

**County of Ottawa
Grand Haven, Michigan**

2013 Budget



2013 BUDGET
for
OTTAWA COUNTY
GRAND HAVEN, MICHIGAN
www.miottawa.org

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PREPARED BY:
THE FISCAL SERVICES DEPARTMENT

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October 23, 2012

Board of County Commissioners and Citizens of Ottawa County:

Transmitted herein are the 2013 Operating Budgets for County operations. The combined budget, including component units, totals \$212,943,956 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 2013 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 2013 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 department level.

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

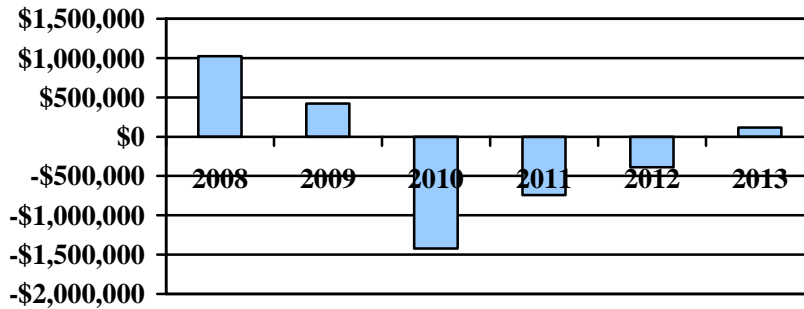
FINANCIAL ISSUES

The 2013 budget process focused on providing quality services and programs amidst continued fiscal challenges. Multiple revenue sources are on a flat or declining trend while certain expenditures such as health insurance and retirement are increasing in excess of inflation. Unfortunately, this trend is not expected to end soon.

Revenues: There are several downward pressures on multiple revenue sources. Municipalities state-wide continue to feel the decline in property values and are developing strategies to address this issue. Other economy driven revenue as well as State revenues are also on the decline.

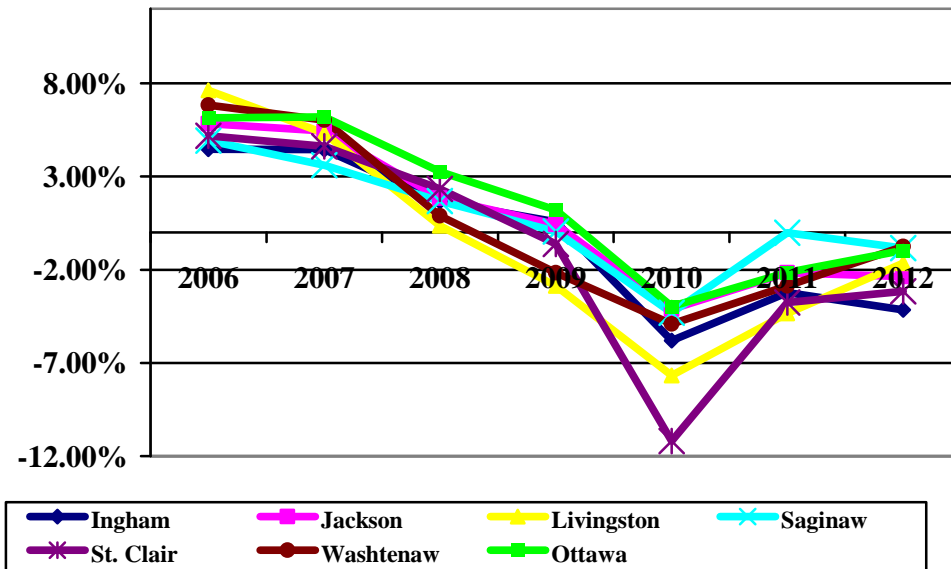
Tax Base: For many years, the County’s finances were robust and able to accommodate both mandated services as well as certain discretionary programs approved by the Board of Commissioners. Strong growth in population and by extension, the tax base, provided the necessary funds to cover programs on a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

Ottawa County Change in Operating Tax Revenue



Specifically, between 2009 (the last year of increasing taxable value) and projected 2013, the County’s operating tax revenue has declined by \$2.44 million. The operating levy tax revenue is falling in part because home values are falling, and 70 percent of the County’s tax base is residential. Other Michigan municipalities have felt the decline in the housing market more acutely than Ottawa County. In fact, the County believes Ottawa County housing has experienced its low and is now retaining value or increasing value slightly. The tax base in Ottawa County has retained its value better than that of comparable Michigan counties. The graph that follows shows the change in taxable value for Ottawa County (in green) and its comparable counties:

