

# Debt Service, Capital Projects, and Permanent Funds



**COUNTY OF OTTAWA  
DEBT SERVICE FUND (5692-5695)**

Building Authority Fund (3513-3517) - 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. Bonds have been issued for the following projects: 1992-Probate Court/Jail Complex; 1997-Jail addition and Sheriff Administrative Annex; 2005- Holland District Court Building; 2007-Grand Haven Courthouse. A portion of the 1992 bonds was refinanced during 2006, and a portion of the 1997 bonds was refunded during 2005. Financing is provided by cash rental payments pursuant to lease agreements with the County of Ottawa or other identified payment mechanisms.

<b>Resources</b>
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**Personnel**

*No personnel has been allocated to this department.*

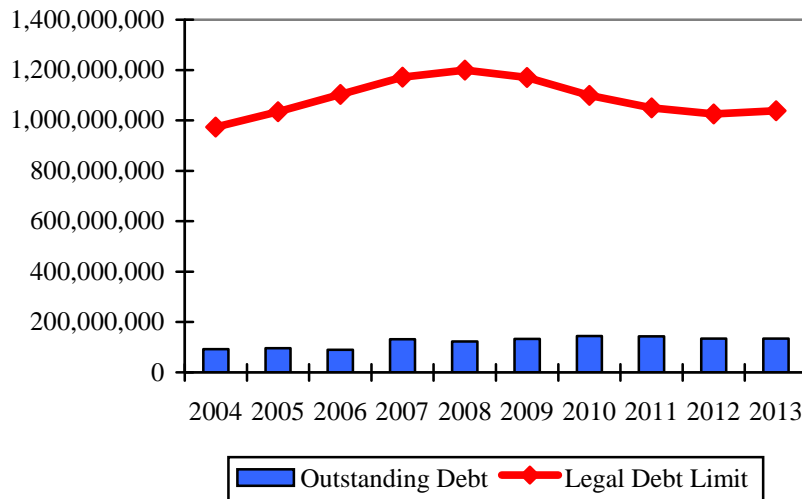
**Funding**

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
<b>Revenues</b>					
Charges for Services					
Interest					
Rents	\$2,388,298	\$2,382,030	\$1,822,460	\$1,816,144	\$1,821,644
Other Revenue					
Other Financing Sources	\$761,900	\$762,700	\$762,900	\$762,500	\$761,500
<b>Total Revenues</b>	<b>\$3,150,198</b>	<b>\$3,144,730</b>	<b>\$2,585,360</b>	<b>\$2,578,644</b>	<b>\$2,583,144</b>
<b>Expenditures</b>					
Debt Service	\$3,150,198	\$3,144,730	\$2,585,360	\$2,578,644	\$2,583,144
Other Financing Uses					
<b>Total Expenditures</b>	<b>\$3,150,198</b>	<b>\$3,144,730</b>	<b>\$2,585,360</b>	<b>\$2,578,644</b>	<b>\$2,583,144</b>

## County of Ottawa Debt Information

The County of Ottawa assumes debt to provide funding for the construction of water and sewage disposal systems, drains, buildings, and to refund previously issued bonds. Under the State of Michigan Constitution of 1963, Article VII, Section 11, “No County shall incur indebtedness which shall increase its total debt beyond 10% of its assessed valuation.” Consequently, Ottawa County, with a 2013 assessed value of \$10,385,574,112 is limited to no more than \$1,038,557,411 of debt. The County’s total debt at October 31, 2013 is \$134,754,421 or approximately 1.3% of the assessed value - well below the legal limit. The graph below illustrates the additional legal debt capacity of the County of Ottawa.

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



### Future Debt

The County has no plans to issue debt for the primary government. Ottawa County Public Utilities, a component unit, is not budgeted to issue bonds at this time. The Ottawa County Drain Commission, a component unit, is scheduled to issue \$2.5 million in bonds for the Park West drain in Park Township in 2013.

### Effect of Debt Payments on County Operations

None of the County’s general operating levy is used for debt payments. Instead, separate revenue streams were identified for repayment before the bonds were issued. The table that follows identifies the County’s direct debt and the payment source for the issues:

Project	2014 Debt	
	Service Payment	Funding Source
Administrative Annex	1,226,750	Delinquent Tax Revolving Fund
Holland District Court Building	594,094	Delinquent Tax Revolving Fund
Grand Haven/Fillmore St	761,175	Revenues/Fund Equity of Select Funds
Qualified Energy Conservation Bonds	576,155	Utility Savings/ Federal grant Building Rent
	<u>\$3,158,174</u>	

The Delinquent Tax Revolving Fund (an Enterprise fund) had been allowed to build equity for several years. As of 12/31/12, the fund had equity of \$24.0 million. Although total equity is projected to decrease through 2017, equity is projected to grow steadily after 2017. Actual results will depend on whether money is transferred to other funds in future years. The Appendix of this document includes projections on this fund and the other Financing Tools.

Funding for the debt payments of the Grand Haven/Fillmore Street issue is coming from the following sources:

- Ottawa County, Michigan Insurance Authority - 20%, up to \$150,000/yr
- Telecommunications - 20%, up to \$150,000/yr
- Delinquent Tax Revolving Fund - 20%, up to \$150,000/yr
- Infrastructure - 17%, up to \$125,000/yr
- Public Improvement - 23%, remainder of payment

Payments began in 2008 and continue for 20 years. Although the payments are not anticipated to affect the function of these funds, investment income will be impacted. The remaining debt, issued by the component units, is paid by the benefiting municipalities and property owners.

Debt service on the Qualified Energy Conservation Bonds, issued in 2013, will come from multiple sources. The improvements funded by the bond are anticipated to reduce utility costs by \$137,000. The federal subsidy anticipated for the bonds is \$173,000. The remainder will be from building rent previously going to the Public Improvement fund that will be reassigned for debt service purposes as needed.

