

*County of Ottawa
2014 Budget Summary*



Contents

Section I	<u>Page</u>
Transmittal Letter	3 – 28
Resolution to Approve the 2014 Operating Budget	29 – 31
Section II	
Comparative Analysis of 2014 Budget to 2013 Estimate	32
Detail by Fund of Source and Activity	33 – 40
Section III	
2014 Budget Summary – All Budgeted Funds	41
2014 Departmental Budget Summary – General Fund	42 – 47
2014 Budget Summary – Special Revenue Funds	48 – 52
2014 Budget Summary – Debt Service, Capital Projects, and Permanent Funds	53 – 54
2014 Budget Summary – Other Funds	55 – 57
2014 Budget Summary – Component Units	58
Section IV	
Budget Summaries by Fund	59 – 104
Section V	
Five Year General Fund Projections	105 – 108
Financing Tools Projections	109 – 133
Section VI	
New Position Recommendations	134
Section VII	
Recommended New Equipment	135 - 141
Section VIII	
Capital Construction Projects	142 - 145



County of Ottawa

Administrator's Office

Alan G. Vanderberg
County Administrator

12220 Fillmore Street, Room 310, West Olive, Michigan 49460

West Olive (616) 738-4068

Fax (616) 738-4888

Grand Haven (616) 846-8295

Grand Rapids (616) 662-3100

e-mail: avanderberg@miottawa.org

October 8, 2013

Chair Holtrop and Board of Commissioners:

Detailed herein are the 2014 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 2014 Budget as well as a resolution to approve the 2014 Operating Budget. Section II provides summary information and detail by fund of the 2014 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 2014 Budget. Section V contains Five Year General Fund Projections and a spreadsheet analysis on each Financing Tool Fund. Section VI reports the 2014 personnel requests and recommendations. Section VII details the 2014 equipment requests and recommendations. Section VIII identifies the Capital Construction Projects, including estimated operating costs, as required by Public Act 621.

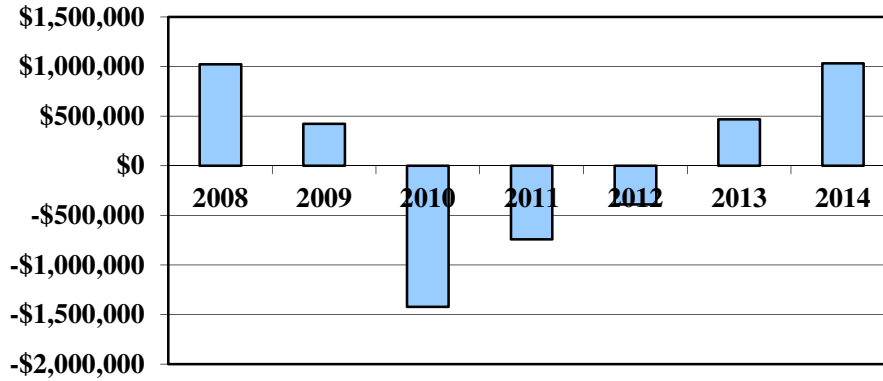
FINANCIAL ISSUES

The County believes it has seen the worst of the recession and is beginning to show signs of growth. However, due to State laws that limit increases in taxable value, the climb back up will likely take longer than the climb for the economy as a whole. The 2014 budget process focused on providing quality services and programs and investing for the future.

Revenues: Several of the County's revenues are improving. The County topped national averages in job growth and manufacturing expansion. These developments impact not only the tax base, but other economy driven revenues as well.

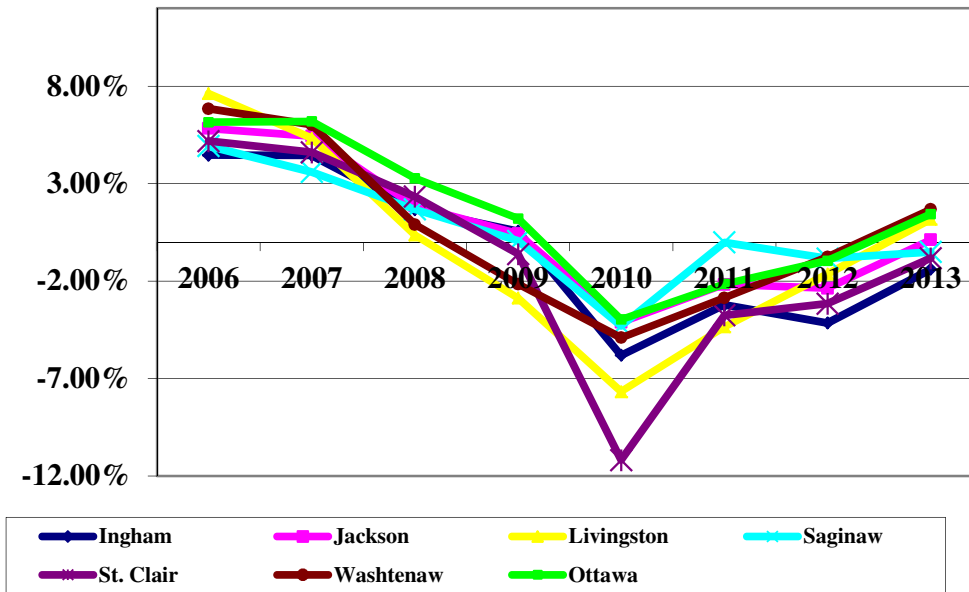
Tax Base: For many years, the County's finances were robust and able to accommodate both mandated services as well as certain discretionary programs approved by the Board of Commissioners. Strong growth in population and by extension, the tax base, provided the necessary funds to cover programs on a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

Ottawa County Change in Operating Tax Revenue



Even during the worst of the recession, the tax base in Ottawa County retained its value better than that of comparable Michigan counties. In terms of recovery, the County is only slightly behind Washtenaw County in terms of taxable value growth:

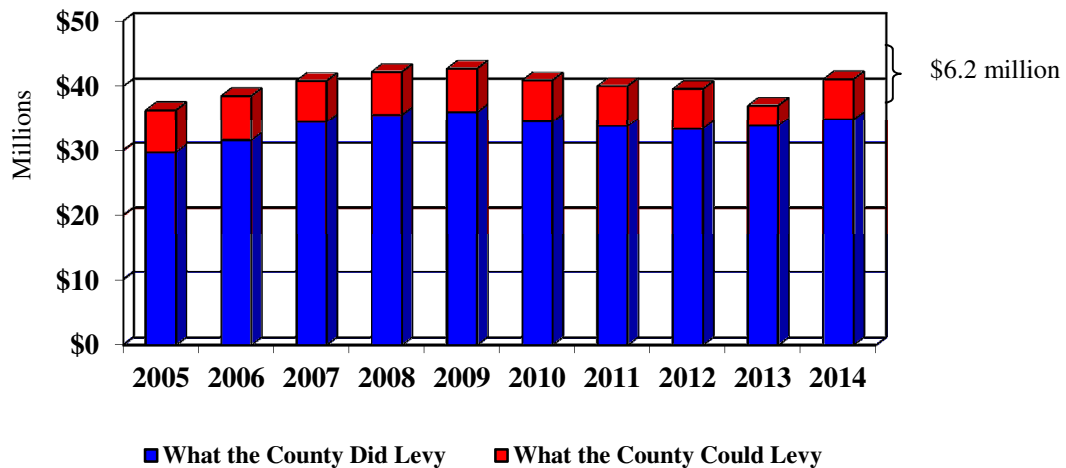
Changes in Taxable Value – Ottawa and Comparable Counties



Property Tax Revenue and the Citizen Tax Burden: The County remains sensitive to taxpayer contributions. Ottawa County has a maximum tax limit of approximately 4.2650 mills for 2014 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 of 3.6 mills, well below its legal maximum levy, for 2014 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 seventeenth 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 2005 - 2014:

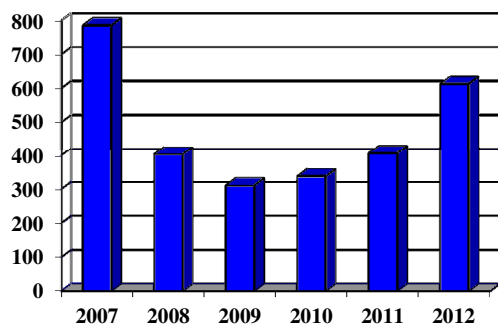
Maximum Allowable Levy vs. Actual Levy



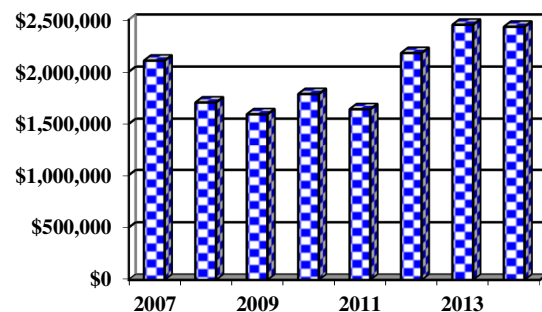
New Legislation Impacting Property Taxes: As enacted by Public Act 401 of 2012, Section 9o of the General Property Tax Act provides for an exemption, beginning December 31, 2013, for industrial personal property or commercial personal property owned by a person in a local tax collecting unit, if the combined taxable value of all such property owned by or under the control of the person is less than \$40,000 in that local unit. Senate Bill 490 of 2013 would change the threshold for the exemption to \$80,000 true cash value. There are no provisions for reimbursing counties for revenue lost due to this exemption. This new legislation is estimated to decrease Ottawa County’s property tax revenue be approximately 0.50% compared to what it would have been without this legislation.

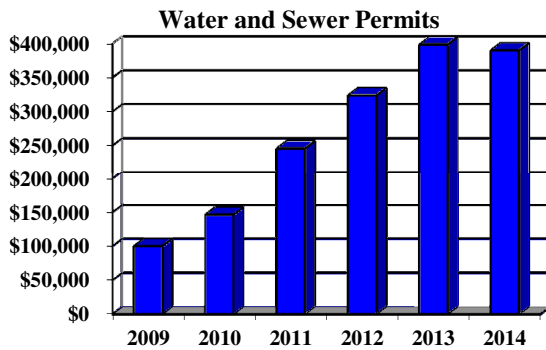
Economy Related revenue: The improving economy also impacts Register of Deeds revenue. A significant portion of County revenue comes from the Register of Deeds office for fees associated with the recordation of deeds, both for mortgage refinancing and new construction. After years of decline, the revenue is on an upward track. Building permits rose by 51% in 2012. The Register of Deeds revenue graph that follows shows corresponding increases in revenue in 2012 and 2013. The 2014 budget is approximately the same as 2013, but 2014 is still significantly higher than 2009 (the low point over the last several years).

Reported Privately Owned Residential Building Permits



Register of Deeds Revenue





Likewise, revenue in the Health fund for water and sewer permits in the County also indicates an improving financial outlook, nearly tripling between 2009 and 2013.

State and Federal Funding: Governor Rick Snyder has made restoring the State’s fiscal status his top priority for the last several years. 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 of each year the County must produce a citizen’s guide of its most recent local finances, including a recognition of its unfunded liabilities, a debt service report with debt service requirements, 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. All documents are made available for public viewing on the County website, www.miOttawa.org. 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 ¹ <i>5 of 83 Counties</i>	7.7%	6.7%	+	9.2%	8.9%	+
Real Gross Domestic Product (GDP) <i>1 of 15 MSAs</i>	6.8%	4.2%	+	4.9%	2.3%	-
Percent of structurally deficient bridges	3.7%	2.9%	+	13.2%	11.8%	+
Real personal income per capita <i>21 of 83 Counties</i>	\$25,462	\$25,858	+	\$27,107	\$27,762	+
Children living in poverty <i>2 of 83 Counties</i>	13%	12%	+	23%	25%	-

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) <i>10 of 25 Cntrs w/2 deaths</i>	4.9	5.9	-	7.7	7.4	+
Obesity in the population <i>3 of 44 Health Depts</i>	24.0%	23.1%	+	n/a	31.3%	n/a
3 rd graders reading at grade level <i>4 of 57 School Districts</i>	74.1%	75.2%	+	63.5%	67.7%	+
ACT college readiness benchmarks <i>4 of 57 School Districts</i>	25.3%	24.2%	-	17.3%	17.7%	+
Pop. w/bachelor's degree or higher (25+ yrs. old) <i>9 of 29 Counties²</i>	29.5%	29.6%	+	25.2%	25.6%	+

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

PROGRESS KEY:

Performance Improved	Performance Declined	Performance Maintained

Value for Government

Measure	Ottawa County			Michigan		
	Prior	Current	Progress	Prior	Current	Progress
Bond rating (Moody's)	Aaa	Aaa	+	Aa2	Aa2	+
Government debt burden per capita <i>35 of 50 States</i>	\$87	\$79	+	\$762	\$785	-
State gov't operating cost as a percent of GDP ³	1.6%	1.5%	+	15.4%	15.1%	+
State/local gov't operating cost as a percent of GDP	n/a	n/a	n/a	24.7%	24.7%	+
Access to state gov't – number of online services ⁴	48	53	+	385	410	+

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

4. 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	2.36	2.60	+
Percent of residents satisfied with County parks	95%	85%	-	n/a	n/a	n/a
Population growth (Ages 25-34) <i>13 of 83 Counties</i>	(0.5)%	2.7%	+	(1.2)%	(0.7)%	+
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 <i>33 of 83 Counties</i>	169.1	136.7	+	493.0	445.3	+
Property crimes per 100,000 <i>48 of 83 Counties</i>	1,864.7	1,923.0	-	2,748.8	2,612.1	+
Individuals fatally/seriously injured in traffic accidents	160	177	-	6,917	6,595	+

Note: In some cases, County-level data are not available from the same data source used by the State. In other cases, County-level data are not available for the same time frame used by the State. In these instances, data sources and time frames were selected that most closely match those of the State. Due to this difference, it must be noted that comparisons may not be completely equivalent in all cases.

Prepared by: Planning and Performance Improvement Department (03/28/13)

2. **Consolidation of Services:** By February 1 of each year the County must submit a consolidation plan to the State that is additionally posted on the County website. 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. The County has a long history and proven track record of collaboration with local units of government, including: City of Grand Haven purchases equalization services from the County and 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).

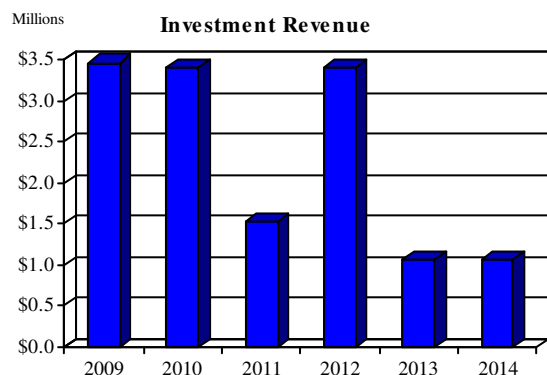
3. **Employee Compensation:** By June 1 of each year the County must meet one of two options involving employee compensation. The County has met this criteria by complying with Public Act 152, which requires the County contribution towards health care to be below a hard cap figure established by the State.

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 2014 budget reflects the attainment of all the necessary criteria in its expenditures, and includes \$3.7 million in CIP revenue, representing a 4.8% increase over 2013.

Mental Health: Community Mental is anticipating \$400,000 for the new autism benefit that was implemented in April of 2013. The expansion of Medicaid was approved in August of 2013 which was too late to include in the 2014 budget process. At this point, the impact on services has not been fully determined.

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 over 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.

As indicated in the graph to the right, investment revenue can vary significantly. The County is limited by the State of Michigan in



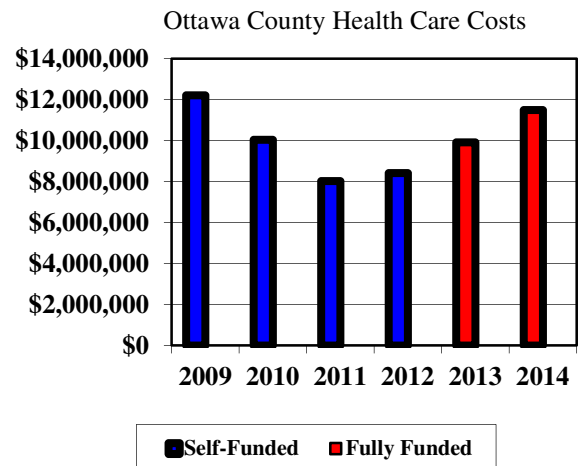
its choice of investment vehicles and anticipates average return rates to remain low. However, the Ottawa County, Michigan Insurance Authority is not required to adhere to the same requirements as the rest of the County. Specifically, the Authority is allowed to buy equity securities. The fluctuations are due to these investments.

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 legislation impacting increases in taxable value, County Administration knew that budgets would continue to be challenging over the next few years. Originally, the 2014 budget included a 2% increase, but in connection with changes in health insurance, the increase is 2.5% as of January 1, 2014.

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 has renewed their contract with them for 2014. During 2012, the County launched their health management initiative described as the “Know Your Numbers” campaign.

During 2013, the County launched the “Work Your Numbers” campaign. Employees who do not show improvement in any metrics outside of the plan threshold and who opt out of working with their doctor will be charged a noncompliance penalty on their health insurance. The revenue generated from these penalties will more than cover the \$160,000 budget for the health management program. Nevertheless, the graph to the right shows that 2014 budgeted costs are still lower than 2009. In fact, the costs in 2009 totaled \$12.2 million; the 2014 budget is \$11.5 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, as 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, 2012 was just \$563,549. The annual required contribution (ARC) included in the 2014 budget is just under \$230,000.

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 and 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 2014. 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 to avoid significant, unplanned use of unassigned fund balance.

Fund Type	Total Equity 2010	Total Equity 2011	Total Equity 2012	Total Projected Equity 2013	Total Projected Equity 2014
General Fund	\$ 17,979,501	\$ 21,244,490	\$ 20,347,872	\$ 21,311,909	\$ 20,139,435
Special Revenue Funds	31,924,757	32,575,283	33,466,087	35,260,428	33,994,423
Delinquent Tax					
Revolving Fund	24,271,796	24,023,477	24,009,202	23,372,557	22,251,891
Internal Service Funds	32,657,693	34,045,916	36,898,377	36,419,150	36,480,815
Total Equity	\$ 106,833,747	\$ 111,889,166	\$ 114,721,538	\$ 116,364,044	\$ 112,866,564

Equity at the end of 2014 is expected to decrease by 3.0%. Total fund balance in the General Fund is budgeted to decrease by \$1.1 million, but the County has not historically had to use fund balance due to positive budget variances. However, \$222,000 is budgeted to come from previously committed/assigned fund balance. In the Special Revenue funds, the Public Improvement fund is budgeted to spend \$363,000 of fund balance in connection with three capital improvement projects. The Solid Waste Cleanup fund is expected to use \$267,000 of fund balance in connection landfill clean-up efforts. The Parks fund is budgeted to use \$242,000 for various capital endeavors. Both the Health fund and the Child Care fund are budgeted to spend \$200,000 each of fund balance, but the County does not anticipate fund balance will be needed due to historical vacancies, Medicaid cost settlements and other grants that come in during the year. The Capital Projects fund is budgeted to expend the remaining bond proceeds of \$2.6 million for the Qualified Energy Conservation Bonds. 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:

	2014 Budgeted Expenditures	Estimated Equity	Equity as a % of Expenditures
General Fund	\$ 66,884,208	\$ 20,139,435	30.1%
Special Revenue Funds	74,516,934	33,994,423	45.6%
Delinquent Tax Revolving Fund *	2,809,845	22,251,891	791.9%
Internal Services Funds	21,687,737	36,480,815	168.2%
	\$ 165,898,724	\$ 112,866,564	68.0%

** 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 2014 Budget

The upward pressure on expenditures combined with lower increase in revenue results in a deficit for the 2014 General Fund budget as submitted by departments. Specifically, expenditure requests exceeded projected revenues by \$2.4 million, not including personnel requests. The 2013 budget submitted by departments came in with expenditures exceeding revenues by nearly \$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 2014 budget:

Elected Official/Department	Position	Full Time Equivalent	Cost (2010)	Comments
Prosecutor	Assistant Prosecuting Attorney I	1.00	\$88,700	Vacancy began in 2009
Fiscal Services	Accountant I	.50	\$37,368	Vacancy began in 2010
Treasurer	Clerical	1.00	\$57,840	Vacancy began in 2010
Sheriff – Auto Theft Grant	Road Patrol Deputy	1.00	\$87,559	Vacancy began in 2009
Sheriff - Road Patrol	Cadet (Part-time,	N/A	\$8,872	Vacancy began in

Elected Official/Department	Position	Full Time Equivalent	Cost (2010)	Comments
	unbenefitted)			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 2013

Health Insurance: Like most entities, Ottawa County has become concerned about the rapid increase in health insurance costs. Effective with the 2014 budget, the County is reducing its contribution into health savings accounts from 75% of the minimum deductible allowed by the IRS to 50%. The associated savings for this change are approximately \$390,000.

Cost Refinements:

At the start of the budget process in April, a projected cost of living adjustment for salaries of 2% was projected. This was based on what other governmental entities were planning for 2014 as well as their increases in prior years as compared to the County. As changes were made to the County's contribution to the health savings account an additional .5% was added to the cost of living adjustment.

Also at the beginning of the budget process, health insurance rates were projected to increase 23% including the cost of new taxes associated with national health care. However, when the bids came in during August, the increase was more reasonable due to improved claim experience and more employees opting for the high deductible insurance plans. As a result, the budget for health insurance premiums includes an 11.89% increase, a savings of approximately \$606,000 in the General Fund. Additionally, the impact of the more favorable health insurance rates further benefitted the General fund by reducing costs in other funds. The additional savings to the General Fund totaled approximately \$131,000. In 2007 through estimated 2012, savings from staff vacancies ranged from \$400,000 - \$545,000 per year. In the 2013 budget, the County reduced the budget by \$400,000 to reflect vacancies. Based on actual experience, the County has reduced the 2014 budget by \$365,000 to reflect vacancies.

When departments turned in their budgets in June, charges for Innovation and Technology (Internal service fund) were not available. Consequently, these costs were added in at the next budget level and totaled \$1.7 million. Other corrections to department head budgets included corrections to temporary salaries in the public safety function, corrections to the animal control contract budget to reflect the most recent contract, and more realistic commissary costs at the jail when comparing the revenues coming in from inmates vs. the items purchased. More funds were added to legal expenditure budgets in the Circuit Court based on trials anticipated in 2014.

Other corrections impacted the budget positively. The initial revenue calculation in the Child Care fund was corrected, impacting the General Fund by \$1.1 million. Reductions were also made to the Sheriff and Jail operational supply budgets based on historical spending (\$122,000).

Refinements were also made to the operating transfers to other funds. The transfer to the Health fund was reduced by \$113,000 to reflect the closure of the Ferris Street facility in Grand Haven. The facility was too large for the needs in that area of the County, so the County is renting space at a more central location in Grand Haven. The County plans to sell the Ferris Street facility. Other adjustments impacting the General Fund totaled \$90,000. The operating transfer to the Health fund and the Child Care funds were reduced by \$200,000 each based on historical expenditures.

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 increase by 2.5%. As the budget process progressed, the projections became more favorable. As a result, the estimated change in taxable value for 2014 has been changed to increase by 3.0%. This change and other various adjustments/corrections are increasing the 2014 tax revenue budget by \$530,000 from the initial projection.

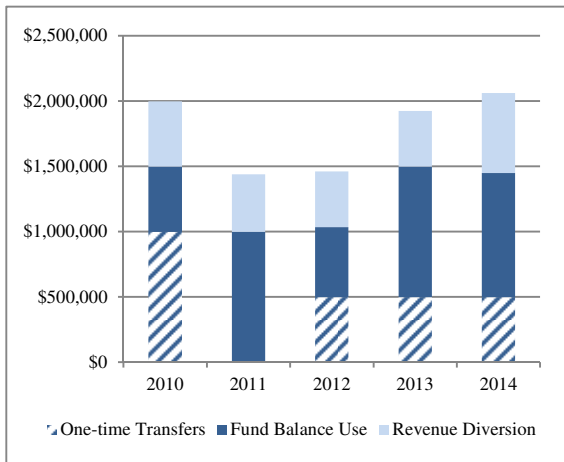
As part of the County's long-range plan to limit program reductions, certain revenues will be redistributed over the next few years until the economy recovers. Prior to 2010, the Public Improvement fund (2450) receives rent from various County departments to reflect the costs the Public Improvement fund paid for construction or remodeling facilities. The revenue had been credited to this fund to provide money for future capital improvement. Since the fund is projected to have \$3.8 million in fund balance at 12/31/2013 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, \$528,000 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 2014. This is the fifth 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 \$2.9 million in retained earnings at 12/31/13, funds are available for additional infrastructure purchases. As a result, the estimated \$92,000 of inmate phone commission revenues will continue to go to the General Fund in 2014. 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, 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 2014 budget includes a \$500,000 transfer from the Ottawa County Insurance Authority. At 12/31/12, the fund has net assets of \$17.3 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 2019. In addition, the 2014 budget includes the use of \$950,000 of

General Fund Budget Balancing Strategies



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 undesignated fund balance of at least 15% for several years. If the County used the entire \$950,000, it would still be within the parameters of the financial policy.

It should also be noted that the one-time dollars of \$950,000 represent less than 1.5% 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. The table that follows summarizes the changes made to balance the General Fund.

Revenues:

2014 General Fund Budget Proposed by Departments	\$63,846,499
Diversion of rent revenue from the Public Improvement Fund	542,000
Correction, analysis and fine tuning of tax projections	530,000
Adjustment to Register of Deeds revenue	388,000
Reflected use of unassigned (vs. committed) fund balance	222,000
Revised County Incentive Program revenue estimate from State	133,000
Diversion of jail phone commission revenue from Telecommunications	92,000
Other miscellaneous adjustments	180,279
Total General Fund Revenue Proposed by Finance and Administration Committee	\$65,933,778

Expenditures

2014 General Fund Budget Proposed by Departments	\$66,273,972
Other corrections/adjustments to Child Care fund	(932,000)
Reduction in health insurance net of .5% increase in salaries	(400,000)
Transfer to the Health and Child Care funds budget decreased based on current/historical activity	(400,000)
Reduction for anticipated vacancies	(365,000)
Other reductions to Health fund transfer	(358,000)
Reduction to Sheriff and Jail operational supplies based on historical needs	(122,000)
Decreased operating transfers to other funds for other reductions	
Increase Circuit Court legal	91,000
Correct animal control contract and jail commissary expenditures	291,000
Correction to Sheriff, Marine, Jail temporary salaries	331,000
Personnel additions	455,000
Addition/correction of IT charges calculated by consultant that were not available when departments submitted budgets	1,699,648
Other miscellaneous adjustments	319,588
Total General Fund Expenditures Proposed by Finance and Administration Committee	<u>\$66,884,208</u>

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

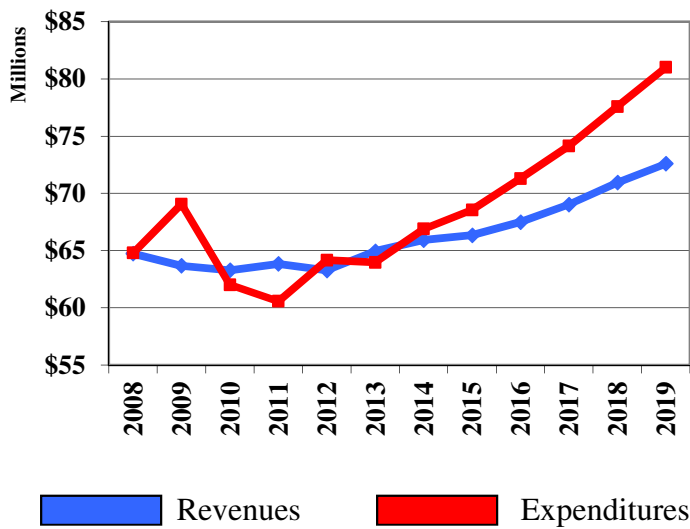
In addition to the changes made to operating transfers in to the Special Revenue funds discussed with the General Fund, the changes made in the General Fund for health insurance and the additional .5% cost of living adjustment were also made in the Special Revenue funds. The remaining changes are corrections or refinements and do not reflect any changes in services.

FUTURE FINANCIAL PLANNING CONCERNS

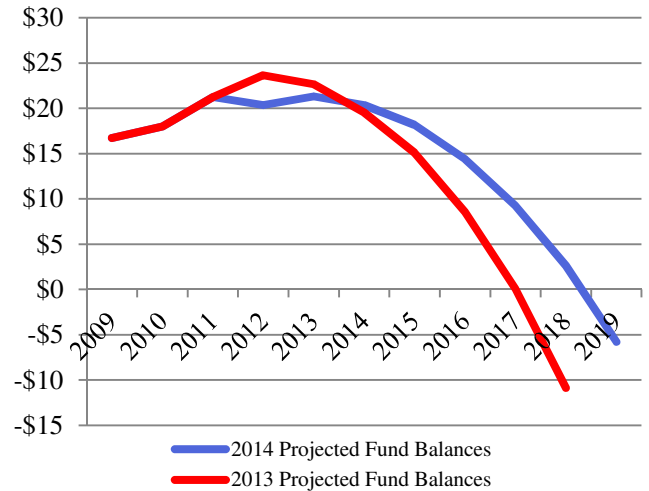
The County's strategic plan addresses the goal of maintaining and improving the financial position of the County. An objective is to identify financial threats, and one method used to identify threats is to project General Fund activity out five years.

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. However, the good news is that projections have improved from last year's projections.

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 \$5.8 million and total fund balance shows a deficit by 2019 if revenue and expenditure assumptions prove true and no additional changes are made to operations. The good news is that these projections are significantly better than prior year projections as indicated by the graph on the right. The County is confident it will be able to make the necessary adjustments to bring expenditures in line with revenues without negatively impacting service levels.

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 \$935 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.

Additionally, Public Acts 401 and 403 of 2012 provide exemptions for industrial and commercial personal property beginning December 31, 2015. For 2016, there may be a substantial reduction in revenue from personal property taxes. Methods of partial reimbursement of lost revenue were included in the package of bills, and revisions to the methods of reimbursement are currently in the works. The County continues to work with the legislature to minimize the impact on the County.

State Revenue: On the positive side, during 2013, a resolution was reached with the State which requires the State to pay the balance owed to the County for expediting the survey and remonumentation program. 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. Unfortunately, the State delayed their payments to the County. The agreement results in even payments over 10 years beginning in 2015.

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 designed to bring awareness of health issues employees may be facing to their attention. In 2013, the County implemented the “Work Your Numbers” campaign. Specifically, County employees and their spouses were required to complete three activities to avoid a surcharge on their medical premium contributions beginning in 2014:

1. Complete an online health risk appraisal by July 31, 2013.
2. Complete and submit a tobacco user certification form by June 21, 2013. If the participant uses tobacco products, he/she must participate in the “Tobacco Cessation Program” by July 31 to secure the lower health insurance copay.
3. Participate in a biometric health screening between May 21 and June 21, 2013. For employees and their spouses who have more than one biometric result outside of the plan threshold and there has been no improvement from the 2012 results, the person may avoid the premium surcharge if they work with their physician, completing a “Physician Verification Form.”

The County believes the health management program will reduce health care costs in the future. The estimated \$160,000 in cost is covered by the surcharge applied to employees that are not in compliance.

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. As of April 1, 2013 all bargaining units have moved from a DB pension to a DC pension for 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. \$2.34 million was transferred into the fund in 2012, but projections indicate continued declining fund balance. Consequently, the County may need to provide additional funding if projections hold true.

Revised Five Year Deficit Reduction Plan

Currently, Administration is maintaining the five-year deficit reduction plan to address the current projections. Specific strategies include:

- 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.
- Continued emphasis on the health management plan to lower future claims cost.
- 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:

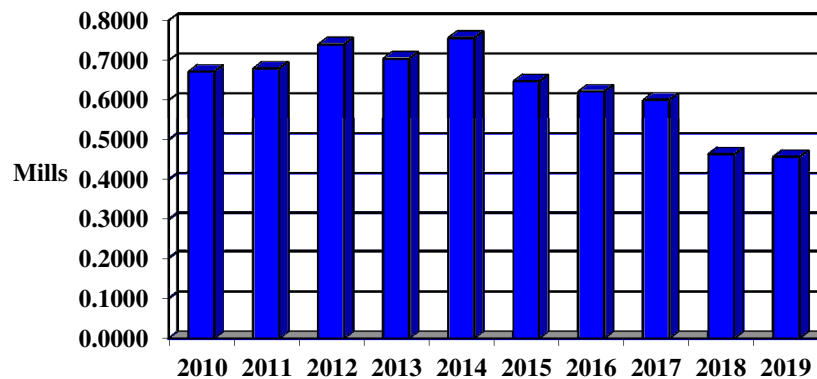
- Solid Waste Clean-up Fund (2271) is continuing to pay the clean-up cost on the Southwest Ottawa Landfill in 2014 (\$304,000).
- Infrastructure Fund (2444) had been established to loan funds to municipalities for infrastructure development. The loans made since inception total \$2,155,000. Currently, 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 2014 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 2014 budget also includes this revenue diversion, and the County anticipates this may continue through 2019. The 2014 revenue reassignment includes an additional \$228,238 to assist with the debt payments on the Qualified Energy Conservation Bonds. The County believes the savings in utility costs will be high enough in future years that no further contribution from the fund will be necessary.
- Stabilization Fund (2570) is providing the General Fund with approximately \$40,000 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 \$1.92 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 2014 is \$2.2 million. Telecommunications is also contributing approximately \$150,000 per year for debt service requirements on the Fillmore/Grand Haven project, and as discussed earlier, \$92,000 in inmate phone commissions.