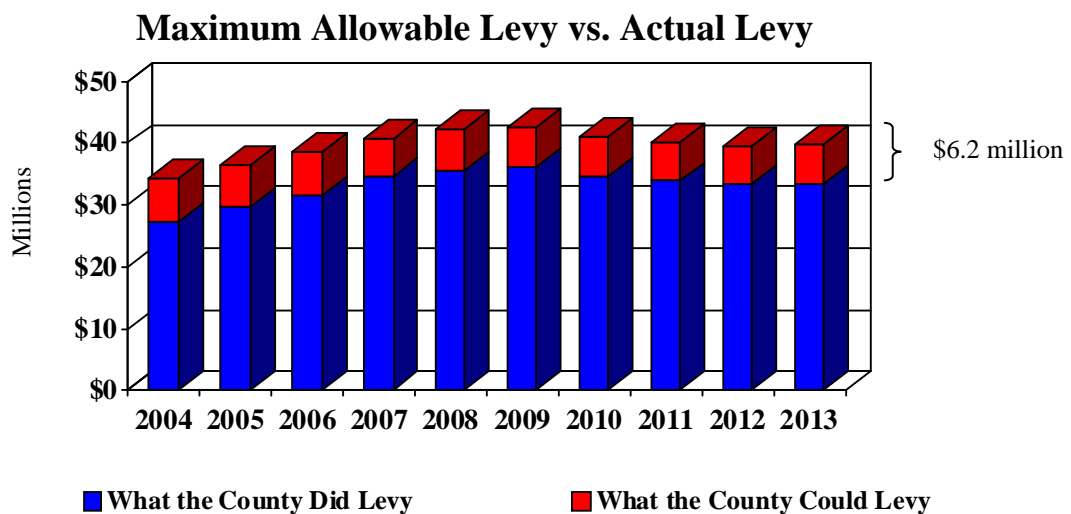
Changes in Taxable Value – Ottawa and Comparable Counties



Property Tax Revenue and the Citizen Tax Burden: There are several ways to address this trend of decreasing revenues including increasing the operating tax levy. However,

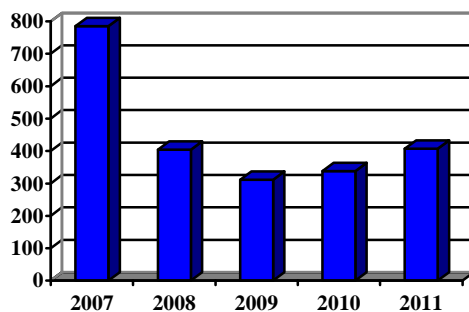
the County remains sensitive to taxpayer contributions. Ottawa County has a maximum tax limit of approximately 4.2650 mills for 2013 County operations. As part of the 2005 deficit reduction plan, the County had originally planned to increase the levy by .1 mill to 3.7 mills with the 2007 budget.

However, the County’s strategic plan directs us to implement processes and strategies to address operational deficits with pro-active, balanced approaches. Consequently, the Board of Commissioners has chosen to continue to levy the lower amount - 3.6 mills - for 2013 operations. The County continues to levy well below its legal maximum levy. **Specifically, the difference in the levy from the maximum of 4.2650 mills to 3.6000 mills represents a 16% savings to the taxpayers.** This is the sixteenth consecutive year that the County has levied less than the maximum. The following graph shows a history of the maximum allowable millage rate for County operations versus the actual levy for budget years 2004 - 2013:

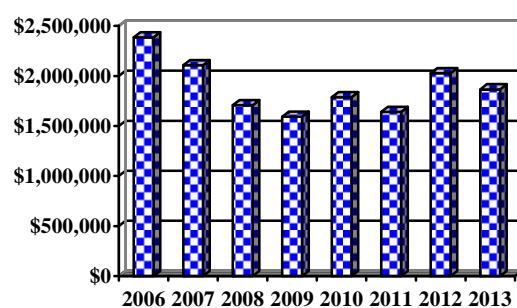


Housing Decline: The housing decline also impacts Register of Deeds revenue. A significant portion of County revenue comes from the Register of Deeds office for fees associated with the recordation of deeds, both for mortgage refinancing and new construction. After years of decline, the revenue is on an upward track. The 2013 budget is slightly lower than 2012 estimated in order to be conservative, but 2013 is still significantly higher than 2009 (the low point over the last several years).

Reported Privately Owned Residential Building Permits




Register of Deeds Revenue



State and Federal Funding: The State of Michigan continues to experience major challenges in balancing its budget, and these challenges have been ongoing for the last several years. Governor Rick Snyder has made restoring the State’s fiscal status a top priority. In

order to achieve his goal, Governor Snyder essentially ended the revenue sharing program and replaced it with the County Incentive Program (CIP). In order to receive these funds (which are for general operations in the County), the County must meet the following three criteria:

1. **Accountability and Transparency:** By October 1, 2012, each County must produce a citizen's guide of its most recent local finances, including a recognition of its unfunded liabilities, a performance dashboard, and a projected budget report including at a minimum the current fiscal year and a projection for the immediately following fiscal year. The projected budget report shall include revenues and expenditures, a detailed listing of its debt service requirements, and an explanation of the assumptions used for the projections. The citizen's guide, performance dashboard, and projected budget report shall be made available for public viewing in the county clerk's office or posted on a publicly accessible Internet site. A sample of the dashboard is below:



