

S T A T E O F M I C H I G A N

BOARD OF COMMISSIONERS OF THE COUNTY OF ALLEGAN

**BUDGET POLICY-ADOPT 2011 POLICY**


**BE IT RESOLVED**, that the Allegan County Board of Commissioners hereby approves the Budget Policy as attached, to be implemented immediately; and

**BE IT FURTHER RESOLVED**, that the Budget and Finance Department will take the necessary steps to provide the policy and training to all County Departments so that it will be effectively utilized.

Moved by Commissioner VanEck, seconded by Commissioner Black to adopt the resolution as presented. Motion carried by roll call vote: Yes - 6 votes. No - 5 votes. Absent - 0 votes.

N	TERRY BURNS	N	DON BLACK
N	STEVE McNEAL	Y	TOM JESSUP
Y	PAUL VanECK	Y	FRITZ SPREITZER
Y	MARK DeYOUNG	Y	JON CAMPBELL
N	DEAN KAPENGA	Y	LARRY JONES
N	MAX THIELE		

ATTEST, A TRUE COPY

 \_\_\_\_\_, Clerk-Register

APPROVED: January 14, 2010

cc: Admin. - Finance - Human Resources

County of Allegan  
Budget Policy FN1

**Allegan County Policy**

**Title:** 2011 Budget  
**Document Code:** FN1  
**Department:** Finance/Administration  
**Effective Date:** January 1, 2010  
**Approved:** January 14, 2010  
**Type of Action:** Supersedes Other Board Resolutions Dealing With Budget Policy

**Subject Title:** Budget Policy

- 1.0 **Purpose:** The purpose of this Budget Policy is to require that Allegan County adopt balanced budgets, to establish responsibilities and define the procedure for the preparation, adoption and maintenance of the budget, and to require certain information for the budget process. It is thus to provide budgetary procedures and guidelines for Allegan County government in order to secure sound financial health for the governmental unit.
- 2.0 **Organizations Affected:** All departments and activities that fall under the purview of the Allegan County governmental unit.
- 3.0 **References:** Michigan Department of Treasury Uniform Budget Manual
- 4.0 **Definitions:**
  - 4.1 **Administrative officer:** an individual employed or otherwise engaged by Allegan County to supervise a budgetary center (department heads, court administrators, elected officials).
  - 4.2 **Allotment:** a portion of an appropriation which may be expended during a certain period of time.
  - 4.3 **Appropriation:** an authorization granted by a legislative body to incur obligations and to expend public funds for a stated purpose.
  - 4.4 **Building Infrastructure Capital:** buildings, roofs and roads, etc..
  - 4.5 **Budget:** a plan of financial operation for a given period of time, including an estimate of all proposed expenditures from the funds of Allegan County and the proposed means of financing the expenditures. Budget does not include any of the following:
    - 4.5.1 A fund for which Allegan County acts as a trustee or agent;

County of Allegan  
Budget Policy FN1

- 4.5.2 An internal service fund;
  - 4.5.3 An enterprise fund;
  - 4.5.4 A capital project fund;
  - 4.5.5 A debt service fund.
- 4.5 **Budgetary Center:** a general operating department of Allegan County or any other department, institution, court, board, commission, agency, office, program, activity, or function to which money is appropriated by the Allegan County Board of Commissioners.
- 4.6 **Capital Outlay:** a disbursement of money that results in the acquisition of, or addition to, fixed assets.
- 4.7 **Chief administrative officer:** means the county administrator of a county
- 4.8 **Deficit:** an excess of liabilities and reserves of a fund over its assets.
- 4.9 **Disbursement:** a payment in cash.
- 4.10 **Expenditure:** the cost of goods delivered or services rendered, whether paid or unpaid, including expenses, debt retirement not reported as a liability of the fund from which retired, or capital outlay.
- 4.11 **Fund Balance:** Fund balance is created when any of the county funds has money left over at the end of the fiscal year from either under spending the budget or taking in additional revenue.
- 4.12 **General Appropriations Act:** the budget as adopted by the legislative body or as otherwise given legal effect pursuant to a charter provision in effect on the effective date of this section.
- 4.13 **Legislative Body:** means the county board of commissioners of a county.
- 4.14 **Operational Capital:** assets valued over \$5,000, useful life greater than five (5) years.
- 4.15 **PTO Payout:** yearly amount paid out that is in excess of the established maximums.
- 4.16 **Surplus:** Unencumbered balances of appropriations for the prior fiscal year on hand at the close of the fiscal year.
- 5.0 **Policies:**

County of Allegan  
Budget Policy FN1

- 5.1 Debt or other obligations shall not be entered into unless the debt is permitted by law.
- 5.2 Expenditures shall not be made in excess of the amount authorized in the budget.
- 5.3 Funds may not be applied or diverted for purposes inconsistent with the appropriations.

