

COUNTY OF OTTAWA
SUMMARY OF 2009 BUDGET AND ESTIMATED FUND BALANCE
ALL BUDGETED FUNDS

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Fund	Total
Revenues:						
Taxes	\$41,465,748	\$3,165,677				\$44,631,425
Intergovernmental Revenue	4,534,572	51,607,084				56,141,656
Charges for Services	9,738,398	3,004,416				12,742,814
Fines and Forfeits	961,100	6,500				967,600
Interest on Investments	850,000	701,360			\$162	1,551,522
Rental	2,873,024	888,000	\$2,781,272			6,542,296
Licenses and Permits	251,675	441,890				693,565
Other Revenue	376,414	1,092,893				1,469,307
	<u>61,050,931</u>	<u>60,907,820</u>	<u>2,781,272</u>		<u>162</u>	<u>124,740,185</u>
Expenditures:						
Legislative	574,569					574,569
Judicial	10,023,962	4,815,590				14,839,552
General Government	17,153,854	1,186,139				18,339,993
Public Safety	23,949,288	5,137,837				29,087,125
Public Works	124,050	908,221				1,032,271
Health & Welfare	735,349	57,833,130				58,568,479
Culture & Recreation		3,674,731				3,674,731
Community & Economic Development	673,050	95,712				768,762
Other	895,286					895,286
Debt Service			3,544,147			3,544,147
Capital Projects				\$6,000,000		6,000,000
	<u>54,129,408</u>	<u>73,651,360</u>	<u>3,544,147</u>	<u>6,000,000</u>		<u>137,324,915</u>
Revenue Over (Under) Expenditures	6,921,523	(12,743,540)	(762,875)	(6,000,000)	162	(12,584,730)
Operating Transfers In (Out)	(13,410,035)	7,103,935	762,875	6,000,000		456,775
Bond Proceeds						
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(6,488,512)	(5,639,605)			162	(12,127,955)
Fund Balance, Beginning of Year	<u>21,000,668</u>	<u>40,759,103</u>	<u>16,101</u>	<u>1,654,018</u>	<u>6,253</u>	<u>63,436,143</u>
Projected Fund Balance, End of Budget Year	<u><u>\$14,512,156</u></u>	<u><u>\$35,119,498</u></u>	<u><u>\$16,101</u></u>	<u><u>\$1,654,018</u></u>	<u><u>\$6,415</u></u>	<u><u>\$51,308,188</u></u>

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2009

<u>All Budgeted Funds</u>	Prior Year Actual 12/31/2007	Current Year Estimated 12/31/2008	Adopted Budget 2009
Revenues:			
Taxes	\$41,740,361	\$43,256,213	\$44,631,425
Intergovernmental Revenue	56,197,074	\$59,641,901	56,141,656
Charges for Services	9,767,081	\$12,949,210	12,742,814
Fines and Forfeits	1,019,126	\$959,600	967,600
Interest on Investments	4,362,275	\$3,021,644	1,551,522
Rental	6,442,950	\$6,655,865	6,542,296
Licenses and Permits	624,236	\$679,915	693,565
Other Revenue	1,764,038	\$2,318,042	1,469,307
Total Revenues	121,917,141	129,482,390	124,740,185
Expenditures:			
Legislative	625,263	601,795	574,569
Judicial	13,576,215	14,545,424	14,839,552
General Government	11,921,241	17,453,591	17,964,993
Public Safety	26,445,126	28,548,878	29,087,125
Public Works	1,202,554	3,078,585	1,032,271
Health & Welfare	58,201,799	60,465,874	58,568,479
Community & Economic Development	600,570	712,224	768,762
Culture & Recreation	4,430,735	10,128,240	3,674,731
Other	147,251	197,300	895,286
Debt Service	2,769,438	3,539,636	3,544,147
Capital Projects	5,473,205	16,966,971	6,375,000
Total Expenditures	125,393,397	156,238,518	137,324,915
Revenue Over (Under) Expenditures	(3,476,256)	(26,756,128)	(12,584,730)
Operating Transfers In (Out)	53,224	4,574,986	456,775
Bond Proceeds	10,078,851		
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>\$6,655,819</u>		
Budgeted Net Revenues (Expenditures)			(12,127,955)
Current Estimated Revenues Over (Under) Expenditures		(22,181,142)	
Fund Balance, Beginning of Year		85,617,285	63,436,143
Projected Fund Balance, End of Year		<u>\$63,436,143</u>	<u>\$51,308,188</u>

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2009

<u>General Fund (1010)</u>	Prior Year Actual <u>12/31/2007</u>	Current Year Estimated <u>12/31/2008</u>	Adopted Budget <u>2009</u>
Revenues:			
Taxes	\$38,840,291	\$40,193,843	\$41,465,748
Intergovernmental Revenue	4,793,385	4,419,764	4,534,572
Charges for Services	6,832,311	10,029,530	9,738,398
Fines and Forfeits	1,012,626	953,100	961,100
Interest on Investments	1,987,811	1,375,000	850,000
Rental	2,610,933	2,851,159	2,873,024
Licenses and Permits	261,763	269,025	251,675
Other Revenue	339,433	444,807	376,414
Total Revenues	<u>56,678,553</u>	<u>60,536,228</u>	<u>61,050,931</u>
Expenditures:			
Legislative	625,263	601,795	574,569
Judicial	9,354,626	10,072,390	10,023,962
General Government	11,277,029	16,970,051	17,153,854
Public Safety	22,179,907	22,920,361	23,949,288
Public Works	219,386	253,300	124,050
Health & Welfare	706,799	774,902	735,349
Community & Economic Development	573,309	658,297	673,050
Other	147,251	197,300	895,286
Total Expenditures	<u>45,083,570</u>	<u>52,448,396</u>	<u>54,129,408</u>
Revenue Over (Under) Expenditures	11,594,983	8,087,832	6,921,523
Operating Transfers In (Out)	<u>(9,312,131)</u>	<u>(9,233,642)</u>	<u>(13,410,035)</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>\$2,282,852</u>		
Budgeted Net Revenues (Expenditures)			(6,488,512) ²
Current Estimated Revenues Over (Under) Expenditures		(1,145,810) ¹	
Fund Balance, Beginning of Year		<u>22,146,478</u>	<u>21,000,668</u>
Projected Fund Balance, End of Year		<u>\$21,000,668</u>	<u>\$14,512,156</u>

1 The 2008 estimate for General Fund includes net fund balance designation use of \$1,264,078, mostly for the projected tax revenue shortfall, Survey and Remuneration project carry forward, and drain assessment carry forward.