Ottawa County COUNTY & STATE GOVERNMENT DASHBOARD

Economic Strength

Measure	Ottawa County			Michigan		
	Prior	Current	Progress	Prior	Current	Progress
Monthly unemployment rate ¹	9.2%	7.1%	+	11.1%	9.3%	+
	10 of 83 Counties					
Real Gross Domestic Product (GDP)	(8.7)%	5.2%	+	(5.0)%	2.9%	+
	1 of 13 MSAs			13 of 50 States		
Percent of structurally deficient bridges	2.9%	1.5%	+	13.5%	13.2%	+
	38 of 50 States					
Real personal income per capita	\$26,268	\$25,953	-	\$26,900	\$27,396	+
	20 of 83 Counties			39 of 50 States		
Children living in poverty	9%	11%	-	23%	23%	○
	2 of 83 Counties			34 of 50 States		

1. *Prior* represents the same month of the previous year. Ottawa's rate is not seasonally adjusted because seasonally adjusted rates are not available for counties

Value for Government

Measure	Ottawa County			Michigan		
	Prior	Current	Progress	Prior	Current	Progress
Bond rating (Standard & Poor's) ³	Aa1	Aaa	+	AA-	AA-	○
Government debt burden per capita	\$96	\$87	+	\$748	\$762	-
	36 of 50 States					
State gov't operating cost as a percent of GDP ⁴	1.7%	1.4%	+	12.8%	14.6%	-
State/local gov't operating cost as a percent of GDP	n/a	n/a	n/a	22.3%	23.3%	-
Access to state gov't – number of online services ⁵	40	48	+	357	385	+

3. Ottawa's rating is from Moody's
4. Ottawa's data reflects the County's operating cost as a percent of GDP
5. Ottawa's data reflects the County's online services

Health & Education

Measure	Ottawa County			Michigan		
	Prior	Current	Progress	Prior	Current	Progress
Infant mortality (Per 1,000 births)	6.7	4.9	+	7.7	7.7	○
	1 of 21 Counties w/≥ 6 deaths			39 of 50 States		
Obesity in the population	24.0%	23.1%	+	30.3%	31.7%	-
	3 of 44 Health Depts			42 of 50 States		
3 rd graders reading at grade level	95%	93%	-	90%	87%	-
	2 of 57 School Districts					
ACT college readiness benchmarks	23.6%	26.4%	+	16.0%	17.3%	+
	3 of 82 Counties w/schools					
Pop. w/bachelor's degree or higher (25+ yrs. old)	30.5%	29.5%	-	24.7%	24.6%	-
	9 of 29 Counties ²			36 of 50 States		

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

Quality of Life

Measure	Ottawa County			Michigan		
	Prior	Current	Progress	Prior	Current	Progress
State park popularity – annual visits per citizen	n/a	n/a	n/a	2.2	2.3	+
Percent of residents satisfied with County parks	95%	85%	-	n/a	n/a	n/a
Population growth (Ages 25-34)	(1.1)%	(0.5)%	+	(1.2)%	(0.4)%	+
	60 of 83 Counties					
Clean/safe water resources – water quality index	n/a	n/a	n/a	85	85	○

Public Safety

Measure	Ottawa County			Michigan		
	Prior	Current	Progress	Prior	Current	Progress
Violent crimes per 100,000	155.6	169.1	-	499.8	490.3	+

2. **Consolidation of Services:** By February 13, 2013, the County must submit a consolidation plan to the State that is readily available for public viewing in the county clerk's office or posted on a publicly accessible Internet site. At a minimum, for a county that is submitting a consolidation plan for the first time, the plan shall include a listing of any previous services consolidated with an estimated cost savings amount for each consolidation. In addition, the plan shall include 1 or more new proposals to increase its existing level of cooperation, collaboration, and consolidation either within the jurisdiction or with other jurisdictions, an estimate of the potential savings amount, and a timeline for implementing the new proposal. In its strategic plan, the County board includes an objective to examine opportunities for service delivery with local units of government. During 2012, the County participated in a study to determine the feasibility of the County providing financial,

human resource, equalization and information technology services (for a fee) to the City of Grand Haven. The City now purchases equalization services from the County, and the cost and associated revenue is included in the 2013 budget. In addition, the Sheriff's department holds contracts with several municipalities in the County to provide policing services; these programs are included in the Sheriff Contracts fund (Special Revenue fund 2610).

