expenditures  | <u>627,618</u>                           | <u>1,182,511</u>                              |                                      |
| Revenue Over (Under) Expenditures   |  |   |                                      |
| Operating Transfers In (Out)  |  |   |                                      |
| Revenue & Other Sources Over (Under)<br>Expenditures & Other Uses                         |  |   |                                      |
| Budgeted Net Revenues (Expenditures)  |  |   |                                      |
| Current Estimated Revenues Over (Under) Expenditures                                      |  |   |                                      |
| Fund Balance, Beginning of Year   |  | <u>511</u>                                    | <u>511</u>                           |
| <b>Projected Fund Balance, End of Year</b>  |  | <b><u>\$511</u></b>                           | <b><u>\$511</u></b>                  |

*The budgets for all Workforce Investment Act funds are budgeted upon grant notification. There are no County funds involved in these programs, and funding varies significantly from year to year.*

# County of Ottawa

## Budget Summary

### Budget Year Ending June 30, 2013

| <b>Special Revenue</b>  | Prior Year          | Current Year           | Recommended     |
|---|---------------------|------------------------|-----------------|
| <b><u>Workforce Investment Act -<br/>6/30 Grant Programs (2743)</u></b> | Actual<br>6/30/2011 | Estimated<br>6/30/2012 | Budget<br>2013  |
| <b>Revenues:</b>  |                     |                        |                 |
| Intergovernmental Revenue   | \$2,165,062         | \$1,836,650            |                 |
| Charges for Services  |                     |                        |                 |
| Fines and Forfeits  |                     |                        |                 |
| Interest on Investments   |                     |                        |                 |
| Rental  |                     |                        |                 |
| Licenses and Permits  |                     |                        |                 |
| Other Revenue   |                     |                        |                 |
| Total Revenues  | 2,165,062           | 1,836,650              |                 |
| <b>Expenditures:</b>  |                     |                        |                 |
| Judicial  |                     |                        |                 |
| General Government  |                     |                        |                 |
| Public Safety   |                     |                        |                 |
| Public Works  |                     |                        |                 |
| Health & Welfare  | 2,175,720           | 1,875,662              |                 |
| Culture & Recreation  |                     |                        |                 |
| Other   |                     |                        |                 |
| Total Expenditures  | 2,175,720           | 1,875,662              |                 |
| Revenue Over (Under) Expenditures                                       | (10,658)            | (39,012)               |                 |
| Operating Transfers In (Out)  |                     |                        |                 |
| Revenue & Other Sources Over (Under)<br>Expenditures & Other Uses       | (\$10,658)          |                        |                 |
| Budgeted Net Revenues (Expenditures)                                    |                     |                        |                 |
| Current Estimated Revenues Over (Under) Expenditures                    |                     | (39,012)               |                 |
| Fund Balance, Beginning of Year   |                     | 63,851                 | 24,839          |
| <b>Projected Fund Balance, End of Year</b>                              |                     | <b>\$24,839</b>        | <b>\$24,839</b> |

*Accumulated fund balance from prior years will be used for various strategic planning initiatives in 2012. The budgets for all Workforce Investment Act funds are budgeted upon grant notification. There are no County funds involved in these programs, and funding varies significantly from year to year.*

# County of Ottawa

## Budget Summary

### Budget Year Ending December 31, 2013

| <b>Special Revenue</b>                               | Prior Year        | Current Year      | Recommended     |
|--|-------------------|-------------------|-----------------|
| <b>Workforce Investment Act -</b>                    | Actual            | Estimated         | Budget          |
| <b><u>12/31 Grant Programs (2744)</u></b>            | <u>12/31/2011</u> | <u>12/31/2012</u> | <u>2013</u>     |
| <b>Revenues:</b>                                     |                   |                   |                 |
| Intergovernmental Revenue                            | \$51,029          | \$130,000         |                 |
| Charges for Services                                 |                   |                   |                 |
| Fines and Forfeits                                   |                   |                   |                 |
| Interest on Investments                              |                   |                   |                 |
| Rental   |                   |                   |                 |
| Licenses and Permits                                 |                   |                   |                 |
| Other Revenue  | 32,659            |                   |                 |
| Total Revenues                                       | 83,688            | 130,000           |                 |
| <b>Expenditures:</b>                                 |                   |                   |                 |
| Judicial   |                   |                   |                 |
| General Government                                   |                   |                   |                 |
| Public Safety  |                   |                   |                 |
| Public Works   |                   |                   |                 |
| Health & Welfare                                     | 81,193            | 130,000           |                 |
| Culture & Recreation                                 |                   |                   |                 |
| Other  |                   |                   |                 |
| Total Expenditures                                   | 81,193            | 130,000           |                 |
| Revenue Over (Under) Expenditures                    | 2,495             |                   |                 |
| Operating Transfers In (Out)                         |                   |                   |                 |
| Revenue & Other Sources Over (Under)                 |                   |                   |                 |
| Expenditures & Other Uses                            | \$2,495           |                   |                 |
| Budgeted Net Revenues (Expenditures)                 |                   |                   |                 |
| Current Estimated Revenues Over (Under) Expenditures |                   |                   |                 |
| Fund Balance, Beginning of Year                      |                   | 53,555            | 53,555          |
| <b>Projected Fund Balance, End of Year</b>           |                   | <b>\$53,555</b>   | <b>\$53,555</b> |

*The budgets for all Workforce Investment Act funds are budgeted upon grant notification. There are no County funds involved in these programs, and funding varies significantly from year to year.*

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending September 30, 2013**

| <b>Special Revenue</b>  | Prior Year          | Current Year           | Recommended     |
|---|---------------------|------------------------|-----------------|
| <b><u>Workforce Investment Act -<br/>9/30 Grant Programs (2748)</u></b> | Actual<br>9/30/2011 | Estimated<br>9/30/2012 | Budget<br>2013  |
| <b>Revenues:</b>  |                     |                        |                 |
| Intergovernmental Revenue   | \$4,526,724         | \$4,884,351            |                 |
| Charges for Services  |                     |                        |                 |
| Fines and Forfeits  |                     |                        |                 |
| Interest on Investments   | 26                  |                        |                 |
| Rental  |                     |                        |                 |
| Licenses and Permits  |                     |                        |                 |
| Other Revenue   | 252,425             |                        |                 |
| Total Revenues  | 4,779,175           | 4,884,351              |                 |
| <b>Expenditures:</b>  |                     |                        |                 |
| Judicial  |                     |                        |                 |
| General Government  |                     |                        |                 |
| Public Safety   |                     |                        |                 |
| Public Works  |                     |                        |                 |
| Health & Welfare  | 4,833,208           | 4,884,351              |                 |
| Culture & Recreation  |                     |                        |                 |
| Other   |                     |                        |                 |
| Total Expenditures  | 4,833,208           | 4,884,351              |                 |
| Revenue Over (Under) Expenditures                                       | (54,033)            |                        |                 |
| Operating Transfers In (Out)  | 44,895              |                        |                 |
| Revenue & Other Sources Over (Under)<br>Expenditures & Other Uses       | (\$9,138)           |                        |                 |
| Budgeted Net Revenues (Expenditures)                                    |                     |                        |                 |
| Current Estimated Revenues Over (Under) Expenditures                    |                     |                        |                 |
| Fund Balance, Beginning of Year   |                     | 13,233                 | 13,233          |
| <b>Projected Fund Balance, End of Year</b>                              |                     | <b>\$13,233</b>        | <b>\$13,233</b> |

*The budgets for all Workforce Investment Act funds are budgeted upon grant notification. There are no County funds involved in these programs, and funding varies significantly from year to year.*

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending March 31, 2013**

| <b>Special Revenue</b>                               | Prior Year       | Current Year     | Recommended |
|--|------------------|------------------|-------------|
| <b>Workforce Investment Act -</b>                    | Actual           | Estimated        | Budget      |
| <b><u>3/31 Grant Programs (2749)</u></b>             | <u>3/31/2011</u> | <u>3/31/2012</u> | <u>2013</u> |
| <b>Revenues:</b>                                     |                  |                  |             |
| Intergovernmental Revenue                            | \$5,490          | \$6,699          |             |
| Charges for Services                                 |                  |                  |             |
| Fines and Forfeits                                   |                  |                  |             |
| Interest on Investments                              |                  |                  |             |
| Rental   |                  |                  |             |
| Licenses and Permits                                 |                  |                  |             |
| Other Revenue  |                  |                  |             |
| Total Revenues                                       | 5,490            | 6,699            |             |
| <b>Expenditures:</b>                                 |                  |                  |             |
| Judicial   |                  |                  |             |
| General Government                                   |                  |                  |             |
| Public Safety  |                  |                  |             |
| Public Works   |                  |                  |             |
| Health & Welfare                                     | 5,490            | 6,699            |             |
| Culture & Recreation                                 |                  |                  |             |
| Other  |                  |                  |             |
| Total Expenditures                                   | 5,490            | 6,699            |             |
| 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> |

*The budgets for all Workforce Investment Act funds are budgeted upon grant notification. There are no County funds involved in these programs, and funding varies significantly from year to year.*

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending September 30, 2013**

| <b>Special Revenue</b>  | Prior Year          | Current Year           | Recommended    |
|---|---------------------|------------------------|----------------|
| <b><u>Grant Programs - Pass Thru (2750)</u></b>                   | Actual<br>9/30/2011 | Estimated<br>9/30/2012 | Budget<br>2013 |
| <b>Revenues:</b>  |                     |                        |                |
| Intergovernmental Revenue   | \$929,552           | \$156,997              |                |
| Charges for Services  |                     |                        |                |
| Fines and Forfeits  |                     |                        |                |
| Interest on Investments   |                     |                        |                |
| Rental  |                     |                        |                |
| Licenses and Permits  |                     |                        |                |
| Other Revenue   |                     |                        |                |
| Total Revenues  | 929,552             | 156,997                |                |
| <b>Expenditures:</b>  |                     |                        |                |
| Judicial  | 18,573              |                        |                |
| General Government  |                     | 156,997                |                |
| Public Safety   | 935,057             |                        |                |
| Public Works  |                     |                        |                |
| Health & Welfare  |                     |                        |                |
| Culture & Recreation  |                     |                        |                |
| Community & Economic Development                                  |                     |                        |                |
| Other   |                     |                        |                |
| Total Expenditures  | 953,630             | 156,997                |                |
| Revenue Over (Under) Expenditures                                 | (24,078)            |                        |                |
| Operating Transfers In (Out)                                      | 24,078              |                        |                |
| Revenue & Other Sources Over (Under)<br>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, 2013**

| <b>Special Revenue</b>  | Prior Year | Current Year    | Recommended     |
|---|------------|-----------------|-----------------|
| <b><u>Emergency Feeding (2800)</u></b>                            | Actual     | Estimated       | Budget          |
|   | 9/30/2011  | 9/30/2012       | 2013            |
| <b>Revenues:</b>  |            |                 |                 |
| Intergovernmental Revenue   | \$366,731  | \$65,013        |                 |
| Charges for Services  |            |                 |                 |
| Fines and Forfeits  |            |                 |                 |
| Interest on Investments   |            |                 |                 |
| Rental  |            |                 |                 |
| Licenses and Permits  |            |                 |                 |
| Other Revenue   |            |                 |                 |
| Total Revenues  | 366,731    | 65,013          |                 |
| <b>Expenditures:</b>  |            |                 |                 |
| Judicial  |            |                 |                 |
| General Government  |            |                 |                 |
| Public Safety   |            |                 |                 |
| Public Works  |            |                 |                 |
| Health & Welfare  | 379,044    | 65,013          |                 |
| Culture & Recreation  |            |                 |                 |
| Other   |            |                 |                 |
| Total Expenditures  | 379,044    | 65,013          |                 |
| Revenue Over (Under) Expenditures                                 | (12,313)   |                 |                 |
| Operating Transfers In (Out)                                      | 5,199      |                 |                 |
| Revenue & Other Sources Over (Under)<br>Expenditures & Other Uses | (\$7,114)  |                 |                 |
| Budgeted Net Revenues (Expenditures)                              |            |                 |                 |
| Current Estimated Revenues Over (Under) Expenditures              |            |                 |                 |
| Fund Balance, Beginning of Year                                   |            | 11,771          | 11,771          |
| <b>Projected Fund Balance, End of Year</b>                        |            | <b>\$11,771</b> | <b>\$11,771</b> |

*The budgets for Emergency Feeding grants are budgeted upon grant notification. There are no County funds involved in these programs, and funding varies significantly from year to year.*



**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending September 30, 2013**

| <b>Special Revenue</b>                               | Prior Year       | Current Year     | Recommended |
|--|------------------|------------------|-------------|
| <b>Federal Emergency</b>                             | Actual           | Estimated        | Budget      |
| <b><u>Management Agency (2810)</u></b>               | <u>9/30/2011</u> | <u>9/30/2012</u> | <u>2013</u> |
| <b>Revenues:</b>                                     |                  |                  |             |
| Intergovernmental Revenue                            |                  | \$2,805          |             |
| Charges for Services                                 |                  |                  |             |
| Fines and Forfeits                                   |                  |                  |             |
| Interest on Investments                              |                  |                  |             |
| Rental   |                  |                  |             |
| Licenses and Permits                                 |                  |                  |             |
| Other Revenue  |                  |                  |             |
| Total Revenues                                       |                  | 2,805            |             |
| <b>Expenditures:</b>                                 |                  |                  |             |
| Judicial   |                  |                  |             |
| General Government                                   |                  |                  |             |
| Public Safety  |                  |                  |             |
| Public Works   |                  |                  |             |
| Health & Welfare                                     |                  | 2,805            |             |
| Culture & Recreation                                 |                  |                  |             |
| Other  |                  |                  |             |
| Total Expenditures                                   |                  | 2,805            |             |
| 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> |

*Federal Emergency Management Agency grant budgets are established upon grant notification. There are no County funds involved in these programs, and funding varies significantly from year to year.*

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending September 30, 2013**

| <b>Special Revenue</b>  | Prior Year         | Current Year            | Recommended             |
|---|--------------------|-------------------------|-------------------------|
| <b>Community</b>  | Actual             | Estimated               | Budget                  |
| <b><u>Corrections Program (2850)</u></b>                          | <u>9/30/2011</u>   | <u>9/30/2012</u>        | <u>2013</u>             |
| <b>Revenues:</b>  |                    |                         |                         |
| Intergovernmental Revenue   | \$241,041          | \$241,046               | \$241,046               |
| Charges for Services  | 187,156            | 193,997                 | 177,912                 |
| Fines and Forfeits  |                    |                         |                         |
| Interest on Investments   |                    |                         |                         |
| Rental  |                    |                         |                         |
| Licenses and Permits  |                    |                         |                         |
| Other Revenue   | 7,846              | 9,374                   | 8,400                   |
| Total Revenues  | <u>436,043</u>     | <u>444,417</u>          | <u>427,358</u>          |
| <b>Expenditures:</b>  |                    |                         |                         |
| Judicial  | 867,041            | 966,227                 | 886,021                 |
| General Government  |                    |                         |                         |
| Public Safety   |                    |                         |                         |
| Public Works  |                    |                         |                         |
| Health & Welfare  |                    |                         |                         |
| Culture & Recreation  |                    |                         |                         |
| Other   |                    |                         |                         |
| Total Expenditures  | <u>867,041</u>     | <u>966,227</u>          | <u>886,021</u>          |
| Revenue Over (Under) Expenditures                                 | (430,998)          | (521,810)               | (458,663)               |
| Operating Transfers In (Out)                                      | <u>330,135</u>     | <u>521,810</u>          | <u>458,663</u>          |
| Revenue & Other Sources Over (Under)<br>Expenditures & Other Uses | <u>(\$100,863)</u> |                         |                         |
| Budgeted Net Revenues (Expenditures)                              |                    |                         |                         |
| Current Estimated Revenues Over (Under) Expenditures              |                    |                         |                         |
| Fund Balance, Beginning of Year                                   |                    | <u>106,692</u>          | <u>106,692</u>          |
| <b>Projected Fund Balance, End of Year</b>                        |                    | <b><u>\$106,692</u></b> | <b><u>\$106,692</u></b> |

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending December 31, 2013**

| <b>Special Revenue</b>                               | Prior Year        | Current Year      | Recommended   |
|--|-------------------|-------------------|---------------|
| <b>Revenue Sharing</b>                               | Actual            | Estimated         | Budget        |
| <b><u>Reserve Fund (2855)</u></b>                    | <u>12/31/2011</u> | <u>12/31/2012</u> | <u>2013</u>   |
| <b>Revenues:</b>                                     |                   |                   |               |
| Taxes  |                   |                   |               |
| 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                                     |                   |                   |               |
| Culture & Recreation                                 |                   |                   |               |
| Other  |                   |                   |               |
| Total Expenditures                                   |                   |                   |               |
| Revenue Over (Under) Expenditures                    |                   |                   |               |
| Operating Transfers In (Out)                         | (422,130)         |                   |               |
| Revenue & Other Sources Over (Under)                 |                   |                   |               |
| Expenditures & Other Uses                            | (\$422,130)       |                   |               |
| Budgeted Net Revenues (Expenditures)                 |                   |                   |               |
| Current Estimated Revenues Over (Under) Expenditures |                   |                   |               |
| Fund Balance, Beginning of Year                      |                   |                   |               |
| <b>Projected Fund Balance, End of Year</b>           |                   | <b>Closed</b>     | <b>Closed</b> |

*The Revenue Sharing Reserve Fund has been depleted (as planned) in 2011. Revenue Sharing payments from the State have resumed during 2011.*

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending September 30, 2013**

| <b>Special Revenue</b>  | Prior Year        | Current Year           | Recommended            |
|---|-------------------|------------------------|------------------------|
| <b><u>Community Action Agency (2870)</u></b>                      | Actual            | Estimated              | Budget                 |
|   | <u>9/30/2011</u>  | <u>9/30/2012</u>       | <u>2013</u>            |
| <b>Revenues:</b>  |                   |                        |                        |
| Intergovernmental Revenue   | \$519,782         | \$364,009              |                        |
| Charges for Services  |                   |                        |                        |
| Fines and Forfeits  |                   |                        |                        |
| Interest on Investments   |                   |                        |                        |
| Rental  |                   |                        |                        |
| Licenses and Permits  |                   |                        |                        |
| Other Revenue   | 34,902            | 40,000                 |                        |
| Total Revenues  | <u>554,684</u>    | <u>404,009</u>         |                        |
| <b>Expenditures:</b>  |                   |                        |                        |
| Judicial  |                   |                        |                        |
| General Government  |                   |                        |                        |
| Public Safety   |                   |                        |                        |
| Public Works  |                   |                        |                        |
| Health & Welfare  | 572,220           | 433,009                |                        |
| Culture & Recreation  |                   |                        |                        |
| Other   |                   |                        |                        |
| Total Expenditures  | <u>572,220</u>    | <u>433,009</u>         |                        |
| Revenue Over (Under) Expenditures                                 | (17,536)          | (29,000)               |                        |
| Operating Transfers In (Out)                                      | <u>(21,094)</u>   | <u>29,000</u>          |                        |
| Revenue & Other Sources Over (Under)<br>Expenditures & Other Uses | <u>(\$38,630)</u> |                        |                        |
| Budgeted Net Revenues (Expenditures)                              |                   |                        |                        |
| Current Estimated Revenues Over (Under) Expenditures              |                   |                        |                        |
| Fund Balance, Beginning of Year                                   |                   | <u>80,085</u>          | <u>80,085</u>          |
| <b>Projected Fund Balance, End of Year</b>                        |                   | <b><u>\$80,085</u></b> | <b><u>\$80,085</u></b> |

*Community Action Agency grant budgets are established upon grant notification. There are no County funds involved in these programs, and funding varies significantly from year to year.*

# County of Ottawa

## Budget Summary

### Budget Year Ending March 31, 2013

| <b>Special Revenue</b>                               | Prior Year       | Current Year           | Recommended            |
|--|------------------|------------------------|------------------------|
| <b><u>Weatherization (2890)</u></b>                  | Actual           | Estimated              | Budget                 |
|  | <u>3/31/2011</u> | <u>3/31/2012</u>       | <u>2013</u>            |
| <b>Revenues:</b>                                     |                  |                        |                        |
| Intergovernmental Revenue                            | \$1,684,566      | \$1,505,952            |                        |
| Charges for Services                                 |                  |                        |                        |
| Fines and Forfeits                                   |                  |                        |                        |
| Interest on Investments                              |                  |                        |                        |
| Rental   |                  |                        |                        |
| Licenses and Permits                                 |                  |                        |                        |
| Other Revenue  | 114,083          | 85,000                 |                        |
| Total Revenues                                       | <u>1,798,649</u> | <u>1,590,952</u>       |                        |
| <b>Expenditures:</b>                                 |                  |                        |                        |
| Judicial   |                  |                        |                        |
| General Government                                   |                  |                        |                        |
| Public Safety  |                  |                        |                        |
| Public Works   |                  |                        |                        |
| Health & Welfare                                     | 1,779,285        | 1,590,952              |                        |
| Culture & Recreation                                 |                  |                        |                        |
| Other  |                  |                        |                        |
| Total Expenditures                                   | <u>1,779,285</u> | <u>1,590,952</u>       |                        |
| Revenue Over (Under) Expenditures                    | 19,364           |                        |                        |
| Operating Transfers In (Out)                         |                  |                        |                        |
| Revenue & Other Sources Over (Under)                 |                  |                        |                        |
| Expenditures & Other Uses                            | <u>\$19,364</u>  |                        |                        |
| Budgeted Net Revenues (Expenditures)                 |                  |                        |                        |
| Current Estimated Revenues Over (Under) Expenditures |                  |                        |                        |
| Fund Balance, Beginning of Year                      |                  | <u>23,114</u>          | <u>23,114</u>          |
| <b>Projected Fund Balance, End of Year</b>           |                  | <b><u>\$23,114</u></b> | <b><u>\$23,114</u></b> |

# County of Ottawa

## Budget Summary

### Budget Year Ending September 30, 2013

| <b>Special Revenue</b>  | Prior Year         | Current Year           | Recommended            |
|---|--------------------|------------------------|------------------------|
| <b>Department of Human</b>  | Actual             | Estimated              | Budget                 |
| <b><u>Services (2901)</u></b>                                     | <u>9/30/2011</u>   | <u>9/30/2012</u>       | <u>2013</u>            |
| <b>Revenues:</b>  |                    |                        |                        |
| Intergovernmental Revenue   | \$182,776          | \$140,000              | \$150,000              |
| Charges for Services  |                    |                        |                        |
| Fines and Forfeits  |                    |                        |                        |
| Interest on Investments   |                    |                        |                        |
| Rental  |                    |                        |                        |
| Licenses and Permits  |                    |                        |                        |
| Other Revenue   | 431                |                        |                        |
| Total Revenues  | <u>183,207</u>     | <u>140,000</u>         | <u>150,000</u>         |
| <b>Expenditures:</b>  |                    |                        |                        |
| Judicial  |                    |                        |                        |
| General Government  |                    |                        |                        |
| Public Safety   |                    |                        |                        |
| Public Works  |                    |                        |                        |
| Health & Welfare  | 255,720            | 214,321                | 193,690                |
| Culture & Recreation  |                    |                        |                        |
| Other   |                    |                        |                        |
| Total Expenditures  | <u>255,720</u>     | <u>214,321</u>         | <u>193,690</u>         |
| Revenue Over (Under) Expenditures                                 | (72,513)           | (74,321)               | (43,690)               |
| Operating Transfers In (Out)                                      | <u>(176,250)</u>   | <u>73,690</u>          | <u>43,690</u>          |
| Revenue & Other Sources Over (Under)<br>Expenditures & Other Uses | <u>(\$248,763)</u> |                        |                        |
| Budgeted Net Revenues (Expenditures)                              |                    |                        |                        |
| Current Estimated Revenues Over (Under) Expenditures              |                    | (631)                  |                        |
| Fund Balance, Beginning of Year                                   |                    | <u>21,010</u>          | <u>20,379</u>          |
| <b>Projected Fund Balance, End of Year</b>                        |                    | <b><u>\$20,379</u></b> | <b><u>\$20,379</u></b> |

