



County of Ottawa

Finance Department

Rosemary A. Zink, C.P.A., C.M.A.
Finance Director

Connie Vander Schaaf, C.M.A.
Assistant Finance Director

12220 Fillmore Street, Room 331, West Olive, Michigan 49460

(616) 738-4858

Fax (616) 738-4888

rzink@co.ottawa.mi.us

cvanders@co.ottawa.mi.us

Ottawa County 2004 On-Line Budget Document

The budget document presented here is summary information only and does not include all of the schedules included in our formal budget document. The on-line document contains the following summary information:

Transmittal Letter

Summary Budget of All County Governmental Funds (including anticipated year end fund balances)

General Fund Total Revenues

General Fund Total Expenditures

General Fund Summary by Department

Fund Summaries (includes prior year, current year estimated, and budget year)

Discussion of the County's Major Revenue Sources

Debt Information

Debt Payment Schedules

Discussion of the County's Major Capital Construction Projects

Schedule of Expenditures Associated with Capital Construction Projects

Thank you for your interest. If the above information does not meet your needs, feel free to request additional information.



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October 28, 2003

Board of County Commissioners and Citizens of Ottawa County:

Transmitted herein are the 2004 Operating Budgets for County operations. The combined budget, including component units, totals \$190,048,533 and is balanced in that revenues and fund balance in all funds are anticipated to meet or exceed expenditures. The budget is presented in conformance with Public Act 2 of 1968 and in accordance with Public Act 621 of 1978, known as the "Uniform Budget and Accounting Act."

Included in the 2004 document is a User's Reference Guide to assist the reader through the document and address a variety of commonly asked questions and concerns. Also included in the User's Reference Guide is the County's updated strategic plan. Summary information is provided to give the reader a broad overview of the County's 2004 budget. The Revenue Sources section provides information on key revenue sources.

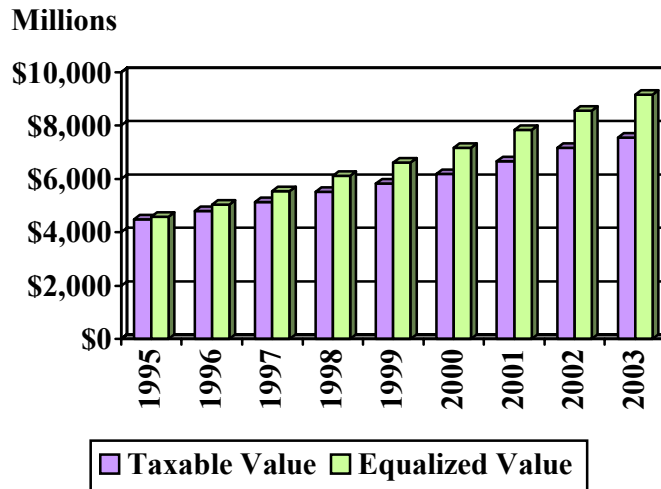
The budget document is organized by fund type. All governmental funds contain a summary of revenues and expenditures by type (e.g., taxes, intergovernmental, personnel services, supplies). The General Fund and certain large special revenue funds (e.g., Health, Mental Health) also include departmental summaries by revenue/expenditure type. Although the budgets are reported by revenue/expenditure type, the legal level of control is at line item.

An appendix and an index are also included to provide other information and assist in locating desired information.

Financial Issues

Revenue Considerations: Ottawa County monitors legislation to determine its impact on our revenue base. For instance, under Proposal A, property taxes switched from being calculated exclusively on the State Equalized Value of property to the Taxable Value of property (if it is lower than the State Equalized Value). The Taxable Value is adjusted to equal the State Equalized Value only after there is a transfer of ownership in the property. This method of calculating property taxes has, in essence, lowered the County's tax base. The graph on the following page shows the widening gap between the 2003 Taxable Value (\$7,564,368,026) and the 2003 State Equalized Value (\$9,156,139,786). This represents a loss of taxable value of 17.4%. Since the difference is no longer taxable, the County loses tax revenue.

Taxable Value vs. Equalized Value

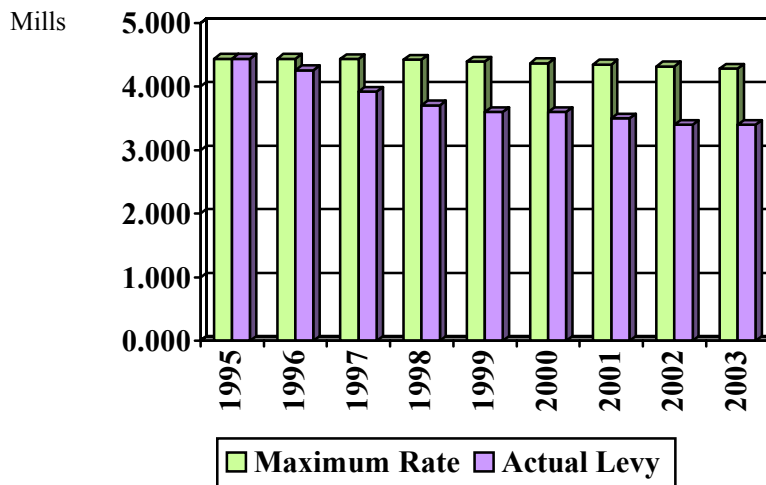


The revenue lost to the County in 2004 is just under \$6.62 million for the total County levy.

Citizen Tax Burden: Ottawa County has a maximum tax limit of 4.2857 mills for 2004 County operations. In an effort to reduce the tax burden on County citizens, the Board has chosen to levy a lower amount - 3.4000 mills for 2004 County operations. This is the eighth year in a row that the County has levied less than the maximum.

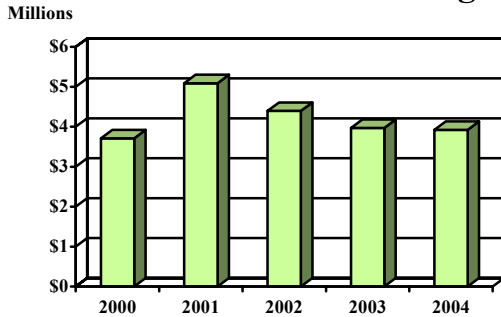
The tax revenue nevertheless remains steady as a result of increases in our tax base ranging from 7.0 to 9.2 percent over the last five years. The following graph shows a history of the maximum allowable millage rate for County operations versus the actual levy for 1997 - 2003:

Maximum Allowable Levy vs. Actual Levy



State Revenue Sharing: State Revenue Sharing payments have again been put on the front burner. The slow economy has reduced State collections of sales tax. Consequently, during 2003, Governor Granholm announced a three percent reduction on revenue sharing payments to counties in response to the State's budget woes. This was followed by an additional three percent reduction to counties for 2004. In 2001, the County received \$5.1 million in State Revenue

State Revenue Sharing

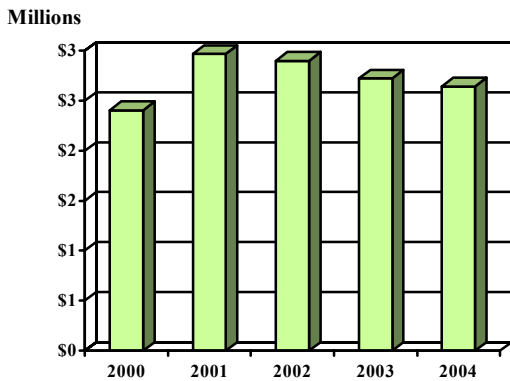


Sharing; in 2004, the County anticipates \$3.9 million in revenue sharing. The graph to the left highlights the declining State Revenue Sharing.

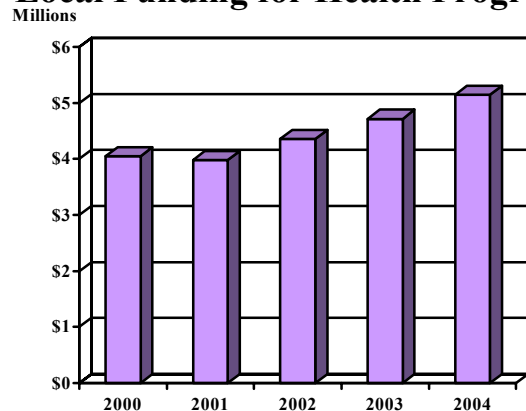
If the State legislature makes reductions in the future, the County can use contingency and reevaluate personnel and equipment requests to offset any reductions. The County may also have to consider an increase in the millage for future years.

Other State Funding: The State’s budget woes are affecting more than revenue sharing payments. The County receives State funding for a variety of programs. State funding for Public Health programs is one of the hardest hit areas. Decreases in State funding have resulted in increased local funding for these programs. However, the Health department has undergone a reorganization and has had to make some staffing cuts to make up some of the funding decreases. The graphs that follow reflect the funding changes that the Health department is experiencing:

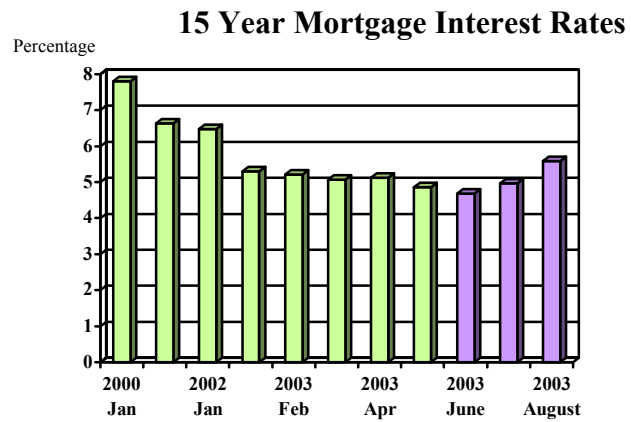
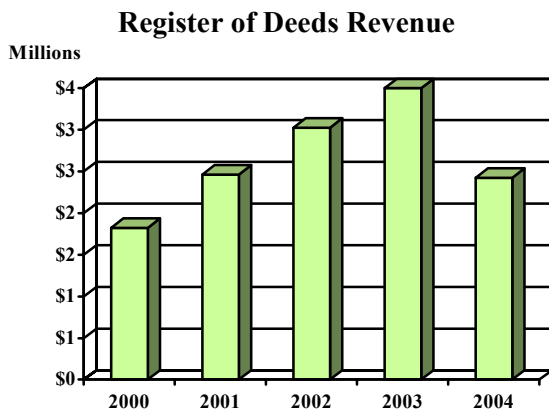
State Funding for Health Programs



Local Funding for Health Programs



Other Revenues: The last several years have seen extraordinary amounts of revenue generated in the Register of Deeds office. The record low interest rates made new home construction more affordable and mortgage refinancing feasible. Interest rates have begun to creep up, so the County’s 2004 budget shows a marked decrease in this revenue source. The graphs that follow indicate these trends.



Unfunded Mandates: Unfunded mandates are state and/or federally legislated requirements which result in financial obligations on local governments without corresponding revenue. The concern over unfunded mandates was identified in the County's Strategic Plan and continues to be monitored as new legislation is passed.

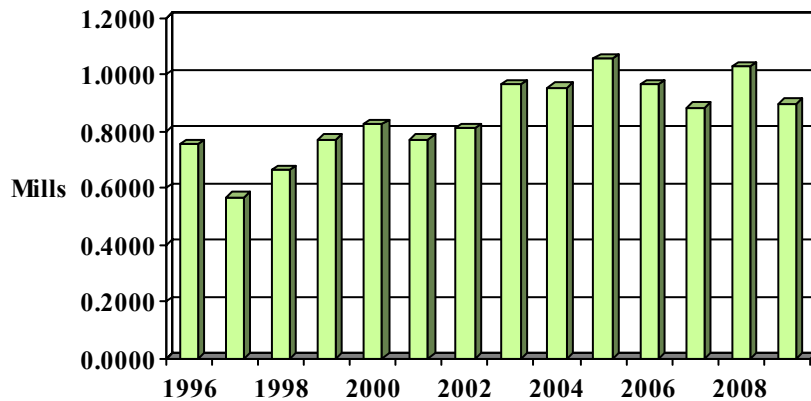
Long-Term Financial Plans: As revenue sources become less dependable, it is important to have alternate funding sources available. Long-term financial planning is addressed extensively in the County's Strategic Plan. The County Board adopted fiscal policies and procedures which specifically address the County's long-term financial needs through various Financing Tools which partially provide alternative funding issues. Funding provided by the Financing Tools for the 2004 budget is as follows:

- { Solid Waste Clean-up (2271) is paying the clean-up costs on the Southwest Ottawa Landfill (\$213,000). In addition, capital expenditures of \$169,000 have been included to begin the process of recapping the landfill if the County's plan is approved by the Michigan Department of Environmental Quality.
- { Infrastructure (2444) has over \$3.5 million of fund balance available for projects requested by municipalities. At budget time, however, no projects had been requested, so the expenditure budget is currently zero.
- { Public Improvement (2450) 2004 budget includes funding for five different projects. \$1.5 million has been budgeted for the District Court Building in Holland, \$2.25 million for the completion of the jail expansion at the West Olive facility, \$2.3 million for renovations at the Hudsonville facility, \$250,000 for the renovation of the Grand Haven Human Services facility, and \$200,000 to finish the lower level of the Family Independence Agency building in Holland.
- { Stabilization (2570) provides the General Fund with approximately \$352,000 in interest earnings.
- { Delinquent Tax Revolving Fund (6160) is funding bond payments of \$1,891,000 on three bond issues. In addition, a contribution of \$800,000 to the General Fund is budgeted for 2004 to help maintain the low millage rate.

{ Duplicating (6450), Telecommunications (6550), and Equipment Pool (6641) provide equipment replacement and enhancement funding. The total amount of equipment requested from these funds in 2004 is just under \$600,000.

The Financing Tools play a major role in reducing our tax levy. The graph that follows shows the benefits, in lieu of millage, that the financing tools provide:

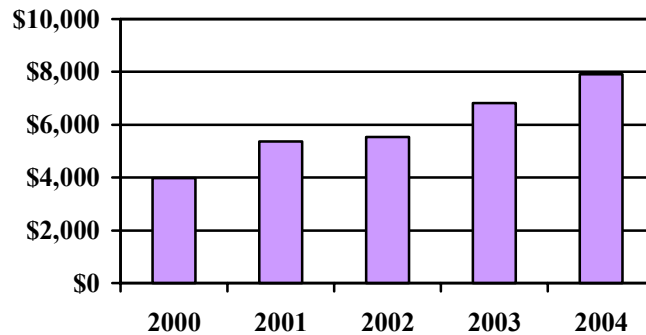
Summary of Financing Tools Benefits Equated to Mills



Increased Costs to Provide Service: Ottawa County, like any other organization, is not immune to inflation. Health insurance costs are of particular concern. Between 2000 and 2004, the budgeted cost per employee has nearly doubled:

To alleviate the affect the impact of rising fringe benefit costs, the County established self-insurance programs several years ago. Because of these programs, the percentage increases in costs that are charged back to funds have historically been far less than industry trends. Unfortunately, the upward pressure on prescription costs as well as general medical care has necessitated that a portion of these costs be passed on to employees. The County proposal to all bargaining units includes a provision that employees pay 20% of the increase in cost between the base year and the next calendar year.

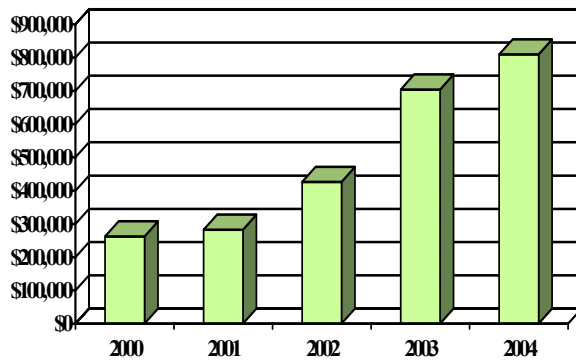
Ottawa County Health Insurance per Employee



Nevertheless, the self-funded programs are beneficial in that the savings provide additional dollars for other County services. It is important to realize that cash and retained earnings also need to be maintained in order to have sufficient resources for the claims incurred but not reported

from these funds. The 2004 budget, and the rate increases therein, provide sufficient retained earnings to secure the future of these programs.

Ottawa County Liability Insurance Costs



The cost for liability insurance has also seen extraordinary increases in the last two years as a result of the September 11, 2001 tragedy. Between 2000 and the projected rates for 2004, costs for liability insurance have doubled as reflected in the graph to the left.

In addition to the self-insurance programs, the Financing Tools (mentioned previously) help the County provide services in the face of increasing costs. Through a system of charge backs on equipment purchases, the

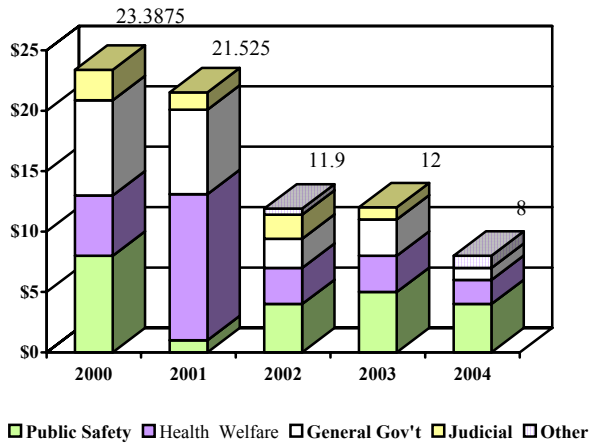
Financing Tool Funds remain self-supporting with sufficient cash balances to cover annual equipment expenditures.

Programmatic Issues

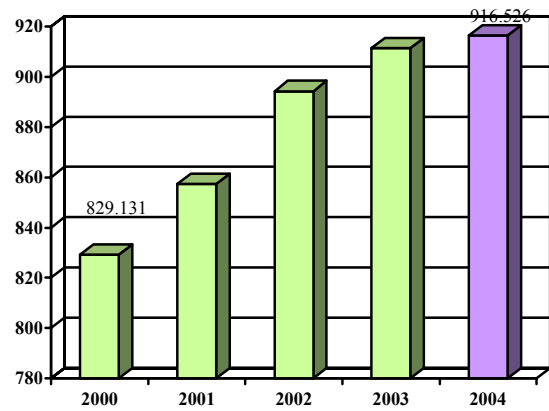
Staffing Needs: Every year, the budget process produces requests for additional employees from departments. Ottawa County is one of the fastest growing counties in the State of Michigan (with a population growth of over 50,000 during the past 10 years). Additional service demands have been recognized. The 2004 Budget addresses staffing needs with the addition of approximately 8 permanent positions. Some of these positions replace or reduce temporary or contractual employees. Four of the positions are corrections officers slated to start 7/1/04 in connection with the anticipated completion of the new jail addition. The cost to the County for all eight positions is \$343,913 in 2004.

In addition, some positions are approved during the year as the need arises, especially grant positions. The graphs that follow show the increase in total full time equivalents in the County for 2000-2004 and the total number of full time equivalents for 2000 – 2004.

Positions Added by Function 2000-2004



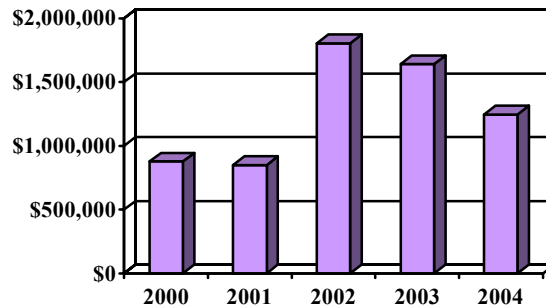
Ottawa County Full Time Equivalents



Equipment/Technology Needs: The Ottawa County Strategic Plan addressed the County's equipment and technological needs. Technology is particularly important in a growing county like Ottawa because it allows the County to do more with less. In many cases, the County, through the implementation and use of technology, has delayed or eliminated the hiring of additional staff. The 2004 budget includes more than \$1.25 million for equipment and technology needs.

The following graph shows the dollar amount of equipment added each year from 2000 to 2004:

History of Approved Equipment



Board Goals

Several goals and priorities were identified for the Board of Commissioners to address over the next six to thirty-six months. These concerns involved several different programs and areas. Some of the goals were addressed in 2002 and 2003. The section that follows discusses goals that are specifically addressed in the 2004 budget.

Financial Stability:

Goals: 1) *Maintain the Strong Financial Position of the County*

- Task 1) Maintain or improve bond ratings
- Task 2) Fully fund the Financing Tools
- Task 3) Maintain Undesignated fund balance in the General fund at an amount which represents 15% of General Fund expenditures in the last audit

2004 Budget Ramifications: The 2004 budget includes a transfer of \$437,297 to the Stabilization Fund to fully fund this financing tool. At 12/31/2004, the General fund undesignated fund balance is expected to be at least 15% of the General Fund expenditures of the last audit.

Communication:

Goals: 1) *Improve relations with County employees*

- Task 1) Conduct quantitative satisfaction analysis
- Task 2) Evaluate “exit interview” questionnaire and results
- Task 3) Provide additional management and employee training classes

2) *Maintain and enhance the working relationship between the County Administrator and County Commissioners*

3) *Maintain and enhance the working relationship between the County Board and individual units of government*

4) *Maintain and enhance communication with citizens*

- Task 1) Develop a survey to better determine citizen needs and understanding of County issues
- Task 2) Promote County web site as a source of new/updated information
- Task 3) Develop State of the County annual message
- Task 4) Expand exposure and programming on cable access channels
- Task 5) Develop a plan to produce a printed annual report/newsletter
- Task 6) Create schedule for board members to attend local meetings
- Task 7) Promote existing speakers bureau
- Task 8) Develop issue specific PowerPoint presentations
- Task 9) Develop press releases

2004 Budget Ramifications: The 2004 budget includes \$7,500 in the Commissioners budget for a county-wide newsletter and public relations. \$15,500 is budgeted for the employees recognition program (fund 6772), and approximately \$5,000 is budgeted in several funds for volunteer recognition.