2 The budgeted change in fund balance for 2009 is a decrease of \$6,488,512. \$5.6 million of this amount is for an operating transfer to the Building Authority of designated fund balance. The budgeted undesignated fund balance use is \$1,000,000. However, based on historical activity, the County is unlikely to require any fund balance use for operations in 2009. In fact, the undesignated fund balance is still projected to be well above the minimum level required by the County's financial policies (10% of the General Fund's actual expenditures for the most recently completed audit).

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2009

Special Revenue	Prior Year	Current Year	Adopted
<u>Parks & Recreation (2081)</u>	Actual	Estimated	Budget
	<u>12/31/2007</u>	<u>12/31/2008</u>	<u>2009</u>
Revenues:			
Taxes	\$2,887,799	\$3,052,370	\$3,155,677
Intergovernmental Revenue	697,785	2,028,564	36,505
Charges for Services	515,619	368,400	410,200
Fines and Forfeits			
Interest on Investments	463,134	266,220	113,762
Rental	39,588	60,835	38,500
Licenses and Permits			
Other Revenue	198,504	618,136	4,000
Total Revenues	<u>4,802,429</u>	<u>6,394,525</u>	<u>3,758,644</u>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation	4,430,735	10,128,240	3,674,731
Other			
Total Expenditures	<u>4,430,735</u>	<u>10,128,240</u>	<u>3,674,731</u>
Revenue Over (Under) Expenditures	371,694	(3,733,715)	83,913
Operating Transfers In (Out)	530,000	530,000	298,370
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>\$901,694</u>		
Budgeted Net Revenues (Expenditures)			382,283
Current Estimated Revenues Over (Under) Expenditures		(3,203,715)	
Fund Balance, Beginning of Year		7,670,829	4,467,114
Projected Fund Balance, End of Year		<u>\$4,467,114</u>	<u>\$4,849,397</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. 2008 projects a significant fund balance use related to capital improvement projects.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2009

Special Revenue	Prior Year	Current Year	Adopted
<u>Friend of the Court (2160)</u>	Actual	Estimated	Budget
	<u>9/30/2007</u>	<u>9/30/2008</u>	<u>2009</u>
Revenues:			
Intergovernmental Revenue	\$2,057,326	\$1,959,366	\$1,865,042
Charges for Services	240,468	243,800	240,800
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>2,297,794</u>	<u>2,203,166</u>	<u>2,105,842</u>
Expenditures:			
Judicial	2,845,136	2,965,148	3,078,355
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>2,845,136</u>	<u>2,965,148</u>	<u>3,078,355</u>
Revenue Over (Under) Expenditures	(547,342)	(761,982)	(972,513)
Operating Transfers In (Out)	<u>722,861</u>	<u>784,367</u>	<u>774,609</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>\$175,519</u>		
Budgeted Net Revenues (Expenditures)			(197,904)
Current Estimated Revenues Over (Under) Expenditures		22,385	
Fund Balance, Beginning of Year		<u>175,519</u>	<u>197,904</u>
Projected Fund Balance, End of Year		<u>\$197,904</u>	<u>None</u>

Beginning with the 2009 budget, a proposed change in the funding formula will significantly reduce grant revenue which is reflected in intergovernmental revenue. Until the final decision is made, fund balance from incentive payments will be used to balance the fund.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2009

Special Revenue	Prior Year	Current Year	Adopted
<u>9/30 Judicial Grants (2170)</u>	Actual	Estimated	Budget
	<u>9/30/2007</u>	<u>9/30/2008</u>	<u>2009</u>
Revenues:			
Intergovernmental Revenue	\$266,186	\$404,298	\$595,074
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue		6,200	
Total Revenues	<u>266,186</u>	<u>410,498</u>	<u>595,074</u>
Expenditures:			
Judicial	298,576	466,078	646,804
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>298,576</u>	<u>466,078</u>	<u>646,804</u>
Revenue Over (Under) Expenditures	(32,390)	(55,580)	(51,730)
Operating Transfers In (Out)	<u>32,390</u>	<u>55,580</u>	<u>51,730</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u><u> </u></u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		<u><u>None</u></u>	<u><u>None</u></u>

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2009

Special Revenue	Prior Year	Current Year	Adopted
<u>Health (2210)</u>	Actual	Estimated	Budget
Revenues:	9/30/2007	9/30/2008	2009
Intergovernmental Revenue	\$4,349,298	\$4,063,322	\$3,746,492
Charges for Services	791,491	829,859	913,012
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits	362,473	410,890	441,890
Other Revenue	213,200	212,093	166,926
Total Revenues	5,716,462	5,516,164	5,268,320
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	11,209,448	13,283,534	11,243,286
Culture & Recreation			
Other			
Total Expenditures	11,209,448	13,283,534	11,243,286
Revenue Over (Under) Expenditures	(5,492,986)	(7,767,370)	(5,974,966)
Operating Transfers In (Out)	5,926,606	6,207,668	5,779,966
Revenue & Other Sources Over (Under) Expenditures & Other Uses	\$433,620		
Budgeted Net Revenues (Expenditures)			(195,000)
Current Estimated Revenues Over (Under) Expenditures		(1,559,702)	
Fund Balance, Beginning of Year		2,106,957	547,255
Projected Fund Balance, End of Year		\$547,255	\$352,255

In 2008, \$1.3 million of the fund balance was used towards the Fillmore Street/Grand Haven building project. The remaining fund balance use and the 2009 fund balance use budgeted reflects estimates for position vacancies and insurance opt outs.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2009