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending September 30, 2013**

| <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>9/30/2011</u>   | <u>9/30/2012</u>          | <u>2013</u>             |
| <b>Revenues:</b>  |                    |                           |                         |
| Intergovernmental Revenue   | \$3,321,634        | \$3,514,191               | \$3,877,044             |
| Charges for Services  |                    |                           |                         |
| Fines and Forfeits  |                    |                           |                         |
| Interest on Investments   |                    |                           |                         |
| Rental  |                    |                           |                         |
| Licenses and Permits  |                    |                           |                         |
| Other Revenue   | 719,227            | 730,375                   | 735,236                 |
| Total Revenues  | <u>4,040,861</u>   | <u>4,244,566</u>          | <u>4,612,280</u>        |
| <b>Expenditures:</b>  |                    |                           |                         |
| Judicial  |                    |                           |                         |
| General Government  |                    |                           |                         |
| Public Safety   |                    |                           |                         |
| Public Works  |                    |                           |                         |
| Health & Welfare  | 7,532,508          | 7,989,386                 | 8,788,571               |
| Culture & Recreation  |                    |                           |                         |
| Other   |                    |                           |                         |
| Total Expenditures  | <u>7,532,508</u>   | <u>7,989,386</u>          | <u>8,788,571</u>        |
| Revenue Over (Under) Expenditures                                 | (3,491,647)        | (3,744,820)               | (4,176,291)             |
| Operating Transfers In (Out)                                      | <u>2,741,647</u>   | <u>3,764,820</u>          | <u>3,976,291</u>        |
| Revenue & Other Sources Over (Under)<br>Expenditures & Other Uses | <u>(\$750,000)</u> |                           |                         |
| Budgeted Net Revenues (Expenditures)                              |                    |                           | (200,000)               |
| Current Estimated Revenues Over (Under) Expenditures              |                    | 20,000                    |                         |
| Fund Balance, Beginning of Year                                   |                    | <u>1,172,093</u>          | <u>1,192,093</u>        |
| <b>Projected Fund Balance, End of Year</b>                        |                    | <b><u>\$1,192,093</u></b> | <b><u>\$992,093</u></b> |

*Revenues and expenditures are difficult to project in this fund since child placements in residential facilities is costly. Based on historical activity, the County is budgeting to use \$200,000 of fund balance. However, the County does not anticipate actually having to use the \$200,000.*

**County of Ottawa**  
**Budget Summary**  
**Budget Year Ending September 30, 2013**

| <b>Special Revenue</b>  | Prior Year<br>Actual<br>9/30/2011 | Current Year<br>Estimated<br>9/30/2012 | Recommended<br>Budget<br>2013 |
|---|-----------------------------------|--|-------------------------------|
| <b><u>Child Care-Social Services (2921)</u></b>                   |                                   |  |                               |
| <b>Revenues:</b>  |                                   |  |                               |
| Intergovernmental Revenue   |                                   | \$1,000                                | \$1,000                       |
| Charges for Services  |                                   |  |                               |
| Fines and Forfeits  |                                   |  |                               |
| Interest on Investments   |                                   |  |                               |
| Rental  |                                   |  |                               |
| Licenses and Permits  |                                   |  |                               |
| Other Revenue   |                                   |  |                               |
| Total Revenues  |                                   | 1,000                                  | 1,000                         |
| <b>Expenditures:</b>  |                                   |  |                               |
| Judicial  |                                   |  |                               |
| General Government  |                                   |  |                               |
| Public Safety   |                                   |  |                               |
| Public Works  |                                   |  |                               |
| Health & Welfare  |                                   | 2,000                                  | 2,500                         |
| Culture & Recreation  |                                   |  |                               |
| Other   |                                   |  |                               |
| Total Expenditures  |                                   | 2,000                                  | 2,500                         |
| Revenue Over (Under) Expenditures                                 |                                   | (1,000)                                | (1,500)                       |
| Operating Transfers In (Out)                                      | (73,260)                          | 1,000                                  | 1,500                         |
| Revenue & Other Sources Over (Under)<br>Expenditures & Other Uses | (\$73,260)                        |  |                               |
| 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, 2013

| <b>Special Revenue</b>                               | Prior Year | Current Year | Recommended |
|--|------------|--------------|-------------|
| <b><u>Veteran's Trust (2941)</u></b>                 | Actual     | Estimated    | Budget      |
|  | 9/30/2011  | 9/30/2012    | 2013        |
| <b>Revenues:</b>                                     |            |              |             |
| Intergovernmental Revenue                            | \$53,048   | \$54,704     | \$50,000    |
| Charges for Services                                 |            |              |             |
| Fines and Forfeits                                   |            |              |             |
| Interest on Investments                              |            |              |             |
| Rental   |            |              |             |
| Licenses and Permits                                 |            |              |             |
| Other Revenue  |            |              |             |
| Total Revenues                                       | 53,048     | 54,704       | 50,000      |
| <b>Expenditures:</b>                                 |            |              |             |
| Judicial   |            |              |             |
| General Government                                   |            |              |             |
| Public Safety  |            |              |             |
| Public Works   |            |              |             |
| Health & Welfare                                     | 53,048     | 54,704       | 50,000      |
| Culture & Recreation                                 |            |              |             |
| Other  |            |              |             |
| Total Expenditures                                   | 53,048     | 54,704       | 50,000      |
| 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 December 31, 2013

|   | Prior Year<br>Actual<br>12/31/2011 | Current Year<br>Estimated<br>12/31/2012 | Recommended<br>Budget<br>2013 |
|---|------------------------------------|---|-------------------------------|
| <b>Special Revenue</b>  |                                    |   |                               |
| <b><u>DB/DC Conversion (2970)</u></b>                             |                                    |   |                               |
| <b>Revenues:</b>  |                                    |   |                               |
| Taxes   |                                    |   |                               |
| Intergovernmental Revenue   |                                    |   |                               |
| Charges for Services  | \$341,471                          |   |                               |
| Fines and Forfeits  |                                    |   |                               |
| Interest on Investments   | 18,115                             | \$33,617                                | \$52,597                      |
| Rental  |                                    |   |                               |
| Licenses and Permits  |                                    |   |                               |
| Other Revenue   |                                    |   |                               |
| Total Revenues  | 359,586                            | 33,617                                  | 52,597                        |
| <b>Expenditures:</b>  |                                    |   |                               |
| Legislative   |                                    |   |                               |
| Judicial  |                                    |   |                               |
| General Government  | 7,600                              |   |                               |
| Public Safety   |                                    |   |                               |
| Public Works  |                                    |   |                               |
| Health & Welfare  |                                    |   |                               |
| Culture & Recreation  |                                    |   |                               |
| Other   |                                    |   |                               |
| Total Expenditures  | 7,600                              |   |                               |
| Revenue Over (Under) Expenditures                                 | 351,986                            | 33,617                                  | 52,597                        |
| Operating Transfers In (Out)                                      | 4,271,524                          |   |                               |
| Revenue & Other Sources Over (Under)<br>Expenditures & Other Uses | \$4,623,510                        |   |                               |
| Budgeted Net Revenues (Expenditures)                              |                                    |   | 52,597                        |
| Current Estimated Revenues Over (Under) Expenditures              |                                    | 33,617                                  |                               |
| Fund Balance, Beginning of Year                                   |                                    | 4,623,510                               | 4,657,127                     |
| <b>Projected Fund Balance, End of Year</b>                        |                                    | <b>\$4,657,127</b>                      | <b>\$4,709,724</b>            |

*This fund was established in 2011 to accumulate the funds necessary to implement a change in the retirement plan from defined benefit to defined contribution for new employees. As sources for the change are identified, the money is transferred to this fund where it will remain until the change is implemented. The funds will be used to cover the temporary increase in retirement costs the County will experience for approximately the first ten years.*

## County of Ottawa

### Budget Summary

**Budget Year Ending December 31, 2013**

| <b>Special Revenue</b>                               | Prior Year                | Current Year                     | Recommended                      |
|--|---------------------------|----------------------------------|----------------------------------|
| <b><u>Compensated Absences (2980)</u></b>            | Actual                    | Estimated                        | Budget                           |
|  | <u>12/31/2011</u>         | <u>12/31/2012</u>                | <u>2013</u>                      |
| <b>Revenues:</b>                                     |                           |                                  |                                  |
| Taxes  |                           |                                  |                                  |
| Intergovernmental Revenue                            |                           |                                  |                                  |
| Charges for Services                                 | \$82,410                  | \$76,122                         | \$63,684                         |
| Fines and Forfeits                                   |                           |                                  |                                  |
| Interest on Investments                              | 37,703                    | 24,828                           | 38,792                           |
| Rental   |                           |                                  |                                  |
| Licenses and Permits                                 |                           |                                  |                                  |
| Other Revenue  |                           |                                  |                                  |
| Total Revenues                                       | <u>120,113</u>            | <u>100,950</u>                   | <u>102,476</u>                   |
| <b>Expenditures:</b>                                 |                           |                                  |                                  |
| Legislative  |                           |                                  |                                  |
| Judicial   |                           |                                  |                                  |
| General Government                                   | 26,140                    | 76,074                           | 43,560                           |
| Public Safety  |                           |                                  |                                  |
| Public Works   |                           |                                  |                                  |
| Health & Welfare                                     |                           |                                  |                                  |
| Culture & Recreation                                 |                           |                                  |                                  |
| Other  |                           |                                  |                                  |
| Total Expenditures                                   | <u>26,140</u>             | <u>76,074</u>                    | <u>43,560</u>                    |
| Revenue Over (Under) Expenditures                    | 93,973                    | 24,876                           | 58,916                           |
| Operating Transfers In (Out)                         | <u>(375,000)</u>          |                                  |                                  |
| Revenue & Other Sources Over (Under)                 |                           |                                  |                                  |
| Expenditures & Other Uses                            | <u><u>(\$281,027)</u></u> |                                  |                                  |
| Budgeted Net Revenues (Expenditures)                 |                           |                                  | 58,916                           |
| Current Estimated Revenues Over (Under) Expenditures |                           | 24,876                           |                                  |
| Fund Balance, Beginning of Year                      |                           | <u>3,444,399</u>                 | <u>3,469,275</u>                 |
| <b>Projected Fund Balance, End of Year</b>           |                           | <b><u><u>\$3,469,275</u></u></b> | <b><u><u>\$3,528,191</u></u></b> |

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

# County of Ottawa

## Budget Summary

### Budget Year Ending December 31, 2013

| <b>Debt Service</b>   | Prior Year        | Current Year      | Recommended |
|---|-------------------|-------------------|-------------|
| <b>Ottawa County Building</b>                                     | Actual            | Estimated         | Budget      |
| <b><u>Authority (5692-5695)</u></b>                               | <u>12/31/2011</u> | <u>12/31/2012</u> | <u>2013</u> |
| <b>Revenues:</b>  |                   |                   |             |
| Intergovernmental Revenue   |                   |                   |             |
| Charges for Services  |                   |                   |             |
| Fines and Forfeits  |                   |                   |             |
| Interest on Investments   |                   |                   |             |
| Rental  | \$2,382,030       | \$1,823,020       | \$1,816,144 |
| Licenses and Permits  |                   |                   |             |
| Other Revenue   |                   |                   |             |
| Total Revenues  | 2,382,030         | 1,823,020         | 1,816,144   |
| <b>Expenditures:</b>  |                   |                   |             |
| Judicial  |                   |                   |             |
| General Government  |                   |                   |             |
| Public Safety   |                   |                   |             |
| Public Works  |                   |                   |             |
| Health & Welfare  |                   |                   |             |
| Culture & Recreation  |                   |                   |             |
| Debt Service  | 3,144,730         | 2,585,920         | 2,578,644   |
| Total Expenditures  | 3,144,730         | 2,585,920         | 2,578,644   |
| Revenue Over (Under) Expenditures                                 | (762,700)         | (762,900)         | (762,500)   |
| Operating Transfers In (Out)                                      | 762,700           | 762,900           | 762,500     |
| Revenue & Other Sources Over (Under)<br>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, 2013**

| <b>Capital Projects</b>                              | Prior Year        | Current Year      | Recommended |
|--|-------------------|-------------------|-------------|
| <b>Ottawa County Building</b>                        | Actual            | Estimated         | Budget      |
| <b><u>Authority (5692-5695)</u></b>                  | <u>12/31/2011</u> | <u>12/31/2012</u> | <u>2013</u> |
| <b>Revenues:</b>                                     |                   |                   |             |
| Intergovernmental Revenue                            |                   |                   |             |
| Interest on Investments                              |                   |                   |             |
| Rental   |                   |                   |             |
| Other Revenue  |                   |                   |             |
| Total Revenues                                       |                   |                   |             |
| <b>Expenditures:</b>                                 |                   |                   |             |
| Capital Projects                                     |                   |                   |             |
| Total Expenditures                                   |                   |                   |             |
| 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 December 31, 2013

| <b>Permanent Fund</b>                                | Prior Year        | Current Year               | Recommended                |
|--|-------------------|----------------------------|----------------------------|
| <b><u>Cemetery Trust (1500)</u></b>                  | Actual            | Estimated                  | Budget                     |
|  | <u>12/31/2011</u> | <u>12/31/2012</u>          | <u>2013</u>                |
| <b>Revenues:</b>                                     |                   |                            |                            |
| Intergovernmental Revenue                            |                   |                            |                            |
| Charges for Services                                 |                   |                            |                            |
| Fines and Forfeits                                   |                   |                            |                            |
| Interest on Investments                              | \$39              | \$44                       | \$44                       |
| Rental   |                   |                            |                            |
| Licenses and Permits                                 |                   |                            |                            |
| Other Revenue  |                   |                            |                            |
|  | <hr/>             | <hr/>                      | <hr/>                      |
| Total Revenues                                       | 39                | 44                         | 44                         |
| <b>Expenditures:</b>                                 |                   |                            |                            |
| Judicial   |                   |                            |                            |
| General Government                                   | 687               |                            |                            |
| Public Safety  |                   |                            |                            |
| Public Works   |                   |                            |                            |
| Health & Welfare                                     |                   |                            |                            |
| Culture & Recreation                                 |                   |                            |                            |
|  | <hr/>             | <hr/>                      | <hr/>                      |
| Total Expenditures                                   | 687               |                            |                            |
| Revenue Over (Under) Expenditures                    | (648)             | 44                         | 44                         |
| Operating Transfers In (Out)                         | <hr/>             | <hr/>                      | <hr/>                      |
| Revenue & Other Sources Over (Under)                 |                   |                            |                            |
| Expenditures & Other Uses                            | <u>(\$648)</u>    |                            |                            |
| Budgeted Net Revenues (Expenditures)                 |                   |                            | 44                         |
| Current Estimated Revenues Over (Under) Expenditures |                   | 44                         |                            |
| Fund Balance, Beginning of Year                      |                   | <hr/> 5,770                | <hr/> 5,814                |
| <b>Projected Fund Balance, End of Year</b>           |                   | <hr/> <b>\$5,814</b> <hr/> | <hr/> <b>\$5,858</b> <hr/> |

# 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 County believes the housing market has bottomed out. However, it will take several years for the taxable value to recover due to Proposal A of 1994 which limits the amount the taxable value can increase in a given year. Based on the most recent trend data available the County is projecting the following changes in taxable value:

|                                 | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
|---------------------------------|-------------|-------------|-------------|-------------|-------------|
| <b>Taxable Value Assumption</b> | 1.5%        | 2.0%        | 2.0%        | 2.0%        | 2.0%        |

**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.

**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.

**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. 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.

**Rental Income** – Rent revenue is based on actual expenditures in the specific building cost center (variable portion) as well as certain fixed charges. Revenue shows a decrease in 2015 and more prominently in 2016 as most of the fixed charges of the Probate Court/Jail facility expire.

**Operating Transfers In** – Projections for transfers in to the General fund for subsequent years reflect the same one-time transfers to assist in balancing the General Fund as the 2013 budgets. Analysis has been completed to ensure the sources identified can contribute these amounts without unacceptable repercussions.

**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 1.6% to 2.6% per year.

Since 2010, several departments agreed to keep certain positions vacant to assist in budget balancing. These positions have not been included in the 2012 budget nor the five year projections, and no new positions have been added to the projections. In addition, the 2012 budget reflects approximately \$300,000 in vacancies. Historically, vacancies have been higher, so future projections reflect an additional \$217,500 in vacancies.

**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 1.6% to 2.6% per year. With regard to retirement contributions, it is difficult to determine the cost of Governmental Accounting Standards Board (GASB) statements 67 and 68. Further complicating the estimate is the change in retirement plans from defined benefit to defined contribution for new hires effective 1/1/12. Although some funds have been set aside in the DB/DC Conversion fund, it is unclear what increases the County can expect. In addition, although the GASB does not set required funding levels, many of the provisions of statements 67 and 68 are expected to increase the contributions of all government entities. As a result, the estimate for retirement is increasing 10% per year for 2014 – 2018.

Other fringe benefits for health, dental and optical insurance are not based on salaries. The County is estimating a 25% with its health insurance in 2014, 15% for 2015, and 10% per year for 2016 – 2018. The increased is based on conversations with other municipalities and the County's insurance provider's original increase for 2013. It is important to note that these increases do not reflect changes in the benefit levels which are likely if the County realizes these projected increases. The County assumes a 10% increase for dental insurance in 2014 and an 8% increase per year for 2015-2018. Optical insurance reflects a 6% increase per year. The County is implementing a health management program, but determining the impact on costs, particularly within a five year window, is difficult. Consequently, no impact is included in these projections. The effect, if any, of the national health care program is not reflected in the projections as the information available is not sufficient to estimate it.

**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 3% - 5% per year. Utilities are projected to increase 5% per year. The County has significantly invested in energy saving equipment for County facilities in connection with a federal Energy Assistance grant, but actual cost savings are difficult to project and have not been included in the projection. However, adjustments have been made to reflect election costs in election years and other situations needing special handling.



**Operating Transfers Out** - In general, Operating Transfers reflect the County (local) portion of programs funded by the State and Federal government. For the major recipients of General Fund transfers, a complete analysis like the one done for the General Fund has been completed to determine the projected transfer. These funds include the following:

Health (2210)  
Child Care (2920)

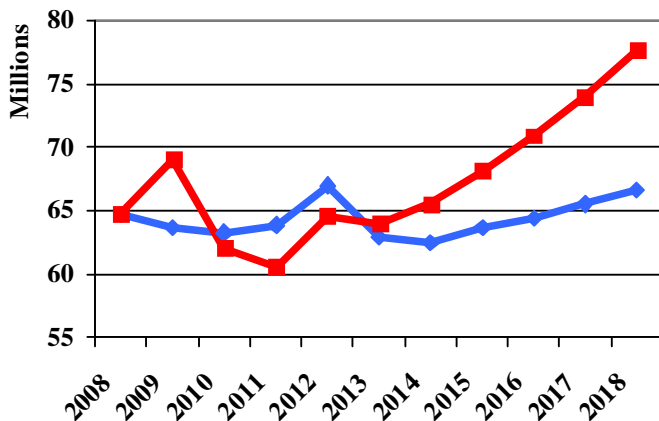
Friend of the Court (2160)  
Community Corrections (2850)

**Contingency** – The County’s financial policy suggests a contingency amount of .5% - 2% of the most recently audited General Fund expenditures. Consequently, the projections show contingency of .5% for 2014 – 2018.

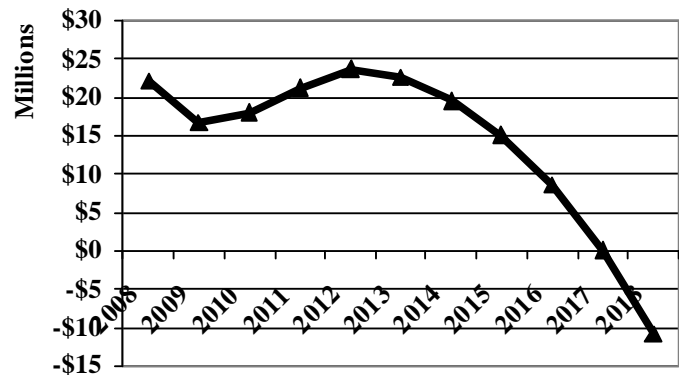
**Results**

Revenues
  Expenditures
  Total Fund Balance

General Fund Revenues and Expenditures



Fund Balance - General Fund



The graphs above show an increasing gap between revenue and expenditures that widens to as much as \$10.9 million and total fund balance shows a deficit by 2018 if revenue and expenditure assumptions prove true and no additional changes are made to operations. Several other options and combinations of options exist and will be explored for consideration by the Board of Commissioners. The Board is committed to maintaining or improving the financial status of the County.

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

|  | 2009                | 2010                | 2011                | 2012                                       | 2012                | 2013                | 2014                | 2015                | 2016                | 2017                 | 2018                 |
|--|---------------------|---------------------|---------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|
|  | Actual              | Actual              | Actual              | Adopted                                    | Estimated           | Budgeted            | Projected           | Projected           | Projected           | Projected            | Projected            |
|  |                     |                     |                     | Projected change in State Revenue Sharing: |                     |                     | <b>0.0%</b>         | <b>0.0%</b>         | <b>0.0%</b>         | <b>0.0%</b>          | <b>0.0%</b>          |
|  |                     |                     |                     | Projected change in taxable value:         |                     |                     | <b>1.5%</b>         | <b>2.0%</b>         | <b>2.0%</b>         | <b>2.0%</b>          | <b>2.0%</b>          |
| <b>Revenues:</b>                         |                     |                     |                     |  |                     |                     |                     |                     |                     |                      |                      |
| Taxes                                    | \$40,532,402        | \$39,169,886        | \$38,175,450        | \$37,722,173                               | \$37,726,923        | \$37,767,396        | \$38,295,430        | \$39,039,250        | \$39,741,496        | \$40,536,327         | \$41,347,054         |
| Intergovernmental                        | \$4,485,652         | \$4,741,105         | \$10,238,891        | \$6,810,310                                | \$7,057,186         | \$7,063,075         | \$7,057,108         | \$7,058,261         | \$7,059,449         | \$7,060,672          | \$7,061,932          |
| Charges for services                     | \$8,902,750         | \$9,340,046         | \$9,895,843         | \$11,827,618                               | \$13,179,232        | \$12,523,086        | \$12,118,951        | \$12,361,330        | \$12,608,556        | \$12,860,727         | \$13,117,942         |
| Fines & Forfeits                         | \$1,000,406         | \$1,051,277         | \$1,094,561         | \$1,066,600                                | \$72,600            | \$75,600            | \$76,942            | \$78,311            | \$79,707            | \$81,131             | \$82,584             |
| Interest on investments                  | \$241,526           | \$367,273           | \$307,310           | \$151,360                                  | \$284,450           | \$290,004           | \$128,700           | \$410,000           | \$400,800           | \$408,320            | \$359,120            |
| Rental income                            | \$2,657,536         | \$2,916,852         | \$2,846,765         | \$3,244,547                                | \$3,000,712         | \$3,160,450         | \$3,017,524         | \$2,940,780         | \$2,706,582         | \$2,797,300          | \$2,897,207          |
| Licenses & permits                       | \$248,054           | \$222,794           | \$370,595           | \$270,000                                  | \$344,000           | \$281,300           | \$278,690           | \$279,128           | \$275,524           | \$276,061            | \$273,558            |
| Other                                    | \$312,324           | \$569,966           | \$483,168           | \$416,867                                  | \$468,749           | \$419,316           | \$410,370           | \$412,780           | \$415,239           | \$417,747            | \$420,306            |
| Operating transfer in                    | \$5,299,447         | \$4,904,581         | \$428,585           | \$1,125,000                                | \$1,136,977         | \$1,170,937         | \$1,125,000         | \$1,125,000         | \$1,128,885         | \$1,128,885          | \$1,128,885          |
| Fund balance reserve use                 | \$0                 | \$0                 | \$0                 | \$814,825                                  | \$3,715,146         | \$196,821           | -\$38,179           | -\$38,179           | -\$38,179           | -\$38,179            | -\$38,179            |
| <b>Total Revenue</b>                     | <b>\$63,680,097</b> | <b>\$63,283,780</b> | <b>\$63,841,168</b> | <b>\$63,449,300</b>                        | <b>\$66,985,975</b> | <b>\$62,947,985</b> | <b>\$62,470,536</b> | <b>\$63,666,661</b> | <b>\$64,378,060</b> | <b>\$65,528,992</b>  | <b>\$66,650,408</b>  |
| % change over prior year                 | -1.60%              | -0.60%              | 0.90%               | -0.60%                                     | 4.90%               | -6.00%              | -0.80%              | 1.90%               | 1.10%               | 1.80%                | 1.70%                |
| <b>Expenditures:</b>                     |                     |                     |                     |  |                     |                     |                     |                     |                     |                      |                      |
| Salaries                                 | \$21,330,434        | \$21,167,653        | \$20,883,245        | \$20,655,612                               | \$20,656,189        | \$21,030,046        | \$21,356,828        | \$21,804,965        | \$22,371,453        | \$22,952,670         | \$23,548,999         |
| Fringe benefits                          | \$9,739,898         | \$10,122,778        | \$9,009,549         | \$9,405,927                                | \$8,949,157         | \$9,809,731         | \$11,303,360        | \$12,580,435        | \$13,735,499        | \$15,013,040         | \$16,426,523         |
| Supplies                                 | \$2,203,323         | \$2,276,665         | \$2,107,471         | \$2,257,247                                | \$2,116,490         | \$2,176,388         | \$2,350,671         | \$2,264,257         | \$2,442,912         | \$2,355,675          | \$2,538,825          |
| Other services & chg                     | \$18,836,680        | \$18,251,124        | \$18,479,117        | \$20,482,545                               | \$19,759,375        | \$20,230,280        | \$19,691,633        | \$19,955,469        | \$20,139,361        | \$20,570,896         | \$21,091,373         |
| Contingency                              | \$0                 | \$0                 | \$0                 | \$470,454                                  | \$100,000           | \$524,970           | \$297,205           | \$296,228           | \$308,734           | \$323,398            | \$341,096            |
| Capital outlay                           | \$81,094            | \$23,856            | \$223,342           | \$145,000                                  | \$85,000            | \$0                 | \$0                 | \$0                 | \$0                 | \$0                  | \$0                  |
| Operating Transfers                      | \$16,860,154        | \$10,175,164        | \$9,873,475         | \$10,570,032                               | \$12,917,152        | \$10,176,570        | \$10,568,015        | \$11,222,997        | \$11,924,745        | \$12,765,074         | \$13,691,004         |
| <b>Total Expenditures</b>                | <b>\$69,051,583</b> | <b>\$62,017,240</b> | <b>\$60,576,199</b> | <b>\$63,986,817</b>                        | <b>\$64,583,363</b> | <b>\$63,947,985</b> | <b>\$65,567,711</b> | <b>\$68,124,351</b> | <b>\$70,922,704</b> | <b>\$73,980,753</b>  | <b>\$77,637,820</b>  |
| % change over prior year                 | 6.60%               | -10.20%             | -2.30%              | 5.60%                                      | 6.60%               | -1.00%              | 2.50%               | 3.90%               | 4.10%               | 4.30%                | 4.90%                |
| <b>Revenue over (under) expenditures</b> | <b>-\$5,371,486</b> | <b>\$1,266,540</b>  | <b>\$3,264,969</b>  | <b>-\$537,517</b>                          | <b>\$2,402,612</b>  | <b>-\$1,000,000</b> | <b>-\$3,097,176</b> | <b>-\$4,457,690</b> | <b>-\$6,544,644</b> | <b>-\$8,451,760</b>  | <b>-\$10,987,412</b> |
| <b>Unassigned Fund Balance</b>           | <b>\$9,656,964</b>  | <b>\$10,596,305</b> | <b>\$13,705,990</b> | <b>\$12,353,648</b>                        | <b>\$12,393,456</b> | <b>\$11,196,635</b> | <b>\$8,137,638</b>  | <b>\$3,718,127</b>  | <b>-\$2,788,337</b> | <b>-\$11,201,919</b> | <b>-\$22,151,151</b> |
| <b>Total Fund Balance</b>                | <b>\$16,712,957</b> | <b>\$17,979,501</b> | <b>\$21,244,490</b> | <b>\$20,706,973</b>                        | <b>\$23,647,102</b> | <b>\$22,647,102</b> | <b>\$19,549,926</b> | <b>\$15,092,236</b> | <b>\$8,547,593</b>  | <b>\$95,832</b>      | <b>-\$10,891,579</b> |

Note: Assumes the following levies: 2013 = 3.6 mills, 2014 = 3.6 mills, 2015 = 3.6 mills, 2016 = 3.6 mills, 2017 = 3.6 mills, and 2018 = 3.6 mills

Note: Assumes health care costs increase by 25% in 2014; 15% per year for 2015-2018. No adjustment has been made to reflect the impact of national health care.