### **Bonds:**

The County principally uses general obligation bonds to provide funds for these projects. The majority of the general obligation bonds, \$109,435,421, were issued by the Ottawa County Public Utilities System, a component unit of Ottawa County, for water and sewer projects. The principal and interest payments on these water and sewer project issues are repaid generally from funds received from local municipalities in the County. The interest rate on these issues ranges from 2.0% to 7.6% percent.

In addition, the Ottawa County Drain Commissioner has just under \$477,000 in bonds outstanding for the Munn drainage district and Nunica drainage district. Principal and interest is paid from drain assessments levied. The interest rate on these issues ranges from 2.0% to 4.85% percent.

Last, \$23,135,000 is estimated primary government debt outstanding at 12/31/13 for the projects mentioned previously. The Building Authority makes the principal and interest payments with revenues collected from lease agreements with the County and other revenue previously identified. The interest rate on these issues ranges from 3.0% to 5.05% percent.

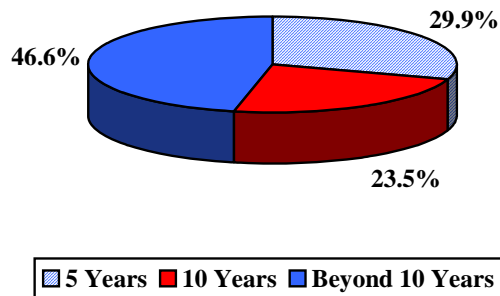
The County has pledged its full faith and credit for payment on the above obligations. Ottawa County has obtained a AAA rating from Fitch on General Obligation Limited Tax Bonds. Moody's Bond Rating is Aaa for General Obligation Unlimited and Limited Tax Bonds. Standard and Poor's Bond Rating is AA for General Obligation Unlimited and Limited Tax Bonds.

**Notes Payable:**

The Drain Commissioner has issued several notes to pay for work and/or repairs to several drainage projects in Ottawa County. The notes total \$2,184,000, and of this total, \$750,000 is anticipated to be extended to 2015. The County did not pledge its full faith and credit for the above notes.

**Debt Retirements:**

**County of Ottawa Debt Retirements**



The percentage of debt to be retired in five, ten, and beyond ten years indicates how fast the County is retiring its debt. Rating agencies expect 50% of the debt to be retired within ten years. The graph that follows shows that Ottawa County, scheduled to retire 53.4% of its debt within ten years, approximates established standards.

## Debt per Capita

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

Year	Population	Net Debt per Capita (Direct Debt)	Net Debt per Capita (Total Debt)
2003	249,391	\$74	\$409
2004	252,351	67	386
2005	255,406	92	395
2006	257,671	84	364
2007	259,206	115	522
2008	260,364	105	484
2009	261,957	96	518
2010	263,801	88	562
2011	266,300	79	550
2012	269,099	72	519

### Debt per Capita Comparison

County	Population	2012 Total Debt per Capita *
Ottawa	269,099	\$519
Kent	614,462	571
Muskegon	171,302	886
Allegan	112,039	257

\* It should be noted that both Kent and Muskegon have issued debt for their airports; Ottawa and Allegan have no airport associated debt.

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

## County of Ottawa Schedule of Debt Service Requirements

OTTAWA COUNTY - PRIMARY GOVERNMENT					OTTAWA COUNTY - COMPONENT UNITS				REPORTING ENTITY
Budget Year	Amount Outstanding Beginning of Year	Principal Retirements	Interest Requirements	Total Requirements	Amount Outstanding Beginning of Year	Principal Retirements	Interest Requirements	Total Requirements	Total Requirements
<b>General Obligation Bonds (Non-major Funds):</b>					<b>General Obligation Bonds:</b>				
2014	\$23,135,000	\$2,140,000	\$1,018,174	\$3,158,174	\$109,435,421	\$5,831,766	\$4,925,530	\$10,757,296	\$13,915,470
2015	20,995,000	2,225,000	910,424	3,135,424	103,603,655	5,323,767	4,735,510	10,059,277	13,194,701
2016	18,770,000	2,315,000	803,554	3,118,554	98,279,888	5,533,767	4,541,762	10,075,529	13,194,083
2017	16,455,000	2,410,000	696,734	3,106,734	92,746,121	5,790,767	4,341,321	10,132,088	13,238,822
2018	14,045,000	1,285,000	584,239	1,869,239	86,955,354	5,410,766	4,123,399	9,534,165	11,403,404
2019	12,760,000	1,325,000	533,038	1,858,038	81,544,588	5,355,212	3,908,356	9,263,568	11,121,606
2020	11,435,000	1,365,000	477,636	1,842,636	76,189,376	4,542,853	3,695,797	8,238,650	10,081,286
2021	10,070,000	1,415,000	417,486	1,832,486	71,646,523	4,720,767	3,502,930	8,223,697	10,056,183
2022	8,655,000	1,460,000	359,234	1,819,234	66,925,756	4,870,767	3,297,110	8,167,877	9,987,111
2023	7,195,000	1,505,000	298,827	6,258,769	62,054,989	4,950,000	3,078,958	8,028,958	8,028,958
2024-2028	5,690,000	5,690,000	568,769	6,258,769	57,104,989	24,764,989	11,734,414	36,499,403	42,758,172
2029-2033					32,340,000	23,115,000	5,261,459	28,376,459	28,376,459
2034-2038					9,225,000	6,700,000	1,256,597	7,956,597	7,956,597
2039-2040					2,525,000	2,525,000	111,672	2,636,672	2,636,672
					<b>Notes Payable*:</b>				
2014					2,184,000	1,252,600	50,293	1,302,893	1,302,893
2015					931,400	330,000	25,316	355,316	355,316
2016					601,400	227,600	15,620	243,220	243,220
2017					373,800	148,800	10,283	159,083	159,083
2018					225,000	45,000	6,848	51,848	51,848
2019					180,000	45,000	5,478	50,478	50,478
2020					135,000	45,000	4,119	49,119	49,119
2021					90,000	45,000	2,738	47,738	47,738
2022					45,000	45,000	1,370	46,370	46,370
		<u>\$23,135,000</u>	<u>\$6,668,115</u>	<u>\$27,999,288</u>		<u>\$111,619,421</u>	<u>\$58,636,879</u>	<u>\$170,256,300</u>	<u>\$198,255,588</u>

All figures are estimated as of 10/31/13. Schedule does not include capital leases.