Technology:

Goals: 1) *Maximize the effectiveness of County government (see also goal 1 under effectiveness and quality of life)*

- Task 1) Evaluate upcoming technology that can be used in service delivery

2004 Budget Ramifications: The 2004 budget includes \$400,000 in the Register of Deed’s Technology fund for the continued implementation of imaging in the Register of Deed’s office. Now, citizens and other interested parties will be able to access Register of Deeds records via the internet. In addition, over \$550,000 is included for computer/technology purchases in 2004.

Quality of Life:

Goals: 1) *Maximize the effectiveness of County government*

Task 1) Establish Quality of Life indicators

2) *Work with local units of government to create land use planning models*

Task 1) Create land use plans and models

Task 2) Conduct training programs on land use planning

2004 Budget Ramifications: The 2004 Planning Commission budget includes \$100,000 for an urban growth study. Funds are also included for basic training seminars for local units.

In addition, because of the rapid growth in the County, concern over green space and waterway access has also come to the forefront. The amount of green space one has is often looked at as a quality of life indicator. The 2004 Parks and Recreation budget includes a .3182 mill levy for park development, expansion, and maintenance. The expenditure budget includes over \$3 million for land acquisition.

Budget Summary

The 2004 Budget reflects the on-going implementation and refinement of the action plans addressed in the Ottawa County Strategic Plan. Many of the fluctuations between the 2003 and 2004 Budgets are the result of the concerns previously discussed. Financial highlights and fluctuations of the 2004 Budget as compared to 2003 follow:

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

| Source | 2003 Amended Budget | 2003 Percent of Total | 2004 Proposed Budget | 2004 Percent of Total | Percent Increase (Decrease) |
|---------------------------|---------------------------|-----------------------------|----------------------------|-----------------------------|-----------------------------------|
| Taxes | \$30,527,723 | 23.4% | \$31,714,011 | 24.7% | 3.9% |
| Intergovernmental Revenue | 50,761,346 | 38.9% | 51,303,832 | 39.7% | 1.2% |
| Charges for Services | 12,869,012 | 9.9% | 11,564,619 | 9.0% | (10.1)% |
| Fines and Forfeits | 1,078,900 | 0.8% | 1,232,600 | 1.0% | 14.3% |
| Interest on Investments | 2,912,221 | 2.2% | 2,885,035 | 2.2% | (0.9)% |
| Rental Income | 5,463,444 | 4.2% | 5,481,692 | 4.3% | 0.3% |
| Licenses and Permits | 660,623 | 0.5% | 616,145 | 0.5% | (6.7)% |
| Other Revenue | 2,172,227 | 1.7% | 1,741,878 | 1.4% | (19.8)% |
| Operating Transfers In | 12,434,566 | 9.5% | 16,737,222 | 13.0% | 34.6% |
| Fund Balance Use | 11,614,663 | 8.9% | 5,359,389 | 4.2% | (53.9)% |
| Total Revenues | \$130,494,725 | 100.0% | \$128,636,423 | 100.0% | (1.4)% |

Taxes serve as the primary revenue source for the General Fund, E-911, and Parks and Recreation Fund. The 2004 tax revenue budget includes levies for the following purposes:

| | <u>Millage for 2003 Budget</u> | <u>Millage for 2004 Budget</u> | <u>Difference</u> |
|----------------------|------------------------------------|------------------------------------|-------------------|
| General Operations | 3.4000 | 3.4000 | (.0000) |
| E-911 | .4464 | .4429 | (.0035) |
| Parks and Recreation | <u>.3208</u> | <u>.3182</u> | <u>(.0026)</u> |
| | 4.1672 | 4.1611 | (.0061) |
| Taxable Value | \$7,179,278,659 | \$7,564,368,026 | \$385,089,367 |

The actual millage rates are essentially steady. However, the taxable value increased by 5.4 percent. Thus, the increase in taxable value accounts for the increased tax revenue despite the decreases in the levies. The maximum levy allowable for general operations with a hearing for the 2004 budget year is 4.2857 mills. **The decrease to 3.4000 mills represents a 21% decrease from the maximum allowable amount that the County could levy without a vote of the citizens.**

Intergovernmental Revenue represents 39.7 percent of the Governmental funds revenue budget. There are several areas of fluctuation. Listed below are major fluctuations by fund:

| | |
|--------------------------------------|-------------|
| General Fund | (\$703,000) |
| Parks and Recreation | (913,000) |
| Health | (77,000) |
| Mental Health | 1,425,000 |
| Sheriff 9/30 Grant Programs | (155,000) |
| Workforce Investment Act (WIA) funds | (134,000) |
| Community Corrections | 54,273 |
| Community Action Agency | (65,000) |
| Weatherization | (138,000) |
| Child Care – Probate | 1,089,000 |

State Revenue Sharing is decreasing \$121,000 in 2004. In addition, the 2003 budget includes \$229,000 for two Homeland Security grants and \$82,000 for the LinkMichigan technology grant. Federal funding for the State Criminal Alien Apprehension grant has not yet been secured for 2004, so nothing has been budgeted. In 2003, the County anticipates \$91,000 for this program. During 2003, the Family Court Treatment Program was moved to the Child Care fund (2920) to facilitate grant reporting. The amount included in 2003 for this grant was \$163,000.

The Parks and Recreation Fund intergovernmental revenue will vary depending on the capital improvement projects undertaken by the Parks and Recreation department. The 2003

budget includes projected grant funds for the Upper Macatawa Acquisition and Rosy Mound improvements. Due to the State's budget difficulties, very little State revenue has been budgeted for 2004.

Public Health is projecting additional cuts in State revenue in 2004.

Mental Health intergovernmental revenue is increasing nearly six percent. Revenues are increasing in tandem with the increased expenditures and caseload increases.

The 2003 budget for Sheriff 9/30 Grant Programs includes equipment grants totaling over \$120,000. The Crime Fighting Technologies grant allowed us to purchase fingerprinting and other forensic equipment. The other grants allowed us to purchase automatic electronic defibrillators for the County's patrol cars.

The Community Corrections fund has received an increase in its residential probation grant.

WIA and Weatherization programs reflect a decrease because funding is uncertain. Continuing with the County's conservative budgeting philosophy, nothing is budgeted until grant notification from the State is received. In addition, the 2003 figures include grant carry forward revenue from prior years which are not budgeted in 2004 as the County does not have approval for those carry forward revenues at this time.

2003 intergovernmental revenue in the Community Action Agency fund includes several short-term grants primarily for energy assistance for low-income individuals. The County has not received approval for such grants in 2004 at this point.

Intergovernmental revenue in the Child Care fund is increasing because the Treatment and Juvenile Intensive Supervision Programs have been moved to that fund. In addition, the 2004 budget includes a \$460,000 new program for the Juvenile Justice Community Initiative. The program seeks to treat juveniles in their communities as opposed to State Institutions. Over the long term, the program should be more cost-effective than State Institutions. The State will reimburse us for 50 percent of the costs.

Charges for Services revenue, 9.0% of total revenue, is decreasing by \$1.3 million. General Fund Register of Deeds departmental revenue is decreasing by \$1.5 million in response to the economy since this revenue source varies greatly with interest rates. The County is being conservative, yet realistic, in its 2004 projection. The decrease was offset by an increase in charges for services of \$100,000 in District Court filing fees. In addition, General Fund revenues derived from the indirect cost study are increasing by \$95,000. The revenues from this line can vary from year to year depending on changes in the allocation by department and the total costs to be allocated. The total costs allocated did not change significantly for 2004.

Ordinance fines in the District Court are expected to increase by \$155,000 in 2004 due to caseload increases.

Other Revenue is decreasing 19.8% in 2004. In the General Fund, the gain or loss on the sale of investments is decreasing by \$200,000. This revenue is difficult to predict. In addition, the 2003 budget includes \$61,000 related to a land sale. However, reimbursements are increasing \$75,000 in the Circuit Court. The State of Michigan is increasing the reimbursement rates for jurors, but the State will reimburse counties for these increases.

Donations in the Parks and Recreation fund are decreasing by \$75,000. The 2003 budget reflects a special fund raising effort of the Macatawa Greenway Partnership fund raising project, which was a one-time project for land acquisition. West Michigan Enforcement Team (WEMET) records asset forfeitures related to drug cases. Such revenues fluctuate with the number and scope of the cases. During 2003, there were some large forfeitures, and this is reflected in the 2003 budget. Consequently, the 2004 budget is lower by \$114,000. In addition, other revenue is collected under a home rehabilitation grant in the WIA 12/31 Grant Programs fund. Money is earned when the rehabilitated homes are sold. 2003 had more activity than is anticipated for 2004, so the revenue decreased by \$40,000.

Operating Transfers In revenue includes \$2.9 million in transfers needed to balance the 2004 General Fund budget. The transfer in to the Health department increased by \$1.1 million. In the last couple of years, the Health department had drawn on its fund balance to cover expenditures.

The transfer in to the Planning Commission is increasing \$90,000 to cover the urban growth study.

The transfer in to the Stabilization fund is increasing by \$70,500 to bring the fund balance up to the maximum allowed under State of Michigan law.

The 2003 budget for transfers in to the Parks and Recreation fund includes \$965,000 from the Infrastructure fund. This was a one-time transfer, so the 2004 budget shows a \$965,000 decrease.

The 2004 transfer to the Child Care fund is increasing by \$937,000 for two reasons. During 2003, the Treatment program and the Juvenile Intensive Supervision program were moved from the General Fund to facilitate grant reporting and to take advantage of additional State revenue. The 2004 budget reflects the full year County share of those programs. In addition, the 2004 budget includes the County share of the new Juvenile Justice Community Initiative program.

Fund Balance usage is decreasing substantially in 2004. The 2003 budget includes \$7.1 million of fund balance use by the Public Improvement Fund for construction primarily on the Jail expansion in West Olive and the renovation of the Hudsonville facility. The 2003 budget for Parks and Recreation includes \$2.9 million in fund balance related to the purchase of the Geerlings' property.

In 2004, the majority of the fund balance use is again in the Public Improvement and Parks and Recreation fund in connection with various building and land improvement projects.

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

| Source | 2003 Amended Budget | 2003 Percent of Total | 2004 Proposed Budget | 2004 Percent of Total | Percent Increase (Decrease) |
|---------------------------|---------------------------|-----------------------------|----------------------------|-----------------------------|-----------------------------------|
| Legislative | \$562,497 | 0.4% | \$519,202 | 0.4% | (7.7)% |
| Judicial | 12,290,872 | 9.4% | 12,075,961 | 9.4% | (1.8)% |
| General Government | 13,486,734 | 10.3% | 13,898,849 | 10.8% | 3.1% |
| Public Safety | 23,379,756 | 17.9% | 23,428,364 | 18.2% | 0.2% |
| Public Works | 1,415,862 | 1.1% | 1,023,917 | 0.8% | (27.7)% |
| Health & Welfare | 47,515,568 | 36.5% | 49,503,285 | 38.5% | 4.2% |
| Culture & Recreation | 9,552,457 | 7.3% | 5,234,638 | 4.1% | (45.2)% |
| Other | 668,899 | 0.5% | 1,283,467 | 1.0% | 91.9% |
| Capital Projects | 9,251,125 | 7.1% | 6,702,320 | 5.2% | (27.6)% |
| Debt Service | 2,305,832 | 1.8% | 2,299,913 | 1.8% | (.3)% |
| Operating Transfers Out | 10,065,123 | 7.7% | 12,666,507 | 9.8% | 25.9% |
| Total Expenditures | \$130,494,725 | 100.0% | \$128,636,423 | 100.0% | (1.4)% |

Judicial expenditures decreased with the move of the Juvenile Treatment program and the Asset Building program to the Child Care fund. Expenditures recorded in the Child Care fund are classified as Health and Welfare expenditures. In the Circuit Court, jury fees increased as a result of the new State legislation passed. Indigent legal fees increased by \$160,000 in the Circuit and District Courts due to new legislation and the economy in general. However, the allocation to judicial functions for administrative expenditures is falling in 2004.

General Government expenditures are primarily in the General Fund. Expenditures for Elections are increasing by approximately \$100,000 (2004 is an election year). The 2004 budget also includes \$200,000 for an aerial fly over for the GIS department, and one new position in the Clerk's office. Other sources of fluctuation are in the Building and Grounds departments depending on the number and scope of small-scale building maintenance projects. General Government expenditures are decreasing in the Register of Deeds department in the General Fund. The 2003 Register of Deeds budget includes \$100,000 for the conversion of old paper records to microfiche; nothing is budgeted in 2004 for this purpose.

However, the Register of Deeds Technology fund includes an additional \$260,000 in General Government expenditures. The fund was established in 2003 under State of Michigan law and provides for new technology in the Register of Deeds office. The expenditures are paid from additional fees on certain Register of Deeds transactions as authorized by the statute.

Public Safety expenditures, representing 18.2% of total expenditures, appear steady. However, the Juvenile Intensive Supervision program was moved to the Child Care fund (a Health and Welfare fund) during 2003. Also, in 2003, Emergency Services obtained two grants totaling

\$229,000 for Homeland Security; the funding was used mainly for small equipment. The 2004 Jail budget includes four new Corrections Officers effective July 1, 2004 in anticipation of the opening of the new jail pod currently under construction. Additional amounts have been budgeted for building costs and food. The remainder of the increase is mainly for increased costs for personnel, especially health and liability insurance.

Health and Welfare expenditures are comprised mainly of Health, Mental Health, Child Care, and various Workforce Investment Act Funds.

Health Fund expenditures for 2003 are increasing by 2%. Most of this increase is in personnel services for wage increases and higher health and liability insurance costs. The 2004 budget includes approximately \$87,000 for new equipment, predominately computer equipment. Health is also receiving a higher allocation of indirect administrative costs in 2004.

Mental Health expenditures are essentially steady. However, the 2003 budget includes \$242,000 for computer equipment, three passenger vans, and one vehicle. In addition, the 2003 budget includes \$562,000 under the Mental Health Reinvestment Plan. Most of the increase in expenditures in 2004 is for salaries and health and liability insurance costs. In addition, Mental Health is starting a new day program for certain developmentally disabled clients.

As discussed previously under intergovernmental revenue, budgets for several of the Workforce Investment Act grants are lower pending grant notification. The total reduction in expenditures for these funds is \$199,000.

Expenditures for the Child Care fund are increasing by 41% or \$2.05 million. The 2004 budget includes the new Juvenile Justice Community Initiative program referred to under Intergovernmental revenue (\$460,000). In addition, the 2004 budget reflects the full year cost of the Juvenile Intensive Supervision, Treatment, and In-Home programs previously recorded in the General Fund under Judicial and Public Safety expenditures. Lastly, the Family Court is striving to keep more juveniles in the community vs. State institutions. Consequently, private institution costs are increasing by \$975,000. State institutions costs are falling by \$403,000 and should continue to decrease as juveniles are released. In the long run, however, keeping juveniles in local institutions will save the County significant money.

Culture and Recreation expenditures are recorded in the Parks and Recreation Fund (Special Revenue Fund 2081) and will vary depending on the land acquisition and capital improvement endeavors. The 2003 budget includes \$3 million for the Geerlings' land acquisition, over \$1 million for improvements to the recently acquired Rosy Mound property and \$790,000 for improvements to Pigeon Greenway. Other 2003 improvement projects total \$1.3 million. The 2004 budget includes a total of \$3 million for land acquisition and just over \$813,000 for various park improvements. Consequently, the 2004 budget is smaller.

Other expenditures in 2004 reflect the full amount budgeted in Contingency. The 2003 budget reflects the balance to date in Contingency after reductions during the year.

Capital Projects expenditures vary depending on the scope of projects undertaken. 2004 expenditures include construction costs for the new jail pod at the West Olive facility, renovations costs for the Hudsonville and Grand Haven Human Services facilities, and construction costs for the Holland District Court Building. The lower level of the Family Independence Agency is also budgeted.

Debt Service expenditures are falling based on the bond payment schedule for the refunding bonds for the Ottawa County Central Dispatch Authority and the Life Consultation Center. Principal payments can vary depending on which bonds were callable or not callable and their due dates.

Operating Transfers Out essentially represents transfers to the Special Revenue Funds (e.g., Health, Child Care) to cover the balance of expenditures not covered by the State and/or fees for service.

The transfer to the Friend of the Court is increasing by \$238,000. The State revenue is remaining essentially flat while expenditures are increasing. In addition, the 2003 transfer from the General Fund is lower because the Friend of the Court received a large incentive payment in February that allowed for a lower General Fund contribution.

The transfer to the Health fund is increasing by \$1.2 million to balance their budget and an additional \$954,000 is going to the Child Care fund to cover the new expenditures recorded there.

The transfer to the Planning Commission is increasing to cover a \$100,000 urban growth study. The transfer to the Stabilization fund is increasing by \$70,500 to keep that fund at its allowable maximum under State law.

Changes to 2004 Department Head Requests

Changes to the 2004 Department Head requests budget by Administration were made to provide adequate funding for County services while maintaining fiscal responsibility. Not all budget requests were funded even though there were sufficient dollars. In keeping with the County's policy of zero based budgeting, appropriate documentation and justification were required by department heads for new and existing budget requests.

General Fund

The 2004 General Fund budget as proposed by departments included revenues of \$60,071,799 with associated expenditures of \$56,523,716. The major adjustments to the 2004 budget include:

| <u>Revenues:</u> | Total Adjustment <u>To Department</u> |
|---|--|
| 2004 Budget Proposed by Departments | \$60,071,799 |
| - decreased taxes to reflect reduced levy approved by the Board of Commissioners | (7,064,713) |
| - increased Circuit and District Court revenue to reflect State reimbursement of the increase in jury fees | 100,650 |
| - increased fund balance designation use based on eligible revenue and expenditures | 129,496 |
| - decreased Clerk revenue based on historical collection and current year information | (60,080) |
| - increased rent revenue for the Probate Court/Jail facility to reflect additional costs anticipated with the opening of the new jail | 75,000 |
| - increased operating transfer in to balance the budget | 2,927,186 |
| - miscellaneous adjustments to other departments | <u>(35,069)</u> |
| Total General Fund Revenues Proposed by Finance Committee | <u>\$56,144,269</u> |
| | |
| <u>Expenditures:</u> | |
| 2004 Budget Proposed by Departments | \$56,523,716 |
| - new positions added to budget | 195,263 |
| - removed equipment not recommended | (122,261) |
| - reductions to operating transfers out: | (140,234) |
| - miscellaneous adjustments to other departments (<1% of total expenditure budget) | <u>(312,215)</u> |
| Total General Fund Expenditures Proposed by Finance Committee | <u>\$56,144,269</u> |

SPECIAL REVENUE, DEBT SERVICE, CAPITAL PROJECTS AND PERMANENT FUNDS

Expenditures in the Parks and Recreation fund (Special Revenue Fund 2081) were increased by \$63,000, most of which is for new staff and wage increases for temporary workers.

Expenditures in the Health and Mental Health funds (Special Revenue Fund 2210 and 2220) were reduced by approximately \$100,000 and \$300,000, respectively, based on historical activity.

Certain Workforce Investment Act Funds were increased from the original department head request upon notification of grant approvals.

Expenditures in the Child Care fund were reduced by \$48,000 based on current and historical activity.

The remaining funds had no significant changes made to their initial 2004 requests.

CONCLUSION

Many municipalities focus on short-term issues and concerns. Ottawa County, through its Strategic Plan and financing tools, is in the forefront of other governmental organizations by creating long-term strategies to address space needs, provide for equipment replacement, resolve insurance issues, meet human resource needs, improve public service and the quality of life for our citizens, and fund statutory mandates.

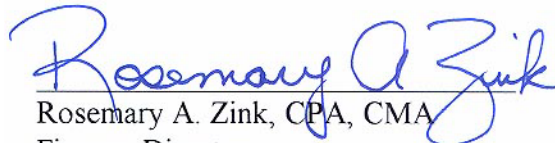
With financial forecasting and the creation of long-term financing tools, the County has positively impacted all future financial decisions and the County's financial stability. These tools permit the County to reduce taxes to County residents, improve the County's bond rating which affects all local municipalities, and keep costs to departments low. By way of example: the Equipment Pool Fund allows departments to spread equipment purchases over a number of years rather than having large fluctuations each year in the budget. The self insurance programs administered by the County and the Insurance Authority continue to help the County keep insurance expenditures to a minimum. In 2004, the financing tools allow the County to cut the operating tax millage, balance the 2004 budgets, add additional staff, add new equipment, and provide for new program development. In all, the 2004 County of Ottawa Budgets emphasize responsibility, restraint, and reinforcement of long-range County goals.

As we look ahead to new projects, Ottawa County's fiscal restraint and long-term planning must continue in order to maintain the County's financial strength. With this, Ottawa County will continue the tradition of providing exemplary services to the public and maintaining a stable financial position.