Assumes none of the positions temporarily suspended with the 2013 budget are filled.

Assumes no changes to personal property taxes which are currently under review at the State level. County personal property taxes are approximately \$2.7 million.

Assumes annual COLA and step increases as follows: 2014 = 1.60%, 2015 = 2.10%, 2016 = 2.60%, 2017 = 2.60%, and 2018 = 2.60%.

Assumes contingency of .5% of prior year expenditures.

Assumes transfers of \$625,000/yr from the Delinquent Tax Revolving fund and \$500,000/yr from the Insurance Authority; Could possibly take more from the DTRF

Assumes inmate phone commissions stay in the General Fund through 2018 and the reassignment of rent of \$300,000 per year from the Public Improvement Fund continues through 2018.

# 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 \$283,000 - \$307,000 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 were once again discontinued until 2012. The 2012 budget includes the resumption of these payments to the General Fund.

**Financial Benefits:**

- 1) Operating Transfers to the General Fund.
- 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, saving significant dollars.

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 AAA 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.

If the financing tools had not been put into place so many years ago, the County would have significantly more expenditures to fund with its operating levy, possibly requiring a higher levy.

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 | \$3,928,667 | \$3,491,435 | \$3,081,620 | \$2,710,567 | \$4,365,318 | \$3,535,302   | \$3,179,857 | \$2,865,513   |
| Revenues:                     |  |             |             |             |             |             |             |             |   |             |               |
| Interest on Investments       | \$335,869  | \$443,448   | \$274,840   | \$41,269    | \$41,126    | \$30,602    | \$25,556    | \$25,984    | \$15,555  | \$41,656    | \$35,819      |
| Other Revenue                 | \$5,803  | \$0         | \$0         | \$0         | \$0         | \$0         | \$2,340,000 |             |   |             |               |
| Total Revenue                 | \$341,672  | \$443,448   | \$274,840   | \$41,269    | \$41,126    | \$30,602    | \$2,365,556 | \$25,984    | \$15,555  | \$41,656    | \$35,819      |
| Expenditures:                 |  |             |             |             |             |             |             |             |   |             |               |
| Landfill Clean-up             | \$131,613  | \$130,388   | \$141,225   | \$282,919   | \$394,400   | \$344,970   | \$371,000   | \$356,000   | \$371,000   | \$356,000   | \$371,000     |
| Transfer Out                  | \$0  | \$0         | \$2,500,000 | \$0         | \$0         | \$0         | \$0         |             |   |             |               |
| Capital Expenditures          | \$149,106  | \$178,968   | \$1,704,090 | \$195,582   | \$56,541    | \$56,685    | \$339,805   | \$500,000   | \$0   | \$0         | \$0           |
| Total Expenditures            | \$280,719  | \$309,356   | \$4,345,315 | \$478,501   | \$450,941   | \$401,655   | \$710,805   | \$856,000   | \$371,000   | \$356,000   | \$371,000     |
| Projected Ending Fund Balance | \$7,865,050  | \$7,999,142 | \$3,928,667 | \$3,491,435 | \$3,081,620 | \$2,710,567 | \$4,365,318 | \$3,535,302 | \$3,179,857   | \$2,865,513 | \$2,530,332   |
|                               | <b>PROJECTIONS </b> |             |             |             |             |             |             |             |   |             |               |
|                               | 2017   | 2018        | 2019        | 2020        | 2021        | 2022        | 2023        | 2024        | 2025  | 2026        | 2027          |
| Beginning Fund Balance        | \$2,530,332  | \$2,205,708 | \$1,858,751 | \$1,543,643 | \$1,195,798 | \$862,518   | \$524,521   | \$173,954   | (\$188,312)   | (\$558,768) | (\$932,929)   |
| Revenues:                     |  |             |             |             |             |             |             |             |   |             |               |
| Interest on Investments       | \$31,376   | \$24,042    | \$40,893    | \$23,155    | \$22,720    | \$21,563    | \$12,589    | \$4,523     | \$0   | \$0         | \$0           |
| Other Revenue                 |  |             |             |             |             |             |             |             |   |             |               |
| Total Revenue                 | \$31,376   | \$24,042    | \$40,893    | \$23,155    | \$22,720    | \$21,563    | \$12,589    | \$4,523     | \$0   | \$0         | \$0           |
| Expenditures:                 |  |             |             |             |             |             |             |             |   |             |               |
| Landfill Clean-up             | \$356,000  | \$371,000   | \$356,000   | \$371,000   | \$356,000   | \$359,560   | \$363,156   | \$366,788   | \$370,456   | \$374,161   | \$377,903     |
| Capital Expenditures          | \$0  | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0   | \$0         | \$0           |
| Total Expenditures            | \$356,000  | \$371,000   | \$356,000   | \$371,000   | \$356,000   | \$359,560   | \$363,156   | \$366,788   | \$370,456   | \$374,161   | \$377,903     |
| Projected Ending Fund Balance | \$2,205,708  | \$1,858,751 | \$1,543,643 | \$1,195,798 | \$862,518   | \$524,521   | \$173,954   | (\$188,312) | (\$558,768)   | (\$932,929) | (\$1,310,832) |

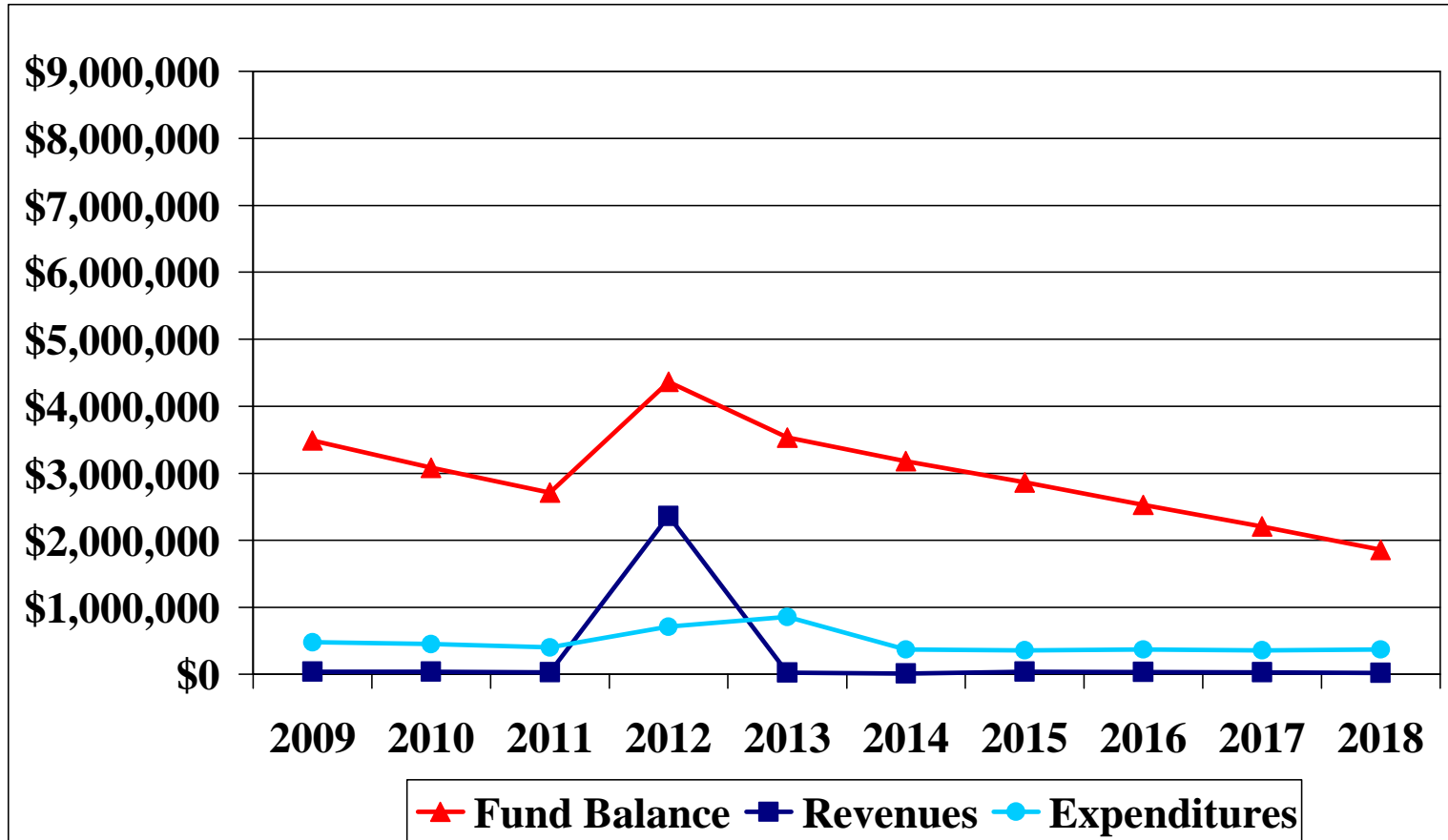
Assumes an annual interest rate of .44% - 3.0%.

Also assumes no additional capital improvement projects will be necessary beyond 2013 (e.g. pump replacement).

In 2012, the General Fund transferred significant money to the fund based on its deteriorating fund balance. At this point, it is difficult to determine if the 2012 contribution will be sufficient.


Basic operating and maintenance costs projected by the Road Commission have increased. If these increases are realized, the County will have to contribute additional funds.

### 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.

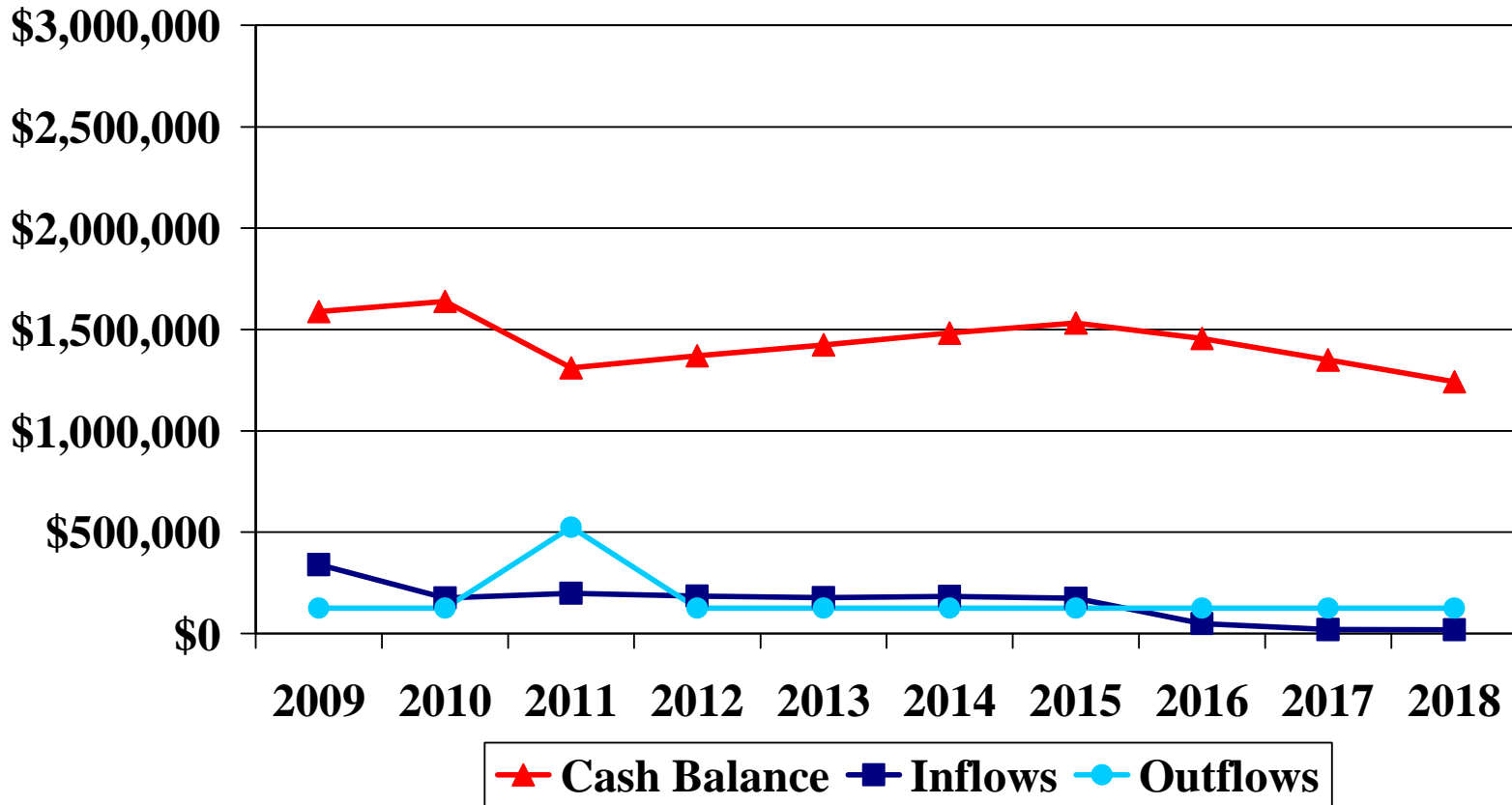
|                                    | 2006        | 2007        | 2008        | 2009        | 2010        | 2011        | ESTIMATED<br>2012 | BUDGET<br>2013 | PROJECTIONS<br>2014 | 2015        |  2016 |
|------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------------|----------------|---------------------|-------------|--|
| Beginning Cash Balance             | \$1,442,605 | \$712,501   | \$1,109,115 | \$1,373,164 | \$1,588,212 | \$1,638,980 | \$1,311,353       | \$1,370,699    | \$1,423,551         | \$1,482,340 | \$1,531,868  |
| Inflows:                           |             |             |             |             |             |             |                   |                |                     |             |  |
| Loan Repayments                    | \$322,197   | \$349,866   | \$335,901   | \$288,280   | \$158,842   | \$177,189   | \$168,016         | \$168,016      | \$168,016           | \$168,016   | \$28,968   |
| Interest on Investments <i>1</i>   | \$47,699    | \$46,748    | \$53,148    | \$51,768    | \$16,926    | \$20,184    | \$16,330          | \$9,836        | \$15,773            | \$6,512     | \$20,054   |
| 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   | \$340,048   | \$175,768   | \$197,373   | \$184,346         | \$177,852      | \$183,789           | \$174,528   | \$49,022   |
| Outflows:                          |             |             |             |             |             |             |                   |                |                     |             |  |
| Land & Land Improvements           | \$1,100,000 | \$0         | \$0         | \$0         | \$0         | \$0         | \$0               | \$0            | \$0                 | \$0         | \$0  |
| Building & Improvement             | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0               | \$0            | \$0                 | \$0         | \$0  |
| Transfer to DB-DC fund             |             |             |             |             |             | \$400,000   |                   |                |                     |             |  |
|                                    | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0               | \$0            | \$0                 | \$0         | \$0  |
| 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   | \$125,000   | \$525,000   | \$125,000         | \$125,000      | \$125,000           | \$125,000   | \$125,000  |
| Ending Cash Balance                | \$712,501   | \$1,109,115 | \$1,373,164 | \$1,588,212 | \$1,638,980 | \$1,311,353 | \$1,370,699       | \$1,423,551    | \$1,482,340         | \$1,531,868 | \$1,455,890  |

**PROJECTIONS** 


|                                    | 2017        | 2018        | 2019        | 2020        | 2021        | 2022      | 2023      | 2024      | 2025      | 2026      | 2027      |
|------------------------------------|-------------|-------------|-------------|-------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|
| Beginning Cash Balance             | \$1,455,890 | \$1,350,026 | \$1,242,802 | \$1,132,269 | \$1,024,317 | \$915,974 | \$810,034 | \$707,483 | \$601,590 | \$494,569 | \$385,967 |
| Inflows:                           |             |             |             |             |             |           |           |           |           |           |           |
| Loan Repayments                    | \$0         | \$0         | \$0         | \$0         | \$0         | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       |
| Interest on Investments <i>1</i>   | \$19,136    | \$17,776    | \$14,467    | \$17,048    | \$16,657    | \$19,060  | \$22,449  | \$19,107  | \$17,979  | \$16,398  | \$13,871  |
| Operating Transfers - General Fund | \$0         | \$0         | \$0         | \$0         | \$0         | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       |
| Total Inflows                      | \$19,136    | \$17,776    | \$14,467    | \$17,048    | \$16,657    | \$19,060  | \$22,449  | \$19,107  | \$17,979  | \$16,398  | \$13,871  |
| Outflows:                          |             |             |             |             |             |           |           |           |           |           |           |
| Land & Land Improvements           | \$0         | \$0         | \$0         | \$0         | \$0         | \$0       | \$0       | \$0       | \$0       | \$0       | \$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 |
| Ending Cash Balance                | \$1,350,026 | \$1,242,802 | \$1,132,269 | \$1,024,317 | \$915,974   | \$810,034 | \$707,483 | \$601,590 | \$494,569 | \$385,967 | \$274,838 |

*1 Assumes an annual interest rate of .44% to 3%.*

# 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 | \$3,033,859 | \$3,262,592 | \$3,487,428 | \$3,575,673 | \$3,836,106 | \$3,906,148 | \$4,000,169 |
| Revenues:                     |  |             |             |             |             |             |             |             |             |             |             |
| Interest on Investments       | \$231,670  | \$346,122   | \$328,830   | \$38,765    | \$39,217    | \$35,059    | \$25,411    | \$40,779    | \$16,879    | \$51,171    | \$50,002    |
| 12251 James Street Building   | \$215,916  | \$215,919   | \$130,138   | \$45,626    | \$43,200    | \$43,058    | \$43,266    | \$43,266    | \$42,885    | \$42,885    | \$42,885    |
| Coopersville Building         | \$26,736   | \$26,736    | \$26,736    | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         |
| FIA Building                  | \$465,627  | \$459,825   | \$452,606   | \$473,989   | \$451,324   | \$483,997   | \$462,657   | \$462,657   | \$367,422   | \$360,509   | \$353,734   |
| 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                 | \$67,415   | \$72,906    | \$71,756    | \$99,808    | \$104,155   | \$105,165   | \$125,616   | \$132,086   | \$72,861    | \$72,861    | \$72,861    |
| Rent Diverted to General Fund |  |             |             |             | (\$300,000) | (\$300,000) | (\$300,000) | (\$300,000) | (\$300,000) | (\$300,000) | (\$300,000) |
| Operating Transf In Holland   |  | \$173,994   |             | \$10,488    |             |             |             |             |             |             |             |
| Total Revenues                | \$1,110,093  | \$1,399,147 | \$1,093,188 | \$751,798   | \$421,018   | \$440,362   | \$429,120   | \$450,958   | \$272,217   | \$299,596   | \$291,652   |
| Expenditures                  |  |             |             |             |             |             |             |             |             |             |             |
| Building & Improvement        | \$70,510   | \$125,636   | \$56,538    | \$195,928   | \$0         | \$23,690    | \$150,000   | \$0         | \$0         | \$0         | \$0         |
| Debt Service - GH/WO          | \$0  | \$325       | \$187,713   | \$187,200   | \$186,900   | \$187,700   | \$188,075   | \$187,675   | \$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     | \$0         | \$8,411     | \$5,385     | \$4,136     | \$2,800     | \$2,850     | \$15,000    | \$15,000    | \$15,000    |
| Total Expenditures            | \$545,170  | \$131,476   | \$1,510,869 | \$4,308,927 | \$192,285   | \$215,526   | \$340,875   | \$190,525   | \$202,175   | \$205,575   | \$203,825   |
| Projected Ending Fund Balance | \$5,740,998  | \$7,008,669 | \$6,590,988 | \$3,033,859 | \$3,262,592 | \$3,487,428 | \$3,575,673 | \$3,836,106 | \$3,906,148 | \$4,000,169 | \$4,087,996 |