Special Revenue	Prior Year	Current Year	Adopted
<u>Mental Health (2220)</u>	Actual	Estimated	Budget
	<u>9/30/2007</u>	<u>9/30/2008</u>	<u>2009</u>
Revenues:			
Intergovernmental Revenue	\$29,886,034	\$30,334,728	\$30,166,910
Charges for Services	444,217	448,847	446,813
Fines and Forfeits			
Interest on Investments	58,887	92,000	80,000
Rental	143,960	160,948	190,000
Licenses and Permits			
Other Revenue	<u>303,651</u>	<u>326,822</u>	<u>214,207</u>
Total Revenues	30,836,749	31,363,345	31,097,930
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	31,302,131	31,946,976	31,661,038
Culture & Recreation			
Other			
Total Expenditures	<u>31,302,131</u>	<u>31,946,976</u>	<u>31,661,038</u>
Revenue Over (Under) Expenditures	(465,382)	(583,631)	(563,108)
Operating Transfers In (Out)	<u>476,500</u>	<u>583,631</u>	<u>563,108</u>
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>\$11,118</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>389,158</u>	<u>389,158</u>
Projected Fund Balance, End of Year		<u>\$389,158</u>	<u>\$389,158</u>

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2009

Special Revenue	Prior Year	Current Year	Adopted
<u>Solid Waste Clean - Up (2271)</u>	Actual	Estimated	Budget
Revenues:	12/31/2007	12/31/2008	2009
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	\$443,448	\$289,526	\$140,585
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	443,448	289,526	140,585
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works	309,356	2,184,257	298,000
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	309,356	2,184,257	298,000
Revenue Over (Under) Expenditures	134,092	(1,894,731)	(157,415)
Operating Transfers In (Out)		(2,500,000)	
Revenue & Other Sources Over (Under) Expenditures & Other Uses	\$134,092		
Budgeted Net Revenues (Expenditures)			(157,415)
Current Estimated Revenues Over (Under) Expenditures		(4,394,731)	
Fund Balance, Beginning of Year		7,999,142	3,604,411
Projected Fund Balance, End of Year		\$3,604,411	\$3,446,996

The 2008 budget reflects the completion of upgrades to the water and purge system at the landfill. These upgrades were started during 2006. In addition, the 2008 operating transfers out reflects the amount contributed towards the Fillmore Street/Grand Haven construction project.

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2009

Special Revenue	Prior Year	Current Year	Adopted
<u>Landfill Tipping Fees (2272)</u>	Actual	Estimated	Budget
	12/31/2007	12/31/2008	2009
Revenues:			
Intergovernmental Revenue			
Charges for Services	\$390,402	\$375,000	\$390,000
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	21,189	20,630	27,130
Total Revenues	411,591	395,630	417,130
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works	516,243	483,459	452,652
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	516,243	483,459	452,652
Revenue Over (Under) Expenditures	(104,652)	(87,829)	(35,522)
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	(\$104,652)		
Budgeted Net Revenues (Expenditures)			(35,522)
Current Estimated Revenues Over (Under) Expenditures		(87,829)	
Fund Balance, Beginning of Year		1,052,834	965,005
Projected Fund Balance, End of Year		\$965,005	\$929,483

Revenues vary depending on the actions of Waste Management. The County is reviewing the long-term outlook to determine if program adjustments are needed.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2009

Special Revenue	Prior Year	Current Year	Adopted
Transportation System (2320)	Actual	Estimated	Budget
	9/30/2007	9/30/2008	2009
Revenues:			
Intergovernmental Revenue	\$157,569	\$157,569	\$157,569
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	157,569	157,569	157,569
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works	157,569	157,569	157,569
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	157,569	157,569	157,569
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under) Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		25,787	25,787
Projected Fund Balance, End of Year		\$25,787	\$25,787

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2009

Special Revenue	Prior Year	Current Year	Adopted
<u>Planning Commission (2420)</u>	Actual	Estimated	Budget
	<u>12/31/2007</u>	<u>12/31/2008</u>	<u>2009</u>
Revenues:			
Intergovernmental Revenue	\$3,703	\$7,100	\$8,500
Charges for Services			
Interest on Investments			
Rental			
Other Revenue	30	30	30
Total Revenues	<u>3,733</u>	<u>7,130</u>	<u>8,530</u>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Community and Economic Development	27,261	53,927	95,712
Culture & Recreation			
Other			
Total Expenditures	<u>27,261</u>	<u>53,927</u>	<u>95,712</u>
Revenue Over (Under) Expenditures	(23,528)	(46,797)	(87,182)
Operating Transfers In (Out)	<u>48,995</u>	<u>55,237</u>	<u>53,182</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>\$25,467</u>		
Budgeted Net Revenues (Expenditures)			(34,000)
Current Estimated Revenues Over (Under) Expenditures		8,440	
Fund Balance, Beginning of Year		<u>190,224</u>	<u>198,664</u>
Projected Fund Balance, End of Year		<u>\$198,664</u>	<u>\$164,664</u>

The 2009 fund balance use reflects the completion of the urban growth study.

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2009

Special Revenue	Prior Year	Current Year	Adopted
<u>Infrastructure (2444)</u>	Actual	Estimated	Budget
Revenues:	<u>12/31/2007</u>	<u>12/31/2008</u>	<u>2009</u>
Intergovernmental Revenue			
Charges for Services	\$29,836	\$28,539	\$27,241
Fines and Forfeits			
Interest on Investments	100,750	88,638	70,803
Rental			
Other Revenue			
Total Revenues	<u>130,586</u>	<u>117,177</u>	<u>98,044</u>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Capital Projects			
Total Expenditures			
Revenue Over (Under) Expenditures	130,586	117,177	98,044
Operating Transfers In (Out)		<u>(127,145)</u>	<u>(125,000)</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>\$130,586</u>		
Budgeted Net Revenues (Expenditures)			(26,956)
Current Estimated Revenues Over (Under) Expenditures		(9,968)	
Fund Balance, Beginning of Year		<u>2,600,787</u>	<u>2,590,819</u>
Projected Fund Balance, End of Year		<u>\$2,590,819</u>	<u>\$2,563,863</u>

The purpose of this fund is to loan money to municipalities within Ottawa County for infrastructure projects. These loans are recorded as assets. 2008 and 2009 expenditures reflect the fund's share of anticipated debt service payments on the Fillmore Street/Grand Haven project.