\*Notes payable of the component unit are not guaranteed by the County. This schedule assumes the Park West notes totaling \$750,000 are extended to 2015.

**COUNTY OF OTTAWA  
CAPITAL PROJECTS FUND**

Qualified Energy Conservation Bonds (4010) - This Fund was established to account for the Qualified Energy Conservation Bonds (QECB) issued in October 2013. The proceeds will be used for efficiency upgrades on County facilities (e.g., HVAC, boilers, etc.). The 2010 amount relates to a building authority project. Financing is provided by bond proceeds and interest income. This fund records only those projects funded with bond proceeds. Other capital construction projects funded with cash are reported primarily in the Public Improvement Fund (Special Revenue Fund 2450). Projects at County park facilities are reported in the Parks and Recreation Fund (Special Revenue Fund 2081).

<b>Resources</b>
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**Personnel**

*No personnel has been allocated to this department.*

**Funding**

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
<b>Revenues</b>					
Intergovernmental Revenue					
Interest				\$9,610	\$29,022
Other Revenue					
Other Financing Sources	\$180,621			\$5,505,000	
<b>Total Revenues</b>	<b>\$180,621</b>			<b>\$5,514,610</b>	<b>\$29,022</b>
<b>Expenditures</b>					
Capital Outlay	\$180,622			\$2,296,103	\$2,640,000
Bond Issue Costs				\$50,000	
Other Financing Uses					
<b>Total Expenditures</b>	<b>\$180,622</b>			<b>\$2,346,103</b>	<b>\$2,640,000</b>

***Budget Highlights:***

In October of 2013, the County issued Qualified Energy Conservation bonds for various energy improvements to Ottawa County facilities. Most of the projects are expected to be completed by the end of 2014.



# 2014 Capital Improvements

For the County, capital improvements fall into two categories, capital construction and capital equipment. Capital expenditures for both categories total \$7,518,305 and are summarized below:

	<u>Routine</u>	<u>Non-Routine</u>
Construction	\$2,640,000	\$1,730,000
Equipment		
Technology	\$67,366	\$1,360,060
Other Capital Outlay	<u>\$1,471,467</u>	<u>\$249,412</u>
	<u>\$4,178,833</u>	<u>\$3,339,472</u>

## 1. Capital Construction Projects

Capital construction projects are non-recurring costs related to the acquisition, expansion or major rehabilitation of a physical County structure. Capital projects exceed \$50,000 and have an estimated useful life of at least ten years, or, if part of an existing structure, an estimated useful life of at least the remaining life of the original structure. Infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are the responsibility of the County’s component units (the Ottawa County Road Commission, Ottawa County Public Utilities, and the Ottawa County Office of the Drain Commissioner).

The County is currently working on a formal Capital Improvement Plan. No major new construction projects (new buildings) are planned in the near future as recently completed building projects should provide the needed facilities for the next 10+ years. Most of the current construction projects for the primary government are for building improvements under the Qualified Energy Conservation Bonds or for park development. Beyond that, the County anticipates expanding the jail and building a new facility for Family Court - Juvenile Detention. However, a start date for that has not yet been determined.

Smaller construction projects and are submitted with the department’s budget in May. Generally, such smaller scale projects relate to replacement and maintenance. The proposals are reviewed during the budget process by County administration, funding is identified, and the results of the analysis are returned to the requesting department (usually Building and Grounds). If it is not approved, the department has the opportunity to discuss the project with Administration at their department budget meetings and ultimately the County Board if the department is still unsatisfied with the outcome.

## Parks and Recreation Projects

The Parks and Recreation Commission has five major park improvement projects slated for 2014. They include the following:

*Upper Macatawa Natural Area 84th Access Improvement:* This \$75,000 project will be completed in conjunction with construction of the paved non-motorized trail that will traverse the park from north to south. The new trail will run directly adjacent to the existing parking area, trailhead kiosk, and rustic toilet accessed by car from 84th Street. It is anticipated that the new trail will generate significantly more park users who will either access the trail from this point or pass by on their way to other destinations. This project is designed to upgrade these facilities with new paving for the existing gravel parking lot, installation of a small shelter suitable as a meeting spot or resting location, and other visitor amenities.



*Existing Upper Macatawa Natural Area*

*Pigeon Creek South Trail Expansion:* The trails at Pigeon Creek Park are an extremely popular destination especially during the winter when snow is on the ground and the groomed trails provide ideal skiing conditions. This \$70,000 project will extend this trail system along the south edge of the park by constructing a large boardwalk across a wetland, crossing an existing bridge over the Pigeon River, and clearing and grading an additional length of trail on the south side of the river. The project would add approximately 0.75 miles of new trail.

*Grand River Greenway Acquisition:* As part of the effort to secure lands along the Grand River for natural resource conservation and recreational uses, this \$200,000 project is designated to purchase land or easements as required for a route for the proposed Grand River Greenway Trail. This paved, non-motorized trail will connect to an existing trail in Grand Haven Township all the way to an existing trail connector at the Kent County line. Specific land purchases will depend on opportunities and negotiations with potential sellers.



*Existing Grand River Greenway*

*Grand River Ravines Improvements:* This \$900,000 focuses on elements to improve public access to the outstanding natural and scenic qualities of this site. A new entrance and park drive will be constructed providing access to several park areas and to a new waterfront parking area overlooking the Grand River. Pedestrian access will be improved with the addition of almost a mile of paved barrier free path as well as additional natural surface trails, boardwalks, and stairs. These items totaling about \$600,000 would be partially funded by a pending Michigan Natural Resources Trust Fund Grant of \$300,000. Additional non-grant items including modern restrooms, a river overlook deck, historic barn renovations, and a dog park.