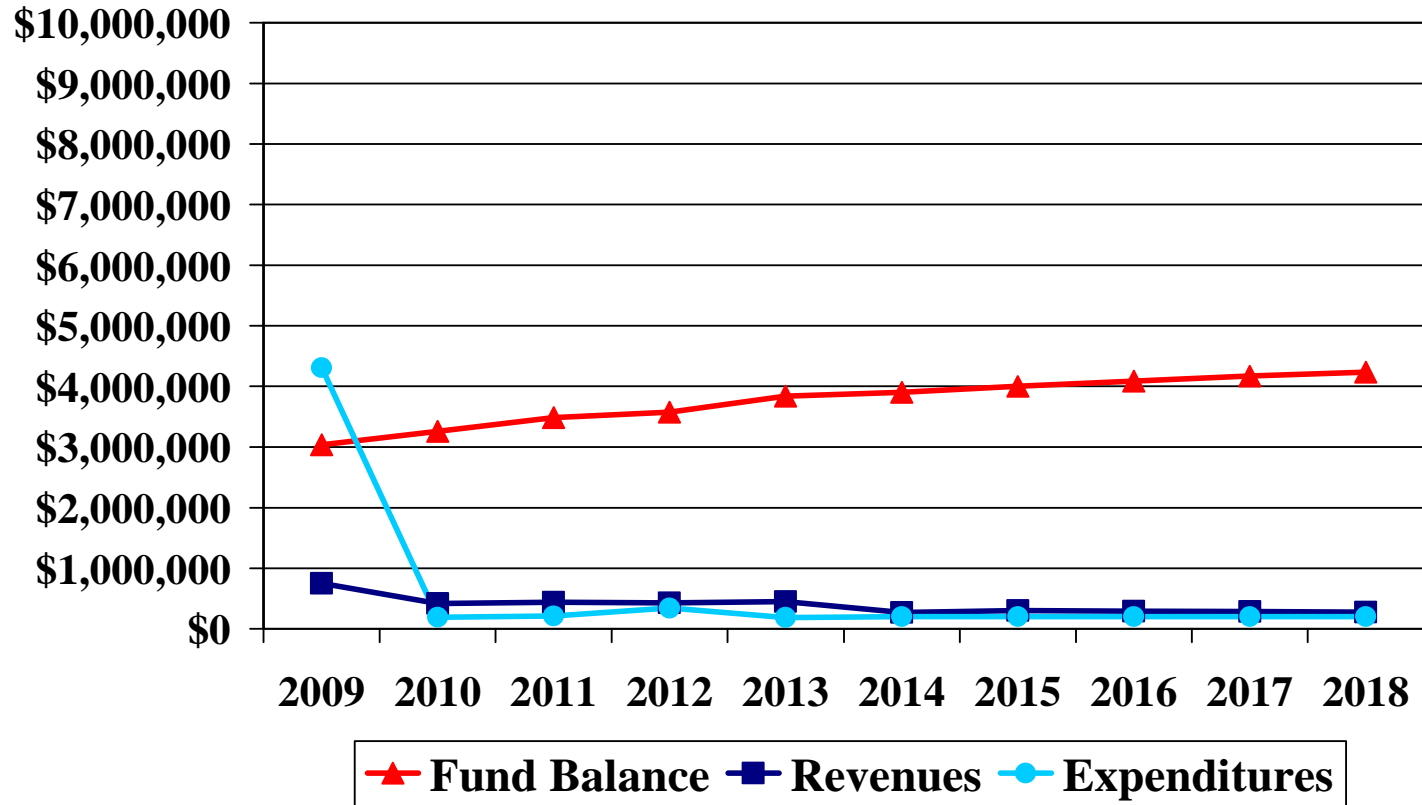
**PROJECTIONS **

|                               | 2017        | 2018        | 2019        | 2020        | 2021        | 2022        | 2023        | 2024        | 2025        | 2026        | 2027        |
|-------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Beginning Fund Balance        | \$4,087,996 | \$4,168,072 | \$4,236,507 | \$4,612,244 | \$4,994,780 | \$5,347,745 | \$5,732,521 | \$6,113,087 | \$6,510,320 | \$6,928,253 | \$7,358,540 |
| Revenues:                     |             |             |             |             |             |             |             |             |             |             |             |
| Interest on Investments       | \$50,691    | \$45,432    | \$59,311    | \$69,184    | \$94,901    | \$133,694   | \$137,581   | \$158,940   | \$182,289   | \$200,919   | \$220,756   |
| 12251 James Street Building   | \$42,885    | \$42,885    | \$42,885    | \$42,885    | \$42,885    | \$42,893    | \$40,603    | \$39,922    | \$39,922    | \$39,922    | \$39,922    |
| FIA Building 1                | \$347,094   | \$340,587   | \$334,210   | \$327,961   | \$321,837   | \$315,835   | \$309,953   | \$304,189   | \$298,540   | \$293,004   | \$287,579   |
| 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 | (\$300,000) | (\$300,000) | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         |
| Other Revenue                 | \$72,861    | \$72,861    | \$72,861    | \$72,861    | \$72,861    | \$72,861    | \$72,861    | \$72,861    | \$72,861    | \$72,861    | \$72,861    |
| Total Revenues                | \$285,701   | \$273,935   | \$581,437   | \$585,061   | \$558,740   | \$591,539   | \$587,254   | \$602,168   | \$619,868   | \$632,962   | \$647,374   |
| Expenditures                  |             |             |             |             |             |             |             |             |             |             |             |
| Building & Improvement        | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         |
| 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            | \$205,625   | \$205,500   | \$205,700   | \$202,525   | \$205,775   | \$206,763   | \$206,688   | \$204,935   | \$201,935   | \$202,675   | \$203,850   |
| Projected Ending Fund Balance | \$4,168,072 | \$4,236,507 | \$4,612,244 | \$4,994,780 | \$5,347,745 | \$5,732,521 | \$6,113,087 | \$6,510,320 | \$6,928,253 | \$7,358,540 | \$7,802,064 |


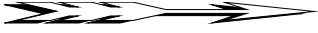
1 Assumes a 20% decrease in our contract with DHS; the lease expires in 2014. Interest is estimated at .44% to 3.0% annually.



## Public Improvement

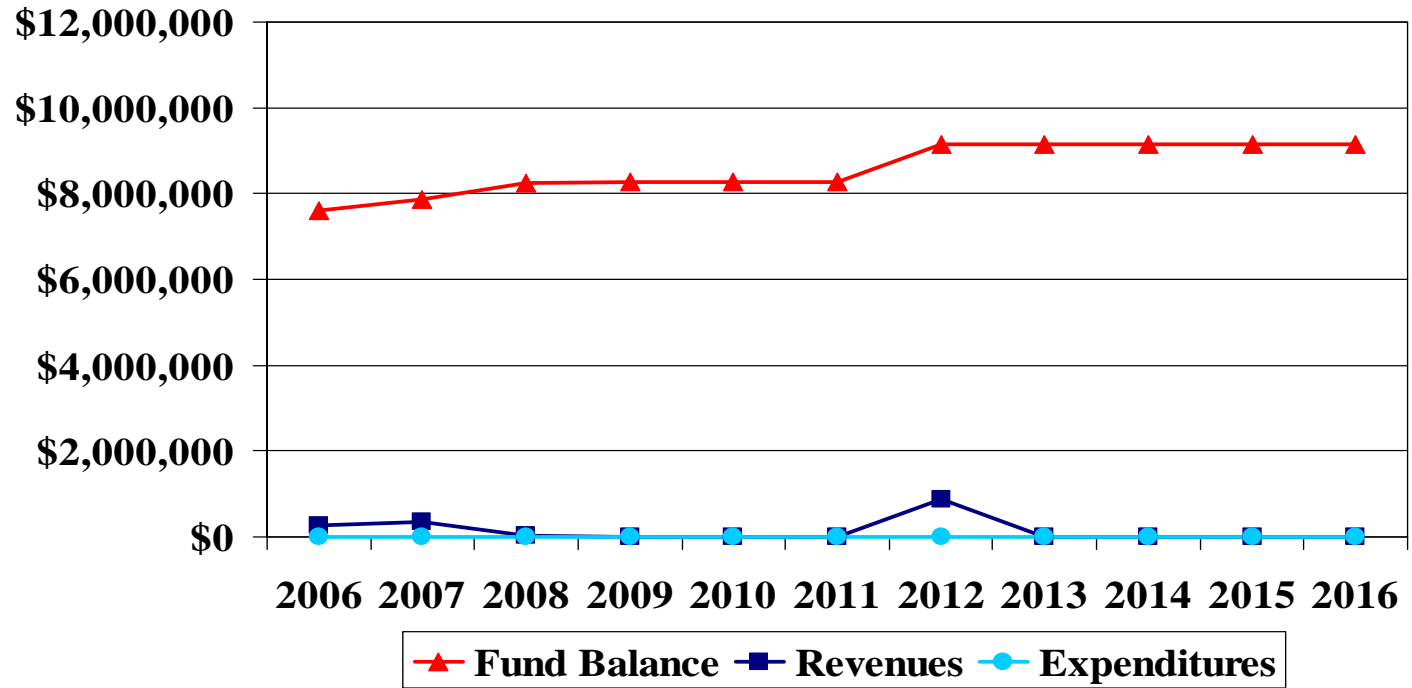


|   |
|---|
| <b>County of Ottawa</b><br><b>Financing Tools</b><br><b>Stabilization Fund (2570)</b><br><b>History/Projections</b> |
|---|


|                                    | <u>2006</u>   | <u>2007</u> | <u>2008</u> | <u>2009</u> | <u>2010</u> | <u>2011</u> | <b>ESTIMATED</b><br><u>2012</u> | <b>BUDGET</b><br><u>2013</u> | <b>PROJECTIONS</b><br><u>2014</u> | <br><u>2015</u> | <u>2016</u> |
|------------------------------------|---|-------------|-------------|-------------|-------------|-------------|---------------------------------|------------------------------|-----------------------------------|--|-------------|
| Beginning Fund Balance             | \$7,603,560   | \$7,872,350 | \$8,232,069 | \$8,269,673 | \$8,269,673 | \$8,269,673 | \$8,269,673                     | \$9,155,838                  | \$9,155,838                       | \$9,155,838  | \$9,155,838 |
| Revenues:                          |   |             |             |             |             |             |                                 |                              |                                   |  |             |
| Transfer from General Fund         | \$268,790   | \$359,719   | \$37,604    | \$0         | \$0         | \$0         | \$886,165                       | \$0                          | \$0                               | \$0  | \$0         |
| Total Revenue                      | \$268,790   | \$359,719   | \$37,604    | \$0         | \$0         | \$0         | \$886,165                       | \$0                          | \$0                               | \$0  | \$0         |
| Expenditures:                      |   |             |             |             |             |             |                                 |                              |                                   |  |             |
| Transfer to General Fund           | \$0   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                             | \$0                          | \$0                               | \$0  | \$0         |
| Total Expenditures                 | \$0   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                             | \$0                          | \$0                               | \$0  | \$0         |
| Ending Fund Balance                | \$7,872,350   | \$8,232,069 | \$8,269,673 | \$8,269,673 | \$8,269,673 | \$8,269,673 | \$9,155,838                     | \$9,155,838                  | \$9,155,838                       | \$9,155,838  | \$9,155,838 |
| Interest Income<br>to General Fund | \$348,068   | \$363,973   | \$365,635   | \$119,910   | \$101,791   | \$113,295   | \$44,864                        | \$89,727                     | \$40,286                          | \$119,941  | \$114,448   |
| <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 Balance             | \$9,155,838   | \$9,155,838 | \$9,155,838 | \$9,155,838 | \$9,155,838 | \$9,155,838 | \$9,155,838                     | \$9,155,838                  | \$9,155,838                       | \$9,155,838  | \$9,155,838 |
| Revenues:                          |   |             |             |             |             |             |                                 |                              |                                   |  |             |
| Transfer from General Fund         | \$0   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                             | \$0                          | \$0                               | \$0  | \$0         |
| Total Revenue                      | \$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         |
| Total Expenditures                 | \$0   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0                             | \$0                          | \$0                               | \$0  | \$0         |
| Ending Fund Balance                | \$9,155,838   | \$9,155,838 | \$9,155,838 | \$9,155,838 | \$9,155,838 | \$9,155,838 | \$9,155,838                     | \$9,155,838                  | \$9,155,838                       | \$9,155,838  | \$9,155,838 |
| Interest Income<br>to General Fund | \$113,532   | \$99,799    | \$201,428   | \$137,338   | \$173,961   | \$228,896   | \$219,740                       | \$238,052                    | \$256,363                         | \$265,519  | \$274,675   |


Notes: Estimated interest income to the General Fund is calculated at .44% - 3.0% per year  
This financing tool is currently fully funded as of 12/31/11.

### Stabilization



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

|                                 | 2006         | 2007         | 2008         | 2009         | 2010         | 2011         | ESTIMATED<br>2012 | BUDGET<br>2013 | PROJECTIONS<br>2014 | <br>2015 | 2016         |
|---------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------------|----------------|---------------------|---|--------------|
| Beginning Fund Balance          | \$24,343,239 | \$24,236,439 | \$24,406,620 | \$24,562,184 | \$24,727,299 | \$24,271,796 | \$24,023,477      | \$23,197,170   | \$22,220,694        | \$21,220,363  | \$20,290,688 |
| Revenues:                       |              |              |              |              |              |              |                   |                |                     |   |              |
| Operating Revenue               | \$1,149,927  | \$1,519,704  | \$1,917,109  | \$2,225,825  | \$1,853,450  | \$1,827,646  | \$1,714,000       | \$1,393,362    | \$1,547,610         | \$1,503,320   | \$1,436,701  |
| Forfeiture Revenue              | \$141,926    | \$192,211    | \$284,488    | \$569,925    | \$260,332    | \$479,577    | \$234,015         | \$380,995      | \$206,211           | \$200,087   | \$184,570    |
| Nonoperating Revenue            | \$844,786    | \$999,816    | \$706,196    | \$156,383    | \$200,078    | \$159,838    | \$124,800         | \$150,000      | \$60,814            | \$172,352   | \$154,463    |
| Total Revenue                   | \$2,136,639  | \$2,711,731  | \$2,907,793  | \$2,952,133  | \$2,313,860  | \$2,467,061  | \$2,072,815       | \$1,924,357    | \$1,814,635         | \$1,875,759   | \$1,775,734  |
| Expenses:                       |              |              |              |              |              |              |                   |                |                     |   |              |
| Operating Expenses              | \$1,374      | \$1,012      | \$1,012      | \$591        | \$0          | \$0          | \$0               | \$0            | \$0                 | \$0   | \$0          |
| Forfeiture Expenses             | \$85,408     | \$78,627     | \$132,805    | \$188,591    | \$151,162    | \$107,141    | \$222,745         | \$224,456      | \$217,722           | \$211,190   | \$200,631    |
| Transfer to General/Other Funds | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$625,000         | \$625,000      | \$625,000           | \$625,000   | \$625,000    |
| Prin & Int Pmts                 | \$2,156,657  | \$2,461,911  | \$2,618,412  | \$2,597,836  | \$2,618,201  | \$2,608,239  | \$2,051,377       | \$2,051,377    | \$1,972,244         | \$1,969,244   | \$1,967,994  |
| Total Expenses                  | \$2,243,439  | \$2,541,550  | \$2,752,229  | \$2,787,018  | \$2,769,363  | \$2,715,380  | \$2,899,122       | \$2,900,833    | \$2,814,966         | \$2,805,434   | \$2,793,625  |
| Ending Fund Balance             | \$24,236,439 | \$24,406,620 | \$24,562,184 | \$24,727,299 | \$24,271,796 | \$24,023,477 | \$23,197,170      | \$22,220,694   | \$21,220,363        | \$20,290,688  | \$19,272,797 |

|                                 |  |              |              |              |              |              |              |              |              |              |              |
|---------------------------------|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|                                 | PROJECTIONS<br>2017   | 2018         | 2019         | 2020         | 2021         | 2022         | 2023         | 2024         | 2025         | 2026         | 2027         |
| Beginning Fund Balance          | \$19,272,797  | \$18,243,534 | \$18,425,151 | \$18,249,186 | \$18,100,061 | \$17,985,179 | \$17,971,569 | \$17,970,927 | \$17,993,857 | \$18,021,853 | \$18,656,831 |
| Revenues:                       |   |              |              |              |              |              |              |              |              |              |              |
| Operating Revenue               | \$1,436,929   | \$1,453,401  | \$1,447,142  | \$1,443,593  | \$1,453,753  | \$1,510,137  | \$1,529,373  | \$1,530,656  | \$1,519,609  | \$1,515,626  | \$1,526,294  |
| Forfeiture Revenue              | \$185,917   | \$189,314    | \$178,601    | \$201,993    | \$189,273    | \$187,271    | \$200,276    | \$200,276    | \$195,978    | \$198,303    | \$198,601    |
| Nonoperating Revenue            | \$145,779   | \$115,336    | \$150,128    | \$158,768    | \$198,087    | \$254,940    | \$234,205    | \$254,181    | \$273,579    | \$285,881    | \$314,554    |
| Total Revenue                   | \$1,768,625   | \$1,758,051  | \$1,775,871  | \$1,804,354  | \$1,841,113  | \$1,952,348  | \$1,963,854  | \$1,985,113  | \$1,989,166  | \$1,999,810  | \$2,039,449  |
| Expenses:                       |   |              |              |              |              |              |              |              |              |              |              |
| Operating Expenses              | \$0   | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          | \$0          |
| Forfeiture Expenses             | \$204,644   | \$206,690    | \$204,623    | \$204,623    | \$206,669    | \$217,002    | \$217,002    | \$217,002    | \$214,832    | \$214,832    | \$216,980    |
| Transfer to General/Other Funds | \$625,000   | \$625,000    | \$1,000,000  | \$1,000,000  | \$1,000,000  | \$1,000,000  | \$1,000,000  | \$1,000,000  | \$1,000,000  | \$1,000,000  | \$1,000,000  |
| 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                  | \$2,797,888   | \$1,576,434  | \$1,951,836  | \$1,953,479  | \$1,955,995  | \$1,965,958  | \$1,964,496  | \$1,962,183  | \$1,961,170  | \$1,364,832  | \$1,366,980  |
| Ending Fund Balance             | \$18,243,534  | \$18,425,151 | \$18,249,186 | \$18,100,061 | \$17,985,179 | \$17,971,569 | \$17,970,927 | \$17,993,857 | \$18,021,853 | \$18,656,831 | \$19,329,300 |

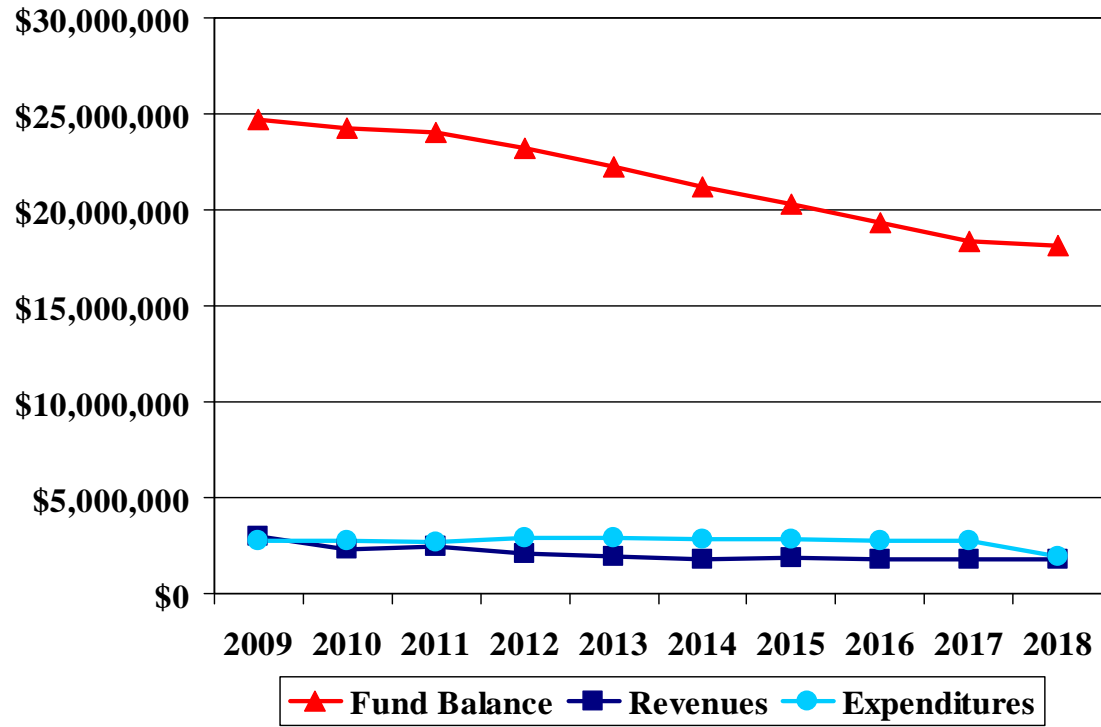
Long term projections for this fund are difficult to determine due to the overall economic volatility. Collection rates as well as the total delinquency have been changing from prior year averages. These projections reflect changes in the annual delinquency of -5% to +5%.

Interest for 2014 thru 2027 ranges from .44% to 3.0% annually.


The decrease in operating revenue in 2013 is due to a large payoff in 2012. The remaining delinquency to earn interest on is significantly smaller than the County would normally have at that point in the delinquency cycle. Consequently, operating revenue is lower in 2013.

Principal and interest payments include bond fees; the 2027 principal and interest payment is the last one for bond issues currently funded from here.

## Delinquent Tax Revolving Fund

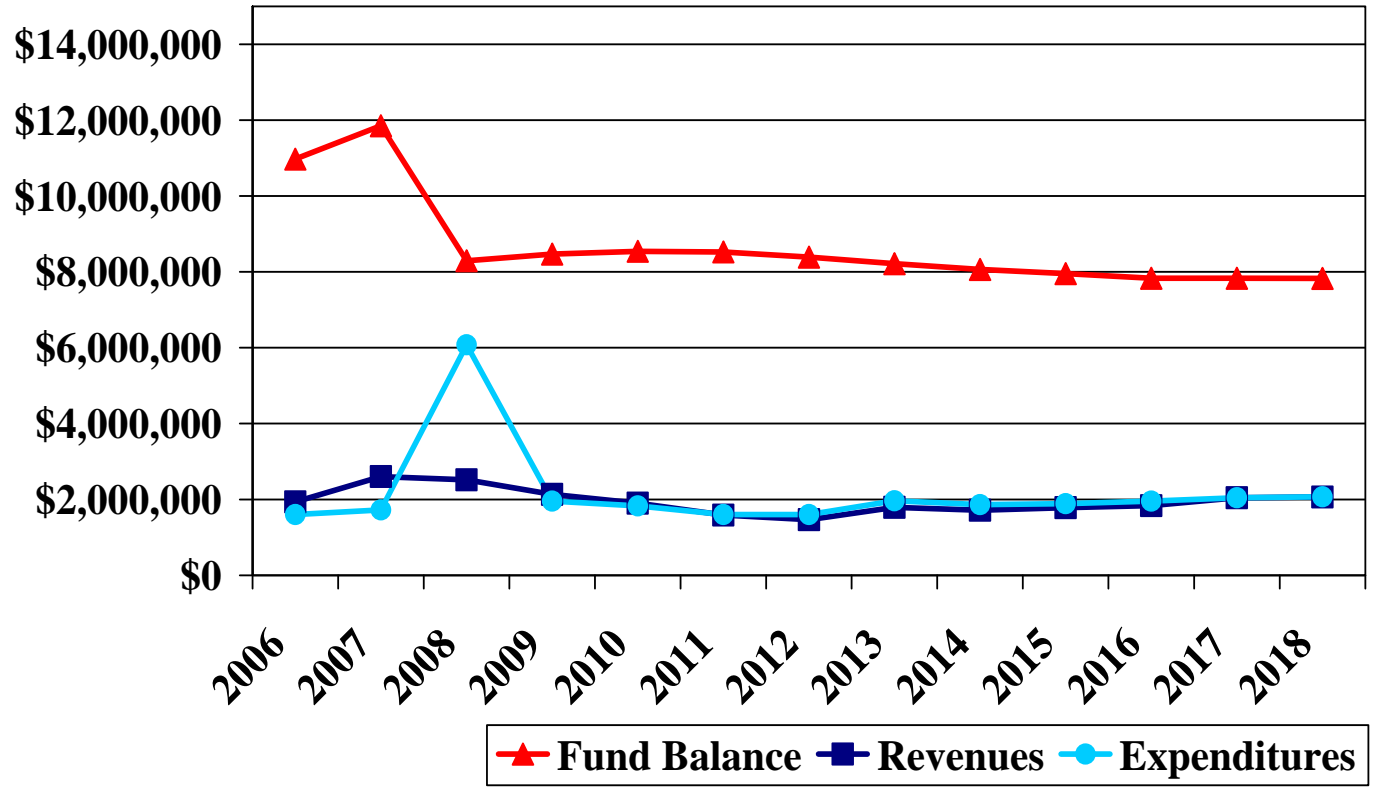


**County of Ottawa  
Financing Tools  
Equipment Replacement Funds (6450, 6550, 6641)  
History/Projections**

|                            | 2006   | 2007         | 2008         | 2009        | 2010        | 2011        | 2012        | BUDGET<br>2013 | PROJECTIONS<br>2014 | 2015        | 2016        |
|----------------------------|--|--------------|--------------|-------------|-------------|-------------|-------------|----------------|---------------------|-------------|-------------|
| Beginning Fund Equity      | \$10,644,405   | \$10,973,713 | \$11,852,958 | \$8,292,565 | \$8,467,220 | \$8,541,912 | \$8,526,452 | \$8,389,557    | \$8,213,863         | \$8,065,054 | \$7,956,117 |
| Revenues:                  |  |              |              |             |             |             |             |                |                     |             |             |
| Operating Revenue          | \$1,832,838  | \$2,192,322  | \$2,153,830  | \$2,022,826 | \$1,830,107 | \$1,474,672 | \$1,327,350 | \$1,808,685    | \$1,775,698         | \$1,807,027 | \$1,862,617 |
| Nonoperating Revenue       | \$102,183  | \$414,047    | \$363,898    | \$110,927   | \$74,714    | \$115,551   | \$141,833   | \$108,279      | \$66,003            | \$101,899   | \$101,396   |
| Diverted Phone Commissions | \$0  | \$0          | \$0          | \$0         | \$0         | \$0         | \$0         | (\$125,000)    | (\$125,000)         | (\$125,000) | (\$125,000) |
| Operating Transfers in     | \$0  | \$0          | \$0          | \$0         | \$0         | \$0         | \$0         | \$0            | \$0                 | \$0         | \$0         |
| Total Revenue              | \$1,935,021  | \$2,606,369  | \$2,517,728  | \$2,133,753 | \$1,904,821 | \$1,590,223 | \$1,469,183 | \$1,791,964    | \$1,716,701         | \$1,783,926 | \$1,839,013 |
| Expenses:                  |  |              |              |             |             |             |             |                |                     |             |             |
| Operating Expenses         | \$1,605,713  | \$1,727,124  | \$1,828,121  | \$1,809,098 | \$1,680,129 | \$1,455,683 | \$1,456,078 | \$1,817,658    | \$1,715,510         | \$1,742,862 | \$1,809,476 |
| 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          | \$4,100,000  | \$0         | \$0         | \$0         | \$0         | \$0            | \$0                 | \$0         | \$0         |
| Total Expenses             | \$1,605,713  | \$1,727,124  | \$6,078,121  | \$1,959,098 | \$1,830,129 | \$1,605,683 | \$1,606,078 | \$1,967,658    | \$1,865,510         | \$1,892,862 | \$1,959,476 |
| Ending Fund Equity         | \$10,973,713   | \$11,852,958 | \$8,292,565  | \$8,467,220 | \$8,541,912 | \$8,526,452 | \$8,389,557 | \$8,213,863    | \$8,065,054         | \$7,956,117 | \$7,835,654 |
|                            | <b>PROJECTIONS</b>  |              |              |             |             |             |             |                |                     |             |             |
|                            | 2017   | 2018         | 2019         | 2020        | 2021        | 2022        | 2023        | 2024           | 2025                | 2026        | 2027        |
| Beginning Fund Equity      | \$7,835,654  | \$7,833,536  | \$7,830,323  | \$7,848,241 | \$7,841,339 | \$7,834,355 | \$7,733,965 | \$7,689,043    | \$7,632,705         | \$7,581,088 | \$7,531,821 |
| Revenues:                  |  |              |              |             |             |             |             |                |                     |             |             |
| Operating Revenue          | \$1,956,906  | \$1,975,028  | \$2,005,987  | \$2,069,430 | \$2,166,402 | \$2,282,097 | \$2,487,466 | \$2,550,190    | \$2,633,390         | \$2,600,290 | \$2,390,683 |
| Nonoperating Revenue       | \$87,311   | \$90,147     | \$119,111    | \$101,532   | \$99,191    | \$84,073    | \$72,346    | \$70,728       | \$71,472            | \$76,408    | \$81,615    |
| Total Revenue              | \$2,044,218  | \$2,065,175  | \$2,125,098  | \$2,170,962 | \$2,265,593 | \$2,366,170 | \$2,559,812 | \$2,620,918    | \$2,704,862         | \$2,676,698 | \$2,472,298 |
| Expenses:                  |  |              |              |             |             |             |             |                |                     |             |             |
| Operating Expenses         | \$1,896,335  | \$1,918,388  | \$1,957,180  | \$2,027,864 | \$2,122,578 | \$2,316,560 | \$2,454,735 | \$2,527,256    | \$2,606,479         | \$2,575,965 | \$2,354,440 |
| 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             | \$2,046,335  | \$2,068,388  | \$2,107,180  | \$2,177,864 | \$2,272,578 | \$2,466,560 | \$2,604,735 | \$2,677,256    | \$2,756,479         | \$2,725,965 | \$2,504,440 |
| Ending Fund Equity         | \$7,833,536  | \$7,830,323  | \$7,848,241  | \$7,841,339 | \$7,834,355 | \$7,733,965 | \$7,689,043 | \$7,632,705    | \$7,581,088         | \$7,531,821 | \$7,499,678 |