The Financing Tools play a major role in reducing our tax levy. The amount for 2014 equates to 0.7562 mills. The graph that follows shows the benefits, in lieu of millage, that the financing tools provide:

Summary of Financing Tools Benefits Equated to Mills



The 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: As mentioned previously, the legislation regarding the elimination of industrial and commercial personal property tax was incomplete in dealing with the process for administering the changes to the system, causing negative issues impacting local units of government. Additional legislation needed to help fix

these negative impacts has currently been introduced in the Senate. Ottawa County is supporting the newly introduced bills.

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 4532) 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: Although there has been much discussion about the reengineering of the Child Care Fund (CCF) over the past year, the In Home Care programming continues to save the counties and the state significant dollars by developing community-based programs. Discussions on ways in which the CCF can be improved continue with a focus on data sharing, 75/25 split incentive dollars (current funding is 50/50), etc. Increased fiscal and program audits at a more comprehensive level have also been mandated by Department of Human Services (DHS) in an effort to eliminate ineligible costs and force improvements. There are a couple major concerns, however, which potentially threaten the budget:

1) State legislation proposes administrative rate per diems paid to private agencies be assumed by the counties/courts for FY 2014. This would raise the rate from \$37/day/child in private agency foster care to \$40. In FY 2013, the state approved this rate and held the counties harmless for the increase, but now, they are trying to propose the counties accept the increase. Juvenile Services anticipates this impacting the budget by \$80,000 to \$100,000 depending upon the number of agency foster placements. This increase has not been factored into the 2014 budget.

2) Currently, the courts/counties are mandated to pay administrative rates only for private agency supervised foster care placements. There is some significant discussion that legislation may be proposed to mandate the counties/courts pay an administrative rate for DHS supervised foster homes, as well. Although this would represent another unfunded mandate, it does not make sense for the counties/courts to be paying the state for salaries, fringes, etc., which is what administrative rates cover. Our local DHS has approximately 45% of all foster care placements under their supervision, and the anticipated fiscal impact could reach \$450,000 if this legislation were passed.

Indigent Defense: In July of 2013, the indigent defense bill was passed (Public Act 93 of 2013) and given immediate effect. The bill creates the Michigan Indigent Defense Commission which will create standards to ensure statewide systems provide legal representation that meets constitutional requirements for effective assistance of counsel, gives the Michigan Supreme Court approval authority for any changes to the standards, and restructures the funding mechanisms to ensure programs are always adequately funded.

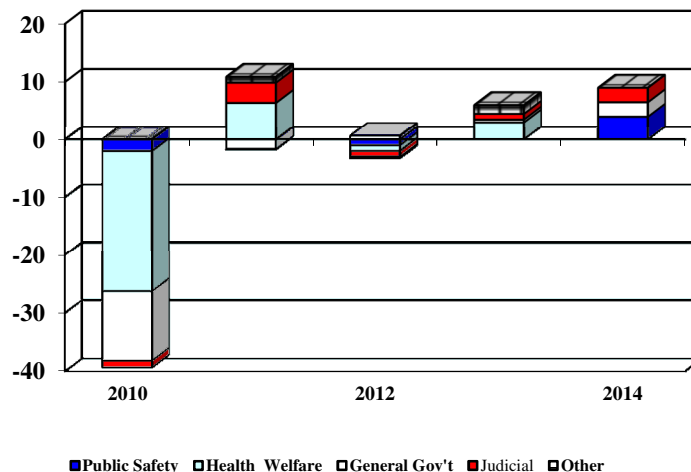
However, there is a lot of "set-up" work the State has to complete before there will be any direct impact on the County. Consequently, the County's judges recently adopted a revised court appointed counsel list for fiscal year 2014 and plan to maintain the status quo until further direction is received from the State. Until the State completes the set-up of the system, it is unclear what the financial impact to the County will be.

Tax Exempt Municipal Bonds: As the Obama Administration and Congress look for revenue to reduce the federal deficit and to fund federal programs, municipal bonds (debt) are being threatened. If the federal income tax exemption is eliminated or limited, states and local units of government will pay more to finance projects, leading to less infrastructure investment, fewer jobs, and greater burdens on citizens who will have to pay higher taxes and fees. Ottawa County is opposing this legislation.

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 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. In light of the modest economic recovery, the County is adding is adding nine full time equivalents in a variety of service areas, 2.5 of which are partially grant funded. The graphs that follow show the increase in total full time equivalents in the County for 2010 - 2014 added/subtracted through the annual budget process:

Positions Added by Function 2010-2014



Full time equivalents decreased in 2010 due mainly to the reorganization of Community Mental Health that was in process at the time of budget adoption. For the last few years, Community Mental Health has added positions during the year as their reorganization plan was implemented.

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. Ottawa County will be partnering with Cascade Consulting Group to work with the Health Department and run process improvement events starting late 2013 and early 2014. The County plans to start rolling out daily improvement and creativity training to all staff in 2014. The 2014 budget includes a .7 full time equivalent to coordinate the process and additional funds for consultants and other costs.

The strategic plan also directs us to maintain and expand investments in the human resources of the organization by developing and maintaining an Ottawa County standard for internal and external customer services and training all employees on the standard. The "Ottawa Way" training has begun in 2013 and will be completed for existing employees in 2014. The County expects to spend \$30,500 in 2013 and an additional \$15,000 in 2014.

Communication: The County Strategic Plan directs the maintenance of a comprehensive communication. 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. The 2014 budget includes a full time Marketing and Communications Manager with half charged to the Administrator's office and half to the Parks and Recreation department. The 2014 budget includes \$20,000 for the biennial citizen survey which will be the fifth in a series.

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

The demand for server and storage capacity continues to put pressure on the County's technical infrastructure to grow and evolve. The 2012 IT Study made recommendations that have been expanded into more detail through a follow-on analysis that provided detailed specifications and costs for capital investments in server, network and virtual desktop capabilities. These details have resulted in a reevaluation of our standard refresh and migration plans. In addition, the newly established Capital Improvement Plan process has provided a better perspective on the overall investments needed to keep the County's technology current over multiple years. Planned expenditures include new switches, server hosts and storage to support increased bandwidth, and increased virtualization for servers and desktop systems. Over \$639,000 is included in the 2014 budget for these upgrades.

Employee Technical Knowledge

The restructuring of the IT leadership group is underway and will be completed in 2013 resulting in a reduction in the number of team managerial positions from four to three. During 2013 and However, two new positions are included in the 2014 budget. The Plante Moran consultant study recommended the addition of a Network Administrator II position which will help IT be more proactive in implementing and responding to issues, reducing the burden on Help Desk and other support staff. The 2014 budget also includes a Business Analyst II. This position is a

“forward” looking, customer management position to learn the County’s business and make recommendations regarding technologies to assist them in their goals.

Applied Technology

The County will continue to invest in the software replacement of its Justice System with the MICA project. This software is a funded under Consulting Services (Analysis and Design) and Contracted Services (Development). The planned 2014 investment to develop MICA is \$550,000. In 2014, the County plans to replace its long-serving Lotus Notes E-mail capability implemented in 1998 with a new e-mail system which needs to be determined. An upgrade of the OnBase (Enterprise Content Management (ECM)) system will be completed by installing the Unity Client. This capability provides increased features and flexibility for OnBase users and eases support requirements by changing from desktop thick clients to a thin client environment.

County Website

The County strategic plan includes continued improvement to the County website. The 2014 budget includes \$234,000 for maintenance and continued development of the County online service portal. The contracted development services include applications that support internal processes. An effort that will continue into 2014 is development of an expanded onboarding process for new hires as an extension of the online “job application” system. Since January 2013, the following online applications have been added to the County web site:

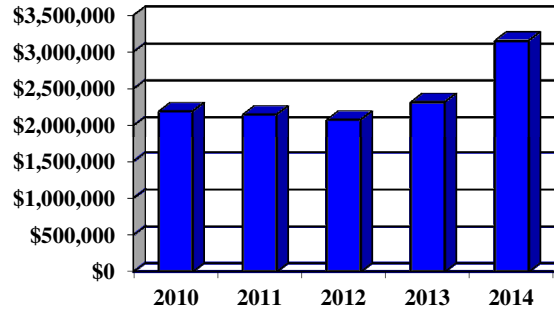
- Surplus Management
- Jury Duty Questionnaire
- Youth Assessment Survey
- Inmate visitation scheduling
- State Protector Statue Fund Raiser
- Dashboard Publishing Tool
- Bicycle Registration (Sheriff’s Office)

Scheduled for 2014:

- New Employee Processing (Onboarding) workflow
- Court Scheduling integration with MICA
- Health Management Portal/Intranet
- Enhancements to Campaign Finance Reporting, based on state requirements

In addition to the initiatives above, the 2014 Budget includes approximately \$2.3 million for other building, equipment and technology needs. The following graph shows the dollar amount of equipment added each year from 2010 to 2014 during the budget process:

History of Approved Equipment



BUDGET SUMMARY

The 2014 budget reflects the on-going implementation and refinement of the action plans addressed in the Ottawa County Strategic Plan. The fluctuations between the 2013 estimated and 2014 budgets are the result of the previous discussion. A comparison of the 2013 estimated and 2014 budgets follows.

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

Source	2013 Estimated Actual	2013 Percent of Total	2014 Proposed Budget	2014 Percent of Total	Percent Increase (Decrease)
Taxes	\$ 41,054,460	26.9%	\$ 42,186,217	28.8%	2.8%
Intergovernmental Revenue	71,632,995	47.1%	63,648,727	43.4%	-11.1%
Charges for Services	16,705,014	11.0%	15,380,690	10.5%	-7.9%
Fines and Forfeits	72,300	0.0%	84,200	0.1%	16.5%
Interest on Investments	438,675	0.3%	450,494	0.3%	2.7%
Rental Income	5,315,199	3.5%	5,305,200	3.6%	-0.2%
Licenses and Permits	1,200,890	0.8%	1,134,155	0.8%	-5.6%
Other Revenue	2,787,944	1.8%	1,953,071	1.3%	-29.9%
Operating Transfers In	11,331,273	7.4%	11,432,098	7.8%	0.9%
Bond Proceeds	5,505,000	3.6%	-	0.0%	-100.0%
Fund Balance Use/(Contribution)	(3,681,441)	-2.4%	5,049,434	3.4%	-237.2%
Total Revenues	\$ 152,362,309	100.0%	\$ 146,624,286	100.0%	-3.8%

Taxes serve as the primary revenue source for the General Fund, E-911, and Parks and Recreation Fund. The 2014 tax revenue budget includes levies for the following purposes:

<u>Millage for 2014 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 a 3% increase in taxable value in 2014. However, the E-911 and Parks tax revenue are based on the 2013 taxable value which increased by 1.44%.

Intergovernmental Revenue represents 43.4% of the Governmental funds revenue budget and is decreasing. Major fluctuations by fund/area follow:

Fund	Change over 2013
General Fund	\$626,579
Mental Health	\$1,087,838
Friend of the Court	\$342,318
Child Care Fund	\$327,464
Workforce Investment Act (WIA) Funds/ Community Action Agency/Weatherization	(\$10,694,590)
	<u>(\$8,310,391)</u>

In the General Fund, County Incentive Plan funding from the State and the Water Resources Study grant (\$398,000) account for the increase in revenue. 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 and the new autism program.

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.
- Due to year-ends that are different than the County year-end, up to three separate budgets may be required in a year, taking up significant staff time.
- 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.

Consequently, there is nothing included in the 2014 adopted budget for these funds.

Charges for Services revenue is 10.5% of total revenue for 2014 and is decreasing 7.9%. The main area of decrease is in the General Fund. Specifically, charges to departments for indirect administrative costs are decreasing by \$974,558. 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. 2014 is the last year that the roll forward adjustments should impact the revenue.

Licenses and Permits revenue is decreasing primarily due to decreases in the estimated number of Concealed Weapons Permits and Dog Licenses. Applications for Concealed Weapons

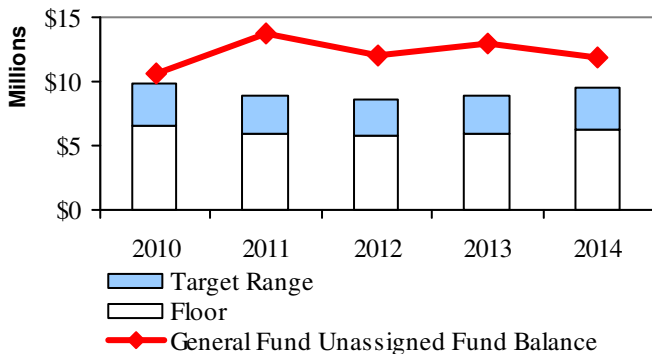
Permits increased after the school shooting in Newton, but the County believes this was a temporary increase. There was a spike in Dog Licenses in 2013 due to the door to door census.

Other Revenue is decreasing in the Mental Health fund due to the change from a partnership with Muskegon County (responsible for the 2013 amount) to the newly organized Lakeshore Regional Entity in 2014.

Bond Proceeds/Fund Balance: Fund balance usage is increasing overall due to a bond issue for capital improvements. Energy upgrades for County facilities, funded by issuance of Qualified Energy Conservation bonds in 2013, causes a \$3.2 million *contribution* to fund balance in 2013 and a \$2.6 million *usage* of fund balance. Fund balance in the General Fund is budgeted to decrease by \$1.2 million including the use of \$222,000 of restricted/committed/assigned fund balance. 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 the General Fund, Health and Child Care funds will need to use unassigned/assigned fund balance due to historical variances in both revenue and expenditures. Despite budgeting expenditures over revenues of \$1 million for 2013, the County anticipates good results in 2013 for the following reasons:

- Higher Register of Deeds revenue due to high numbers of warranty deeds being recorded
- Delay of the Park West drain project (and the County share of costs) to 2014
- Unused contingency
- Vacancy savings in several funds
- Higher taxable value than originally anticipated

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	2013 Estimated Actual	2013 Percent of Total	2014 Proposed Budget	2014 Percent of Total	Percent Increase (Decrease)
Legislative	\$396,528	0.3%	\$438,145	0.3%	10.5%
Judicial	15,736,310	10.3%	15,566,323	10.6%	-1.1%
General Government	16,120,076	10.6%	16,881,590	11.5%	4.7%
Public Safety	30,942,651	20.3%	31,872,581	21.7%	3.0%
Public Works	1,101,648	0.7%	1,707,342	1.2%	55.0%
Health & Welfare	68,421,523	45.0%	58,788,408	40.2%	-14.1%
Culture & Recreation	3,995,364	2.6%	4,108,885	2.8%	2.8%
Community & Economic Development	793,486	0.5%	1,212,959	0.8%	52.9%
Other	130,386	0.1%	441,102	0.3%	238.3%
Capital Projects	2,346,103	1.5%	2,640,000	1.8%	12.5%
Debt Service	2,578,644	1.7%	3,121,863	2.1%	21.1%
Operating Transfers Out	9,799,590	6.4%	9,845,088	6.7%	0.5%
Total Expenditures	\$152,362,309	100.0%	\$146,624,286	100.0%	-3.8%

Legislative expenditures are increasing by 10.5% mainly due to the citizen phone survey that occurs every other year. Judicial expenditures are decreasing by 1.1% or \$170,000. As discussed under charges for services revenue, indirect cost charges are decreasing for occupants of the Grand Haven Courthouse (mostly judicial functions) because 2013 includes adjustments for prior years' depreciation. The 2014 charges for indirect administration in the judicial functions decreased in total by \$674,000. In addition, grant funding for the 9/30 Judicial Grants fund is down \$143,000 because funding has not yet been confirmed. These decreases were tempered by overall increases in other operational costs.

General Government expenditures are increasing 4.7 percent. In the General Fund, the Elections budget is \$228,000 higher since 2014 is an election year. The 2014 budget includes \$175,000 for new aerial maps; funding for the maps will come from committed fund balance. Charges for IT are also increasing by \$180,000 with the implementation of the Plante Moran study.

Public Safety expenditures, representing 21.7 percent of total expenditures, are increasing by 3.0 percent. Four additional Road Patrol Deputy positions were added for \$301,000 which was partially offset by an \$84,000 reduction in temporary employees and overtime. The Harbor Humane Society animal control agreement is increasing by \$53,000. The addition of Spring Lake Township to the sheriff contracts resulted in a \$114,000 increase. IT charges for Public Safety increase \$275,000 in connection with the implementation of the Plante Moran study. The remaining increases are normal, inflationary increases for operations.

Public Works expenditures are increasing by 1.2 percent. The 2014 budget includes an additional \$290,000 in the County share of drain assessments related to the Park West

construction. Expenditures are \$402,000 higher in connection with capital improvements in the Public Improvement fund which include a \$200,000 tower in Spring Lake.

Health and Welfare expenditures, representing 40.2 percent of total expenditures is decreasing by 14.1 percent. 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 (\$10.7 million). However, Child Care Circuit Court budget is increasing by \$632,000 or 7.8 percent mainly due to vacant positions in 2013.

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 2013 capital outlay estimate is \$1.424 million and includes \$260,000 for the Grand River Open Space/Accessible project. In addition, \$200,000 is included for the Macatawa Greenway project. The 2014 capital outlay budget is \$1.377 million and includes \$900,000 for the Grand River Ravines Development.

Operating Transfers Out are increasing 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.

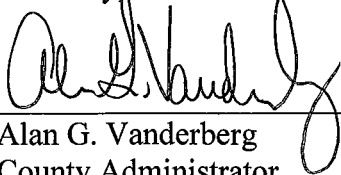
With financial forecasting and the creation of long-term financing tools, the County has positively impacted future financial decisions and the County's financial stability. These tools permit the County to reduce taxes to County residents, maintain the County's bond rating, and control costs to departments. 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 operational deficits the County is projecting over the next five years indicate more work remains, yet the projections have significantly improved since last year. Ottawa County also remains one of the fastest growing counties in Michigan, which increases the need for services to the public. One way to keep up with the increase in service requirements while still controlling on-going expenditures is through technology. The implementation of the Plante Moran study for Innovation and Technology is essential to help the County keep pace with technology in order to improve efficiency and to deliver quality services to the public in a cost effective manner.

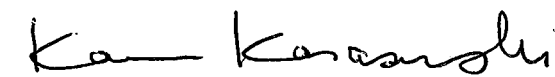
The 2014 budget continues to address the projected operational deficits with a balanced approach of increasing revenues, reducing expenditures, and using-one time dollars. The budget reflects the implementation of the County's strategic plan, long-range strategies, and an array of tools in balancing 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



Karen Karasinski, CPA
Fiscal Services Director

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

RESOLUTION TO APPROVE 2014 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 22, 2013, 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 2014; 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 2014 Budgeted Revenue and Expenditures totaling \$208,758,592 and \$216,354,011, 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 2014 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 "2014 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.

Chairperson, James Holtrop

County Clerk/Register, Daniel Krueger

Certification

I, the undersigned, duly qualified Clerk/Register 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 22, 2013, 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
22nd day of October, A.D., 2013.

County Clerk/Register, Daniel Krueger

COUNTY OF OTTAWA

COMPARATIVE ANALYSIS OF 2014 BUDGET AND 2013 ESTIMATES

REVENUES

<u>SOURCE</u>	<u>PERCENT OF TOTAL</u>	<u>2014</u>	<u>2013</u>	<u>PERCENT OF INCREASE (DECREASE)</u>
TAXES	19.50%	\$42,186,217	\$41,054,460	2.8%
INTERGOVERNMENTAL REVENUE	44.84%	\$97,006,577	\$108,340,025	-10.5%
CHARGES FOR SERVICES	21.41%	\$46,325,690	\$43,585,014	6.3%
FINES & FORFEITS	0.04%	\$84,200	\$72,300	16.5%
INTEREST ON INVESTMENTS	0.26%	\$565,994	\$614,175	-7.8%
RENTAL INCOME	2.45%	\$5,305,200	\$5,315,199	-0.2%
LICENSE & PERMITS	0.52%	\$1,134,155	\$1,200,890	-5.6%
OTHER	1.03%	\$2,218,461	\$3,023,714	-26.6%
OPERATING TRANSFERS IN	5.28%	\$11,432,098	\$11,331,273	0.9%
BOND PROCEEDS	1.16%	\$2,500,000	\$5,505,000	-54.6%
FUND BALANCE USE	3.51%	\$7,595,419	\$3,842,119	97.7%
TOTAL REVENUES ¹	100.00%	\$216,354,011	\$223,884,169	-3.4%

EXPENDITURES

<u>ACTIVITY</u>	<u>PERCENT OF TOTAL</u>	<u>2014</u>	<u>2013</u>	<u>PERCENT OF INCREASE (DECREASE)</u>
LEGISLATION	0.20%	\$438,145	\$396,528	10.5%
JUDICIAL	7.19%	\$15,566,323	\$15,736,310	-1.1%
GENERAL GOVERNMENT	7.80%	\$16,882,590	\$16,120,076	4.7%
PUBLIC SAFETY	16.66%	\$36,048,306	\$34,906,511	3.3%
PUBLIC WORKS	21.88%	\$47,340,066	\$50,898,141	-7.0%
HEALTH AND WELFARE	27.17%	\$58,788,408	\$68,421,523	-14.1%
CULTURE & RECREATION	1.90%	\$4,108,885	\$3,995,364	2.8%
COMMUNITY & ECONOMIC DEVELOPMENT	0.56%	\$1,212,959	\$793,486	52.9%
OTHER GOVERNMENTAL FUNCTIONS	0.20%	\$441,102	\$130,386	238.3%
CAPITAL PROJECTS	5.14%	\$11,116,300	\$8,346,103	33.2%
DEBT SERVICE	6.73%	\$14,565,839	\$14,340,151	1.6%
OPERATING TRANSFERS OUT	4.55%	\$9,845,088	\$9,799,590	0.5%
TOTAL EXPENDITURES ¹	99.98%	\$216,354,011	\$223,884,169	-3.4%

¹ 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
2014 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

2014 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	<i>SPECIAL REVENUE FUNDS</i>						
	General	Parks &	Friend of	Other		Mental	Solid Waste
	Fund 1010	Recreation 2081	the Court 2160	Governmental Grants 2180	Health 2210	Health 2220	Clean - Up 2271
Fund Balance	(\$1,172,474)	(\$242,416)			(\$200,000)		(\$267,105)
SOURCES:							
Revenue							
Taxes	\$39,194,734	\$2,980,969					
Intergovernmental Revenue	\$8,120,261	\$377,600	\$2,416,867	\$379,233	\$3,681,511	\$38,388,682	
Charges for Services	\$12,792,106	\$446,050	\$274,625	\$45,000	\$706,407	\$403,148	
Fines & Forfeits	\$84,200						
Interest on Investments	\$168,160	\$40,850				\$46,500	\$36,895
Rental Income	\$3,249,046	\$15,000					
Licenses & Permits	\$369,000				\$765,155		
Other	\$609,227	\$6,000			\$206,220	\$270,774	
Operating Transfers In	\$1,125,000		\$836,006	\$54,261	\$3,660,140	\$563,108	
Bond Proceeds							
Total Revenue	<u>\$65,711,734</u>	<u>\$3,866,469</u>	<u>\$3,527,498</u>	<u>\$478,494</u>	<u>\$9,019,433</u>	<u>\$39,672,212</u>	<u>\$36,895</u>

COUNTY OF OTTAWA
2014 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

2014 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	<i>SPECIAL REVENUE FUNDS</i>						
	General Fund 1010	Parks & Recreation 2081	Friend of the Court 2160	Other Governmental Grants 2180	Health 2210	Mental Health 2220	Solid Waste Clean - Up 2271
ACTIVITIES:							
Expenditures							
Legislative	\$438,145						
Judicial	\$11,797,900		\$3,527,498	\$240,925			
General Government	\$16,571,315						
Public Safety	\$24,901,232						
Public Works	\$380,000			\$157,569			\$304,000
Health & Welfare	\$1,070,256			\$80,000	\$9,219,433	\$39,672,212	
Culture & Recreation		\$4,108,885					
Community & Economic Development	\$1,211,951						
Other Government Functions	\$441,102						
Capital Projects							
Debt Service	\$538,719						
Operating Transfers Out	\$9,533,588						
Total Expenditures	<u>\$66,884,208</u>	<u>\$4,108,885</u>	<u>\$3,527,498</u>	<u>\$478,494</u>	<u>\$9,219,433</u>	<u>\$39,672,212</u>	<u>\$304,000</u>
Revenue Over (Under)							
Expenditures	<u>(\$1,172,474)</u>	<u>(\$242,416)</u>			<u>(\$200,000)</u>		<u>(\$267,105)</u>

COUNTY OF OTTAWA
2014 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

SPECIAL REVENUE FUNDS

2014 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Landfill Tipping Fees 2272	Farmland Preservation 2340	Brownfield Redevelopment Authority 2430	Infra- structure 2444	Public Improvement 2450	Homestead Property Tax 2550	Register of Deeds Automation Fund 2560	Stabil- ization 2570
Fund Balance	(\$38,202)	(\$224)	(\$270)	(\$103,737)	(\$363,015)	\$8,231	\$23,128	
SOURCES:								
Revenue								
Taxes			\$514			\$10,000		
Intergovernmental Revenue	\$28,000							
Charges for Services	\$340,000						\$300,000	
Fines & Forfeits								
Interest on Investments				\$21,263	\$31,896	\$59	\$4,412	
Rental Income					\$219,510			
Licenses & Permits								
Other	\$31,650							
Operating Transfers In								
Bond Proceeds								
Total Revenue	<u>\$399,650</u>		<u>\$514</u>	<u>\$21,263</u>	<u>\$251,406</u>	<u>\$10,059</u>	<u>\$304,412</u>	

COUNTY OF OTTAWA
2014 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

SPECIAL REVENUE FUNDS

2014 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Landfill Tipping Fees 2272	Farmland Preservation 2340	Brownfield Redevelopment Authority 2430	Infra- structure 2444	Public Improvement 2450	Homestead Property Tax 2550	Register of Deeds Automation Fund 2560	Stabil- ization 2570
ACTIVITIES:								
Expenditures								
Legislative								
Judicial								
General Government						\$1,828	\$281,284	
Public Safety								
Public Works	\$437,852				\$427,921			
Health & Welfare								
Culture & Recreation								
Community & Economic Development		\$224	\$784					
Other Government Functions								
Capital Projects								
Debt Service								
Operating Transfers Out				\$125,000	\$186,500			
Total Expenditures	<u>\$437,852</u>	<u>\$224</u>	<u>\$784</u>	<u>\$125,000</u>	<u>\$614,421</u>	<u>\$1,828</u>	<u>\$281,284</u>	
Revenue Over (Under)								
Expenditures	<u>(\$38,202)</u>	<u>(\$224)</u>	<u>(\$270)</u>	<u>(\$103,737)</u>	<u>(\$363,015)</u>	<u>\$8,231</u>	<u>\$23,128</u>	

COUNTY OF OTTAWA
2014 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

SPECIAL REVENUE FUNDS

2014 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Sheriff Grants & Contracts 2630	Michigan Works 2745	Community Action Agency 2746	Department of Human Services 2901	Child Care Circuit Court 2920	DB/DC Conversion 2970	Compensated Absences 2980
Fund Balance					(\$200,000)	\$41,219	\$76,386
SOURCES:							
Revenue							
Taxes							
Intergovernmental Revenue	\$6,416,128				\$3,840,445		
Charges for Services							\$73,354
Fines & Forfeits							
Interest on Investments						\$41,219	\$30,195
Rental Income							
Licenses & Permits							
Other					\$829,200		
Operating Transfers In	\$555,221			\$44,547	\$3,832,315		
Bond Proceeds							
Total Revenue	<u>\$6,971,349</u>			<u>\$44,547</u>	<u>\$8,501,960</u>	<u>\$41,219</u>	<u>\$103,549</u>

COUNTY OF OTTAWA
2014 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

SPECIAL REVENUE FUNDS

2014 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Sheriff Grants & Contracts 2630	Michigan Works 2745	Community Action Agency 2746	Department of Human Services 2901	Child Care Circuit Court 2920	DB/DC Conversion 2970	Compensated Absences 2980
ACTIVITIES:							
Expenditures							
Legislative							
Judicial							
General Government							\$27,163
Public Safety	\$6,971,349						
Public Works							
Health & Welfare				\$44,547	\$8,701,960		
Culture & Recreation							
Community & Economic Development							
Other Government Functions							
Capital Projects							
Debt Service							
Operating Transfers Out							
Total Expenditures	<u>\$6,971,349</u>			<u>\$44,547</u>	<u>\$8,701,960</u>		<u>\$27,163</u>
Revenue Over (Under)							
Expenditures					<u>(\$200,000)</u>	<u>\$41,219</u>	<u>\$76,386</u>

COUNTY OF OTTAWA
2014 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

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

2014 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Total Special Revenue	Total Debt Service	Total Capital Projects	Total Permanent Fund	Total All Funds
Fund Balance	(\$1,266,005)		(\$2,610,978)	\$23	(\$5,049,434)
SOURCES:					
Revenue					
Taxes	\$2,991,483				\$42,186,217
Intergovernmental Revenue	\$55,528,466				\$63,648,727
Charges for Services	\$2,588,584				\$15,380,690
Fines & Forfeits					\$84,200
Interest on Investments	\$253,289		\$29,022	\$23	\$450,494
Rental Income	\$234,510	\$1,821,644			\$5,305,200
Licenses & Permits	\$765,155				\$1,134,155
Other	\$1,343,844				\$1,953,071
Operating Transfers In	\$9,545,598	\$761,500			\$11,432,098
Bond Proceeds					
Total Revenue	\$73,250,929	\$2,583,144	\$29,022	\$23	\$141,574,852

COUNTY OF OTTAWA
2014 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

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

2014 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Total Special Revenue	Total Debt Service	Total Capital Projects	Total Permanent Fund	Total All Funds
ACTIVITIES:					
Expenditures					
Legislative					\$438,145
Judicial	\$3,768,423				\$15,566,323
General Government	\$310,275				\$16,881,590
Public Safety	\$6,971,349				\$31,872,581
Public Works	\$1,327,342				\$1,707,342
Health & Welfare	\$57,718,152				\$58,788,408
Culture & Recreation	\$4,108,885				\$4,108,885
Community & Economic Development	\$1,008				\$1,212,959
Other Government Functions					\$441,102
Capital Projects			\$2,640,000		\$2,640,000
Debt Service		\$2,583,144			\$3,121,863
Operating Transfers Out	\$311,500				\$9,845,088
Total Expenditures	\$74,516,934	\$2,583,144	\$2,640,000		\$146,624,286
Revenue Over (Under)					
Expenditures	(\$1,266,005)		(\$2,610,978)	\$23	(\$5,049,434)

COUNTY OF OTTAWA
SUMMARY OF 2014 BUDGET AND ESTIMATED FUND BALANCE
ALL BUDGETED FUNDS

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Fund	Total
Revenues:						
Taxes	\$39,194,734	\$2,991,483				\$42,186,217
Intergovernmental Revenue	8,120,261	55,528,466				63,648,727
Charges for Services	12,792,106	2,588,584				15,380,690
Fines and Forfeits	84,200					84,200
Interest on Investments	168,160	253,289		\$29,022	\$23	450,494
Rental	3,249,046	234,510	\$1,821,644			5,305,200
Licenses and Permits	369,000	765,155				1,134,155
Other Revenue	609,227	1,343,844				1,953,071
	<u>64,586,734</u>	<u>63,705,331</u>	<u>1,821,644</u>	<u>29,022</u>	<u>23</u>	<u>130,142,754</u>
Expenditures:						
Legislative	438,145					438,145
Judicial	11,797,900	3,768,423				15,566,323
General Government	16,571,315	310,275				16,881,590
Public Safety	24,901,232	6,971,349				31,872,581
Public Works	380,000	1,327,342				1,707,342
Health & Welfare	1,070,256	57,718,152				58,788,408
Culture & Recreation		4,108,885				4,108,885
Community & Economic Development	1,211,951	1,008				1,212,959
Other	441,102					441,102
Debt Service	538,719		2,583,144			3,121,863
Capital Projects				2,640,000		2,640,000
	<u>57,350,620</u>	<u>74,205,434</u>	<u>2,583,144</u>	<u>2,640,000</u>		<u>136,779,198</u>
Revenue Over (Under) Expenditures	7,236,114	(10,500,103)	(761,500)	(2,610,978)	23	(6,636,444)
Operating Transfers In (Out)	(8,408,588)	9,234,098	761,500			1,587,010
Bond Proceeds						
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(1,172,474)	(1,266,005)		(2,610,978)	23	(5,049,434)
Fund Balance, Beginning of Year	21,311,909	35,260,428		3,168,507	5,837	59,746,681
Projected Fund Balance, End of Budget Year	<u><u>\$20,139,435</u></u>	<u><u>\$33,994,423</u></u>	<u><u>None</u></u>	<u><u>\$557,529</u></u>	<u><u>\$5,860</u></u>	<u><u>\$54,697,247</u></u>