Sincerely,



Robert Oosterbaan
Administrator



Rosemary A. Zink, CPA, CMA
Finance Director

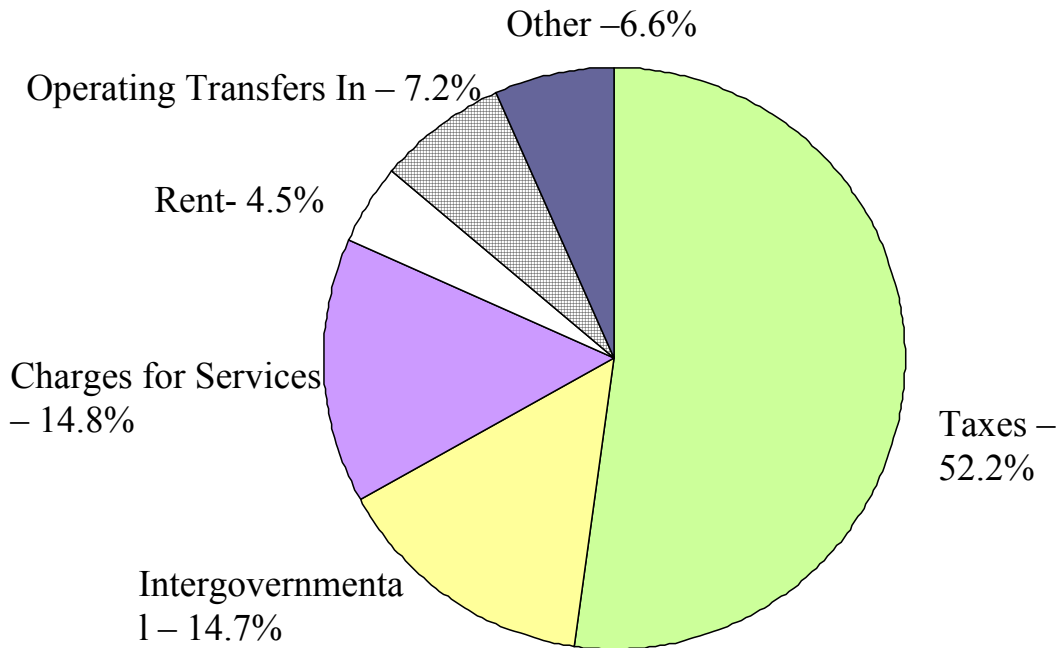
COUNTY OF OTTAWA
SUMMARY OF 2004 BUDGET AND ESTIMATED FUND BALANCE
ALL BUDGETED FUNDS

| | General Fund | Special Revenue Funds | Debt Service Funds | Capital Projects Funds | Permanent Fund | Total |
|--------------------------------------|--------------------------|-----------------------------|--------------------------|------------------------------|---------------------|--------------------------|
| Revenues: | | | | | | |
| Taxes | 29,296,194 | 2,417,817 | | | - | 31,714,011 |
| Intergovernmental Revenue | 8,211,846 | 43,091,986 | | - | - | 51,303,832 |
| Charges for Services | 8,279,399 | 3,285,220 | | | - | 11,564,619 |
| Fines and Forfeits | 1,226,100 | 6,500 | | | - | 1,232,600 |
| Interest on Investments | 1,328,000 | 1,553,935 | 3,000 | - | 100 | 2,885,035 |
| Rental | 2,495,268 | 714,224 | 2,272,200 | | - | 5,481,692 |
| Licenses and Permits | 306,425 | 309,720 | | | - | 616,145 |
| Other Revenue | 826,273 | 915,605 | | - | - | 1,741,878 |
| | <u>51,969,505</u> | <u>52,295,007</u> | <u>2,275,200</u> | <u>-</u> | <u>100</u> | <u>106,539,812</u> |
| Expenditures: | | | | | | |
| Legislative | 519,202 | | | | - | 519,202 |
| Judicial | 8,701,634 | 3,374,327 | | | - | 12,075,961 |
| General Government | 13,270,873 | 627,976 | | | - | 13,898,849 |
| Public Safety | 18,919,702 | 4,508,662 | | | - | 23,428,364 |
| Public Works | 172,500 | 851,417 | | | - | 1,023,917 |
| Health & Welfare | 610,384 | 48,892,901 | | | - | 49,503,285 |
| Culture & Recreation | - | 5,234,638 | | | - | 5,234,638 |
| Other | 1,283,467 | - | | | - | 1,283,467 |
| Debt Service | - | | 2,299,913 | | - | 2,299,913 |
| Capital Projects | - | 6,702,320 | | - | - | 6,702,320 |
| | <u>43,477,762</u> | <u>70,192,241</u> | <u>2,299,913</u> | <u>-</u> | <u>-</u> | <u>115,969,916</u> |
| Revenue Over (Under) | | | | | | |
| Expenditures | 8,491,743 | (17,897,234) | (24,713) | - | 100 | (9,430,104) |
| Operating Transfers In (Out) | <u>(8,621,239)</u> | <u>12,691,954</u> | | | | <u>4,070,715</u> |
| Revenue & Other Sources Over (Under) | | | | | | |
| Expenditures & Other Uses | (129,496) | (5,205,280) | (24,713) | - | 100 | (5,359,389) |
| Fund Balance, | | | | | | |
| Beginning of Year | <u>13,877,790</u> | <u>40,864,930</u> | <u>577,010</u> | <u>-</u> | <u>5,968</u> | <u>55,325,698</u> |
| Projected Fund Balance, | | | | | | |
| End of Budget Year | <u><u>13,748,294</u></u> | <u><u>35,659,650</u></u> | <u><u>552,297</u></u> | <u><u>None</u></u> | <u><u>6,068</u></u> | <u><u>49,966,309</u></u> |

GENERAL FUND

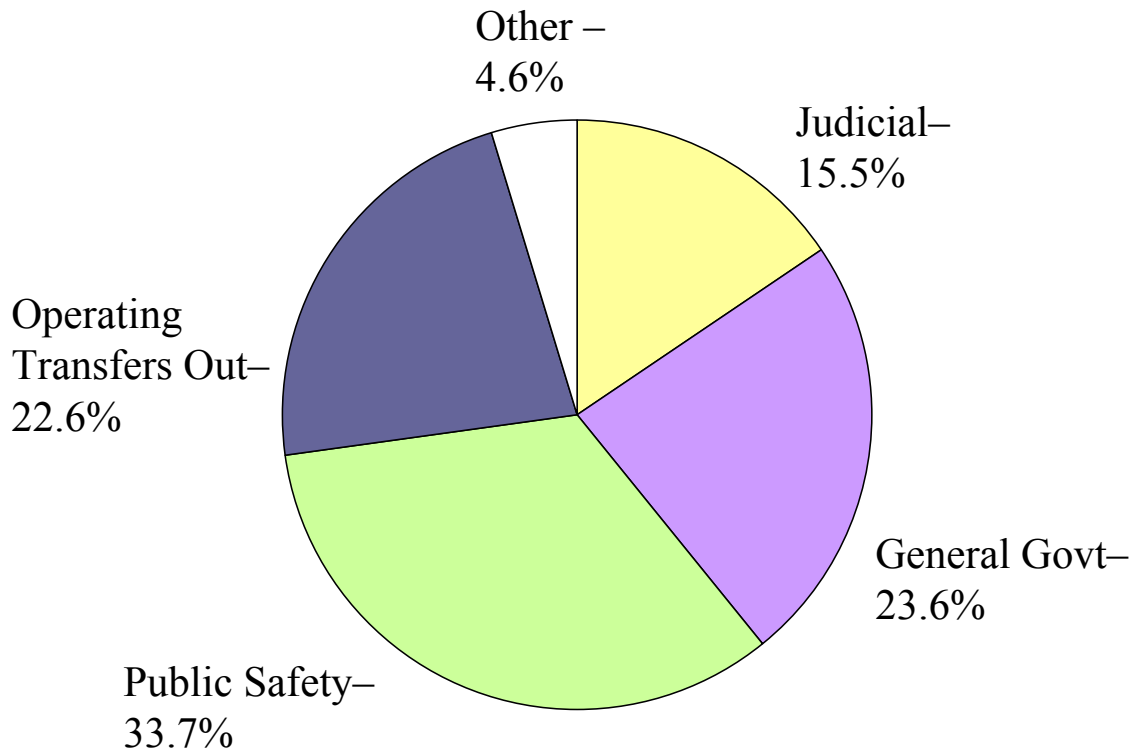
The General Fund is used to account for all revenues and expenditures applicable to the general operations of the County except for those required or determined to be more appropriately accounted for in another fund. Revenues are derived primarily from property tax, intergovernmental revenues and charges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

General Fund 2004 Revenues



| Source | 2003 Amended Budget | 2004 Adopted Budget | 2004 % of Total | % of Change |
|-------------------------|------------------------|------------------------|--------------------|--------------|
| Taxes | \$28,180,007 | \$29,296,194 | 52.2% | 3.96% |
| Intergovernmental | 8,915,228 | 8,211,846 | 14.7% | -7.89% |
| Charges for Services | 9,545,349 | 8,279,399 | 14.8% | -13.26% |
| Fines and Forfeits | 1,072,400 | 1,226,100 | 2.2% | 14.33% |
| Interest on Investments | 1,425,000 | 1,328,000 | 2.4% | -6.81% |
| Rental | 2,372,112 | 2,495,268 | 4.5% | 5.19% |
| Licenses and Permits | 309,625 | 306,425 | 0.5% | -1.03% |
| Other Revenue | 997,674 | 826,273 | 1.5% | -17.18% |
| Operating Transfers In | 1,178,500 | 4,045,268 | 7.2% | 243.26% |
| | <u>\$53,995,895</u> | <u>\$56,014,773</u> | <u>100.0%</u> | <u>3.74%</u> |

General Fund 2004 Expenditures



| Source | 2003 Amended Budget | 2004 Adopted Budget | 2004 % of Total | % of Change |
|-------------------------|---------------------|---------------------|-----------------|-------------|
| Legislative | \$562,497 | \$519,202 | 0.9% | -7.7% |
| Judicial | 9,072,312 | 8,701,634 | 15.5% | -4.1% |
| General Government | 12,978,857 | 13,270,873 | 23.6% | 2.3% |
| Health and Welfare | 531,577 | 610,384 | 1.1% | 14.8% |
| Public Safety | 19,078,584 | 18,919,702 | 33.7% | -0.8% |
| Public Works | 275,250 | 172,500 | 0.3% | -37.3% |
| Other | 668,899 | 1,283,467 | 2.3% | 91.9% |
| Operating Transfers Out | 10,065,123 | 12,666,507 | 22.6% | 25.9% |
| | <u>\$53,233,099</u> | <u>\$56,144,269</u> | <u>100.0%</u> | <u>5.5%</u> |

**COUNTY OF OTTAWA
GENERAL FUND
COMPARATIVE ANALYSIS
ACTUAL 2000, 2001 & 2002
BUDGET 2003 & 2004**

REVENUES

| DEPT | DEPARTMENT NAME | ACTUAL 2001 | ACTUAL 2002 | CURRENT | AMENDED | 2004 | \$ CHANGE | % CHANGE |
|----------------------|---|---------------------|---------------------|---------------------------|---------------------|---------------------|--------------------|------------------|
| | | | | YEAR 2003 ESTIMATED | BUDGET 2003 | ADOPTED BY BOARD | 2003 TO BOARD | 2003 TO BOARD |
| 1310 | Circuit Court | \$137,673 | \$166,143 | \$148,250 | \$153,075 | \$229,600 | \$76,525 | 49.99% |
| 1360 | District Court | \$2,429,332 | \$2,464,798 | \$2,619,575 | \$2,501,575 | \$2,782,500 | \$280,925 | 11.23% |
| 1410 | Friend of the Court | -\$35 | \$0 | \$0 | \$0 | \$0 | \$0 | N/A |
| 1480 | Probate Court | \$64,689 | \$52,993 | \$53,684 | \$67,184 | \$61,640 | -\$5,544 | -8.25% |
| 1490 | Family Court - Juvenile Services | \$172,846 | \$193,651 | \$164,036 | \$163,075 | \$135,760 | -\$27,315 | -16.75% |
| 1491 | Family Court - Treatment/Diversionary S | \$386,536 | \$385,961 | \$140,222 | \$140,222 | \$0 | -\$140,222 | -100.00% |
| 1492 | Juvenile Accountability Incentive Block C | \$3,777 | \$97,900 | \$34,377 | \$56,481 | \$11,459 | -\$45,022 | -79.71% |
| 1660 | Family Counseling | \$27,705 | \$27,585 | \$28,200 | \$28,200 | \$27,750 | -\$450 | -1.60% |
| 1910 | Elections | \$25,925 | \$23,248 | \$25,000 | \$28,000 | \$28,000 | \$0 | 0.00% |
| 1920 | Canvassing Board | \$1,800 | \$1,145 | \$2,500 | \$2,500 | \$4,640 | \$2,140 | 85.60% |
| 2010 | Accounting | \$610,294 | \$664,769 | \$602,000 | \$617,500 | \$603,925 | -\$13,575 | -2.20% |
| 2120 | Budget | \$2,851,140 | \$2,235,021 | \$2,020,744 | \$2,318,525 | \$2,312,355 | -\$6,170 | -0.27% |
| 2150 | County Clerk | \$436,350 | \$494,902 | \$532,700 | \$466,700 | \$504,950 | \$38,250 | 8.20% |
| 2250 | Equalization | \$285 | \$349 | \$200 | \$200 | \$200 | \$0 | 0.00% |
| 2290 | Prosecuting Attorney | \$106,602 | \$112,096 | \$107,123 | \$112,473 | \$111,498 | -\$975 | -0.87% |
| 2330 | Administrative Services | \$15,628 | \$12,556 | \$12,500 | \$12,500 | \$12,300 | -\$200 | -1.60% |
| 2360 | Register of Deeds | \$2,464,564 | \$3,024,250 | \$3,500,000 | \$3,944,261 | \$2,426,000 | -\$1,518,261 | -38.49% |
| 2430 | Property Description & Mapping | \$52,905 | \$24,090 | \$4,800 | \$6,800 | \$5,000 | -\$1,800 | -26.47% |
| 2450 | Survey & Remonumentation | \$126,402 | \$108,517 | \$110,573 | \$110,573 | \$119,367 | \$8,794 | 7.95% |
| 2530 | County Treasurer | \$33,248,130 | \$33,050,757 | \$33,462,479 | \$33,555,771 | \$34,113,344 | \$557,573 | 1.66% |
| 2570 | Co-Op Extension | \$46,806 | \$43,772 | \$51,566 | \$55,066 | \$49,516 | -\$5,550 | -10.08% |
| 2590 | Geographic Information Systems | \$40,196 | \$75,230 | \$80,000 | \$80,000 | \$106,000 | \$26,000 | 32.50% |
| 2651 | Facilities Maintce - Hudsonville Human S | \$50,957 | \$52,479 | \$63,723 | \$64,523 | \$61,495 | -\$3,028 | -4.69% |
| 2652 | Facilities Maintce - Holland Human Serv | \$119,380 | \$229,298 | \$238,571 | \$239,279 | \$245,591 | \$6,312 | 2.64% |
| 2653 | Facilities Maintce - Fulton Street | \$113,493 | \$101,442 | \$48,762 | \$51,143 | \$93,246 | \$42,103 | 82.32% |
| 2655 | Facilities Maintce - Holland Health Facilit | \$153,328 | \$145,793 | \$173,454 | \$173,029 | \$174,281 | \$1,252 | 0.72% |
| 2658 | Facilities Maintce - Grand Haven Health | \$124,040 | \$124,113 | \$137,120 | \$137,967 | \$137,427 | -\$540 | -0.39% |
| 2659 | Facilities Maintce - CMH Facility | \$165,865 | \$163,122 | \$173,437 | \$177,344 | \$182,194 | \$4,850 | 2.73% |
| 2660 | Facilities Maintce - Coopersville | \$38,612 | \$34,590 | \$30,192 | \$30,086 | \$28,450 | -\$1,636 | -5.44% |
| 2665 | Facilities Maintce - Juvenile Serv Comple | \$1,086,651 | \$1,110,534 | \$1,178,394 | \$1,215,205 | \$1,268,895 | \$53,690 | 4.42% |
| 2667 | Facilities Maintce - Administrative Annex | \$46,975 | \$47,967 | \$50,519 | \$52,090 | \$52,192 | \$102 | 0.20% |
| 2668 | Facilities Maintce - FIA | \$192,271 | \$207,083 | \$241,389 | \$238,946 | \$256,697 | \$17,751 | 7.43% |
| 2750 | Drain Commission | \$73,473 | \$89,785 | \$87,500 | \$107,000 | \$101,500 | -\$5,500 | -5.14% |
| 3020 | Sheriff | \$192,910 | \$184,383 | \$156,000 | \$136,000 | \$155,180 | \$19,180 | 14.10% |
| 3100 | West Mi Enforcement Team - Operations | \$455 | \$182 | \$0 | \$0 | \$0 | \$0 | N/A |
| 3110 | COPS Georgetown/Jamestown | \$65,005 | \$0 | \$0 | \$0 | \$0 | \$0 | N/A |
| 3112 | COPS Allendale/Jenison | \$57,857 | \$289,635 | \$316,164 | \$314,566 | \$324,764 | \$10,198 | 3.24% |
| 3113 | COPS Holland/West Ottawa | \$62,057 | \$83,707 | \$83,273 | \$69,396 | \$57,410 | -\$11,986 | -17.27% |
| 3119 | City of Coopersville | \$377,601 | \$371,964 | \$411,924 | \$400,547 | \$409,730 | \$9,183 | 2.29% |
| 3130 | Zoning Enforcement-Holland Twnbsp | \$132,322 | \$159,437 | \$160,446 | \$159,471 | \$165,678 | \$6,207 | 3.89% |
| 3170 | Blendon/Holland/Robinson/Zeland (CIT | \$29,288 | \$32,686 | \$32,697 | \$32,697 | \$34,161 | \$1,464 | 4.48% |
| 3200 | Sheriff Training | \$25,410 | \$26,906 | \$25,000 | \$25,000 | \$26,000 | \$1,000 | 4.00% |
| 3250 | Central Dispatch | \$2,847,347 | \$3,056,622 | \$3,257,965 | \$3,269,100 | \$3,366,796 | \$97,696 | 2.99% |
| 3310 | Marine Safety | \$98,758 | \$102,957 | \$69,000 | \$69,088 | \$65,920 | -\$3,168 | -4.59% |
| 3510 | Jail | \$254,317 | \$547,607 | \$590,375 | \$624,475 | \$522,140 | -\$102,335 | -16.39% |
| 3540 | Local Corrections Academy Grant | \$0 | \$0 | \$19,598 | \$19,598 | \$0 | -\$19,598 | -100.00% |
| 3550 | Excelling - Corr Env Grant | \$0 | \$0 | \$9,080 | \$9,080 | \$0 | -\$9,080 | -100.00% |
| 4000 | Planning - Transportation | \$0 | \$17,562 | \$74,885 | \$82,439 | \$0 | -\$82,439 | -100.00% |
| 4010 | Planner - Grants | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | N/A |
| 4020 | Project Impact | \$249,979 | \$146,878 | \$0 | \$0 | \$0 | \$0 | N/A |
| 4260 | Emergency Services | \$39,463 | \$114,293 | \$151,919 | \$267,080 | \$37,618 | -\$229,462 | -85.92% |
| 6300 | Substance Abuse | \$621,215 | \$684,644 | \$661,155 | \$661,155 | \$683,632 | \$22,477 | 3.40% |
| 6480 | Medical Examiners | \$2,408 | \$2,614 | \$2,000 | \$2,000 | \$2,200 | \$200 | 10.00% |
| 9300 | Transfers In Control | \$525,000 | \$776,281 | \$1,178,500 | \$1,178,500 | \$4,045,268 | \$2,866,768 | 243.26% |
| TOTAL REVENUE | | \$50,995,987 | \$52,164,295 | \$53,323,571 | \$54,227,485 | \$56,144,269 | \$1,916,784 | 3.53% |