**6.0 Personnel Growth Comparisons:**

- 6.1 The percentage of increase in the general fund budgeted total compensation from FY2010 budgeted vs FY2011 budgeted shall be measured against the percentage of increase in general fund budgeted revenue from FY2010 budgeted vs FY2011 budgeted (excluding fund balance). Formula equals (2011 budgeted revenue minus 2011 beginning fund balance) divided by (2010 budgeted revenue minus 2010 beginning fund balance).
- 6.2 Administration will provide a personnel budget with status quo staffing levels as well as all department requested additions and/or changes as recommended by Administration.
- 6.3 Administration will demonstrate how personnel recommendations compare to the measurement outlined in 6.1 and provide recommendations regarding balancing of the overall budget.

**7.0 Budget Parameters:**

- 7.1 The FY2011 budget shall be presented based on balancing general fund revenues to general fund expenses excluding beginning and ending fund balances
- 7.2 That Zero (\$0) will be budgeted in a specific line item to be applied to the general fund reserves for FY2011.
- 7.3 That following the annual county financial audit, any General Fund budget surplus identified from the preceding fiscal year shall be distributed in the following manner:
  - 7.3.1 The General Fund will be allocated that portion of the surplus that would maintain the General Fund Reserves at a level equal to ten percent (10%) of the current year's General Fund operating budget;

County of Allegan  
Budget Policy FN1

- 7.3.2 If the conditions in the preceding paragraph are met, then an allocation from the remaining annual General Fund budget surplus shall be transferred to the Budget Stabilization Fund to maintain that fund at its statutorily permissible maximum;
- 7.3.3 If the conditions in the two preceding paragraphs are met, then an allocation from the remaining General Fund budget surplus shall be transferred to the Paid Time Off (PTO) to maintain the fund at a level of one hundred percent (100%) of the liability identified in the most recent County financial audit;
- 7.3.4 If the conditions in the three preceding paragraphs are met, then fifty percent (50%) of the balance of the remaining annual budget surplus shall be transferred to the Capital Improvement Fund-Jail Building Project and the remaining fifty percent (50%) allocated to Capital Improvement Fund - Buildings and Infrastructure;
- 7.3.5 Table of Minimum Balances;

<b>Fund Title</b>	<b>Fund #</b>	<b>Types of Uses</b>	<b>Minimum Threshold</b>
General Operating Fund Balance	1010	General County Operations	10% of G. F. expense budget including Fund Balance
Budget Stabilization	2570	Monies may be used to cover a general fund deficit, to prevent a reduction in services, to cover expenses of a natural disaster and more	Maximum allowed by statute
PTO	2580	To fund the year end liability of accrued PTO	Fully fund the PTO accrued liability
Delinquent Tax Revolving	6160	Monies are used for the settlement of delinquent taxes with the local taxing units. The county purchases the delinquents taxes from the local units. Currently this is about 8.3 million each year	150% of current year settlement

- 7.4 That following the annual county financial audit, any General Fund budget deficit identified from the preceding fiscal year shall be distributed in the following manner:

County of Allegan  
Budget Policy FN1

- 7.4.1 A deficit is realized within the General Operating fund when “operating revenues plus transfers in” are less than “operating expenses plus transfers out.” When this situation occurs and the deficit is 5.0% or less than the total General Operating fund Expense Budget no adjustments will be made.
- 7.4.2 If the General Fund fund balance is below the designated 10% level the County Board of Commissioners may choose to budget funds specifically to increase the fund balance as outlined in 7.2.
- 7.4.3 If the deficit is in excess of 5.0% of the total General Operating fund Expense Budget then funds should be transferred from the PTO Liability Fund to restore the General Operating fund to its designated 10% level as outlined in section 7.3.5.
- 7.5 Funds allocated from the General Operating Fund for operational capital purchases will be set at an amount not to exceed two percent (2%) of the 2011 proposed General Fund - Expense Operating Budget (excluding fund balance) and will be transferred to the capital improvement project fund. One hundred percent (100%) of operational capital will be funded from the capital improvement project fund (2450). One hundred percent (100%) of building and infrastructure projects will be funded from the Capital Improvement Fund - Buildings and Infrastructure and shall not exceed .75% of General Fund Expense Operating Budget (excluding Fund Balance);
- 7.6 The General Operating Fund Contingency account will be established at an amount not to exceed two percent (2%) of the total General Operating Fund expense budget excluding budgeted fund balance;
- 7.7 PTO payout expenditures shall be budgeted within each activity. Funding for this budgeted expenditure will be accomplished through an operating transfer from the PTO liability fund to the corresponding fund and activity incurring the PTO expense;
- 7.8 The 2011 mileage reimbursement rate will set at the IRS rate and subject to the appropriate County Policy (511-Travel and Training);
- 7.9 Other items as determined by the Allegan County Board of Commissioners will be included in the development of the 2010 Operating Budget and recorded on the “Allegan County 2011 Budget Decision Summary Form” (FN1-Form H) which will become a permanent part of this budget policy document.

**8.0 Capital:**

County of Allegan  
Budget Policy FN1

- 8.1 In accordance with Section 65 Subsection 1 of MCL 125.3865 (PA 33 of 2008), the Planning Commission is exempted from preparing a capital improvements program. Consistent with the Uniform Budgeting Act, the County's Chief Administrative Officer and Chief Financial Officer are authorized to prepare and recommend a capital improvement program as part of the annual budget, outlining both current and future capital projects. , the legislative body either shall.
- 8.2 The capital improvements program shall show those public structures and improvements, in the general order of their priority that in the commission's judgment will be needed or desirable and can be undertaken within the ensuing 6-year period.
- 8.3 The capital improvements program shall be based upon the requirements of the local unit of government for all types of public structures and improvements.
- 8.4 Capital projects will be budgeted and reviewed separately from a departments operational and/or personnel budget. Capital requests will be submitted according to the current year's budget guidelines. Capital projects are to be budgeted on a project basis, not a specific dollar amount. Any remaining funds available after a project is completed are to remain in the fund where they were originally allocated and will not be available for use unless specifically reallocated by the county board of commissioners. Requests must include the following criteria:
  - Description
  - Useful Life
  - Funding Source
  - Replacement/New/Reconstructed (rebuilt)
  - Plan for Old Unit
  - Location
  - Use
  - Back Up for \$ Request

**9.0 Process:**

The budget development process will consist of seven (7) major steps.

- 9.1 **Submission of Goals & Objectives statement.** This will be prepared by each Department Head for each activity for which they have budgetary responsibility.
- 9.2 **Revenue Projections.** Revenue estimates will be prepared and submitted by line item from each Department Head.
- 9.3 **Personnel Changes.** Personnel change requests (new positions/reclassification requests/other changes) will be prepared by the Department Head and submitted to the Human Resource Director for

County of Allegan  
Budget Policy FN1

review and recommendation.

- 9.4 **Position File Review.** HR/Fin will develop for departmental approval the position file outlining each position to be budgeted and the total compensation attached to each position. These would be status quo positions only.
- 9.5 **Capital Requests.** Projects \$5,000 and over will be considered Capital requests. Any items under \$5,000 should be worked into the operation portion of a department's budget. Capital requests will include a summary description, revenue source, any ongoing expense, and useful life.
- 9.6 **Operational Requests.** Departmental operational requests will consist of a department's operational line items 727.00.00 through 969.99.99.
- 9.7 **Core Service Expense/Revenue Budget.** Based on the identified core services submitted from item 8.1, departments will provide a line item cost breakdown (expenses and revenues) for each core service.

Each department and County agency will be supplied the necessary documents and schedules in order to complete each step of the process.

Finance and Human Resource Departments are always available to provide assistance at all levels of the budget development process.