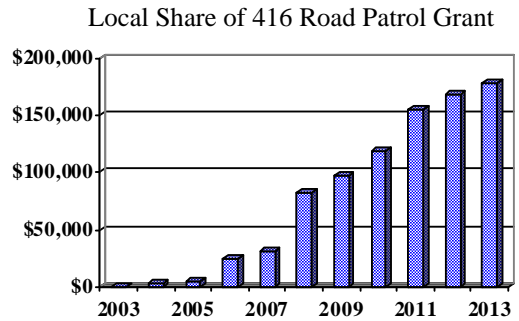
3. Employee Compensation: By June 1, 2013, the County must have developed and publicized an employee compensation plan that the county intends to implement with any new, modified, or extended contract or employment agreements for employees not covered under contract or employment agreement. This plan must be available for public viewing in the county clerk's office or posted on a publicly accessible Internet site and must be submitted to the department of treasury. The County is allowed to opt out of this criteria for 2012.
 - a. The plan must require that health care premium costs for new hires shall include a minimum employee share of 20%; or, an employer's share of the local health care plan costs shall be cost competitive with the new state preferred provider organization health plan, on a per employee basis.
 - b. New hires who are eligible for retirement plans are placed on retirement plans that cap annual employer contributions at 10% of base salary for employees who are eligible for social security benefits. For employees who are not eligible for social security benefits, the annual employer contribution is capped at 16.2% of base salary.
 - c. For defined benefit pension plans, a maximum multiplier of 1.5% for all employees who are eligible for social security benefits, except, where postemployment health care is not provided, the maximum multiplier shall be 2.25%. For all employees who are not eligible for social security benefits, a maximum multiplier of 2.25%, except, where postemployment health care is not provided, the maximum multiplier shall be 3.0%. In addition, final average compensation for all employees shall be calculated using a minimum of 3 years of compensation and shall not include more than a total of 240 hours of paid leave. Overtime hours shall not be used in computing the final average compensation for an employee.

The County's strategic plan includes the objective to advocate for the full reinstatement of State revenue sharing and mitigate any negative impacts of the shift of this funding to the CIP. The first criteria has been met, and the County website includes the required information. The County also meets the second criteria for all but couple coverage, and will opt out of this provision for 2012. The County does not provide post-employment health care, so the multiplier limits do not apply. The County meets the remaining pension criteria. The 2013 budget reflects the attainment of all the necessary criteria in its expenditures, and includes \$3.6 million in CIP revenue, representing a 1.7% increase over 2012.

Mental Health: Community Mental has had to reactivate their waiting list for adult mental health services during 2012 due to insufficient resources to cover the costs. Though revenue is rising, the increase is insufficient to cover the costs. 70 individuals are currently on the wait list.

Secondary Road Patrol:

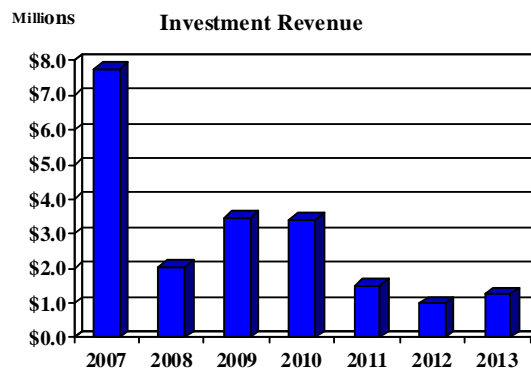
The P.A. 416 secondary road patrol grant from the State of Michigan is also falling. In 2003, the State paid for the entire cost of the grant which funds two road patrol officers and one sergeant. Because the Board believes the program is important to public safety, the County will cover the decrease in funding. With the 2013 budget, the County is now funding \$178,000 - 53% - of the program.



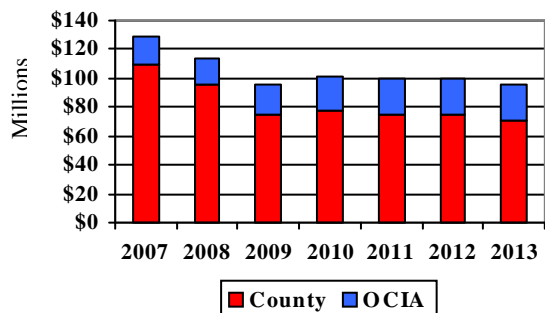
Survey and Remonumentation:

Ottawa County has invested nearly \$1.8 million dollars in excess of annual grant dollars to complete the State’s Remonumentation Program. Ottawa County “expedited” their program based on the premise that the State would allow the County to complete the program early and be reimbursed for those expenses by the State. Currently, the State is unwilling to repay these funds in a timely manner. In 2006, the State Legislature raided the Remonumentation Fund in order to balance their budget which eliminated the surplus balance in that Fund. In addition, declining revenue from deed registrations has reduced the State’s Remonumentation Program funding thereby significantly reducing State Remonumentation Grants. As a result, only a small repayment from the State is figured into the projections. However, Ottawa County has been instrumental in helping to draft new legislation which would require the state to repay these funds in a much quicker time period. At this point, it is uncertain whether or not this legislation will be passed.

Investment Revenue: Interest revenue includes realized and unrealized capital gains and losses reported through a change in fair value as well as actual interest received. The County’s investment portfolio is laddered over a 5 to 7 year period with an average maturity just under 3 years. By laddering the portfolio, the changes in interest rates are averaged while providing opportunity for swings in fair market value. It is important to note that although the fair value has fallen, the County intends to hold these investments to maturity; therefore, the fair market losses are not expected to be realized.



Ottawa County Investment Portfolio



Investment markets remain challenging. Although market values improved significantly in 2007, subsequent years show more modest returns. Because the County is limited by the State of Michigan in its choice of investment vehicles, the County anticipates average return rates to remain low.