*Assumes equipment is replaced based on its useful life and 2%-3% inflation per year. Technology changes are difficult to predict.  
Assumes an annual interest rate of .44% - 3.0%.*

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



|   |
|---|
| County of Ottawa<br>2013 Personnel Requests |
|---|

Not Recommended

| Department                               | Fund/Dept #    | Description  | Personnel Costs  | Equipment Costs | Comments  |
|--|----------------|--|------------------|-----------------|---|
| District Court                           | 1010-1360      | District Court Clerk 1                                 | \$36,721         | \$0             | Requesting on-loan position from ROD be permanently DC; position is in the current budget |
| Legal Self-Help Center                   | 1010-1370      | Director - Legal Self Help Center                      | \$76,389         |                 | In budget; assumes request is for permanent County fundin                                 |
| Register of Deeds                        | 1010-2360      | Administrative Assistant                               | \$5,804          | \$0             | Already approved 7/24/12  |
| Administration / Parks                   | 1010-2230/2081 | Countywide Marketing and Communications Manager        | \$68,155         | \$1,600         |   |
| Mental Health                            | 2220-6491      | 2 - Mental Health Clerks - 1 @ F step and 1 @ A/B step |                  |                 |   |
|  | 2220-6493      | 1 - Mental Health Clerk - 1 @ F step                   | \$71,430         | \$0             |   |
| Parks & Recreation                       | 2081-7510      | Maintenance Worker - Group T - T9                      | \$48,786         | \$30,000        |   |
| Probate Court                            | 1010-1480      | Judicial Clerk I - Group T - C Step                    | \$23,041         | \$0             | No equipment cost until state determines what happens with Digital Imaging                |
| Facilities Maintenance                   | 1010-2667      | 2 - Facility Tech upgrades                             | \$8,800          | \$2,000         |   |
| <b>Total Permanent Position Requests</b> |                |  | <b>\$339,126</b> | <b>\$33,600</b> |   |

**Temporary Position Requests**

2 % increase for the following unbenefitted positions:

|   |           |                                    |                  |                 |  |
|---|-----------|------------------------------------|------------------|-----------------|--|
| Part-time Road Patrol Deputy                | Sheriff   |                                    |                  |                 |  |
| Part-time Corrections Deputy                | Sheriff   |                                    |                  |                 |  |
| Reserve/Marine Deputy                       | Sheriff   |                                    |                  |                 |  |
| Mounted/Reserve Deputy (with horse us       | Sheriff   |                                    |                  |                 |  |
| Cadet                                       | Sheriff   |                                    |                  |                 |  |
| Scientific Support Specialist               | Sheriff   |                                    |                  |                 |  |
| Records Processing Clerk                    | Sheriff   |                                    | \$7,707          |                 | Estimated amount                                   |
| District Court                              | 1010-1360 | On Call Magistrate                 | \$500            |                 | Request to increase stipend from \$200 to \$250/yr |
| Register of Deeds                           | 2560-2360 | Data Entry Clerk - 2.5 FTE-Manpowr | \$48,610         | \$0             | Covered by ROD Technolgy Fund                      |
| Health - Hearing/Vision                     | 2210-6031 | General Office Clerk               | \$2,933          | \$0             | Expansion of 3 hrs/wk                              |
| Health - Healthy Children's Contract        | 2210-6045 | Dental Assistant                   | \$4,524          | \$0             | Expansion of 156 hrs/yr                            |
| Parks & Recreation                          | 2081-7510 | Dog Beach Park Attendant           | \$3,661          | \$0             | 20 hrs/wk, May - September                         |
| Facilities Maintenance                      | 1010-2667 | Intern                             | \$8,000          | \$0             |  |
| <b>Total Temporary Position Requests</b>    |           |                                    | <b>\$75,935</b>  | <b>\$0</b>      |  |
| <b>Grand Total - All Personnel Requests</b> |           |                                    | <b>\$415,061</b> | <b>\$33,600</b> |  |

**Grant Total - Recommended Personnel Requests**      **\$355,299**      **\$33,600**



Not Recommended  
Withdrawn

| Account             | Dept                         | Control # | Status           | Qty | Percent | Description   | Estimated Purchase Price | Budget Amount |
|---------------------|------------------------------|-----------|------------------|-----|---------|---|--------------------------|---------------|
| 1010.1010.7390.0000 | Commissioners                | NB13-0167 | IT Approved      | 2   | 100%    | 17" LCD Monitor - Standard Monitor  | \$300.00                 | \$300.00      |
| 1010.1010.7390.0000 | Commissioners                | NB13-0167 | IT Approved      | 3   | 100%    | Multifunction Printer   | \$1,125.00               | \$1,125.00    |
| 1010.1010.7390.0000 | Commissioners                | NB13-0168 | IT Approved      | 5   | 100%    | 2013 - \$900 - Tablet Computer  | \$4,500.00               | \$4,500.00    |
| 1010.1310.7390.0000 | Circuit Court                | NB13-0002 | IT Approved      | 1   | 100%    | Laptop - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std      | \$1,070.00               | \$1,070.00    |
| 1010.1310.7390.0000 | Circuit Court                | NB13-0002 | IT Approved      | 1   | 100%    | Desktop PC - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std  | \$950.00                 | \$950.00      |
| 1010.1310.7390.0000 | Circuit Court                | NB13-0002 | IT Approved      | 2   | 100%    | 17" LCD Monitor - Standard Monitor  | \$300.00                 | \$300.00      |
| 1010.1360.7390.0000 | District Court               | NB13-0130 | IT Approved      | 1   | 100%    | Small Network color laser printer   | \$700.00                 | \$700.00      |
| 1010.1360.7390.0000 | District Court               | NB13-0138 | IT Approved      | 1   | 100%    | Signature Pad -   | \$350.00                 | \$350.00      |
| 1010.1360.7390.0000 | District Court               | NB13-0209 | *IT Not Approved | 2   | 100%    | color desktop printer   | \$500.00                 | \$0.00        |
| 1010.1360.7390.0000 | District Court               | NB13-0210 | IT Approved      | 1   | 100%    | Wired lectern microphone for Courtroom A Hudsonville                        | \$2,500.00               | \$2,500.00    |
| 1010.1360.7390.0000 | District Court               | NB13-0211 | IT Approved      | 2   | 100%    | Desktop Scanners  | \$1,600.00               | \$1,600.00    |
| 1010.1360.7390.0000 | District Court               | NB13-0213 | IT Approved      | 1   | 100%    | Dot Matrix Printer  | \$500.00                 | \$500.00      |
| 1010.1360.7390.0000 | District Court               | NB13-0213 | IT Approved      | 1   | 100%    | Imaging Scanner   | \$2,500.00               | \$2,500.00    |
| 1010.1360.7390.0000 | District Court               | NB13-0213 | IT Approved      | 11  | 100%    | Desktop PC - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std  | \$10,450.00              | \$10,450.00   |
| 1010.1360.7390.0000 | District Court               | NB13-0213 | IT Approved      | 21  | 100%    | 2013 - \$125 - Label Printer - Dymo Brand Label Printer - single labels     | \$2,625.00               | \$2,625.00    |
| 1010.1360.7390.0000 | District Court               | NB13-0213 | IT Approved      | 3   | 100%    | Laptop - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std      | \$3,210.00               | \$3,210.00    |
| 1010.1360.7390.0000 | District Court               | NB13-0213 | IT Approved      | 3   | 100%    | Zebra Barcode Printer   | \$1,200.00               | \$1,200.00    |
| 1010.1360.7390.0000 | District Court               | NB13-0213 | IT Approved      | 4   | 100%    | 2013 - \$350 - Signature Pad -  | \$1,400.00               | \$1,400.00    |
| 1010.1360.7390.0000 | District Court               | NB13-0213 | IT Approved      | 5   | 100%    | 2013 - \$175 - 19" LCD Monitor - 19" LCD monitor                            | \$875.00                 | \$875.00      |
| 1010.1360.7390.0000 | District Court               | NB13-0213 | IT Approved      | 9   | 100%    | 2013 - \$800 - Network Laser Printer - Departmental printer - black & white | \$7,200.00               | \$7,200.00    |
| 1010.1360.7390.0000 | District Court               | NB13-0214 | IT Approved      | 1   | 100%    | Laptop PC w/case  | \$1,215.00               | \$1,215.00    |
| 1010.1360.7390.0000 | District Court               | NB13-0215 | Approved         | 3   | 100%    | Date and Time Stamp/Seal  | \$2,400.00               | \$2,400.00    |
| 1010.1360.7390.0000 | District Court               | NB13-0216 | IT Approved      | 1   | 100%    | Cash Register for AS400 connection  | \$1,700.00               | \$1,700.00    |
| 1010.1360.7390.0000 | District Court               | NB13-0216 | IT Approved      | 1   | 100%    | Credit Card Machine   | \$800.00                 | \$800.00      |
| 1010.1360.7390.0000 | District Court               | NB13-0216 | IT Approved      | 1   | 100%    | Receipt printer for cash register   | \$300.00                 | \$300.00      |
| 1010.1360.7390.0000 | District Court               | NB13-0217 | *IT Not Approved | 1   | 100%    | 19" PC Monitor  | \$175.00                 | \$0.00        |
| 1010.1480.8080.0000 | Probate Court                | NB13-0183 | IT Approved      | 1   | 100%    | Image to Microfilm  | \$14,292.00              | \$14,292.00   |
| 1010.1480.7390.0000 | Probate Court                | NB13-0184 | Approved         | 15  | 100%    | 2013 - \$350 - Equa 2 Side Chair - Sled Base                                | \$5,250.00               | \$5,250.00    |
| 1010.1480.7390.0000 | Probate Court                | NB13-0185 | Approved         | 1   | 100%    | Monitors Connected to BIS Digital Courtroom A                               | \$1,473.00               | \$1,473.00    |
| 1010.1480.7390.0000 | Probate Court                | NB13-0186 | Not Approved     | 1   | 100%    | Copy Machine for Probate Court  | \$1,000.00               | \$0.00        |
| 1010.1480.7390.0000 | Probate Court                | NB13-0187 | Approved         | 1   | 100%    | Dual Monitor Arm - Monitor Arm that holds two Flat screen monitors          | \$275.00                 | \$275.00      |
| 1010.1480.7390.0000 | Probate Court                | NB13-0188 | IT Approved      | 3   | 100%    | Desktop PC - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std  | \$2,850.00               | \$2,850.00    |
| 1010.1480.7390.0000 | Probate Court                | NB13-0190 | IT Approved      | 3   | 100%    | Laptop - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std      | \$3,210.00               | \$3,210.00    |
| 1010.1480.7390.0000 | Probate Court                | NB13-0192 | IT Approved      | 2   | 100%    | Topaz Signature Pads  | \$700.00                 | \$700.00      |
| 1010.1480.9400.0000 | Probate Court                | NB13-0229 | Approved         | 1   | 100%    | Infax Electronic Docket Display System                                      | \$8,578.00               | \$8,578.00    |
| 1010.1480.7390.0000 | Probate Court                | NB13-0193 | Approved         | 1   | 100%    | Work Surface/Storage Cabinets   | \$950.00                 | \$950.00      |
| 1010.1490.7390.0000 | Circuit Ct-Juvenile Services | NB13-0014 | Approved         | 1   | 20%     | 2013 - \$7500 - Private office 12" x 14" Supervisor                         | \$1,500.00               | \$1,500.00    |
| 1010.1490.7390.0000 | Circuit Ct-Juvenile Services | NB13-0015 | Approved         | 1   | 20%     | Dual Monitor Arm - Monitor Arm that holds two Flat screen monitors          | \$55.00                  | \$55.00       |
| 1010.1490.7390.0000 | Circuit Ct-Juvenile Services | NB13-0015 | Approved         | 1   | 50%     | Dual Monitor Arm - Monitor Arm that holds two Flat screen monitors          | \$137.50                 | \$137.50      |
| 1010.1490.7390.0000 | Circuit Ct-Juvenile Services | NB13-0015 | Approved         | 3   | 100%    | Dual Monitor Arm - Monitor Arm that holds two Flat screen monitors          | \$825.00                 | \$825.00      |

Not Recommended  
Withdrawn

| Account             | Dept                         | Control # | Status      | Qty | Percent | Description   | Estimated Purchase Price | Budget Amount |
|---------------------|------------------------------|-----------|-------------|-----|---------|---|--------------------------|---------------|
| 1010.1490.7390.0000 | Circuit Ct-Juvenile Services | NB13-0016 | IT Approved | 1   | 100%    | Laptop - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std      | \$1,070.00               | \$1,070.00    |
| 1010.1490.7390.0000 | Circuit Ct-Juvenile Services | NB13-0016 | IT Approved | 1   | 100%    | 2013 - \$175 - 19" LCD Monitor - 19" LCD monitor                            | \$175.00                 | \$175.00      |
| 1010.1490.7390.0000 | Circuit Ct-Juvenile Services | NB13-0016 | IT Approved | 1   | 100%    | 2013 - \$800 - Network Laser Printer - Departmental printer - black & white | \$800.00                 | \$800.00      |
| 1010.1490.7390.0000 | Circuit Ct-Juvenile Services | NB13-0016 | IT Approved | 1   | 100%    | Signature pad   | \$350.00                 | \$350.00      |
| 1010.1490.7390.0000 | Circuit Ct-Juvenile Services | NB13-0016 | IT Approved | 3   | 100%    | Desktop PC - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std  | \$8,550.00               | \$8,550.00    |
| 1010.1490.7390.0000 | Circuit Ct-Juvenile Services | NB13-0017 | Approved    | 2   | 100%    | Courtroom Monitors  | \$1,474.00               | \$1,474.00    |
| 1010.1490.7390.0000 | Circuit Ct-Juvenile Services | NB13-0018 | IT Approved | 4   | 100%    | Signature pad   | \$1,400.00               | \$1,400.00    |
| 1010.1490.7390.0000 | Circuit Ct-Juvenile Services | NB13-0019 | Approved    | 17  | 100%    | 2013 - \$475 - Equa 2 Work Chair - Office side chair                        | \$8,075.00               | \$8,075.00    |
| 1010.1490.7390.0000 | Circuit Ct-Juvenile Services | NB13-0019 | Approved    | 4   | 100%    | 2013 - \$350 - Equa 2 Side Chair - Sled Base                                | \$1,400.00               | \$1,400.00    |
| 1010.1490.7390.0000 | Circuit Ct-Juvenile Services | NB13-0219 | Approved    | 3   | 100%    | Dual Monitor Arm - Monitor Arm that holds two Flat screen monitors          | \$825.00                 | \$825.00      |
| 1010.1490.7390.0000 | Circuit Ct-Juvenile Services | NB13-0013 | Approved    | 1   | 100%    | Lobby Seating   | \$14,500.00              | \$14,500.00   |
| 1010.2010.7390.0000 | Fiscal Services              | NB13-0212 | Approved    | 1   | 100%    | MICR Printer  | \$2,500.00               | \$2,500.00    |
| 1010.2010.7390.0000 | Fiscal Services              | NB13-0212 | Approved    | 3   | 100%    | Desktop PC - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std  | \$2,850.00               | \$2,850.00    |
| 1010.2150.7390.0000 | County Clerk                 | NB13-0003 | IT Approved | 1   | 100%    | 19" LCD Monitor - 19" LCD monitor   | \$175.00                 | \$175.00      |
| 1010.2150.7390.0000 | County Clerk                 | NB13-0004 | IT Approved | 1   | 100%    | Laptop - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std      | \$1,070.00               | \$1,070.00    |
| 1010.2150.7390.0000 | County Clerk                 | NB13-0005 | IT Approved | 2   | 100%    | Panasonic Color Scanner   | \$1,850.00               | \$1,850.00    |
| 1010.2150.7390.0000 | County Clerk                 | NB13-0006 | IT Approved | 3   | 100%    | Network Laser Printer - Departmental printer - black & white                | \$2,400.00               | \$2,400.00    |
| 1010.2150.7390.0000 | County Clerk                 | NB13-0007 | IT Approved | 3   | 100%    | Desktop PC - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std  | \$2,850.00               | \$2,850.00    |
| 1010.2150.7390.0000 | County Clerk                 | NB13-0008 | IT Approved | 5   | 100%    | Zebra Barcode Printer   | \$2,500.00               | \$2,500.00    |
| 1010.2150.7390.0000 | County Clerk                 | NB13-0009 | Approved    | 9   | 100%    | Retractable Blinds for front Counters                                       | \$1,800.00               | \$1,800.00    |
| 1010.2230.7390.0000 | Administrator                | NB13-0038 | IT Approved | 1   | 100%    | 2013 - \$210 - Adobe Acrobat Professional -                                 | \$210.00                 | \$210.00      |
| 1010.2230.7390.0000 | Administrator                | NB13-0038 | IT Approved | 1   | 100%    | Desktop PC - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std  | \$950.00                 | \$950.00      |
| 1010.2230.7390.0000 | Administrator                | NB13-0039 | IT Approved | 1   | 100%    | Laptop - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std      | \$1,070.00               | \$1,070.00    |
| 1010.2230.7390.0000 | Administrator                | NB13-0039 | IT Approved | 1   | 100%    | Docking Station   | \$150.00                 | \$150.00      |
| 1010.2230.7390.0000 | Administrator                | NB13-0039 | IT Approved | 1   | 100%    | 2013 - \$20 - Laptop Case -   | \$20.00                  | \$20.00       |
| 1010.2230.7390.0000 | Administrator                | NB13-0039 | IT Approved | 1   | 100%    | 2013 - \$175 - 19" LCD Monitor - 19" LCD monitor                            | \$175.00                 | \$175.00      |
| 1010.2230.7390.0000 | Administrator                | NB13-0123 | Approved    | 1   | 100%    | Administrator's Office Space Re-organization                                | \$10,000.00              | \$10,000.00   |
| 1010.2250.7390.0000 | Equalization                 | NB13-0104 | IT Approved | 1   | 100%    | Laptop - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std      | \$1,070.00               | \$1,070.00    |
| 1010.2250.7390.0000 | Equalization                 | NB13-0104 | IT Approved | 1   | 100%    | Digital Camera  | \$250.00                 | \$250.00      |
| 1010.2250.7390.0000 | Equalization                 | NB13-0104 | IT Approved | 4   | 100%    | Desktop PC - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std  | \$3,800.00               | \$3,800.00    |
| 1010.2260.7390.0000 | Human Resources              | NB13-0041 | IT Approved | 1   | 100%    | Articulate Rapid ELearning Studio 09  | \$1,350.00               | \$1,350.00    |
| 1010.2260.7390.0000 | Human Resources              | NB13-0041 | IT Approved | 1   | 100%    | Video Camera with external microphone and video editing software            | \$650.00                 | \$650.00      |
| 1010.2260.7390.0000 | Human Resources              | NB13-0197 | IT Approved | 1   | 100%    | Projector   | \$900.00                 | \$900.00      |
| 1010.2260.9400.0000 | Human Resources              | NB13-0220 | IT Approved | 1   | 100%    | Learning Management System  | \$30,000.00              | \$6,000.00    |
| 1010.2260.7390.0000 | Human Resources              | NB13-0220 | IT Approved | 1   | 100%    | Server with Windows License   | \$3,900.00               | \$3,900.00    |
| 1010.2290.7390.0000 | Prosecuting Attorney         | NB13-0151 | IT Approved | 2   | 100%    | Docking Station   | \$300.00                 | \$300.00      |