BUDGET ITEM	2011 BUDGET PROCESS	DATE
Planning - Issues, goals & objectives	QID meetings	2010 January - March
2011 Budget Policy	BOC Approval (Org Meeting)	January 7
Budget Policy/Worksheets	QID Meeting (distribution*)	January 27
	*All 2011 budget documents available on Finance website	
G&O/Core Service	DH return to ADM for review	April 16
	Planning Session	May 6
	BOC Discussion	May 13
	BOC Approval	May 27
Revenue	DH return to ADM for review	May 14
	Planning Session	June 3
	BOC Discussion	June 10
	BOC Approval	June 24
Personnel (New Requests	DH return to ADM for review	May 28

County of Allegan  
Budget Policy FN1

Only)		
Capital	DH return to ADM for review	May 28
	Planning Session	June 17
	BOC Discussion	June 24
	BOC Approval	July 8
Personnel (Status Quo Only)	DH return to ADM for review	July 23
New and Status Quo	Planning Session	Aug. 5
	BOC Discussion	Aug. 12
	BOC Approval	Aug. 26
Operational Expense	DH return to ADM for review	July 2
	Planning Session	August 5
	BOC Discussion	August 12
	BOC Approval	August 26
Budget (TNT)	ADMINISTRATION submits Truth in Taxation (TNT) public hearing notice in publication of general circulation	May 28
	EQUALIZATION submits millage levy (TNT) documentation to Administration	June 4
	Public Hearing appears in paper (minimum of 6 days prior to TNT hearing)	June 3
	BOC adopts TNT resolution setting County millage rates	June 10
Budget	Planning Session (draft)	September 2
	BOC Discussion (proposed)	September 9
	BOC Approval (Move final)	September 23
	ADMINISTRATION submits public hearing notice in publication of general circulation	October 1
	Public Hearing appears in paper (minimum of 6 days prior to hearing)	October 7
	BOC Adopts Final Budget at Annual Meeting (P.A. 156 of 1851 MCL 46.1), Public Hearing, adopt millage, and	October 14

County of Allegan  
Budget Policy FN1

	general appropriations act. Based on the Uniform Budgeting Act, the budget must be passed prior to the ensuing budget year. Michigan treasury manual states 1-2 months prior to the end of the fiscal year as a recommended timeline.	
	ADMINISTRATION & DEPT HEADS - *General Appropriations Act Resolution & Elected Officials Salaries*	October 22
Next Year Budget (2012)	ADMINISTRATION Reviews policy	October 27
	BOC Planning Session	November 4
	BOC Discussion	November 10
	BOC ORGANIZATIONAL MEETING - Approve 2012 budget policy	January 6, 2011

**10.0 Recommended Budget:** The recommended budget for the general fund and special revenue funds must include for each fund:

- 10.1 Actual expenditures for the most recently completed fiscal year;
- 10.2 Projected expenditures for the current fiscal year (to be arrived at by using actual expenditures to date and projecting expenditures to the end of the fiscal year);
- 10.3 An estimate of the expenditures in the next fiscal year;
- 10.4 Actual revenue for the most recently completed fiscal year;
- 10.5 Projected revenue for the current fiscal year (to be arrived at by using actual revenue to date and projecting revenues to the end of the fiscal year);
- 10.6 An estimate of the revenue in the next fiscal year;
- 10.7 Beginning and ending fund balance for each year;
- 10.8 An estimate of the amounts needed for deficiency, contingent, or emergency purposes;

County of Allegan  
Budget Policy FN1

- 10.9 Other data relating to fiscal conditions that the chief administrative officer has used in the budget development.
- 10.10 Other considerations that may be useful in analyzing the future financial needs of Allegan County.
- 10.11 Form or document outlining the various decision points made through the budget (including but not limited to wage adjustments for non-bargaining employees).

**11.0 Budget (General Appropriations Act):**

The legislative body of each local unit must pass a general appropriations act (budget) for the general fund and each special revenue fund.

The general appropriations act (budget) must:

- 11.1 state the total mills to be levied and the purpose for each millage levied (truth in budgeting act);
- 11.2 include amounts appropriated for expenditures to meet liabilities for the ensuing fiscal year in each fund;
- 11.3 include estimated revenues by source in each fund for the ensuing fiscal year;
- 11.4 a line item budget is not required.

The budgeted expenditures, including an accrued deficit, shall not exceed budgeted revenues, including available surplus and the proceeds from bonds or other obligations issued under the fiscal stabilization act, Act 80 of 1981 MCL 141.1001 et al.).

**12.0 Budget Amendments:**

The general appropriations act may permit the chief administrative officer to make transfers within limits between appropriations.

The Chief Administrative Officer is authorized to make budget transfers up to \$25,000.00 as long as no additional appropriation is required from contingency or fund balance.