In addition to declines in market returns, the County’s portfolio size has also diminished. The portfolio reached a high of \$128 million in 2007, but is

expected to end fiscal year 2013 at just over \$96 million. The majority of this decline is the use of \$20 million for the construction of a new courthouse in Grand Haven and the addition at the Fillmore Street complex. The Parks and Recreation department has also made several capital improvements and purchases, and the County depleted its Revenue Sharing Reserve Fund in 2011 as planned.

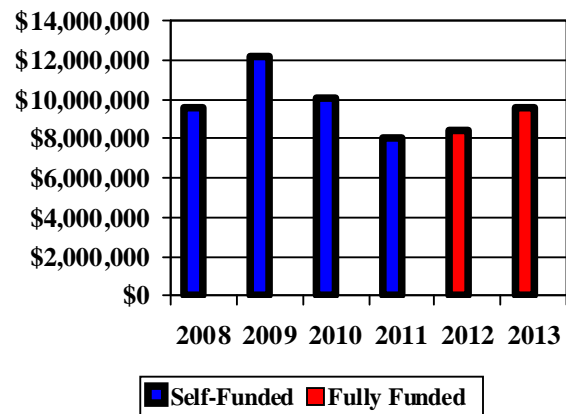
Expenditures: Like most organizations, the County faces continued increases in expenditures, and, over time, these increases can negatively impact the provision of services, especially in times of decreasing revenue. Since approximately 60 percent of General Fund expenditures are funded with property tax, increases in expenditures should also approximate the change in taxable value. Prior to the problems in the housing market, taxable value generally increased by the CPI plus any new construction.

Wages: Due to the decline of taxable value, County Administration knew that budgets would be very tight over the next few years. Consequently, cost of living adjustments projected are modest. Originally, the 2013 budget included a 1% increase, but in connection with changes in health insurance, the increase is 1.75% as of January 1, 2013.

Fringe Benefits: The strategic plan directs the County to reduce the negative impact of rising employee benefit costs on the budget. Prior to 2011, the County self-insured health insurance costs. After putting it out for bid, the County saved money by changing to a fully insured plan through Priority Health, and the County expects to renew their contract with them later this year. During 2012, the County launched their health management initiative described as the “Know Your Numbers” campaign.

To cover the cost of this program for 2012, \$102,000 was added to the budget in the Employee Benefits fund (Internal Service Fund 6771). In 2013, the County has budgeted \$200,000 for health management costs. Nevertheless, the graph to the right shows that 2013 budgeted costs are still lower than 2009 and 2010. In fact, the costs in 2009 totaled \$12.2 million; the 2013 budget is \$9.6 million.

Ottawa County Health Care Costs



Other Post Employment Benefits: The County implemented Governmental Accounting Standards Board Statement # 45 – Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, also known as OPEB, with the 2008 budget. Ottawa County has two sources of OPEB. Retirees of certain employee groups receive a credit of \$8-\$10 per month per year of service on their health insurance. In addition, the County allows retirees under age 65 to purchase health insurance at group blended rates. However, of January 1, 2008, retirees over age 65 can only purchase insurance at the full actuarially determined cost, and the County no longer provides credits towards the premium. As a result, the County’s OPEB unfunded accrued actuarial liability at December 31, 2011 was just \$959,000. The annual required contribution (ARC) included in the 2013 budget is just \$203,000.

Tuition Reimbursements: The Board of Commissioners also decided to reinstate the tuition reimbursement program which had been suspended in 2010 – 2012. Accordingly, the 2013 budget includes \$125,000 overall for this cost

Unfunded Mandates: Unfunded mandates are state or federal legal requirements which result in service and financial obligations on local governments without corresponding revenue. The concern over unfunded mandates is identified in the County’s Strategic Plan and continues to be monitored as new legislation is considered. During 2005, County departments identified mandated and discretionary services. Discretionary services were further categorized as essential or non-essential. During 2007, the Board of Commissioners completed their first ranking of discretionary services. Additional rankings have been completed in 2008 through 2012. During 2009, work was completed on discretionary functions. In January of 2010, the Board of Commissioners completed the first ranking of all County services (mandated and discretionary). Rankings of both mandatory and discretionary services have continued/will continue annually in 2013. The rankings have provided an additional tool to identify reductions in the 2012 and will likely factor into future budget decisions.

Fund Balance/Net Assets: One of the objectives in the County’s strategic plan is to implement processes and strategies to address operational budget deficits with pro-active, balanced approaches. Significant, unplanned use of unassigned fund balance for operations should be avoided.