COUNTY OF OTTAWA

GENERAL FUND

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

**COUNTY OF OTTAWA
GENERAL FUND COMPARATIVE ANALYSIS
ACTUAL 2011 & 2012
BUDGET 2013 & 2014**

REVENUES

ORG	DEPARTMENT NAME	ACTUAL 2011	ACTUAL 2012	CURRENT	AMENDED	2014 BUDGET	2014 BUDGET	\$ CHANGE	% CHANGE
				YEAR 2013 ESTIMATED	BUDGET 2013	PROPOSED BY DEPARTMENT	PROPOSED BY ADMINISTRATOR/ FISCAL SERV DIRECTOR	2013 AMENDED TO ADMINISTRATOR/ FISCAL SERV DIRECTOR	2013 AMENDED TO ADMINISTRATOR/ FISCAL SERV DIRECTOR
10101310	Circuit Court	\$306,247	\$333,356	\$382,912	\$316,250	\$316,250	\$369,250	\$53,000	16.8%
10101360	District Court	\$3,267,799	\$3,266,004	\$3,226,970	\$3,303,500	\$3,360,500	\$3,227,500	-\$76,000	-2.3%
10101362	Dist Ct Community Correctns	\$0	\$64,540	\$435,420	\$427,358	\$426,173	\$431,110	\$3,752	0.9%
10101370	Cir Ct-Legal SelfHelp	\$69,421	\$28,711	\$27,130	\$35,780	\$23,616	\$23,616	-\$12,164	-34.0%
10101373	State Justice Instit	\$21,918	\$3,812	\$0	\$0	\$0	\$0	\$0	N/A
10101375	SJI Technical Assist	\$48,495	\$1,505	\$100,000	\$100,000	\$0	\$0	-\$100,000	-100.0%
10101480	Probate Court	\$63,245	\$61,962	\$67,300	\$62,100	\$62,850	\$65,100	\$3,000	4.8%
10101490	Circuit Ct-Juv Serv	\$188,322	\$197,493	\$205,507	\$182,164	\$188,260	\$188,260	\$6,096	3.3%
10101492	Juvenile Acc Incent.	\$10,125	\$2,263	\$0	\$0	\$0	\$0	\$0	N/A
10101660	Family Counseling Ser	\$29,055	\$29,345	\$27,150	\$25,500	\$27,000	\$27,000	\$1,500	5.9%
10101910	Fiscal Services	\$4,282,459	\$6,156,731	\$5,743,798	\$6,002,687	\$4,774,916	\$4,996,960	-\$1,005,727	-16.8%
10101920	Canvassing Board	\$0	\$0	\$0	\$0	\$1,820	\$1,820	\$1,820	N/A
10102150	County Clerk	\$550,804	\$611,961	\$924,850	\$838,630	\$765,990	\$839,990	\$1,360	0.2%
10102240	Economic Vitality Incentive	\$0	\$0	\$5,224	\$0	\$0	\$0	\$0	N/A
10102320	Crime Victims Rights	\$0	\$46,501	\$140,900	\$140,900	\$146,600	\$146,600	\$5,700	4.0%
10102450	Survey & Remonument	\$82,542	\$94,107	\$95,943	\$96,121	\$97,045	\$97,045	\$924	1.0%
10102530	County Treasurer	\$41,968,871	\$39,162,285	\$38,959,615	\$39,013,861	\$40,156,547	\$40,576,471	\$1,562,610	4.0%
10102570	Equalization	\$1,994	\$1,028	\$908	\$600	\$600	\$600	\$0	0.0%
10102571	Grand Haven Assessing	\$51,471	\$139,518	\$137,500	\$137,500	\$123,700	\$127,000	-\$10,500	-7.6%
10102590	Geographic Inform Sys	\$88,428	\$97,699	\$79,900	\$95,300	\$79,500	\$79,500	-\$15,800	-16.6%
10102610	MSU Extension	\$21,252	\$27,677	\$22,565	\$22,565	\$22,916	\$22,916	\$351	1.6%
10102620	Elections	\$23,991	\$28,013	\$23,725	\$18,775	\$114,450	\$116,770	\$97,995	521.9%
10102651	FM - Hudsonville Human Serv	\$59,242	\$67,907	\$68,768	\$68,319	\$65,253	\$67,672	-\$647	-0.9%
10102652	FM - Holland Human Serv	\$196,361	\$207,045	\$227,071	\$224,227	\$225,125	\$233,114	\$8,887	4.0%
10102653	FM - Fulton St	\$64,964	\$69,798	\$75,999	\$82,227	\$78,478	\$73,780	-\$8,447	-10.3%
10102655	FM - 12251 James	\$160,285	\$187,522	\$214,085	\$207,804	\$195,067	\$196,092	-\$11,712	-5.6%
10102658	FM - GH Hlth Fac.	\$137,619	\$139,584	\$122,047	\$149,108	\$135,899	\$0	-\$149,108	-100.0%
10102659	FM - 12263 James	\$224,620	\$240,055	\$234,581	\$263,371	\$248,671	\$282,781	\$19,410	7.4%
10102665	FM - Juv Serv CompX	\$1,444,303	\$1,485,744	\$1,563,703	\$1,557,125	\$1,530,192	\$1,537,976	-\$19,149	-1.2%
10102667	FM - Admin Annex	\$337,584	\$339,327	\$342,456	\$343,461	\$42,710	\$584,531	\$241,070	70.2%
10102668	FM - Dept of Human Serv	\$223,535	\$234,096	\$254,128	\$265,839	\$276,771	\$275,100	\$9,261	3.5%
10102669	FM - City of Holland	\$0	\$8,004	\$13,050	\$13,050	\$0	\$15,190	\$2,140	16.4%
10102670	Prosecuting Attorney	\$171,542	\$194,584	\$177,825	\$174,200	\$175,700	\$182,000	\$7,800	4.5%
10102680	Register Of Deeds	\$1,641,543	\$2,181,038	\$2,452,500	\$1,865,696	\$2,044,580	\$2,433,000	\$567,304	30.4%

**COUNTY OF OTTAWA
GENERAL FUND COMPARATIVE ANALYSIS
ACTUAL 2011 & 2012
BUDGET 2013 & 2014**

REVENUES

ORG	DEPARTMENT NAME	ACTUAL 2011	ACTUAL 2012	CURRENT	AMENDED	2014 BUDGET	2014 BUDGET	\$ CHANGE	% CHANGE
				YEAR 2013 ESTIMATED	BUDGET 2013	PROPOSED BY DEPARTMENT	PROPOSED BY ADMINISTRATOR/ FISCAL SERV DIRECTOR	2013 AMENDED TO ADMINISTRATOR/ FISCAL SERV DIRECTOR	2013 AMENDED TO ADMINISTRATOR/ FISCAL SERV DIRECTOR
10102750	Water Resources Commission	\$57,621	\$54,597	\$91,900	\$61,500	\$66,000	\$80,000	\$18,500	30.1%
10103020	Sheriff	\$238,667	\$275,253	\$299,542	\$269,360	\$239,400	\$259,400	-\$9,960	-3.7%
10103100	WEMET Operations	\$7,786	\$1,916	\$4,736	\$4,000	\$4,000	\$4,000	\$0	0.0%
10103113	COPS-Holland/Wottawa	\$46,067	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10103119	City of Coopersville	\$363,027	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10103120	City of Hudsonville	\$450,742	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10103170	Blendon/Holl/Robsn/Ze	\$31,338	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10103200	Sheriff's Training	\$15,824	\$27,497	\$20,000	\$20,000	\$20,000	\$20,000	\$0	0.0%
10103250	Central Dispatch	\$4,219,691	\$4,128,177	\$4,086,039	\$4,102,632	\$4,142,024	\$4,142,024	\$39,392	1.0%
10103310	Marine Safety	\$152,526	\$133,310	\$142,225	\$160,225	\$135,000	\$135,000	-\$25,225	-15.7%
10103510	Jail	\$688,181	\$637,145	\$670,185	\$714,421	\$496,649	\$674,649	-\$39,772	-5.6%
10104260	Emergency Services	\$40,284	\$44,400	\$49,000	\$49,000	\$41,000	\$41,000	-\$8,000	-16.3%
10104261	HLS Equipment Grant	\$195,398	\$416,351	\$95,773	\$95,773	\$0	\$0	-\$95,773	-100.0%
10104262	Solution Area Planner	\$35,757	\$40,914	\$0	\$76,567	\$0	\$0	-\$76,567	-100.0%
10104263	Haz-Mat Response Team	\$32,121	\$35,367	\$35,120	\$42,315	\$35,500	\$33,540	-\$8,775	-20.7%
10104265	Homeland Sec Equip Gt	\$24,609	\$40,441	\$262,314	\$218,322	\$0	\$67,149	-\$151,173	-69.2%
10106300	Substance Abuse	\$1,020,280	\$1,583,334	\$1,539,253	\$1,371,941	\$1,539,253	\$1,539,253	\$167,312	12.2%
10106480	Medical Examiners	\$34,032	\$37,424	\$40,300	\$32,275	\$32,275	\$37,600	\$5,325	16.5%
10106890	Dept of Veteran's Aff	\$0	\$3,000	\$3,000	\$0	\$90,000	\$3,000	\$3,000	N/A
10107210	Planning & Transp	\$0	\$91,545	\$0	\$0	\$0	\$0	\$0	N/A
10107211	Planning/Performance	\$20,595	\$2,873	\$50,000	\$100,000	\$0	\$380,200	\$280,200	280.2%
10109070	QECB Bonds-Debt Ser	\$0	\$0	\$33,000	\$0	\$173,219	\$173,219	\$173,219	N/A
10109300	Transfers In Control	\$428,585	\$7,172	\$1,170,937	\$1,170,937	\$1,125,000	\$1,125,000	-\$45,937	-3.9%
TOTAL REVENUE		\$63,841,168	\$63,269,928	\$64,946,854	\$64,523,286	\$63,846,499	\$65,933,778	\$1,410,492	2.2%

COUNTY OF OTTAWA
GENERAL FUND COMPARATIVE ANALYSIS
ACTUAL 2011 & 2012
BUDGET 2013 & 2014

EXPENDITURES

ORG	DEPARTMENT NAME	ACTUAL 2011	ACTUAL 2012	CURRENT	AMENDED	2014 BUDGET	2014 BUDGET	\$ CHANGE	% CHANGE
				YEAR 2013 ESTIMATED	BUDGET 2013	PROPOSED BY DEPARTMENT	PROPOSED BY ADMINISTRATOR/ FISCAL SERV DIRECTOR	2013 AMENDED TO ADMINISTRATOR/ FISCAL SERV DIRECTOR	2013 AMENDED TO ADMINISTRATOR/ FISCAL SERV DIRECTOR
10101010	Commissioners	\$420,590	\$452,790	\$394,972	\$427,479	\$409,561	\$436,316	\$8,837	2.1%
10101290	Tax Allocation Board	\$3,772	\$904	\$1,556	\$1,830	\$1,827	\$1,829	-\$1	-0.1%
10101310	Circuit Court	\$2,479,634	\$3,100,721	\$3,072,200	\$2,893,989	\$2,536,623	\$2,764,874	-\$129,115	-4.5%
10101360	District Court	\$5,844,543	\$5,976,948	\$6,106,999	\$6,207,753	\$6,091,852	\$6,236,074	\$28,321	0.5%
10101362	Dist Ct Community Correctns	\$0	\$219,802	\$894,308	\$886,021	\$826,662	\$855,198	-\$30,823	-3.5%
10101370	Circuit Court - Legal Self-Help Center	\$44,811	\$75,521	\$88,570	\$97,085	\$99,002	\$102,720	\$5,635	5.8%
10101373	State Justice Institute	\$23,779	\$4,111	\$0	\$0	\$0	\$0	\$0	N/A
10101375	SJI Technical Assistance	\$49,751	\$4,620	\$110,628	\$110,628	\$0	\$0	-\$110,628	-100.0%
10101380	Circuit Court Strategic Planning Initiative	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10101480	Probate Court	\$784,705	\$730,777	\$793,116	\$788,720	\$714,051	\$795,514	\$6,794	0.9%
10101490	Circuit Court - Juvenile Services	\$850,404	\$835,055	\$857,604	\$902,222	\$809,823	\$892,512	-\$9,710	-1.1%
10101492	Juvenile Accountability Block Grant	\$11,250	\$2,722	\$0	\$0	\$0	\$0	\$0	N/A
10101520	Adult Probation	\$125,705	\$212,714	\$178,263	\$183,368	\$137,522	\$125,248	-\$58,120	-31.7%
10101660	Family Counseling	\$17,573	\$11,489	\$12,000	\$19,000	\$18,495	\$18,495	-\$505	-2.7%
10101670	Jury Board	\$2,285	\$3,360	\$6,024	\$7,380	\$7,385	\$7,265	-\$115	-1.6%
10101720	Administrator	\$384,340	\$485,108	\$763,800	\$818,601	\$570,850	\$666,094	-\$152,507	-18.6%
10101910	Fiscal Services	\$1,153,576	\$1,157,151	\$1,233,196	\$1,292,643	\$1,239,545	\$1,284,896	-\$7,747	-0.6%
10101920	Canvassing Board	\$0	\$5,866	\$0	\$0	\$10,220	\$8,800	\$8,800	N/A
10102150	County Clerk	\$1,577,255	\$1,520,524	\$1,557,655	\$1,531,439	\$1,693,325	\$1,593,106	\$61,667	4.0%
10102240	EVIP Grant	\$0	\$4,614	\$610	\$0	\$0	\$0	\$0	N/A
10102320	Crime Victim's Rights	\$0	\$53,566	\$203,329	\$216,040	\$213,426	\$221,107	\$5,067	2.3%
10102330	Administrative Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10102450	Survey & Remonumentation	\$96,570	\$83,333	\$95,892	\$96,070	\$76,144	\$76,085	-\$19,985	-20.8%
10102470	Plat Board	\$819	\$1,282	\$1,029	\$1,028	\$1,378	\$1,290	\$262	25.5%
10102530	County Treasurer	\$819,803	\$723,983	\$788,428	\$794,018	\$797,691	\$817,775	\$23,757	3.0%
10102570	Equalization	\$986,832	\$905,799	\$996,365	\$1,009,437	\$977,098	\$1,018,713	\$9,276	0.9%
10102571	Grand Haven Assessing	\$46,702	\$139,120	\$108,707	\$128,611	\$120,270	\$124,823	-\$3,788	-2.9%
10102590	Geographic Information System	\$460,175	\$408,532	\$424,188	\$662,576	\$604,472	\$605,580	-\$56,996	-8.6%
10102610	MSU Extension	\$348,531	\$341,116	\$347,781	\$350,230	\$358,542	\$355,921	\$5,691	1.6%
10102620	Elections	\$81,384	\$212,523	\$108,115	\$110,361	\$357,843	\$336,411	\$226,050	204.8%
10102651	Facilities Maintce - Hudsonville Hmn Srv	\$158,986	\$185,982	\$186,448	\$184,126	\$172,732	\$182,319	-\$1,807	-1.0%
10102652	Facilities Maintce - Holland Human Serv	\$175,716	\$184,063	\$202,927	\$198,635	\$198,251	\$209,625	\$10,990	5.5%
10102653	Facilities Maintce - Fulton Street	\$58,416	\$62,032	\$67,659	\$73,346	\$69,121	\$65,440	-\$7,906	-10.8%
10102654	Facilities Maintce - Grand Haven	\$591,703	\$536,459	\$604,156	\$595,123	\$620,159	\$668,010	\$72,887	12.2%
10102655	Facilities Maintce - Holland Health Facility	\$163,917	\$187,828	\$210,527	\$206,900	\$188,738	\$192,534	-\$14,366	-6.9%
10102656	Facilities Maintce - Holland District Court	\$184,994	\$196,333	\$177,882	\$183,850	\$191,411	\$217,773	\$33,923	18.5%
10102658	Facilities Maintce - Grand Haven Health	\$64,746	\$67,575	\$72,488	\$74,771	\$60,754	\$8,663	-\$66,108	-88.4%

COUNTY OF OTTAWA
GENERAL FUND COMPARATIVE ANALYSIS
ACTUAL 2011 & 2012
BUDGET 2013 & 2014

EXPENDITURES

ORG	DEPARTMENT NAME	ACTUAL 2011	ACTUAL 2012	CURRENT	AMENDED	2014 BUDGET	2014 BUDGET	\$ CHANGE	% CHANGE
				YEAR 2013 ESTIMATED	BUDGET 2013	PROPOSED BY DEPARTMENT	PROPOSED BY ADMINISTRATOR/ FISCAL SERV DIRECTOR	2013 AMENDED TO ADMINISTRATOR/ FISCAL SERV DIRECTOR	2013 AMENDED TO ADMINISTRATOR/ FISCAL SERV DIRECTOR
10101010	Commissioners	\$420,590	\$452,790	\$394,972	\$427,479	\$409,561	\$436,316	\$8,837	2.1%
10102659	Facilities Maintce - CMH Facility	\$174,494	\$272,734	\$180,161	\$207,915	\$190,938	\$229,016	\$21,101	10.1%
10102660	Corporate Counsel	\$221,502	\$222,051	\$223,842	\$231,756	\$229,310	\$234,743	\$2,987	1.3%
10102661	Facilities Maintce - Emergency Services	\$806	\$15,900	\$42	\$0	\$0	\$0	\$0	N/A
10102662	Facilities Maintce - Coopersville	\$10,368	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10102664	Facilities Maintce - 4th & Clinton	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10102665	Facilities Maintce - Juvenile Serv Complex	\$909,122	\$994,089	\$949,180	\$940,383	\$915,669	\$923,453	-\$16,930	-1.8%
10102666	Facilities Maintce - 434 Franklin	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10102667	Facilities Maintce - Administrative Annex	\$617,164	\$655,091	\$704,072	\$803,606	\$693,282	\$746,760	-\$56,846	-7.1%
10102668	Facilities Maintce - FIA	\$265,628	\$269,885	\$291,432	\$302,209	\$317,398	\$315,482	\$13,273	4.4%
10102669	Facilities Maintce - City of Holland	\$0	\$7,852	\$9,052	\$11,913	\$11,365	\$13,833	\$1,920	16.1%
10102670	Prosecuting Attorney	\$3,198,542	\$3,402,413	\$3,462,706	\$3,495,720	\$3,574,436	\$3,473,905	-\$21,815	-0.6%
10102680	Register of Deeds	\$615,669	\$578,672	\$596,158	\$609,920	\$642,391	\$634,062	\$24,142	4.0%
10102700	Human Resources	\$500,956	\$560,504	\$532,358	\$550,817	\$584,745	\$604,658	\$53,841	9.8%
10102750	Water Resources Commission	\$631,810	\$626,459	\$699,879	\$705,649	\$698,117	\$720,438	\$14,789	2.1%
10102790	Building Authority	\$120	\$134	\$250	\$250	\$0	\$0	-\$250	-100.0%
10102800	Ottawa Soil & Water Conservation Dist.	\$20,766	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$0	0.0%
10103020	Sheriff	\$8,102,539	\$8,342,592	\$9,004,863	\$8,717,540	\$8,789,393	\$9,559,994	\$842,454	9.7%
10103100	West Mi Enforcement Team - Operations	\$595,756	\$621,863	\$659,068	\$655,428	\$680,934	\$685,740	\$30,312	4.6%
10103113	COPS Holland/West Ottawa	\$68,754	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10103119	City of Coopersville	\$363,028	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10103120	City of Hudsonville	\$450,743	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10103160	Sheriff Curb Auto Theft (SCAT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10103170	Blendon/Holland/Robinson/Zeeland (CITE)	\$64,635	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10103200	Sheriff Training	\$15,329	\$27,497	\$20,000	\$20,000	\$20,000	\$20,000	\$0	0.0%
10103250	Central Dispatch	\$4,219,747	\$4,135,375	\$4,078,889	\$4,105,010	\$4,142,175	\$4,142,175	\$37,165	0.9%
10103310	Marine Safety	\$207,342	\$229,089	\$240,937	\$241,118	\$170,881	\$233,713	-\$7,405	-3.1%
10103510	Jail	\$8,715,440	\$8,701,282	\$8,983,991	\$8,873,973	\$8,944,922	\$9,272,827	\$398,854	4.5%
10103540	Local Corrections Academy Grant	\$635	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10103550	Excelling - Corr Env Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10104260	Emergency Services	\$266,198	\$310,169	\$356,160	\$346,147	\$349,602	\$361,909	\$15,762	4.6%
10104261	HLS Grant	\$195,399	\$383,746	\$95,773	\$95,773	\$0	\$0	-\$95,773	-100.0%
10104262	Solution Area Planner Grant	\$37,515	\$38,762	\$0	\$76,567	\$0	\$0	-\$76,567	-100.0%
10104263	Haz Mat Response Team	\$56,032	\$63,243	\$70,240	\$74,328	\$81,255	\$66,359	-\$7,969	-10.7%

**COUNTY OF OTTAWA
GENERAL FUND COMPARATIVE ANALYSIS
ACTUAL 2011 & 2012
BUDGET 2013 & 2014**

EXPENDITURES

ORG	DEPARTMENT NAME	ACTUAL 2011	ACTUAL 2012	CURRENT	AMENDED	2014 BUDGET	2014 BUDGET	\$ CHANGE	% CHANGE
				YEAR 2013 ESTIMATED	BUDGET 2013	PROPOSED BY DEPARTMENT	PROPOSED BY ADMINISTRATOR/ FISCAL SERV DIRECTOR	2013 AMENDED TO ADMINISTRATOR/ FISCAL SERV DIRECTOR	2013 AMENDED TO ADMINISTRATOR/ FISCAL SERV DIRECTOR
10101010	Commissioners	\$420,590	\$452,790	\$394,972	\$427,479	\$409,561	\$436,316	\$8,837	2.1%
10104265	Homeland Security Grant	\$23,624	\$40,441	\$262,314	\$218,322	\$63,353	\$67,149	-\$151,173	-69.2%
10104300	Animal Control	\$381,978	\$301,169	\$412,232	\$525,574	\$296,944	\$491,366	-\$34,208	-6.5%
10104450	Drain Assessments	\$245,670	\$296,732	\$89,500	\$539,500	\$380,000	\$380,000	-\$159,500	-29.6%
10106039	Other Health and Welfare	\$0	\$0	\$28,750	\$29,000	\$0	\$29,000	\$0	0.0%
10106300	Substance Abuse	\$309,252	\$426,740	\$621,417	\$617,971	\$691,097	\$691,097	\$73,126	11.8%
10106480	Medical Examiners	\$284,756	\$254,953	\$281,810	\$277,703	\$261,941	\$269,161	-\$8,542	-3.1%
10106810	Veterans Burial	\$68,913	\$0	\$0	\$0	\$0	\$0	\$0	N/A
10106890	Veterans Affairs	\$54,384	\$72,985	\$75,077	\$92,325	\$97,918	\$80,998	-\$11,327	-12.3%
10107210	Planning - Transportation	\$0	\$97,485	\$0	\$0	\$0	\$0	\$0	N/A
10107211	Planning and Performance Improvement	\$618,453	\$640,462	\$786,229	\$792,431	\$1,182,666	\$1,206,012	\$413,581	52.2%
10107212	Road Salt Management	\$0	\$0	\$5,945	\$5,945	\$5,939	\$5,939	-\$6	-0.1%
10108650	Insurance	\$176,388	\$129,846	\$130,386	\$125,235	\$125,891	\$125,981	\$746	0.6%
10108900	Contingency	\$0	\$0	\$0	\$344,123	\$295,121	\$295,121	-\$49,002	-14.2%
10109010	Equipment Pool	\$0	\$0	\$0	\$95,000	\$20,000	\$20,000	-\$75,000	-78.9%
10109070	QECB Bonds - Debt Service	\$0	\$0	\$0	\$0	\$538,719	\$538,719	\$538,719	N/A
10109650	Operating Transfers Out	\$9,873,475	\$12,332,004	\$9,437,834	\$9,747,087	\$11,082,797	\$9,533,588	-\$213,499	-2.2%
TOTAL EXPENDITURES		\$60,576,199	\$64,166,545	\$63,977,969	\$65,549,518	\$66,273,972	\$66,884,208	\$1,334,690	2.0%
TOTAL REVENUE		\$63,841,168	\$63,269,928	\$64,946,854	\$64,523,286	\$63,846,499	\$65,933,778		
FUND BALANCE (USE)		\$3,264,969	-\$896,617	\$968,885	-\$1,026,232	-\$2,427,473	-\$950,430		

Assumes fund balance committed/assigned use of \$222,044: \$175,000 for aerial maps; \$51,000 from the planning reserve for an urban smart growth project; \$37,000 for 4C Initiatives, \$30,000 for the water resources study and additions to fund balance designations/reserves for elections equipment, tower rental revenues, and jail booking fees.

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 GOVERNMENTAL FUNDS

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

Friend of the Court Fund (2160) - This Fund accounts for the operations of the Friend of the Court including the Co-op Reimbursement Grant, the 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. This fund is closed as of September 30, 2012.

Other Governmental Grants (2180) - This fund was opened in 2012 and accounts for various grants, primarily judicial grants, previously reported in funds 2170 and 2941.

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.

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.

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 may be transferred 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.

Prosecuting Attorney Grants Fund (2601) - This Fund is used to account for monies granted to the County by the State for prosecution against drug offenders. The grant was moved to the General Fund effective October 1, 2012, so this fund is closed as of September 30, 2012.

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. This fund is closed effective September 30, 2012. Future grants will be recorded in fund 2630.

Sheriff Contracts (2610) - These Funds account for Federal monies granted to the townships that contract with the County to improve the long-term ability of local law enforcement agencies public safety through innovative crime prevention, including community policing. The contracts were moved to fund 2630 effective October 1, 2012, so this fund is closed as of September 30, 2012.

Sheriff Grants & Contracts (2630) – These funds account for various public safety grants and contracts for policing services with County municipalities.

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. The contracts were moved to fund 2630 effective October 1, 2012, so this fund is closed as of September 30, 2012.

COUNTY OF OTTAWA

SPECIAL REVENUE FUNDS (CONTINUED)

Workforce Investment Act Funds (2740, 2741, 2742, 2743, 2744, 2748, and 2749) - These Funds are used to account for Federal funds which 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. These funds have been rolled into fund 2745 – Michigan Works or 2746 – Community Action Agency at the end of their 2012 fiscal years.

Michigan Works (2745) and Community Action Agency (2746) - These funds account for various labor related grants (including Workforce Investment Act grants) received by the Michigan Works agency and Community Action Agency. The funds were opened in 2012 to record grants previously reported in other Workforce Investment Act Funds, the Emergency Feeding Fund (2800), the Federal Emergency Management Agency fund (2810), the Community Action Agency fund (2870) and the Weatherization fund (2890).

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. The fund has been rolled into 2746 – Community Action Agency as of October 1, 2012.

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. The fund has been rolled into 2746 – Community Action Agency as of October 1, 2012.

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. This fund also receives money from the County for a Domestic Violence Intervention Program. The grant was moved to the General Fund effective October 1, 2012, so this fund is closed as of September 30, 2012.

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. The fund has been rolled into 2746 – Community Action Agency as of October 1, 2012.

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. The fund has been rolled into 2746 – Community Action Agency as of April 1, 2012.

COUNTY OF OTTAWA

SPECIAL REVENUE FUNDS (CONTINUED)

Department of Human Services (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.

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. The grant has been moved to fund 2180 as of October 1, 2012, so the fund is closed as of September 30, 2012.

**COUNTY OF OTTAWA
2014 BUDGET SUMMARY
SPECIAL REVENUE FUNDS**

FUND NUMBER	FUND NAME	2013 PROJECTED FUND BALANCE	2014 REVENUE/ OPERATING TRANSFERS	2014 EXPENDITURES/ OPERATING TRANSFERS	2014 PROJECTED FUND BALANCE
2081	Parks and Recreation	\$3,790,794	\$3,866,469	\$4,108,885	\$3,548,378
2160	Friend of the Court		3,527,498	3,527,498	
2180	Other Governmental Grants	17,578	478,494	478,494	17,578
2210	Health	952,576	9,019,433	9,219,433	752,576
2220	Mental Health	219,697	39,672,212	39,672,212	219,697
2271	Solid Waste Clean-Up	4,224,957	36,895	304,000	3,957,852
2272	Landfill Tipping Fees	1,082,805	399,650	437,852	1,044,603
2340	Farmland Preservation	776		224	552
2430	Brownfield Redevelopment Authority	270	514	784	
2444	Infrastructure	1,792,907	21,263	125,000	1,689,170
2450	Public Improvement	3,809,107	251,406	614,421	3,446,092
2550	Homestead Property Tax	1,885	10,059	1,828	10,116
2560	Register of Deeds Technology	597,627	304,412	281,284	620,755
2570	Stabilization	9,155,838			9,155,838
2630	Sheriff Grants & Contracts	1,611	6,971,349	6,971,349	1,611
2745	Michigan Works	95,671			95,671
2746	Community Action Agency	97,284			97,284
2901	Department of Human Services	65,422	44,547	44,547	65,422
2920	Child Care - Circuit Court	1,172,093	8,501,960	8,701,960	972,093
2970	DB/DC Conversion	4,702,338	41,219		4,743,557
2980	Compensated Absences	3,479,192	103,549	27,163	3,555,578
TOTAL SPECIAL REVENUE FUNDS		\$35,260,428	\$73,250,929	\$74,516,934	\$33,994,423

DEBT SERVICE FUND

Building Authority Fund (3515 - 3517) - 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. Financing is provided by cash rental payments pursuant to lease agreements with the County of Ottawa.

CAPITAL PROJECTS FUND

Qualified Energy Conservation Bonds (4010) - This Fund was to accounts for bond proceeds and capital expenditures for upgrades to several County facilities. These include: 1) Lighting 2) Mechanical and control 3) Water conservation 4) Building envelope 5) Mechanical insulation and 6) PC power management.

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 gravesites.

**COUNTY OF OTTAWA
2014 BUDGET SUMMARY**

DEBT SERVICE FUNDS

FUND NUMBER	FUND NAME	2013 PROJECTED FUND BALANCE	2014 REVENUE/ OPERATING TRANSFERS	2014 EXPENDITURES/ OPERATING TRANSFERS	2014 PROJECTED FUND BALANCE
3515 - 3517	Ottawa County Building Authority	\$0	\$2,583,144	\$2,583,144	\$0

CAPITAL PROJECTS FUNDS

FUND NUMBER	FUND NAME	2013 PROJECTED FUND BALANCE	2014 REVENUE/ OPERATING TRANSFERS	2014 EXPENDITURES/ OPERATING TRANSFERS	2014 PROJECTED FUND BALANCE
4010	Qualified Energy Conservation Bonds	\$3,168,507	\$29,022	\$2,640,000	\$557,529

PERMANENT FUNDS

FUND NUMBER	FUND NAME	2013 PROJECTED FUND BALANCE	2014 REVENUE/ OPERATING TRANSFERS	2014 EXPENDITURES/ OPERATING TRANSFERS	2014 PROJECTED FUND BALANCE
1500	Cemetery Trust	\$5,837	\$23	\$0	\$5,860

COUNTY OF OTTAWA

PROPRIETARY FUNDS

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

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

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

Information Technology Fund (6360) - The Information Technology 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.

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

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.

COUNTY OF OTTAWA

PROPRIETARY FUNDS

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
2014 BUDGET SUMMARY
OTHER FUNDS

FUND NUMBER	FUND NAME	2013 PROJECTED RETAINED EARNINGS	2014 REVENUE/ OPERATING TRANSFERS	2014 EXPENSES/ OPERATING TRANSFERS	2014 PROJECTED RETAINED EARNINGS
5160	Delinquent Tax Revolving Fund	\$23,372,557	\$1,689,179	\$2,809,845	\$22,251,891
6360	Innovation & Technology	1,960,525	3,979,829	3,979,829	1,960,525
6450	Duplicating	673,528	104,160	82,455	695,233
6550	Telecommunications	2,939,635	548,500	831,443	2,656,692
6641	Equipment Pool	4,641,501	1,262,260	1,211,936	4,691,825
6770	Protected Self-Funded Programs	3,842,612	343,460	364,589	3,821,483
6771	Employee Insurance	1,933,023	13,062,345	13,053,865	1,941,503
6772	Protected Self-Funded Unemployment Insurance	572,752	270,327	294,213	548,866
6775	Long Term Disability Insurance	126,126	127,521	122,157	131,490
6780	Ottawa County, Michigan Insurance Authority Fund	\$17,649,091	2,050,000	1,747,250	17,951,841
6782	Protected Self-Funded Insurance - Mental Health	2,080,357	1,000	0	2,081,357
TOTAL OTHER FUNDS		<u>\$59,791,707</u>	<u>\$23,438,581</u>	<u>\$24,497,582</u>	<u>\$58,732,706</u>

COUNTY OF OTTAWA
COMPONENT UNITS BUDGET SUMMARY

FOR THE YEAR ENDED DECEMBER 31, 2014 ¹

	Ottawa County Road Commission	Ottawa County Central Dispatch Authority	Ottawa County Office of the Water Resources Commissioner	Ottawa County Public Utilities System	Ottawa County Land Bank Authority	2014 Total Component Units
Revenues:						
Intergovernmental revenues	\$28,500,000	\$4,857,850				\$33,357,850
Charges for services			\$3,945,000	\$27,000,000		30,945,000
Interest on investments	40,000	20,000	35,500	20,000		115,500
Other	140,000	75,390		50,000		265,390
Total revenues	28,680,000	4,953,240	3,980,500	27,070,000		64,683,740
Expenditures:						
Current operations:						
General government					\$1,000	1,000
Public safety		4,175,725				4,175,725
Public works	30,300,000		18,724	15,314,000		45,632,724
Capital Projects		1,960,000	4,516,300	2,000,000		8,476,300
Debt service:						
Principal			533,367	5,856,000		6,389,367
Interest and fiscal charges			154,609	4,900,000		5,054,609
Total expenditures	30,300,000	6,135,725	5,223,000	28,070,000	1,000	69,729,725
Revenues over (under) expenditures	(1,620,000)	(1,182,485)	(1,242,500)	(1,000,000)	(1,000)	(5,045,985)
Other financing sources (uses):						
General obligation bond proceeds			2,500,000			2,500,000
Total other financing sources (uses)			2,500,000			2,500,000
Revenues and other financing sources over (under) expenditures and other financing uses	(1,620,000)	(1,182,485)	1,257,500	(1,000,000)	(1,000)	(2,545,985)
Estimated fund balances, beginning of year,	9,170,301	8,715,582	781,292	8,000,000	62,000	26,729,175
Estimated fund balances, end of year	<u>\$7,550,301</u>	<u>\$7,533,097</u>	<u>\$2,038,792</u>	<u>\$7,000,000</u>	<u>\$61,000</u>	<u>\$24,183,190</u>

¹ The budget for the Ottawa County Road Commission is based on its fiscal year of September 30, 2014.