The Department Heads are required to report budgetary variations in operational line items. These transfers are permitted for operational line items 727.00.00 through 969.99.99 only.

County of Allegan  
Budget Policy FN1

Budget transfers requiring an additional appropriation will require Board approval.

- 12.1 The legislative body must amend the budget as soon as a deviation is apparent.
- 12.2 Amendments to the approved budget (general appropriations act) must not cause estimated total expenditures, including any accrued deficit, to exceed total estimated revenues, including any available surplus.
- 12.3 The chief administrative officer may recommend, and the legislative body will approve, any amendments to the general appropriations act required.

**13.0 Budget Practices:**

- 13.1 Budgeted funds in the following line items are not available for reallocation by the department:
  - 701.00.00 through 726.99.9 - Salaries/Wages/Benefits
  - 748.00.00 - Gas, Oil, Grease & Antifreeze
  - 810.01.00 - Legal-Court Appt/Other Legal (except as outlined in Administrative Order No.1998-5 - Chief Judge Responsibilities; Local Intergovernmental Relations)
  - 920.00.00 - Public Utilities
- 13.2 Expenditures should always be expensed to the appropriate line item regardless of available line item balance.
- 13.3 Each department is responsible for the budget oversight of their budget.
- 13.4 All expenditures are subject to the Allegan County Purchasing Policy.
- 13.5 No payment will be released by the Finance Department if the operational portion of an activity is over budget except as authorized by the County Board of Commissioners.

**14.0 Responsibilities:**

- 14.1 The chief administrative officer of Allegan County shall:
  - 14.1.1 have final responsibility for budget preparation;
  - 14.1.2 present the budget to the legislative body;
  - 14.1.3 have control of expenditures under the budget and the general appropriations act;

County of Allegan  
Budget Policy FN1

- 14.1.4 transmit the recommended budget to the legislative body according to an appropriate time schedule developed by the Allegan County Board of Commissioners;
  - 14.1.5 accompany the recommended budget with a suggested general appropriations act to implement the budget.
- 14.2 **The legislative body:**
- 14.2.1 will have adequate time to review and approve the recommended budget and may request necessary information for consideration of the budget;
  - 14.2.2 will hold a public hearing as required by the open meetings act, 1976 PA 267, MCL 15.261 to 15.275 prior to final approval of the budget;
  - 14.2.3 will pass a general appropriations act, consistent with the uniform chart of accounts prescribed by the Department of Treasury, as formal approval of the budget for the General Fund and each Special Revenue Fund;
  - 14.2.4 shall determine the amount of money to be raised by taxation necessary to defray the expenditures and meet the liabilities of Allegan County for the ensuing fiscal year; shall order that money to be raised by taxation, within statutory and charter limitations; and shall cause the money raised by taxation to be paid into the funds of Allegan County (Section 16[6]).
- 14.3 **The budgetary centers of Allegan County** (Department heads and other administrative officers) will provide necessary information to the chief administrative officer for budget preparation.
- 14.4 **The time schedule** shall allow adequate time for review and adoption by the legislative body before commencement of the budget year.
- 15.0 Appendices:
- 15.1 FN1-Form A (Departmental Concerns and Pressures for 2011 Worksheet).
  - 15.2 FN1-Form B (Department Descriptive Statement Worksheet)
  - 15.3 FN1-Form C (Department Core Services)
  - 15.4 FN 1-Form D (Department Goals & Objectives Worksheet)
  - 15.5 FN1-Form E (Position Request/Change Worksheet)
  - 15.6 FN1-Form F (Capital Requests Worksheet)
  - 15.7 FN1-Form G (Contractual Services Worksheet)
  - 15.8 FN1-Form H (Allegan County 2010 Budget Decision Summary Form Worksheet)

County of Allegan  
Budget Policy FN1

16.0 Created: May 2007

17.0 Updated: February 14, 2008

Updated: January 14, 2010

# Departmental Concerns & Pressures For 2011

Form A

Department Name \_\_\_\_\_

Fund \_\_\_\_\_ Activity \_\_\_\_\_

The information requested below will help the County to anticipate “pressure points” as they relate to departmental budget requests. The questions are intended to elicit comments on any changes in the departmental environment that will affect revenues or expenditures for the upcoming budget year, 2011. Please provide the information requested in summary only. This information will be very useful and will help us greatly in the preparation of the 2011 budget. Use a separate sheet if necessary.