Not Recommended  
Withdrawn

| Account             | Dept                      | Control # | Status       | Qty | Percent | Description  | Estimated Purchase Price | Budget Amount |
|---------------------|---------------------------|-----------|--------------|-----|---------|--|--------------------------|---------------|
| 1010.2290.7390.0000 | Prosecuting Attorney      | NB13-0153 | IT Approved  | 2   | 100%    | Color Network Laser Printer - Departmental color laser printer               | \$3,000.00               | \$3,000.00    |
| 1010.2290.7390.0000 | Prosecuting Attorney      | NB13-0155 | IT Approved  | 3   | 100%    | Second paper tray  | \$900.00                 | \$900.00      |
| 1010.2290.7390.0000 | Prosecuting Attorney      | NB13-0155 | IT Approved  | 5   | 100%    | Network Laser Printer - Departmental printer - black & white                 | \$4,000.00               | \$4,000.00    |
| 1010.2290.7390.0000 | Prosecuting Attorney      | NB13-0156 | IT Approved  | 1   | 100%    | Digital Camera   | \$330.00                 | \$330.00      |
| 1010.2290.7390.0000 | Prosecuting Attorney      | NB13-0157 | IT Approved  | 1   | 100%    | Signature Pad -  | \$350.00                 | \$350.00      |
| 1010.2290.7390.0000 | Prosecuting Attorney      | NB13-0158 | IT Approved  | 1   | 100%    | 2013 - \$125 - Label Printer - Dymo Brand Label Printer - single labels      | \$125.00                 | \$125.00      |
| 1010.2290.7390.0000 | Prosecuting Attorney      | NB13-0158 | IT Approved  | 1   | 100%    | 2013 - \$185 - Label Printer - twin - Dymo Brand Label Printer - dual labels | \$185.00                 | \$185.00      |
| 1010.2290.7390.0000 | Prosecuting Attorney      | NB13-0161 | IT Approved  | 2   | 100%    | Extended life battery  | \$360.00                 | \$360.00      |
| 1010.2290.7390.0000 | Prosecuting Attorney      | NB13-0161 | IT Approved  | 2   | 100%    | Laptop case  | \$134.00                 | \$134.00      |
| 1010.2290.7390.0000 | Prosecuting Attorney      | NB13-0161 | IT Approved  | 2   | 100%    | Wide screen laptop   | \$4,400.00               | \$4,400.00    |
| 1010.2290.7390.0000 | Prosecuting Attorney      | NB13-0162 | IT Approved  | 2   | 100%    | Desktop PC - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std   | \$1,900.00               | \$1,900.00    |
| 1010.2290.7390.0000 | Prosecuting Attorney      | NB13-0163 | IT Approved  | 1   | 100%    | Desktop PC - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std   | \$950.00                 | \$950.00      |
| 1010.2290.7390.0000 | Prosecuting Attorney      | NB13-0218 | IT Approved  | 1   | 100%    | iPad   | \$800.00                 | \$800.00      |
| 1010.2530.7390.0000 | County Treasurer          | NB13-0010 | IT Approved  | 1   | 100%    | Network Laser Printer - Departmental printer - black & white                 | \$800.00                 | \$800.00      |
| 1010.2530.7390.0000 | County Treasurer          | NB13-0010 | IT Approved  | 1   | 100%    | Laptop - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std       | \$1,070.00               | \$1,070.00    |
| 1010.2530.7390.0000 | County Treasurer          | NB13-0010 | IT Approved  | 1   | 100%    | 2013 - \$125 - Docking Station   | \$125.00                 | \$125.00      |
| 1010.2530.7390.0000 | County Treasurer          | NB13-0010 | IT Approved  | 2   | 100%    | 2013 - \$215 - 22" LCD Monitor - 22" widescreen monitor                      | \$430.00                 | \$430.00      |
| 1010.2530.7390.0000 | County Treasurer          | NB13-0010 | IT Approved  | 8   | 100%    | Desktop PC - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std   | \$7,600.00               | \$7,600.00    |
| 1010.2530.7390.0000 | County Treasurer          | NB13-0102 | Not Approved | 1   | 100%    | Calculator VICTOR 15606  | \$220.00                 | \$0.00        |
| 1010.2530.7390.0000 | County Treasurer          | NB13-0102 | Not Approved | 1   | 100%    | Digital Projector  | \$700.00                 | \$0.00        |
| 1010.2570.7390.0000 | Co-Operative Extension    | NB13-0113 | IT Approved  | 2   | 100%    | Desktop PC without Microsoft Office software                                 | \$1,400.00               | \$1,400.00    |
| 1010.2590.7390.0000 | Geographic Inform. System | NB13-0137 | IT Approved  | 1   | 100%    | Laptop - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std       | \$1,070.00               | \$1,070.00    |
| 1010.2590.7390.0000 | Geographic Inform. System | NB13-0141 | IT Approved  | 1   | 100%    | Desktop PC - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std   | \$950.00                 | \$950.00      |
| 1010.2590.7390.0000 | Geographic Inform. System | NB13-0142 | IT Approved  | 1   | 100%    | 2013 - \$270 - 24" LCD Monitor - 24" widescreen monitor                      | \$270.00                 | \$270.00      |
| 1010.2590.7390.0000 | Geographic Inform. System | NB13-0143 | IT Approved  | 1   | 100%    | 19" LCD Monitor - 19" LCD monitor  | \$175.00                 | \$175.00      |
| 1010.2590.7390.0000 | Geographic Inform. System | NB13-0144 | IT Approved  | 1   | 100%    | Desktop PC - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std   | \$950.00                 | \$950.00      |
| 1010.2590.7390.0000 | Geographic Inform. System | NB13-0145 | IT Approved  | 1   | 100%    | Color Network Laser Printer - Departmental color laser printer               | \$1,500.00               | \$1,500.00    |
| 1010.2590.7390.0000 | Geographic Inform. System | NB13-0146 | IT Approved  | 1   | 100%    | Differential GPS Correction Software for magellan GPS Units                  | \$1,200.00               | \$1,200.00    |
| 1010.2652.7390.0000 | Bldg & Grnds-Admin Annex  | NB13-0200 | Approved     | 1   | 100%    | Fitness Equipment  | \$5,000.00               | \$5,000.00    |
| 1010.2652.9400.0000 | Bldg/Grnds-Holl Human Ser | NB13-0201 | Approved     | 1   | 100%    | Audio equipment for Fitness Room   | \$6,000.00               | \$857.00      |
| 1010.2665.9370.0000 | Bldg/Grnds-Juv Serv Comp  | NB13-0169 | Approved     | 1   | 100%    | Vinyl roofing system w/truss support for exterior salt storage               | \$12,000.00              | \$12,000.00   |
| 1010.2665.7390.0000 | Bldg/Grnds-Juv Serv Comp  | NB13-0175 | IT Approved  | 1   | 100%    | 19" LCD Monitor - 19" LCD monitor  | \$175.00                 | \$175.00      |
| 1010.2665.7390.0000 | Bldg/Grnds-Juv Serv Comp  | NB13-0175 | IT Approved  | 1   | 100%    | Desktop PC - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std   | \$950.00                 | \$950.00      |
| 1010.2667.9400.0000 | Bldg & Grnds-Admin Annex  | NB13-0170 | Approved     | 1   | 100%    | Infrared Thermal Imager  | \$8,500.00               | \$1,700.00    |
| 1010.2667.7390.0000 | Bldg & Grnds-Admin Annex  | NB13-0171 | Approved     | 1   | 100%    | Carpet Extractor   | \$3,100.00               | \$3,100.00    |
| 1010.2667.7390.0000 | Bldg & Grnds-Admin Annex  | NB13-0172 | Approved     | 1   | 100%    | Pallet Racking   | \$3,000.00               | \$3,000.00    |
| 1010.2667.9400.0000 | Bldg & Grnds-Admin Annex  | NB13-0173 | Approved     | 1   | 100%    | Forktruck  | \$12,000.00              | \$1,714.00    |

Not Recommended  
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| Account             | Dept                     | Control # | Status       | Qty | Percent | Description  | Estimated Purchase Price | Budget Amount |
|---------------------|--------------------------|-----------|--------------|-----|---------|--|--------------------------|---------------|
| 1010.2667.9400.0000 | Bldg & Grnds-Admin Annex | NB13-0174 | Approved     | 1   | 100%    | John Deere Gator   | \$9,600.00               | \$1,920.00    |
| 1010.2667.9400.0000 | Bldg & Grnds-Admin Annex | NB13-0176 | Approved     | 1   | 100%    | Vehicle  | \$30,000.00              | \$4,286.00    |
| 1010.2667.7390.0000 | Bldg & Grnds-Admin Annex | NB13-0198 | Approved     | 1   | 100%    | Fitness Equipment  | \$5,000.00               | \$5,000.00    |
| 1010.2667.9400.0000 | Bldg & Grnds-Admin Annex | NB13-0199 | Approved     | 1   | 100%    | Audio for Fitness room   | \$6,000.00               | \$857.00      |
| 1010.2667.9400.0000 | Bldg & Grnds-Admin Annex | NB13-0226 | IT Approved  | 1   | 100%    | Audio Visual upgrade and add video conferencing in Fillmore board room     | \$100,000.00             | \$10,000.00   |
| 1010.2750.7390.0000 | Drain Commission         | NB13-0147 | IT Approved  | 1   | 100%    | Desktop PC - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std | \$950.00                 | \$950.00      |
| 1010.3020.7390.0000 | Sheriff                  | NB13-0046 | Approved     | 1   | 100%    | Starter Pistol w/blank ammo  | \$240.00                 | \$240.00      |
| 1010.3020.7390.0000 | Sheriff                  | NB13-0047 | Approved     | 4   | 100%    | Glock Handguns   | \$1,960.00               | \$1,960.00    |
| 1010.3020.7390.0000 | Sheriff                  | NB13-0048 | Approved     | 40  | 100%    | Traffic Safety Vest  | \$1,800.00               | \$1,800.00    |
| 1010.3020.7390.0000 | Sheriff                  | NB13-0049 | Approved     | 1   | 100%    | Public Relations Materials   | \$2,000.00               | \$2,000.00    |
| 1010.3020.7390.0000 | Sheriff                  | NB13-0050 | Approved     | 1   | 100%    | Colt AR Patrol Rifle w/night sights  | \$1,200.00               | \$1,200.00    |
| 1010.3020.7390.0000 | Sheriff                  | NB13-0052 | Not Approved | 9   | 100%    | Streamlight TRL 1S weapon light  | \$990.00                 | \$0.00        |
| 1010.3020.7390.0000 | Sheriff                  | NB13-0053 | Not Approved | 10  | 100%    | Streamlight Sidewinder Light   | \$680.00                 | \$0.00        |
| 1010.3020.7390.0000 | Sheriff                  | NB13-0054 | Approved     | 16  | 100%    | Streamlight Stinger HP DS Flashlight                                       | \$2,000.00               | \$2,000.00    |
| 1010.3020.7390.0000 | Sheriff                  | NB13-0055 | Approved     | 20  | 100%    | OC Spray   | \$360.00                 | \$360.00      |
| 1010.3020.7390.0000 | Sheriff                  | NB13-0056 | Approved     | 15  | 100%    | Thumbdrives  | \$390.00                 | \$390.00      |
| 1010.3020.7390.0000 | Sheriff                  | NB13-0059 | Approved     | 2   | 100%    | K9 Car Cage  | \$4,000.00               | \$4,000.00    |
| 1010.3020.7390.0000 | Sheriff                  | NB13-0061 | Approved     | 1   | 100%    | DB / Admin Vehicle Setup   | \$400.00                 | \$400.00      |
| 1010.3020.7390.0000 | Sheriff                  | NB13-0067 | Approved     | 1   | 100%    | Set Up of Senior Vol Vehicle   | \$1,100.00               | \$1,100.00    |
| 1010.3020.7390.0000 | Sheriff                  | NB13-0079 | Approved     | 1   | 100%    | Patrol Vehicle SAsetup 735   | \$6,895.00               | \$6,895.00    |
| 1010.3020.7390.0000 | Sheriff                  | NB13-0081 | Approved     | 1   | 100%    | Patrol Vehicle Setup 2K9 3K9   | \$11,170.00              | \$11,170.00   |
| 1010.3020.7390.0000 | Sheriff                  | NB13-0083 | Approved     | 1   | 100%    | Patrol Vehicle Setup   | \$53,500.00              | \$53,500.00   |
| 1010.3020.7390.0000 | Sheriff                  | NB13-0088 | Approved     | 1   | 100%    | Range Supplies   | \$3,000.00               | \$3,000.00    |
| 1010.3020.7390.0000 | Sheriff                  | NB13-0089 | Approved     | 2   | 100%    | Digital Laser Distance Measure   | \$210.00                 | \$210.00      |
| 1010.3020.7390.0000 | Sheriff                  | NB13-0090 | Approved     | 1   | 100%    | Lighted Prism / Total Station  | \$350.00                 | \$350.00      |
| 1010.3020.7390.0000 | Sheriff                  | NB13-0091 | Approved     | 1   | 100%    | ARAS 360 Cad 3D Diagramming Software                                       | \$3,000.00               | \$3,000.00    |
| 1010.3020.7390.0000 | Sheriff                  | NB13-0092 | Approved     | 1   | 100%    | CDR Software Upgrade   | \$3,500.00               | \$3,500.00    |
| 1010.3020.7390.0000 | Sheriff                  | NB13-0101 | Approved     | 75  | 100%    | Patrol Rifle Night sights  | \$5,850.00               | \$5,850.00    |
| 1010.3020.7390.0000 | Sheriff                  | NB13-0108 | Approved     | 1   | 100%    | Simunition Supples   | \$3,000.00               | \$3,000.00    |
| 1010.3020.7390.0000 | Sheriff                  | NB13-0109 | Approved     | 1   | 100%    | Ammunition   | \$46,000.00              | \$46,000.00   |
| 1010.3020.7390.0000 | Sheriff                  | NB13-0110 | Approved     | 1   | 100%    | Training Ammo for CRT  | \$10,000.00              | \$10,000.00   |
| 1010.3020.7390.0000 | Sheriff                  | NB13-0111 | Approved     | 9   | 100%    | New Target Clamps  | \$1,305.00               | \$0.00        |
| 1010.3020.7390.0000 | Sheriff                  | NB13-0111 | Approved     | 9   | 100%    | Target turner refit of shooting range 9 lanes                              | \$5,247.00               | \$0.00        |
| 1010.3020.7390.0000 | Sheriff                  | NB13-0120 | IT Approved  | 6   | 100%    | Laptop Case  | \$114.00                 | \$114.00      |
| 1010.3020.7390.0000 | Sheriff                  | NB13-0120 | IT Approved  | 6   | 100%    | Laptop Computer  | \$4,884.00               | \$4,884.00    |
| 1010.3020.7390.0000 | Sheriff                  | NB13-0120 | IT Approved  | 6   | 100%    | Laptop Docking Station   | \$810.00                 | \$810.00      |
| 1010.3020.7390.0000 | Sheriff                  | NB13-0120 | IT Approved  | 6   | 100%    | USB Keyboard/Mouse bundle  | \$120.00                 | \$120.00      |
| 1010.3020.7390.0000 | Sheriff                  | NB13-0120 | IT Approved  | 6   | 100%    | Wireless Mouse   | \$180.00                 | \$180.00      |
| 1010.3020.7390.0000 | Sheriff                  | NB13-0121 | Approved     | 105 | 100%    | E Ticket Printers  | \$58,800.00              | \$58,800.00   |
| 1010.3020.7390.0000 | Sheriff                  | NB13-0121 | Approved     | 120 | 100%    | E Ticket Software  | \$49,200.00              | \$49,200.00   |
| 1010.3020.7390.0000 | Sheriff                  | NB13-0122 | IT Approved  | 1   | 100%    | Laptop - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std     | \$1,070.00               | \$1,070.00    |
| 1010.3020.7390.0000 | Sheriff                  | NB13-0122 | IT Approved  | 13  | 100%    | Desktop PC - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std | \$12,350.00              | \$12,350.00   |
| 1010.3020.7390.0000 | Sheriff                  | NB13-0122 | IT Approved  | 2   | 100%    | Network Laser Printer - Departmental printer - black & white               | \$1,600.00               | \$1,600.00    |
| 1010.3020.7390.0000 | Sheriff                  | NB13-0122 | IT Approved  | 2   | 100%    | PC Document Scanner  | \$400.00                 | \$400.00      |
| 1010.3020.7390.0000 | Sheriff                  | NB13-0122 | IT Approved  | 2   | 100%    | Touch Screen Monitor 22 inch   | \$900.00                 | \$900.00      |

Not Recommended  
Withdrawn

| Account             | Dept                         | Control # | Status      | Qty | Percent | Description  | Estimated Purchase Price | Budget Amount |
|---------------------|------------------------------|-----------|-------------|-----|---------|--|--------------------------|---------------|
| 1010.3020.7390.0000 | Sheriff                      | NB13-0122 | IT Approved | 3   | 100%    | 2013 - \$215 - 22" LCD Monitor - 22" widescreen monitor                    | \$645.00                 | \$645.00      |
| 1010.3020.7390.0000 | Sheriff                      | NB13-0122 | IT Approved | 5   | 100%    | 19" LCD Monitor - 19" LCD monitor  | \$875.00                 | \$875.00      |
| 1010.3020.7390.0000 | Sheriff                      | NB13-0122 | IT Approved | 6   | 100%    | 2013 - \$260 - Small Network Printer                                       | \$1,560.00               | \$1,560.00    |
| 1010.3020.7390.0000 | Sheriff                      | NB13-0222 | Approved    | 1   | 100%    | Surveillance Equipment   | \$4,900.00               | \$4,900.00    |
| 1010.3020.7390.0000 | Sheriff                      | NB13-0223 | Approved    | 6   | 100%    | VARDA RTDLS Body Heat Sensor   | \$1,464.00               | \$1,464.00    |
| 1010.3020.9400.0000 | Sheriff                      | NB13-0060 | Approved    | 2   | 100%    | DB/Admin Vehicle   | \$50,000.00              | \$12,500.00   |
| 1010.3020.9400.0000 | Sheriff                      | NB13-0078 | Approved    | 1   | 100%    | Patrol Vehicle Tahoe 735   | \$25,600.00              | \$6,400.00    |
| 1010.3020.9400.0000 | Sheriff                      | NB13-0080 | Approved    | 2   | 100%    | Patrol Vehicle Ford 2K9 3K9  | \$49,000.00              | \$12,250.00   |
| 1010.3020.9400.0000 | Sheriff                      | NB13-0082 | Approved    | 11  | 100%    | Patrol Vehicle Ford  | \$269,500.00             | \$67,375.00   |
| 1010.3020.9400.0000 | Sheriff                      | NB13-0221 | Approved    | 1   | 100%    | Vehicle Senior Vol Program   | \$24,000.00              | \$6,000.00    |
| 1010.3510.7390.0000 | Jail                         | NB13-0058 | Approved    | 40  | 100%    | Motorola PR400 Portable Radios   | \$26,480.00              | \$26,480.00   |
| 1010.3510.7390.0000 | Jail                         | NB13-0065 | IT Approved | 10  | 100%    | Desktop PC - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std | \$9,500.00               | \$9,500.00    |
| 1010.3510.7390.0000 | Jail                         | NB13-0066 | IT Approved | 1   | 100%    | Network Laser Printer - Departmental printer - black & white               | \$800.00                 | \$800.00      |
| 1010.3510.7390.0000 | Jail                         | NB13-0093 | Approved    | 1   | 100%    | Gun Locker   | \$375.00                 | \$375.00      |
| 1010.3510.7390.0000 | Jail                         | NB13-0094 | Approved    | 1   | 100%    | Paper Shredder   | \$1,000.00               | \$1,000.00    |
| 1010.3510.7390.0000 | Jail                         | NB13-0098 | Approved    | 1   | 100%    | Carescape Vital Signs Monitor w/stand                                      | \$3,058.00               | \$3,058.00    |
| 1010.3510.7390.0000 | Jail                         | NB13-0100 | Approved    | 1   | 100%    | SWAP Van setup   | \$1,000.00               | \$1,000.00    |
| 1010.3510.7390.0000 | Jail                         | NB13-0106 | Approved    | 1   | 100%    | Gun clearing station   | \$550.00                 | \$550.00      |
| 1010.3510.9400.0000 | Jail                         | NB13-0235 | Approved    | 1   | 100%    | Identix Fingerprint System for Juveniles                                   | \$23,267.00              | \$4,654.00    |
| 1010.3510.9400.0000 | Jail                         | NB13-0095 | Approved    | 3   | 100%    | Metal Detector   | \$17,061.00              | \$3,413.00    |
| 1010.3510.9400.0000 | Jail                         | NB13-0099 | Approved    | 1   | 100%    | SWAP Van 876   | \$25,000.00              | \$8,333.00    |
| 1010.3510.9400.0000 | Jail                         | NB13-0105 | IT Approved | 1   | 100%    | Mugshot Server System  | \$61,950.00              | \$12,390.00   |
| 1010.4260.7390.0000 | Emergency Services           | NB13-0063 | Approved    | 1   | 100%    | Vehicle Set up and install   | \$300.00                 | \$300.00      |
| 1010.4260.7390.0000 | Emergency Services           | NB13-0064 | IT Approved | 1   | 100%    | Laptop - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std     | \$1,070.00               | \$1,070.00    |
| 1010.4260.7390.0000 | Emergency Services           | NB13-0064 | IT Approved | 4   | 100%    | 17" LCD Monitor - Standard Monitor   | \$600.00                 | \$600.00      |
| 1010.4260.7390.0000 | Sheriff - Emergency Services | NB13-0230 | Submitted   | 1   | 100%    | Office Furniture for redo  | \$742.00                 | \$742.00      |
| 1010.4260.9400.0000 | Emergency Services           | NB13-0062 | Approved    | 1   | 100%    | Vehicle for EMD  | \$25,000.00              | \$5,000.00    |
| 1010.4263.7390.0000 | Hazmat                       | NB13-0107 | Approved    | 1   | 100%    | Level B Suits  | \$650.00                 | \$650.00      |
| 1010.4263.7390.0000 | Hazmat                       | NB13-0107 | Approved    | 1   | 100%    | MultiRAE Air Monitor with PID  | \$4,800.00               | \$4,800.00    |
| 1010.4263.7390.0000 | Hazmat                       | NB13-0107 | Approved    | 1   | 100%    | Rope 300' bag  | \$350.00                 | \$350.00      |
| 1010.4263.7390.0000 | Hazmat                       | NB13-0107 | Approved    | 2   | 100%    | Aztec Kit  | \$600.00                 | \$600.00      |
| 1010.4263.7390.0000 | Hazmat                       | NB13-0107 | Approved    | 2   | 100%    | Harnesses  | \$600.00                 | \$600.00      |
| 1010.4263.7390.0000 | Hazmat                       | NB13-0107 | Approved    | 2   | 100%    | Level A Suits  | \$2,000.00               | \$2,000.00    |
| 1010.4263.7390.0000 | Hazmat                       | NB13-0107 | Approved    | 20  | 100%    | Carabineers  | \$400.00                 | \$400.00      |
| 1010.4263.7390.0000 | Hazmat                       | NB13-0107 | Approved    | 4   | 100%    | Swiftwater Gear  | \$5,500.00               | \$5,500.00    |
| 1010.4300.7390.0000 | Animal Control               | NB13-0045 | Approved    | 1   | 100%    | Animal Control Equipment   | \$600.00                 | \$600.00      |
| 1010.7211.7390.0000 | Planning/Performance Impv    | NB13-0150 | IT Approved | 1   | 100%    | 20" Widescreen LCD Monitor   | \$215.00                 | \$215.00      |
| 1010.7211.7390.0000 | Planning/Performance Impv    | NB13-0150 | IT Approved | 1   | 100%    | Digital Camera   | \$200.00                 | \$200.00      |