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2014

General Fund (1010)	Prior Year Actual 12/31/2012	Current Year Estimated 12/31/2013	Recommended Budget 2014
Revenues:			
Taxes	\$37,712,537	\$38,101,409	\$39,194,734
Intergovernmental Revenue	7,916,622	7,493,682	8,120,261
Charges for Services	8,337,110	13,895,230	12,792,106
Fines and Forfeits	79,085	72,300	84,200
Interest on Investments	247,952	168,165	168,160
Rental	352,601	3,101,218	3,249,046
Licenses and Permits	2,968,756	427,050	369,000
Other Revenue	505,767	512,015	609,227
Total Revenues	58,120,430	63,771,069	64,586,734
Expenditures:			
Legislative	453,693	396,528	438,145
Judicial	11,177,851	12,119,712	11,797,900
General Government	9,946,237	15,820,314	16,571,315
Public Safety	23,195,229	24,184,467	24,901,232
Public Works	296,732	89,500	380,000
Health & Welfare	754,679	1,007,054	1,070,256
Community & Economic Development	737,947	792,174	1,211,951
Other	129,846	130,386	441,102
Debt Service		0	538,719
Total Expenditures	46,692,214	54,540,135	57,350,620
Revenue Over (Under) Expenditures	11,428,216	9,230,934	7,236,114
Operating Transfers In (Out)	(12,324,834)	(8,266,897)	(8,408,588)
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(\$896,618)		
Budgeted Net Revenues (Expenditures)			(1,172,474) ²
Current Estimated Revenues Over (Under) Expenditures		964,037 ¹	
Fund Balance, Beginning of Year		20,347,872	21,311,909
Projected Fund Balance, End of Year		\$21,311,909	\$20,139,435

1 The 2013 estimate for General Fund reflects net uses of restricted/committed fund balance of \$4,848. This is comprised of \$156,000 use of committed fund balance for the Four C Initiative (see transmittal letter), the addition of \$80,000 for the portion of Convention Facility Tax required for substance abuse prevention programs not anticipated to be used in 2013, and the addition of \$40,000 to the technology reserve for revenue collected on the communications towers. The anticipated change to unassigned fund is \$969,000.

2 The budgeted change in unassigned fund balance for 2014 is a decrease of \$950,430 which is lower than the \$1 million the Board committed for the 2014 budget from 2012 revenue over expenditures. The 2014 budget also reflects the net use of \$222,000 in restricted/committed fund balance including the following: \$175,000 for an aerial fly over the for the County's GIS system, \$37,000 for the Four C initiative, \$87,000 for planning consultants and the addition of \$77,000 for ongoing projects committed by the Board.

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2014

Special Revenue	Prior Year	Current Year	Recommended
<u>Parks & Recreation (2081)</u>	Actual	Estimated	Budget
	12/31/2012	12/31/2013	2014
Revenues:			
Taxes	\$2,969,262	\$2,945,764	\$2,980,969
Intergovernmental Revenue	1,270,495	195,100	377,600
Charges for Services	427,988	698,905	446,050
Fines and Forfeits			
Interest on Investments	52,202	43,000	40,850
Rental	31,442	15,000	15,000
Licenses and Permits			
Other Revenue	66,712	23,208	6,000
Total Revenues	4,818,101	3,920,977	3,866,469
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation	4,494,793	3,995,364	4,108,885
Other			
Total Expenditures	4,494,793	3,995,364	4,108,885
Revenue Over (Under) Expenditures	323,308	(74,387)	(242,416)
Operating Transfers In (Out)			
Land Contract Issued			
Revenue & Other Sources Over (Under) Expenditures & Other Uses	\$323,308		
Budgeted Net Revenues (Expenditures)			(242,416)
Current Estimated Revenues Over (Under) Expenditures		(74,387)	
Fund Balance, Beginning of Year		3,865,181	3,790,794
Projected Fund Balance, End of Year		\$3,790,794	\$3,548,378

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. 2013 and 2014 both reflect significant fund balance use for this reason.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2014

Special Revenue	Prior Year	Current Year	Recommended
<u>Friend of the Court (2160)</u>	Actual	Estimated	Budget
	9/30/2012	9/30/2013	2014
Revenues:			
Taxes			
Intergovernmental Revenue	\$2,036,615	\$2,074,549	\$2,416,867
Charges for Services	453,139	282,977	274,625
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	2,489,754	2,357,526	2,691,492
Expenditures:			
Judicial	3,185,296	3,232,611	3,527,498
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	3,185,296	3,232,611	3,527,498
Revenue Over (Under) Expenditures	(695,542)	(875,085)	(836,006)
Operating Transfers In (Out)	695,542	875,085	836,006
Revenue & Other Sources Over (Under) Expenditures & Other Uses	-----	-----	-----
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		-----	-----
Projected Fund Balance, End of Year		None	None

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2014

Special Revenue	Prior Year	Current Year	Recommended
<u>9/30 Judicial Grants (2170)</u>	Actual	Estimated	Budget
	<u>9/30/2012</u>	<u>9/30/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue	\$309,035		
Charges for Services	46,203		
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	16,137		
Total Revenues	<u>371,375</u>		
Expenditures:			
Judicial	383,867		
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>383,867</u>		
Revenue Over (Under) Expenditures	(12,492)		
Operating Transfers In (Out)	2,405		
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>(\$10,087)</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		<u>None</u>	<u>None</u>

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2014

Special Revenue	Prior Year	Current Year	Recommended
<u>Other Governmental Grants (2180)</u>	Actual	Estimated	Budget
	<u>12/31/2012</u>	<u>12/31/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue	\$92,562	\$499,337	\$379,233
Charges for Services	10,994	45,000	45,000
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	2,250	17,496	
Total Revenues	<u>105,806</u>	<u>561,833</u>	<u>424,233</u>
Expenditures:			
Judicial	\$80,020	383,987	240,925
General Government			
Public Safety			
Public Works		157,569	157,569
Health & Welfare	17,915	65,000	80,000
Culture & Recreation			
Other			
Total Expenditures	<u>97,935</u>	<u>606,556</u>	<u>478,494</u>
Revenue Over (Under) Expenditures	7,871	(44,723)	(54,261)
Operating Transfers In (Out)	<u>9,707</u>	<u>44,723</u>	<u>54,261</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>\$17,578</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>17,578</u>	<u>17,578</u>
Projected Fund Balance, End of Year		<u>\$17,578</u>	<u>\$17,578</u>

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2014

Special Revenue	Prior Year	Current Year	Recommended
<u>Health (2210)</u>	Actual	Estimated	Budget
	<u>9/30/2012</u>	<u>9/30/2013</u>	<u>2014</u>
Revenues:			
Taxes			
Intergovernmental Revenue	\$3,881,638	\$3,812,086	\$3,681,511
Charges for Services	671,925	682,762	706,407
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits	691,093	773,840	765,155
Other Revenue	<u>197,529</u>	<u>239,326</u>	<u>206,220</u>
Total Revenues	5,442,185	5,508,014	5,359,293
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	8,620,769	9,101,237	9,219,433
Culture & Recreation			
Other			
Total Expenditures	<u>8,620,769</u>	<u>9,101,237</u>	<u>9,219,433</u>
Revenue Over (Under) Expenditures	(3,178,584)	(3,593,223)	(3,860,140)
Operating Transfers In (Out)	<u>3,178,586</u>	<u>3,593,223</u>	<u>3,660,140</u>
Revenue & Other Sources Over (Under)			
EXpenditures & Other Uses	<u>\$2</u>		
Budgeted Net Revenues (Expenditures)			(200,000)
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>952,576</u>	<u>952,576</u>
Projected Fund Balance, End of Year		<u>\$952,576</u>	<u>\$752,576</u>

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, 2014

Special Revenue	Prior Year	Current Year	Recommended
<u>Mental Health (2220)</u>	Actual	Estimated	Budget
	9/30/2012	9/30/2013	2014
Revenues:			
Taxes			
Intergovernmental Revenue	\$35,962,769	\$37,300,844	\$38,388,682
Charges for Services	358,477	381,456	403,148
Fines and Forfeits			
Interest on Investments	46,507	46,500	46,500
Rental	18,213		
Licenses and Permits			
Other Revenue	617,397	900,947	270,774
Total Revenues	37,003,363	38,629,747	39,109,104
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	37,656,706	39,416,029	39,672,212
Culture & Recreation			
Other			
Total Expenditures	37,656,706	39,416,029	39,672,212
Revenue Over (Under) Expenditures	(653,343)	(786,282)	(563,108)
Operating Transfers In (Out)	563,108	593,057	563,108
Revenue & Other Sources Over (Under) EXpenditures & Other Uses	<u>(\$90,235)</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures		(193,225)	
Fund Balance, Beginning of Year		412,922	219,697
Projected Fund Balance, End of Year		<u>\$219,697</u>	<u>\$219,697</u>

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2014

Special Revenue	Prior Year	Current Year	Recommended
<u>Solid Waste Clean - Up (2271)</u>	Actual	Estimated	Budget
Revenues:	12/31/2012	12/31/2013	2014
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	\$37,156	\$38,309	\$36,895
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>37,156</u>	<u>38,309</u>	<u>36,895</u>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works	459,075	442,000	304,000
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>459,075</u>	<u>442,000</u>	<u>304,000</u>
Revenue Over (Under) Expenditures	(421,919)	(403,691)	(267,105)
Operating Transfers In (Out)	<u>2,340,000</u>		
Revenue & Other Sources Over (Under) EXpenditures & Other Uses	<u>\$1,918,081</u>		
Budgeted Net Revenues (Expenditures)			(267,105)
Current Estimated Revenues Over (Under) Expenditures		(403,691)	
Fund Balance, Beginning of Year		<u>4,628,648</u>	<u>4,224,957</u>
Projected Fund Balance, End of Year		<u>\$4,224,957</u>	<u>\$3,957,852</u>

*The 2013 estimate reflects the completion of capital enhancements to the landfill clean-up system.
The 2014 budgeted use of fund balance is for operations.*

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2014

Special Revenue	Prior Year	Current Year	Recommended
<u>Landfill Tipping Fees (2272)</u>	Actual	Estimated	Budget
	12/31/2012	12/31/2013	2014
Revenues:			
Intergovernmental Revenue		\$25,000	\$28,000
Charges for Services	\$340,902	340,000	340,000
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	33,197	31,000	31,650
Total Revenues	374,099	396,000	399,650
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works	306,648	386,263	437,852
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	306,648	386,263	437,852
Revenue Over (Under) Expenditures	67,451	9,737	(38,202)
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under) Expenditures & Other Uses	\$67,451		
Budgeted Net Revenues (Expenditures)			(38,202)
Current Estimated Revenues Over (Under) Expenditures		9,737	
Fund Balance, Beginning of Year		1,073,068	1,082,805
Projected Fund Balance, End of Year		\$1,082,805	\$1,044,603

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2014

Special Revenue	Prior Year	Current Year	Recommended
<u>Transportation System (2320)</u>	Actual	Estimated	Budget
	9/30/2012	9/30/2013	2014
Revenues:			
Intergovernmental Revenue	\$157,569		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	157,569		
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works	157,569		
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	157,569		
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		Closed	Closed

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2014

	Prior Year	Current Year	Recommended
Special Revenue	Actual	Estimated	Budget
<u>Farmland Preservation (2340)</u>	<u>12/31/2012</u>	<u>12/31/2013</u>	<u>2014</u>
Revenues:			
Taxes			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues			
Expenditures:			
Legislative			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Community and Economic Development		\$224	\$224
Culture & Recreation			
Other			
Total Expenditures		224	224
Revenue Over (Under) Expenditures		(224)	(224)
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			(224)
Current Estimated Revenues Over (Under) Expenditures		(224)	
Fund Balance, Beginning of Year		1,000	776
Projected Fund Balance, End of Year		<u>\$776</u>	<u>\$552</u>

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2014

Special Revenue	Prior Year	Current Year	Recommended
Brownfield Redevelopment	Actual	Estimated	Budget
<u>Authority (2430)</u>	<u>12/31/2012</u>	<u>12/31/2013</u>	<u>2014</u>
Revenues:			
Taxes	\$371	\$487	\$514
Intergovernmental Revenue			
Charges for Services			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>371</u>	<u>487</u>	<u>514</u>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Community and Economic Development		1,088	784
Capital Projects			
Total Expenditures		<u>1,088</u>	<u>784</u>
Revenue Over (Under) Expenditures	371	(601)	(270)
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>\$371</u>		
Budgeted Net Revenues (Expenditures)			(270)
Current Estimated Revenues Over (Under) Expenditures		(601)	
Fund Balance, Beginning of Year		<u>871</u>	<u>270</u>
Projected Fund Balance, End of Year		<u>\$270</u>	<u>None</u>

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2014

Special Revenue	Prior Year	Current Year	Recommended
<u>Infrastructure (2444)</u>	Actual	Estimated	Budget
	<u>12/31/2012</u>	<u>12/31/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	\$31,687	\$25,503	\$21,263
Rental			
Other Revenue			
Total Revenues	<u>31,687</u>	<u>25,503</u>	<u>21,263</u>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Community and Economic Development			
Capital Projects			
Total Expenditures			
Revenue Over (Under) Expenditures	31,687	25,503	21,263
Operating Transfers In (Out)	<u>(125,000)</u>	<u>(125,000)</u>	<u>(125,000)</u>
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>(\$93,313)</u>		
Budgeted Net Revenues (Expenditures)			(103,737)
Current Estimated Revenues Over (Under) Expenditures		(99,497)	
Fund Balance, Beginning of Year		<u>1,892,404</u>	<u>1,792,907</u>
Projected Fund Balance, End of Year		<u>\$1,792,907</u>	<u>\$1,689,170</u>

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, 2014

Special Revenue	Prior Year	Current Year	Recommended
<u>Public Improvement (2450)</u>	Actual	Estimated	Budget
	12/31/2012	12/31/2013	2014
Revenues:			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	\$36,431	\$32,544	\$31,896
Rental	419,919	382,837	219,510
Licenses and Permits			
Other Revenue			
Total Revenues	456,350	415,381	251,406
Expenditures:			
Judicial			
General Government	148,436		
Public Safety			
Public Works		26,316	427,921
Health & Welfare			
Culture & Recreation			
Capital Projects			
Total Expenditures	148,436	26,316	427,921
Revenue Over (Under) Expenditures	307,914	389,065	(176,515)
Operating Transfers In (Out)	(187,900)	(187,400)	(186,500)
Revenue & Other Sources Over (Under) Expenditures & Other Uses	\$120,014		
Budgeted Net Revenues (Expenditures)			(363,015)
Current Estimated Revenues Over (Under) Expenditures		201,665	
Fund Balance, Beginning of Year		3,607,442	3,809,107
Projected Fund Balance, End of Year		\$3,809,107	\$3,446,092

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 2013 because there are no capital projects. There are three capital projects planned for 2014.

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2014

Special Revenue	Prior Year Actual 12/31/2012	Current Year Estimated 12/31/2013	Recommended Budget 2014
<u>Homestead Property Tax (2550)</u>			
Revenues:			
Taxes	\$11,049	\$6,800	\$10,000
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	604	385	59
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	11,653	7,185	10,059
Expenditures:			
Legislative			
Judicial			
General Government	23,478	5,300	1,828
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Capital Projects			
Total Expenditures	23,478	5,300	1,828
Revenue Over (Under) Expenditures	(11,825)	1,885	8,231
Operating Transfers In (Out)	(7,172)	(49,356)	
Proceeds from Capital Lease	7,000		
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(\$11,997)		
Budgeted Net Revenues (Expenditures)			8,231
Current Estimated Revenues Over (Under) Expenditures		(47,471)	
Fund Balance, Beginning of Year		49,356	1,885
Projected Fund Balance, End of Year		\$1,885	\$10,116

The fund balance is decreasing in 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, 2014

Special Revenue	Prior Year	Current Year	Recommended
Register of Deeds	Actual	Estimated	Budget
<u>Automation Fund (2560)</u>	<u>12/31/2012</u>	<u>12/31/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue			
Charges for Services	\$273,783	\$315,000	\$300,000
Fines and Forfeits			
Interest on Investments	5,091	3,973	4,412
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>\$278,874</u>	<u>318,973</u>	<u>304,412</u>
Expenditures:			
Judicial			
General Government	189,434	234,902	281,284
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>\$189,434</u>	<u>234,902</u>	<u>281,284</u>
Revenue Over (Under) Expenditures	89,440	84,071	23,128
Proceeds from Capital Lease			
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>\$89,440</u>		
Budgeted Net Revenues (Expenditures)			23,128
Current Estimated Revenues Over (Under) Expenditures		84,071	
Fund Balance, Beginning of Year		<u>513,556</u>	<u>597,627</u>
Projected Fund Balance, End of Year		<u>\$597,627</u>	<u>\$620,755</u>

In 2013 and 2014, 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, 2014

Special Revenue	Prior Year	Current Year	Recommended
<u>Stabilization (2570)</u>	Actual	Estimated	Budget
	<u>12/31/2012</u>	<u>12/31/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues			
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures			
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)	<u>\$886,165</u>		
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>\$886,165</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>9,155,838</u>	<u>9,155,838</u>
Projected Fund Balance, End of Year		<u>\$9,155,838</u>	<u>\$9,155,838</u>

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2014

Special Revenue	Prior Year	Current Year	Recommended
<u>Prosecuting Attorney Grants (2601)</u>	Actual	Estimated	Budget
	9/30/2012	9/30/2013	2014
Revenues:			
Intergovernmental Revenue	\$140,400		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	622		
Total Revenues	141,022		
Expenditures:			
Judicial			
General Government	203,742		
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	203,742		
Revenue Over (Under) Expenditures	(62,720)		
Operating Transfers In (Out)	62,720		
Revenue & Other Sources Over (Under) Expenditures & Other Uses	-		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		Closed	Closed

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2014

Special Revenue	Prior Year	Current Year	Recommended
<u>Sheriff Grant Programs (2609)</u>	Actual	Estimated	Budget
	9/30/2012	9/30/2013	2014
Revenues:			
Intergovernmental Revenue	\$716,787		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	716,787		
Expenditures:			
Judicial			
General Government			
Public Safety	715,893		
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	715,893		
Revenue Over (Under) Expenditures	894		
Operating Transfers In (Out)	(1,973)		
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(\$1,079)		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		Closed	Closed

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2014

Special Revenue	Prior Year	Current Year	Recommended
<u>Sheriff Contracts (2610)</u>	Actual	Estimated	Budget
	9/30/2012	9/30/2013	2014
Revenues:			
Intergovernmental Revenue	\$5,474,448		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	425		
Total Revenues	5,474,873		
Expenditures:			
Judicial			
General Government			
Public Safety	5,781,160		
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	5,781,160		
Revenue Over (Under) Expenditures	(306,287)		
Operating Transfers In (Out)	306,287		
Revenue & Other Sources Over (Under) Expenditures & Other Uses	-		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		Closed	Closed

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2014

Special Revenue	Prior Year	Current Year	Recommended
<u>Sheriff Grants & Contracts (2630)</u>	Actual	Estimated	Budget
	12/31/2012	12/31/2013	2014
Revenues:			
Intergovernmental Revenue	1,582,765	\$6,222,970	\$6,416,128
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	\$1,582,765	6,222,970	6,416,128
Expenditures:			
Judicial			
General Government			
Public Safety	1,665,917	\$6,758,184	\$6,971,349
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	\$1,665,917	6,758,184	6,971,349
Revenue Over (Under) Expenditures	(83,152)	(535,214)	(555,221)
Operating Transfers In (Out)	84,763	\$535,214	\$555,221
Revenue & Other Sources Over (Under) Expenditures & Other Uses	\$1,611		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		1,611	1,611
Projected Fund Balance, End of Year		\$1,611	\$1,611

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2014

	Prior Year	Current Year	Recommended
Special Revenue	Actual	Estimated	Budget
<u>Sheriff Road Patrol (2661)</u>	<u>9/30/2012</u>	<u>9/30/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue	\$171,630		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
	<hr/>	<hr/>	<hr/>
Total Revenues	171,630		
Expenditures:			
Judicial			
General Government			
Public Safety	293,286		
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
	<hr/>	<hr/>	<hr/>
Total Expenditures	293,286		
Revenue Over (Under) Expenditures	(121,656)		
Operating Transfers In (Out)	<hr/>	<hr/>	<hr/>
	121,656		
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<hr/> <hr/>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<hr/>	<hr/>
Projected Fund Balance, End of Year		<hr/> <hr/> Closed	<hr/> <hr/> Closed

County of Ottawa
Budget Summary
Budget Year Ending June 30, 2014

Special Revenue	Prior Year	Current Year	Recommended
Workforce Investment Act -	Actual	Estimated	Budget
<u>Administration (2740)</u>	<u>6/30/2012</u>	<u>6/30/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue	\$349,241		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>349,241</u>		
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	349,239		
Culture & Recreation			
Other			
Total Expenditures	<u>349,239</u>		
Revenue Over (Under) Expenditures	2		
Operating Transfers In (Out)	<u>(950)</u>		
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>(\$948)</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		<u>Closed</u>	<u>Closed</u>

County of Ottawa
Budget Summary
Budget Year Ending June 30, 2014

Special Revenue	Prior Year	Current Year	Recommended
Workforce Investment Act -	Actual	Estimated	Budget
<u>Youth (2741)</u>	<u>6/30/2012</u>	<u>6/30/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue	\$927,276		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>927,276</u>		
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	927,276		
Culture & Recreation			
Other			
Total Expenditures	<u>927,276</u>		
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u><u> </u></u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		<u><u>Closed</u></u>	<u><u>Closed</u></u>

County of Ottawa
Budget Summary
Budget Year Ending June 30, 2014

Special Revenue	Prior Year	Current Year	Recommended
Workforce Investment Act -	Actual	Estimated	Budget
<u>Adult (2742)</u>	<u>6/30/2012</u>	<u>6/30/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue	\$917,005		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>917,005</u>		
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	917,006		
Culture & Recreation			
Other			
Total Expenditures	<u>917,006</u>		
Revenue Over (Under) Expenditures	(1)		
Operating Transfers In (Out)	<u>(510)</u>		
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>(\$511)</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		<u>Closed</u>	<u>Closed</u>

County of Ottawa

Budget Summary

Budget Year Ending June 30, 2014

Special Revenue	Prior Year	Current Year	Recommended
Workforce Investment Act - 6/30 Grant Programs (2743)	Actual 6/30/2012	Estimated 6/30/2013	Budget 2014
	<hr/>	<hr/>	<hr/>
Revenues:			
Intergovernmental Revenue	\$1,400,142		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
	<hr/>	<hr/>	<hr/>
Total Revenues	1,400,142		
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	1,399,262		
Culture & Recreation			
Other			
	<hr/>	<hr/>	<hr/>
Total Expenditures	1,399,262		
Revenue Over (Under) Expenditures	880		
Operating Transfers In (Out)	(64,731)		
	<hr/>	<hr/>	<hr/>
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	(\$63,851)		
	<hr/> <hr/>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<hr/>	<hr/>
Projected Fund Balance, End of Year		<hr/> <hr/> Closed	<hr/> <hr/> Closed

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2014

Special Revenue	Prior Year	Current Year	Recommended
Workforce Investment Act -	Actual	Estimated	Budget
<u>12/31 Grant Programs (2744)</u>	<u>12/31/2012</u>	<u>12/31/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue	\$16,875		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	25		
Total Revenues	16,900		
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	47,404		
Culture & Recreation			
Other			
Total Expenditures	47,404		
Revenue Over (Under) Expenditures	(30,504)		
Operating Transfers In (Out)	(23,051)		
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	(\$53,555)		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		Closed	Closed

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2014

Special Revenue	Prior Year	Current Year	Recommended
<u>Michigan Works (2745)</u>	Actual	Estimated	Budget
	<u>12/31/2012</u>	<u>12/31/13</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue	\$2,106,946	\$8,909,476	
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	9,682	103,288	
Total Revenues	<u>2,116,628</u>	<u>9,012,764</u>	
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	2,123,533	9,012,764	
Culture & Recreation			
Other			
Total Expenditures	<u>2,123,533</u>	<u>9,012,764</u>	
Revenue Over (Under) Expenditures	(6,905)		
Operating Transfers In (Out)	<u>102,576</u>		
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u><u>\$95,671</u></u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>95,671</u>	<u>95,671</u>
Projected Fund Balance, End of Year		<u>\$95,671</u>	<u>\$95,671</u>

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, 2014

Special Revenue	Prior Year	Current Year	Recommended
<u>Community Action Agency (2746)</u>	Actual	Estimated	Budget
	<u>12/31/2012</u>	<u>12/31/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue	\$641,942	\$1,564,830	
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	46,381	116,994	
Total Revenues	<u>688,323</u>	<u>1,681,824</u>	
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	718,079	1,681,826	
Culture & Recreation			
Other			
Total Expenditures	<u>718,079</u>	<u>1,681,826</u>	
Revenue Over (Under) Expenditures	(29,756)	(2)	
Operating Transfers In (Out)	<u>127,040</u>	<u>2</u>	
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>\$97,284</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>97,284</u>	<u>97,284</u>
Projected Fund Balance, End of Year		<u>\$97,284</u>	<u>\$97,284</u>

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, 2014

Special Revenue	Prior Year	Current Year	Recommended
<u>Workforce Investment Act -</u>	Actual	Estimated	Budget
<u>9/30 Grant Programs (2748)</u>	<u>9/30/2012</u>	<u>9/30/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue	\$3,458,460		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	179,852		
Total Revenues	<u>3,638,312</u>		
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	3,656,644		
Culture & Recreation			
Other			
Total Expenditures	<u>3,656,644</u>		
Revenue Over (Under) Expenditures	(18,332)		
Operating Transfers In (Out)	<u>5,099</u>		
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>(\$13,233)</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		<u>Closed</u>	<u>Closed</u>

County of Ottawa

Budget Summary

Budget Year Ending March 31, 2014

Special Revenue	Prior Year	Current Year	Recommended
Workforce Investment Act -	Actual	Estimated	Budget
<u>3/31 Grant Programs (2749)</u>	<u>3/31/2012</u>	<u>3/31/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue	\$5,878		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	5,878		
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	5,878		
Culture & Recreation			
Other			
Total Expenditures	5,878		
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		Closed	Closed

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2014

Special Revenue	Prior Year	Current Year	Recommended
<u>Grant Programs - Pass Thru (2750)</u>	Actual 9/30/2012	Estimated 9/30/2013	Budget 2014
Revenues:			
Intergovernmental Revenue	\$156,997		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	156,997		
Expenditures:			
Judicial	18,573		
General Government			
Public Safety	138,424		
Public Works			
Health & Welfare			
Culture & Recreation			
Community and Economic Development			
Other			
Total Expenditures	156,997		
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under) Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		Closed	Closed

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2014

Special Revenue	Prior Year	Current Year	Recommended
<u>Emergency Feeding (2800)</u>	Actual	Estimated	Budget
	<u>9/30/2012</u>	<u>9/30/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue	\$315,406		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>315,406</u>		
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	289,263		
Culture & Recreation			
Other			
Total Expenditures	<u>289,263</u>		
Revenue Over (Under) Expenditures	26,143		
Operating Transfers In (Out)	<u>(37,914)</u>		
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>(\$11,771)</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		<u>Closed</u>	<u>Closed</u>

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2014

Special Revenue	Prior Year	Current Year	Recommended
Federal Emergency	Actual	Estimated	Budget
<u>Management Agency (2810)</u>	<u>9/30/2012</u>	<u>9/30/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue	\$2,805		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
	<hr/>	<hr/>	<hr/>
Total Revenues	2,805		
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	2,805		
Culture & Recreation			
Other			
	<hr/>	<hr/>	<hr/>
Total Expenditures	2,805		
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)			
	<hr/>	<hr/>	<hr/>
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses			
	<hr/> <hr/>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<hr/>	<hr/>
Projected Fund Balance, End of Year		<u>Closed</u>	<u>Closed</u>

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2014

Special Revenue	Prior Year	Current Year	Recommended
Community	Actual	Estimated	Budget
<u>Corrections Program (2850)</u>	<u>9/30/2012</u>	<u>9/30/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue	\$236,041		
Charges for Services	170,122		
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	10,416		
Total Revenues	416,579		
Expenditures:			
Judicial	916,577		
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	916,577		
Revenue Over (Under) Expenditures	(499,998)		
Operating Transfers In (Out)	393,306		
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(\$106,692)		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		Closed	Closed

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2014

Special Revenue	Prior Year	Current Year	Recommended
<u>Community Action Agency (2870)</u>	Actual	Estimated	Budget
	<u>9/30/2012</u>	<u>9/30/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue	\$406,937		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	41,561		
	<u>448,498</u>		
Total Revenues	448,498		
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	485,007		
Culture & Recreation			
Other			
	<u>485,007</u>		
Total Expenditures	485,007		
Revenue Over (Under) Expenditures	(36,509)		
Operating Transfers In (Out)	<u>(43,576)</u>		
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>(\$80,085)</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		<u>Closed</u>	<u>Closed</u>

County of Ottawa
Budget Summary
Budget Year Ending March 31, 2014

Special Revenue	Prior Year	Current Year	Recommended
<u>Weatherization (2890)</u>	Actual	Estimated	Budget
	<u>3/31/2012</u>	<u>3/31/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue	\$1,388,928		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	82,152		
Total Revenues	<u>1,471,080</u>		
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	1,456,961		
Culture & Recreation			
Other			
Total Expenditures	<u>1,456,961</u>		
Revenue Over (Under) Expenditures	14,119		
Operating Transfers In (Out)	<u>(37,233)</u>		
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u><u>(\$23,114)</u></u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		<u><u>Closed</u></u>	<u><u>Closed</u></u>

County of Ottawa

Budget Summary

Budget Year Ending September 30, 2014

Special Revenue	Prior Year	Current Year	Recommended
Department of Human	Actual	Estimated	Budget
<u>Services (2901)</u>	<u>9/30/2012</u>	<u>9/30/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue	\$165,677	\$22,140	
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>165,677</u>	<u>22,140</u>	
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	237,192	68,120	\$44,547
Culture & Recreation			
Other			
Total Expenditures	<u>237,192</u>	<u>68,120</u>	<u>44,547</u>
Revenue Over (Under) Expenditures	(71,515)	(45,980)	(44,547)
Operating Transfers In (Out)	<u>73,670</u>	<u>\$43,690</u>	<u>44,547</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>\$2,155</u>	\$44,547	
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures		(2,290)	
Fund Balance, Beginning of Year		<u>23,165</u>	<u>65,422</u>
Projected Fund Balance, End of Year		<u>\$65,422</u>	<u>\$65,422</u>

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2014

Special Revenue	Prior Year	Current Year	Recommended
Child Care-Circuit Court (2920)	Actual	Estimated	Budget
<u>Child Care-Circuit Court (2920)</u>	<u>9/30/2012</u>	<u>9/30/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue	\$3,356,492	\$3,512,981	\$3,840,445
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	826,143	843,670	829,200
Total Revenues	<u>4,182,635</u>	<u>4,356,651</u>	<u>4,669,645</u>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	7,774,006	8,069,493	8,701,960
Culture & Recreation			
Other			
Total Expenditures	<u>7,774,006</u>	<u>8,069,493</u>	<u>8,701,960</u>
Revenue Over (Under) Expenditures	(3,591,371)	(3,712,842)	(4,032,315)
Operating Transfers In (Out)	<u>3,591,371</u>	<u>3,712,842</u>	<u>3,832,315</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u> </u>	<u> </u>	<u> </u>
Budgeted Net Revenues (Expenditures)			(200,000)
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>1,172,093</u>	<u>1,172,093</u>
Projected Fund Balance, End of Year		<u>\$1,172,093</u>	<u>\$972,093</u>

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, 2014

Special Revenue	Prior Year Actual	Current Year Estimated	Recommended Budget
<u>Child Care-Social Services (2921)</u>	<u>9/30/2012</u>	<u>9/30/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue	\$128		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>128</u>		
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	256		
Culture & Recreation			
Other			
Total Expenditures	<u>256</u>		
Revenue Over (Under) Expenditures	(128)		
Operating Transfers In (Out)	<u>128</u>		
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u><u> </u></u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		<u>Closed</u>	<u>Closed</u>

County of Ottawa

Budget Summary

Budget Year Ending September 30, 2014

	Prior Year Actual 9/30/2012	Current Year Estimated 9/30/2013	Recommended Budget 2014
Special Revenue			
<u>Veteran's Trust (2941)</u>			
Revenues:			
Intergovernmental Revenue	\$71,725		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	25		
Total Revenues	71,750		
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	71,725		
Culture & Recreation			
Other			
Total Expenditures	71,725		
Revenue Over (Under) Expenditures	25		
Operating Transfers In (Out)	(25)		
Revenue & Other Sources Over (Under) Expenditures & Other Uses	0		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		Closed	Closed

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2014

	Prior Year Actual 12/31/2012	Current Year Estimated 12/31/2013	Recommended Budget 2014
Special Revenue			
<u>DB/DC Conversion (2970)</u>			
Revenues:			
Taxes			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	\$47,958	\$40,870	\$41,219
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	47,958	40,870	41,219
Expenditures:			
Legislative			
Judicial			
General Government	10,000		
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	10,000		
Revenue Over (Under) Expenditures	37,958	40,870	41,219
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under) Expenditures & Other Uses	\$37,958		
Budgeted Net Revenues (Expenditures)			41,219
Current Estimated Revenues Over (Under) Expenditures		40,870	
Fund Balance, Beginning of Year		4,661,468	4,702,338
Projected Fund Balance, End of Year		\$4,702,338	\$4,743,557

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, 2014

Special Revenue	Prior Year	Current Year	Recommended
<u>Compensated Absences (2980)</u>	Actual	Estimated	Budget
	<u>12/31/2012</u>	<u>12/31/2013</u>	<u>2014</u>
Revenues:			
Taxes			
Intergovernmental Revenue			
Charges for Services	\$68,220	\$63,684	\$73,354
Fines and Forfeits			
Interest on Investments	35,269	29,793	30,195
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>103,489</u>	<u>93,477</u>	<u>103,549</u>
Expenditures:			
Legislative			
Judicial			
General Government	102,613	59,560	27,163
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>102,613</u>	<u>59,560</u>	<u>27,163</u>
Revenue Over (Under) Expenditures	876	33,917	76,386
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>\$876</u>		
Budgeted Net Revenues (Expenditures)			76,386
Current Estimated Revenues Over (Under) Expenditures		33,917	
Fund Balance, Beginning of Year		<u>3,445,275</u>	<u>3,479,192</u>
Projected Fund Balance, End of Year		<u><u>\$3,479,192</u></u>	<u><u>\$3,555,578</u></u>

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, 2014

Debt Service	Prior Year	Current Year	Recommended
Ottawa County Building	Actual	Estimated	Budget
<u>Authority (3515 - 3517)</u>	<u>12/31/2012</u>	<u>12/31/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental	\$1,822,460	\$1,816,144	\$1,821,644
Licenses and Permits			
Other Revenue			
Total Revenues	<u>1,822,460</u>	<u>1,816,144</u>	<u>1,821,644</u>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Debt Service	<u>2,585,360</u>	<u>2,578,644</u>	<u>2,583,144</u>
Total Expenditures	<u>2,585,360</u>	<u>2,578,644</u>	<u>2,583,144</u>
Revenue Over (Under) Expenditures	(762,900)	(762,500)	(761,500)
Operating Transfers In (Out)	<u>762,900</u>	<u>762,500</u>	<u>761,500</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u> </u>	<u> </u>
Projected Fund Balance, End of Year		<u>None</u>	<u>None</u>

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2014

Capital Projects	Prior Year	Current Year	Recommended
Qualified Energy	Actual	Estimated	Budget
<u>Conservation Bonds (4010)</u>	<u>12/31/2012</u>	<u>12/31/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue			
Interest on Investments		\$9,610	\$29,022
Rental			
Other Revenue			
Total Revenues		9,610	29,022
Expenditures:			
Capital Projects		2,346,103	2,640,000
Total Expenditures		2,346,103	2,640,000
Revenue Over (Under) Expenditures		(2,336,493)	(2,610,978)
Premium on Bonds Issued			
Bond Proceeds		5,505,000	
Revenue & Other Sources Over (Under) Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			(2,610,978)
Current Estimated Revenues Over (Under) Expenditures		3,168,507	
Fund Balance, Beginning of Year			3,168,507
Projected Fund Balance, End of Year		<u>\$3,168,507</u>	<u>\$557,529</u>

Bond proceeds not spent at 12/31/13 will be carried over to the 2014 budget year.