1. At this time, do you foresee any changes in your revenue sources for 2011 due to changes in legislation, economic or market conditions, or any other factor? Please explain any changes and provide an estimate of the revenue increase or decrease which may be expected.
2. Do you foresee any unusual changes in your expenditure needs for 2011? Please explain any changes and provide an estimate of the expenditure increases or decreases which may be expected.
3. If increases or decreases in staffing, or services which the department currently provides, are anticipated or required please outline the changes below.
4. Please indicate any policy changes, initiatives or program shifts you anticipate in the coming year.
5. Please provide any additional comments or concerns which will assist the Board in its consideration of the 2011 budget.

# Department Descriptive Statement & Core Services

2011 Budget Worksheet (Form B)

Fund \_\_\_\_\_ Activity \_\_\_\_\_

If the Descriptive Statement that was used in the 2010 Budget Book does not need to be updated just indicate “No Changes From Previous Year” on this form. Please be sure to fill in the Fund and Activity numbers. Also, if changes are needed please redo the Descriptive Statement below (half page max).

**Descriptive Statement –**

**Core Services:**

Department Core Services (Form C)

<b>Department:</b> <b>Fund</b> <b>Activity:</b>
-------------------------------------------------------

Core Service	Label	Description	Amt
CS1			\$ -
CS2			\$ -
CS3			\$ -
CS4			\$ -
CS5			\$ -
CS6			\$ -
CS7			\$ -
CS8			
CS9			
CS10			
<b>TOTAL</b>			<b>\$ -</b>



2011  
Department  
Goals & Objectives  
Form D

Fund\_\_\_\_\_ Activity\_\_\_\_\_

The Goals & Objectives worksheet should outline the Goals & Objectives that were established during your department's strategic planning sessions. There should be one Goals & Objectives form completed for each activity in your department. Please limit to a half page for each activity.

# Position Request/Change

2011 Budget Worksheet (Form E)

Complete one form for each position action

Fund: \_\_\_\_\_ Department Name: \_\_\_\_\_

Activity: \_\_\_\_\_

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## CHECK ONE BLOCK ONLY

New Position

Reclassification

Inactivate / Delete Position

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## CHECK ONE BLOCK ONLY (TYPE OF EMPLOYEE AFFECTED OR REQUESTED)

Full-Time

Regular Part-Time

Irregular Part-Time

Co-Op

Summer / Seasonal

Intern

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## COST ESTIMATED FOR SUPPORT OF THE POSITION

Supplies \_\_\_\_\_ 0

Capital Outlay to include Computers \_\_\_\_\_

Total \_\_\_\_\_

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Provide a brief narrative describing the need for this request.

## **2011 Budget Request Capital Request Overview Sheet**

When submitting this form please use the e-mail address of: [finance@allegancounty.org](mailto:finance@allegancounty.org). Also, please fill in the **subject line** with the word "*Capital*".

**Forms Are Due By June XX, 2010**

When completing the Capital Request form for the 2011 budget please follow the following guidelines:

- 1) **Project Title** - should be a short statement briefly describing the project. A more complete description should be outlined in the Project Description box. Example of a Project Title would be "Youth Home Generator Upgrade", "Equalization Vehicle", "Jury Room Remodel" or, "Dumont Water Pump Rebuild."
- 2) **Fund & Activity** – please include both the Fund # and the Activity # for each project requested.
- 3) **Project #** - The Project # field should be left blank.
- 4) **Project Details** – in addition to a detailed description of the project this section must also include the *Useful Life, Location*, if it is *New, a Rebuild or if a Replacement* is being done, what is the *Plan For The Items Being Replaced*, and finally are there *Other Departments Affected* by the project.
- 5) **Expense/Revenue Plan** – The Expenses and Revenues planned for the project should be identified as outlined in this section.
- 6) **Operating Impact** – The Operating Impact portion of the Expense/Revenue Plan section is designed to identify any additional costs that will be associated with the project. This section should include maintenance costs, additional personnel time, operating costs, replacement costs of the goods purchased through the year 2014, and possible revenues generated.
- 7) **Back Up** – appropriate back up material should be attached to each project request justifying the dollars being requested. Please be concise.

As always, if you should have any questions regarding the completion and submittal of this form please do not hesitate to contact me. Thank you.





**Form H - Allegan County 2010 Budget Decision Summary Form  
Worksheet**