Not Recommended  
Withdrawn

| Account             | Dept                            | Control # | Status      | Qty | Percent | Description  | Estimated Purchase Price | Budget Amount |
|---------------------|---------------------------------|-----------|-------------|-----|---------|--|--------------------------|---------------|
| 1010.7211.7390.0000 | Planning/Performance Impv       | NB13-0150 | IT Approved | 1   | 100%    | PC Projector   | \$900.00                 | \$900.00      |
| 1010.7211.7390.0000 | Planning/Performance Impv       | NB13-0150 | IT Approved | 1   | 100%    | PC System Unit   | \$950.00                 | \$950.00      |
| 2081.7510.7390.0000 | Parks & Recreation              | NB13-0202 | IT Approved | 1   | 100%    | Desktop PC - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std | \$950.00                 | \$950.00      |
| 2081.7510.7390.0000 | Parks & Recreation              | NB13-0203 | IT Approved | 1   | 100%    | Desktop PC - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std | \$950.00                 | \$950.00      |
| 2081.7510.7390.0000 | Parks & Recreation              | NB13-0204 | IT Approved | 1   | 100%    | Epson Digital Projector  | \$900.00                 | \$900.00      |
| 2081.7510.7390.0000 | Parks & Recreation              | NB13-0205 | IT Approved | 1   | 100%    | Laptop - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std     | \$1,070.00               | \$1,070.00    |
| 2081.7510.7390.0000 | Parks & Recreation              | NB13-0205 | IT Approved | 1   | 100%    | 2013 - \$20 - Laptop Case -  | \$20.00                  | \$20.00       |
| 2081.7510.9400.0000 | Parks & Recreation              | NB13-0206 | Approved    | 1   | 100%    | Diesel Pick-up   | \$30,000.00              | \$4,286.00    |
| 2081.7510.9400.0000 | Parks & Recreation              | NB13-0207 | Approved    | 1   | 100%    | Snowmachine  | \$13,000.00              | \$2,600.00    |
| 2160.1410.7390.0000 | Friend Of The Court             | NB13-0182 | IT Approved | 6   | 100%    | 2013 - \$350 - Signature Pad -   | \$2,100.00               | \$2,100.00    |
| 2160.1410.7390.0000 | Friend Of The Court             | NB13-0189 | IT Approved | 1   | 100%    | 2013 - \$200 - Small Laser Printer - Printer suitable for 1 user           | \$200.00                 | \$200.00      |
| 2160.1410.9400.0000 | Friend Of The Court             | NB13-0228 | IT Approved | 1   | 100%    | scanner  | \$5,371.00               | \$1,075.00    |
| 2160.1410.7390.0000 | Friend Of The Court             | NB13-0189 | IT Approved | 1   | 100%    | small laser printer  | \$200.00                 | \$200.00      |
| 2160.1410.7390.0000 | Friend Of The Court             | NB13-0191 | Approved    | 1   | 100%    | 32" TV   | \$850.00                 | \$850.00      |
| 2210.6010.7390.0000 | Health-Agency Support           | NB13-0114 | IT Approved | 2   | 100%    | Laptop - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std     | \$2,140.00               | \$2,140.00    |
| 2210.6010.7390.0000 | Health-Agency Support           | NB13-0114 | IT Approved | 4   | 100%    | Desktop PC - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std | \$3,800.00               | \$3,800.00    |
| 2210.6010.7390.0000 | Health-Agency Support           | NB13-0194 | IT Approved | 1   | 100%    | Color Document Scanner HP N6350 or equal                                   | \$899.00                 | \$899.00      |
| 2210.6020.7390.0000 | Health-E.H. Field Services      | NB13-0116 | IT Approved | 1   | 50%     | Desktop PC - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std | \$475.00                 | \$475.00      |
| 2210.6020.7390.0000 | Health-E.H. Field Services      | NB13-0117 | IT Approved | 1   | 100%    | 19" LCD Monitor - 19" LCD monitor  | \$175.00                 | \$175.00      |
| 2210.6020.7390.0000 | Health-E.H. Field Services      | NB13-0117 | IT Approved | 1   | 100%    | Desktop PC - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std | \$950.00                 | \$950.00      |
| 2210.6020.7390.0000 | Health-E.H. Field Services      | NB13-0139 | IT Approved | 1   | 100%    | Tablet PC, FujitsuT900 or equal  | \$1,400.00               | \$1,400.00    |
| 2210.6020.7390.0000 | Health-E.H. Field Services      | NB13-0140 | IT Approved | 1   | 100%    | 2013 - \$150 - Docking Station   | \$150.00                 | \$150.00      |
| 2210.6021.7390.0000 | Health-Environmental Food Serv. | NB13-0124 | IT Approved | 1   | 100%    | Docking Station  | \$150.00                 | \$150.00      |
| 2210.6021.7390.0000 | Health-Environmental Food Serv. | NB13-0124 | IT Approved | 1   | 100%    | Desktop PC - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std | \$950.00                 | \$950.00      |
| 2210.6021.7390.0000 | Health-Environmental Food Serv. | NB13-0124 | IT Approved | 1   | 100%    | Tablet PC  | \$1,100.00               | \$1,100.00    |
| 2210.6031.7390.0000 | Health-Child's. Spec. Hlth Care | NB13-0119 | IT Approved | 1   | 33%     | Network Laser Printer - Departmental printer - black & white               | \$264.00                 | \$264.00      |
| 2210.6031.7390.0000 | Health-Child's. Spec. Hlth Care | NB13-0128 | IT Approved | 1   | 23%     | Network Laser Printer - Departmental printer - black & white               | \$181.60                 | \$181.60      |
| 2210.6031.7390.0000 | Health-Hearing/Vision           | NB13-0149 | IT Approved | 1   | 100%    | 2013 - \$125 - Label Printer - Dymo Brand Label Printer - single labels    | \$125.00                 | \$125.00      |
| 2210.6031.7390.0000 | Health-Hearing/Vision           | NB13-0149 | IT Approved | 1   | 100%    | Docking Station  | \$150.00                 | \$150.00      |
| 2210.6031.7390.0000 | Health-Hearing/Vision           | NB13-0149 | IT Approved | 1   | 100%    | Desktop PC - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std | \$950.00                 | \$950.00      |
| 2210.6031.7390.0000 | Health-Hearing/Vision           | NB13-0195 | Approved    | 1   | 100%    | Titmus Vision Screener   | \$2,500.00               | \$2,500.00    |
| 2210.6031.7390.0000 | Health-Hearing/Vision           | NB13-0196 | Approved    | 1   | 100%    | AudX Hearing Screener  | \$4,300.00               | \$4,300.00    |
| 2210.6041.7390.0000 | Health-AIDS/STD                 | NB13-0127 | IT Approved | 1   | 29%     | Network Laser Printer - Departmental printer - black & white               | \$234.48                 | \$234.48      |
| 2210.6041.7390.0000 | Health-Clinic Clerical          | NB13-0128 | IT Approved | -   | 12%     | Network Laser Printer - Departmental printer - black & white               | \$98.88                  | \$98.88       |
| 2210.6041.7390.0000 | Health-Clinic Clerical          | NB13-0129 | IT Approved | 1   | 100%    | Desktop PC - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std | \$950.00                 | \$950.00      |
| 2210.6041.7390.0000 | Health-Clinic Clerical          | NB13-0131 | IT Approved | 1   | 100%    | Desktop PC - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std | \$950.00                 | \$950.00      |
| 2210.6041.7390.0000 | Health-Clinic Clerical          | NB13-0132 | IT Approved | 1   | 18%     | Network Laser Printer - Departmental printer - black & white               | \$140.64                 | \$140.64      |
| 2210.6042.7390.0000 | Health-Clinic Clerical          | NB13-0127 | IT Approved | -   | 21%     | Network Laser Printer - Departmental printer - black & white               | \$168.96                 | \$168.96      |
| 2210.6042.7390.0000 | Health-Family Planning          | NB13-0128 | IT Approved | -   | 6%      | Network Laser Printer - Departmental printer - black & white               | \$44.96                  | \$44.96       |
| 2210.6042.7390.0000 | Health-Family Planning          | NB13-0132 | IT Approved | -   | 77%     | Network Laser Printer - Departmental printer - black & white               | \$615.36                 | \$615.36      |
| 2210.6042.7390.0000 | Health-Family Planning          | NB13-0133 | IT Approved | 1   | 100%    | 2013 - \$150 - Docking Station   | \$150.00                 | \$150.00      |
| 2210.6042.7390.0000 | Health-Family Planning          | NB13-0133 | IT Approved | 1   | 100%    | PC Laptop Tablet   | \$1,100.00               | \$1,100.00    |

Not Recommended  
Withdrawn

| Account                  | Dept                           | Control # | Status      | Qty | Percent | Description  | Estimated Purchase Price | Budget Amount |
|--------------------------|--------------------------------|-----------|-------------|-----|---------|--|--------------------------|---------------|
| 2210.6042.7390.0000      | Health-Family Planning         | NB13-0134 | IT Approved | 1   | 100%    | 2013 - \$150 - Docking Station   | \$150.00                 | \$150.00      |
| 2210.6042.7390.0000      | Health-Family Planning         | NB13-0134 | IT Approved | 1   | 100%    | PC Laptop Tablet   | \$1,100.00               | \$1,100.00    |
| 2210.6044.7390.0000      | Health-Communicable Disease    | NB13-0127 | IT Approved | -   | 21%     | Network Laser Printer - Departmental printer - black & white               | \$168.96                 | \$168.96      |
| 2210.6044.7390.0000      | Health-Hearing/Vision          | NB13-0128 | IT Approved | -   | 2%      | Network Laser Printer - Departmental printer - black & white               | \$18.00                  | \$18.00       |
| 2210.6044.7390.0000      | Health-Immunization Clinic     | NB13-0132 | IT Approved | -   | 6%      | Network Laser Printer - Departmental printer - black & white               | \$44.00                  | \$44.00       |
| 2210.6044.7390.0000      | Health-Immunization Clinic     | NB13-0135 | IT Approved | 1   | 100%    | 19" LCD Monitor - 19" LCD monitor  | \$175.00                 | \$175.00      |
| 2210.6044.7390.0000      | Health-Immunization Clinic     | NB13-0135 | IT Approved | 1   | 100%    | Desktop PC - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std | \$950.00                 | \$950.00      |
| 2210.6044.7390.0000      | Health-Immunization Clinic     | NB13-0136 | IT Approved | 1   | 100%    | 19" LCD Monitor - 19" LCD monitor  | \$175.00                 | \$175.00      |
| 2210.6044.7390.0000      | Health-Immunization Clinic     | NB13-0136 | IT Approved | 1   | 100%    | Desktop PC - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std | \$950.00                 | \$950.00      |
| 2210.6050.7390.0000      | Health-Hearing/Vision          | NB13-0119 | IT Approved | -   | 33%     | Network Laser Printer - Departmental printer - black & white               | \$264.00                 | \$264.00      |
| 2210.6050.7390.0000      | Health-Immunization Clinic     | NB13-0128 | IT Approved | -   | 35%     | Network Laser Printer - Departmental printer - black & white               | \$276.80                 | \$276.80      |
| 2210.6050.7390.0000      | Health-Immunization Clinic     | NB13-0232 | IT Approved | -   | 100%    | 2013 - \$150 - 17" LCD Monitor - Standard Monitor                          | \$150.00                 | \$150.00      |
| 2210.6053.7390.0000      | Health-Maternal/Infant Support | NB13-0118 | IT Approved | 1   | 100%    | Desktop PC - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std | \$950.00                 | \$950.00      |
| 2210.6053.7390.0000      | Health-Maternal/Infant Support | NB13-0118 | IT Approved | 2   | 100%    | Laptop - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std     | \$2,140.00               | \$2,140.00    |
| 2210.6053.7390.0000      | Health-Maternal/Infant Support | NB13-0118 | IT Approved | 2   | 100%    | 2013 - \$20 - Laptop Case -  | \$40.00                  | \$40.00       |
| 2210.6053.7390.0000      | Health-Maternal/Infant Support | NB13-0119 | IT Approved | -   | 34%     | Network Laser Printer - Departmental printer - black & white               | \$272.00                 | \$272.00      |
| 2210.6053.7390.0000      | Health-Maternal/Infant Support | NB13-0128 | IT Approved | -   | 22%     | Network Laser Printer - Departmental printer - black & white               | \$179.76                 | \$179.76      |
| 2210.6055.7390.0000      | Health-Family Planning         | NB13-0127 | IT Approved | -   | 13%     | Network Laser Printer - Departmental printer - black & white               | \$101.04                 | \$101.04      |
| 2210.6059.7390.0000      | Health-Immunization Clinic     | NB13-0127 | IT Approved | -   | 16%     | Network Laser Printer - Departmental printer - black & white               | \$126.56                 | \$126.56      |
| 2220.6491.1240.7390.0000 | CMH-Clinical Management        | NB13-0166 | IT Approved | 22  | 5%      | Laptop - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std     | \$1,177.00               | \$1,177.00    |
| 2220.6491.1240.7390.0000 | CMH-Clinical Management        | NB13-0178 | IT Approved | 20  | 6%      | Docking Station  | \$165.00                 | \$165.00      |
| 2220.6491.1240.7390.0000 | CMH-Clinical Management        | NB13-0180 | IT Approved | 7   | 1%      | 19" LCD Monitor - 19" LCD monitor  | \$17.52                  | \$17.52       |
| 2220.6491.1242.7390.0000 | CMH-Clinical Management        | NB13-0164 | IT Approved | 4   | 5%      | Desktop PC - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std | \$183.16                 | \$183.16      |
| 2220.6491.1242.7390.0000 | CMH-Clinical Support           | NB13-0166 | IT Approved | -   | 10%     | Laptop - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std     | \$2,342.23               | \$2,342.23    |
| 2220.6491.1242.7390.0000 | CMH-Clinical Support           | NB13-0178 | IT Approved | -   | 6%      | Docking Station  | \$177.60                 | \$177.60      |
| 2220.6491.1242.7390.0000 | CMH-Clinical Support           | NB13-0180 | IT Approved | -   | 7%      | 19" LCD Monitor - 19" LCD monitor  | \$87.47                  | \$87.47       |
| 2220.6491.1242.7390.0000 | CMH-Clinical Management        | NB13-0181 | IT Approved | 1   | 100%    | Panasonic KVS2048C   | \$2,515.00               | \$2,515.00    |
| 2220.6491.1349.7390.0000 | CMH-Grand Haven - MDT          | NB13-0180 | IT Approved | -   | 29%     | 19" LCD Monitor - 19" LCD monitor  | \$349.98                 | \$349.98      |
| 2220.6491.5400.7390.0000 | CMH-Group Home Training        | NB13-0165 | IT Approved | 2   | 25%     | Color Network Laser Printer - Departmental color laser printer             | \$750.00                 | \$750.00      |
| 2220.6491.5401.7390.0000 | CMH-Supports Coordination      | NB13-0165 | IT Approved | -   | 25%     | Color Network Laser Printer - Departmental color laser printer             | \$750.00                 | \$750.00      |
| 2220.6491.5401.7390.0000 | CMH-Emergency Services         | NB13-0166 | IT Approved | -   | 5%      | Laptop - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std     | \$1,071.07               | \$1,071.07    |
| 2220.6491.5401.7390.0000 | CMH-Emergency Services         | NB13-0178 | IT Approved | -   | 5%      | Docking Station  | \$150.00                 | \$150.00      |
| 2220.6491.5510.7390.0000 | CMH-Training                   | NB13-0165 | IT Approved | -   | 50%     | Color Network Laser Printer - Departmental color laser printer             | \$1,500.00               | \$1,500.00    |
| 2220.6493.3240.7390.0000 | CMH-Finance                    | NB13-0166 | IT Approved | -   | 5%      | Laptop - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std     | \$1,071.07               | \$1,071.07    |
| 2220.6493.3240.7390.0000 | CMH-Finance                    | NB13-0178 | IT Approved | -   | 5%      | Docking Station  | \$150.00                 | \$150.00      |
| 2220.6493.3242.7390.0000 | CMH-Lakeshore Clubhouse        | NB13-0164 | IT Approved | -   | 20%     | Desktop PC - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std | \$766.84                 | \$766.84      |
| 2220.6493.3242.7390.0000 | CMH-Grand Haven - MDT          | NB13-0166 | IT Approved | -   | 15%     | Laptop - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std     | \$3,415.65               | \$3,415.65    |
| 2220.6493.3242.7390.0000 | CMH-Grand Haven - MDT          | NB13-0178 | IT Approved | -   | 13%     | Docking Station  | \$384.90                 | \$384.90      |
| 2220.6493.3242.7390.0000 | CMH-Holland - MDT              | NB13-0180 | IT Approved | -   | 7%      | 19" LCD Monitor - 19" LCD monitor  | \$87.47                  | \$87.47       |
| 2220.6493.3243.7390.0000 | CMH-Medication Clinic          | NB13-0164 | IT Approved | -   | 25%     | Desktop PC - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std | \$950.00                 | \$950.00      |
| 2220.6493.3244.7390.0000 | CMH-Group Home Training        | NB13-0166 | IT Approved | -   | 18%     | Laptop - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std     | \$4,279.57               | \$4,279.57    |
| 2220.6493.3244.7390.0000 | CMH-Group Home Training        | NB13-0178 | IT Approved | -   | 25%     | Docking Station  | \$750.00                 | \$750.00      |
| 2220.6493.3244.7390.0000 | CMH-Lakeshore Clubhouse        | NB13-0180 | IT Approved | -   | 29%     | 19" LCD Monitor - 19" LCD monitor  | \$349.98                 | \$349.98      |
| 2220.6493.3254.7390.0000 | CMH-Holland - MDT              | NB13-0166 | IT Approved | -   | 11%     | Laptop - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std     | \$2,622.36               | \$2,622.36    |
| 2220.6493.3254.7390.0000 | CMH-Holland - MDT              | NB13-0178 | IT Approved | -   | 12%     | Docking Station  | \$367.50                 | \$367.50      |
| 2220.6493.3254.7390.0000 | CMH-MDT-CBOT                   | NB13-0180 | IT Approved | -   | 6%      | 19" LCD Monitor - 19" LCD monitor  | \$78.77                  | \$78.77       |

Not Recommended  
Withdrawn

| Account                  | Dept                              | Control # | Status      | Qty | Percent | Description  | Estimated Purchase Price | Budget Amount |
|--------------------------|-----------------------------------|-----------|-------------|-----|---------|--|--------------------------|---------------|
| 2220.6493.3256.7390.0000 | CMH-MCO Administration            | NB13-0166 | IT Approved | -   | 7%      | Laptop - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std     | \$1,551.29               | \$1,551.29    |
| 2220.6493.3256.7390.0000 | CMH-MCO Administration            | NB13-0178 | IT Approved | -   | 7%      | Docking Station  | \$217.50                 | \$217.50      |
| 2220.6493.3256.7390.0000 | CMH-Medication Clinic             | NB13-0180 | IT Approved | -   | 6%      | 19" LCD Monitor - 19" LCD monitor  | \$78.77                  | \$78.77       |
| 2220.6493.3344.7390.0000 | CMH-Other Supported Services      | NB13-0164 | IT Approved | -   | 50%     | Desktop PC - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std | \$1,900.00               | \$1,900.00    |
| 2220.6493.3344.7390.0000 | CMH-Supported Employment          | NB13-0180 | IT Approved | -   | 14%     | 19" LCD Monitor - 19" LCD monitor  | \$175.05                 | \$175.05      |
| 2220.6494.4245.7390.0000 | CMH-MDT-CBOT                      | NB13-0166 | IT Approved | -   | 9%      | Laptop - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std     | \$2,139.79               | \$2,139.79    |
| 2220.6494.4245.7390.0000 | CMH-MDT-CBOT                      | NB13-0178 | IT Approved | -   | 10%     | Docking Station  | \$300.00                 | \$300.00      |
| 2220.6495.5020.7390.0000 | CMH-Medication Clinic             | NB13-0166 | IT Approved | -   | 3%      | Laptop - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std     | \$746.22                 | \$746.22      |
| 2220.6495.5020.7390.0000 | CMH-Medication Clinic             | NB13-0178 | IT Approved | -   | 4%      | Docking Station  | \$112.50                 | \$112.50      |
| 2220.6495.5022.7390.0000 | CMH-Mental Health Administrat     | NB13-0166 | IT Approved | -   | 3%      | Laptop - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std     | \$642.64                 | \$642.64      |
| 2220.6495.5022.7390.0000 | CMH-Quality Improvement           | NB13-0179 | IT Approved | 1   | 100%    | 2013 - \$270 - 24" LCD Monitor - 24" widescreen monitor                    | \$270.00                 | \$270.00      |
| 2220.6495.5026.7390.0000 | CMH-MI Child Outpatient           | NB13-0166 | IT Approved | -   | 2%      | Laptop - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std     | \$534.36                 | \$534.36      |
| 2220.6495.5026.7390.0000 | CMH-Mental Health Administrat     | NB13-0178 | IT Approved | -   | 3%      | Docking Station  | \$75.00                  | \$75.00       |
| 2220.6495.5029.7390.0000 | CMH-Quality Improvement           | NB13-0166 | IT Approved | -   | 8%      | Laptop - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std     | \$1,946.76               | \$1,946.76    |
| 2220.6495.5029.7390.0000 | CMH-MI Child Outpatient           | NB13-0178 | IT Approved | -   | 5%      | Docking Station  | \$150.00                 | \$150.00      |
| 2220. .9400.0000         | Community Mental Health           | NB13-0112 | Approved    | 6   | 100%    | Vehicles for CMH   | \$110,184.00             | \$15,741.00   |
| 2272.5250.7390.0000      | Allied                            | NB13-0115 | IT Approved | 1   | 100%    | Laptop - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std     | \$1,070.00               | \$1,070.00    |
| 2272.5250.7390.0000      | Allied                            | NB13-0115 | IT Approved | 1   | 100%    | Docking Station  | \$150.00                 | \$150.00      |
| 2272.5250.7390.0000      | Allied                            | NB13-0116 | IT Approved | -   | 50%     | Desktop PC - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std | \$475.00                 | \$475.00      |
| 2560.2360.7390.0000      | Register Of Deeds                 | NB13-0001 | IT Approved | 1   | 100%    | Laptop - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std     | \$1,070.00               | \$1,070.00    |
| 2560.2360.7390.0000      | Register Of Deeds                 | NB13-0001 | IT Approved | 1   | 100%    | 2013 - \$20 - Laptop Case -  | \$20.00                  | \$20.00       |
| 2610.3114.7390.0000      | Sheriff - Community Policing      | NB13-0069 | Approved    | 1   | 100%    | Patrol Vehicle Setup TS7   | \$6,095.00               | \$6,095.00    |
| 2610.3114.9400.0000      | Sheriff - Community Policing      | NB13-0068 | Approved    | 1   | 100%    | Patrol Vehicle Ford TS7  | \$24,500.00              | \$6,125.00    |
| 2610.3120.7390.0000      | Sheriff - City of Hudsonville     | NB13-0071 | Approved    | 1   | 100%    | Patrol Vehicle Setup 461   | \$4,095.00               | \$4,095.00    |
| 2610.3120.9400.0000      | Sheriff - City of Hudsonville     | NB13-0070 | Approved    | 1   | 100%    | Patrol Vehicle Ford 461  | \$24,500.00              | \$6,125.00    |
| 2610.3131.7390.0000      | Sheriff -Comm Policing            | NB13-0051 | Approved    | 1   | 100%    | Tru Speed Laser Unit   | \$1,510.00               | \$1,510.00    |
| 2610.3132.7390.0000      | Sheriff -Comm Policing            | NB13-0073 | Approved    | 1   | 100%    | Patrol Vehicle Setup 106   | \$4,185.00               | \$4,185.00    |
| 2610.3132.9400.0000      | Sheriff -Comm Policing            | NB13-0072 | Approved    | 1   | 100%    | Patrol Vehicle Ford 106  | \$24,500.00              | \$6,125.00    |
| 2610.3133.7390.0000      | Sheriff -Comm Policing-Zeeland Tw | NB13-0075 | Approved    | 1   | 100%    | Patrol Vehcic Setup 171  | \$4,185.00               | \$4,185.00    |
| 2610.3133.9400.0000      | Sheriff -Comm Policing-Zeeland Tw | NB13-0074 | Approved    | 1   | 100%    | Patrol Vehicle Ford 171  | \$24,500.00              | \$6,125.00    |
| 2610.3139.9400.0000      | Sheriff -COPS Holland/Park Twps   | NB13-0057 | Approved    | 1   | 100%    | MedTronic LifePak LP15   | \$30,000.00              | \$6,000.00    |
| 2610.3146.7390.0000      | Sheriff -Georgetown Township      | NB13-0087 | Approved    | 1   | 100%    | Patrol Vehicle Setup 501 502 503   | \$12,555.00              | \$12,555.00   |