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2014

Permanent Fund	Prior Year	Current Year	Recommended
<u>Cemetery Trust (1500)</u>	Actual	Estimated	Budget
	<u>12/31/2012</u>	<u>12/31/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	\$44	\$23	\$23
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	44	23	23
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Total Expenditures			
Revenue Over (Under) Expenditures	44	23	23
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	\$44		
Budgeted Net Revenues (Expenditures)			23
Current Estimated Revenues Over (Under) Expenditures		23	
Fund Balance, Beginning of Year		5,814	5,837
Projected Fund Balance, End of Year		\$5,837	\$5,860

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>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Taxable Value Assumption	3.0%	2.5%	3.0%	3.0%	3.0%

The slight decrease in 2016 reflects 2012 legislation which provides exemptions for most industrial and commercial personal property beginning December 31, 2015. Although the County anticipates a substantial reduction in revenue from personal property taxes, the County believes much of the lost revenue will be reimbursed by the State. Methods of partial reimbursement of lost revenue were included in the package of bills, and revisions to the methods of reimbursement are currently in the works.

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. However, the County has reached an agreement with the State of Michigan regarding reimbursements for the expedited Survey and Remonumentation program. The County anticipates \$180,000 per year for 10 years beginning in 2015.

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. Housing of out of County prisoners has been decreased by approximately \$240,000 per year. The collections through 2014 are higher due to an agreement the County has with Kalamazoo County to house some of their prisoners. The County anticipates this to end near the end of 2014.

Investment Income – Since Investment Income depends in part on the investment environment, it is difficult to make projections. For all but the Ottawa County, Michigan, Insurance Authority

(blended component unit), the County is limited in the types of investments it may purchase under Public Act 20 of 1943. Most of the County's portfolio is comprised of certificates of deposit and treasuries. The County anticipates return rates to remain quite low.

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 transfers to assist in balancing the 2014 General Fund budget. 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 2.6% to 3.1% per year.

Since 2010, several departments agreed to keep certain positions vacant to assist in balancing the budget. These positions have not been included in the 2014 budget nor the five year projections, and no new positions have been added to the projections. In addition, the 2014 budget reflects approximately \$365,000 in vacancy savings, and these are also reflected in the projections.

Fringe Benefits – Certain fringe benefits, the largest being social security tax and retirement contributions, are based on salaries. Based on salary projections, these fringe benefits are also projected to increase by 2.6% to 3.1% 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 2015 – 2019.

Other fringe benefits for health, dental and optical insurance are not based on salaries. The County is estimating a 10% increase per year for health insurance. The increased is based on conversations with the County's insurance consultant. The County assumes an 8% increase per year for dental insurance and a 5% increase per year for optical insurance. 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 projections include estimated savings in connection with the Qualified Energy Conservation bond project. Specifically, the County anticipates savings of approximately \$185,000 - \$210,000 per year. Adjustments have also 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)

Friend of the Court (2160)

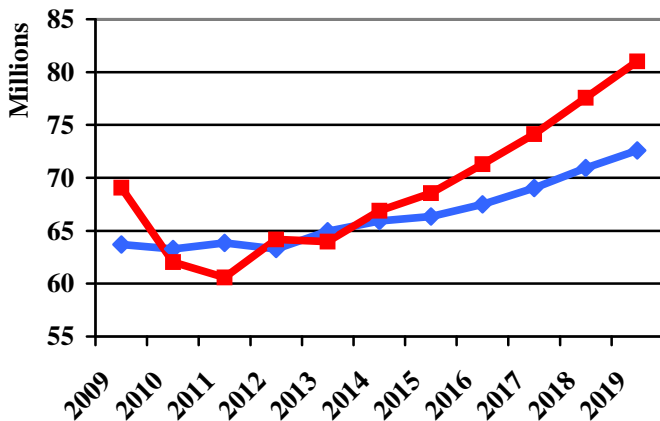
Child Care (2920)

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 2015 – 2019.

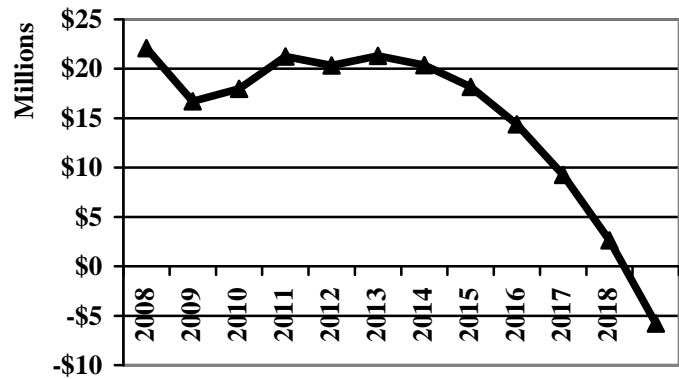
Results

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 \$5.8 million, and total fund balance shows a deficit by 2019 if revenue and expenditure assumptions prove true and no additional changes are made to operations. These results are much better than last year’s projections which indicated a deficit of \$10.9 million by 2018. 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**

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2014 Budgeted	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
			Projected change in State Revenue Sharing:			0.0%	0.0%	0.0%	0.0%	0.0%
			Projected change in taxable value:			3.0%	2.5%	3.0%	3.0%	3.0%
Revenues:										
Taxes	\$39,169,886	\$38,175,450	\$37,712,537	\$38,101,409	\$39,194,734	\$40,483,016	\$41,436,925	\$42,656,400	\$43,934,565	\$45,251,046
Intergovernmental	\$4,741,105	\$10,238,891	\$7,916,620	\$7,493,682	\$8,120,261	\$7,974,502	\$7,976,305	\$7,976,332	\$7,974,859	\$7,972,372
Charges for services	\$9,340,046	\$9,895,843	\$13,479,437	\$13,895,230	\$12,792,106	\$12,810,501	\$13,087,582	\$13,370,983	\$13,660,835	\$13,957,315
Fines & Forfeits	\$1,051,277	\$1,094,561	\$79,085	\$72,300	\$84,200	\$85,714	\$87,258	\$88,833	\$90,440	\$92,079
Interest on investments	\$367,273	\$307,310	\$247,952	\$168,165	\$168,160	\$274,400	\$330,400	\$372,800	\$525,440	\$566,000
Rental income	\$2,916,852	\$2,846,765	\$2,968,758	\$3,101,218	\$3,249,046	\$2,813,119	\$2,567,350	\$2,647,140	\$2,734,823	\$2,830,760
Licenses & permits	\$222,794	\$370,595	\$352,601	\$427,050	\$369,000	\$366,580	\$361,447	\$361,202	\$354,927	\$352,669
Other	\$569,966	\$483,168	\$505,767	\$512,015	\$609,227	\$446,629	\$553,176	\$458,907	\$567,770	\$471,807
Operating transfer in	\$4,904,581	\$428,585	\$7,172	\$1,170,937	\$1,125,000	\$1,125,000	\$1,125,000	\$1,125,000	\$1,125,000	\$1,125,000
Fund balance reserve use	\$0	\$0	\$0	\$4,848	\$222,044	-\$27,894	-\$27,894	-\$27,894	-\$27,894	-\$27,894
Total Revenue	\$63,283,780	\$63,841,168	\$63,269,928	\$64,946,854	\$65,933,778	\$66,351,567	\$67,497,549	\$69,029,704	\$70,940,764	\$72,591,154
% change over prior year	-0.60%	0.90%	-0.90%	2.70%	1.50%	0.60%	1.70%	2.30%	2.80%	2.30%
Expenditures:										
Salaries	\$21,167,653	\$20,883,245	\$20,827,533	\$21,588,035	\$22,191,166	\$22,767,702	\$23,359,227	\$24,024,489	\$24,708,710	\$25,474,162
Fringe benefits	\$10,122,778	\$9,009,549	\$8,876,822	\$10,180,651	\$10,809,130	\$11,775,916	\$12,845,353	\$14,043,036	\$15,370,080	\$16,858,840
Supplies	\$2,276,665	\$2,107,471	\$2,303,475	\$2,317,258	\$2,324,541	\$2,230,575	\$2,408,766	\$2,320,629	\$2,503,292	\$2,414,319
Other services & chg	\$18,251,124	\$18,479,117	\$19,643,240	\$20,439,391	\$21,191,943	\$20,869,907	\$21,180,693	\$21,629,726	\$22,196,289	\$22,704,428
Contingency	\$0	\$0	\$0	\$0	\$295,121	\$296,378	\$315,782	\$324,589	\$337,801	\$351,682
Debt service	\$0	\$0	\$0	\$0	\$538,719	\$533,915	\$530,057	\$523,926	\$515,957	\$506,366
Capital outlay	\$23,856	\$223,342	\$183,477	\$14,800	\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers	\$10,175,164	\$9,873,475	\$12,332,004	\$9,437,834	\$9,533,588	\$10,082,299	\$10,645,547	\$11,272,055	\$11,948,022	\$12,693,092
Total Expenditures	\$62,017,240	\$60,576,199	\$64,166,552	\$63,977,969	\$66,884,208	\$68,556,692	\$71,285,425	\$74,138,449	\$77,580,151	\$81,002,890
% change over prior year	-10.20%	-2.30%	5.90%	-0.30%	4.50%	2.50%	4.00%	4.00%	4.60%	4.40%
Revenue over (under) expenditures	\$1,266,540	\$3,264,969	-\$896,624	\$968,885	-\$950,430	-\$2,205,125	-\$3,787,876	-\$5,108,745	-\$6,639,387	-\$8,411,736
Unassigned Fund Balance	\$9,656,964	\$10,596,305	\$12,023,072	\$12,987,109	\$11,814,635	\$9,637,404	\$5,877,422	\$796,571	-\$5,814,922	-\$14,198,763
Total Fund Balance	\$17,979,501	\$21,244,490	\$20,347,872	\$21,316,757	\$20,366,327	\$18,161,202	\$14,373,326	\$9,264,581	\$2,625,194	-\$5,786,541

Note: Assumes the following levies: 2014 = 3.6 mills, 2015 = 3.6 mills, 2016= 3.6 mills, 2017 = 3.6 mills, 2018 = 3.6 mills, and 2019 = 3.6 mills

Note: Assumes health care costs increase by 10% per year for 2015 - 2019.

Assumes none of the positions temporarily suspended with the 2014 budget are filled.

Assumes annual COLA and step increases as follows: 2014 = 2.60%, 2015= 2.60%, 2016 = 2.85%, 2017 = 2.85%, and 2018 = 3.10%.

Assumes contingency of .5% of prior year expenditures.

Assumes transfers of \$625,000/yr from the Delinquent Tax Revolving fund (DTRF) and \$500,000/yr from the Insurance Authority.

Assumes inmate phone commissions stay in the General Fund through 2019 and the reassignment of rent of \$300,000 per year from the Public Improvement Fund continues through 2019.

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 \$304,000 - \$337,000 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	\$4,628,648	\$4,224,957	\$3,957,852	\$3,668,681
Revenues:											
Interest on Investments	\$335,869	\$443,448	\$274,840	\$41,269	\$41,126	\$30,602	\$37,156	\$38,309	\$36,895	\$34,829	\$37,787
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	\$2,377,156	\$38,309	\$36,895	\$34,829	\$37,787
Expenditures:											
Landfill Clean-up	\$131,613	\$130,388	\$141,225	\$282,919	\$394,400	\$344,970	\$418,468	\$330,000	\$304,000	\$324,000	\$304,000
Transfer Out	\$0	\$0	\$2,500,000	\$0	\$0	\$0					
Capital Expenditures	\$149,106	\$178,968	\$1,704,090	\$195,582	\$56,541	\$56,685	\$40,607	\$112,000		\$0	\$0
Total Expenditures	\$280,719	\$309,356	\$4,345,315	\$478,501	\$450,941	\$401,655	\$459,075	\$442,000	\$304,000	\$324,000	\$304,000
Projected Ending Fund Balance	\$7,865,050	\$7,999,142	\$3,928,667	\$3,491,435	\$3,081,620	\$2,710,567	\$4,628,648	\$4,224,957	\$3,957,852	\$3,668,681	\$3,402,469
	PROJECTIONS 										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Beginning Fund Balance	\$3,402,469	\$3,118,277	\$2,854,191	\$2,570,150	\$2,305,987	\$2,025,801	\$1,766,369	\$1,484,762	\$1,196,125	\$899,105	\$591,362
Revenues:											
Interest on Investments	\$39,809	\$39,914	\$39,959	\$39,837	\$43,814	\$44,568	\$42,393	\$38,604	\$33,492	\$26,074	\$17,741
Other Revenue											
Total Revenue	\$39,809	\$39,914	\$39,959	\$39,837	\$43,814	\$44,568	\$42,393	\$38,604	\$33,492	\$26,074	\$17,741
Expenditures:											
Landfill Clean-up	\$324,000	\$304,000	\$324,000	\$304,000	\$324,000	\$304,000	\$324,000	\$327,240	\$330,512	\$333,817	\$337,155
Capital Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$324,000	\$304,000	\$324,000	\$304,000	\$324,000	\$304,000	\$324,000	\$327,240	\$330,512	\$333,817	\$337,155
Projected Ending Fund Balance	\$3,118,277	\$2,854,191	\$2,570,150	\$2,305,987	\$2,025,801	\$1,766,369	\$1,484,762	\$1,196,125	\$899,105	\$591,362	\$271,948

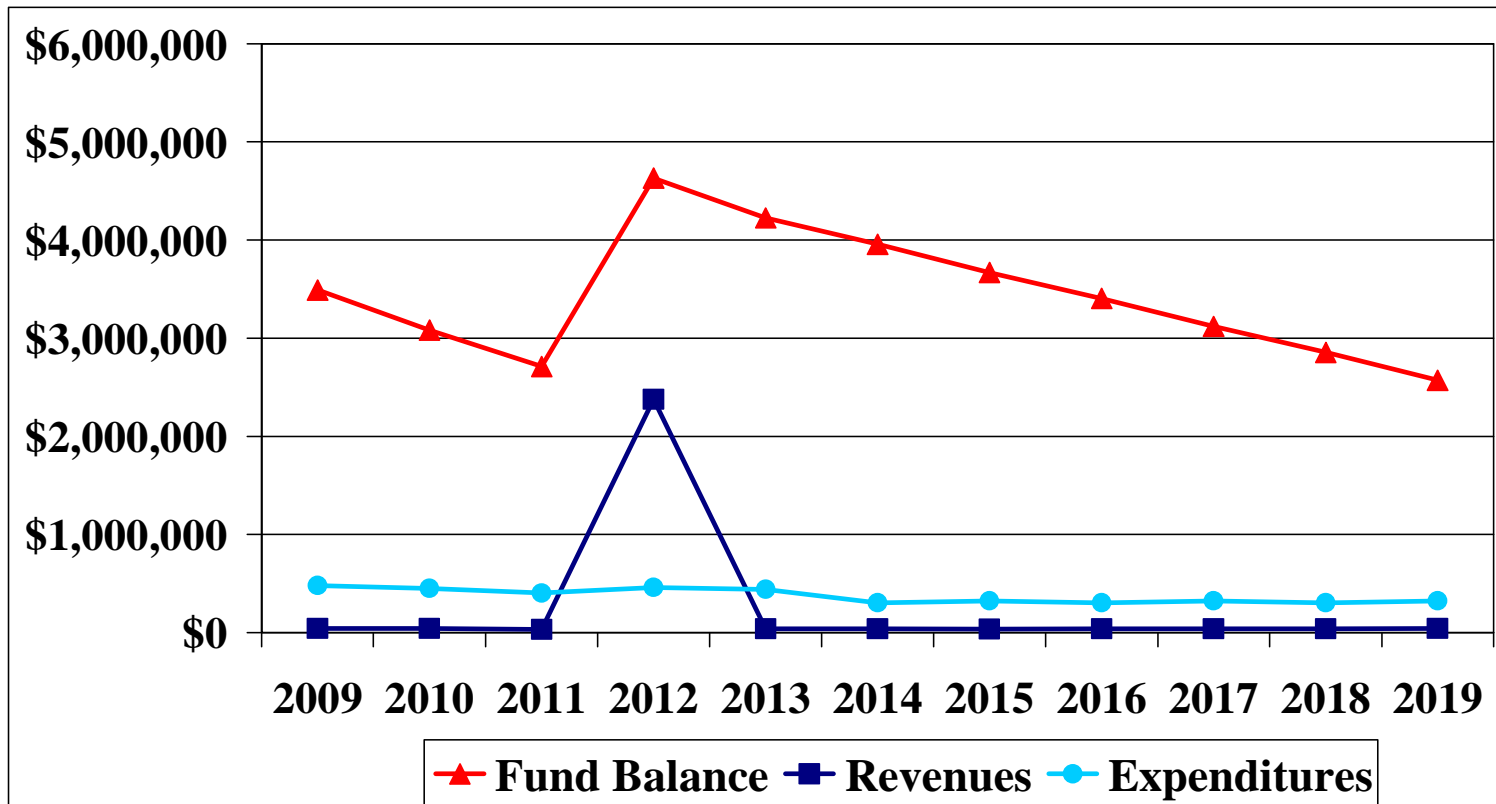
Assumes an annual interest rate of .86% - 3.30%.

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 may need 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.

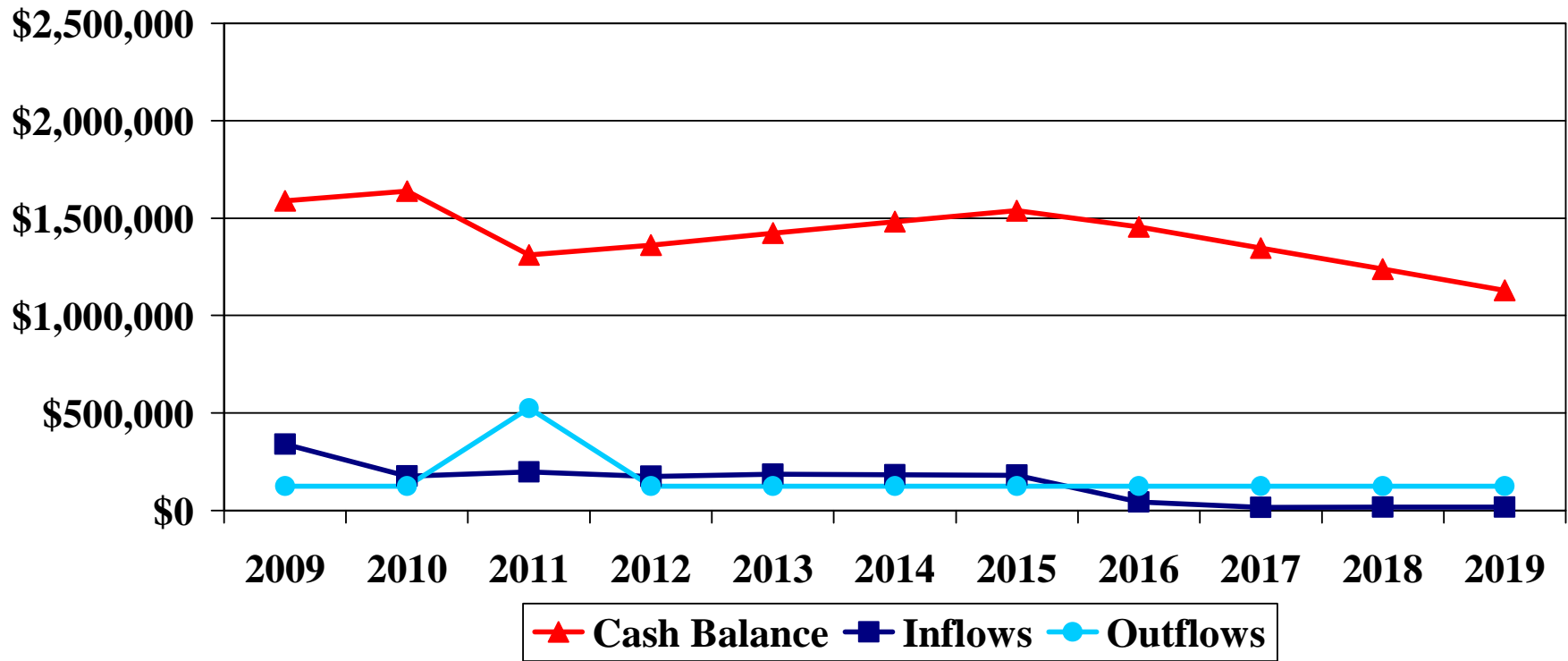
	2006	2007	2008	2009	2010	2011	2012	ESTIMATED 2013	BUDGET 2014	PROJECTIONS 2015	PROJECTIONS 2016
Beginning Cash Balance	\$1,442,605	\$712,501	\$1,109,115	\$1,373,164	\$1,588,212	\$1,638,980	\$1,311,353	\$1,361,526	\$1,423,551	\$1,482,332	\$1,538,075
Inflows:											
Loan Repayments	\$322,197	\$349,866	\$335,901	\$288,280	\$158,842	\$177,189	\$158,842	\$177,189	\$168,016	\$168,016	\$28,968
Interest on Investments <i>1</i>	\$47,699	\$46,748	\$53,148	\$51,768	\$16,926	\$20,184	\$16,331	\$9,836	\$15,765	\$12,727	\$13,522
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	\$175,173	\$187,025	\$183,781	\$180,743	\$42,490
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	\$0	\$0	\$0	\$0	\$0	\$400,000	\$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	\$1,361,526	\$1,423,551	\$1,482,332	\$1,538,075	\$1,455,565

PROJECTIONS

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Beginning Cash Balance	\$1,455,565	\$1,346,334	\$1,238,066	\$1,129,995	\$1,022,008	\$914,184	\$808,209	\$702,924	\$596,926	\$489,784	\$381,048
Inflows:											
Loan Repayments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest on Investments <i>1</i>	\$15,769	\$16,732	\$16,929	\$17,013	\$17,176	\$19,025	\$19,715	\$19,002	\$17,858	\$16,264	\$13,728
Operating Transfers - General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Inflows	\$15,769	\$16,732	\$16,929	\$17,013	\$17,176	\$19,025	\$19,715	\$19,002	\$17,858	\$16,264	\$13,728
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	\$1,346,334	\$1,238,066	\$1,129,995	\$1,022,008	\$914,184	\$808,209	\$702,924	\$596,926	\$489,784	\$381,048	\$269,776

1 Assumes an annual interest rate of .86% to 3.0%.

Infrastructure



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

	2006	2007	2008	2009	2010	2011	2012	ESTIMATED 2013	BUDGET 2014	PROJECTIONS 2015	PROJECTIONS 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	\$3,607,441	\$3,809,107	\$3,446,092	\$3,665,878
Revenues:											
Interest on Investments	\$231,670	\$346,122	\$328,830	\$38,765	\$39,217	\$35,059	\$36,431	\$32,544	\$31,896	\$30,326	\$37,759
12251 James Street Building	\$215,916	\$215,919	\$130,138	\$45,626	\$43,200	\$43,058	\$43,319	\$43,266	\$43,266	\$42,885	\$42,885
Coopersville Building	\$26,736	\$26,736	\$26,736	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DHS Building ²	\$465,627	\$459,825	\$452,606	\$473,989	\$451,324	\$483,997	\$475,773	\$475,773	\$475,773	\$423,441	\$414,972
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	\$45,913	\$45,914	\$45,914	\$45,914
Other Revenue	\$67,415	\$72,906	\$71,756	\$99,808	\$104,155	\$105,165	\$128,656	\$148,690	\$156,539	\$156,539	\$156,539
Rent Diverted to General Fund	\$0	\$0	\$0	\$0	(\$300,000)	(\$300,000)	(\$300,000)	(\$357,060)	(\$528,238)	(\$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	\$456,349	\$415,382	\$251,406	\$425,361	\$424,325
Expenditures											
Building & Improvement	\$70,510	\$125,636	\$56,538	\$195,928	\$0	\$23,690	\$145,618	\$0	\$425,000	\$0	\$0
Debt Service - GH/WO	\$0	\$325	\$187,713	\$187,200	\$186,900	\$187,700	\$187,900	\$187,400	\$186,500	\$190,575	\$188,825
Operating Transf Out GH/WO	\$68,161	\$0	\$1,266,618	\$3,917,388	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other / Consultants	\$406,499	\$5,515	\$0	\$8,411	\$5,385	\$4,136	\$2,818	\$26,316	\$2,921	\$15,000	\$15,000
Total Expenditures	\$545,170	\$131,476	\$1,510,869	\$4,308,927	\$192,285	\$215,526	\$336,336	\$213,716	\$614,421	\$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	\$3,607,441	\$3,809,107	\$3,446,092	\$3,665,878	\$3,886,378

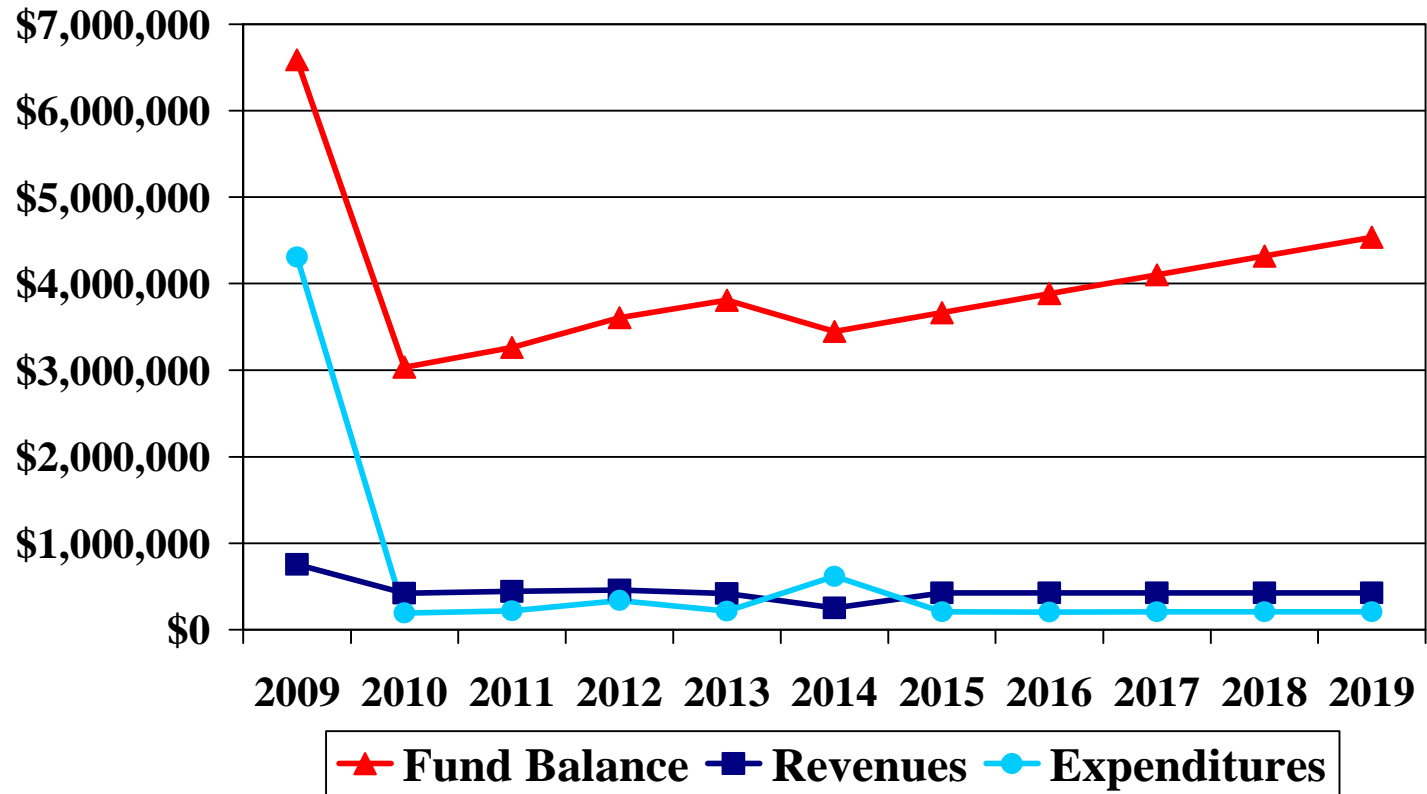
PROJECTIONS

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Beginning Fund Balance	\$3,886,378	\$4,104,491	\$4,321,662	\$4,538,628	\$5,060,804	\$5,551,967	\$6,060,636	\$6,583,050	\$7,125,035	\$7,691,301	\$8,273,454
Revenues:											
Interest on Investments	\$45,471	\$52,537	\$60,503	\$70,349	\$96,155	\$122,143	\$145,455	\$171,159	\$199,501	\$223,048	\$248,204
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
DHS Building ²	\$406,673	\$398,540	\$390,569	\$382,758	\$375,103	\$367,601	\$360,249	\$353,044	\$345,983	\$339,063	\$332,282
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)	(\$300,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$156,539	\$156,539	\$156,539	\$156,539	\$156,539	\$156,539	\$156,539	\$156,539	\$156,539	\$156,539	\$156,539
Total Revenues	\$423,738	\$422,671	\$422,666	\$724,701	\$696,938	\$715,432	\$729,102	\$746,920	\$768,201	\$784,828	\$803,203
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	\$4,104,491	\$4,321,662	\$4,538,628	\$5,060,804	\$5,551,967	\$6,060,636	\$6,583,050	\$7,125,035	\$7,691,301	\$8,273,454	\$8,872,807

1 Interest is estimated at .86% to 3.0% annually. Does not reflect future lease payments for the Spring Lake tower which will be constructed in 2014.