*Lower Grand River Restoration:* The Grand River contains a significant complex of wetlands for wildlife and recreation. Phragmites, an invasive wetland plant commonly known as reed grass (pictured to the right), is one of the greatest threats to the ecologic and economic values of the system. A \$110,000 grant from the United States Fish and Wildlife Service will be matched by \$41,000 from Ottawa County Parks Commission, private landowners, Michigan Department of Natural Resources, and volunteers to control phragmites on public and private lands in the Lower Grand River and potentially expand the threatened species of wild rice.



*Effect on the Budget* (ongoing operational costs): The effect of the projects described above on the parks budget is mixed. The Upper Macatawa Natural Area improvements will not significantly increase maintenance costs and the paving will actually reduce short-term costs. The new trail at Pigeon Creek will add some minor routine maintenance costs. However, the Grand River Ravines would be transformed into a fully developed and functioning county park with annual operating costs in the range of \$15,000 to \$25,000. Operational funding is anticipated through the parks budget.

### **Public Improvement Fund projects:**

There are three capital construction projects budgeted out of the Public Improvement fund for 2014.

*Spring Lake Township Cell Tower:* The tower is part of the County's Countywide Wireless Broadband Initiative. At present, approximately 97% of the County's population has access to high-speed fully mobile broadband service. The Spring Lake tower will be situated in one of two remaining, large underserved areas in the County. The Spring Lake tower is similar in design to the County's Fillmore Street and Robinson Township towers. The tower is expected to cost \$200,000 and has an estimated life of 25 years.

### **Effect on the Operating Budget**

Once built, the County anticipates a net positive effect on the operating budget because the County will sell space to on the tower to two national wireless carriers. Once constructed, the County anticipates approximately \$44,000 per year in lease revenue from the carriers. The only anticipated expenditure supporting the tower is a maintenance fee (service contract) of approximately \$2,800 per year.

*Sheriff Garage for Hudsonville:* The garage will be attached to the existing Hudsonville Court and Human Services building for the purpose of loading and unloading inmates and those who are in police custody. Transportation vans now accomplish this loading and unloading in an open parking area that is completely exposed to the public and the elements. The inmates and persons in custody are then brought into the court building and/or removed from the court building in handcuffs and shackles in proximity to the public and in groups. The garages will provide for a secure pickup and drop off point for this court building. The garage is expected to cost \$150,000 and last 20-25 years.

### Effect on the Operating Budget

The impact on the operating budget will be minimal. No additional staffing will be required and maintenance costs are anticipated to be less than \$1,000 per year.

*Clerk and Register of Deeds Office Combination:* Beginning in 2013, the elected positions of the County Clerk and the County Register of Deeds were combined. Although located on the same floor, the two offices are separate. This project would move the Water Resources Commissioner's office which is currently adjacent to the Clerk's office to the space now occupied by the Register of Deeds office. The Register of Deeds office would move to the space vacated by the Water Resources Commissioner, and the wall separating the offices will come down. The estimated cost of the project is \$75,000.

### Effect on the Operating Budget

There is no effect on the operating budget as once installed in their new locations, costs would be the same. However, the County anticipates "soft savings" as a result of the combination. The two offices would be able to work as a team, complete cross training, enhance office communication, improve supervision and be a central location for customers. Once cross training is complete, the offices will have more staff available during busy times, reducing wait times for customers.

### Capital Projects Fund

*Qualified Energy Conservation Bonds:* Earlier in 2013, the Board of Commissioners approved a contract with Johnson Controls Inc. (JCI) to perform an extensive energy audit on our County facilities to evaluate some of our aging infrastructure and identify facility improvement measures (FIM's) that would lower utility and operating costs. The findings of this energy survey suggested significant energy savings by replacing a significant amount of equipment in some of our older facilities that is in need of replacement, but also identified other equipment improvements that will provide immediate utility savings. The project includes the following:

- Lighting Upgrades (replace existing lighting with LED lighting)
- Mechanical and Controls Upgrades (replace several heat pumps, rooftop air conditioning units/condensers, boilers)
- Water Conservation Measures (replace existing fixtures with low flow fixtures)
- Building Envelope Improvements (weather stripping)
- Mechanical Insulation Improvements
- PC Power Management

Additionally, the County will receive measurement and verification services (M&V services) to ensure that the County achieves a minimum 20% reduction in utility costs when all projects are completed. The County has issued Qualified Energy Conservation Bonds to fund the projects; the proceeds of which are just under \$5.5 million.

Effect on the Operating Budget

The project was initiated to improve energy efficiency but also to address aging equipment strategically. Several items being replaced are well past their useful lives. Though the County will have debt service requirements estimated at approximately \$370,000 per year, there will be significant energy savings:

**Total Project Benefits**

Year	Measured	Non-Measured		Total
	Measured Energy Cost Avoidance <sup>(1)</sup>	Energy Cost Avoidance <sup>(1)</sup>	Operations & Maintenance Cost Avoidance <sup>(2)</sup>	
1	\$122,617	\$31,654	\$31,200	\$185,471
2	\$126,296	\$32,604	\$32,448	\$191,348
3	\$130,085	\$33,582	\$33,746	\$197,413
4	\$133,987	\$34,589	\$35,096	\$203,672
5	\$138,007	\$35,627	\$36,499	\$210,133
<b>Total</b>	<b>\$650,992</b>	<b>\$168,056</b>	<b>\$168,989</b>	<b>\$988,037</b>

The tables that follow summarize 2014 capital improvement projects and their anticipated effect on current and future operating budgets