**COUNTY OF OTTAWA
GENERAL FUND
COMPARATIVE ANALYSIS
ACTUAL 2001 & 2002
BUDGET 2003 & 2004**

EXPENDITURES

| DEPT | DEPARTMENT NAME | CURRENT | | | | 2004 BUDGET ADOPTED BY BOARD | \$ CHANGE 2003 BUDGET TO BOARD | % CHANGE 2003 BUDGET TO BOARD |
|------|--|----------------|----------------|---------------------------|---------------------------|------------------------------------|--------------------------------------|-------------------------------------|
| | | ACTUAL 2001 | ACTUAL 2002 | YEAR 2003 ESTIMATED | AMENDED BUDGET 2003 | | | |
| 1010 | Commissioners | \$463,552 | \$488,728 | \$484,322 | \$560,697 | \$517,302 | -\$43,395 | -7.74% |
| 1290 | Tax Allocation Board | \$5,927 | \$835 | \$1,800 | \$1,800 | \$1,900 | \$100 | 5.56% |
| 1310 | Circuit Court | \$1,392,801 | \$1,525,784 | \$1,600,714 | \$1,623,138 | \$1,719,005 | \$95,867 | 5.91% |
| 1360 | District Court | \$3,961,794 | \$3,977,278 | \$4,173,084 | \$4,216,837 | \$4,183,348 | -\$33,489 | -0.79% |
| 1410 | Friend of the Court | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | N/A |
| 1480 | Probate Court | \$531,663 | \$575,042 | \$675,303 | \$670,425 | \$703,412 | \$32,987 | 4.92% |
| 1490 | Family Court - Juvenile Services | \$1,827,267 | \$1,919,217 | \$1,978,296 | \$1,998,607 | \$1,893,353 | -\$105,254 | -5.27% |
| 1491 | Family Court - Treatment/Diversionary Services | \$750,513 | \$771,645 | \$270,890 | \$270,890 | \$0 | -\$270,890 | -100.00% |
| 1492 | Juvenile Accountability Incentive Block Grant | \$4,197 | \$109,923 | \$38,197 | \$61,574 | \$12,732 | -\$48,842 | -79.32% |
| 1520 | Adult Probation | \$189,376 | \$197,235 | \$176,306 | \$178,976 | \$136,451 | -\$42,525 | -23.76% |
| 1660 | Family Counseling | \$38,956 | \$34,532 | \$37,010 | \$43,510 | \$42,798 | -\$712 | -1.64% |
| 1670 | Jury Board | \$8,490 | \$7,771 | \$8,355 | \$8,355 | \$10,535 | \$2,180 | 26.09% |
| 1910 | Elections | \$73,666 | \$239,923 | \$80,792 | \$80,578 | \$185,568 | \$104,990 | 130.30% |
| 1920 | Canvassing Board | \$1,810 | \$3,576 | \$2,500 | \$2,500 | \$4,640 | \$2,140 | 85.60% |
| 2010 | Accounting | \$452,838 | \$475,032 | \$493,561 | \$511,209 | \$534,080 | \$22,871 | 4.47% |
| 2020 | Auditing | \$155,540 | \$153,037 | \$166,399 | \$173,276 | \$179,123 | \$5,847 | 3.37% |
| 2100 | Corporate Counsel | \$133,593 | \$128,920 | \$154,072 | \$173,013 | \$178,548 | \$5,535 | 3.20% |
| 2120 | Budget | \$114,303 | \$167,573 | \$140,081 | \$142,579 | \$143,947 | \$1,368 | 0.96% |
| 2150 | County Clerk | \$911,099 | \$976,417 | \$1,056,655 | \$1,097,083 | \$1,179,375 | \$82,292 | 7.50% |
| 2230 | Administrator | \$228,701 | \$210,650 | \$226,857 | \$236,562 | \$230,143 | -\$6,419 | -2.71% |
| 2250 | Equalization | \$525,332 | \$553,401 | \$589,473 | \$600,020 | \$663,353 | \$63,333 | 10.56% |
| 2260 | Human Resources | \$383,934 | \$444,048 | \$503,368 | \$509,278 | \$537,324 | \$28,046 | 5.51% |
| 2290 | Prosecuting Attorney | \$1,899,022 | \$2,180,571 | \$2,416,388 | \$2,452,572 | \$2,540,562 | \$87,990 | 3.59% |
| 2320 | Crime Victim's Rights | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | N/A |
| 2330 | Administrative Services | \$165,257 | \$172,520 | \$184,919 | \$187,248 | \$191,185 | \$3,937 | 2.10% |
| 2360 | Register of Deeds | \$628,457 | \$696,994 | \$825,681 | \$876,603 | \$672,063 | -\$204,540 | -23.33% |
| 2430 | Property Description & Mapping | \$247,837 | \$256,187 | \$264,161 | \$269,910 | \$286,580 | \$16,670 | 6.18% |
| 2450 | Survey & Remonumentation | \$357,548 | \$420,902 | \$454,601 | \$455,199 | \$433,359 | -\$21,840 | -4.80% |
| 2470 | Plat Board | \$3,025 | \$2,875 | \$3,963 | \$3,963 | \$3,963 | \$0 | 0.00% |
| 2530 | County Treasurer | \$612,796 | \$669,138 | \$696,688 | \$696,874 | \$712,039 | \$15,165 | 2.18% |
| 2570 | Co-Op Extension | \$367,861 | \$409,714 | \$474,378 | \$499,270 | \$478,811 | -\$20,459 | -4.10% |
| 2590 | Geographic Information System | \$520,069 | \$340,211 | \$412,625 | \$433,602 | \$632,525 | \$198,923 | 45.88% |
| 2610 | Building Authority | \$1,335 | \$319 | \$3,075 | \$3,075 | \$3,075 | \$0 | 0.00% |
| 2651 | Facilities Maintnce - Hudsonville Human Serv | \$100,875 | \$96,189 | \$120,449 | \$122,852 | \$117,578 | -\$5,274 | -4.29% |
| 2652 | Facilities Maintnce - Holland Human Serv | \$132,202 | \$206,083 | \$178,053 | \$181,053 | \$171,839 | -\$9,214 | -5.09% |
| 2653 | Facilities Maintnce - Fulton Street | \$104,795 | \$55,265 | \$90,540 | \$90,540 | \$72,462 | -\$18,078 | -19.97% |
| 2654 | Facilities Maintnce - Grand Haven | \$400,756 | \$378,510 | \$421,150 | \$442,583 | \$430,687 | -\$11,896 | -2.69% |
| 2655 | Facilities Maintnce - Holland Health Facility | \$197,345 | \$201,463 | \$186,808 | \$186,383 | \$174,281 | -\$12,102 | -6.49% |
| 2656 | Facilities Maintnce - Holland District Court | \$89,129 | \$61,404 | \$78,625 | \$75,663 | \$74,723 | -\$940 | -1.24% |
| 2657 | Facilities Maintnce - Jail | \$110,515 | \$113,607 | \$130,571 | \$134,471 | \$131,118 | -\$3,353 | -2.49% |
| 2658 | Facilities Maintnce - Grand Haven Health | \$52,893 | \$52,629 | \$63,152 | \$64,820 | \$63,459 | -\$1,361 | -2.10% |
| 2659 | Facilities Maintnce - CMH Facility | \$172,307 | \$212,778 | \$182,291 | \$189,566 | \$177,058 | -\$12,508 | -6.60% |
| 2660 | Facilities Maintnce - Coopersville | \$39,389 | \$40,342 | \$53,558 | \$53,603 | \$51,552 | -\$2,051 | -3.83% |
| 2661 | Facilities Maintnce - Emergency Services | \$4,275 | \$3,286 | \$8,000 | \$8,000 | \$6,000 | -\$2,000 | -25.00% |
| 2662 | Facilities Maintnce - Community Haven | \$10,148 | \$15,731 | \$50,895 | \$49,395 | \$11,000 | -\$38,395 | -77.73% |
| 2664 | Facilities Maintnce - 4th & Clinton | \$22,068 | \$21,528 | \$33,358 | \$33,358 | \$30,273 | -\$3,085 | -9.25% |
| 2665 | Facilities Maintnce - Juvenile Serv Complex | \$494,374 | \$557,233 | \$562,302 | \$599,986 | \$642,814 | \$42,828 | 7.14% |
| 2666 | Facilities Maintnce - 434 Franklin | \$1,073 | \$1,058 | \$2,085 | \$2,087 | \$1,305 | -\$782 | -37.47% |
| 2667 | Facilities Maintnce - Administrative Annex | \$460,559 | \$465,276 | \$518,925 | \$533,303 | \$534,742 | \$1,439 | 0.27% |
| 2668 | Facilities Maintnce - FIA | \$203,262 | \$252,203 | \$254,743 | \$249,505 | \$256,697 | \$7,192 | 2.88% |
| 2750 | Drain Commission | \$346,545 | \$403,301 | \$473,986 | \$484,708 | \$484,988 | \$280 | 0.06% |
| 2800 | Ottawa Soil & Water Conservation District | \$35,776 | \$62,863 | \$72,567 | \$72,567 | \$48,034 | -\$24,533 | -33.81% |
| 3020 | Sheriff | \$5,355,369 | \$6,420,905 | \$6,520,416 | \$6,414,431 | \$6,440,972 | \$26,541 | 0.41% |
| 3100 | West Mi Enforcement Team - Operations | \$427,565 | \$464,428 | \$487,592 | \$479,609 | \$500,000 | \$20,391 | 4.25% |
| 3110 | COPS Georgetown/Jamestown | \$65,005 | -\$2,681 | \$0 | \$0 | \$0 | \$0 | N/A |
| 3112 | COPS Allendale/Jenison | \$57,857 | \$289,635 | \$316,525 | \$314,269 | \$324,764 | \$10,495 | 3.34% |
| 3113 | COPS Holland/West Ottawa | \$62,057 | \$83,707 | \$83,272 | \$82,447 | \$85,687 | \$3,240 | 3.93% |
| 3119 | City of Coopersville | \$377,601 | \$371,964 | \$411,924 | \$400,511 | \$409,730 | \$9,219 | 2.30% |
| 3130 | Zoning Enforcement-Holland Twmsp | \$132,322 | \$159,437 | \$160,446 | \$159,323 | \$165,678 | \$6,355 | 3.99% |

**COUNTY OF OTTAWA
GENERAL FUND
COMPARATIVE ANALYSIS
ACTUAL 2001 & 2002
BUDGET 2003 & 2004**

EXPENDITURES

| DEPT | DEPARTMENT NAME | ACTUAL 2001 | ACTUAL 2002 | CURRENT | AMENDED BUDGET 2003 | 2004 BUDGET ADOPTED BY BOARD | \$ CHANGE 2003 BUDGET TO BOARD | % CHANGE 2003 BUDGET TO BOARD |
|--------------------|---|----------------|----------------|---------------------------|---------------------------|------------------------------------|--------------------------------------|-------------------------------------|
| | | | | YEAR 2003 ESTIMATED | | | | |
| 3170 | Blendon/Holland/Robinson/Zeeland (CITE) | \$58,575 | \$68,016 | \$68,701 | \$67,487 | \$70,503 | \$3,016 | 4.47% |
| 3180 | COPS West Ottawa | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | N/A |
| 3200 | Sheriff Training | \$25,410 | \$26,906 | \$25,000 | \$25,000 | \$26,000 | \$1,000 | 4.00% |
| 3250 | Central Dispatch | \$393,284 | \$383,972 | \$3,267,100 | \$3,267,100 | \$3,358,796 | \$91,696 | 2.81% |
| 3310 | Marine Safety | \$193,517 | \$207,644 | \$172,003 | \$189,995 | \$191,241 | \$1,246 | 0.66% |
| 3510 | Jail | \$4,834,258 | \$5,412,829 | \$5,910,358 | \$6,229,349 | \$6,253,355 | \$24,006 | 0.39% |
| 3540 | Local Corrections Academy Grant | \$0 | \$0 | \$19,598 | \$19,598 | \$0 | -\$19,598 | -100.00% |
| 3550 | Excelling - Corr Env Grant | \$0 | \$0 | \$9,080 | \$9,080 | \$0 | -\$9,080 | -100.00% |
| 4000 | Planning - Transportation | \$0 | \$18,177 | \$114,629 | \$115,164 | \$0 | -\$115,164 | -100.00% |
| 4010 | Planner - Grants | \$307,113 | \$427,036 | \$502,821 | \$504,211 | \$517,382 | \$13,171 | 2.61% |
| 4020 | Project Impact | \$239,729 | \$157,128 | \$0 | \$0 | \$0 | \$0 | N/A |
| 4260 | Emergency Services | \$164,902 | \$272,060 | \$309,815 | \$434,337 | \$208,309 | -\$226,028 | -52.04% |
| 4300 | Animal Control | \$274,686 | \$309,118 | \$329,294 | \$366,673 | \$367,285 | \$612 | 0.17% |
| 4450 | Drain Assessments | \$156,400 | \$202,972 | \$150,000 | \$263,000 | \$160,250 | -\$102,750 | -39.07% |
| 4490 | Road Commission | \$0 | \$0 | \$12,250 | \$12,250 | \$12,250 | \$0 | 0.00% |
| 6300 | Substance Abuse | \$176,165 | \$246,761 | \$275,519 | \$268,539 | \$275,519 | \$6,980 | 2.60% |
| 6480 | Medical Examiners | \$177,157 | \$178,827 | \$224,137 | \$215,053 | \$276,930 | \$61,877 | 28.77% |
| 6810 | Veterans Burial | \$43,106 | \$49,188 | \$55,000 | \$45,000 | \$55,000 | \$10,000 | 22.22% |
| 6890 | Soldiers & Sailors | \$2,591 | \$2,514 | \$2,935 | \$2,985 | \$2,935 | -\$50 | -1.68% |
| 8650 | Insurance | \$49,341 | \$60,411 | \$99,322 | \$99,322 | \$127,925 | \$28,603 | 28.80% |
| 8900 | Contingency | \$0 | \$0 | \$100,000 | \$555,249 | \$1,055,542 | \$500,293 | 90.10% |
| 9010 | Equipment Pool | \$0 | \$0 | \$0 | \$14,328 | \$100,000 | \$85,672 | 597.93% |
| 9650 | Operating Transfers Out | \$16,735,862 | \$17,890,420 | \$10,125,590 | \$10,065,123 | \$12,666,507 | \$2,601,384 | 25.85% |
| TOTAL EXPENDITURES | | \$50,246,717 | \$55,012,121 | \$51,829,899 | \$53,233,099 | \$56,144,269 | \$2,911,170 | 5.47% |
| TOTAL REVENUE | | \$50,995,987 | \$52,164,295 | \$53,323,571 | \$54,227,485 | \$56,144,269 | | |
| FUND BALANCE (USE) | | \$749,270 | -\$2,847,825 | \$1,493,672 | \$994,386 | \$0 | | |

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2004

| <u>All Budgeted Funds</u> | Prior Year Actual 12/31/2002 | Current Year Estimated 12/31/2003 | Adopted Budget 2004 |
|---|------------------------------------|---|---------------------------|
| Revenues: | | | |
| Taxes | \$29,108,216 | \$30,496,664 | \$31,714,011 |
| Intergovernmental Revenue | 46,857,944 | 50,567,412 | 51,303,832 |
| Charges for Services | 9,335,988 | 12,282,286 | 11,564,619 |
| Fines and Forfeits | 1,068,804 | 1,224,900 | 1,232,600 |
| Interest on Investments | 4,442,975 | 3,141,953 | 2,885,035 |
| Rental | 5,504,855 | 5,408,969 | 5,481,692 |
| Licenses and Permits | 545,031 | 600,095 | 616,145 |
| Other Revenue | 1,153,830 | 2,043,269 | 1,741,878 |
| Total Revenues | 98,017,643 | 105,765,548 | 106,539,812 |
| Expenditures: | | | |
| Legislative | 489,564 | 486,122 | 519,202 |
| Judicial | 12,727,750 | 12,058,690 | 12,075,961 |
| General Government | 10,766,482 | 12,998,328 | 13,898,849 |
| Public Safety | 21,681,471 | 22,797,876 | 23,428,364 |
| Public Works | 746,928 | 1,691,340 | 1,023,917 |
| Health & Welfare | 43,103,091 | 46,080,400 | 49,503,285 |
| Culture & Recreation | 1,882,841 | 7,960,676 | 5,234,638 |
| Other | 60,411 | 199,322 | 1,283,467 |
| Debt Service | 2,315,975 | 2,305,832 | 2,299,913 |
| Capital Projects | 4,996 | 8,216,125 | 6,702,320 |
| Total Expenditures | 93,779,509 | 114,794,711 | 115,969,916 |
| Revenue Over (Under) Expenditures | 4,238,134 | (9,029,163) | (9,430,104) |
| Operating Transfers In (Out) | 599,269 | 2,353,471 | 4,070,715 |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | \$4,837,403 | | |
| Budgeted Net Revenues (Expenditures) | | | (5,359,389) |
| Current Estimated Revenues Over (Under) Expenditure | | (6,675,692) | |
| Fund Balance, Beginning of Year | | 62,001,390 | 55,325,698 |
| Projected Fund Balance, End of Year | | \$55,325,698 | \$49,966,309 |

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2004

| General Fund (1010) | Prior Year Actual 12/31/2002 | Current Year Estimated 12/31/2003 | Adopted Budget 2004 |
|---|------------------------------------|---|---------------------------|
| Revenues: | | | |
| Taxes | \$26,910,795 | \$28,149,699 | \$29,296,194 |
| Intergovernmental Revenue | 9,618,555 | 8,719,835 | 8,211,846 |
| Charges for Services | 6,461,019 | 9,091,575 | 8,279,399 |
| Fines and Forfeits | 1,062,304 | 1,218,400 | 1,226,100 |
| Interest on Investments | 2,342,604 | 1,425,000 | 1,328,000 |
| Rental | 2,205,856 | 2,328,061 | 2,495,268 |
| Licenses and Permits | 304,517 | 289,625 | 306,425 |
| Other Revenue | 247,345 | 989,067 | 826,273 |
| Total Revenues | 49,152,995 | 52,211,262 | 51,969,505 |
| Expenditures: | | | |
| Legislative | 489,564 | 486,122 | 519,202 |
| Judicial | 9,118,396 | 8,958,155 | 8,701,634 |
| General Government | 9,467,753 | 12,632,295 | 13,270,873 |
| Public Safety | 17,725,264 | 18,708,574 | 18,919,702 |
| Public Works | 215,222 | 162,250 | 172,500 |
| Health & Welfare | 477,291 | 557,591 | 610,384 |
| Other | 60,411 | 199,322 | 1,283,467 |
| Total Expenditures | 37,553,901 | 41,704,309 | 43,477,762 |
| Revenue Over (Under) Expenditures | 11,599,094 | 10,506,953 | 8,491,743 |
| Operating Transfers In (Out) | (14,446,919) | (8,947,090) | (8,621,239) |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | (\$2,847,825) | | |
| Budgeted Net Revenues (Expenditures) | | | (129,496) ² |
| Current Estimated Revenues Over (Under) Expenditures | | 1,559,863 ¹ | |
| Fund Balance, Beginning of Year | | 12,317,927 | 13,877,790 |
| Projected Fund Balance, End of Year | | \$13,877,790 | \$13,748,294 |

¹ The 2003 estimate for General Fund includes net fund balance contribution of \$66,191 coming from several areas. The estimated revenue over expenditures after applying this is \$1,493,672.

² The 2004 budget for General Fund includes a net fund balance designation use of \$129,496. Consequently, the change in the General Fund undesignated fund balance is projected to be \$0 for 2004.

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2004

| Special Revenue | Prior Year | Current Year | Adopted |
|---|--------------------|----------------------------------|----------------------------------|
| <u>Parks & Recreation (2081)</u> | Actual | Estimated | Budget |
| | <u>12/31/2002</u> | <u>12/31/2003</u> | <u>2004</u> |
| Revenues: | | | |
| Taxes | \$2,197,421 | \$2,346,965 | \$2,417,817 |
| Intergovernmental Revenue | 412,699 | 2,056,323 | 1,163,598 |
| Charges for Services | 242,192 | 211,000 | 221,700 |
| Fines and Forfeits | | | |
| Interest on Investments | 474,749 | 250,000 | 250,000 |
| Rental | 33,693 | 36,600 | 36,000 |
| Licenses and Permits | | | |
| Other Revenue | 646 | 200,000 | 125,000 |
| Total Revenues | <u>3,361,400</u> | <u>5,100,888</u> | <u>4,214,115</u> |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | | | |
| Culture & Recreation | 1,882,841 | 7,960,676 | 5,234,638 |
| Other | | | |
| Total Expenditures | <u>1,882,841</u> | <u>7,960,676</u> | <u>5,234,638</u> |
| Revenue Over (Under) Expenditures | 1,478,559 | (2,859,788) | (1,020,523) |
| Operating Transfers In (Out) | <u>530,000</u> | <u>1,495,000</u> | <u>530,000</u> |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | <u>\$2,008,559</u> | | |
| Budgeted Net Revenues (Expenditures) | | | (490,523) |
| Current Estimated Revenues Over (Under) Expenditures | | (1,364,788) | |
| Fund Balance, Beginning of Year | | <u>8,372,004</u> | <u>7,007,216</u> |
| Projected Fund Balance, End of Year | | <u><u>\$7,007,216</u></u> | <u><u>\$6,516,693</u></u> |

Changes in fund balance in this fund can vary substantially from year to year depending on the land acquisition and capital improvement projects planned for the year. 2003 projects a significant fund balance use related to land purchases.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2004

| Special Revenue | Prior Year | Current Year | Adopted |
|---|-------------|--------------|-------------|
| <u>Friend of the Court (2160)</u> | Actual | Estimated | Budget |
| | 9/30/2002 | 9/30/2003 | 2004 |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$1,585,760 | \$1,491,654 | \$1,587,368 |
| Charges for Services | 150,646 | 158,250 | 179,250 |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | 1,736,406 | 1,649,904 | 1,766,618 |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | 2,106,203 | 2,175,353 | 2,326,645 |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | | | |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | 2,106,203 | 2,175,353 | 2,326,645 |
| Revenue Over (Under) Expenditures | (369,797) | (525,449) | (560,027) |
| Operating Transfers In (Out) | 369,797 | 525,449 | 560,027 |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | (369,797) | (525,449) | (560,027) |
| 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, 2004

| Special Revenue | Prior Year | Current Year | Adopted |
|---|-------------|------------------|------------------|
| <u>Health (2210)</u> | Actual | Estimated | Budget |
| | 9/30/2002 | 9/30/2003 | 2004 |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$2,902,020 | \$2,724,694 | \$2,643,397 |
| Charges for Services | 705,539 | 782,952 | 837,692 |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | 3,850 | 4,800 | 4,800 |
| Licenses and Permits | 240,514 | 310,470 | 309,720 |
| Other Revenue | 87,913 | 100,004 | 90,086 |
| Total Revenues | 3,939,836 | 3,922,920 | 3,885,695 |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | 8,294,288 | 8,639,886 | 9,032,868 |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | 8,294,288 | 8,639,886 | 9,032,868 |
| Revenue Over (Under) Expenditures | (4,354,452) | (4,716,966) | (5,147,173) |
| Operating Transfers In (Out) | 3,488,384 | 3,986,719 | 5,124,990 |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | (\$866,068) | | |
| Budgeted Net Revenues (Expenditures) | | | (22,183) |
| Current Estimated Revenues Over (Under) Expenditures | | (730,247) | |
| Fund Balance, Beginning of Year | | 928,431 | 198,184 |
| Projected Fund Balance, End of Year | | \$198,184 | \$176,001 |

The 2003 fund balance use is for operations and reflects declining State revenues. The 2004 operating transfer in is increasing significantly to more closely match revenues to expenditures.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2004

| Special Revenue | Prior Year | Current Year | Adopted |
|---|--------------|--------------------|--------------------|
| <u>Mental Health (2220)</u> | Actual | Estimated | Budget |
| Revenues: | 9/30/2002 | 9/30/2003 | 2004 |
| Taxes | | | |
| Intergovernmental Revenue | \$23,195,026 | \$25,196,632 | \$25,625,332 |
| Charges for Services | 756,038 | 805,192 | 812,702 |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | 11,466 | 10,800 | |
| Licenses and Permits | | | |
| Other Revenue | 104,822 | 84,729 | 82,619 |
| Total Revenues | 24,067,352 | 26,097,353 | 26,520,653 |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | 25,361,384 | 26,169,046 | 26,897,040 |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | 25,361,384 | 26,169,046 | 26,897,040 |
| Revenue Over (Under) Expenditures | (1,294,032) | (71,693) | (376,387) |
| Operating Transfers In (Out) | 476,500 | 476,500 | 476,500 |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | (\$817,532) | | |
| Budgeted Net Revenues (Expenditures) | | | 100,113 |
| Current Estimated Revenues Over (Under) Expenditures | | 404,807 | |
| Fund Balance, Beginning of Year | | 2,299,134 | 2,703,941 |
| Projected Fund Balance, End of Year | | \$2,703,941 | \$2,804,054 |

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

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2004

| Special Revenue | Prior Year | Current Year | Adopted |
|---|-------------|--------------------|--------------------|
| <u>Solid Waste Clean - Up (2271)</u> | Actual | Estimated | Budget |
| Revenues: | 12/31/2002 | 12/31/2003 | 2004 |
| Taxes | | | |
| Intergovernmental Revenue | \$78,301 | | |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | 403,545 | \$390,511 | \$401,869 |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | 481,846 | 390,511 | 401,869 |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | 186,436 | 559,482 | 382,000 |
| Health & Welfare | | | |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | 186,436 | 559,482 | 382,000 |
| Revenue Over (Under) Expenditures | 295,410 | (168,971) | 19,869 |
| Operating Transfers In (Out) | 1,650,000 | | |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | \$1,945,410 | | |
| Budgeted Net Revenues (Expenditures) | | | 19,869 |
| Current Estimated Revenues Over (Under) Expenditures | | (168,971) | |
| Fund Balance, Beginning of Year | | 7,722,901 | 7,553,930 |
| Projected Fund Balance, End of Year | | \$7,553,930 | \$7,573,799 |

The County plans to recap the closed landfill as soon as the State approves the County's plan. In anticipation of this, the Board of Commissioners authorized the transfer of \$1.65 million to the fund in 2002.