2 The lease agreement between the County and the Department of Human Services expires in 2014. This schedule assumes a payment structure similar to the current contract.

Public Improvement

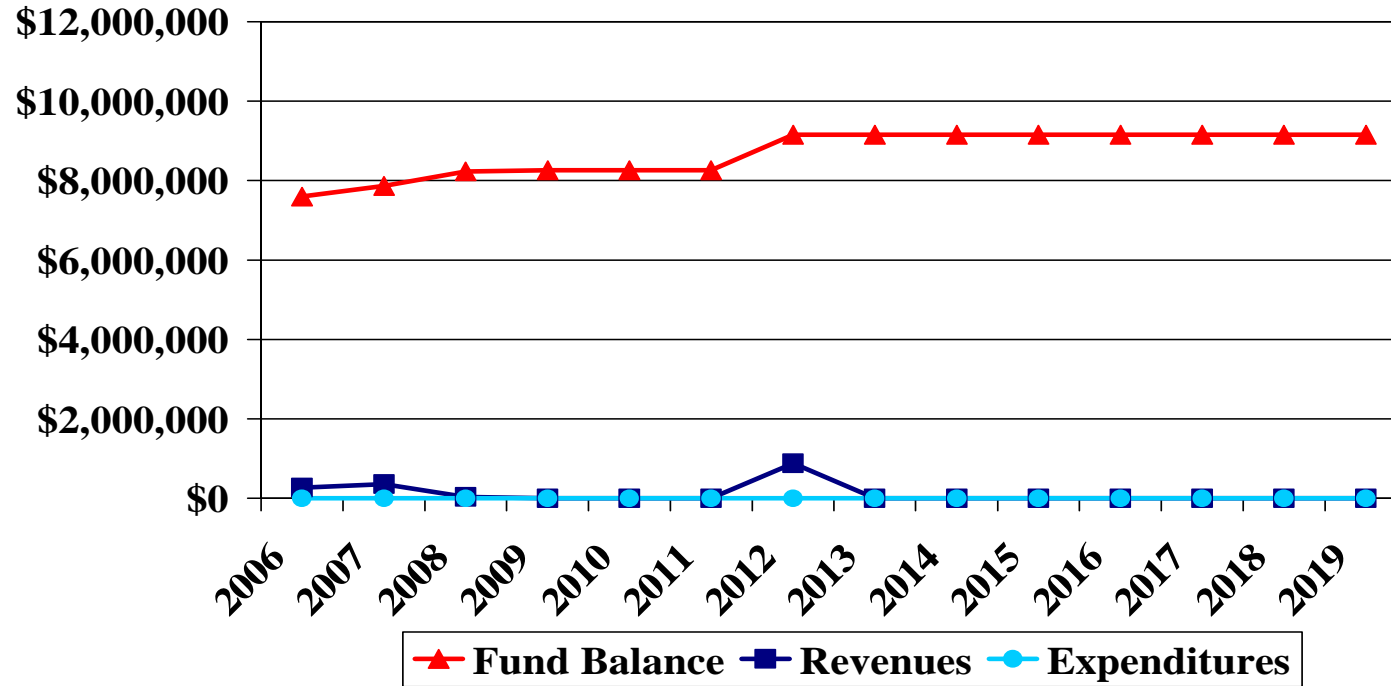


County of Ottawa Financing Tools Stabilization Fund (2570) History/Projections

	2006	2007	2008	2009	2010	2011	2012	ESTIMATED 2013	BUDGET 2014	PROJECTIONS 2015	2016
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 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
PROJECTIONS											
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
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 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 .86% - 3.3% per year
This financing tool is currently fully funded as of 12/31/12.

Stabilization



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

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>ESTIMATED</u> <u>2013</u>	<u>BUDGET</u> <u>2014</u>	<u>PROJECTIONS</u> <u>2015</u>	<u>2016</u>
Beginning Fund Balance	\$24,343,239	\$24,236,439	\$24,406,620	\$24,562,184	\$24,727,299	\$24,271,796	\$24,023,477	\$24,009,201	\$23,372,557	\$22,251,891	\$20,780,652
Revenues:											
Operating Revenue	\$1,149,927	\$1,519,704	\$1,917,109	\$2,225,825	\$1,853,450	\$1,827,646	\$1,788,556	\$1,263,273	\$1,227,644	\$1,025,256	\$979,835
Forfeiture Revenue	\$141,926	\$192,211	\$284,488	\$569,925	\$260,332	\$479,577	\$273,321	\$771,935	\$306,735	\$144,565	\$130,826
Nonoperating Revenue	\$844,786	\$999,816	\$706,196	\$156,383	\$200,078	\$159,838	\$162,500	\$137,600	\$154,800	\$160,765	\$174,015
Total Revenue	\$2,136,639	\$2,711,731	\$2,907,793	\$2,952,133	\$2,313,860	\$2,467,061	\$2,224,377	\$2,172,808	\$1,689,179	\$1,330,586	\$1,284,676
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	\$187,636	\$133,075	\$214,001	\$207,581	\$197,202
Transfer to General/Other Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$2,051,017	\$2,051,377	\$1,970,844	\$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	\$2,238,653	\$2,809,452	\$2,809,845	\$2,801,825	\$2,790,196
Ending Fund Balance	\$24,236,439	\$24,406,620	\$24,562,184	\$24,727,299	\$24,271,796	\$24,023,477	\$24,009,201	\$23,372,557	\$22,251,891	\$20,780,652	\$19,275,132

PROJECTIONS



	<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	\$19,275,132	\$17,777,197	\$17,511,508	\$17,242,658	\$17,010,364	\$16,812,082	\$16,672,983	\$16,576,398	\$16,505,358	\$16,445,997	\$16,994,142
Revenues:											
Operating Revenue	\$979,988	\$991,223	\$986,954	\$984,540	\$991,470	\$1,029,917	\$1,043,038	\$1,043,913	\$1,036,376	\$1,033,664	\$1,040,941
Forfeiture Revenue	\$134,473	\$136,909	\$125,818	\$149,683	\$136,909	\$134,176	\$144,850	\$144,850	\$140,611	\$143,417	\$143,650
Nonoperating Revenue	\$181,994	\$179,080	\$191,716	\$208,464	\$250,801	\$284,057	\$301,314	\$323,671	\$346,150	\$357,224	\$385,427
Total Revenue	\$1,296,455	\$1,307,212	\$1,304,488	\$1,342,687	\$1,379,180	\$1,448,150	\$1,489,202	\$1,512,434	\$1,523,137	\$1,534,305	\$1,570,018
Expenses:											
Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Forfeiture Expenses	\$201,146	\$203,157	\$201,125	\$201,125	\$203,136	\$213,293	\$213,293	\$213,293	\$211,160	\$211,160	\$213,272
Transfer to General/Other Funds	\$625,000	\$625,000	\$625,000	\$625,000	\$625,000	\$625,000	\$625,000	\$625,000	\$625,000	\$625,000	\$625,000
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	\$2,794,390	\$1,572,901	\$1,573,338	\$1,574,981	\$1,577,462	\$1,587,249	\$1,585,787	\$1,583,474	\$1,582,498	\$986,160	\$988,272
Ending Fund Balance	\$17,777,197	\$17,511,508	\$17,242,658	\$17,010,364	\$16,812,082	\$16,672,983	\$16,576,398	\$16,505,358	\$16,445,997	\$16,994,142	\$17,575,888

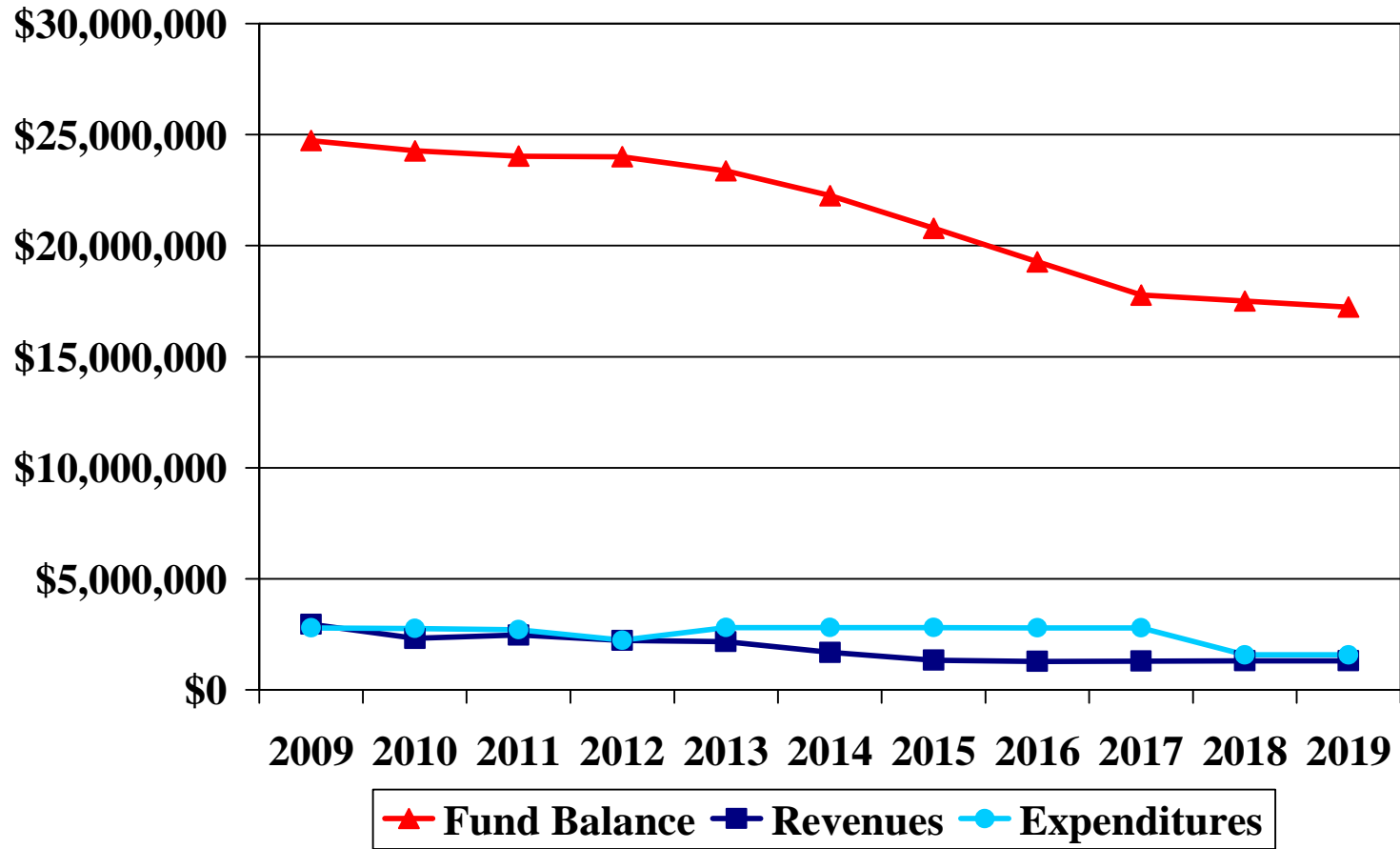
Long term projections for this fund are difficult to determine due to the overall economic volatility. Collection rates as well as the total delinquency have been changing from prior year averages. These projections reflect changes in the annual delinquency of -5% to +5%.

Interest for 2014 thru 2027 ranges from .86% 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, with one of the larger payments ending in 2025.

Delinquent Tax Revolving Fund

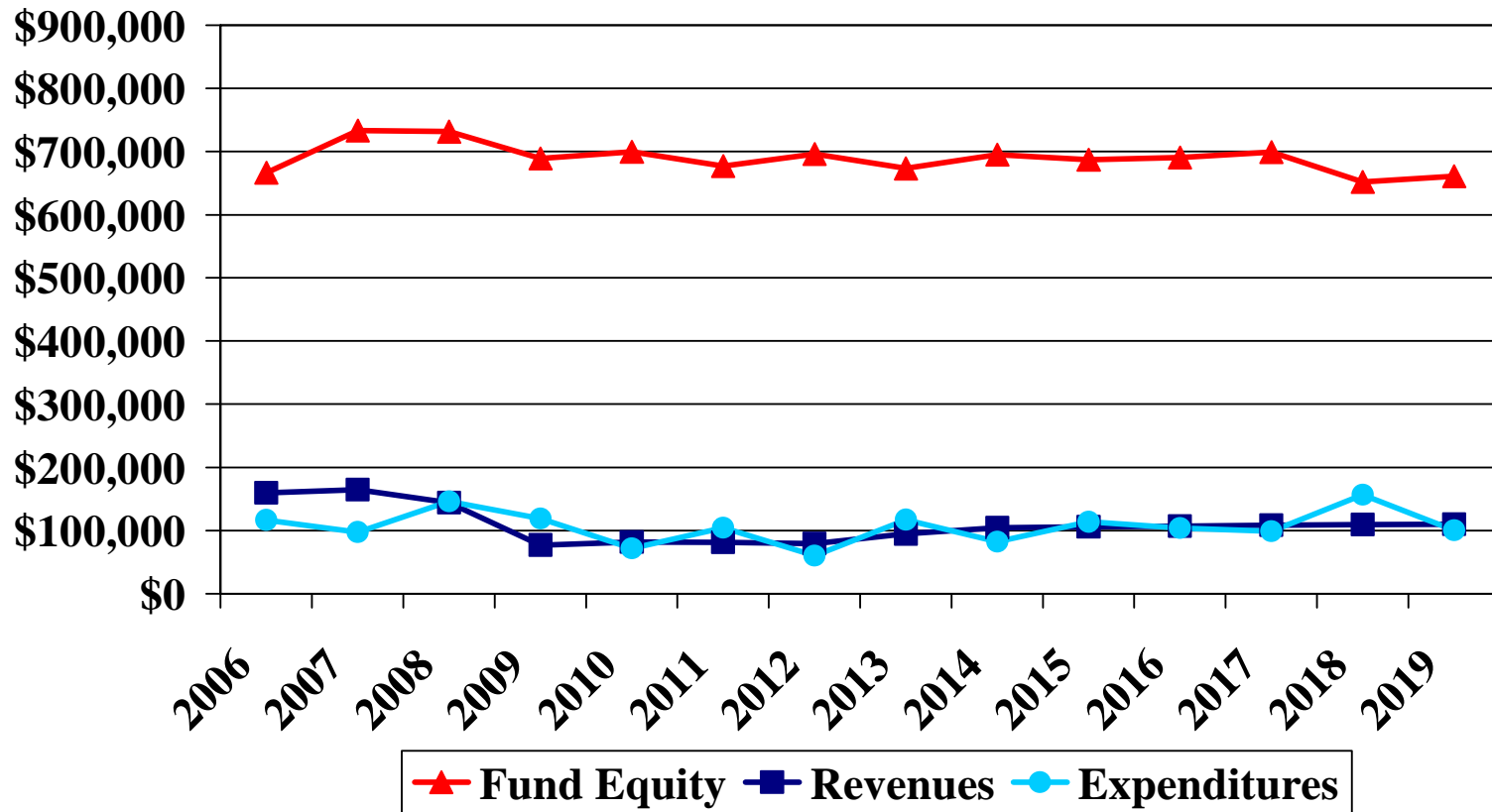


**County of Ottawa
Financing Tools
Duplicating Fund (6450)
History/Projections**


	2006	2007	2008	2009	2010	2011	2012	ESTIMATED 2013	BUDGET 2014	PROJECTIONS 2015	2016
Beginning Fund Equity	\$623,065	\$666,476	\$733,656	\$731,485	\$689,195	\$699,565	\$676,961	\$696,089	\$673,528	\$695,233	\$687,241
Revenues:											
Operating Revenue	\$135,334	\$128,483	\$115,034	\$70,429	\$73,807	\$76,660	\$73,266	\$89,150	\$99,400	\$99,649	\$99,898
Nonoperating Revenue	\$24,398	\$36,071	\$28,937	\$6,236	\$7,992	\$4,802	\$6,158	\$5,176	\$4,760	\$6,118	\$7,079
Operating Transfers in	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$159,732	\$164,554	\$143,971	\$76,665	\$81,799	\$81,462	\$79,424	\$94,326	\$104,160	\$105,767	\$106,977
Expenses:											
Operating Expenses	\$116,321	\$97,374	\$146,142	\$118,955	\$71,429	\$104,066	\$60,296	\$116,887	\$82,455	\$113,759	\$104,031
Operating Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$116,321	\$97,374	\$146,142	\$118,955	\$71,429	\$104,066	\$60,296	\$116,887	\$82,455	\$113,759	\$104,031
Ending Fund Equity	\$666,476	\$733,656	\$731,485	\$689,195	\$699,565	\$676,961	\$696,089	\$673,528	\$695,233	\$687,241	\$690,186
	PROJECTIONS										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Beginning Fund Equity	\$690,186	\$699,407	\$651,873	\$661,046	\$669,562	\$678,716	\$688,180	\$637,265	\$642,573	\$647,154	\$650,286
Revenues:											
Operating Revenue	\$100,148	\$100,398	\$100,649	\$100,901	\$101,153	\$101,406	\$101,660	\$101,914	\$102,169	\$102,424	\$102,680
Nonoperating Revenue	\$8,075	\$8,952	\$9,126	\$10,246	\$12,722	\$14,932	\$16,516	\$16,569	\$17,992	\$18,767	\$19,509
Operating Transfers in	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$108,223	\$109,350	\$109,775	\$111,147	\$113,875	\$116,338	\$118,176	\$118,483	\$120,161	\$121,191	\$122,189
Expenses:											
Operating Expenses	\$99,002	\$156,885	\$100,602	\$102,631	\$104,721	\$106,874	\$169,091	\$113,175	\$115,581	\$118,059	\$120,612
Operating Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$99,002	\$156,885	\$100,602	\$102,631	\$104,721	\$106,874	\$169,091	\$113,175	\$115,581	\$118,059	\$120,612
Ending Fund Equity	\$699,407	\$651,873	\$661,046	\$669,562	\$678,716	\$688,180	\$637,265	\$642,573	\$647,154	\$650,286	\$651,863

Note: Chargeback rates to departments have been reduced to bring fund equity down.
Assumes an annual interest rate of .86% - 3.0%.

Duplicating

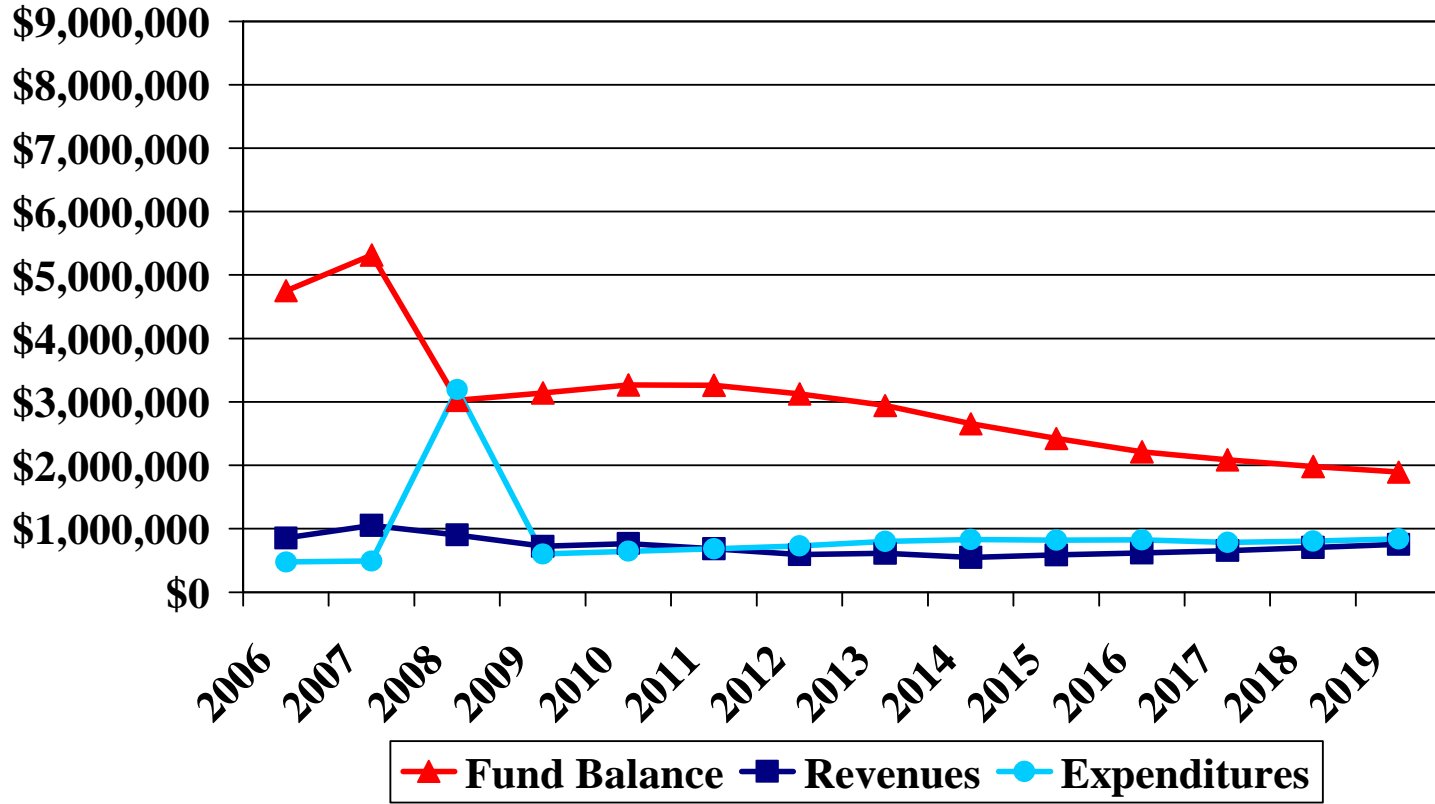


**County of Ottawa
Financing Tools
Telecommunications (6550)
History/Projections**

								ESTIMATED	BUDGET	PROJECTIONS	
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Beginning Fund Equity	\$4,379,802	\$4,754,622	\$5,316,040	\$3,022,401	\$3,141,580	\$3,266,146	\$3,264,002	\$3,127,473	\$2,939,635	\$2,656,692	\$2,423,601
Revenues:											
Operating Revenue *	\$687,552	\$806,909	\$705,878	\$705,109	\$735,570	\$657,313	\$581,328	\$592,000	\$624,000	\$660,355	\$689,837
Nonoperating Revenue	\$165,254	\$246,288	\$195,984	\$17,257	\$33,413	\$27,417	\$10,775	\$19,000	\$16,500	\$19,135	\$20,550
Diverted Phone Comm.	\$0	\$0	\$0	\$0				\$0	(\$92,000)	(\$92,000)	(\$92,000)
Total Revenue	\$852,806	\$1,053,197	\$901,862	\$722,366	\$768,983	\$684,730	\$592,103	\$611,000	\$548,500	\$587,490	\$618,387
Expenses:											
Operating Expenses	\$477,986	\$491,779	\$445,501	\$453,187	\$494,417	\$536,874	\$578,632	\$648,838	\$681,443	\$670,581	\$676,099
Debt Service - GH/WO	\$0	\$0	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Operating Transfers Out	\$0	\$0	\$2,600,000	\$0		\$0	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$477,986	\$491,779	\$3,195,501	\$603,187	\$644,417	\$686,874	\$728,632	\$798,838	\$831,443	\$820,581	\$826,099
Ending Fund Equity	\$4,754,622	\$5,316,040	\$3,022,401	\$3,141,580	\$3,266,146	\$3,264,002	\$3,127,473	\$2,939,635	\$2,656,692	\$2,423,601	\$2,215,889
PROJECTIONS											
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Beginning Fund Equity	\$2,215,889	\$2,085,277	\$1,982,157	\$1,891,732	\$1,899,067	\$1,899,293	\$1,917,436	\$1,897,760	\$1,880,837	\$1,866,563	\$1,853,399
Revenues:											
Operating Revenue	\$727,963	\$773,863	\$820,747	\$844,088	\$847,178	\$863,303	\$839,235	\$856,906	\$875,107	\$893,854	\$913,163
Nonoperating Revenue	\$21,500	\$21,870	\$22,564	\$24,504	\$30,300	\$35,324	\$38,426	\$41,078	\$43,727	\$44,837	\$45,971
Diverted Phone Comm.	(\$92,000)	(\$92,000)	(\$92,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$657,463	\$703,733	\$751,311	\$868,592	\$877,478	\$898,627	\$877,661	\$897,984	\$918,834	\$938,691	\$959,134
Expenses:											
Operating Expenses	\$638,075	\$656,852	\$691,736	\$711,257	\$727,251	\$730,485	\$747,337	\$764,907	\$783,108	\$801,855	\$821,164
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	\$788,075	\$806,852	\$841,736	\$861,257	\$877,251	\$880,485	\$897,337	\$914,907	\$933,108	\$951,855	\$971,164
Ending Fund Equity	\$2,085,277	\$1,982,157	\$1,891,732	\$1,899,067	\$1,899,293	\$1,917,436	\$1,897,760	\$1,880,837	\$1,866,563	\$1,853,399	\$1,841,369

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

Telecommunications



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

	2006	2007	2008	2009	2010	2011	2012	ESTIMATED 2013	BUDGET 2014	PROJECTIONS 2015	2016
Beginning Fund Equity	\$5,641,538	\$5,552,615	\$5,803,262	\$4,538,679	\$4,636,445	\$4,576,201	\$4,585,492	\$4,581,789	\$4,641,501	\$4,691,825	\$4,725,458
Revenues:											
Operating Revenue	\$1,009,952	\$1,256,930	\$1,332,918	\$1,247,288	\$1,020,730	\$740,699	\$619,455	\$877,282	\$1,207,623	\$1,276,820	\$1,207,154
Nonoperating Revenue	(\$87,469)	\$131,688	\$138,977	\$87,434	\$33,309	\$83,332	\$79,136	\$52,391	\$54,637	\$58,427	\$61,158
Operating Transfers in	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$922,483	\$1,388,618	\$1,471,895	\$1,334,722	\$1,054,039	\$824,031	\$698,591	\$929,673	\$1,262,260	\$1,335,247	\$1,268,312
Expenses:											
Operating Expenses	\$1,011,406	\$1,137,971	\$1,236,478	\$1,236,956	\$1,114,283	\$814,740	\$702,294	\$869,961	\$1,211,936	\$1,301,614	\$1,233,058
Operating Transfers Out	\$0	\$0	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$1,011,406	\$1,137,971	\$2,736,478	\$1,236,956	\$1,114,283	\$814,740	\$702,294	\$869,961	\$1,211,936	\$1,301,614	\$1,233,058
Ending Fund Equity	\$5,552,615	\$5,803,262	\$4,538,679	\$4,636,445	\$4,576,201	\$4,585,492	\$4,581,789	\$4,641,501	\$4,691,825	\$4,725,458	\$4,760,712

PROJECTIONS



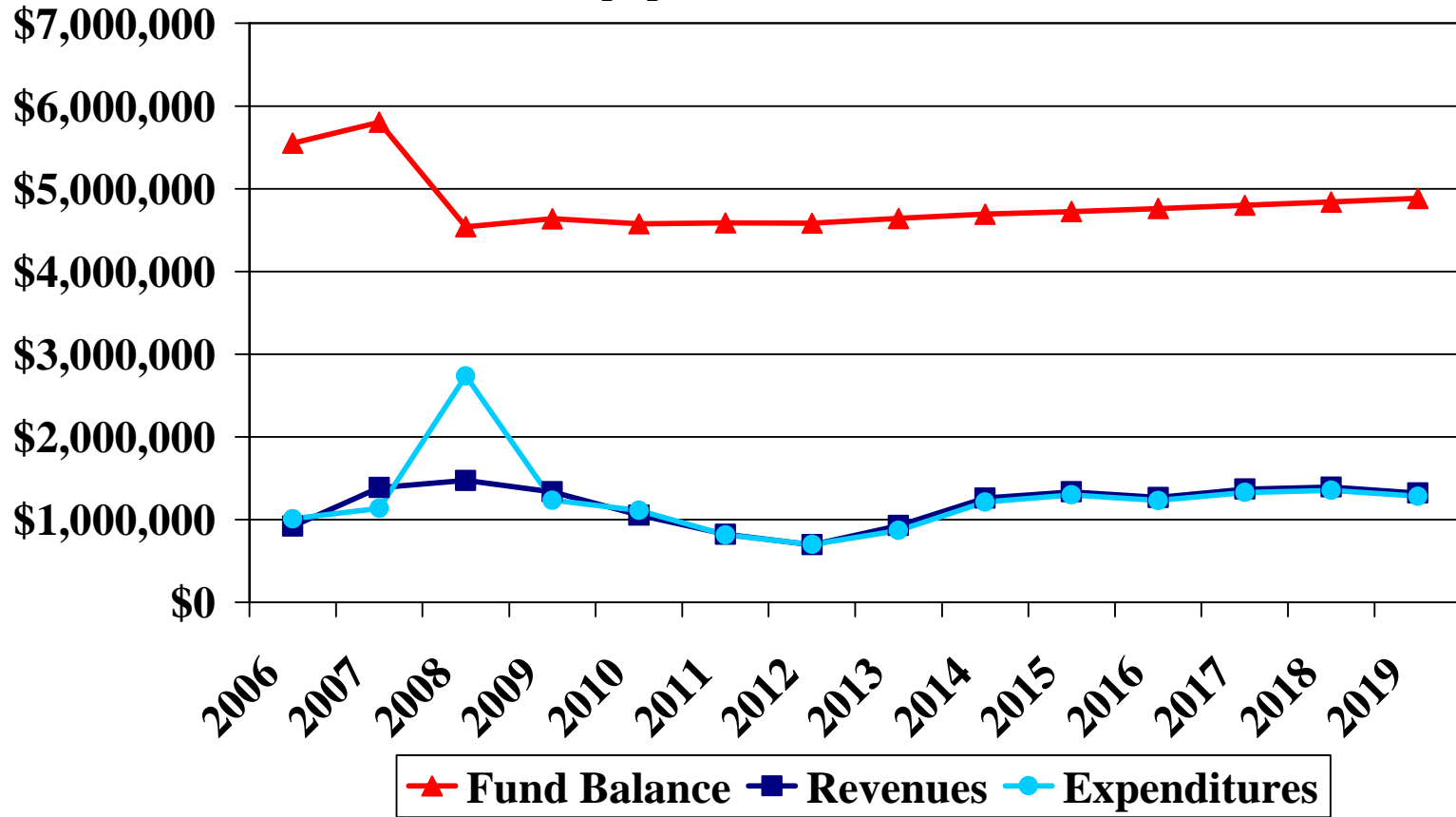
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Beginning Fund Equity	\$4,760,712	\$4,798,560	\$4,839,101	\$4,881,715	\$4,926,330	\$4,976,281	\$5,030,250	\$5,086,541	\$5,145,332	\$5,206,744	\$5,269,189
Revenues:											
Operating Revenue	\$1,303,227	\$1,326,557	\$1,251,467	\$1,208,076	\$1,211,833	\$1,183,110	\$1,181,465	\$1,190,476	\$1,195,193	\$1,195,617	\$1,196,047
Nonoperating Revenue	\$64,900	\$68,781	\$72,083	\$75,356	\$82,007	\$87,386	\$91,116	\$95,072	\$99,199	\$101,790	\$104,409
Operating Transfers in	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$1,368,127	\$1,395,338	\$1,323,550	\$1,283,432	\$1,293,840	\$1,270,496	\$1,272,581	\$1,285,548	\$1,294,392	\$1,297,407	\$1,300,456
Expenses:											
Operating Expenses	\$1,330,279	\$1,354,797	\$1,280,936	\$1,238,817	\$1,243,889	\$1,216,527	\$1,216,290	\$1,226,757	\$1,232,980	\$1,234,962	\$1,237,003
Operating Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$1,330,279	\$1,354,797	\$1,280,936	\$1,238,817	\$1,243,889	\$1,216,527	\$1,216,290	\$1,226,757	\$1,232,980	\$1,234,962	\$1,237,003
Ending Fund Equity	\$4,798,560	\$4,839,101	\$4,881,715	\$4,926,330	\$4,976,281	\$5,030,250	\$5,086,541	\$5,145,332	\$5,206,744	\$5,269,189	\$5,332,642

Assumes equipment is replaced based existing patterns. Technology changes are difficult to predict.