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

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

**Ottawa County (primary government)**

Ottawa Beach Waterfront Walkway <sup>1</sup>	Grant/Parks & Recreation	\$600,000	\$600,000	\$20,000	\$0	\$580,000
Historic Ottawa Beach Pumphouse Museum <sup>1</sup>	Donations/Parks & Recreation Millage	\$1,500,000	\$1,530,000	\$30,000	\$0	\$1,500,000
Upper Macatawa 84th Ave Improvements <sup>1</sup>	Parks & Recreation Millage	\$75,000	\$75,000	\$0	\$75,000	\$0
Pigeon Creek South Trail Expansion <sup>1</sup>	Parks & Recreation Millage	\$60,000	\$70,000	\$0	\$70,000	\$0
Grand River Greenway Acquisition <sup>1</sup>	Grant/Parks & Recreation Millage	\$4,400,000	\$4,400,000	\$0	\$200,000	\$4,200,000
Grand River Ravines Improvements <sup>1</sup>	Grant/Parks & Recreation Millage	\$950,000	\$950,000	\$0	\$900,000	\$50,000
Lower Grand River Restoration <sup>1</sup>	Parks & Recreation Millage	\$60,000	\$60,000	\$0	\$60,000	\$0
Spring Lake Cell Tower	Public Improvement Fund	\$200,000	\$200,000	\$0	\$200,000	\$0
Sheriff Garage - Hudsonville	Public Improvement Fund	\$150,000	\$150,000	\$0	\$150,000	\$0
Clerk/Register of Deeds Combination	Public Improvement Fund	\$75,000	\$75,000	\$0	\$75,000	\$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
<b>Total Primary Government</b>		<b>\$13,523,677</b>	<b>\$13,563,677</b>	<b>\$2,346,103</b>	<b>\$4,370,000</b>	<b>\$6,847,574</b>

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

Park West Phase II	Bonds	\$6,000,000	\$4,500,000	\$1,200,000	\$3,300,000	\$0
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PROJECT DESCRIPTION	CAPITAL CONSTRUCTION COSTS					
	PROPOSED METHOD OF FINANCING	ESTIMATED COSTS		EXPENDED TO DATE (INC. CURRENT YR)	BUDGET YEAR 2014	FUTURE YEARS
		ORIGINAL	AMENDED			
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
Maintenance	Special Assessments	\$450,000	\$450,000	\$0	\$450,000	\$0
<b>Total - Ottawa County Drain Commission</b>		<b>\$7,350,000</b>	<b>\$5,825,000</b>	<b>\$1,308,700</b>	<b>\$4,516,300</b>	<b>\$0</b>

**Ottawa County Public Utilities (component unit)**

Wyoming Plant Expansion	Special Assessments Public Act 342 Bonds	\$38,000,000	\$38,145,000	\$36,145,000	\$1,000,000	\$1,000,000
Allendale - Clean Water Project	Clean Water Revenue Fund	\$2,680,000	\$2,680,000	\$2,600,000	\$80,000	\$0
Other Unspecified Projects	Special Assessments Public Act 342 Bonds	\$0	\$920,000	\$0	\$920,000	\$0
<b>Total Ottawa County Public Utilities</b>		<b>\$40,680,000</b>	<b>\$41,745,000</b>	<b>\$38,745,000</b>	<b>\$2,000,000</b>	<b>\$1,000,000</b>

**Grand Total Capital Construction** **\$61,553,677** **\$61,133,677** **\$42,399,803** **\$10,886,300** **\$7,847,574**

1. No debt will be issued for this project. Funds have been set aside for this project, a grant is anticipated or the project will be financed by the Parks tax levy.

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 2012	ESTIMATED CURRENT YEAR 2013	BUDGET YEAR 2014	FUTURE YEARS		
						2015	2016	2017
<b>Ottawa County (primary government)</b>								
Ottawa Beach Waterfront Walkway <sup>1</sup>	Property Tax Levy	Maintenance	\$0	\$0	\$0	\$250	\$500	\$500
Historic Ottawa Beach Pumphouse Museum <sup>1</sup>	Property Tax Levy	Maintenance	\$0	\$0	\$500	\$1,500	\$1,500	\$1,500
Upper Macatawa 84th Ave Improvements <sup>1</sup>	Property Tax Levy	Maintenance	\$0	\$0	\$50	\$100	\$100	\$100
Pigeon Creek South Trail Expansion <sup>1</sup>	Property Tax Levy	Maintenance	\$0	\$0	\$150	\$200	\$200	\$200
Grand River Greenway Acquisition <sup>1</sup>	Property Tax Levy	Maintenance	\$0	\$0	\$0	\$500	\$250	\$250
Grand River Ravines Improvements <sup>1</sup>	Property Tax Levy	Maintenance	\$0	\$0	\$100	\$15,000	\$20,000	\$25,000
Lower Grand River Restoration <sup>1</sup>	Property Tax Levy	Maintenance	\$0	\$0	\$0	\$100	\$100	\$100
Spring Lake Cell Tower	Lease payments from carriers renting space	Maintenance	\$0	\$0	\$0	\$2,800	\$2,800	\$2,800
		Lease Payments in	\$0	\$0	\$0	(\$44,000)	(\$44,000)	(\$44,000)
Sheriff Garage - Hudsonville	Property Tax Levy	Maintenance	\$0	\$0	\$0	<\$1,000	<\$1,000	<\$1,000
Clerk/Register of Deeds Combination	Property Tax Levy	Maintenance	\$0	\$0	\$0	\$0	\$0	\$0
Energy Upgrades (JCI) for County Facilities Lighting, Mechanical, Water Conservation, Power	Several - Please see below <sup>2</sup>	Debt Svc-Prin Debt Svc-Intr Utilities and Mntce Savings	\$0 \$0 \$0	\$0 \$0 \$0	\$365,000 \$173,219 (\$137,262)	\$370,000 \$163,415 (\$158,072)	\$370,000 \$159,558 (\$163,949)	\$370,000 \$153,427 (\$170,014)
<b>Total Ottawa County Primary Government</b>			<b>\$0</b>	<b>\$0</b>	<b>\$401,757</b>	<b>\$351,793</b>	<b>\$347,059</b>	<b>\$339,863</b>
<b>Ottawa County Drain Commission (component unit)</b>								
Park West Phase II <sup>3</sup>	Special Assessments	Debt Service Maintenance	\$0 \$0	\$0 \$0	\$220,000 \$0	\$220,000 \$0	\$220,000 \$10,000	\$220,000 \$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 Haitzma	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
<b>Total - Ottawa County Drain Commission</b>			<b>\$0</b>	<b>\$0</b>	<b>\$220,000</b>	<b>\$220,000</b>	<b>\$230,000</b>	<b>\$230,000</b>