Fund Type	Total Equity 2009	Total Equity 2010	Total Equity 2011	Total Projected Equity 2012	Total Projected Equity 2013
General Fund	\$ 16,712,957	\$ 17,979,501	\$ 21,244,490	\$ 19,931,956	\$ 18,735,135
Special Revenue Funds	36,457,126	31,924,757	32,575,283	34,448,200	32,744,027
Delinquent Tax					
Revolving Fund	24,727,300	24,271,796	24,023,477	23,197,170	22,220,694
Internal Service Funds	28,842,629	32,657,693	34,045,916	34,204,453	34,123,156
Total Equity	<u>\$ 106,740,012</u>	<u>\$ 106,833,747</u>	<u>\$ 111,889,166</u>	<u>\$ 111,781,779</u>	<u>\$ 107,823,012</u>

Equity at the end of 2013 is expected to decrease by 3.5 percent. Total fund balance in the General Fund is budgeted to decrease by \$1.2 million, but the County has not historically had to use fund balance due to positive budget variances. However, \$197,000 is budgeted to come from previously committed/assigned fund balance. In the Special Revenue funds, the Solid Waste Cleanup fund is expected to use \$830,000 of fund balance in connection with capital improvements. The Parks fund is budgeted to use \$751,000 for various capital endeavors. As planned, net assets in the Delinquent Tax Revolving Fund (DTRF) are decreasing. Multiple bond payments, and operating transfers to the General Fund, are paid from the fund. Consequently, net assets are expected to decrease through 2017, after which one of the larger bond issues will be paid off. Net assets of the Internal Services are expected to stay steady.

Despite the decreases, the County still has considerable equity in relation to expenditures. The table that follows illustrates this point:

	2013 Budgeted Expenditures	Estimated Equity	Equity as a % of Expenditures
General Fund	\$ 63,950,007	\$ 18,735,135	29.3%
Special Revenue Funds	80,872,255	32,744,027	40.5%
Delinquent Tax Revolving Fund *	2,900,833	22,220,694	766.0%
Internal Services Funds	18,791,393	34,123,156	181.6%
	<u>\$ 166,514,488</u>	<u>\$ 107,823,012</u>	64.8%

** It is important to note that the fund equity in the Delinquent Tax Revolving fund is significantly more than the cash balance since the fund has a large receivable.*

Financial entities should ideally have sufficient fund balance to cover 15 percent of expenditures. The County continues to exceed this standard. However, it is important to note that a significant portion of the equity is not available for operations or is designated in some way. Consequently, although these funds may be accessible to the County, using them may have significant ramifications (i.e., increased expenditures) for future operations.

Balancing the 2013 Budget

The upward pressure on expenditures combined with flat or decreasing revenue results in a deficit for the 2013 General Fund budget as submitted by departments. Specifically, expenditure requests exceeded projected revenues by nearly \$4.0 million, not including personnel requests. The 2012 budget submitted by departments came in with expenditures exceeding revenues by nearly \$3.4 million.

Cost Reductions:

Beginning in 2010 a number of elected officials/departments agreed to temporarily leave an approved position vacant. All of the following General Fund positions will continue to be held vacant with the 2013 budget:

Elected Official/Department	Position	Full Time Equivalent	Cost (2010)	Comments
Prosecutor	Assistant Prosecuting Attorney I	1.00	\$88,700	Vacancy began in 2009
Fiscal Services	Accountant I	.50	\$37,368	Vacancy began in 2010
Treasurer	Clerical	1.00	\$57,840	Vacancy began in 2010
Sheriff – Jail	Corrections Officer	1.00	\$64,664	Vacancy began in 2009
Sheriff – Auto Theft	Road Patrol Deputy	1.00	\$87,559	Vacancy began in

Elected Official/Department	Position	Full Time Equivalent	Cost (2010)	Comments
Grant				2009
Sheriff - Road Patrol	Cadet (Part-time, unbenefitted)	N/A	\$8,872	Vacancy began in 2009
Sheriff – Administration	2 Clerical (Part-time, Unbenefitted)	N/A	\$19,233	Vacancy began in 2009
Geographic Information Systems	Intern (Part-time, Unbenefitted)	N/A	\$1,850	Vacancy began in 2009

Health Insurance: Like most entities, Ottawa County has become concerned about the rapid increase in health insurance costs. Effective with the 2013 budget, the County is reducing its contribution into health savings accounts from 100% of the minimum deductible allowed by the IRS to 75%. The associated savings for this change are approximately \$381,000.

In addition, through vacancies and other savings, the Information Technology fund had accumulated additional net assets over the last few years. Accordingly, IT charges were reduced by 7% (\$209,000) to all departments for 2013. Operational supplies in the Sheriff's department and the Jail were reduced by \$167,000 based on revised equipment needs and historical spending patterns.

Cost Refinements:

In 2007 through estimated 2012, savings from staff vacancies ranged from \$400,000 - \$545,000 per year. In the 2012 budget, the County reduced the budget by \$300,000 to reflect vacancies. Based on actual experience, the County has reduced the 2013 budget by \$400,000 to reflect vacancies.

Departmental charges for health insurance are significantly reduced when employees opt out of coverage. Employees that opt out of health insurance coverage currently receive \$2,400 annually which is significantly less than the amount to insure them. In the General Fund, just over 28 full time equivalents opt out of health insurance coverage. In the Health Fund, just under 16 full time equivalents opt out. As a result, the health insurance budget line items have been decreased by \$267,000 in the General Fund, and the Operating Transfer from the General Fund to the Health Fund was reduced by \$145,000 to reflect anticipated opt out savings. Refinements were also made to the operating transfers to other funds. Additionally, the operating transfer to the Health fund was reduced by an additional \$55,000 and the Child Care fund was reduced by \$200,000 based on revised expenditure estimates. Other operating transfers decreased in total by \$302,000.