10/2/2013 14:32

I:\f\2012 budget\6641hist.xls

Equipment Pool



**County of Ottawa
2014 Personnel Requests**

Recommended

10/2/13 2:40 PM

Permanent, Benefitted Positions

Department	Control #	Fund/Dept #	Description	Personnel Costs	Equipment Costs	Comments
Friend of the Court	6	21601410	Family Services Coordinator/Custody	\$71,962	\$24,500	Partial Grant Funding
Information Technology	8	63602280	Business Analyst II	\$82,252	\$1,500	Plante Moran Study
Information Technology	9	63602280	Network Administrator II	\$82,252	\$1,500	Plante Moran Study
Friend of the Court	16	21601410	.5 Attorney Referee	\$45,817		Partial Grant Funding
Planning & Performance Improvement	27	10107211	.5 Purchase Development Rights Specialist	\$34,967		
Sheriff	23	10103020	Road Patrol Deputy (4 Positions)	\$286,496	\$14,540	Replaces some temp emp & OT (not reflected in cost)
Friend of the Court	7	21601440	FOC Warrant Officer	\$90,621	\$20,971	Partial Grant Funding (approximately \$73,650)
Total Permanent Positions Approved				\$694,367	\$63,011	

Temporary, Unbenefitted Positions

Health	2	22106043	Dental Health Coordinator - Addtl 3.85 hrs/wk	\$3,188		Additional 3.85 hours/wk
Probate Court	3	10101480	Bailiff	\$192		Estimating 2 days/yr
County Clerk/Register of Deeds	11	25602680	Temporary Part time - Manpower Services	\$19,400		
Parks & Recreation	17	20817510	Naturalist Guides / wage increase	\$14,995		Increase of 971 hours and 50 cents/hr
Parks & Recreation	18	20817510	Gatekeeper - Macatawa Greenspace	\$5,424		11.2 hours/wk - Macatawa Greenspace
Parks & Recreation	19	20817510	Volunteer Outreach Coordinator	\$15,607		
Total Temporary Position Requests				\$58,806	\$0	
Total Recommended				\$753,173	\$63,011	

Not Recommended

Department	Control #	Fund/Dept #	Description	Personnel Costs	Equipment Costs	Comments
Planning & Performance Improvement	1	10107211	Research & Evaluation Analyst	\$75,019		
Probate Court	4	10101480	.5 Probate Court Clerk	\$25,996		
*Treasurer	5	10102530	.6 Clerk Technician	\$18,645	\$2,400	
County Clerk/Register of Deeds	12	10102680	Abstract Index Clerk	\$52,840		Reinstatement of position on loan to District Court
District Court	13	10101360	District Court Clerk I to District Court Clerk II (reclass)	\$5,158		
District Court	14	10101360	District Court Clerk I	\$40,260		Permanently transfer 2nd ROD position on loan to DC
District Court	15	10101360	District Court Collections Clerk	\$56,019		
Facilities Maintenance	20	10102654	4.2 FTE Cleaners (21 hours/week, 8 positions)	\$128,320	\$4,000	4 @GH Courthouse; 4@ Fillmore-replace contract workers
*Fiscal Services	21	10101910	Purchasing Manager	\$84,558	\$4,000	
*Fiscal Services	22	10101910	Grant Administrator	\$87,093	\$4,000	
Total Permanent Positions Not Recommended				\$573,908	\$14,400	

County of Ottawa
2014 Equipment Requests

Not Recommended
Recommended

10/2/13 5:27 PM

Fund	Dept	Account	Qty	Description	Est Cost	Budget Cost
1010	GF Circuit Court - 10101310	10101310 739000	1	Small Network Printer - black & white	\$260.00	\$260.00
1010	GF Circuit Court - 10101310	10101310 739000	13	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$9,100.00	\$9,100.00
1010	GF Circuit Court - 10101310	10101310 739000	5	22" LCD Monitor - Widescreen	\$800.00	\$800.00
1010	GF Circuit Court - 10101310	10101310 739000	1	Small Network Color Printer	\$400.00	\$400.00
1010	GF Circuit Court - 10101310	10101310 739000	4	Network Laser Printer -black & white	\$3,200.00	\$3,200.00
1010	GF Circuit Court - 10101310	10101310 739000	1	FAX - MULTI FUNCTION COPIER	\$1,000.00	\$1,000.00
1010	GF Circuit Court - 10101310	10101310 739000	7	Microsoft Word License	\$875.00	\$875.00
1010	GF Circuit Court - 10101310	10101310 739000	7	Docking Station - Used to replace desktop PCs with a laptop solution	\$1,015.00	\$1,051.00
1010	GF Circuit Court - 10101310	10101310 739000	7	Laptop Case	\$140.00	\$140.00
1010	GF Circuit Court - 10101310	10101310 739000	7	Microsoft Office Standard License	\$1,764.00	\$1,764.00
1010	GF Circuit Court - 10101310	10101310 739000	7	Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$5,775.00	\$5,775.00
1010	GF District Court - 10101360	10101360 739000	1	Small Onbase Scanner - Replaces current Fujitsu scanners	\$1,000.00	\$1,000.00
1010	GF District Court - 10101360	10101360 739000	1	Desktop Scanner - Not intended for Onbase imaging	\$250.00	\$250.00
1010	GF District Court - 10101360	10101360 739000	1	Small Onbase Scanner - Replaces current Fujitsu scanners	\$1,000.00	\$1,000.00
1010	GF District Court - 10101360	10101360 739000	1	2 channel TrueSound acoustic echo canceling card for Courtroom B in Holla	\$2,250.00	\$2,250.00
1010	GF District Court - 10101360	10101360 739000	1	wired lecturn microphone	\$2,500.00	\$2,500.00
1010	GF District Court - 10101360	10101360 739000	16	22" LCD Monitor - Widescreen	\$2,560.00	\$2,560.00
1010	GF District Court - 10101360	10101360 739000	2	Network Laser Printer with duplexing	\$2,000.00	\$2,000.00
1010	GF District Court - 10101360	10101360 739000	2	Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$1,650.00	\$1,650.00
1010	GF District Court - 10101360	10101360 739000	3	Signature Pad	\$900.00	\$900.00
1010	GF District Court - 10101360	10101360 739000	10	Signature Pad	\$3,000.00	\$3,000.00
1010	GF District Court - 10101360	10101360 739000	5	Small Network Color Printer	\$2,000.00	\$2,000.00
1010	GF District Court - 10101360	10101360 739000	7	Small Network Printer - black & white	\$1,820.00	\$1,820.00
1010	GF District Court - 10101360	10101360 739000	1	22" LCD Monitor - Widescreen	\$160.00	\$160.00
1010	GF District Court - 10101360	10101360 739000	1	USB Keyboard & Mouse Bundle	\$20.00	\$20.00
1010	GF District Court - 10101360	10101360 739000	1	Signature Pad	\$300.00	\$300.00
1010	GF District Court - 10101360	10101360 739000	1	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$700.00	\$700.00
1010	GF District Court - 10101360	10101360 739000	7	eFax Licenses	\$1,190.00	\$1,190.00
1010	GF District Court - 10101360	10101360 739000	39	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$27,300.00	\$27,300.00
1010	GF District Court - 10101360	10101360 739000	5	Remodel Grand Haven workstations	\$5,000.00	\$5,000.00
1010	GF District Court - 10101360	10101360 739000	6	Herman Miller Caper chair with fixed tablet arm	\$1,860.00	\$1,860.00
1010	GF District Court - 10101360	10101360 739000	1	Replacement top for Jury Room table	\$1,135.00	\$1,135.00
1010	GF District Court - 10101360	10101360 739000	1	Sound Masking System	\$3,680.00	\$3,680.00
1010	GF Dist Ct Community Correctns - 10101362	10101362 739000	1	Tablet Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$1,100.00	\$1,100.00
1010	GF Dist Ct Community Correctns - 10101362	10101362 739000	1	Tablet Laptop Case	\$20.00	\$20.00
1010	GF Dist Ct Community Correctns - 10101362	10101362 739000	1	Signature Pad	\$300.00	\$300.00
1010	GF Dist Ct Community Correctns - 10101362	10101362 739000	2	Tablet Laptop Docking Station	\$310.00	\$310.00
1010	GF Dist Ct Community Correctns - 10101362	10101362 739000	5	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$3,500.00	\$3,500.00
1010	GF Dist Ct Community Correctns - 10101362	10101362 739000	1	\$160 - 22" LCD Monitor - Widescreen	\$160.00	\$160.00
1010	GF Dist Ct Community Correctns - 10101362	10101362 739000	1	Sound Masking System	\$4,500.00	\$4,500.00
1010	GF Dist Ct Community Correctns - 10101362	10101362 940000	2	Chevy or Ford Vehicle	\$38,000.00	\$9,500.00
1010	GF Cir Ct-Legal SelfHelp - 10101370	10101370 739000	1	Microsoft Word License	\$125.00	\$125.00
1010	GF Cir Ct-Legal SelfHelp - 10101370	10101370 739000	1	Microsoft Office Standard License	\$252.00	\$252.00
1010	GF Cir Ct-Legal SelfHelp - 10101370	10101370 739000	4	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$2,800.00	\$2,800.00
1010	GF Probate Court - 10101480	10101480 739000	1	22" LCD Monitor - Widescreen	\$160.00	\$160.00
1010	GF Probate Court - 10101480	10101480 739000	2	MONITOR ARM (DUAL)	\$520.00	\$520.00
1010	GF Probate Court - 10101480	10101480 739000	6	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$4,200.00	\$4,200.00
1010	GF Probate Court - 10101480	10101480 739000	6	Telephones w/ Add-On Modules	\$1,320.00	\$1,320.00
1010	GF Circuit Ct-Juv Serv - 10101490	10101490 739000	2	LCD Monitors and mounts for judge/referee chambers	\$1,474.00	\$1,474.00
1010	GF Circuit Ct-Juv Serv - 10101490	10101490 739000	1	24" LCD Monitor - Widescreen	\$240.00	\$240.00
1010	GF Circuit Ct-Juv Serv - 10101490	10101490 739000	1	Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$825.00	\$825.00
1010	GF Circuit Ct-Juv Serv - 10101490	10101490 739000	4	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$2,800.00	\$2,800.00
1010	GF Circuit Ct-Juv Serv - 10101490	10101490 739000	1	PRIVATE OFFICE (CANVAS)	\$901.00	\$901.00
1010	GF Circuit Ct-Juv Serv - 10101490	10101490 739000	1	WiFi in Juvenile Services	\$16,600.00	\$16,600.00
1010	GF Circuit Ct-Juv Serv - 10101490	10101490 739000	5	Monitor Arms	\$1,290.00	\$1,290.00
1010	GF Circuit Ct-Juv Serv - 10101490	10101490 739000	2	ERGON 3 TASK CHAIR	\$1,280.00	\$1,280.00
1010	GF Circuit Ct-Juv Serv - 10101490	10101490 739000	1	Labor	\$595.00	\$595.00
1010	GF Circuit Ct-Juv Serv - 10101490	10101490 739000	34	Public Seating for Courtroom	\$12,614.00	\$12,614.00
1010	GF Administrator - 10101720	10101720 739000	1	Tablet Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$1,100.00	\$1,100.00
1010	GF Administrator - 10101720	10101720 739000	1	Docking Station	\$145.00	\$145.00
1010	GF Administrator - 10101720	10101720 739000	1	20" LCD Monitor - County Standard Monitor - widescreen	\$140.00	\$140.00
1010	GF Fiscal Services - 10101910	10101910 739000	1	Docking Station	\$145.00	\$145.00
1010	GF Fiscal Services - 10101910	10101910 739000	4	Laptop Case	\$80.00	\$80.00

County of Ottawa
2014 Equipment Requests

Not Recommended
Recommended

10/2/13 5:27 PM

Fund	Dept	Account	Qty	Description	Est Cost	Budget Cost
1010	GF Fiscal Services - 10101910	10101910 739000	4	Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$3,300.00	\$3,300.00
1010	GF Fiscal Services - 10101910	10101910 739000	8	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$5,600.00	\$5,600.00
1010	GF County Clerk - 10102150	10102150 739000	2	Signature Pad	\$600.00	\$600.00
1010	GF County Clerk - 10102150	10102150 739000	3	22" LCD Monitor - Widescreen	\$480.00	\$480.00
1010	GF County Clerk - 10102150	10102150 739000	6	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$4,200.00	\$4,200.00
1010	GF County Clerk - 10102150	10102150 739000	1	Large Onbase Scanner - Replaces current Canon scanners	\$3,200.00	\$3,200.00
1010	GF County Clerk - 10102150	10102150 739000	1	Large Onbase Scanner - Replaces current Canon scanners	\$3,200.00	\$3,200.00
1010	GF County Clerk - 10102150	10102150 940000	1	Large Onbase Scanner with imprinting - Replaces current Canon scanners	\$5,000.00	\$5,000.00
1010	GF County Clerk - 10102150	10102150 940000	1	New Jury Software	\$25,000.00	\$5,000.00
1010	GF Crime Victims Rights - 10102320	10102320 739000	3	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$2,100.00	\$2,100.00
1010	GF County Treasurer - 10102530	10102530 739000	1	Tablet Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$1,100.00	\$1,100.00
1010	GF County Treasurer - 10102530	10102530 739000	1	Tablet Laptop Docking Station	\$155.00	\$155.00
1010	GF County Treasurer - 10102530	10102530 739000	1	Network Laser Printer - black & white	\$800.00	\$800.00
1010	GF County Treasurer - 10102530	10102530 739000	6	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$4,200.00	\$4,200.00
1010	GF Equalization - 10102570	10102570 739000	1	Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$825.00	\$825.00
1010	GF Equalization - 10102570	10102570 739000	1	Color Network Laser Printer - capable of automatic duplexing	\$1,500.00	\$1,500.00
1010	GF Equalization - 10102570	10102570 739000	8	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$5,600.00	\$5,600.00
1010	GF Geographic Inform Sys - 10102590	10102590 739000	1	Server Storage Drives	\$10,000.00	\$10,000.00
1010	GF Geographic Inform Sys - 10102590	10102590 739000	1	Storage Shelf (housing for additional storage)	\$2,000.00	\$2,000.00
1010	GF Geographic Inform Sys - 10102590	10102590 739000	1	MSDN Subscription renewal	\$3,500.00	\$3,500.00
1010	GF Geographic Inform Sys - 10102590	10102590 808000	1	Aerial Photography	\$175,000.00	\$175,000.00
1010	GF Geographic Inform Sys - 10102590	10102590 940000	1	Printer Plotter / Scanner	\$9,000.00	\$1,800.00
1010	GF FM - Hudsonville Human Serv - 10102651	10102651 739000	1	Multi-function printer	\$250.00	\$250.00
1010	GF FM - Holland Human Serv - 10102652	10102652 739000	1	Mini carpet extractor	\$800.00	\$800.00
1010	GF FM - Holland Human Serv - 10102652	10102652 739000	1	Large carpet extractor	\$2,800.00	\$2,800.00
1010	GF FM - Holland Human Serv - 10102652	10102652 739000	1	Resurfacing of asphalt parking	\$51,000.00	\$51,000.00
1010	GF FM - Holland Human Serv - 10102652	10102652 938000	1	Cab for existing john deere gator	\$2,800.00	\$2,800.00
1010	GF FM - Grand Haven - 10102654	10102654 938000	1	John Deere Tractor w/snowblower	\$7,500.00	\$1,500.00
1010	GF FM - 12251 James - 10102655	10102655 739000	1	Asphalt Repairs	\$123,000.00	\$123,000.00
1010	GF FM - Hol Dist Court - 10102656	10102656 739000	1	Lockers for new locker rooms	\$10,000.00	\$10,000.00
1010	GF FM - Hol Dist Court - 10102656	10102656 739000	1	Replacement of Lobby carpet	\$18,500.00	\$18,500.00
1010	GF FM - 12263 James - 10102659	10102659 739000	1	Resurfacing of asphalt parking	\$37,000.00	\$37,000.00
1010	GF FM - 12263 James - 10102659	10102659 739000	1	Carpet for B-Building renovation	\$30,000.00	\$30,000.00
1010	GF FM - 12263 James - 10102659	10102659 739000	1	Lunch room floor replacement	\$11,750.00	\$11,750.00
1010	GF FM - Juv Serv Comp - 10102665	10102665 739000	1	Flammable Safety Cabinet	\$1,500.00	\$1,500.00
1010	GF FM - Juv Serv Comp - 10102665	10102665 739000	1	Roof Replacement	\$313,000.00	\$313,000.00
1010	GF FM - Juv Serv Comp - 10102665	10102665 739000	1	Door Control Replacement	\$360,000.00	\$360,000.00
1010	GF FM - Juv Serv Comp - 10102665	10102665 739000	1	Replacement of lobby carpet	\$3,000.00	\$3,000.00
1010	GF FM - Juv Serv Comp - 10102665	10102665 739000	1	Intake room carpet replacement	\$2,150.00	\$2,150.00
1010	GF FM - Juv Serv Comp - 10102665	10102665 739000	1	Tablet Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$1,100.00	\$1,100.00
1010	GF FM - Juv Serv Comp - 10102665	10102665 739000	1	Tablet Laptop Docking Station	\$155.00	\$155.00
1010	GF FM - Juv Serv Comp - 10102665	10102665 739000	1	Microsoft Office Standard License	\$252.00	\$252.00
1010	GF FM - Juv Serv Comp - 10102665	10102665 739000	1	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$700.00	\$700.00
1010	GF FM - Juv Serv Comp - 10102665	10102665 739000	1	Microsoft Office Standard License	\$252.00	\$252.00
1010	GF FM - Juv Serv Comp - 10102665	10102665 739000	1	Multi-function printer, scanner, fax, copier	\$250.00	\$250.00
1010	GF FM - Juv Serv Comp - 10102665	10102665 739000	1	Breakroom Floor replacement	\$1,675.00	\$1,675.00
1010	GF FM - Juv Serv Comp - 10102665	10102665 930000	1	Mixer for Kitchen	\$12,000.00	\$2,400.00
1010	GF FM - Juv Serv Comp - 10102665	10102665 930000	1	New oven for Kitchen	\$25,000.00	\$5,000.00
1010	GF FM - Juv Serv Comp - 10102665	10102665 938000	1	Cab for existing John Deere Loader	\$5,000.00	\$5,000.00

Not Recommended
Recommended

Fund	Dept	Account	Qty	Description	Est Cost	Budget Cost
1010	GF FM - Admin Annex - 10102667	10102667 727000	1	Flammable Safety Cabinet	\$1,500.00	\$1,500.00
1010	GF FM - Admin Annex - 10102667	10102667 727000	2	22" LCD Monitor - Widescreen	\$320.00	\$320.00
1010	Bldg & Grnds-Admin Annex - 1010.2667	10102667 808000	1	Help Desk/Work Room Consolidation and Remodel	\$36,000.00	\$36,000.00
1010	GF FM - Admin Annex - 10102667	10102667 938000	1	Cab for existing John Deere Gator	\$2,800.00	\$2,800.00
1010	Bldg & Grnds-Admin Annex - 1010.2667	10102667 940000	-	Facility UPS and Battery Backup	\$62,562.00	\$12,512.40
1010	GF Prosecuting Attorney - 10102670	10102670 739000	1	Small Network Printer -black & white	\$260.00	\$260.00
1010	GF Prosecuting Attorney - 10102670	10102670 739000	1	Small Network Color Printer	\$400.00	\$400.00
1010	GF Prosecuting Attorney - 10102670	10102670 739000	2	Small Network Color Printer	\$800.00	\$800.00
1010	GF Prosecuting Attorney - 10102670	10102670 739000	10	Widescreen Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 proce	\$15,000.00	\$15,000.00
1010	GF Prosecuting Attorney - 10102670	10102670 739000	10	Widescreen Laptop Docking Station	\$1,620.00	\$1,620.00
1010	GF Prosecuting Attorney - 10102670	10102670 739000	10	Extended life battery for widescreen laptop	\$1,800.00	\$1,800.00
1010	GF Prosecuting Attorney - 10102670	10102670 739000	2	DVD Duplicator	\$406.00	\$406.00
1010	GF Prosecuting Attorney - 10102670	10102670 739000	3	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$2,100.00	\$2,100.00
1010	GF Prosecuting Attorney - 10102670	10102670 739000	1	Large Onbase Scanner with imprinting - Replaces current Canon scanners	\$5,000.00	\$5,000.00
1010	GF Prosecuting Attorney - 10102670	10102670 739000	1	Install Data Jack	\$200.00	\$200.00
1010	GF Prosecuting Attorney - 10102670	10102670 739000	2	PEDESTAL FILE	\$470.00	\$470.00
1010	GF Human Resources - 10102700	10102700 727000	1	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$700.00	\$700.00
1010	GF Human Resources - 10102700	10102700 727000	1	20" LCD Monitor - County Standard Monitor - widescreen	\$140.00	\$140.00
1010	GF Human Resources - 10102700	10102700 727000	1	Docking Station	\$145.00	\$145.00
1010	GF Human Resources - 10102700	10102700 727000	1	Docking Station	\$145.00	\$145.00
1010	GF Human Resources - 10102700	10102700 727000	1	Docking Station	\$145.00	\$145.00
1010	GF Human Resources - 10102700	10102700 727000	1	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$700.00	\$700.00
1010	GF Human Resources - 10102700	10102700 727000	1	Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$825.00	\$825.00
1010	GF Human Resources - 10102700	10102700 727000	1	Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$825.00	\$825.00
1010	GF Human Resources - 10102700	10102700 727000	1	Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$825.00	\$825.00
1010	GF Human Resources - 10102700	10102700 727000	1	Fargo DTC4000 ID Printer	\$3,000.00	\$3,000.00
1010	GF Human Resources - 10102700	10102700 727000	3	Laptop Case	\$60.00	\$60.00
1010	GF Drain Commission - 10102750	10102750 727000	6	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$4,200.00	\$4,200.00
1010	GF Drain Commission - 10102750	10102750 940000	1	2014 GMC Terrain	\$22,146.00	\$3,163.71
1010	GF Sheriff - 10103020	10103020 727000	3	Docking Station	\$435.00	\$435.00
1010	GF Sheriff - 10103020	10103020 739000	128	Patrol Pocket Trauma Kit	\$5,632.00	\$5,632.00
1010	GF Sheriff - 10103020	10103020 739000	2	ProTech Ballistic Entry Shield	\$5,310.00	\$5,310.00
1010	GF Sheriff - 10103020	10103020 739000	2	Colt R0933 Rifle	\$1,050.00	\$1,050.00
1010	GF Sheriff - 10103020	10103020 739000	4	Sim Conversion Kit for AR15	\$1,552.00	\$1,552.00
1010	GF Sheriff - 10103020	10103020 739000	2	Kustom Radar	\$1,758.00	\$1,758.00
1010	GF Sheriff - 10103020	10103020 739000	2	Card Swipe	\$300.00	\$300.00
1010	GF Sheriff - 10103020	10103020 739000	2	Desk Top PC w/monitors, MS Office, keyboard	\$2,544.00	\$2,544.00
1010	GF Sheriff - 10103020	10103020 739000	2	On Base License	\$2,000.00	\$2,000.00
1010	GF Sheriff - 10103020	10103020 739000	2	Signature Pad	\$600.00	\$600.00
1010	GF Sheriff - 10103020	10103020 739000	1	Desk modification for Handicapped Access	\$700.00	\$700.00
1010	GF Sheriff - 10103020	10103020 739000	1	Epson Stylus Printer	\$825.00	\$825.00
1010	GF Sheriff - 10103021	10103020 739000	3	K9 Bite Sleeve	\$480.00	\$480.00
1010	GF Sheriff - 10103020	10103020 739000	1	DeWalt 5 tool combo kit	\$650.00	\$650.00
1010	GF Sheriff - 10103020	10103020 739000	1	Pelican 9430 Remote Area Light Kit	\$1,000.00	\$1,000.00
1010	GF Sheriff - 10103020	10103020 739000	10	Taser X26P	\$8,500.00	\$8,500.00
1010	GF Sheriff - 10103020	10103020 739000	1	Range Supplies	\$2,040.00	\$2,040.00
1010	GF Sheriff - 10103020	10103020 739000	5	Glock Duty Handguns 40 cal.	\$2,050.00	\$2,050.00
1010	GF Sheriff - 10103020	10103020 739000	1	Evidence Lockers	\$200.00	\$200.00
1010	GF Sheriff - 10103020	10103020 739000	5	Blank Gun	\$600.00	\$600.00
1010	GF Sheriff - 10103020	10103020 739000	2	Hidden Bite Sleeve	\$320.00	\$320.00
1010	GF Sheriff - 10103020	10103020 739000	1	Tie Out	\$40.00	\$40.00
1010	GF Sheriff - 10103020	10103020 739000	4	Equipment to outfit Deputy	\$14,540.00	\$14,540.00
1010	GF Sheriff - 10103020	10103020 739000	1	K9 BSD2 Kit	\$750.00	\$750.00
1010	GF Sheriff - 10103020	10103020 739000	6	Odor Boxes	\$78.00	\$78.00
1010	GF Sheriff - 10103020	10103020 739000	2	K9 Stash Box Kits	\$90.00	\$90.00
1010	GF Sheriff - 10103020	10103020 739000	1	Lumber for Scent Wall K9	\$250.00	\$250.00
1010	GF Sheriff - 10103020	10103020 739000	10	Scent Wall openings (K9)	\$200.00	\$200.00
1010	GF Sheriff - 10103020	10103020 739000	10	Streamlight TLR 1 HP Gun Lights CRT	\$1,050.00	\$1,050.00
1010	GF Sheriff - 10103020	10103020 739000	1	Community Policing & Event handouts	\$3,000.00	\$3,000.00
1010	GF Sheriff - 10103020	10103020 739000	1	Sims Training Ammo	\$1,175.00	\$1,175.00
1010	GF Sheriff - 10103020	10103020 956000	1	Mobile Field Force Training	\$9,000.00	\$9,000.00
1010	GF Sheriff - 10103020	10103020 739000	1	Microsoft Office Standard License	\$252.00	\$252.00
1010	GF Sheriff - 10103020	10103020 739000	1	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$700.00	\$700.00
1010	GF Sheriff - 10103020	10103020 739000	1	Docking Station	\$145.00	\$145.00
1010	GF Sheriff - 10103020	10103020 739000	1	20" LCD Monitor - County Standard Monitor - widescreen	\$140.00	\$140.00
1010	GF Sheriff - 10103020	10103020 739000	1	Network Laser Printer - black & white	\$800.00	\$800.00
1010	GF Sheriff - 10103020	10103020 739000	24	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$16,800.00	\$16,800.00
1010	GF Sheriff - 10103020	10103020 739000	4	Laptop Case	\$80.00	\$80.00
1010	GF Sheriff - 10103020	10103020 739000	4	Small Network Printer - black & white	\$1,040.00	\$1,040.00
1010	GF Sheriff - 10103020	10103020 739000	4	Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$3,300.00	\$3,300.00
1010	GF Sheriff - 10103020	10103020 739000	1	Video Recording System	\$3,500.00	\$3,500.00
1010	GF Sheriff - 10103020	10103020 739000	4	Vehicle equipment and install	\$1,080.00	\$1,080.00

Not Recommended
 Recommended

Fund	Dept	Account	Qty	Description	Est Cost	Budget Cost
1010	GF Sheriff - 10103020	10103020 739000	3	Laptop Case	\$60.00	\$60.00
1010	GF Sheriff - 10103020	10103020 739000	3	Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$2,475.00	\$2,475.00
1010	GF Sheriff - 10103020	10103020 739000	6	Install, Equipment & Setup of Patrol Vehicle	\$27,000.00	\$27,000.00
1010	GF Sheriff - 10103020	10103020 739000	1	Equipment Setup & Install Car 461	\$4,212.00	\$4,212.00
1010	GF Sheriff - 10103020	10103020 739000	1	Setup & Install of Equipment in Evidence Van	\$10,000.00	\$10,000.00
1010	GF Sheriff - 10103020	10103020 739000	1	Training & Duty Ammo	\$33,572.00	\$33,572.00
1010	GF Sheriff - 10103020	10103020 739000	1	Transfer of WinScribe to new system	\$3,600.00	\$3,600.00
1010	GF Sheriff - 10103020	10103020 739000	1	WinScribe Server	\$1,600.00	\$1,600.00
1010	GF Sheriff - 10103020	10103020 739000	1	Small Network Printer - black & white	\$260.00	\$260.00
1010	GF Sheriff - 10103020	10103020 739000	1	Small Network Color Printer	\$400.00	\$400.00
1010	GF Sheriff - 10103020	10103020 940000	4	Detective Vehicle	\$100,000.00	\$25,000.00
1010	GF Sheriff - 10103020	10103020 940000	6	Patrol Vehicle	\$147,600.00	\$36,900.00
1010	GF Sheriff - 10103020	10103020 940000	1	Evidence Van	\$28,500.00	\$7,125.00
1010	GF WEMET Operations - 10103100	10103100 739000	6	Patrol Trauma Kit	\$264.00	\$264.00
1010	GF City of Hudsonville - 10103120	10103120 940000	1	Patrol Vehicle 461	\$24,600.00	\$6,150.00
1010	GF Marine Safety - 10103310	10103310 739000	12	PVC Reward Tube & Scent Plate	\$276.00	\$276.00
1010	GF Marine Safety - 10103310	10103310 739000	1	Garmin 24" Radar Dome	\$2,700.00	\$2,700.00
1010	GF Marine Safety - 10103310	10103310 739000	6	Mustang Inflatable Life Jackets	\$1,200.00	\$1,200.00
1010	GF Marine Safety - 10103310	10103310 739000	1	Marine Unit Ball Caps	\$300.00	\$300.00
1010	GF Marine Safety - 10103310	10103310 739000	1	Setup & Install of Equipment in 714	\$3,405.00	\$3,405.00
1010	GF Marine Safety - 10103310	10103310 940000	1	Yamaha 250hp Boat Motor	\$18,000.00	\$3,600.00
1010	GF Marine Safety - 10103310	10103310 940000	1	Vehicle 714 Replacement	\$28,000.00	\$5,600.00
1010	GF Jail - 10103510	10103510 739000	1	FAX - MULTI FUNCTION COPIER	\$1,000.00	\$1,000.00
1010	GF Jail - 10103510	10103510 739000	10	DVR Hard Drives	\$10,000.00	\$10,000.00
1010	GF Jail - 10103510	10103510 739000	10	Portable Radio Earpieces	\$400.00	\$400.00
1010	GF Jail - 10103510	10103510 739000	1	Large Volume Scanner	\$4,800.00	\$4,800.00
1010	GF Jail - 10103510	10103510 739000	1	Blue Pressure Spot Monitor Machine w/stand	\$3,350.00	\$3,350.00
1010	GF Jail - 10103510	10103510 739000	1	Sterilizer M9 Ultraclave	\$2,600.00	\$2,600.00
1010	GF Jail - 10103510	10103510 739000	2	CCTV Monitors Regoin 1	\$1,200.00	\$1,200.00
1010	GF Jail - 10103510	10103510 739000	3	Ophthalmoscope 3.5v Autostep	\$3,000.00	\$3,000.00
1010	GF Jail - 10103510	10103510 739000	3	Otoscope Macroview 3.5v	\$600.00	\$600.00
1010	GF Jail - 10103510	10103510 739000	1	Wrist Band ID System	\$6,700.00	\$6,700.00
1010	GF Jail - 10103510	10103510 739000	6	Office Chairs for Transport Office	\$3,000.00	\$3,000.00
1010	GF Jail - 10103510	10103510 739000	3	Mugshot Camera	\$3,000.00	\$3,000.00
1010	GF Jail - 10103510	10103510 739000	15	PATrol Pocket Trauma Kit	\$660.00	\$660.00
1010	GF Jail - 10103510	10103510 739000	1	Install of equipment into SWAP van 875	\$500.00	\$500.00
1010	GF Jail - 10103510	10103510 739000	1	12 Gage Frangible Training Ammo	\$1,200.00	\$1,200.00
1010	GF Jail - 10103510	10103510 739000	2	20" LCD Monitor - County Standard Monitor - widescreen	\$280.00	\$280.00
1010	GF Jail - 10103510	10103510 739000	2	Network Laser Printer - black & white	\$1,600.00	\$1,600.00
1010	GF Jail - 10103510	10103510 739000	9	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$6,300.00	\$6,300.00
1010	GF Jail - 10103510	10103510 739000	1	Setup and Install of Equipment in 855 / 857	\$7,080.00	\$7,080.00
1010	GF Jail - 10103510	10103510 739000	1	Vehicle Setup Van 875	\$500.00	\$500.00
1010	GF Jail - 10103510	10103510 940000	5	DVR Units	\$30,000.00	\$6,000.00
1010	GF Jail - 10103510	10103510 940000	1	SWAP Van 875	\$25,500.00	\$6,375.00
1010	GF Jail - 10103510	10103510 940000	2	Jail Transport Van	\$52,000.00	\$13,000.00
1010	GF Jail - 10103510	10103510 940000	1	Jail Transport Van SWAP	\$26,000.00	\$6,500.00
1010	GF Emergency Services - 10104260	10104260 739000	1	Safe Cords	\$300.00	\$300.00
1010	GF Emergency Services - 10104260	10104260 739000	1	Laptop Case	\$20.00	\$20.00
1010	GF Emergency Services - 10104260	10104260 739000	1	Microsoft Office Standard License	\$252.00	\$252.00
1010	GF Emergency Services - 10104260	10104260 739000	1	Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$825.00	\$825.00
1010	GF Emergency Services - 10104260	10104260 739000	1	Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$825.00	\$825.00
1010	GF Haz-Mat Response Team - 10104263	10104263 739000	2	Level A HazMat Suits	\$2,000.00	\$2,000.00
1010	GF Haz-Mat Response Team - 10104263	10104263 739000	20	Carabineers	\$400.00	\$400.00
1010	GF Haz-Mat Response Team - 10104263	10104263 739000	2	Rescue Harness	\$600.00	\$600.00
1010	GF Haz-Mat Response Team - 10104263	10104263 739000	1	Rope	\$300.00	\$300.00
1010	GF Haz-Mat Response Team - 10104263	10104263 739000	1	MSA 60 Min Air Cylinder	\$3,200.00	\$3,200.00
1010	GF Haz-Mat Response Team - 10104263	10104263 739000	1	Camera with waterproof case	\$550.00	\$550.00
1010	GF Haz-Mat Response Team - 10104263	10104263 739000	1	Steel Cart	\$150.00	\$150.00
1010	GF Haz-Mat Response Team - 10104263	10104263 739000	1	Saw	\$2,000.00	\$2,000.00
1010	GF Haz-Mat Response Team - 10104263	10104263 739000	2	Jumpuits	\$2,600.00	\$2,600.00
1010	GF Haz-Mat Response Team - 10104263	10104263 739000	2	USAR Gear	\$2,400.00	\$2,400.00
1010	GF Animal Control - 10104300	10104300 739000	2	Setup & Install of equipment Animal Control Vehicle	\$5,060.00	\$5,060.00
1010	GF Animal Control - 10104300	10104300 940000	2	Animal Control Vehicle 91 & 92	\$43,000.00	\$10,750.00
1010	GF Animal Control - 10104300	10104300 940000	2	Mavron Animal Control Units for Vehicles	\$27,600.00	\$6,900.00