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2009

Special Revenue	Prior Year	Current Year	Adopted
<u>Public Improvement (2450)</u>	Actual	Estimated	Budget
	12/31/2007	12/31/2008	2009
Revenues:			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	\$346,122	\$236,660	\$63,755
Rental	879,031	807,000	659,500
Licenses and Permits			
Other Revenue			
Total Revenues	1,225,153	1,043,660	723,255
Expenditures:			
Judicial			
General Government	131,151	125,000	375,000
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Capital Projects			
Total Expenditures	131,151	125,000	375,000
Revenue Over (Under) Expenditures	1,094,002	918,660	348,255
Operating Transfers In (Out)	173,669	(4,957,720)	(602,875)
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	\$1,267,671		
Budgeted Net Revenues (Expenditures)			(254,620)
Current Estimated Revenues Over (Under) Expenditures		(4,039,060)	
Fund Balance, Beginning of Year		7,008,669	2,969,609
Projected Fund Balance, End of Year		\$2,969,609	\$2,714,989

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, 2009

Special Revenue	Prior Year	Current Year	Adopted
Homestead Property Tax (2550)	Actual	Estimated	Budget
	12/31/2007	12/31/2008	2009
Revenues:			
Taxes	\$12,271	\$10,000	\$10,000
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	2,080	4,900	3,600
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	14,351	14,900	13,600
Expenditures:			
Judicial			
General Government	530	575	545
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Capital Projects			
Total Expenditures	530	575	545
Revenue Over (Under) Expenditures	13,821	14,325	13,055
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	\$13,821		
Budgeted Net Revenues (Expenditures)			13,055
Current Estimated Revenues Over (Under) Expenditures		14,325	
Fund Balance, Beginning of Year		122,307	136,632
Projected Fund Balance, End of Year		\$136,632	\$149,687

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2009

Special Revenue	Prior Year	Current Year	Adopted
Register of Deeds	Actual	Estimated	Budget
<u>Automation Fund (2560)</u>	<u>12/31/2007</u>	<u>12/31/2008</u>	<u>2009</u>
Revenues:			
Intergovernmental Revenue			
Charges for Services	\$254,395	\$252,000	\$252,000
Fines and Forfeits			
Interest on Investments	17,431	17,395	2,674
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>\$271,826</u>	<u>269,395</u>	<u>254,674</u>
Expenditures:			
Judicial			
General Government	136,299	176,060	561,343
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>\$136,299</u>	<u>176,060</u>	<u>561,343</u>
Revenue Over (Under) Expenditures	135,527	93,335	(306,669)
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>\$135,527</u>		
Budgeted Net Revenues (Expenditures)			(306,669)
Current Estimated Revenues Over (Under) Expenditures		93,335	
Fund Balance, Beginning of Year		<u>373,565</u>	<u>466,900</u>
Projected Fund Balance, End of Year		<u>\$466,900</u>	<u>\$160,231</u>

The fund balance use is budgeted in 2009 to cover the cost of new software.

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2009

	Prior Year Actual 12/31/2007	Current Year Estimated 12/31/2008	Adopted Budget 2009
Special Revenue			
<u>Stabilization (2570)</u>	<u>12/31/2007</u>	<u>12/31/2008</u>	<u>2009</u>
Revenues:			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u> </u>	<u> </u>	<u> </u>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u> </u>	<u> </u>	<u> </u>
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)	<u>\$359,719</u>		
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>\$359,719</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>8,232,069</u>	<u>8,232,069</u>
Projected Fund Balance, End of Year		<u>\$8,232,069</u>	<u>\$8,232,069</u>

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2009

Special Revenue	Prior Year	Current Year	Adopted
<u>Prosecuting Attorney Grants (2601)</u>	Actual	Estimated	Budget
	<u>9/30/2007</u>	<u>9/30/2008</u>	<u>2009</u>
Revenues:			
Intergovernmental Revenue	\$140,400	\$140,400	\$140,400
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	360	360	360
	<u>140,760</u>	<u>140,760</u>	<u>140,760</u>
Total Revenues	140,760	140,760	140,760
Expenditures:			
Judicial			
General Government	178,221	206,804	211,213
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
	<u>178,221</u>	<u>206,804</u>	<u>211,213</u>
Total Expenditures	178,221	206,804	211,213
Revenue Over (Under) Expenditures	(37,461)	(66,044)	(70,453)
Operating Transfers In (Out)	37,461	66,044	70,453
	<u>37,461</u>	<u>66,044</u>	<u>70,453</u>
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses			
	<u><u> </u></u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		25,092	25,092
		<u>25,092</u>	<u>25,092</u>
Projected Fund Balance, End of Year		<u><u>\$25,092</u></u>	<u><u>\$25,092</u></u>

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2009

Special Revenue	Prior Year	Current Year	Adopted
<u>Sheriff Grant Programs (2609)</u>	Actual	Estimated	Budget
	<u>9/30/2007</u>	<u>9/30/2008</u>	<u>2009</u>
Revenues:			
Intergovernmental Revenue	\$859,318	\$285,347	\$117,014
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>859,318</u>	<u>285,347</u>	<u>117,014</u>
Expenditures:			
Judicial			
General Government			
Public Safety	859,466	304,159	157,931
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>859,466</u>	<u>304,159</u>	<u>157,931</u>
Revenue Over (Under) Expenditures	(148)	(18,812)	(40,917)
Operating Transfers In (Out)	<u>2,752</u>	<u>16,208</u>	<u>40,917</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>\$2,604</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures		(2,604)	
Fund Balance, Beginning of Year		<u>2,604</u>	
Projected Fund Balance, End of Year		<u>None</u>	<u>None</u>

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2009

Special Revenue	Prior Year	Current Year	Adopted
<u>Sheriff Contracts (2610)</u>	Actual	Estimated	Budget
	9/30/2007	9/30/2008	2009
Revenues:			
Intergovernmental Revenue	\$2,294,781	\$4,236,529	\$4,307,219
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue		1,620	
Total Revenues	2,294,781	4,238,149	4,307,219
Expenditures:			
Judicial			
General Government			
Public Safety	2,510,138	4,492,337	4,550,425
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	2,510,138	4,492,337	4,550,425
Revenue Over (Under) Expenditures	(215,357)	(254,188)	(243,206)
Operating Transfers In (Out)	215,357	254,188	243,206
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(215,357)	(254,188)	(243,206)
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		500	500
Projected Fund Balance, End of Year		\$500	\$500

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2009

Special Revenue	Prior Year	Current Year	Adopted
<u>EMT Georgetown (2650)</u>	Actual	Estimated	Budget
	<u>12/31/2007</u>	<u>12/31/2008</u>	<u>2009</u>
Revenues:			
Intergovernmental Revenue	\$531,108		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>531,108</u>		
Expenditures:			
Judicial			
General Government			
Public Safety	531,108		
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>531,108</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>

Activity in this fund has been combined with the Sheriff Contracts Fund (2610).