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) <sup>4</sup>**

Wyoming Water Plant Expansion	Special Assessments	Debt	\$2,455,502	\$2,439,902	\$2,418,702	\$2,387,102	\$2,664,602	\$2,627,640
Allendale - Clean Plant Expansion	Special Assessments	Debt	\$0	\$0	\$71,437	\$75,075	\$73,700	\$72,325
Other Unspecified Projects	Special Assessments	Debt	\$0	\$0	N/A	N/A	N/A	N/A
<b>Total Ottawa County Public Utilities</b>			\$2,455,502	\$2,439,902	\$2,490,139	\$2,462,177	\$2,738,302	\$2,699,965

**Grand Total Operational Costs** **\$2,455,502      \$2,439,902      \$3,111,896      \$3,033,970      \$3,315,361      \$3,269,828**

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 special assessments to the effected parties once construction funds are depleted.
4. The annual operating costs for public utilities projects are strictly for debt service. The maintenance costs are the responsibility of the municipality.

## **2. Capital Equipment Projects**

Capital equipment outlays include furniture and equipment purchases with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Capital outlays are usually budgeted out of the Equipment Pool fund (an Internal Service Fund) and rented back to departments over a period of three to ten years. The Equipment Pool is used to fund these purchases in order to minimize the impact of these expenditures on the County's operating budget.

Most capital outlay projects are approved in conjunction with the County's annual budget process, and the review process begins before departments work on the rest of their budgets.

February:

- Information Technology updates computer equipment replacement recommendations and updates price lists based on the age of the equipment.
- Fiscal Services updates copier replacement recommendations and updates price lists based on the age and repair history of the equipment.

March:

- Departments have the month to make their equipment requests for the new budget year

April:

- Fiscal Services and Information Technology staff meet with department heads to discuss their requests.
- Tentative recommendations are made and reflected in budget packets distributed to departments

May/June:

- Departments include recommended equipment request in their budget submissions

July/August:

- Equipment requests are discussed with departments at budget meetings with County administration as part of the budget balancing process. Departments may also appeal the tentative recommendations made at this stage.

August/September:

- County Finance Committee and Board receive a list of equipment request recommendations in conjunction with other budget information.

October:

- Board approves equipment requests as part of the annual budget resolution.

The discussion of capital equipment outlay is divided into two schedules: technology outlays and other capital outlay (primarily vehicles). In both cases, routine replacements are identified separately from non-routine items. The schedules that follow provide information on both the acquisition cost as well as the operating budget impact over the next five years.

**Acquisition Costs**

**Operating Budget Costs <sup>1</sup>**

Description	Department	Funding Source		Operational Impacts	2014 Budget	2015 Budget	2016 Budget	2017 Budget	2018 Budget	Future Budget	Operating Budget	Operational Savings
		for Initial Purchase	Estimated Purchase Price		Amount*	Amount*	Amount*	Amount*	Amount*	Amount	Funding Source	
<b>Routine</b>												
Avatar MSO Upgrade and Avatar Plexus Foundation, Cache Elite	Community Mental Health (CMH)	CMH	\$48,366	Upgrade to meet federal regulation changes effective 10/1/14, improved service and accuracy, increased efficiency and data integration with service providers and regional CMH	\$48,366	\$0	\$0	\$0	\$0		State of Michigan	None identified
OnBase Unity Server	Information Technology	Equipment Pool	\$10,000	Improves reliability and efficiency	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000		Various departmental chargebacks thru IT	None identified
Printer Plotter/Scanner	Geographic Information Systems (GIS)	Equipment Pool	\$9,000	Improves reliability and efficiency	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800		General Fund/User Fees	Difficult to quantify
<b>Non-Routine</b>												
Jury Software	Clerk	Equipment Pool	\$25,000	Improves reliability, efficiency and enhance software features	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000		General Fund/User Fees	Difficult to quantify
Document Storage Software	Public Health - Environmental Health Field & Food Services	Equipment Pool	\$35,000	Improves efficiency, modernization	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000		State of Michigan and General Fund Transfer	Difficult to quantify
Email System Conversion, Hardware/Software to Replace Lotus Notes Application	Information Technology	Equipment Pool	\$327,400	Modernization, reduced internal operational support requirements and increased efficiency.	\$96,056	\$57,836	\$57,836	\$57,836	\$57,836		Various departmental chargebacks thru IT Billing Study	Difficult to quantify
MICA Service Contract	Information Technology	Equipment Pool	\$124,800	Process improvement, efficiency and accuracy of design.	\$124,800	\$0	\$0	\$0	\$0		Various departmental chargebacks thru IT	Difficult to quantify
Justice System Programming	Information Technology	Equipment Pool	\$390,000	Replacement of archaic and problematic system and support requirements.	\$390,000	\$0	\$0	\$0	\$0		Various departmental chargebacks thru IT	Difficult to quantify
Judge's Dashboard (iJustice System)	Information Technology	Equipment Pool	\$50,000	Reduced reliance on paper files and improved service.	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000		Various departmental chargebacks thru IT	Reduced printing and faster access to information for Judges during hearings.
Deduplication and File Archiving	Information Technology	Equipment Pool	\$200,000	Enhanced service and organizational efficiency.	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000		Various departmental chargebacks thru IT	Infrastructure improvements will reduce costs related to growing demand.
LAN Management Software	Information Technology	Equipment Pool	\$30,000	Increased reliability and reduced operational support requirements.	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000		Various departmental chargebacks thru IT	Leveraging of staff resources.
SAN Enclosure, Control Unit and Drives	Information Technology	Equipment Pool	\$47,060	Enhanced service and organizational efficiency, continuity of operations.	\$9,412	\$9,412	\$9,412	\$9,412	\$9,412		Various departmental chargebacks thru IT	Infrastructure improvements will reduce costs related to growing demand.
BMC Compliance Manager	Information Technology	Equipment Pool	\$10,800	Improves efficiency, modernization	\$2,160	\$2,160	\$2,160	\$2,160	\$2,160		Various departmental chargebacks thru IT	Reduced power consumption.
WAN Routers	Telecommunications Fund	Equipment Pool	\$120,000	Enhanced service and organizational efficiency, continuity of operations.	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000		General Fund/User Fees	Infrastructure improvements will reduce costs related to growing demand.
<b>Grand Total</b>			<b>\$1,427,426</b>		<b>\$766,594</b>	<b>\$165,208</b>	<b>\$165,208</b>	<b>\$165,208</b>	<b>\$165,208</b>	<b>N/A</b>		