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2004

| Special Revenue | Prior Year | Current Year | Adopted |
|---|------------------|--------------------------------|--------------------------------|
| <u>Landfill Tipping Fees (2272)</u> | Actual | Estimated | Budget |
| | 12/31/2002 | 12/31/2003 | 2004 |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | | | |
| Charges for Services | \$445,492 | \$445,492 | \$454,000 |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | 43,500 |
| Total Revenues | 445,492 | 445,492 | 497,500 |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | 300,733 | 925,071 | 424,880 |
| Health & Welfare | | | |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | 300,733 | 925,071 | 424,880 |
| Revenue Over (Under) Expenditures | 144,759 | (479,579) | 72,620 |
| Operating Transfers In (Out) | | | |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | <u>\$144,759</u> | | |
| Budgeted Net Revenues (Expenditures) | | | 72,620 |
| Current Estimated Revenues Over (Under) Expenditures | | (479,579) | |
| Fund Balance, Beginning of Year | | 1,376,956 | 897,377 |
| Projected Fund Balance, End of Year | | <u><u>\$897,377</u></u> | <u><u>\$969,997</u></u> |

In 2003, the Board of Commissioners approved the development of three resource recovery centers.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2004

| Special Revenue | Prior Year | Current Year | Adopted |
|---|------------------|-------------------------------|-------------------------------|
| <u>Transportation System (2320)</u> | Actual | Estimated | Budget |
| | <u>9/30/2002</u> | <u>9/30/2003</u> | <u>2004</u> |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$44,537 | \$44,537 | \$44,537 |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | <u>44,537</u> | <u>44,537</u> | <u>44,537</u> |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | 44,537 | 44,537 | 44,537 |
| Health & Welfare | | | |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | <u>44,537</u> | <u>44,537</u> | <u>44,537</u> |
| Revenue Over (Under) Expenditures | | | |
| Operating Transfers In (Out) | | | |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | <u>25,787</u> | <u>25,787</u> |
| Projected Fund Balance, End of Year | | <u><u>\$25,787</u></u> | <u><u>\$25,787</u></u> |

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2004

| Special Revenue | Prior Year | Current Year | Adopted |
|---|-------------------|-------------------------------|-------------------------------|
| <u>Planning Commission (2420)</u> | Actual | Estimated | Budget |
| | <u>12/31/2002</u> | <u>12/31/2003</u> | <u>2004</u> |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$8,737 | | \$25,000 |
| Charges for Services | | \$800 | 800 |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | 72 | | |
| Total Revenues | <u>8,809</u> | <u>800</u> | <u>25,800</u> |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | 67,176 | 25,550 | 130,526 |
| Public Works | | | |
| Health & Welfare | | | |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | <u>67,176</u> | <u>25,550</u> | <u>130,526</u> |
| Revenue Over (Under) Expenditures | (58,367) | (24,750) | (104,726) |
| Operating Transfers In (Out) | <u>18,411</u> | <u>14,314</u> | <u>104,726</u> |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | <u>(\$39,956)</u> | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | (10,436) | |
| Fund Balance, Beginning of Year | | <u>57,090</u> | <u>46,654</u> |
| Projected Fund Balance, End of Year | | <u><u>\$46,654</u></u> | <u><u>\$46,654</u></u> |

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2004

| Special Revenue | Prior Year | Current Year | Adopted |
|---|--------------------|---------------------------|---------------------------|
| Infrastructure (2444) | Actual | Estimated | Budget |
| | 12/31/2002 | 12/31/2003 | 2004 |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | | | |
| Charges for Services | \$36,322 | \$75,025 | \$33,727 |
| Fines and Forfeits | | | |
| Interest on Investments | 181,850 | 132,496 | 132,496 |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | 218,172 | 207,521 | 166,223 |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | 238,880 | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | | | |
| Culture & Recreation | | | |
| Capital Projects | | | |
| Total Expenditures | 238,880 | | |
| Revenue Over (Under) Expenditures | (20,708) | 207,521 | 166,223 |
| Operating Transfers In (Out) | 1,066,934 | (965,000) | |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | <u>\$1,046,226</u> | | |
| Budgeted Net Revenues (Expenditures) | | | 166,223 |
| Current Estimated Revenues Over (Under) Expenditures | | (757,479) | |
| Fund Balance, Beginning of Year | | 3,582,909 | 2,825,430 |
| Projected Fund Balance, End of Year | | <u>\$2,825,430</u> | <u>\$2,991,653</u> |

During 2003, the Board of Commissioners de-authorized a construction project at Windmill Island. Instead, the funds were transferred to the Parks and Recreation fund.

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2004

| Special Revenue | Prior Year | Current Year | Adopted |
|--|-------------|---------------------|--------------------|
| Public Improvement (2450) | Actual | Estimated | Budget |
| | 12/31/2002 | 12/31/2003 | 2004 |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | | | |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | \$810,538 | \$741,590 | \$569,570 |
| Rental | 892,472 | 677,341 | 673,424 |
| Licenses and Permits | | | |
| Other Revenue | 25,353 | | |
| Total Revenues | 1,728,363 | 1,418,931 | 1,242,994 |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | 875,042 | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | | | |
| Culture & Recreation | | | |
| Capital Projects | | 7,251,125 | 6,702,320 |
| Total Expenditures | 875,042 | 7,251,125 | 6,702,320 |
| Revenue Over (Under) Expenditures | 853,321 | (5,832,194) | (5,459,326) |
| Operating Transfers In (Out) | 3,045,227 | | |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | \$3,898,548 | | |
| Budgeted Net Revenues (Expenditures) | | | (5,459,326) |
| Current Estimated Revenues Over (Under) Expenditures | | (5,832,194) | |
| Fund Balance, Beginning of Year | | 16,292,819 | 10,460,625 |
| Projected Fund Balance, End of Year | | \$10,460,625 | \$5,001,299 |

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

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2004

| Special Revenue | Prior Year | Current Year | Adopted |
|---|-------------------|-------------------|------------------|
| Register of Deeds | Actual | Estimated | Budget |
| <u>Automation Fund (2560)</u> | <u>12/31/2002</u> | <u>12/31/2003</u> | <u>2004</u> |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | | | |
| Charges for Services | | \$360,000 | \$400,000 |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | | 360,000 | 400,000 |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | 140,000 | 400,000 |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | | | |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | | 140,000 | 400,000 |
| Revenue Over (Under) Expenditures | | 220,000 | |
| Operating Transfers In (Out) | | | |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | 220,000 | |
| Fund Balance, Beginning of Year | | | 220,000 |
| Projected Fund Balance, End of Year | | \$220,000 | \$220,000 |

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2004

| Special Revenue | Prior Year | Current Year | Adopted |
|---|-------------------|----------------------------------|----------------------------------|
| <u>Stabilization (2570)</u> | Actual | Estimated | Budget |
| | <u>12/31/2002</u> | <u>12/31/2003</u> | <u>2004</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 | | | |
| Culture & Recreation | | | |
| Other | | | |
| | | | |
| Total Expenditures | | | |
| <hr/> | | | |
| Revenue Over (Under) Expenditures | | | |
| Operating Transfers In (Out) | <u>\$290,809</u> | <u>\$366,828</u> | <u>\$437,297</u> |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | <u>\$290,809</u> | | |
| Budgeted Net Revenues (Expenditures) | | | 437,297 |
| Current Estimated Revenues Over (Under) Expenditures | | 366,828 | |
| Fund Balance, Beginning of Year | | <u>6,231,099</u> | <u>6,597,927</u> |
| Projected Fund Balance, End of Year | | <u><u>\$6,597,927</u></u> | <u><u>\$7,035,224</u></u> |

The Board has decided to contribute the maximum allowed to this fund under State of Michigan law. Since expenditures occur only when certain conditions exist, the fund balance is growing in this fund.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2004

| Special Revenue | Prior Year | Current Year | Adopted |
|---|------------|-----------------|-----------------|
| <u>Prosecuting Attorney Grants (2601)</u> | Actual | Estimated | Budget |
| | 9/30/2002 | 9/30/2003 | 2004 |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$109,800 | \$132,300 | \$139,000 |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | 644 | 425 | 400 |
| Total Revenues | 110,444 | 132,725 | 139,400 |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | 119,448 | 143,361 | 156,790 |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | | | |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | 119,448 | 143,361 | 156,790 |
| Revenue Over (Under) Expenditures | (9,004) | (10,636) | (17,390) |
| Operating Transfers In (Out) | 9,004 | 17,002 | 17,390 |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | 82 | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | 6,366 | |
| Fund Balance, Beginning of Year | | 27,904 | 34,270 |
| Projected Fund Balance, End of Year | | \$34,270 | \$34,270 |

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2004

| Special Revenue | Prior Year | Current Year | Adopted |
|--|-------------------|-------------------------|-------------------------|
| <u>WEMET (2602)</u> | Actual | Estimated | Budget |
| | <u>9/30/2002</u> | <u>9/30/2003</u> | <u>2004</u> |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$17,446 | \$16,446 | \$14,074 |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | 24,323 | 18,755 | 20,000 |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | <u>275,479</u> | <u>312,230</u> | <u>210,000</u> |
| Total Revenues | 317,248 | 347,431 | 244,074 |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | 342,041 | 363,790 | 390,288 |
| Public Works | | | |
| Health & Welfare | | | |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | <u>342,041</u> | <u>363,790</u> | <u>390,288</u> |
| Revenue Over (Under) Expenditures | (24,793) | (16,359) | (\$146,214) |
| Operating Transfers In (Out) | | | |
| Revenue & Other Sources Over (Under) | | | |
| Expenditures & Other Uses | <u>(\$24,793)</u> | | |
| Budgeted Net Revenues (Expenditures) | | | (146,214) |
| Current Estimated Revenues Over (Under) Expenditures | | (16,359) | |
| Fund Balance, Beginning of Year | | <u>481,329</u> | <u>464,970</u> |
| Projected Fund Balance, End of Year | | <u>\$464,970</u> | <u>\$318,756</u> |

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2004

| Special Revenue | Prior Year | Current Year | Adopted |
|--|-------------|--------------|-------------|
| <u>COPS FAST - Allendale (2608)</u> | Actual | Estimated | Budget |
| | 9/30/2002 | 9/30/2003 | 2004 |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$75,705 | \$89,951 | \$93,431 |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| | <hr/> | <hr/> | <hr/> |
| Total Revenues | 75,705 | 89,951 | 93,431 |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | 75,705 | 89,951 | 93,431 |
| Public Works | | | |
| Health & Welfare | | | |
| Culture & Recreation | | | |
| Other | | | |
| | <hr/> | <hr/> | <hr/> |
| Total Expenditures | 75,705 | 89,951 | 93,431 |
| 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 | | None | None |
| | | <hr/> <hr/> | <hr/> <hr/> |

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2004

| Special Revenue | Prior Year | Current Year | Adopted |
|---|------------------|--------------------|--------------------|
| <u>Sheriff Grant Programs (2609)</u> | Actual | Estimated | Budget |
| | <u>9/30/2002</u> | <u>9/30/2003</u> | <u>2004</u> |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$190,637 | \$173,411 | \$18,795 |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | 3,000 | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | <u>190,637</u> | <u>176,411</u> | <u>18,795</u> |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | 196,142 | 183,389 | 18,795 |
| Public Works | | | |
| Health & Welfare | | | |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | <u>196,142</u> | <u>183,389</u> | <u>18,795</u> |
| Revenue Over (Under) Expenditures | (5,505) | (6,978) | |
| Operating Transfers In (Out) | <u>5,505</u> | <u>6,978</u> | |
| 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 | | <u>None</u> | <u>None</u> |

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2004

| Special Revenue | Prior Year | Current Year | Adopted |
|--|-------------------------|-----------------------|-----------------------|
| <u>COPS Universal (2610)</u> | Actual | Estimated | Budget |
| | <u>9/30/2002</u> | <u>9/30/2003</u> | <u>2004</u> |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$1,199,371 | \$1,305,956 | \$1,264,832 |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | 20 | 5,000 | 3,000 |
| Total Revenues | <u>1,199,391</u> | <u>1,310,956</u> | <u>1,267,832</u> |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | 1,308,792 | 1,454,012 | 1,461,678 |
| Public Works | | | |
| Health & Welfare | | | |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | <u>1,308,792</u> | <u>1,454,012</u> | <u>1,461,678</u> |
| Revenue Over (Under) Expenditures | (109,401) | (143,056) | (193,846) |
| Operating Transfers In (Out) | <u>102,628</u> | <u>143,056</u> | <u>193,846</u> |
| Revenue & Other Sources Over (Under) | | | |
| Expenditures & Other Uses | <u><u>(\$6,773)</u></u> | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | <u>5,592</u> | <u>\$5,592</u> |
| Projected Fund Balance, End of Year | | <u><u>\$5,592</u></u> | <u><u>\$5,592</u></u> |

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2004

| Special Revenue | Prior Year | Current Year | Adopted |
|---|-------------------|--------------------|--------------------|
| <u>EMT Holland - Park (2640)</u> | Actual | Estimated | Budget |
| | <u>12/31/2002</u> | <u>12/31/2003</u> | <u>2004</u> |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$739,788 | \$733,695 | \$764,818 |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | <u>739,788</u> | <u>733,695</u> | <u>764,818</u> |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | 739,788 | 733,695 | 764,818 |
| Public Works | | | |
| Health & Welfare | | | |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | <u>739,788</u> | <u>733,695</u> | <u>764,818</u> |
| Revenue Over (Under) Expenditures | | | |
| Operating Transfers In (Out) | | | |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | | |
| Projected Fund Balance, End of Year | | <u>None</u> | <u>None</u> |

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2004

| Special Revenue | Prior Year | Current Year | Adopted |
|---|-------------------|--------------------|--------------------|
| <u>EMT Georgetown (2650)</u> | Actual | Estimated | Budget |
| | <u>12/31/2002</u> | <u>12/31/2003</u> | <u>2004</u> |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$574,292 | \$591,899 | \$591,504 |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | <u>574,292</u> | <u>591,899</u> | <u>591,504</u> |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | 574,292 | 591,899 | 591,504 |
| Public Works | | | |
| Health & Welfare | | | |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | <u>574,292</u> | <u>591,899</u> | <u>591,504</u> |
| Revenue Over (Under) Expenditures | | | |
| Operating Transfers In (Out) | | | |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | | |
| Projected Fund Balance, End of Year | | <u>None</u> | <u>None</u> |

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2004

| Special Revenue | Prior Year | Current Year | Adopted |
|---|------------|--------------|-------------|
| <u>Sheriff Road Patrol (2661)</u> | Actual | Estimated | Budget |
| | 9/30/2002 | 9/30/2003 | 2004 |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$236,193 | \$219,445 | \$264,444 |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | 236,193 | 219,445 | 264,444 |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | 236,193 | 219,445 | 264,444 |
| Public Works | | | |
| Health & Welfare | | | |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | 236,193 | 219,445 | 264,444 |
| Revenue Over (Under) Expenditures | | | |
| Operating Transfers In (Out) | | | |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | | |
| Projected Fund Balance, End of Year | | None | None |

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2004

| Special Revenue | Prior Year | Current Year | Adopted |
|---|-----------------|------------------------|------------------------|
| <u>Law Library (2690)</u> | Actual | Estimated | Budget |
| | 12/31/2002 | 12/31/2003 | 2004 |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | | | |
| Charges for Services | | | |
| Fines and Forfeits | \$6,500 | \$6,500 | \$6,500 |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | 6,500 | 6,500 | 6,500 |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | 21,174 | 33,000 | 33,000 |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | | | |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | 21,174 | 33,000 | 33,000 |
| Revenue Over (Under) Expenditures | (14,674) | (26,500) | (26,500) |
| Operating Transfers In (Out) | 26,500 | 26,500 | 26,500 |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | <u>\$11,826</u> | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | 20,223 | 20,223 |
| Projected Fund Balance, End of Year | | <u>\$20,223</u> | <u>\$20,223</u> |

County of Ottawa
Budget Summary
Budget Year Ending June 30, 2004

| Special Revenue | Prior Year | Current Year | Adopted |
|--|------------------|---------------------|---------------------|
| Workforce Investment Act - | Actual | Estimated | Budget |
| <u>Administration (2740)</u> | <u>6/30/2002</u> | <u>6/30/1903</u> | <u>2004</u> |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$60,704 | \$82,669 | \$166,791 |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | 300 | 300 | |
| Total Revenues | <u>61,004</u> | <u>82,969</u> | <u>166,791</u> |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | 60,704 | 82,969 | 166,791 |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | <u>60,704</u> | <u>82,969</u> | <u>166,791</u> |
| Revenue Over (Under) Expenditures | 300 | | |
| Operating Transfers In (Out) | | | |
| Revenue & Other Sources Over (Under) | | | |
| Expenditures & Other Uses | <u>\$300</u> | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | <u>300</u> | <u>300</u> |
| Projected Fund Balance, End of Year | | <u>\$300</u> | <u>\$300</u> |

County of Ottawa
Budget Summary
Budget Year Ending June 30, 2004

| Special Revenue | Prior Year | Current Year | Adopted |
|--|------------------|--------------------|--------------------|
| Workforce Investment Act - | Actual | Estimated | Budget |
| <u>Youth (2741)</u> | <u>6/30/2002</u> | <u>6/30/1903</u> | <u>2004</u> |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$148,610 | \$197,427 | \$382,477 |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | <u>148,610</u> | <u>197,427</u> | <u>382,477</u> |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | 148,610 | 197,427 | 382,477 |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | <u>148,610</u> | <u>197,427</u> | <u>382,477</u> |
| Revenue Over (Under) Expenditures | | | |
| Operating Transfers In (Out) | | | |
| Revenue & Other Sources Over (Under) | | | |
| Expenditures & Other Uses | | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | | |
| Projected Fund Balance, End of Year | | <u>None</u> | <u>None</u> |

County of Ottawa

Budget Summary

Budget Year Ending June 30, 2004

| Special Revenue | Prior Year | Current Year | Adopted |
|--|------------------|--------------------|--------------------|
| Workforce Investment Act - | Actual | Estimated | Budget |
| <u>Adult (2742)</u> | <u>6/30/2002</u> | <u>6/30/1903</u> | <u>2004</u> |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$123,579 | \$142,503 | \$347,313 |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| | <hr/> | <hr/> | <hr/> |
| Total Revenues | 123,579 | 142,503 | 347,313 |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | 124,132 | 142,503 | 347,313 |
| Culture & Recreation | | | |
| Other | | | |
| | <hr/> | <hr/> | <hr/> |
| Total Expenditures | 124,132 | 142,503 | 347,313 |
| Revenue Over (Under) Expenditures | (553) | | |
| Operating Transfers In (Out) | | | |
| | <hr/> | <hr/> | <hr/> |
| Revenue & Other Sources Over (Under) | | | |
| Expenditures & Other Uses | <u>(\$553)</u> | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | <hr/> 532 | <hr/> 532 |
| Projected Fund Balance, End of Year | 93 | <hr/> \$532 | <hr/> \$532 |