Not Recommended
Recommended

Fund	Dept	Account	Qty	Description	Est Cost	Budget Cost
1010	GF Planning/Performance - 10107211	10107211 739000	1	20" LCD Monitor - County Standard Monitor - widescreen	\$140.00	\$140.00
1010	GF Planning/Performance - 10107211	10107211 739000	1	Color Network Laser Printer - capable of automatic duplexing	\$1,500.00	\$1,500.00
1010	GF Planning/Performance - 10107211	10107211 739000	1	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$700.00	\$700.00
2081	Parks Fund Parks & Recreation - 20817510	20817510 739000	2	Small Network Color Printer	\$800.00	\$800.00
2081	Parks Fund Parks & Recreation - 20817510	20817510 739000	3	Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor,	\$2,475.00	\$2,475.00
2081	Parks Fund Parks & Recreation - 20817510	20817510 739000	4	22" LCD Monitor - Widescreen	\$640.00	\$640.00
2081	Parks Fund Parks & Recreation - 20817510	20817510 739000	6	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$4,200.00	\$4,200.00
2081	Parks Fund Parks & Recreation - 20817510	20817510 940000	3	Commercial Grade Mower	\$36,000.00	\$7,200.00
2081	Parks Fund Parks & Recreation - 20817510	20817510 940000	1	Commercial Grade Walk Behind Mower	\$7,000.00	\$1,400.00
2081	Parks Fund Parks & Recreation - 20817510	20817510 940000	1	Half Ton Four Wheel Drive Pickup Truck	\$25,000.00	\$3,571.43
2081	Parks Fund Parks & Recreation - 20817510	20817510 940000	1	Utility Vehicle	\$8,000.00	\$1,600.00
2160	FOC Friend of the Court - 21601410	21601410 739000	1	Large Onbase Scanner - Replaces current Canon scanners	\$3,200.00	\$3,200.00
2160	FOC Friend of the Court - 21601410	21601410 739000	14	22" LCD Monitor - Widescreen	\$2,240.00	\$2,240.00
2160	FOC Friend of the Court - 21601410	21601410 739000	14	Small Network Printer -black & white	\$3,640.00	\$3,640.00
2160	FOC Friend of the Court - 21601410	21601410 739000	2	Tablet Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$2,200.00	\$2,200.00
2160	FOC Friend of the Court - 21601410	21601410 739000	2	Microsoft Office Standard License	\$504.00	\$504.00
2160	FOC Friend of the Court - 21601410	21601410 739000	3	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$2,100.00	\$2,100.00
2160	FOC Friend of the Court - 21601410	21601410 739000	3	Network Laser Printer - black & white	\$7,200.00	\$7,200.00
2160	FOC Friend of the Court - 21601410	21601410 739000	4	Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$3,300.00	\$3,300.00
2160	FOC Friend of the Court - 21601410	21601410 739000	5	Docking Station	\$725.00	\$725.00
2160	FOC Friend of the Court - 21601410	21601410 739000	1	Tablet Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$1,100.00	\$1,100.00
2160	FOC Friend of the Court - 21601410	21601410 739000	1	Tablet Laptop Docking Station	\$155.00	\$155.00
2160	FOC Friend of the Court - 21601410	21601410 739000	1	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$700.00	\$700.00
2160	FOC Friend of the Court - 21601410	21601410 739000	2	Microsoft Office Standard License	\$504.00	\$504.00
2160	FOC Friend of the Court - 21601410	21601410 739000	2	Small Network Printer - black & white	\$520.00	\$520.00
2160	FOC Friend of the Court - 21601410	21601410 739000	1	Tablet Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$1,100.00	\$1,100.00
2160	FOC Friend of the Court - 21601410	21601410 739000	1	Tablet Laptop Docking Station	\$155.00	\$155.00
2160	FOC Friend of the Court - 21601410	21601410 739000	1	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$700.00	\$700.00
2160	FOC Friend of the Court - 21601410	21601410 739000	2	22" LCD Monitor - Widescreen	\$320.00	\$320.00
2160	FOC Friend of the Court - 21601410	21601410 739000	2	Microsoft Office Standard License - Includes Word, Excel, PowerPoint, and	\$504.00	\$504.00
2160	FOC Friend of the Court - 21601410	21601410 739000	2	Small Network Printer - black & white	\$520.00	\$520.00
2160	FOC Friend of the Court - 21601410	21601410 739000	1	Tablet Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$1,100.00	\$1,100.00
2160	FOC Friend of the Court - 21601410	21601410 739000	1	Tablet Laptop Docking Station	\$155.00	\$155.00
2160	FOC Friend of the Court - 21601410	21601410 739000	1	Large Onbase Scanner - Replaces current Canon scanners	\$3,200.00	\$3,200.00
2160	FOC Friend of the Court - 21601410	21601410 739000	12	Small Network Printer -black & white,	\$3,120.00	\$3,120.00
2160	FOC Friend of the Court - 21601410	21601410 739000	14	22" LCD Monitor - Widescreen	\$2,240.00	\$2,240.00
2160	FOC Friend of the Court - 21601410	21601410 739000	2	Microsoft Office Standard License	\$504.00	\$504.00
2160	FOC Friend of the Court - 21601410	21601410 739000	2	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$1,400.00	\$1,400.00
2160	FOC Friend of the Court - 21601410	21601410 739000	3	Network Laser Printer with duplexing - black & white	\$3,000.00	\$3,000.00
2160	FOC Friend of the Court - 21601410	21601410 739000	4	Docking Station	\$580.00	\$580.00
2160	FOC Friend of the Court - 21601410	21601410 739000	1	EVM Pluse Base 1st Message Server Software Voicemail to text	\$20,565.00	\$20,565.00
2160	FOC Friend of the Court - 21601410	21601410 739000	4	Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$3,300.00	\$3,300.00
2160	FOC FOC Warrant Officer - 21601440	21601440 739000	1	Vehicle Equipment install and setup 904	\$500.00	\$500.00
2160	FOC FOC Warrant Officer - 21601440	21601440 940000	1	Detective Vehicle	\$25,000.00	\$6,250.00
2210	PH Environmental Health	22106020 940000		EH Software Implementation	\$35,000.00	\$7,000.00
2210	PH Environmental Health	22106020 808000		EH Document Scanning	\$25,000.00	\$25,000.00
2210	PH Agency Support - 22106010	22106010 739000	1	20" LCD Monitor	\$140.00	\$140.00
2210	PH Agency Support - 22106010	22106010 739000	4	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$2,800.00	\$2,800.00
2210	PH Agency Support - 22106010	22106010 739000	1	Portable projector NEC 260 or equal	\$500.00	\$500.00
2210	PH Fiscal Services/IT - 22106012	22106012 739000	2	Docking Station	\$290.00	\$290.00
2210	PH Fiscal Services/IT - 22106012	22106012 739000	2	Laptop Case	\$40.00	\$40.00
2210	PH Fiscal Services/IT - 22106012	22106012 739000	2	Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$1,650.00	\$1,650.00
2210	PH EH Field Services - 22106020	22106020 739000	1	20" LCD Monitor	\$140.00	\$140.00
2210	PH EH Field Services - 22106020	22106020 739000	2	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$1,400.00	\$1,400.00
2210	PH Environment Food Serv - 22106021	22106021 739000	1	Docking Station	\$145.00	\$145.00
2210	PH Environment Food Serv - 22106021	22106021 739000	1	Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$825.00	\$825.00
2210	PH Environment Food Serv - 22106021	22106021 739000	5	Tablets for new software	\$6,000.00	\$6,000.00
2210	PH Hearing/Vision - 22106031	22106031 739000	1	Docking Station	\$145.00	\$145.00
2210	PH Hearing/Vision - 22106031	22106031 739000	1	Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$825.00	\$825.00
2210	PH Clinic Clerical - 22106041	22106041 739000	1	20" LCD Monitor	\$140.00	\$140.00
2210	PH Clinic Clerical - 22106041	22106041 739000	1	Desktop Scanner - Not intended for Onbase imaging	\$250.00	\$250.00
2210	PH Clinic Clerical - 22106041	22106041 739000	4	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$2,800.00	\$2,800.00
2210	PH Clinic Clerical - 22106041	22106041 739000	1	Small Network Color Printer	\$260.00	\$260.00
2210	PH Clinic Clerical - 22106041	22106041 739000	1	Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$825.00	\$825.00
2210	PH Clinic Clerical - 22106041	22106041 739000	1	20" LCD Monitor	\$140.00	\$175.00
2210	PH Clinic Clerical - 22106041	22106041 739000	1	Docking Station	\$145.00	\$145.00
2210	PH Family Planning - 22106042	22106042 739000	1	Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$825.00	\$825.00
2210	PH Family Planning - 22106042	22106042 739000	2	20" LCD Monitor	\$280.00	\$280.00
2210	PH Family Planning - 22106042	22106042 739000	2	Docking Station	\$290.00	\$290.00
2210	PH Family Planning - 22106042	22106042 739000	1	Small Network Color Printer	\$260.00	\$260.00
2210	PH Immunization Clinic - 22106044	22106044 739000	3	commercial grade frost free vaccine freezer	\$4,515.00	\$4,515.00
2210	PH Immunization Clinic - 22106044	22106044 739000	1	Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$825.00	\$825.00
2210	PH Healthy Children Cont - 22106045	22106045 739000	1	Small Network Color Printer	\$260.00	\$260.00
2210	PH Healthy Children Cont - 22106045	22106045 739000	1	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$700.00	\$700.00

Not Recommended
Recommended

Fund	Dept	Account	Qty	Description	Est Cost	Budget Cost
2210	PH Healthy Children Cont - 22106045	22106045 739000	2	Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$1,650.00	\$1,650.00
2210	PH Healthy Children Cont - 22106045	22106045 940000	1	20 kw mobile generator miles of smiles	\$18,500.00	\$3,700.00
2210	PH Child's Spec Hlth Care - 22106050	22106050 739000	2	Docking Station	\$290.00	\$290.00
2210	PH Child's Spec Hlth Care - 22106050	22106050 739000	2	Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$1,650.00	\$1,650.00
2210	PH Maternal/Infant Sup - 22106053	22106053 739000	2	Docking Station	\$290.00	\$290.00
2210	PH Maternal/Infant Sup - 22106053	22106053 739000	2	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$1,400.00	\$1,400.00
2210	PH Maternal/Infant Sup - 22106053	22106053 739000	2	Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$1,650.00	\$1,650.00
2210	PH AIDS/STD - 22106055	22106055 739000	1	Tablet Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$1,100.00	\$1,100.00
2210	PH AIDS/STD - 22106055	22106055 739000	1	Tablet Laptop Docking Station	\$155.00	\$155.00
2210	PH Communicable Disease - 22106059	22106059 739000	1	20" LCD Monitor	\$140.00	\$140.00
2210	PH Communicable Disease - 22106059	22106059 739000	3	Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$2,475.00	\$2,475.00
2210	PH Communicable Disease - 22106059	22106059 739000	4	Docking Station	\$580.00	\$580.00
2210	PH Health Education - 22106310	22106310 739000	1	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$700.00	\$700.00
2210	PH Health Education - 22106310	22106310 739000	2	Docking Station	\$290.00	\$290.00
2210	PH Health Education - 22106310	22106310 739000	2	Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$1,650.00	\$1,650.00
2210	PH Health Education - 22106310	22106310 739000	3	20" LCD Monitor	\$420.00	\$420.00
2210	PH Nutrition/Wellness - 22106311	22106311 739000	1	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$700.00	\$700.00
2210	PH Agency Support - 22106010	Various	1	Network Laser Printer - black & white	\$800.00	\$800.00
2210	PH Agency Support - 22106010	Various	1	Color Network Laser Printer	\$1,500.00	\$1,500.00
2210	PH EH Field Services - 22106020	Various	1	Color Network Laser Printer	\$1,500.00	\$750.00
2220	CMH - TBD	TBD	1	Cubicles for B-Bldg renovation	\$150,000.00	\$30,000.00
2220	CMH - TBD	TBD		2014 Chevy Impala	\$35,262.00	\$5,037.43
2220	CMH - TBD	TBD		2014 Dodge Grand Caravan	\$42,342.00	\$6,048.86
2220	CMH - TBD	TBD		2014 Ford Fusion Hybrid	\$47,610.00	\$6,801.43
2220	CMH DD Clinical Support - 64911240	Various	20	Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$16,500.00	\$16,500.00
2220	CMH DD Clinical Support - 64911240	Various	20	Docking Station	\$2,900.00	\$2,900.00
2220	CMH DD Support Employment - 64911349	Various	20	Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$16,500.00	\$16,500.00
2220	CMH DD Support Employment - 64911349	Various	20	Docking Station	\$2,900.00	\$2,900.00
2220	CMH MI Adult GH MDT - 64933244	Various	20	Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$16,500.00	\$16,500.00
2220	CMH MI Adult GH MDT - 64933244	Various	20	Docking Station	\$2,900.00	\$2,900.00
2220	CMH MI Adult Lakeshore CH - 64933344	64933344 739000	1	Docking Station	\$145.00	\$145.00
2220	CMH MI Adult Lakeshore CH - 64933344	64933344 739000	1	Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$825.00	\$825.00
2220	CMH MI Chld Home Based Ser - 64944244	Various	2	Docking Station	\$290.00	\$290.00
2220	CMH MI Chld Home Based Ser - 64944244	Various	2	Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$1,650.00	\$1,650.00
2220	CMH MI Adult Medicat Clin - 64933242	64933242 739000	1	Docking Station	\$145.00	\$145.00
2220	CMH MI Adult Medicat Clin - 64933242	64933242 739000	1	Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$825.00	\$825.00
2220	CMH DD Clinical Management - 64911242	Various	4	Docking Station	\$580.00	\$580.00
2220	CMH DD Clinical Management - 64911242	Various	5	Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$4,125.00	\$4,125.00
2220	CMH DD Respite Care - 64911440	Various	3	Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$2,475.00	\$2,475.00
2220	CMH DD Respite Care - 64911440	Various	3	Docking Station	\$435.00	\$435.00
2220	CMH DD Clinical Support - 64911240	Various	10	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$7,000.00	\$7,000.00
2220	CMH DD Support Employment - 64911349	Various	4	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$2,800.00	\$2,800.00
2220	CMH DD Clinical Management - 64911242	Various	3	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$2,100.00	\$2,100.00
2220	CMH DD Clinical Management - 64911242	Various	2	22" LCD Monitor - Widescreen	\$320.00	\$320.00
2220	CMH MI Adult GH MDT - 64933244	64933244 739000	1	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$700.00	\$700.00
2220	CMH Admin MH MCO Admin - 64955029	64955029 727000	1	Avatar MSO Upgrade	\$7,000.00	\$7,000.00
2220	CMH Admin MH MCO Admin - 64955029	Various	1	Avatar Plexus Foundation	\$28,000.00	\$28,000.00
2220	CMH Admin MH MCO Admin - 64955029	64955029 727000	1	Avatar Cache Elite	\$13,366.00	\$13,366.00
2272	Landfill Tipping Fees - 22725250	22725250 739000	1	20" LCD Monitor	\$140.00	\$140.00
2272	Landfill Tipping Fees - 22725250	22725250 739000	4	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$2,800.00	\$2,800.00
2272	Landfill Tipping Fees - 22725250	22725250 739000	4	Small printer for recycle centers	\$600.00	\$600.00
2272	Landfill Tipping Fees - 22725250	22725250 739000	-	Color Network Laser Printer	\$150.00	\$150.00
2450	Public Improvement - 24505990	24505990 975000		Clerk/Register Office Combination	\$75,000.00	\$75,000.00
2450	Public Improvement - 24505990	24505990 975000		Garage (Sheriff) - Hudsonville	\$150,000.00	\$150,000.00
2450	Public Improvement - 24505990	24505990 975000		Spring Lake Twp Cell Tower	\$200,000.00	\$200,000.00
2560	ROD Automation Fund ROD - 25602680	25602680 739000	3	Network Laser Printer - black & white	\$2,400.00	\$2,400.00
2560	ROD Automation Fund ROD - 25602680	25602680 739000	8	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$5,600.00	\$5,600.00
2560	ROD Automation Fund ROD - 25602680	25602680 739000	9	Epson Receipt printer	\$9,000.00	\$9,000.00
2560	ROD Automation Fund ROD - 25602680	25602680 739000	9	Scanners Fujitsu fi 6130z	\$9,000.00	\$9,000.00
26303114	CP-HOLLAND /WEST OTTAWA	C3113.0000.053.739000	1	Equipment Insatll and Setup Car 705	\$4,212.00	\$4,212.00
26303114	CP-HOLLAND /WEST OTTAWA	C3113.0000.054.940000	1	Patrol Vehicle 705	\$24,600.00	\$6,150.00
26303114	CP-GRAND HAVEN TOWNSHIP	C3114.0000.053.739000	1	Equipment Install and Setup Car 602	\$4,212.00	\$4,212.00
26303114	CP-GRAND HAVEN TOWNSHIP	C3114.0000.054.940000	1	Ford Interceptor Sedan	\$25,000.00	\$6,250.00
26303114	CP-ALLENDALE TWP/ALLENDALE SCH	C3135.0000.053.739000	1	Equipment Setup & Install Car 102	\$5,412.00	\$5,412.00
26303114	CP-ALLENDALE TWP/ALLENDALE SCH	C3135.0000.054.940000	1	Patrol Vehicle Car 102	\$24,600.00	\$6,150.00
26303114	CP-HOLLAND TWP/ PARK TWP	C3139.0000.053.739000	1	Enclosed Equipment Trailer	\$2,500.00	\$2,500.00
26303114	CP-HOLLAND TWP/ PARK TWP	C3139.0000.053.739000	1	Chevy Tahoe	\$26,000.00	\$6,500.00
26303114	CP-HOLLAND TWP/ PARK TWP	C3139.0000.053.739000	1	Vehicle equipment setup & install	\$4,705.00	\$4,705.00
26303114	CP-HOLLAND TWP/ PARK TWP	C3139.0000.054.940000	1	Physio Control Lifepak 15	\$29,350.00	\$5,870.00
26303114	CP-GEORGETOWN TWP	C3146.0000.053.739000	1	Equipment setup & Install TS5	\$5,900.00	\$5,900.00
26303114	CP-GEORGETOWN TWP	C3146.0000.053.739000	1	Install and setup of equipment in vehiclke 48	\$4,705.00	\$4,705.00
26303114	CP-GEORGETOWN TWP	C3146.0000.054.940000	1	Patrol Vehicle TS-5	\$24,600.00	\$6,150.00
26303114	CP-GEORGETOWN TWP	C3146.0000.054.940000	1	Chevy Tahoe	\$26,000.00	\$6,500.00

County of Ottawa
2014 Equipment Requests

Not Recommended
Recommended

10/2/13 5:27 PM

Fund	Dept	Account	Qty	Description	Est Cost	Budget Cost
26303114	CP-ALLENDALE	C3148.0000.053.739000	1	Install & Setup of Equipment Car 103	\$4,212.00	\$4,212.00
26303114	CP-ALLENDALE	C3148.0000.054.940000	1	Patrol Vehicle Car 103	\$24,600.00	\$6,150.00
2920	CCF Detention - 29206620	29206620 729000	40	Pod Room Door Inserts	\$1,920.00	\$1,920.00
2920	CCF Detention - 29206620	29206620 729000	1	Gym Wall Mats	\$1,350.00	\$1,350.00
2920	CCF Detention - 29206620	29206620 729000	2	Classroom desks	\$218.00	\$218.00
2920	CCF Detention - 29206620	29206620 729000	8	Classroom desks	\$704.00	\$704.00
2920	CCF Detention - 29206620	29206620 729000	2	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$1,400.00	\$1,400.00
2920	CCF Detention - 29206620	29206620 739000	1	22" LCD Monitor - Widescreen	\$160.00	\$160.00
2920	CCF Juvenile Intensive Supv - 29206622	29206622 729000	1	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$700.00	\$700.00
2920	CCF Juvenile Intensive Supv - 29206622	29206622 739000	1	24" LCD Monitor - Widescreen	\$240.00	\$240.00
2920	CCF Juvenile Intensive Supv - 29206622	29206622 739000	1	Equipment Install and Setup of Patrol Vehicle	\$9,624.00	\$9,624.00
2920	CCF Juvenile Intensive Supv - 29206622	29206622 940000	2	Patrol Vehicle 740 750	\$49,200.00	\$12,300.00
2920	CCF Juvenile Treatment - 29206623	29206623 729000	1	Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$825.00	\$825.00
2920	CCF Juvenile Treatment - 29206623	29206623 729000	2	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$1,400.00	\$1,400.00
2920	CCF Juvenile Treatment - 29206623	29206623 729000	-	PRIVATE OFFICE (CANVAS)	\$3,206.23	\$3,206.23
2920	CCF Juvenile Treatment - 29206623	29206623 739000	1	Small Network Printer - black & white	\$260.00	\$260.00
2920	CCF Juvenile Treatment - 29206623	29206623 739000	1	Small Network Color	\$400.00	\$400.00
2920	CCF Juvenile Community Interv - 29206624	29206624 729000	2	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$1,400.00	\$1,400.00
2920	CCF Juvenile Community Interv - 29206624	29206624 729000	-	PRIVATE OFFICE (CANVAS)	\$3,098.15	\$3,098.15
2920	CCF Juvenile Community Interv - 29206624	29206624 739000	1	24" LCD Monitor - Widescreen	\$240.00	\$240.00
2920	CCF Juvenile Community Interv - 29206624	29206624 739000	1	Small Network Printer - black & white	\$260.00	\$260.00
2920	CCF Juvenile Community Interv - 29206624	29206624 739000	1	Signature Pad	\$300.00	\$300.00
6360	Information Technology - 6360.2580	63602280 739000	1	OnBase Failover Hardware and Software	\$4,651.00	\$4,651.00
6360	Information Technology - 6360.2580	63602280 739000	1	CJIS Enhancements: Redundant Firewalls, VLAN Switch Config; Encrypti	\$40,000.00	\$40,000.00
6360	Information Technology - 6360.2580	63602280 739000	1	Tablet Laptop Docking Station	\$155.00	\$155.00
6360	Information Technology - 6360.2580	63602280 739000	1	USB Keyboard & Mouse Bundle	\$20.00	\$20.00
6360	Information Technology - 6360.2580	63602280 739000	1	Tablet Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$1,100.00	\$1,100.00
6360	Information Technology - 6360.2580	63602280 739000	29	Ethernet Switch - 1GB	\$34,626.00	\$34,626.00
6360	Information Technology - 6360.2580	63602280 739000	1	Docking Station	\$145.00	\$145.00
6360	Information Technology - 6360.2580	63602280 739000	1	22" LCD Monitor - Widescreen	\$160.00	\$160.00
6360	Information Technology - 6360.2580	63602280 739000	1	Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$825.00	\$825.00
6360	Information Technology - 6360.2580	63602280 739000	1	Docking Station	\$145.00	\$145.00
6360	Information Technology - 6360.2580	63602280 739000	1	22" LCD Monitor - Widescreen	\$160.00	\$160.00
6360	Information Technology - 6360.2580	63602280 739000	1	Laptop - 320 GB hard drive, 8 GB memory, Intel Core i5 processor	\$825.00	\$825.00
6360	Information Technology - 6360.2580	63602280 739000	1	Software Support Tool	\$600.00	\$600.00
6360	Information Technology - 6360.2580	63602280 739000	1	Hardware Support Tools	\$600.00	\$600.00
6360	Information Technology - 6360.2580	63602280 739000	4	Docking Station	\$580.00	\$580.00
6360	Information Technology - 6360.2580	63602280 739000	5	Tech Laptop	\$5,500.00	\$5,500.00
6360	Information Technology - 6360.2580	63602280 739000	7	20" LCD Monitor - County Standard Monitor - widescreen 20" LCD Monit	\$980.00	\$980.00
6360	Information Technology - 6360.2580	63602280 739000	8	Desktop PC - 250 GB hard drive, 8 GB memory, Intel Core i5 processor	\$5,600.00	\$5,600.00
6360	Information Technology - 6360.2580	63602280 739000	1	Microsoft Surface Pro Tablet & Accessories	\$1,200.00	\$1,200.00
6360	Information Technology - 6360.2580	63602280 808000	1	MICA Service Contract	\$124,800.00	\$124,800.00
6360	Information Technology - 6360.2580	63602280 808000	1	Justice System Programming	\$390,000.00	\$390,000.00
6360	Information Technology - 6360.2580	63602280 808000	1	WebTecs Support Contract	\$234,000.00	\$234,000.00
6360	Information Technology - 6360.2580	63602280 808000	1	Services to support Lotus Notes Application Replacement	\$38,220.00	\$38,220.00
6360	Information Technology - 6360.2580	63602280 808000	1	Email System Conversion and Implementation Services	\$80,000.00	\$80,000.00
6360	Information Technology - 6360.2580	63602280 808000	-	CJIS Enhancements: Redundant Firewalls, VLAN Switch Config; Encrypti	\$10,000.00	\$10,000.00
6360	Information Technology - 6360.2580	63602280 940000	1	Judge's Dashboard (Justice System)	\$50,000.00	\$10,000.00
6360	Information Technology - 6360.2580	63602280 940000	1	Deduplication and File Archiving	\$200,000.00	\$40,000.00
6360	Information Technology - 6360.2580	63602280 940000	1	LAN Management Software	\$30,000.00	\$6,000.00
6360	Information Technology - 6360.2580	63602280 940000	1	SAN Enclosure, Control Unit and Drives	\$47,060.00	\$9,412.00
6360	Information Technology - 6360.2580	63602280 940000	1	Hardware/Software to replace Lotus Notes Applications	\$89,180.00	\$17,836.00
6360	Information Technology - 6360.2580	63602280 940000	1	Email System	\$120,000.00	\$24,000.00
6360	Information Technology - 6360.2580	63602280 940000	1	OnBase Unity Server	\$10,000.00	\$2,000.00
6360	Information Technology - 63602280	63602280 940000	1	BMC Compliance Manager	\$10,800.00	\$2,160.00
6360	Information Technology - 63602280	63602280 940000	1	BMC Continuous Support	\$2,742.00	\$2,742.00
6450	Duplicating Balance Sheet - 6450	6450 146002	1	B & W Digital Copier - High Volume - 80-85 CMP	\$10,000.00	\$2,000.00
6450	Duplicating Administration - 64502890	6450 146002	14	Color Digital Copier - 45 CPM	\$98,000.00	\$19,600.00
6450		64502890 739000	1	B & W Digital Copier - Low Volume - 28-30 CPM	\$3,600.00	\$3,600.00
6550	Telecommunications Admin - 65502890	65502890 739000	1	Windows Server 2008 R2	\$800.00	\$800.00
6550	Telecommunications Admin - 65502890	65502890 739000	1	WAN Routers	\$120,000.00	\$24,000.00
6550	Telecommunications Admin - 65502890	65502890 739000	4	AT&T Field Tech Time	\$480.00	\$480.00
					\$5,708,233	\$3,959,256

County of Ottawa
Capital Construction Projects - Construction Costs
 Budget Year Ending December 31, 2014

PROJECT DESCRIPTION	CAPITAL CONSTRUCTION COSTS					
	PROPOSED METHOD OF FINANCING	ESTIMATED COSTS		EXPENDED TO DATE (INC. CURRENT YR)	BUDGET YEAR 2014	FUTURE YEARS
		ORIGINAL	AMENDED			

Ottawa County (primary government)

Upper Macatawa 84th Ave Improvements ¹	Parks & Recreation Millage	\$75,000	\$75,000	\$0	\$75,000	\$0
Pigeon Creek South Trail Expansion ¹	Parks & Recreation Millage	\$60,000	\$70,000	\$0	\$70,000	\$0
Grand River Greenway Acquisition ¹	Grant/Parks & Recreation Millage	\$4,400,000	\$4,400,000	\$0	\$200,000	\$4,200,000
Grand River Ravines Improvements ¹	Grant/Parks & Recreation Millage	\$950,000	\$950,000	\$0	\$900,000	\$50,000
Lower Grand River Restoration ¹	Parks & Recreation Millage	\$60,000	\$60,000	\$0	\$60,000	\$0
Energy Upgrades (JCI) for County Facilities	Qualified Energy Conservation Bonds	\$5,453,677	\$5,453,677	\$2,296,103	\$2,640,000	\$517,574
Total Primary Government		\$10,998,677	\$11,008,677	\$2,296,103	\$3,945,000	\$4,767,574

Ottawa County Drain Commission (component unit)

Park West Phase II	Bonds	\$6,000,000	\$4,500,000	\$1,200,000	\$3,300,000	\$0
Hiawatha	Special Assessments	\$350,000	\$300,000	\$27,700	\$272,300	\$0
No. 52	Special Assessments	\$125,000	\$150,000	\$42,000	\$108,000	\$0
Shoemaker	Special Assessments	\$150,000	\$150,000	\$26,700	\$123,300	\$0
Van Laar	Special Assessments	\$75,000	\$75,000	\$0	\$75,000	\$0
Van Haitsma	Special Assessments	\$100,000	\$100,000	\$12,300	\$87,700	\$0
Orphan Drains	Special Assessments	\$100,000	\$100,000	\$0	\$100,000	\$0

County of Ottawa
Capital Construction Projects - Anticipated Annual Operational Costs
 Budget Year Ending December 31, 2014

PROJECT DESCRIPTION	ESTIMATED ANNUAL OPERATION COSTS (includes debt repayment)							
	PROPOSED METHOD OF FINANCING	EXPEN-DITURE TYPE	ACTUAL PRIOR YEAR	ESTIMATED CURRENT YEAR	BUDGET YEAR	FUTURE YEARS		
			2012	2013	2014	2015	2016	2017
Ottawa County (primary government)								
Ottawa Beach Waterfront Walkway ¹	Property Tax Levy	Maintenance	\$0	\$0	\$0	\$250	\$500	\$500
Historic Ottawa Beach Pumphouse Museum ¹	Property Tax Levy	Maintenance	\$0	\$0	\$500	\$1,500	\$1,500	\$1,500
Upper Macatawa 84th Ave Improvements ¹	Property Tax Levy	Maintenance	\$0	\$0	\$50	\$100	\$100	\$100
Pigeon Creek South Trail Expansion ¹	Property Tax Levy	Maintenance	\$0	\$0	\$150	\$200	\$200	\$200
Grand River Greenway Acquisition ¹	Property Tax Levy	Maintenance	\$0	\$0	\$0	\$500	\$250	\$250
Grand River Ravines Improvements ¹	Property Tax Levy	Maintenance	\$0	\$0	\$100	\$200	\$200	\$200
Lower Grand River Restoration ¹	Property Tax Levy	Maintenance	\$0	\$0	\$0	\$100	\$100	\$100
Energy Upgrades (JCI) for County Facilities Lighting, Mechanical, Water Conservation, Power	Several - Please see below ²	Debt Svc-Prin	\$0	\$0	\$365,000	\$370,000	\$370,000	\$370,000
		Debt Svc-Intr	\$0	\$0	\$173,219	\$163,415	\$159,558	\$153,427
		Utilities and Mntce Savings	\$0	\$0	(\$137,262)	(\$158,072)	(\$163,949)	(\$170,014)
Total Ottawa County Primary Government			\$0	\$0	\$401,757	\$378,193	\$368,459	\$356,263
Ottawa County Drain Commission (component unit)								
Park West Phase II ³	Special Assessments	Debt Service	\$0	\$0	\$220,000	\$220,000	\$220,000	\$220,000
		Maintenance	\$0	\$0	\$0	\$0	\$10,000	\$10,000
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
Van Laar	Special Assessments		\$0	\$0	\$0	\$0	\$0	\$0
Van Haitmsa	Special Assessments		\$0	\$0	\$0	\$0	\$0	\$0
Orphan Drains	Special Assessments		\$0	\$0	\$0	\$0	\$0	\$0
Maintenance	Special Assessments		\$0	\$0	\$0	\$0	\$0	\$0
Total - Ottawa County Drain Commission			\$0	\$0	\$220,000	\$220,000	\$230,000	\$230,000

PROJECT DESCRIPTION	ESTIMATED ANNUAL OPERATION COSTS (includes debt repayment)							
	PROPOSED METHOD OF FINANCING	EXPEN-DITURE TYPE	ACTUAL PRIOR YEAR 2012	ESTIMATED CURRENT YEAR 2013	BUDGET YEAR 2014	FUTURE YEARS		
						2015	2016	2017

Ottawa County Public Utilities (component unit) ⁴

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
Total Ottawa County Public Utilities			\$2,710,121	\$2,691,721	\$2,696,322	\$2,741,497	\$2,708,083	\$2,986,305

Grand Total Operational Costs **\$2,710,121** **\$2,691,721** **\$3,318,079** **\$3,339,690** **\$3,306,542** **\$3,572,568**

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. A Federal grant will pay for interest under the Qualified Energy Conservation Bonds program. Savings on utilities and maintenance costs will cover some of the principal costs as will anticipated energy rebates. Any remaining amount will be covered by the Pubic Improvement fund.
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 rain gardens, bioswales and easement areas are fully stabilized. These costs will be covered by speci 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.