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|---------------------|-------------------------------------|-----------|-------------|-----|---------|--|--------------------------|---------------|
| 2610.3146.7390.0000 | Sheriff -Georgetown Township        | NB13-0085 | Approved    | 1   | 100%    | Patrol Vehicle Setup 47  | \$5,900.00               | \$5,900.00    |
| 2610.3146.9400.0000 | Sheriff -Georgetown Township        | NB13-0084 | Approved    | 1   | 100%    | Patrol Vehicle Tahoe 47  | \$25,600.00              | \$6,400.00    |
| 2610.3146.9400.0000 | Sheriff -Georgetown Township        | NB13-0086 | Approved    | 3   | 100%    | Patrol Vehicle Ford 501 502 503  | \$73,500.00              | \$18,375.00   |
| 2610.3147.7390.0000 | Sheriff -Allendale/MI Police Crp 3  | NB13-0077 | Approved    | 1   | 100%    | Patrol Vehicle Setup 103   | \$4,182.00               | \$4,182.00    |
| 2610.3147.9400.0000 | Sheriff -Allendale/MI Police Crp 3  | NB13-0076 | Approved    | 1   | 100%    | Patrol Vehicle Ford 103  | \$24,500.00              | \$6,125.00    |
| 2610.3149.7390.0000 | Sheriff -Coopersville Comm that Car | NB13-0097 | Approved    | 1   | 100%    | Vehicle Equipment & Setup Car 56   | \$5,385.00               | \$5,385.00    |
| 2610.3149.9400.0000 | Sheriff -Coopersville Comm that Car | NB13-0096 | Approved    | 1   | 100%    | Patrol Vehicle Ford Car 56   | \$24,500.00              | \$6,125.00    |
| 2850.1520.7390.0000 | Community Corrections               | NB13-0125 | Approved    | 1   | 100%    | 12 disposable rescuer(Ambu) disposable bag valve mask                      | \$140.00                 | \$140.00      |
| 2850.1520.7390.0000 | Community Corrections               | NB13-0126 | IT Approved | 1   | 100%    | 19" LCD Monitor - 19" LCD monitor  | \$175.00                 | \$175.00      |
| 2850.1520.7390.0000 | Community Corrections               | NB13-0126 | IT Approved | 2   | 100%    | Desktop PC - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std | \$1,900.00               | \$1,900.00    |
| 2850.1520.7390.0000 | Community Corrections               | NB13-0126 | IT Approved | 5   | 100%    | 2013 - \$125 - Label Printer - Dymo Brand Label Printer - single labels    | \$625.00                 | \$625.00      |
| 2850.1520.7390.0000 | Community Corrections               | NB13-0126 | IT Approved | 5   | 100%    | Signature Pad -  | \$1,750.00               | \$1,750.00    |
| 2850.1520.7390.0000 | Community Corrections               | NB13-0208 | Approved    | 175 | 100%    | How to Escape Your Prison, MRT Workbook                                    | \$4,375.00               | \$4,375.00    |
| 2850.1520.7390.0000 | Community Corrections               | NB13-0227 |             | 3   | 2       | 100% 2013 - \$175 - 19" LCD Monitor - 19" LCD monitor                      | \$350.00                 | \$0.00        |
| 2920.6620.7290.0000 | Juvenile Detention                  | NB13-0020 | IT Approved | 1   | 100%    | Laptop - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std     | \$1,070.00               | \$1,070.00    |
| 2920.6620.7290.0000 | Juvenile Detention                  | NB13-0020 | IT Approved | 2   | 100%    | Desktop PC - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std | \$1,900.00               | \$1,900.00    |
| 2920.6620.7390.0000 | Juvenile Detention                  | NB13-0031 | Approved    | 1   | 100%    | Laminator  | \$168.00                 | \$168.00      |
| 2920.6620.7390.0000 | Juvenile Detention                  | NB13-0032 | Approved    | 1   | 100%    | label maker  | \$130.00                 | \$130.00      |
| 2920.6620.7290.0000 | Juvenile Detention                  | NB13-0044 | Approved    | 1   | 100%    | Gym Mat Wall Panels/Molding  | \$1,377.00               | \$1,377.00    |
| 2920.6620.7290.0000 | Juvenile Detention                  | NB13-0224 | Approved    | 1   | 100%    | Ping Pong Table  | \$639.00                 | \$639.00      |
| 2920.6620.8080.0000 | Juvenile Detention                  | NB13-0225 | Approved    | 1   | 100%    | Annual Maintenance -Gold Level   | \$3,539.00               | \$3,539.00    |
| 2920.6620.9400.0000 | Juvenile Detention                  | NB13-0225 | Approved    | 1   | 100%    | Network Camera System Conversion for Security System                       | \$35,386.00              | \$3,539.00    |
| 2920.6620.7390.0000 | Juvenile Detention                  | NB13-0020 | IT Approved | 1   | 100%    | 2013 - \$260 - Small Network Printer                                       | \$260.00                 | \$260.00      |
| 2920.6620.7390.0000 | Juvenile Detention                  | NB13-0020 | IT Approved | 1   | 100%    | Signature Pad  | \$350.00                 | \$350.00      |
| 2920.6620.7390.0000 | Juvenile Detention                  | NB13-0020 | IT Approved | 1   | 100%    | Small Network Color Laser Printer  | \$400.00                 | \$400.00      |
| 2920.6620.7390.0000 | Juvenile Detention                  | NB13-0020 | IT Approved | 2   | 100%    | 2013 - \$200 - Small Laser Printer - Printer suitable for 1 user           | \$400.00                 | \$400.00      |
| 2920.6622.7290.0000 | Juvenile ISP                        | NB13-0021 | IT Approved | 1   | 100%    | Laptop - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std     | \$1,070.00               | \$1,070.00    |
| 2920.6622.7290.0000 | Juvenile ISP                        | coming    |             |     |         | Patrol Vehicle 760 - set up  | \$5,585.00               | \$5,585.00    |
| 2920.6622.9400.0000 | Juvenile ISP                        | NB13-0231 | Approved    |     |         | Patrol Vehicle 760   | \$24,500.00              | \$6,125.00    |
| 2920.6622.7290.0000 | Juvenile ISP                        | NB13-0021 | IT Approved | 3   | 100%    | Desktop PC - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std | \$2,850.00               | \$2,850.00    |
| 2920.6623.7290.0000 | Juvenile Treatment                  | NB13-0014 | Approved    | -   | 40%     | 2013 - \$7500 - Private office 12" x 14" Supervisor                        | \$3,000.00               | \$3,000.00    |
| 2920.6623.7290.0000 | Juvenile Treatment                  | NB13-0022 | IT Approved | 6   | 100%    | Desktop PC - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std | \$5,700.00               | \$5,700.00    |
| 2920.6623.7390.0000 | Juvenile Treatment                  | NB13-0015 | Approved    | -   | 40%     | Dual Monitor Arm   | \$110.00                 | \$110.00      |
| 2920.6623.7390.0000 | Juvenile Treatment                  | NB13-0030 | Approved    | 1   | 100%    | LM Dynamic Ropes   | \$187.00                 | \$187.00      |
| 2920.6623.7390.0000 | Juvenile Treatment                  | NB13-0030 | Approved    | 1   | 100%    | New England KMIII Static Rope  | \$221.00                 | \$221.00      |
| 2920.6623.7390.0000 | Juvenile Treatment                  | NB13-0030 | Approved    | 12  | 100%    | Participant YTail Rope Lanyard   | \$540.00                 | \$540.00      |

Not Recommended  
Withdrawn

| Account             | Dept                               | Control # | Status      | Qty | Percent | Description  | Estimated Purchase Price | Budget Amount |
|---------------------|------------------------------------|-----------|-------------|-----|---------|--|--------------------------|---------------|
| 2920.6623.7390.0000 | Juvenile Treatment                 | NB13-0030 | Approved    | 12  | 100%    | Yates Alpine Seat Harness  | \$780.00                 | \$780.00      |
| 2920.6623.7390.0000 | Juvenile Treatment                 | NB13-0030 | Approved    | 2   | 100%    | Instructor Rope Lanyard with Shock Pack                                    | \$150.00                 | \$150.00      |
| 2920.6623.7390.0000 | Juvenile Treatment                 | NB13-0030 | Approved    | 3   | 100%    | Petzl Helmets  | \$201.00                 | \$201.00      |
| 2920.6624.7290.0000 | Juvenile - Community Intervention  | NB13-0014 | Approved    | -   | 40%     | 2013 - \$7500 - Private office 12" x 14" Supervisor -                      | \$3,000.00               | \$3,000.00    |
| 2920.6624.7290.0000 | Juvenile - Community Intervention  | NB13-0023 | IT Approved | 10  | 100%    | Desktop PC - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std | \$9,500.00               | \$9,500.00    |
| 2920.6624.7390.0000 | Juvenile - Community Intervention  | NB13-0015 | Approved    | -   | 40%     | Dual Monitor Arm   | \$110.00                 | \$110.00      |
| 2920.6624.7390.0000 | Juvenile - Community Intervention  | NB13-0015 | Approved    | -   | 50%     | Dual Monitor Arm - Monitor Arm that holds two Flat screen monitors         | \$137.50                 | \$137.50      |
| 2920.6624.7390.0000 | Juvenile - Community Intervention  | NB13-0023 | IT Approved | 2   | 100%    | 2013 - \$200 - Small Laser Printer - Printer suitable for 1 user           | \$400.00                 | \$400.00      |
| 2920.6624.7390.0000 | Juvenile - Community Intervention  | NB13-0023 | IT Approved | 5   | 100%    | Signature Pads   | \$1,750.00               | \$1,750.00    |
| 6360.2580.7390.0000 | Information Technology - 6360.2580 | NB13-0012 | IT Approved | 1   | 100%    | ReShaper 6.1 C Sharp Edition Commercial License                            | \$249.00                 | \$249.00      |
| 6360.2580.7390.0000 | Information Technology - 6360.2580 | NB13-0024 | IT Approved | 1   | 100%    | Hardware Support Tools   | \$600.00                 | \$600.00      |
| 6360.2580.7390.0000 | Information Technology - 6360.2580 | NB13-0025 | IT Approved | 1   | 100%    | Software Support Tools   | \$600.00                 | \$600.00      |
| 6360.2580.7390.0000 | Information Technology - 6360.2580 | NB13-0026 | IT Approved | 1   | 100%    | Projector  | \$2,000.00               | \$2,000.00    |
| 6360.2580.7390.0000 | Information Technology - 6360.2580 | NB13-0027 | IT Approved | 1   | 100%    | Laptop - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std     | \$1,070.00               | \$1,070.00    |
| 6360.2580.7390.0000 | Information Technology - 6360.2580 | NB13-0027 | IT Approved | 1   | 100%    | Mobile Lectern   | \$1,075.00               | \$1,075.00    |
| 6360.2580.7390.0000 | Information Technology - 6360.2580 | NB13-0029 | IT Approved | 1   | 100%    | CISCO 2960G 8 Port Switch  | \$969.00                 | \$969.00      |
| 6360.2580.7390.0000 | Information Technology - 6360.2580 | NB13-0029 | IT Approved | 2   | 100%    | CISCO Single-mode Fiber Port (SFP) Long Range                              | \$3,134.00               | \$3,134.00    |
| 6360.2580.7390.0000 | Information Technology - 6360.2580 | NB13-0033 | IT Approved | 2   | 100%    | Telerik Premium Suite of Development software tools                        | \$2,598.00               | \$2,598.00    |
| 6360.2580.7390.0000 | Information Technology - 6360.2580 | NB13-0034 | IT Approved | 4   | 100%    | MS Windows Server 2008R2 Enterprise Edition                                | \$6,000.00               | \$6,000.00    |
| 6360.2580.7390.0000 | Information Technology - 6360.2580 | NB13-0035 | IT Approved | 5   | 100%    | Microsoft Visio 2010 Standard  | \$705.00                 | \$705.00      |
| 6360.2580.7390.0000 | Information Technology - 6360.2580 | NB13-0036 | IT Approved | 7   | 100%    | Microsoft Project 2010 Standard -  | \$2,541.00               | \$2,541.00    |
| 6360.2580.7390.0000 | Information Technology - 6360.2580 | NB13-0037 | IT Approved | 2   | 100%    | Aeron Work Chair   | \$1,400.00               | \$1,400.00    |
| 6360.2580.7390.0000 | Information Technology - 6360.2580 | NB13-0040 | IT Approved | 3   | 100%    | Cisco 1941 Router  | \$3,246.00               | \$3,246.00    |
| 6360.2580.7390.0000 | Information Technology - 6360.2580 | NB13-0042 | IT Approved | 3   | 100%    | 2013 - \$1,550 - Cisco 2960S Switch  | \$4,650.00               | \$4,650.00    |
| 6360.2580.7390.0000 | Information Technology - 6360.2580 | NB13-0043 | IT Approved | 9   | 100%    | Cisco 2960 Switch  | \$6,075.00               | \$6,075.00    |
| 6360.2580.7390.0000 | Information Technology - 6360.2580 | NB13-0152 | IT Approved | 1   | 100%    | Numara Service Catalog Manager   | \$4,500.00               | \$4,500.00    |
| 6360.2580.7390.0000 | Information Technology - 6360.2580 | NB13-0154 | IT Approved | 1   | 100%    | 19" LCD Monitor - 19" LCD monitor  | \$175.00                 | \$175.00      |
| 6360.2580.7390.0000 | Information Technology - 6360.2580 | NB13-0154 | IT Approved | 11  | 100%    | 17" LCD Monitor - Standard Monitor   | \$1,650.00               | \$1,650.00    |
| 6360.2580.7390.0000 | Information Technology - 6360.2580 | NB13-0154 | IT Approved | 3   | 100%    | Laptop - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std     | \$3,210.00               | \$3,210.00    |
| 6360.2580.7390.0000 | Information Technology - 6360.2580 | NB13-0154 | IT Approved | 4   | 100%    | Desktop PC - 250 GB hard drive, 4 GB memory, includes Microsoft Office Std | \$3,800.00               | \$3,800.00    |
| 6360.2580.7390.0000 | Information Technology - 6360.2580 | NB13-0154 | IT Approved | 5   | 100%    | Docking Station  | \$750.00                 | \$750.00      |
| 6360.2580.7390.0000 | Information Technology - 6360.2580 | NB13-0159 | IT Approved | 1   | 100%    | ViceVersa Pro Software Utility   | \$360.00                 | \$360.00      |
| 6360.2580.9400.0000 | Information Technology - 6360.2580 | NB13-0011 | IT Approved | 1   | 100%    | Microsoft Visual Studio Premium MSDN License                               | \$5,833.00               | \$1,944.00    |
| 6360.2580.9400.0000 | Information Technology - 6360.2580 | NB13-0028 | IT Approved | 1   | 100%    | Virtual Desktop Infrastructure (VDI)                                       | \$66,000.00              | \$13,200.00   |
| 6360.2580.9400.0000 | Information Technology - 6360.2580 | NB13-0029 | IT Approved | 1   | 100%    | CISCO ASA5520 Firewall Appliance   | \$5,111.00               | \$1,022.00    |
| 6360.2580.9400.0000 | Information Technology - 6360.2580 | NB13-0029 | IT Approved | 1   | 100%    | Barracuda Web Filter Appliance   | \$5,098.00               | \$1,020.00    |
| 6360.2580.9400.0000 | Information Technology - 6360.2580 | NB13-0037 | IT Approved | 1   | 100%    | 2 person work station - chair  | \$5,000.00               | \$1,000.00    |
| 6360.2580.9400.0000 | Information Technology - 6360.2580 | NB13-0103 | IT Approved | 1   | 100%    | Upgrade to CiscoWorks Software   | \$20,401.00              | \$4,080.20    |
| 6360.2580.9400.0000 | Information Technology - 6360.2580 | NB13-0160 | IT Approved | 1   | 100%    | Domino Server License for Microsoft Windows Server Environment             | \$34,405.00              | \$6,881.00    |
| 6450 - 1460.0020    | Duplicating Fund                   | NB13-0148 | Approved    | 2   | 100%    | MFPs (copiers)   | \$30,000.00              | \$30,000.00   |
| 6450.2890.7390.0000 | Duplicating Fund                   | NB13-0148 | Approved    | 20  | 100%    | MFPs (copiers)   | \$70,000.00              | \$70,000.00   |

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| Account             | Dept                           | Control # | Status      | Qty | Percent | Description  | Estimated Purchase Price | Budget Amount         |
|---------------------|--------------------------------|-----------|-------------|-----|---------|--|--------------------------|-----------------------|
| 6550.2890.7390.0000 | Telecommunications - 6550.2890 | NB13-0177 | IT Approved | 1   | 100%    | Wireless LAN for Holland Dist. Court, including cabling, install, and WAPs | \$22,200.00              | \$22,200.00           |
| 6550.2890.7390.0000 | Telecommunications - 6550.2890 | NB13-0234 | IT Approved | 1   | 100%    | Video Conferencing Equipment - Grand Haven Courthouse                      | \$11,000.00              | \$11,000.00           |
| 6550.2890.7390.0000 | Telecommunications - 6550.2890 | NB13-0233 | IT Approved | 1   | 100%    | Video Arraignment Router   | \$1,500.00               | \$1,500.00            |
|                     |                                |           |             |     |         |  | <u>\$2,390,852.02</u>    | <u>\$1,266,505.22</u> |

County of Ottawa  
**Capital Construction Projects - Construction Costs**  
 Budget Year Ending December 31, 2013

| PROJECT<br>DESCRIPTION | <b>CAPITAL CONSTRUCTION COSTS</b>     |                 |         |   |                        |                 |
|------------------------|---------------------------------------|-----------------|---------|---|------------------------|-----------------|
|                        | PROPOSED<br>METHOD<br>OF<br>FINANCING | ESTIMATED COSTS |         | EXPENDED<br>TO DATE<br>(INC. CUR-<br>RENT YR) | BUDGET<br>YEAR<br>2013 | FUTURE<br>YEARS |
|                        |                                       | ORIGINAL        | AMENDED |   |                        |                 |

**Ottawa County (primary government)**

|   |                                      |                    |                    |            |                        |            |
|---|--------------------------------------|--------------------|--------------------|------------|------------------------|------------|
| Macatawa Greenway Trail <sup>1</sup>                  | Grant/Parks & Recreation             | \$1,544,000        | \$1,544,000        | \$0        | \$1,544,000            | \$0        |
| Pumphouse Museum Project <sup>1</sup>                 | Donations/Parks & Recreation Millage | \$300,000          | \$300,000          | \$0        | \$300,000              | \$0        |
| Grand River Assessable Kayak Launches <sup>1</sup>    | Grant/Parks & Recreation Millage     | \$95,000           | \$95,000           | \$0        | \$95,000               | \$0        |
| Grand River OpenSpace Expansion <sup>1</sup>          | Parks & Recreation Millage           | \$260,000          | \$260,000          | \$0        | \$260,000              | \$0        |
| General Greenway & Park Land Acquisition <sup>1</sup> | Parks & Recreation Millage           | \$200,000          | \$200,000          | \$0        | \$200,000              | \$0        |
| Landfill Purge Wells and Treatment Plant              | Committed Fund Balance               | \$500,000          | \$500,000          | \$0        | \$500,000 <sup>2</sup> | \$0        |
| <b>Total Primary Government</b>                       |                                      | <b>\$2,899,000</b> | <b>\$2,899,000</b> | <b>\$0</b> | <b>\$2,899,000</b>     | <b>\$0</b> |

| PROJECT DESCRIPTION | CAPITAL CONSTRUCTION COSTS   |                 |         |                                    |                  |              |
|---------------------|------------------------------|-----------------|---------|------------------------------------|------------------|--------------|
|                     | PROPOSED METHOD OF FINANCING | ESTIMATED COSTS |         | EXPENDED TO DATE (INC. CURRENT YR) | BUDGET YEAR 2013 | FUTURE YEARS |
|                     |                              | ORIGINAL        | AMENDED |                                    |                  |              |
|                     |                              |                 |         |                                    |                  |              |

**Ottawa County Drain Commission (component unit)**

|   |                     |            |                    |                    |                    |                    |
|---|---------------------|------------|--------------------|--------------------|--------------------|--------------------|
| Park West Phase II                            | Bonds               | \$0        | \$6,000,000        | \$1,500,000        | \$3,000,000        | \$1,500,000        |
| Hiawatha                                      | Special Assessments | \$0        | \$350,000          | \$27,270           | \$322,730          | \$0                |
| No. 52  | Special Assessments | \$0        | \$125,000          | \$30,000           | \$95,000           | \$0                |
| Shoemaker                                     | Special Assessments | \$0        | \$150,000          | \$20,000           | \$130,000          | \$0                |
| Zeeland East                                  | Special Assessments | \$0        | \$50,000           | \$10,000           | \$40,000           | \$0                |
| <b>Total - Ottawa County Drain Commission</b> |                     | <b>\$0</b> | <b>\$6,675,000</b> | <b>\$1,587,270</b> | <b>\$3,587,730</b> | <b>\$1,500,000</b> |

| PROJECT DESCRIPTION | CAPITAL CONSTRUCTION COSTS   |                 |         |                                    |                  |              |
|---------------------|------------------------------|-----------------|---------|------------------------------------|------------------|--------------|
|                     | PROPOSED METHOD OF FINANCING | ESTIMATED COSTS |         | EXPENDED TO DATE (INC. CURRENT YR) | BUDGET YEAR 2013 | FUTURE YEARS |
|                     |                              | ORIGINAL        | AMENDED |                                    |                  |              |

**Ottawa County Road Commission (component unit)**

|  |  |             |     |     |             |             |
|--|--|-------------|-----|-----|-------------|-------------|
| Wyoming Plant Expansion                    | Special Assessments<br>Public Act 342<br>Bonds |             | \$0 | \$0 | \$2,000,000 | \$0         |
| Allendale - Clean Water Project            | Clean Water Revenue Fund                       | \$2,680,000 | \$0 | \$0 | \$1,000,000 | \$1,000,000 |
| <b>Total Ottawa County Road Commission</b> |  | \$2,680,000 | \$0 | \$0 | \$3,000,000 | \$1,000,000 |

**Grand Total Capital Construction** \$5,579,000      \$9,574,000      \$1,587,270      \$9,486,730      \$2,500,000

1. No debt will be issued for this project. Funds have been set aside for this project or will be financed by the Parks tax levy.
2. Estimated. Until Pilot Study is completed, a better estimate of improvement cost is unknown. Range of estimates is \$370,000 to \$1,000,000.

County of Ottawa  
**Capital Construction Projects - Anticipated Annual Operational Costs**  
 Budget Year Ending December 31, 2013

| PROJECT DESCRIPTION | ESTIMATED ANNUAL OPERATION COSTS (includes debt repayment) |                   |                        |                             |                  |              |      |      |
|---------------------|--|-------------------|------------------------|-----------------------------|------------------|--------------|------|------|
|                     | PROPOSED METHOD OF FINANCING                               | EXPEN-DITURE TYPE | ACTUAL PRIOR YEAR 2011 | ESTIMATED CURRENT YEAR 2012 | BUDGET YEAR 2013 | FUTURE YEARS |      |      |
|                     |  |                   |                        |                             |                  | 2014         | 2015 | 2016 |

**Ottawa County (primary government)**

|  |                        |             |       |       |         |         |         |         |
|--|------------------------|-------------|-------|-------|---------|---------|---------|---------|
| Macatawa Greenway Trail <sup>1</sup>                     | Property Tax Levy      | Maintenance | \$0   | \$0   | \$0     | \$2,000 | \$2,000 | \$2,000 |
| Pumphouse Museum Project                                 | Property Tax Levy      | Maintenance | \$500 | \$500 | \$500   | \$1,500 | \$1,500 | \$1,500 |
| Grand River Assessable <sup>1</sup>                      | Property Tax Levy      | Maintenance | \$0   | \$0   | \$1,500 | \$3,000 | \$3,000 | \$3,000 |
| Grand River OpenSpace <sup>1</sup>                       | Property Tax Levy      | Maintenance | \$0   | \$0   | \$500   | \$500   | \$500   | \$500   |
| General Greenway & Park <sup>1</sup><br>Land Acquisition | Property Tax Levy      | Maintenance | \$0   | \$0   | \$0     | \$500   | \$500   | \$500   |
| Landfill Purge Wells and Treatment Plant <sup>2</sup>    | Committed Fund Balance | Maintenance | \$0   | \$0   | \$0     | \$0     | \$0     | \$0     |
| Total Primary Government                                 |                        |             | \$500 | \$500 | \$2,500 | \$7,500 | \$7,500 | \$7,500 |

**Ottawa County Drain Commission (component unit)**

|                                 |                     |                          |     |     |           |           |           |           |
|---------------------------------|---------------------|--------------------------|-----|-----|-----------|-----------|-----------|-----------|
| Park West Phase II <sup>3</sup> | Special Assessments | Debt Service Maintenance | \$0 | \$0 | \$369,700 | \$369,700 | \$369,700 | \$369,700 |
| Hiawatha                        | Special Assessments |                          | \$0 | \$0 | \$0       | \$0       | \$0       | \$0       |
| No. 52                          | Special Assessments |                          | \$0 | \$0 | \$0       | \$0       | \$0       | \$0       |
| Shoemaker                       | Special Assessments |                          | \$0 | \$0 | \$0       | \$0       | \$0       | \$0       |

| PROJECT DESCRIPTION                           | ESTIMATED ANNUAL OPERATION COSTS (includes debt repayment) |                   |                        |                             |                  |                  |                  |                  |
|---|--|-------------------|------------------------|-----------------------------|------------------|------------------|------------------|------------------|
|   | PROPOSED METHOD OF FINANCING                               | EXPEN-DITURE TYPE | ACTUAL PRIOR YEAR 2011 | ESTIMATED CURRENT YEAR 2012 | BUDGET YEAR 2013 | FUTURE YEARS     |                  |                  |
|   |  |                   |                        |                             |                  | 2014             | 2015             | 2016             |
| Zeeland East                                  | Special Assessments  |                   | \$0                    | \$0                         | \$0              | \$0              | \$0              | \$0              |
| <b>Total - Ottawa County Drain Commission</b> |  |                   | <b>\$0</b>             | <b>\$0</b>                  | <b>\$369,700</b> | <b>\$399,700</b> | <b>\$399,700</b> | <b>\$399,700</b> |

**Ottawa County Public Utilities (component unit) <sup>4</sup>**

|   |                     |      |                    |                    |                    |                    |                    |                    |
|---|---------------------|------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Wyoming Water Plant Expansion               | Special Assessments | Debt | \$2,710,121        | \$2,691,721        | \$2,662,822        | \$2,658,622        | \$2,622,520        | \$2,901,122        |
| Allendale - Clean Plant Expansion           | Special Assessments | Debt | \$0                | \$0                | \$33,500           | \$82,875           | \$85,563           | \$85,183           |
| <b>Total Ottawa County Public Utilities</b> |                     |      | <b>\$2,710,121</b> | <b>\$2,691,721</b> | <b>\$2,696,322</b> | <b>\$2,741,497</b> | <b>\$2,708,083</b> | <b>\$2,986,305</b> |

**Grand Total Operational Costs** \$2,710,621      \$2,692,221      \$3,068,522      \$3,148,697      \$3,115,283      \$3,393,505

1. No debt will be issued for this project. Estimated annual operation costs, if any, are for maintenance including utilities, supplies, etc. No new personnel are projected to be added.
2. This improvement, with an estimated annual operating cost of \$100,000, will replace an existing treatment component with an annual operating cost of \$100,000, resulting in a net zero annual operating cost increase.
3. For most projects, the Drain Commission does not anticipate any maintenance costs for several years once projects are complete. The Park West drain, however, is likely to have additional fine tuning until sediment basins and easement areas are fully stabilized. These costs will be covered by special assessments to the effected parties once construction funds are depleted.
4. The annual operating costs for public utilities projects are strictly for debt service. The maintenance costs are the responsibility of the municipality.