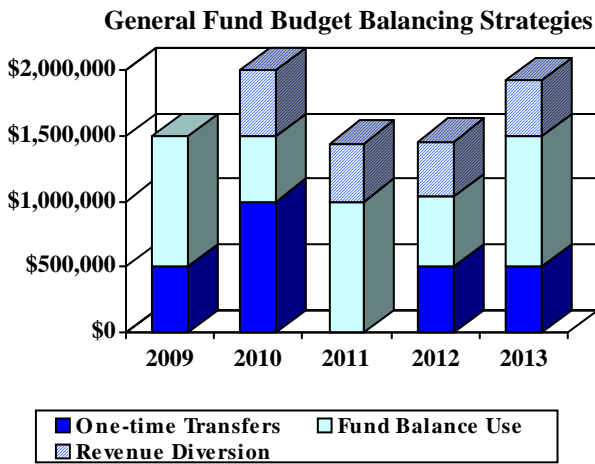
Revenue Adjustments:

Because there has been significant volatility in the housing market, the County reviews property sales figures monthly during the budget process. Originally, taxable value was estimated to decrease by 1.0%. As the budget process progressed, the projections became more favorable. As a result, the estimated change in taxable value for 2013 has been changed to flat (0% increase). This change and other various adjustments/corrections are increasing the 2013 tax revenue budget by \$1.6 million from the initial projection.

As part of the County's long range plan to limit program reductions, certain revenues will be redistributed over the next few years until the economy recovers. Prior to 2010, the Public Improvement fund (2450) receives rent from various County departments to reflect the costs the Public Improvement fund paid for construction or remodeling facilities. The revenue had been credited to this fund to provide money for future capital improvement. Given that the County just completed a major addition to the Fillmore Street facility and the construction of a new Grand Haven Courthouse, significant additional construction needs are not anticipated in the next few years. Since the fund is projected to have \$3.8 million in fund balance at 12/31/2012 and the General Fund is also projected to have \$1.9 million available in designated fund balance, funds are available should an unanticipated need arise. As a result, \$300,000 of rent revenue that had been going to the Public Improvement fund (prior to 2010) will continue to be credited to the General Fund in 2013. This is the fourth year of the revenue diversion, and the County is projecting that this rent may continue going to the General Fund for the next five years.

The County is also changing the distribution of the commission revenue it receives on phone calls made by inmates at the County jail. Prior to 2010, this revenue had been credited to the Telecommunications Fund (6550) to provide funds for telecommunication infrastructure purchases. In 2010 - 2012, General Fund financial results allowed the County to continue to credit the Telecommunications fund with this revenue. Given that the fund is projected to have over \$2.7 million in retained earnings at 12/31/12, funds are available for additional infrastructure purchases. As a result, the estimated \$125,000 of inmate phone commission revenues will continue to go to the General Fund in 2013. The County is projecting that this revenue may continue going to the General Fund for the next five years.

One-time Dollars:



County financial policies stress the importance of matching operating revenues to operating expenditures. However, the County and the State are in a period of significant transition. Our long term financial picture has several unknowns. Rather than eliminate programs based on projections, the County is continuing to fund some of them with the use of one-time dollars. The 2013 budget includes a \$500,000 transfer from the Ottawa County Insurance Authority. At 12/31/11, the fund has net assets of \$13.9 million. The County contributed money to start the Authority in

1990, and the balance of that contribution is \$4.6 million. While not a permanent funding source, the fund is able to contribute to the General Fund at least through 2018. In addition, the 2013 budget includes the use of \$1 million of unassigned General Fund fund balance. Historically, the County has budgeted the use of fund balance but has only rarely used a small portion because expenditures have come in lower than anticipated.

The County's financial policies suggest an undesignated fund balance between 10 to 15 percent of the most recently audited expenditures of the General Fund. The County has

maintained an undesignated fund balance of at least 15 percent for several years. If the County used the entire \$1 million, it would still be within the parameters of the financial policy.

It should also be noted that the one-time dollars of \$1 million represent less than 1.6% of the General Fund budget. While not a long-term solution, fund balance use does allow for the continuation of programs until our long-term financial picture becomes clearer. In fact, the County General Fund has been able to significantly decrease its use of fund balance and one time dollars. Specifically, the 2004 budget as adopted included one-time transfers of \$2.9 million for operations. With the 2013 budget, the one-time transfers and the fund balance use total \$1.5 million. The table that follows summarizes the changes made to balance the General Fund.