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2009

Special Revenue	Prior Year	Current Year	Adopted
<u>Sheriff Road Patrol (2661)</u>	Actual	Estimated	Budget
	<u>9/30/2007</u>	<u>9/30/2008</u>	<u>2009</u>
Revenues:			
Intergovernmental Revenue	\$263,166	\$234,561	\$232,654
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>263,166</u>	<u>234,561</u>	<u>232,654</u>
Expenditures:			
Judicial			
General Government			
Public Safety	294,454	338,409	332,645
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>294,454</u>	<u>338,409</u>	<u>332,645</u>
Revenue Over (Under) Expenditures	(31,288)	(103,848)	(99,991)
Operating Transfers In (Out)	<u>31,288</u>	<u>103,848</u>	<u>99,991</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u> </u>	<u> </u>
Projected Fund Balance, End of Year		<u>None</u>	<u>None</u>

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2009

Special Revenue	Prior Year	Current Year	Adopted
<u>Law Library (2690)</u>	Actual	Estimated	Budget
	<u>12/31/2007</u>	<u>12/31/2008</u>	<u>2009</u>
Revenues:			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits	\$6,500	\$6,500	\$6,500
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>
Expenditures:			
Judicial	31,902	35,000	33,000
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>31,902</u>	<u>35,000</u>	<u>33,000</u>
Revenue Over (Under) Expenditures	(25,402)	(28,500)	(26,500)
Operating Transfers In (Out)	<u>31,000</u>	<u>28,500</u>	<u>26,500</u>
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u><u>\$5,598</u></u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>57,179</u>	<u>57,179</u>
Projected Fund Balance, End of Year		<u>\$57,179</u>	<u>\$57,179</u>

County of Ottawa
Budget Summary
Budget Year Ending June 30, 2009

Special Revenue	Prior Year	Current Year	Adopted
Workforce Investment Act -	Actual	Estimated	Budget
<u>Administration (2740)</u>	<u>6/30/2007</u>	<u>6/30/2008</u>	<u>2009</u>
Revenues:			
Intergovernmental Revenue	\$194,079	\$236,625	\$207,611
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>194,079</u>	<u>236,625</u>	<u>207,611</u>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	194,079	236,625	207,611
Culture & Recreation			
Other			
Total Expenditures	<u>194,079</u>	<u>236,625</u>	<u>207,611</u>
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>948</u>	<u>948</u>
Projected Fund Balance, End of Year		<u><u>\$948</u></u>	<u><u>\$948</u></u>

County of Ottawa

Budget Summary

Budget Year Ending June 30, 2009

Special Revenue	Prior Year	Current Year	Adopted
Workforce Investment Act -	Actual	Estimated	Budget
<u>Youth (2741)</u>	<u>6/30/2007</u>	<u>6/30/2008</u>	<u>2009</u>
Revenues:			
Intergovernmental Revenue	\$677,241	\$735,187	\$906,457
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	677,241	735,187	906,457
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	677,241	735,187	906,457
Culture & Recreation			
Other			
Total Expenditures	677,241	735,187	906,457
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 June 30, 2009

Special Revenue	Prior Year	Current Year	Adopted
Workforce Investment Act - Adult (2742)	Actual	Estimated	Budget
<u>Adult (2742)</u>	<u>6/30/2007</u>	<u>6/30/2008</u>	<u>2009</u>
Revenues:			
Intergovernmental Revenue	\$488,996	\$571,346	\$587,927
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	488,996	571,346	587,927
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	488,996	571,346	587,927
Culture & Recreation			
Other			
Total Expenditures	488,996	571,346	587,927
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		511	511
Projected Fund Balance, End of Year		\$511	\$511

County of Ottawa

Budget Summary

Budget Year Ending June 30, 2009

Special Revenue	Prior Year	Current Year	Adopted
Workforce Investment Act - 6/30 Grant Programs (2743)	Actual 6/30/2007	Estimated 6/30/2008	Budget 2009
Revenues:			
Intergovernmental Revenue	\$1,514,355	\$2,161,951	\$2,095,571
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue		3,013	
Total Revenues	1,514,355	2,164,964	2,095,571
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	1,510,864	2,164,964	2,095,571
Culture & Recreation			
Other			
Total Expenditures	1,510,864	2,164,964	2,095,571
Revenue Over (Under) Expenditures	3,491		
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under) Expenditures & Other Uses	\$3,491		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		125,956	125,956
Projected Fund Balance, End of Year		\$125,956	\$125,956

County of Ottawa
Budget Summary

Budget Year Ending December 31, 2009

Special Revenue	Prior Year	Current Year	Adopted
Workforce Investment Act -	Actual	Estimated	Budget
<u>12/31 Grant Programs (2744)</u>	<u>12/31/2007</u>	<u>12/31/2008</u>	<u>2009</u>
Revenues:			
Intergovernmental Revenue	\$259,484	\$538,677	\$277,670
Charges for Services	13,953		
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	56,303		
	<hr/>	<hr/>	<hr/>
Total Revenues	329,740	538,677	277,670
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	325,803	538,677	277,670
Culture & Recreation			
Other			
	<hr/>	<hr/>	<hr/>
Total Expenditures	325,803	538,677	277,670
	<hr/>	<hr/>	<hr/>
Revenue Over (Under) Expenditures	3,937		
Operating Transfers In (Out)	(35,397)		
	<hr/>	<hr/>	<hr/>
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	(\$31,460)		
	<hr/> <hr/>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		14,040	14,040
		<hr/>	<hr/>
Projected Fund Balance, End of Year		\$14,040	\$14,040
		<hr/> <hr/>	<hr/> <hr/>

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2009

Special Revenue	Prior Year	Current Year	Adopted
Workforce Investment Act -	Actual	Estimated	Budget
<u>9/30 Grant Programs (2748)</u>	<u>9/30/2007</u>	<u>9/30/2008</u>	<u>2009</u>
Revenues:			
Intergovernmental Revenue	\$1,317,551	\$1,275,613	\$814,112
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>1,317,551</u>	<u>1,275,613</u>	<u>814,112</u>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	1,340,356	1,275,613	814,112
Culture & Recreation			
Other			
Total Expenditures	<u>1,340,356</u>	<u>1,275,613</u>	<u>814,112</u>
Revenue Over (Under) Expenditures	(22,805)		
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>(\$22,805)</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>4,846</u>	<u>4,846</u>
Projected Fund Balance, End of Year		<u>\$4,846</u>	<u>\$4,846</u>