\* The operating budget impacts reflect the charges made to departments from the Equipment Pool fund over the estimated life of the equipment. The chargebacks ensure funds are available for equipment replacements when needed. No other operating costs (e.g., personnel) are anticipated from any of the above items. There may be some savings in gas for vehicles assuming the new vehicles have better gas mileage. However, the total gasoline budget for the County's governmental funds is less than 1% of the total budget. Consequently, these savings are not likely to be material in total.

<sup>1</sup> The operating budget impacts reflect the charges made to departments from the Equipment Pool fund over the estimated life of the equipment. The chargebacks ensure funds are available for equipment replacements when needed. Operating costs for larger items also include multi-year service contracts. No other operating costs (e.g., personnel, utilities) are anticipated from any of the above items.

<sup>2</sup> This item is not considered a capital purchase due to the per unit price but is listed here due to the total outlay. PCs, monitors, laptops and printers are on a five year replacement cycle.

Acquisition Costs				Operating Budget Costs								
Description	Department	Funding Source		Operational Impacts	2014	2015	2016	2017	2018	Future	Operating	Operational Savings
		for Initial Purchase	Estimated Purchase Price		Budget Amount*	Budget Amount*	Budget Amount*	Budget Amount*	Budget Amount*	Budget Amount	Budget Funding	
<b>Routine</b>												
Vehicles - Chevy or Ford (Quantity of 2)	District Court - Community Corrections	Equipment Pool	\$38,000	Improves reliability of vehicle/employee safety	\$9,500	\$9,500	\$9,500	\$9,500		\$0	General Fund	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Aerial Photography (5 year cycle)	Geographic Information Systems (GIS)	GIS Department	\$175,000	Improves information accuracy and enhances planning activities	\$175,000					\$0	General Fund	None identified
Mixer and Oven for Kitchen	Bldg/Grnds-Juv Serv Comp	Equipment Pool	\$37,000	Improves reliability and efficiency	\$7,400	\$7,400	\$7,400	\$7,400	\$7,400	\$0	General Fund	Repair cost avoidance; difficult to quantify
Facility UPS and Battery Backup	Bldg/Grnds-Admin Annex	Equipment Pool	\$62,562	Improves reliability and efficiency	\$12,512	\$12,512	\$12,512	\$12,514		\$0	General Fund	Repair cost avoidance; difficult to quantify
Vehicle - GMC Terrain	Water Resources (Drains)	Equipment Pool	\$22,146	Improves reliability of vehicle/employee safety	\$3,164	\$3,164	\$3,164	\$3,164	\$3,164	\$6,326	General Fund	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Vehicles - Detective (Quantity of 4)	Sheriff	Equipment Pool/ Set-up from Departmental Budget	\$101,080	Improves reliability of vehicle/employee safety	\$26,080	\$25,000	\$25,000	\$25,000		\$0	General Fund	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Vehicles - Patrol (Quantity of 6)	Sheriff	Equipment Pool/ Set-up from Departmental Budget	\$174,600	Improves reliability of vehicle/employee safety	\$63,900	\$36,900	\$36,900	\$36,900		\$0	General Fund	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Vehicle - Evidence Van	Sheriff	Equipment Pool/ Set-up from Departmental Budget	\$38,500	Improves reliability of vehicle/employee safety, enhanced capabilities, modernization	\$17,125	\$7,125	\$7,125	\$7,125		\$0	General Fund	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Vehicle - Patrol 461	Sheriff Contracts - City of Hudsonville	Equipment Pool/ Set-up from Departmental Budget	\$24,600	Improves reliability of vehicle/employee safety	\$6,150	\$6,150	\$6,150	\$6,150		\$0	Funding government unit	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Vehicle - 714	Marine Safety	Equipment Pool/ Set-up from Departmental Budget	\$31,405	Improves reliability of vehicle/employee safety	\$9,005	\$5,600	\$5,600	\$5,600	\$5,600	\$0	General Fund	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Boat Motor - Yamaha 250hp	Marine Safety	Equipment Pool/ Set-up from Departmental Budget	\$18,000	Improves reliability	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$0	General Fund	Repair cost avoidance; difficult to quantify
Vehicles - SWAP Transport Vans (Quantity of 2) and Jail Transport Vans (Quantity of 2)	Jail	Equipment Pool/ Set-up from Departmental Budget	\$111,080	Improves reliability of vehicle/employee safety	\$33,455	\$25,875	\$25,875	\$25,875		\$0	General Fund	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Vehicles - Including Mavron Animal Control Units (Quantity of 2)	Animal Control	Equipment Pool/ Set-up from Departmental Budget	\$75,660	Improves reliability of vehicle/employee safety	\$22,710	\$17,650	\$17,650	\$17,650		\$0	General Fund	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Mowers - Commercial Grade	Parks & Recreation	Equipment Pool	\$43,000	Improves reliability/employee safety	\$8,600	\$8,600	\$8,600	\$8,600	\$8,600	\$0	Parks Levy	Repair cost avoidance; difficult to quantify
Vehicle - 4WD Pickup	Parks & Recreation	Equipment Pool	\$25,000	Improves reliability of vehicle/employee safety	\$3,571	\$3,571	\$3,571	\$3,571	\$3,571	\$7,145	Parks Levy	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Vehicle - Utility	Parks & Recreation	Equipment Pool	\$8,000	Improves reliability of vehicle/employee safety	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$0	Parks Levy	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Vehicle - Detective	Friend of the Court - Warrant Officer	Equipment Pool	\$25,500	Improves reliability of vehicle/employee safety	\$6,750	\$6,250	\$6,250	\$6,250		\$0	State of Michigan	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Mobile Generator For Miles of Smiles	Public Health - Healthy Children	Equipment Pool	\$18,500	Improves reliability	\$3,700	\$3,700	\$3,700	\$3,700	\$3,700	\$0	State of Michigan	Repair cost avoidance; difficult to quantify
Vehicles (Quantity of 6)	Community Mental Health	Equipment Pool	\$125,214	Improves reliability of vehicle/employee safety	\$17,887	\$17,887	\$17,887	\$17,887	\$17,887	\$35,779	State of Michigan	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify

Acquisition Costs				Operating Budget Costs								
Description	Department	Funding Source		Operational Impacts	2014	2015	2016	2017	2018	Future	Operating	Operational Savings
		for Initial Purchase	Estimated Purchase Price		Budget Amount*	Budget Amount*	Budget Amount*	Budget Amount*	Budget Amount*	Budget Amount	Budget Funding	
Vehicle - Patrol 705	Sheriff Contracts - Holland / West Ottawa	Equipment Pool/ Set-up from Departmental Budget	\$28,812	Improves reliability of vehicle/employee safety	\$10,362	\$6,150	\$6,150	\$6,150		\$0	Funding government unit	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Vehicle - Ford Interceptor Sedan 602	Sheriff Contracts - Grand Haven Township	Equipment Pool/ Set-up from Departmental Budget	\$29,212	Improves reliability; Difficult to get parts to repair item	\$10,462	\$6,250	\$6,250	\$6,250		\$0	Funding government unit	Repair cost avoidance;difficult to quantify
Vehicle - Patrol 102	Sheriff Contracts - Allendale Township / Allendale Schools	Equipment Pool/ Set-up from Departmental Budget	\$30,012	Improves reliability of vehicle/employee safety	\$11,562	\$6,150	\$6,150	\$6,150		\$0	Funding government unit	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Vehicle - Chevy Tahoe	Sheriff Contracts - Holland Township / Park Township	Equipment Pool/ Set-up from Departmental Budget	\$30,705	Improves reliability of vehicle/employee safety	\$11,205	\$6,500	\$6,500	\$6,500		\$0	Funding government unit	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Vehicle - Patrol TS-5	Sheriff Contracts - Georgetown Township	Equipment Pool/ Set-up from Departmental Budget	\$30,500	Improves reliability of vehicle/employee safety	\$12,050	\$6,150	\$6,150	\$6,150		\$0	Funding government unit	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Vehicle - Chevy Tahoe	Sheriff Contracts - Georgetown Township	Equipment Pool/ Set-up from Departmental Budget	\$30,705	Improves reliability of vehicle/employee safety	\$11,205	\$6,500	\$6,500	\$6,500		\$0	Funding government unit	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Vehicle - Patrol 103	Sheriff Contracts - Allendale	Equipment Pool/ Set-up from Departmental Budget	\$28,812	Improves reliability of vehicle/employee safety	\$10,362	\$6,150	\$6,150	\$6,150		\$0	Funding government unit	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Vehicles - Patrol 740/750 (Quantity of 2)	Child Care - Circuit Court Juvenile ISP	Equipment Pool/ Set-up from Departmental Budget	\$58,824	Improves reliability of vehicle/employee safety	\$21,924	\$12,300	\$12,300	\$12,300		\$0	State of Michigan	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Multi Function Printers (copiers) (Quantity of 2 B&W, Quantity of 14 Color)	Duplicating Fund	Equipment Pool	\$111,600	Improves reliability; Difficult to get parts to repair item	\$111,600					\$0	Duplicating	Repair cost avoidance;difficult to quantify
<b>Non-Routine</b>												
John Deere Tractor w/snowblower	Bldg/Grnds-Grand Haven	Equipment Pool	\$7,500	Improves reliability of equipment/employee safety	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$0	General Fund	Repair cost avoidance; difficult to quantify
Cubicles for B-Bldg Renovation	Community Mental Health	Equipment Pool	\$150,000	Improves staff efficiency	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$0	State of Michigan	None identified
Physio Control Lifepak 15	Sheriff Contracts - Holland Township / Park Township	Equipment Pool/ Set-up from Departmental Budget	\$29,350	Improves reliability of equipment/employee safety	\$5,870	\$5,870	\$5,870	\$5,870	\$5,870	\$0	Funding government unit	Repair cost avoidance; difficult to quantify
<b>Grand Total</b>			<b>\$1,720,879</b>		<b>\$679,811</b>	<b>\$295,604</b>	<b>\$295,604</b>	<b>\$295,604</b>	<b>\$105,006</b>	<b>\$49,250</b>		

\* The operating budget impacts reflect the charges made to departments from the Equipment Pool fund over the estimated life of the equipment. The chargebacks ensure funds are available for equipment replacements when needed. No other operating costs (e.g., personnel) are anticipated from any of the above items. There may be some savings in gas for vehicles assuming the new vehicles have better gas mileage. However, the total gasoline budget for the County's governmental funds is less than 1% of the total budget. Consequently, these savings are not likely to be material in total.

**COUNTY OF OTTAWA  
PERMANENT FUND**

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

<b>Resources</b>
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**Personnel**

*No personnel has been allocated to this department.*

**Funding**

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
<b>Revenues</b>	<hr/>				
Interest	\$67	\$39	\$44	\$23	\$23
Total Revenues	<u>\$67</u>	<u>\$39</u>	<u>\$44</u>	<u>\$23</u>	<u>\$23</u>
<b>Expenditures</b>	<hr/>				
Other Services and Charges		\$687			
Total Expenditures		<u>\$687</u>			

***Budget Highlights:***

Accumulated interest earnings are expended to the appropriate cemeteries every five years.