County of Ottawa

Budget Summary

Budget Year Ending June 30, 2004

| Special Revenue | Prior Year | Current Year | Adopted |
|--|------------------|------------------------|------------------------|
| Workforce Investment Act - | Actual | Estimated | Budget |
| <u>6/30 Grant Programs (2743)</u> | <u>6/30/2002</u> | <u>6/30/1903</u> | <u>2004</u> |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$889,316 | \$1,281,715 | \$1,879,244 |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | <u>889,316</u> | <u>1,281,715</u> | <u>1,879,244</u> |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | 872,509 | 1,281,715 | 1,879,244 |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | <u>872,509</u> | <u>1,281,715</u> | <u>1,879,244</u> |
| Revenue Over (Under) Expenditures | 16,807 | | |
| Operating Transfers In (Out) | | | |
| Revenue & Other Sources Over (Under) | | | |
| Expenditures & Other Uses | <u>\$16,807</u> | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | <u>16,807</u> | <u>16,807</u> |
| Projected Fund Balance, End of Year | 94 | <u>\$16,807</u> | <u>\$16,807</u> |

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2004

| Special Revenue | Prior Year | Current Year | Adopted |
|---|-------------------|-------------------|-------------|
| Workforce Investment Act - | Actual | Estimated | Budget |
| <u>12/31 Grant Programs (2744)</u> | <u>12/31/2002</u> | <u>12/31/2003</u> | <u>2004</u> |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$274,819 | \$528,795 | \$362,872 |
| Charges for Services | 16,229 | 45,000 | 33,245 |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | 21,820 | 56,000 | 61,000 |
| Total Revenues | 312,868 | 629,795 | 457,117 |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | 347,868 | 629,795 | 457,117 |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | 347,868 | 629,795 | 457,117 |
| Revenue Over (Under) Expenditures | (35,000) | | |
| Operating Transfers In (Out) | 35,000 | | |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | 0 | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | None | None |
| Projected Fund Balance, End of Year | 95 | None | None |

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2004

| Special Revenue | Prior Year | Current Year | Adopted |
|--|------------------|-----------------------|-----------------------|
| Workforce Investment Act - | Actual | Estimated | Budget |
| <u>9/30 Grant Programs (2748)</u> | <u>9/30/2002</u> | <u>9/30/2003</u> | <u>2004</u> |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$1,044,783 | \$1,396,976 | \$695,000 |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | <u>1,044,783</u> | <u>1,396,976</u> | <u>695,000</u> |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | 1,044,783 | 1,396,976 | 695,000 |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | <u>1,044,783</u> | <u>1,396,976</u> | <u>695,000</u> |
| Revenue Over (Under) Expenditures | | | |
| Operating Transfers In (Out) | | <u>2,731</u> | |
| Revenue & Other Sources Over (Under) | | | |
| Expenditures & Other Uses | | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | 2,731 | |
| Fund Balance, Beginning of Year | | | <u>2,731</u> |
| Projected Fund Balance, End of Year | 96 | <u><u>\$2,731</u></u> | <u><u>\$2,731</u></u> |

County of Ottawa

Budget Summary

Budget Year Ending March 31, 2004

| Special Revenue | Prior Year | Current Year | Adopted |
|--|------------------|------------------|-------------|
| Workforce Investment Act - | Actual | Estimated | Budget |
| <u>3/31 Grant Programs (2749)</u> | <u>3/31/2002</u> | <u>3/31/2003</u> | <u>2004</u> |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$350,525 | \$28,505 | \$49,021 |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | 10,985 | | |
| Total Revenues | 361,510 | 28,505 | 49,021 |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | 382,396 | 28,505 | 49,021 |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | 382,396 | 28,505 | 49,021 |
| Revenue Over (Under) Expenditures | (20,886) | | |
| Operating Transfers In (Out) | | | |
| Revenue & Other Sources Over (Under) | | | |
| Expenditures & Other Uses | (\$20,886) | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | | |
| Projected Fund Balance, End of Year | 97 | None | None |

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2004

| Special Revenue | Prior Year | Current Year | Adopted |
|---|-------------------|--------------------|--------------------|
| <u>Grant Programs - Pass Thru (2750)</u> | <u>Actual</u> | <u>Estimated</u> | <u>Budget</u> |
| | <u>9/30/2002</u> | <u>9/30/2003</u> | <u>2004</u> |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$496,524 | \$417,121 | \$765,069 |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | 2,000 | 2,000 |
| Total Revenues | <u>496,524</u> | <u>419,121</u> | <u>767,069</u> |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | 83,030 | 25,000 | |
| General Government | | | |
| Public Safety | 384,141 | 402,571 | 793,178 |
| Public Works | | | |
| Health & Welfare | 41,854 | | |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | <u>509,025</u> | <u>427,571</u> | <u>793,178</u> |
| Revenue Over (Under) Expenditures | (12,501) | (8,450) | (26,109) |
| Operating Transfers In (Out) | | <u>8,450</u> | <u>26,109</u> |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | <u>(\$12,501)</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 September 30, 2004

| Special Revenue | Prior Year | Current Year | Adopted |
|---|------------|--------------|-------------|
| <u>Emergency Feeding (2800)</u> | Actual | Estimated | Budget |
| | 9/30/2002 | 9/30/2003 | 2004 |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$22,187 | \$28,417 | \$33,500 |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | 22,187 | 28,417 | 33,500 |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | 23,507 | 28,417 | 33,500 |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | 23,507 | 28,417 | 33,500 |
| Revenue Over (Under) Expenditures | (1,320) | | |
| Operating Transfers In (Out) | 1,320 | | |
| 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 | 99 | None | None |

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2004

| Special Revenue | Prior Year | Current Year | Adopted |
|---|------------------|------------------|-------------|
| Federal Emergency | Actual | Estimated | Budget |
| <u>Management Agency (2810)</u> | <u>9/30/2002</u> | <u>9/30/2003</u> | <u>2004</u> |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$6,500 | | |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | 6,500 | | |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | 6,500 | | |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | 6,500 | | |
| Revenue Over (Under) Expenditures | | | |
| Operating Transfers In (Out) | | | |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | | |
| Projected Fund Balance, End of Year | 100 | None | None |

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2004

| Special Revenue | Prior Year | Current Year | Adopted |
|---|------------------|-------------------------|-------------------------|
| Community | Actual | Estimated | Budget |
| <u>Corrections Program (2850)</u> | <u>9/30/2002</u> | <u>9/30/2003</u> | <u>2004</u> |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$289,223 | \$256,036 | \$314,428 |
| Charges for Services | 489,403 | 276,000 | 278,500 |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | 8,156 | 14,000 | 14,000 |
| Total Revenues | <u>786,782</u> | <u>546,036</u> | <u>606,928</u> |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | 1,398,947 | 892,182 | 1,014,682 |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | | | |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | <u>1,398,947</u> | <u>892,182</u> | <u>1,014,682</u> |
| Revenue Over (Under) Expenditures | (612,165) | (346,146) | (407,754) |
| Operating Transfers In (Out) | <u>758,949</u> | <u>357,494</u> | <u>415,784</u> |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | <u>\$146,784</u> | | |
| Budgeted Net Revenues (Expenditures) | | | 8,030 |
| Current Estimated Revenues Over (Under) Expenditures | | 11,348 | |
| Fund Balance, Beginning of Year | | <u>370,699</u> | <u>382,047</u> |
| Projected Fund Balance, End of Year | 101 | <u>\$382,047</u> | <u>\$390,077</u> |

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2004

| Special Revenue | Prior Year | Current Year | Adopted |
|---|------------------|------------------------|------------------------|
| <u>Community Action Agency (2870)</u> | Actual | Estimated | Budget |
| | <u>9/30/2002</u> | <u>9/30/2003</u> | <u>2004</u> |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$343,091 | \$281,453 | \$318,504 |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | 50,703 | 20,699 | 17,500 |
| Total Revenues | <u>393,794</u> | <u>302,152</u> | <u>336,004</u> |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | 418,742 | 331,152 | 365,004 |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | <u>418,742</u> | <u>331,152</u> | <u>365,004</u> |
| Revenue Over (Under) Expenditures | (24,948) | (29,000) | (29,000) |
| Operating Transfers In (Out) | <u>29,000</u> | <u>29,000</u> | <u>29,000</u> |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | <u>\$4,052</u> | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | <u>95,588</u> | <u>95,588</u> |
| Projected Fund Balance, End of Year | | <u>\$95,588</u> | <u>\$95,588</u> |

County of Ottawa

Budget Summary

Budget Year Ending March 31, 2004

| Special Revenue | Prior Year | Current Year | Adopted |
|---|------------------|---------------------|---------------------|
| <u>Weatherization (2890)</u> | Actual | Estimated | Budget |
| | <u>3/31/2002</u> | <u>3/31/2003</u> | <u>2004</u> |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$213,480 | \$382,649 | \$244,703 |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | 500 |
| Total Revenues | <u>213,480</u> | <u>382,649</u> | <u>245,203</u> |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | 213,480 | 385,957 | 245,203 |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | <u>213,480</u> | <u>385,957</u> | <u>245,203</u> |
| Revenue Over (Under) Expenditures | | (3,308) | |
| Operating Transfers In (Out) | | <u>3,308</u> | |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | <u>168</u> | <u>168</u> |
| Projected Fund Balance, End of Year | 103 | <u>\$168</u> | <u>\$168</u> |

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2004

| Special Revenue | Prior Year | Current Year | Adopted |
|--|-------------------|-------------------------|-------------------------|
| Family Independence | Actual | Estimated | Budget |
| <u>Agency (2900)</u> | <u>12/31/2002</u> | <u>12/31/2003</u> | <u>2004</u> |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$487,330 | \$570,000 | \$570,000 |
| Charges for Services | 33,108 | 31,000 | 33,604 |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | 755 | 1,815 | 1,000 |
| | <u>521,193</u> | <u>602,815</u> | <u>604,604</u> |
| Total Revenues | | | |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | 1,105,009 | 1,259,073 | 1,287,731 |
| Culture & Recreation | | | |
| Other | | | |
| | <u>1,105,009</u> | <u>1,259,073</u> | <u>1,287,731</u> |
| Total Expenditures | | | |
| Revenue Over (Under) Expenditures | (583,816) | (656,258) | (683,127) |
| Operating Transfers In (Out) | <u>635,498</u> | <u>656,258</u> | <u>683,127</u> |
| Revenue & Other Sources Over (Under) | | | |
| Expenditures & Other Uses | <u>\$51,682</u> | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | <u>475,619</u> | <u>475,619</u> |
| Projected Fund Balance, End of Year | | <u>\$475,619</u> | <u>\$475,619</u> |

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2004

| Special Revenue | Prior Year | Current Year | Adopted |
|---|--------------------|--------------------|--------------------|
| <u>Child Care-Probate (2920)</u> | Actual | Estimated | Budget |
| | <u>9/30/2002</u> | <u>9/30/2003</u> | <u>2004</u> |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$1,037,028 | \$1,438,618 | \$2,685,184 |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | 318,817 | 257,000 | 265,000 |
| Total Revenues | <u>1,355,845</u> | <u>1,695,618</u> | <u>2,950,184</u> |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | 4,092,951 | 4,843,342 | 6,973,592 |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | <u>4,092,951</u> | <u>4,843,342</u> | <u>6,973,592</u> |
| Revenue Over (Under) Expenditures | (2,737,106) | (3,147,724) | (4,023,408) |
| Operating Transfers In (Out) | <u>2,474,410</u> | <u>3,147,724</u> | <u>4,023,408</u> |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | <u>(\$262,696)</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 September 30, 2004

| Special Revenue | Prior Year Actual 9/30/2002 | Current Year Estimated 9/30/2003 | Adopted Budget 2004 |
|---|-----------------------------------|--|---------------------------|
| <u>Child Care-Social Services (2921)</u> | | | |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$16,771 | \$18,750 | \$18,750 |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | 16,771 | 18,750 | 18,750 |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | 36,604 | 41,000 | 42,000 |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | 36,604 | 41,000 | 42,000 |
| Revenue Over (Under) Expenditures | (19,833) | (22,250) | (23,250) |
| Operating Transfers In (Out) | 22,312 | 22,250 | 23,250 |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | \$2,479 | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | 56,840 | 56,840 |
| Projected Fund Balance, End of Year | 106 | \$56,840 | \$56,840 |

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2004

| Special Revenue | Prior Year | Current Year | Adopted |
|--|-------------------|-------------------|-------------|
| Soldiers & Sailors | Actual | Estimated | Budget |
| <u>Relief (2930)</u> | <u>12/31/2002</u> | <u>12/31/2003</u> | <u>2004</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 | \$18,510 | \$46,046 | \$20,000 |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | 18,510 | 46,046 | 20,000 |
| Revenue Over (Under) Expenditures | (18,510) | (46,046) | (20,000) |
| Operating Transfers In (Out) | 10,000 | 15,000 | 20,000 |
| Revenue & Other Sources Over (Under) | | | |
| Expenditures & Other Uses | <u>(\$8,510)</u> | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | (31,046) | |
| Fund Balance, Beginning of Year | | 31,047 | 1 |
| Projected Fund Balance, End of Year | | \$1 | \$1 |

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2004

| Special Revenue | Prior Year | Current Year | Adopted |
|--|-------------------|---------------------|---------------------|
| <u>Veteran's Trust (2940)</u> | Actual | Estimated | Budget |
| | <u>12/31/2002</u> | <u>12/31/2003</u> | <u>2004</u> |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | \$32,670 | \$19,000 | \$19,000 |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | | | |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | <u>32,670</u> | <u>19,000</u> | <u>19,000</u> |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | 31,969 | 19,000 | 19,000 |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | <u>31,969</u> | <u>19,000</u> | <u>19,000</u> |
| Revenue Over (Under) Expenditures | 701 | | |
| Operating Transfers In (Out) | | | |
| Revenue & Other Sources Over (Under) | | | |
| Expenditures & Other Uses | <u>\$701</u> | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | <u>758</u> | <u>758</u> |
| Projected Fund Balance, End of Year | | <u>\$758</u> | <u>\$758</u> |

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2004

| Special Revenue | Prior Year | Current Year | Adopted |
|--|------------|------------------|------------------|
| <u>Compensated Absences (2980)</u> | Actual | Estimated | Budget |
| | 12/31/2002 | 12/31/2003 | 2004 |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | | | |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | \$201,877 | \$175,000 | \$180,000 |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | 201,877 | 175,000 | 180,000 |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | 63,555 | 82,672 | 71,186 |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | | | |
| Culture & Recreation | | | |
| Other | | | |
| Total Expenditures | 63,555 | 82,672 | 71,186 |
| Revenue Over (Under) Expenditures | 138,322 | 92,328 | 108,814 |
| Operating Transfers In (Out) | | | |
| Revenue & Other Sources Over (Under) | | | |
| Expenditures & Other Uses | \$138,322 | | |
| Budgeted Net Revenues (Expenditures) | | | 108,814 |
| Current Estimated Revenues Over (Under) Expenditures | | 92,328 | |
| Fund Balance, Beginning of Year | | 679,085 | 771,413 |
| Projected Fund Balance, End of Year | | \$771,413 | \$880,227 |

Fund balance in this fund is difficult to predict as it depends on the number of employees who become eligible for retirement and those that actually do retire.

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2004

| Debt Service Ottawa County Building Authority (5690-5693) | Prior Year Actual <u>12/31/2002</u> | Current Year Estimated <u>12/31/2003</u> | Adopted Budget <u>2004</u> |
|--|---|--|----------------------------------|
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | | | |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | \$3,391 | \$5,501 | \$3,000 |
| Rental | 2,357,518 | 2,351,367 | 2,272,200 |
| Licenses and Permits | | | |
| Other Revenue | | | |
| Total Revenues | 2,360,909 | 2,356,868 | 2,275,200 |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | | | |
| Culture & Recreation | | | |
| Debt Service | 2,315,975 | 2,305,832 | 2,299,913 |
| Total Expenditures | 2,315,975 | 2,305,832 | 2,299,913 |
| Revenue Over (Under) Expenditures | 44,934 | 51,036 | (24,713) |
| Operating Transfers In (Out) | | | |
| Revenue & Other Sources Over (Under) Expenditures & Other Uses | \$44,934 | | |
| Budgeted Net Revenues (Expenditures) | | | (24,713) |
| Current Estimated Revenues Over (Under) Expenditures | | 51,036 | |
| Fund Balance, Beginning of Year | | 525,974 | 577,010 |
| Projected Fund Balance, End of Year | | \$577,010 | \$552,297 |

Revenues have exceeded expenditures for the last few years. The 1985 bond issue was refinanced, but certain bonds were not callable. These non-callable bonds come due beginning in 2004.

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2004

| Capital Projects | Prior Year | Current Year | Adopted |
|--|-------------------|-------------------|-------------|
| Ottawa County Building | Actual | Estimated | Budget |
| <u>Authority (5690-5693)</u> | <u>12/31/2002</u> | <u>12/31/2003</u> | <u>2004</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 | | | |
| Culture & Recreation | | | |
| Capital Projects | \$4,996 | | |
| Total Expenditures | 4,996 | | |
| Revenue Over (Under) Expenditures | (4,996) | | |
| Operating Transfers In (Out) | | | |
| Revenue & Other Sources Over (Under) | | | |
| Expenditures & Other Uses | (\$4,996) | | |
| Budgeted Net Revenues (Expenditures) | | | |
| Current Estimated Revenues Over (Under) Expenditures | | | |
| Fund Balance, Beginning of Year | | | |
| Projected Fund Balance, End of Year | | None | None |

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2004

| Permanent Fund | Prior Year | Current Year | Adopted |
|--|-------------------|----------------------|----------------------|
| <u>Cemetery Trust (7110)</u> | Actual | Estimated | Budget |
| | <u>12/31/2002</u> | <u>12/31/2003</u> | <u>2004</u> |
| Revenues: | | | |
| Taxes | | | |
| Intergovernmental Revenue | | | |
| Charges for Services | | | |
| Fines and Forfeits | | | |
| Interest on Investments | \$98 | \$100 | \$100 |
| Rental | | | |
| Licenses and Permits | | | |
| Other Revenue | | | |
| | <hr/> | <hr/> | <hr/> |
| Total Revenues | 98 | 100 | 100 |
| Expenditures: | | | |
| Legislative | | | |
| Judicial | | | |
| General Government | 1,804 | | |
| Public Safety | | | |
| Public Works | | | |
| Health & Welfare | | | |
| Culture & Recreation | | | |
| | <hr/> | <hr/> | <hr/> |
| Total Expenditures | 1,804 | | |
| Revenue Over (Under) Expenditures | (1,706) | 100 | 100 |
| Operating Transfers In (Out) | | | |
| | <hr/> | <hr/> | <hr/> |
| Revenue & Other Sources Over (Under) | | | |
| Expenditures & Other Uses | <u>(\$1,706)</u> | | |
| Budgeted Net Revenues (Expenditures) | | | 100 |
| Current Estimated Revenues Over (Under) Expenditures | | 100 | |
| Fund Balance, Beginning of Year | | <hr/> 5,868 | <hr/> 5,968 |
| Projected Fund Balance, End of Year | | <hr/> \$5,968 | <hr/> \$6,068 |

Revenue Source Descriptions

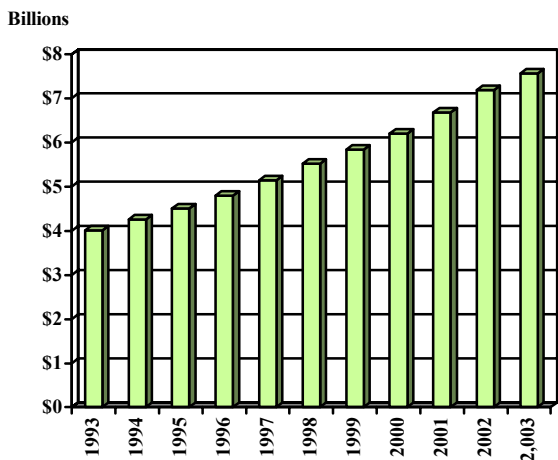
Primary Government

Property Taxes

Property Taxes are levied against the taxable assessed valuation of real and personal property in the county. The tax rates are expressed in "mills" per one dollar of the assessed taxable valuation of the property; one mill of taxation is equal to one dollar on each one thousand dollars of assessed valuation. Reductions, due to various legislative acts to provide exemptions, are based on historical trends. In addition to the operating levy, in August, 1989, Ottawa County residents voted a 20 year millage at the rate of .5 mill to fund the county's lease obligation to the Ottawa County Building Authority and the cost of operating the E-911 Central Dispatch system. In November 1996, a 10-year .33 mill was approved for Park Expansion, Development and Maintenance. The property tax levies conform with the Headlee constitutional tax limitation

amendment as well as P.A. 5 of 1982, Truth in Taxation requirements.