County of Ottawa

Budget Summary

Budget Year Ending March 31, 2009

Special Revenue	Prior Year	Current Year	Adopted
Workforce Investment Act -	Actual	Estimated	Budget
<u>3/31 Grant Programs (2749)</u>	<u>3/31/2007</u>	<u>3/31/2008</u>	<u>2009</u>
Revenues:			
Intergovernmental Revenue	\$24,152	\$16,780	\$17,500
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	24,152	16,780	17,500
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	24,152	16,780	17,500
Culture & Recreation			
Other			
Total Expenditures	24,152	16,780	17,500
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		None	None

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2009

Special Revenue	Prior Year	Current Year	Adopted
Grant Programs - Pass Thru (2750)	Actual	Estimated	Budget
	9/30/2007	9/30/2008	2009
Revenues:			
Intergovernmental Revenue	\$105,118	\$462,403	\$64,553
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	105,118	462,403	64,553
Expenditures:			
Judicial	58,200		
General Government			
Public Safety	70,053	493,612	96,836
Public Works			
Health & Welfare			
Culture & Recreation			
Community & Economic Development			
Other			
Total Expenditures	128,253	493,612	96,836
Revenue Over (Under) Expenditures	(23,135)	(31,209)	(32,283)
Operating Transfers In (Out)	23,135	31,209	32,283
Revenue & Other Sources Over (Under) Expenditures & Other Uses	-----		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		-----	-----
Projected Fund Balance, End of Year		None	None

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2009

Special Revenue	Prior Year	Current Year	Adopted
<u>Emergency Feeding (2800)</u>	Actual	Estimated	Budget
	<u>9/30/2007</u>	<u>9/30/2008</u>	<u>2009</u>
Revenues:			
Intergovernmental Revenue	\$172,327	\$173,697	\$173,000
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>172,327</u>	<u>173,697</u>	<u>173,000</u>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	165,131	173,697	173,000
Culture & Recreation			
Other			
Total Expenditures	<u>165,131</u>	<u>173,697</u>	<u>173,000</u>
Revenue Over (Under) Expenditures	7,196		
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>\$7,196</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>24,858</u>	<u>24,858</u>
Projected Fund Balance, End of Year		<u>\$24,858</u>	<u>\$24,858</u>

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2009

Special Revenue	Prior Year	Current Year	Adopted
Federal Emergency	Actual	Estimated	Budget
<u>Management Agency (2810)</u>	<u>9/30/2007</u>	<u>9/30/2008</u>	<u>2009</u>
Revenues:			
Intergovernmental Revenue	\$20,000	\$20,000	
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	20,000	20,000	
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	20,000	20,000	
Culture & Recreation			
Other			
Total Expenditures	20,000	20,000	
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under) Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		None	None

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2009

Special Revenue	Prior Year	Current Year	Adopted
Community	Actual	Estimated	Budget
<u>Corrections Program (2850)</u>	<u>9/30/2007</u>	<u>9/30/2008</u>	<u>2009</u>
Revenues:			
Intergovernmental Revenue	\$305,120	\$220,000	\$220,000
Charges for Services	182,418	188,235	207,350
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	10,943	8,423	8,640
Total Revenues	<u>498,481</u>	<u>416,658</u>	<u>435,990</u>
Expenditures:			
Judicial	987,775	1,006,808	1,057,431
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>987,775</u>	<u>1,006,808</u>	<u>1,057,431</u>
Revenue Over (Under) Expenditures	(489,294)	(590,150)	(621,441)
Operating Transfers In (Out)	<u>432,089</u>	<u>522,785</u>	<u>621,441</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>(\$57,205)</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures		(67,365)	
Fund Balance, Beginning of Year		<u>237,861</u>	<u>170,496</u>
Projected Fund Balance, End of Year		<u>\$170,496</u>	<u>\$170,496</u>

Collections of program fees have fallen. However, plans are underway to improve collection.

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2009

Special Revenue	Prior Year	Current Year	Adopted
Revenue Sharing	Actual	Estimated	Budget
<u>Reserve Fund (2855)</u>	<u>12/31/2007</u>	<u>12/31/2008</u>	<u>2009</u>
Revenues:			
Taxes			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	640,041	\$433,788	\$129,181
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>640,041</u>	<u>433,788</u>	<u>129,181</u>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures			
Revenue Over (Under) Expenditures	640,041	433,788	129,181
Operating Transfers In (Out)	<u>(4,396,399)</u>	<u>(4,497,516)</u>	<u>(4,632,000)</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>(\$3,756,358)</u>		
Budgeted Net Revenues (Expenditures)			(4,502,819)
Current Estimated Revenues Over (Under) Expenditures		(4,063,728)	
Fund Balance, Beginning of Year		<u>13,664,219</u>	<u>9,600,491</u>
Projected Fund Balance, End of Year		<u>\$9,600,491</u>	<u>\$5,097,672</u>

2006 was the final year the fund recorded tax revenue. After 2006, the activity will consist of operating transfers to the General Fund. Please see the discussion on State Revenue Sharing in the transmittal letter.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2009

Special Revenue	Prior Year	Current Year	Adopted
<u>Community Action Agency (2870)</u>	Actual	Estimated	Budget
	9/30/2007	9/30/2008	2009
Revenues:			
Intergovernmental Revenue	\$493,263	\$688,139	\$512,888
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	24,757	40,531	30,000
Total Revenues	518,020	728,670	542,888
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	550,845	767,920	542,888
Culture & Recreation			
Other			
Total Expenditures	550,845	767,920	542,888
Revenue Over (Under) Expenditures	(32,825)	(39,250)	
Operating Transfers In (Out)	64,397	29,000	
Revenue & Other Sources Over (Under) Expenditures & Other Uses	\$31,572		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures		(10,250)	
Fund Balance, Beginning of Year		124,296	114,046
Projected Fund Balance, End of Year		\$114,046	\$114,046

County of Ottawa

Budget Summary

Budget Year Ending March 31, 2009

Special Revenue	Prior Year	Current Year	Adopted
<u>Weatherization (2890)</u>	Actual	Estimated	Budget
	<u>3/31/2007</u>	<u>3/31/2008</u>	<u>2009</u>
Revenues:			
Intergovernmental Revenue	\$254,073	\$206,549	\$263,551
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>254,073</u>	<u>206,549</u>	<u>263,551</u>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	254,073	206,549	263,551
Culture & Recreation			
Other			
Total Expenditures	<u>254,073</u>	<u>206,549</u>	<u>263,551</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>168</u>	<u>168</u>
Projected Fund Balance, End of Year		<u><u>\$168</u></u>	<u><u>\$168</u></u>

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2009

Special Revenue	Prior Year	Current Year	Adopted
Department of Human	Actual	Estimated	Budget
<u>Services (2900)</u>	<u>12/31/2007</u>	<u>12/31/2008</u>	<u>2009</u>
Revenues:			
Intergovernmental Revenue	\$215,761	\$240,000	\$220,000
Charges for Services	33,153	36,000	
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	832	3,000	2,700
Total Revenues	249,746	279,000	222,700
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	899,843	479,601	440,312
Culture & Recreation			
Other			
Total Expenditures	899,843	479,601	440,312
Revenue Over (Under) Expenditures	(650,097)	(200,601)	(217,612)
Operating Transfers In (Out)	729,070	(221,138)	217,612
Revenue & Other Sources Over (Under) Expenditures & Other Uses	\$78,973		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures		(421,739)	
Fund Balance, Beginning of Year		745,261	323,522
Projected Fund Balance, End of Year		\$323,522	\$323,522

The Board of Commissioners approved the transfer of \$500,000 from this fund for the Fillmore Street Expansion/ Grand Haven building project in 2008.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2009

Special Revenue	Prior Year Actual	Current Year Estimated	Adopted Budget
<u>Child Care-Circuit Court (2920)</u>	<u>9/30/2007</u>	<u>9/30/2008</u>	<u>2009</u>
Revenues:			
Intergovernmental Revenue	\$3,804,722	\$3,784,479	\$3,855,961
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	<u>594,836</u>	<u>632,377</u>	<u>638,900</u>
Total Revenues	4,399,558	4,416,856	4,494,861
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	8,428,880	8,481,549	8,540,663
Culture & Recreation			
Other			
Total Expenditures	<u>8,428,880</u>	<u>8,481,549</u>	<u>8,540,663</u>
Revenue Over (Under) Expenditures	(4,029,322)	(4,064,693)	(4,045,802)
Operating Transfers In (Out)	<u>4,081,921</u>	<u>3,658,115</u>	<u>4,045,802</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>\$52,599</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures		(406,578)	
Fund Balance, Beginning of Year		<u>1,620,812</u>	<u>1,214,234</u>
Projected Fund Balance, End of Year		<u>\$1,214,234</u>	<u>\$1,214,234</u>

The 2008 fund balance use reflects the \$500,000 transfer towards the Fillmore Street Expansion/Grand Haven building project.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2009

Special Revenue	Prior Year	Current Year	Adopted
	Actual	Estimated	Budget
<u>Child Care-Social Services (2921)</u>	<u>9/30/2007</u>	<u>9/30/2008</u>	<u>2009</u>
Revenues:			
Intergovernmental Revenue	\$22,397	\$10,907	\$2,500
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	22,397	10,907	2,500
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	44,062	21,814	5,000
Culture & Recreation			
Other			
Total Expenditures	44,062	21,814	5,000
Revenue Over (Under) Expenditures	(21,665)	(10,907)	(2,500)
Operating Transfers In (Out)	21,125	10,907	2,500
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	(\$540)		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		73,786	73,786
Projected Fund Balance, End of Year		\$73,786	\$73,786

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2009

Special Revenue	Prior Year	Current Year	Adopted
Soldiers & Sailors	Actual	Estimated	Budget
<u>Relief (2930)</u>	<u>12/31/2007</u>	<u>12/31/2008</u>	<u>2009</u>
Revenues:			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues			
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	\$30,485	\$42,140	\$42,140
Culture & Recreation			
Other			
Total Expenditures	30,485	42,140	42,140
Revenue Over (Under) Expenditures	(30,485)	(42,140)	(42,140)
Operating Transfers In (Out)	30,485	42,140	42,140
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, 2009

Special Revenue	Prior Year	Current Year	Adopted
<u>Veteran's Trust (2940)</u>	Actual	Estimated	Budget
	<u>12/31/2007</u>	<u>12/31/2008</u>	<u>2009</u>
Revenues:			
Intergovernmental Revenue	\$28,376	\$28,000	\$14,404
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
	<u> </u>	<u> </u>	<u> </u>
Total Revenues	28,376	28,000	14,404
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	28,611	28,000	14,404
Culture & Recreation			
Other			
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	28,611	28,000	14,404
Revenue Over (Under) Expenditures	(235)		
Operating Transfers In (Out)			
	<u> </u>	<u> </u>	<u> </u>
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u> </u>		
	<u> </u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u> 426</u>	<u> 426</u>
Projected Fund Balance, End of Year		<u>\$426</u>	<u>\$426</u>

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2009

	Prior Year	Current Year	Adopted
	Actual	Estimated	Budget
Special Revenue	12/31/2007	12/31/2008	2009
<u>Compensated Absences (2980)</u>			
Revenues:			
Taxes			
Intergovernmental Revenue			
Charges for Services	\$38,818	\$149,000	\$117,000
Fines and Forfeits			
Interest on Investments	220,595	152,000	97,000
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	259,413	301,000	214,000
Expenditures:			
Legislative			
Judicial			
General Government	198,011	100,101	38,038
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	198,011	100,101	38,038
Revenue Over (Under) Expenditures	61,402	200,899	175,962
Operating Transfers In (Out)			(500,000)
Revenue & Other Sources Over (Under) Expenditures & Other Uses	\$61,402		
Budgeted Net Revenues (Expenditures)			(324,038)
Current Estimated Revenues Over (Under) Expenditures		200,899	
Fund Balance, Beginning of Year		4,015,778	4,216,677
Projected Fund Balance, End of Year		\$4,216,677	\$3,892,639

Fund Balance use depends on the number of employees that retire and have a sick bank balance. The decrease in 2009 reflects the \$500,000 one time transfer to the General Fund.