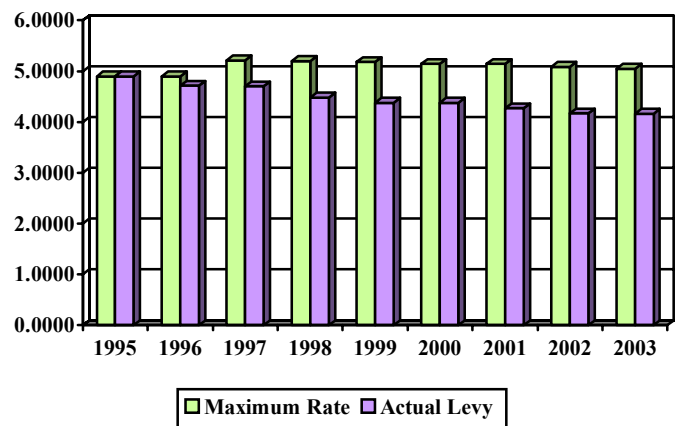
Ottawa County Taxable Value (in billions)



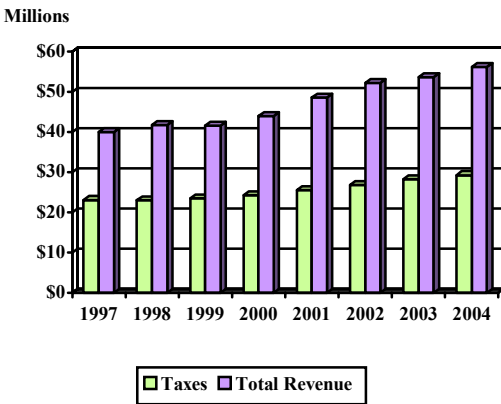
The graph to the left reports the taxable value for Ottawa County for the last ten years. Between 1994 and 2003, the taxable value for the County grew by just under 78 percent. This remarkable growth in taxable value has allowed the County to decrease the millage rate.

The graph to the right shows the declining millage rates County residents are enjoying. In 1995, the total levy was 4.899 mills; in 2003, the levy has dropped to 4.1611 mills. This is a decrease of 15 percent. For the last eight years, the County has levied less than its maximum for operations. For the 2003 levy, the current maximum is 4.2857 mills; the County is levying 3.4 mills. Consequently, the County has a substantial "cushion" available for funding operations.

Ottawa County Millage Rates (in mills)



Ottawa County Property Taxes and Total Revenues (*in millions*)



Like any municipality, Ottawa County is concerned with its tax collection rate. The County's collection rate today is slightly higher than it was in the early nineties. The graph to the right provides a ten-year history of collections for the County. The collection rate in 1993 was 92.05%; in 2002, 93.84%.

It should be clear that steady growth in the taxable valuation can be anticipated for the future, making property tax a reliable and important revenue source.

Intergovernmental Revenue

Intergovernmental revenue can be found in the majority of the County's funds. Such revenues come from the Federal and State governments as well as local municipalities. For the County as a whole, intergovernmental revenue is the County's largest revenue source.

General Fund: There are several components to intergovernmental revenue in the General Fund. Major intergovernmental revenue sources in the General Fund follow.

State Court Fund Distribution

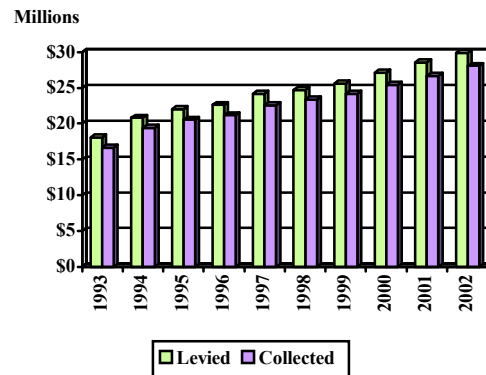
Revenue received from the State under Public Act 374 of 1996 for reimbursement of allowable costs of court operations, pursuant to a formula. The budget is based on information received from the State of Michigan. The 2004 budget for this revenue source is \$1,300,000.

Convention Facility Liquor Tax

County share of distribution of revenues generated from tri-county convention facilities tax levied under Public Act 106 and 4% liquor tax levied under Public Act 107 of 1985, when these revenues exceed the debt service requirements for convention facilities. The Public Act mandates 50% allocation for substance abuse programs and 50% for general County operations.

The graph to the left shows property tax revenue relative to the total General Fund budget. For most municipalities, property tax represents the chief revenue source of their General Fund. In order to provide a more diversified revenue mix, the County has made efforts to reduce its reliance on property tax revenue. The graph shows that property taxes, as related to total General Fund revenue, are decreasing from 57.8% in 1997 to 52.2% in 2004.

Property Tax Levies and Collections



The County Board adopts a resolution each year whereby it strives to use the County portion as matched dollars for substance abuse programs within Ottawa County. The 2004 budget of \$683,632 is based on information received from the State of Michigan.

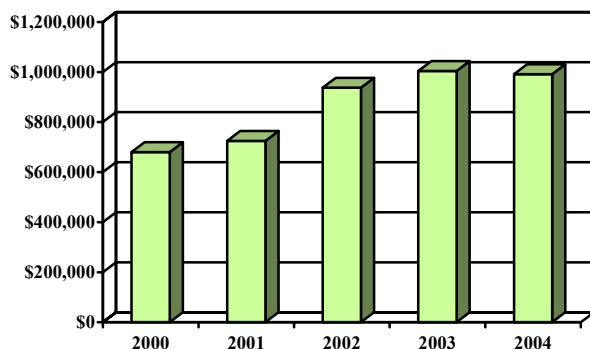
State Revenue Sharing

This revenue represents the County share of distribution made on state income tax. It is budgeted based on per capita payments estimated by the state in advance of the budget year. Actual receipts fluctuate with the State's economy and funds available at the state level for distribution under the state revenue sharing act, Act No. 140 of the Public Acts of 1971, as amended by Act No. 342 of the Public Acts of 1996. As indicated in the transmittal letter, there is some concern over the future of this revenue source. The deteriorating economy has resulted in a decrease in State collections of this tax which has an adverse effect on the County. The County has budgeted \$3.9 million for state revenue sharing in 2004 based on the State's recommendation; this represents a 3% decrease.

Contributions from Local Units

In the General Fund, Contributions from Local Units represent payments from townships and cities in Ottawa County for policing services that the County provides and are based on expenditures.

General Fund Contributions from Local Units

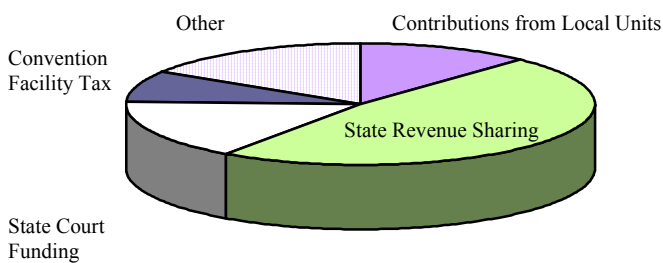


As communities have realized the value of Community Policing programs, the demand for these services has increased. The graph to the left shows the increasing dollars the County is receiving for these services. Many of these programs began with federal funding under the COPS Universal grant programs that expire after three years. As the grants expire, the municipalities continue to fund the programs from their own resources. Consequently, the County expects this revenue source, and the corresponding

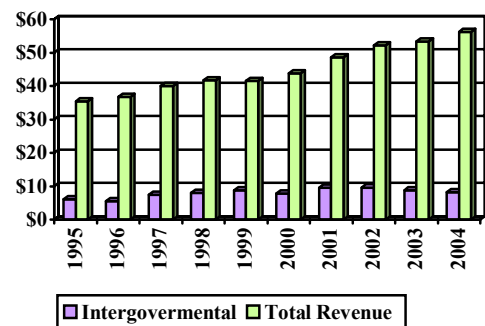
public safety expenditures, to increase steadily over the next few years.

The graphs below summarize both the components of intergovernmental revenue and its importance to the General Fund. Intergovernmental revenues consistently constitute 15-21% of the total General Fund revenue.

General Fund Intergovernmental Revenue



General Fund Intergovernmental Revenue and Total Revenue
Millions



Special Revenue Funds: Special Revenue funds hold the majority of the intergovernmental revenue since these are primarily grant funds. The purposes of these grants include culture and recreation (Parks and Recreation fund), judicial (Friend of the Court fund), public safety (COPS grant funds), health and welfare (Health, Mental Health and Child Care funds), and employment services (Workforce Investment Act (WIA) funds). Budget amounts are based on State recommendations.

Parks and Recreation

The Parks and Recreation department receives funds from the State of Michigan for land purchases and capital improvements at County parks. Obviously, the revenue source can and does vary greatly from one year to the next depending on both the applications submitted and the ranking and availability of State funding for the projects.

Co-op Reimbursement

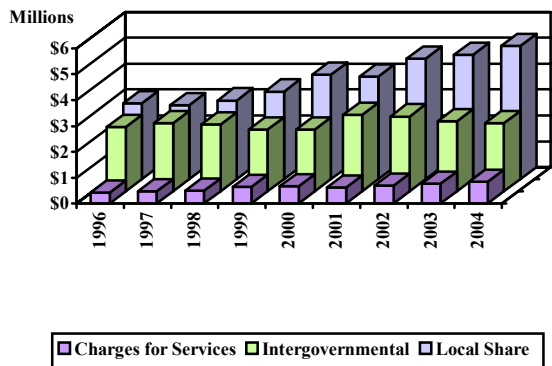
This revenue represents funds received from the state for IV-D child support enforcement. The program is a federal, state and county cooperative effort to collect child care support from parents who are legally obligated to pay. This is accomplished through services provided to establish paternity, locate absent parents, establish and enforce child support orders and collect child support payments. Increases are anticipated to partially accommodate inflation, but no funds are anticipated for program expansion. The budget is based on preliminary contract amounts from the State of Michigan.

Health Fund

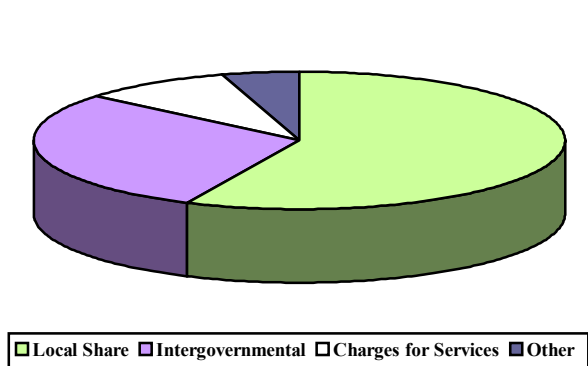
Intergovernmental revenue in the Health fund includes various state grants, Medicaid reimbursements, and state cost sharing established by the Public Health code. Nine services identified by the state are reimbursed at a cost sharing level of 50%. This reflects increased emphasis on select Health programs from the Michigan Department of Health. Medicaid fees are likely to increase from the increased caseload and population. Unfortunately, state grants and cost sharing reimbursements have not kept pace with expenditures. Some of the difference has been made up in fees charged to the clients, but much of the difference is funded by local dollars.

The graphs that follow show that in 1998, Intergovernmental revenue funded 40.3% the Health fund's expenditures, and local dollars funded 53.4%. In 2003, Intergovernmental revenue is funding 29.3% of expenditures, and local dollars are funding 56.7%. Public Health has reorganized in 2003 and should gain efficiencies.

Public Health Revenue



2004 Public Health Revenue



Mental Health

State funding for Mental Health programs changed from a fee-for-service payment method, to capitated payments under a managed care system.

Capitation for Medicaid is an "at risk" funding. State general fund revenues are to serve priority population residents up to resources available. If overspending occurs in either funding stream, Mental Health has a fund balance of State and non-County dollars that can be used. In addition, an Internal Service fund has been established to accommodate this risk.

COPS Universal

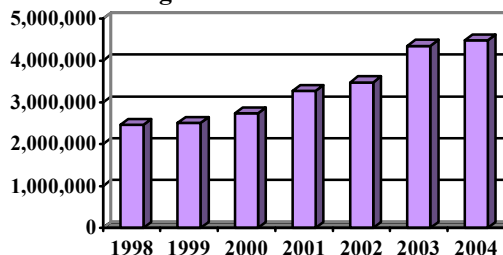
The Federal government grants townships that contract with the County to provide community policing services in order to enhance local law enforcement in their area. The grants are intended as "seed money" to start the community policing projects, and they typically last three years.

Workforce Investment Act Funds

Workforce Investment Act (WIA) funds was a new revenue source with the 2001 budget. Essentially, it takes the place of the Jobs Training Partnership Act (JTPA) funds that ended with fiscal year 2000. WIA funds are federal funds received for training and employment programs for underemployed and economically disadvantaged citizens. Funding levels under WIA are similar to those under JTPA. The 2004 budgets show only the estimated revenues to be received from the State. Carryover dollars are not budgeted until approved by the State.

The graph to the right shows that Intergovernmental revenue for the WIA funds has been increasing in the last couple of years. Future funding will depend on the availability of federal funds and the economic status of the County in relation to other Michigan Counties.

Workforce Investment Act Funds - Intergovernmental Revenue



Child Care - Probate

This revenue represents the 50% subsidy by the State for net child care costs excluding state institutions. The revenue had been subject to a payment maximum or "cap" imposed by the state; however, a recent verdict in a class-action lawsuit has eliminated this cap. In addition, the Juvenile Intensive Supervision program became eligible for State funding during 2003. Effective with the 2004 budget, a new Juvenile Community Justice Initiative has been established. The estimated State share for this program is \$230,000. Beyond 2004, revenues in this fund are expected to rise in tandem with expenditures.

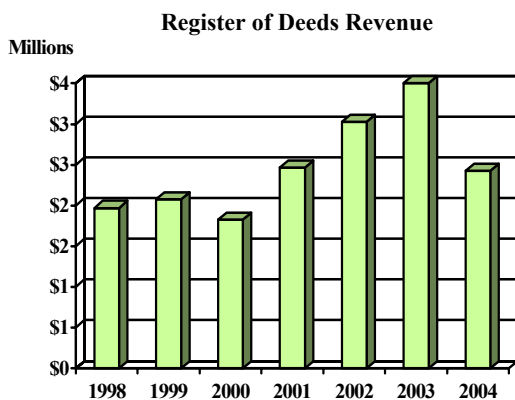
Charges for Services

General Fund: In the General Fund, there are three main sources of charges for services. Court Costs, Indirect Cost Allocation, and Register of Deeds revenue.

Court Costs

Court Costs are costs assessed for criminal cases and traffic violations. The majority of these revenues are collected in the district and circuit court. The County anticipates moderate increases as population and thus caseloads increase. In addition, as more deputies are added through grants and township funding, revenue from traffic violations are also likely to increase due to enhanced patrols.

Register of Deeds Revenue

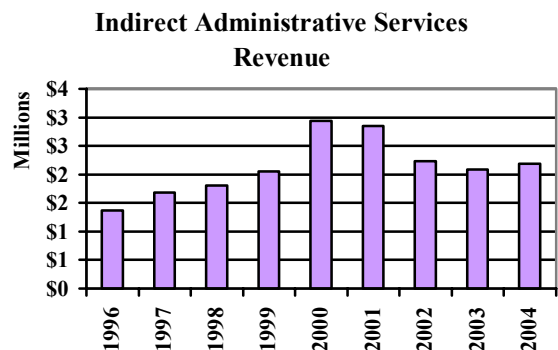


The Register of Deeds office collects fees for property services and transfer taxes. Under Public Act 134 of 1966, a fee of \$.55 for each \$500 of value of property transferred. These revenue sources are highly dependent on interest rates and the economy. Because of the exceptional growth in the County and the potential for even more development, this revenue source should continue to provide substantial funds for operations in the future. However, assuming that interest rates will increase, the county is projecting a decrease

for 2004.

Indirect Administrative Services

This revenue represents reimbursement for indirect costs incurred by the County in the administration of grants and other contractual programs. A cost allocation plan is prepared annually by consultants to identify the costs. The



graph above shows a gradual increase of this revenue source as a result of increasing administrative expenditures. The years 2000 and 2001 were slightly higher because of extra one-time payments made into the County's retirement system. As the County becomes more aggressive in finding new revenue sources in the form of grants, this revenue source may also increase.

Special Revenue Funds: Parks and Recreation, Health, Mental Health, and the Landfill Surcharge funds are the primary purveyors of Charges for Services revenue in the Special Revenue funds.

Parks and Recreation

Charges for Services in the Parks and Recreation fund include reservation and entrance fees for the use of county park facilities. Although highly dependent on the weather, entrance fees should continue to increase due to the capital improvements made at the various parks. The budget is calculated by averaging historical information.

Health and Mental Health

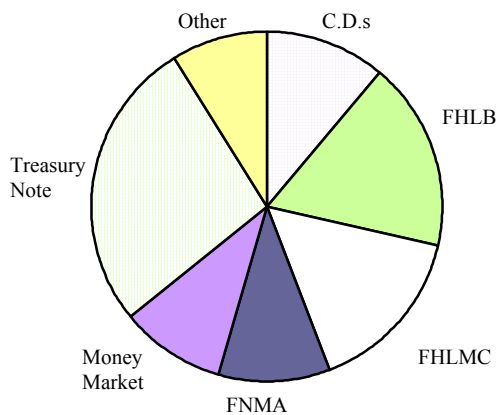
For Health and Mental Health, the charges represent fees collected from private insurance as well as fees collected from clients. Clients are charged on a sliding fee scale based on income. The County hired a consultant to review fees for all major services. As a result of this study, certain fees were increased. Consequently, the County anticipates increases in this area in the next year.

Landfill Tipping Fees

These fees represent the County portion of the surcharge fee collected by the landfills. The amount budgeted is based on historical collections and current year activity.

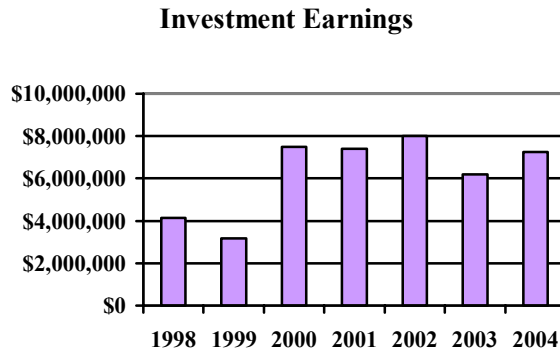
Interest on Investments

This revenue source represents both the interest earned on the investments of County funds as well as the changes in the market value of those investments. Allowable investments are set by state statutes. The treasurer employs a ladder approach that results in the continuing maturity of investments in order to have the correct balance between liquidity and return. The graph to the left shows the components of the County's investment pool as of 9/30/03. Additional information on the County's investment policy can be found in the User's Reference Guide section of this document.



This laddering approach has allowed the County to have returns significantly better than other Michigan municipalities.

The graph to the right shows a gentler downturn in investment income than what the market would show. Furthermore, although interest rates remain low, cash balances have increased over the years, pushing actual revenues upward. Last, the implementation of Governmental Accounting Standards Board Statement No. 31 in 1998 is causing additional fluctuations



in this revenue source. Among other things, Statement No. 31 requires municipalities to reflect certain investments at market value in the financial statements. Since the market has been somewhat volatile, investment income has been fluctuating.

Rent

The County charges rent to grant funds for use of County space. As grant funded programs expand and require more space, this revenue will increase. The budgets are based on the annual operating expenditures in the General Fund's Building and Grounds departments plus a fixed charge for capital costs where appropriate.

Component Units

Road Commission

The Road Commission receives funds from the state and local units for road improvements and repairs.

Drains

The drainage districts receive reimbursements for drainage projects or other services rendered. The budgets are based on anticipated projects of the drain commissioner.

Chapter 6 Drains - Projects petitioned for by individuals

Chapter 20 Drains - Intra-County projects usually petitioned for by townships

Chapter 21 Drains - Inter-County projects petitioned for by a governmental unit

Public Utilities System

Under Public Act 342 of 1937, the Public Utilities System records monies received to provide technical and administrative assistance to townships, cities and villages in regard to water and sanitation systems and facilities as well as operating costs.

Ottawa County Central Dispatch Authority (OCCDA)

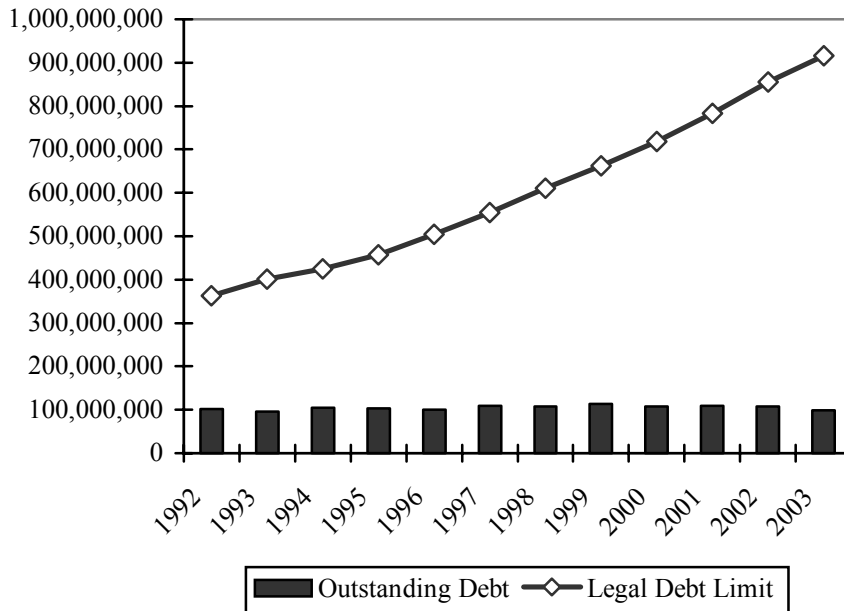
In addition to the property tax levy in Ottawa County, OCCDA receives property taxes from Allegan County for the portion of the City of Holland that is in Allegan County.

OCCDA receives surcharge revenue from Allegan County which represents a designated amount charged to each landline phone at a business or residence. OCCDA also receives surcharge revenue from the State of Michigan. The State collects the revenue from wireless phone providers and allocates it to participating counties. Surcharge revenue must be used for capital expenditures, mainly technology.

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 2003 assessed value of \$9,156,139,786 is limited to no more than \$915,613,978 of debt. The County’s total debt at the statement date is \$98,763,676, or 1% of the assessed value, well below the legal limit. The graph below illustrates that Ottawa County’s outstanding debt as a percentage of the limit is actually decreasing.

County of Ottawa Legal Debt Limit and Debt Outstanding



Ottawa County has obtained a AAA rating from Fitch on General Obligation Limited Tax Bonds. Moody’s Bond Rating is Aa1 for General Obligation Unlimited and Limited Tax Bonds. Standard and Poor’s Bond Rating is AA for General Obligation Unlimited and Limited Tax Bonds.

Bonds:

The County principally uses general obligation bonds to provide funds for these projects. The majority of the general obligation bonds, an estimated \$75,865,895 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 9.5% percent.

In addition, \$695,000 is estimated for inter-county drainage projects. Principal and interest is paid from drain assessments levied. The interest rate on these issues ranges from 4.5% to 7.0% percent.

Finally, \$19,530,000 is estimated debt outstanding at 12/31/02 for four Ottawa County Building Authority projects. These four projects include an activities facility for developmentally disabled citizens of Ottawa County, the E-911 Central Dispatch operation, the Probate Court/Jail facility and the Sheriff and Administrative Annex and additional Jail pod. The activities facility and the E-911 issues were refunded during 1993. The Probate Court/Jail facility was refunded in 1997 in conjunction with the issue for the Sheriff and Administrative Annex and additional Jail pod. The Building Authority makes the principal and interest payments with revenues collected from lease agreements with the County. The interest rate on these issues ranges from 4.0% to 5.875% percent.

The County has pledged its full faith and credit for payment on the above obligations.

Other Bonds:

In November 2001, the Ottawa County Road Commission issued \$4.05 million in Public Act 143 bonds for the purpose of constructing a maintenance facility in Holland. The borrowing will be paid from State revenues allocated to the County Road Commission for road purposes. The County did not pledge its full faith and credit for the above notes.

Notes Payable:

The Drain Commissioner has issued two small notes to provide funding for drainage projects in Ottawa County. The notes total \$128,000, and the County did not pledge its full faith and credit for the above notes.

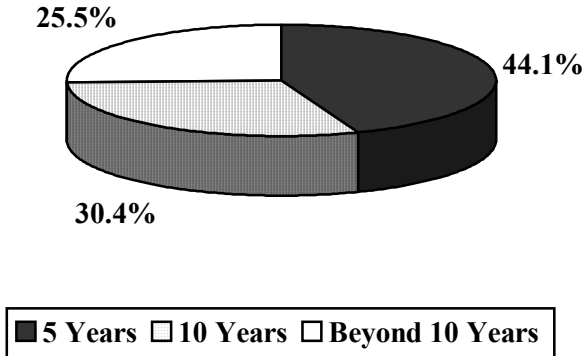
Land Contracts:

Last, Ottawa County has an estimated \$284,781 in land contracts. The land contracts were made to secure three land purchases for the Ottawa County Parks system. The principal and interest payments will be made from the voted parks millage and recorded in the Parks and Recreation Special Revenue fund. The interest rate on these land contracts ranges from 8.0% to 9.25% percent.

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 74.5% of its debt within ten years, is retiring debt faster than the standard.

County of Ottawa Debt Retirements



Debt per Capita

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

| Year | Population | Net Bonded Debt per Capita County Debt |
|------|------------|--|
| 1993 | 203,986 | 55 |
| 1994 | 205,333 | 53 |
| 1995 | 210,389 | 49 |
| 1996 | 212,163 | 46 |
| 1997 | 220,403 | 114 |
| 1998 | 224,357 | 107 |
| 1999 | 230,261 | 99 |
| 2000 | 238,314 | 91 |
| 2001 | 243,571 | 84 |
| 2002 | 245,913 | 78 |

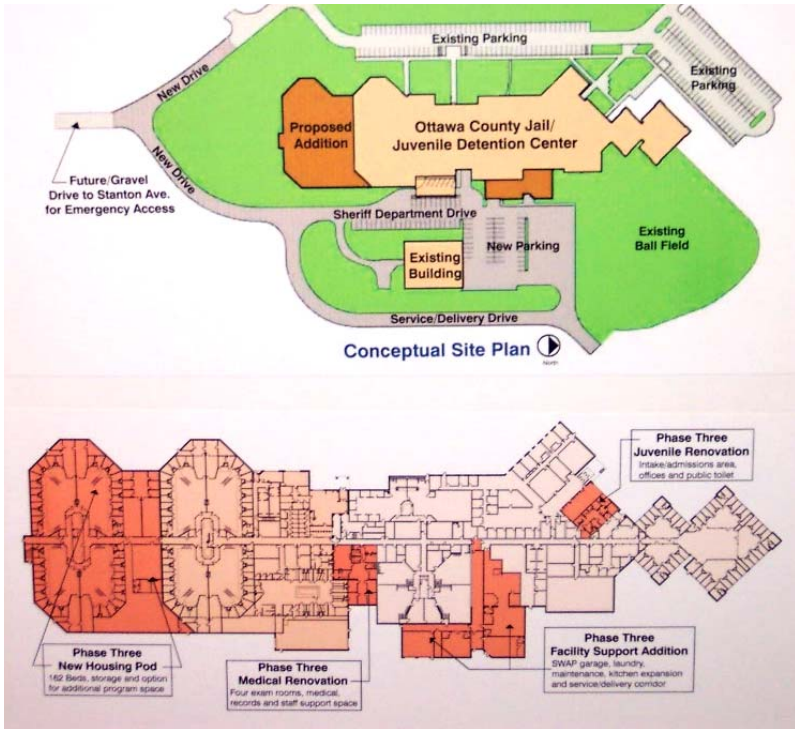
The schedule that follows details the principal and interest payments by year.

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 |
| General Obligation Bonds (Non-major Funds): | | | | | General Obligation Bonds: | | | | |
| 2004 | 18,190,000 | 1,395,000 | 902,901 | 2,297,901 | 80,160,895 | 7,787,000 | 3,348,268 | 11,135,268 | 13,433,169 |
| 2005 | 16,795,000 | 1,460,000 | 840,451 | 2,300,451 | 72,373,895 | 6,842,000 | 3,049,092 | 9,891,092 | 12,191,543 |
| 2006 | 15,335,000 | 1,420,000 | 776,116 | 2,196,116 | 65,531,895 | 7,317,000 | 2,794,928 | 10,111,928 | 12,308,044 |
| 2007 | 13,915,000 | 1,515,000 | 710,536 | 2,225,536 | 58,214,895 | 6,812,000 | 2,514,407 | 9,326,407 | 11,551,943 |
| 2008 | 12,400,000 | 1,590,000 | 635,336 | 2,225,336 | 51,402,895 | 6,982,000 | 2,254,581 | 9,236,581 | 11,461,917 |
| 2009 | 10,810,000 | 1,680,000 | 555,093 | 2,235,093 | 44,420,895 | 5,978,000 | 1,969,409 | 7,947,409 | 10,182,502 |
| 2010 | 9,130,000 | 1,360,000 | 468,970 | 1,828,970 | 38,442,895 | 5,881,000 | 1,719,121 | 7,600,121 | 9,429,091 |
| 2011 | 7,770,000 | 1,425,000 | 401,650 | 1,826,650 | 32,561,895 | 4,261,000 | 1,492,233 | 5,753,233 | 7,579,883 |
| 2012 | 6,345,000 | 930,000 | 329,688 | 1,259,688 | 28,300,895 | 3,653,000 | 1,306,877 | 4,959,877 | 6,219,565 |
| 2013 | 5,415,000 | 975,000 | 282,258 | 1,257,258 | 24,647,895 | 3,860,000 | 1,132,805 | 4,992,805 | 6,250,063 |
| 2014-2018 | 4,440,000 | 4,440,000 | 595,593 | 5,035,593 | 20,787,895 | 14,952,000 | 3,257,579 | 18,209,579 | 23,245,172 |
| 2019-2023 | | | | | 5,835,895 | 5,455,895 | 621,179 | 6,077,074 | 6,077,074 |
| 2024-2028 | | | | | 380,000 | 145,000 | 79,310 | 224,310 | 224,310 |
| 2029-2033 | | | | | 235,000 | 165,000 | 39,848 | 204,848 | 204,848 |
| 2034-2037 | | | | | 70,000 | 70,000 | 3,588 | 73,588 | 73,588 |
| Parks and Recreation Land Contracts (Major Fund): | | | | | Notes Payable: | | | | |
| 2004 | 284,781 | 56,044 | 25,464 | 81,508 | 128,000 | 66,000 | 3,289 | 69,289 | 150,797 |
| 2005 | 228,737 | 61,034 | 20,473 | 81,507 | 62,000 | 31,000 | 1,771 | 32,771 | 114,278 |
| 2006 | 167,703 | 66,471 | 15,037 | 81,508 | 31,000 | 31,000 | 887 | 31,887 | 113,395 |
| 2007 | 101,232 | 72,392 | 9,116 | 81,508 | | | | | 81,508 |
| 2008 | 28,840 | 28,840 | 2,668 | 31,508 | | | | | 31,508 |
| | | <u>\$18,474,781</u> | <u>\$6,571,350</u> | <u>\$25,046,131</u> | | <u>\$80,288,895</u> | <u>\$25,589,172</u> | <u>\$105,878,067</u> | <u>\$130,924,198</u> |

2004 Capital projects

Fillmore Street Jail (addition/renovation)



Granger Construction our Construction Manager and Landmark Design our Architect have been working with staff and the Building Authority on the construction of an addition and renovation to our Fillmore Street Jail complex. This project includes construction of this 162-bed addition to the existing 302-bed facility along with a new and/or renovated kitchen, laundry, medical area, Juvenile Detention intake and a SWAP garage. Site improvements include expanded drives and

parking south and east of the facility.

Construction on this \$7.5 million project began in May 2003 and is expected to be complete by July 2004. Following a period of staff training, the Fillmore facility will receive all inmates from the Franklin Street jail. We expect the Franklin Street facility to be demolished by late 2004.

FIA lower level build out

The Holland Adult probation department, FIA along with the Juvenile Diversion Services departments will occupy the newly renovated space shown herein The plan is to preserve



about 5,000 (of the total 18,000 sq ft of available space) for future FIA expansion and infill the other 13,000 square feet with the Holland Circuit Court Probation offices and the Juvenile Court Diversion Services group. The project also includes canopies on the south and north building exteriors.

The overall budget including furniture is \$800,000. We plan to begin construction by December 2003 and finish the project by April 2004.

Grand Haven Human Services space vacated by FIA

The Grand Haven FIA office vacated the Fulton Street facility on October 23, 2002. Staffing/funding cutbacks forced them to consolidate their operations to the newer Holland James Street office.

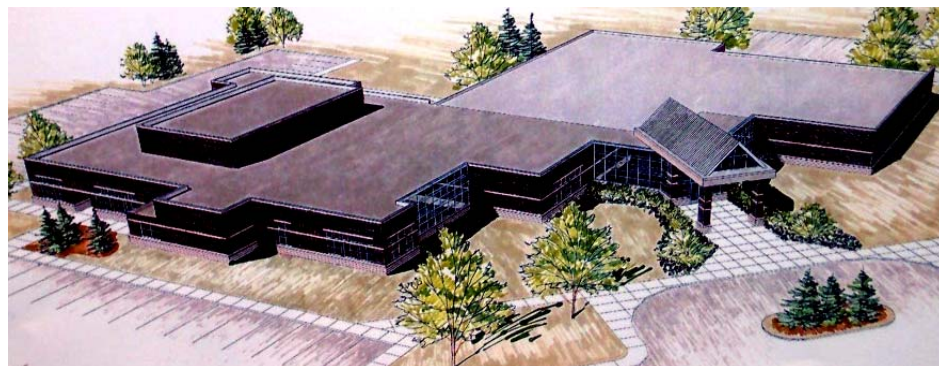


Approximately 5,400 of the 10,000 square feet of space in this facility is available for another use. Community Mental Health (CMH) has expressed interest in this space. CMH occupies the other 4,600 square feet portion of this facility. CMH plans to expand and relocate staff from other leased space in the Grand Haven area to this renovated space.

The Budget for this project is \$600,000 including furniture. The plan is to begin construction by December 2003 and complete the project by June 2004.

Hudsonville Human Services Building (addition/renovation)

The Hudsonville Human Services facility (top right portion of facility pictured) was constructed in 1977 to house the



Department of Social Services, the District Court, and the Health and Mental Health Departments. The plan shown herein includes a 17,500 square foot addition along with

significant renovation to the existing building. The facility will total 35,000 sq ft and will include new space for the District Court and renovated space for the Public and Mental Health Departments.

The Budget for this project is \$4 million including furniture. The plan is to begin construction by April 2004 and complete construction approximately 12-months later.

Communications network replacement

The existing County voice, data communications (ALIS) and video networks have been historically leased from Ameritech. The ALIS and video networks are no longer being offered by Ameritech, the search for a new network arrangement has resulted in an agreement to jointly construct a fiber network with the Intermediate School District (ISD) to serve both the County and ISD's needs. This network will connect the five primary County locations with voice, data and video service.

The budget for this project is \$600,000. The project is expected to begin in November 2003 and will be complete within 10-months.

New Holland District Court

The project scope includes demolition of the existing Police and District Court Buildings and build new 37,000 sq ft Court Building on the footprint of the existing Police Building.



The project is located between River and Pine along 8th Street in Holland. The County and City projects are staged to allow both the City and County District

Court to continue to occupy their existing buildings while the new Buildings are under construction. Erhardt Construction serves as construction manager for both the County and City under separate contract. The County is working with Landmark Design, and the City is using GMB architects. The City began construction of the Police facility in May 2003 and expects completion by August 2004. The District Court project will begin in September 2004.

The preliminary budget for District Court is \$6 million but is expected to move up to over \$7 million as we move closer to the start date.

County Building addition/Franklin Street Jail demolition

A concept plan has been completed by Landmark Design for the addition to and renovation of the GH County Building. The plan has been reviewed and approved by the County Board and is in the review process by an internal staff task force. The hope is to bid this project by August 2004 for a late 2004 or early 2005 groundbreaking.

The project budget is \$7.5 million dollars.



Parks and Recreation Projects: The Parks and Recreation department has five major projects planned for 2005, and the details are as follows:

- 1.) *Upper Macatawa Restoration* - The creation of wetlands, native grasslands and other habitat types along the Macatawa River will restore previously farmed land to enhance the land for park and open space purposes while also improving water quality, reducing flooding and expanding wildlife habitat.
- 2.) *Tunnel Park restroom/expansion* - This project will add changing rooms and expand restroom capacity at the Tunnel Park restroom building to reduce overcrowding.
- 3.) *Macatawa/Adams 104th Greenway Access* - Installation of a gravel parking area at this ten acre greenway access point (acquired with FEMA funds) will provide access for fishermen and parking for bike path users.
- 4.) *Hager Creek Restoration* - Final steps in a three year project to divert water and restore heavily eroded banks along Hager Creek will be taken in 2004.
- 5.) *Upper Macatawa 84th Avenue Access Project* - Construction of a gravel parking area and site amenities will provide access for hikers and other users to over 400 acres of recently acquired land along the Macatawa River.

Component Units

Ottawa County Public Utilities: The Ottawa County Public Utilities System (OCPU) is a discrete component unit of the County and was organized in 1964 under Public Act 342 of the Public Acts of Michigan of 1939. OCPU provides assessments and implements

construction to provide water and sewage disposal services to municipalities within the County. These projects are funded with bond proceeds or paid up front by the municipality. The municipality pays all the maintenance costs.

| PROJECT DESCRIPTION | CAPITAL CONSTRUCTION COSTS | | | | | | ESTIMATED ANNUAL OPERATION COSTS (includes debt repayment) | | | | | | |
|---------------------|------------------------------|-----------------|---------|------------------------------------|------------------|--------------|--|------------------------|-----------------------------|------------------|--------------|------|------|
| | PROPOSED METHOD OF FINANCING | ESTIMATED COSTS | | EXPENDED TO DATE (INC. CURRENT YR) | BUDGET YEAR 2004 | FUTURE YEARS | PROPOSED METHOD OF FINANCING | ACTUAL PRIOR YEAR 2002 | ESTIMATED CURRENT YEAR 2003 | BUDGET YEAR 2004 | FUTURE YEARS | | |
| | | ORIGINAL | AMENDED | | | | | | | | 2005 | 2006 | 2007 |

Ottawa County (primary government)

| | | | | | | | | | | | | | |
|--|-------------------------|--------------|-------------|-------------|-------------|-------------|----------------------------------|-------|---------|-----------|-----------|-----------|-----------|
| District Court Building in Holland (1) | Public Improvement Fund | \$6,000,000 | \$6,127,000 | \$140,972 | \$1,500,000 | \$4,327,000 | Public Improvement Fund | n/a | n/a | n/a | \$25,100 | \$159,500 | \$164,200 |
| Grand Haven Building Renovation (1) | Public Improvement Fund | \$10,500,000 | \$7,529,750 | | \$0 | \$7,529,750 | Public Improvement Fund | n/a | n/a | n/a | n/a | \$114,900 | \$177,500 |
| Fillmore Street Jail Expansion (1) | Public Improvement Fund | \$7,479,750 | \$7,479,750 | \$1,598,420 | \$2,250,000 | \$0 | Public Improvement Fund | n/a | n/a | \$135,500 | \$334,800 | \$345,000 | \$355,200 |
| Hudsonville Human Services Renovation (1) | Public Improvement Fund | \$3,500,000 | \$3,500,000 | \$28,466 | \$2,300,000 | \$0 | Public Improvement Fund | n/a | | | \$64,500 | \$68,400 | \$70,400 |
| Grand Haven Human Services Renovation (1) | Public Improvement Fund | \$3,000,000 | \$450,000 | \$788 | \$250,000 | | Public Improvement Fund | n/a | | \$14,800 | \$26,000 | \$26,800 | \$27,600 |
| Family Independence Agency-Lower Level (1) | Public Improvement Fund | \$600,000 | \$600,000 | \$35,588 | \$200,000 | | Public Improvement Fund | | | \$25,000 | \$51,600 | \$53,200 | \$54,700 |
| Maintenance Garage - James Street (1) | General Fund | \$225,000 | \$230,501 | \$260,501 | | | General Fund | | \$3,600 | \$4,900 | \$5,100 | \$5,200 | \$5,400 |
| Upper Macatawa Restoration (1) | Parks & Recreation Fund | \$1,250,000 | \$900,000 | | \$400,000 | \$500,000 | Property Tax Levy/ State Funding | \$0 | \$2,500 | \$5,000 | \$5,000 | \$10,000 | \$10,000 |
| Tunnel Park Restroom Expansion/Improvement (1) | Parks & Recreation Fund | \$150,000 | \$150,000 | \$0 | \$150,000 | \$0 | Property Tax Levy/ State Funding | \$0 | \$0 | \$1,000 | \$1,000 | \$1,000 | \$1,000 |
| Macatawa Adams/104th Greenway Access (1) | Parks & Recreation Fund | \$40,000 | \$40,000 | \$0 | \$40,000 | \$0 | Property Tax Levy/ State Funding | \$0 | \$500 | \$3,000 | \$3,000 | \$3,000 | \$3,000 |
| Hager Creek Restoration (1) | Parks & Recreation Fund | \$258,000 | \$258,000 | \$220,869 | \$3,708 | \$0 | Property Tax Levy/ State Funding | \$500 | \$750 | \$1,000 | \$1,000 | \$1,000 | \$1,000 |
| Upper Macatawa 84th Avenue Access Project (1) | Parks & Recreation Fund | \$150,000 | \$150,000 | \$0 | \$150,000 | \$0 | Property Tax Levy/ State Funding | \$0 | \$500 | \$5,000 | \$5,000 | \$6,000 | \$7,000 |

| PROJECT DESCRIPTION | CAPITAL CONSTRUCTION COSTS | | | | | | ESTIMATED ANNUAL OPERATION COSTS (includes debt repayment) | | | | | | |
|--|------------------------------|-----------------|-------------|------------------------------------|------------------|--------------|--|------------------------|-----------------------------|------------------|--------------|-----------|-----------|
| | PROPOSED METHOD OF FINANCING | ESTIMATED COSTS | | EXPENDED TO DATE (INC. CURRENT YR) | BUDGET YEAR 2004 | FUTURE YEARS | PROPOSED METHOD OF FINANCING | ACTUAL PRIOR YEAR 2002 | ESTIMATED CURRENT YEAR 2003 | BUDGET YEAR 2004 | FUTURE YEARS | | |
| | | ORIGINAL | AMENDED | | | | | | | | 2005 | 2006 | 2007 |
| Ottawa County Public Utilities (component unit) | | | | | | | | | | | | | |
| Wyoming Water System Improvements (2) | Act 342 Bonds | \$6,340,000 | \$6,340,000 | \$0 | \$5,300,000 | \$1,040,000 | Special Assessments | \$0 | \$0 | \$283,067 | \$283,067 | \$448,067 | \$453,118 |
| Port Sheldon Sewer Improvements (2) | Act 342 Bonds | \$1,150,000 | \$1,150,000 | \$1,020,000 | \$130,000 | \$0 | Special Assessments | \$0 | \$0 | \$82,587 | \$86,462 | \$85,262 | \$84,022 |
| West Central Ottawa Sewage Disposal (2) | Act 342 Bonds | \$650,000 | \$650,000 | \$0 | \$650,000 | \$0 | Special Assessments | \$0 | \$0 | \$69,117 | \$72,942 | \$71,592 | \$70,197 |
| Northwest Ottawa Intake #2 Expansion (2) | Act 342 Bonds | \$3,205,000 | \$3,205,000 | \$2,700,000 | \$505,000 | \$0 | Special Assessments | \$0 | \$0 | \$199,125 | \$206,118 | \$212,650 | \$218,718 |