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2009

Debt Service	Prior Year	Current Year	Adopted
Ottawa County Building	Actual	Estimated	Budget
<u>Authority (5690-5695)</u>	<u>12/31/2007</u>	<u>12/31/2008</u>	<u>2009</u>
Revenues:			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	\$95	\$5,300	
Rental	2,769,438	2,775,923	\$2,781,272
Licenses and Permits			
Other Revenue			
Total Revenues	2,769,533	2,781,223	2,781,272
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Debt Service	2,769,438	3,539,636	3,544,147
Total Expenditures	2,769,438	3,539,636	3,544,147
Revenue Over (Under) Expenditures	95	(758,413)	(762,875)
Operating Transfers In (Out)	325	763,713	762,875
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	\$420		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures		5,300	
Fund Balance, Beginning of Year		10,801	16,101
Projected Fund Balance, End of Year		\$16,101	\$16,101

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2009

Capital Projects	Prior Year	Current Year	Adopted
Ottawa County Building	Actual	Estimated	Budget
<u>Authority (5690-5695)</u>	<u>12/31/2007</u>	<u>12/31/2008</u>	<u>2009</u>
Revenues:			
Intergovernmental Revenue			
Interest on Investments	\$81,615	\$60,000	
Rental			
Other Revenue			
Total Revenues	<u>81,615</u>	<u>60,000</u>	
Expenditures:			
Capital Projects	<u>5,473,205</u>	<u>16,841,971</u>	<u>\$6,000,000</u>
Total Expenditures	<u>5,473,205</u>	<u>16,841,971</u>	<u>6,000,000</u>
Revenue Over (Under) Expenditures	(5,391,590)	(16,781,971)	(6,000,000)
Proceeds from Bond Issuance	10,000,000		
Premium on Bonds Issued	78,851		
Operating Transfers In (Out)	<u>(173,994)</u>	<u>13,669,007</u>	<u>6,000,000</u>
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>4,513,267</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures		(3,112,964)	
Fund Balance, Beginning of Year		<u>4,766,982</u>	<u>1,654,018</u>
Projected Fund Balance, End of Year		<u><u>\$1,654,018</u></u>	<u><u>\$1,654,018</u></u>

The fund accounts for the the Fillmore Street expansion/Grand Haven construction project.

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2009

Permanent Fund	Prior Year	Current Year	Adopted
<u>Cemetery Trust (1500)</u>	Actual	Estimated	Budget
	<u>12/31/2007</u>	<u>12/31/2008</u>	<u>2009</u>
Revenues:			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	\$266	\$217	\$162
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	266	217	162
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Total Expenditures			
Revenue Over (Under) Expenditures	266	217	162
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	\$266		
Budgeted Net Revenues (Expenditures)			162
Current Estimated Revenues Over (Under) Expenditures		217	
Fund Balance, Beginning of Year		6,036	6,253
Projected Fund Balance, End of Year		\$6,253	\$6,415

COUNTY OF OTTAWA
2009 BUDGET SUMMARY
OTHER FUNDS

FUND NUMBER	FUND NAME	2008 PROJECTED RETAINED EARNINGS	2009 REVENUE/ OPERATING TRANSFERS	2009 EXPENSES/ OPERATING TRANSFERS	2009 PROJECTED RETAINED EARNINGS
5160	Delinquent Tax Revolving Fund	\$24,242,273	\$2,709,913	\$2,804,664	24,147,522
6360	Information Technology	2,242,018	2,856,078	2,665,764	2,432,332
6450	Duplicating	727,773	150,000	137,738	740,035
6550	Telecommunications	2,948,608	836,000	721,057	3,063,551
6641	Equipment Pool	4,648,928	1,339,500	1,278,092	4,710,336
6770	Protected Self-Funded Programs	3,260,419	677,541	547,305	3,390,655
6771	Protected Self-Funded Employee Insurance	2,564,750	12,830,544	13,077,961	2,317,333
6772	Protected Self-Funded Unemployment Insurance	1,070,209	154,611	273,608	951,212
6775	Long Term Disability Insurance	86,903	167,779	175,709	78,973
6780	Ottawa County, Michigan Insurance Authority Fund	11,343,459	2,180,000	1,404,082	12,119,377
6782	Protected Self-Funded Insurance - Mental Health	1,932,913	50,000	243,887	1,739,026
TOTAL OTHER FUNDS		\$55,068,253	\$23,951,966	\$23,329,867	\$55,690,352

COUNTY OF OTTAWA
COMPONENT UNITS BUDGET SUMMARY

FOR THE YEAR ENDED DECEMBER 31, 2009 ¹

	Ottawa County Road Commission (2010)	Ottawa County Central Dispatch Authority (2350)	Ottawa County Drain Commission	Ottawa County Public Utilities System	2009 Total Component Units
Revenues:					
Intergovernmental revenues	\$26,166,000	\$4,594,270			\$30,760,270
Charges for services			\$1,654,397	27,000,000	28,654,397
Interest on investments	100,000	230,000	57,500	800,000	1,187,500
Other	320,000	47,270		100,000	467,270
Total revenues	26,586,000	4,871,540	1,711,897	27,900,000	61,069,437
Expenditures:					
Current operations:					
General government					
Public safety		5,133,967			5,133,967
Public works	26,586,000		1,440,933	36,300,000	64,326,933
Capital Projects					
Debt service:					
Principal			138,367	6,213,000	6,351,367
Interest and fiscal charges			23,267	3,931,770	3,955,037
Total expenditures	26,586,000	5,133,967	1,602,567	46,444,770	79,767,304
Revenues over (under) expenditures		(262,427)	109,330	(18,544,770)	(18,697,867)
Other financing sources (uses):					
General obligation bond proceeds				21,500,000	21,500,000
Public Act 143 Note Proceeds					
Loan Proceeds					
Contributions from Property Owners					
Total other financing sources (uses)				21,500,000	21,500,000
Revenues and other financing sources over (under) expenditures and other financing uses		(262,427)	109,330	2,955,230	2,802,133
Estimated fund balances, beginning of year,	7,636,942	4,446,661	1,605,978	25,043,333	38,732,914
Estimated fund balances, end of year	<u>\$7,636,942</u>	<u>\$4,184,234</u>	<u>\$1,715,308</u>	<u>\$27,998,563</u>	<u>\$41,535,047</u>

¹ The budget for the Ottawa County Road Commission is based on its fiscal year of September 30, 2009.