Revenues:

2013 General Fund Budget Proposed by Departments	\$61,423,209
Correction, analysis and fine tuning of tax projections	1,588,000
Diversion of rent revenue from the Public Improvement Fund	300,000
Diversion of jail phone commission revenue from Telecommunications	125,000
Adjustment to Register of Deeds revenue	224,000
Revised County Incentive Program revenue estimate from State	103,000
Reflected use of unassigned (vs. committed) fund balance	(1,250,000)
Revised investment income projection	148,512
Revised Circuit Court revenue	52,000
Other miscellaneous adjustments	236,286
Total General Fund Revenue Proposed by Finance and Administration Committee	<hr/> 62,950,007 <hr/>

Expenditures

2013 General Fund Budget Proposed by Departments	\$65,463,412
Reduced IT charges by 7% based on vacancies	(209,000)
Reduction in health insurance net of .75% increase in salaries	(115,000)
Reduction to reflect health insurance opt outs	(267,000)
Reduction for anticipated vacancies	(400,000)
Transfer to the Health and Child Care funds budget decreased based on current/historical activity	(400,000)
Increased contingency from .5% to .9% of prior year expenditures	250,000
Decreased operating transfers to other funds for health insurance opt outs/other reductions	(302,000)
Reduction to Sheriff and Jail operational supplies based on historical needs	(167,000)
Other miscellaneous adjustments	96,595
Total General Fund Expenditures Proposed by Finance and Administration Committee	<u><u>\$63,950,007</u></u>

SPECIAL REVENUE, DEBT SERVICE, CAPITAL PROJECTS AND PERMANENT FUNDS

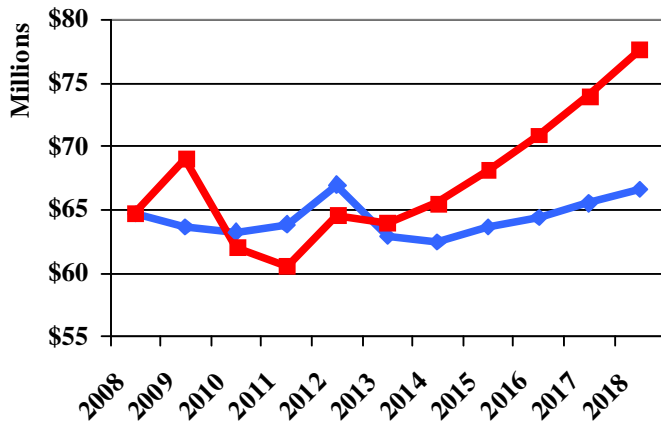
In addition to the changes made to operating transfers in to the Special Revenue funds discussed with the General Fund, the changes made in the General Fund for health insurance were also made in the Special Revenue funds. The remaining changes are corrections or refinements and do not reflect any changes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

FUTURE FINANCIAL PLANNING CONCERNS

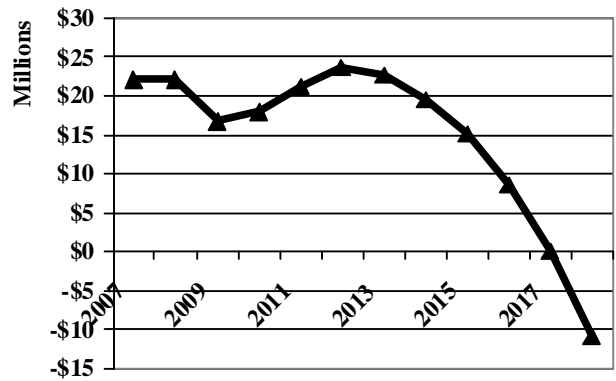
The County's strategic plan addresses the goal of maintaining and improving the financial position of the County. An objective is to identify financial threats, and one method used to identify threats is to project General Fund activity out five years.

The economic situation for the County government as well as the Country as a whole has been quite volatile in the last few years. The most significant impact of the economic downturn has been on the tax base, and tax legislation passed several years ago in the State of Michigan will make recovery in all Michigan municipalities slower than other sectors of the economy. The current projections show that expenditures will continue to outpace revenues, reducing the County's fund balance rather quickly if strategies are not developed to address this issue.

General Fund Revenues and Expenditures



Fund Balance - General Fund



Revenues
 Expenditures
 Total Fund Balance

The graphs above show an increasing gap between revenue and expenditures that widens to as much as \$10.9 million and total fund balance shows a deficit by 2018 if revenue and expenditure assumptions prove true and no additional changes are made to operations. Several other options and combinations of options exist and will be explored for consideration by the Board of Commissioners. At this point, it appears the County may have difficult choices to make in the future.

Revenues

Tax Base: *Proposal A* limits increases in the taxable value of property to the lower of the Consumer Price Index or 5%. *Proposal A* has changed the value on which the County calculates its tax revenue by approximately \$945 million which equates to \$3.4 million in County operating taxes. Although the County believes it has seen the worst of the property value declines, the *Proposal A* legislation will make tax base recovery a long process.

Expenditures

Like most organizations, the County faces continued increases in expenditures, and, over time, these increases negatively impact the provision of services.

Employee Insurance: Increases in health care costs have been problematic across all sectors of the economy, including Ottawa County. As a result, the County strategic plan directs the implementation of a health management plan. From a management perspective, wellness programs have the potential to decrease absenteeism, reduce medical insurance costs, and improve employee productivity, recruitment, and retention. During 2012, the County launched their health management initiative described as the “Know Your Numbers” campaign. Specifically, County employees and their spouses were required to complete three items to avoid paying an additional 15% - 20% of their health insurance in 2013:

1. Participate in a biometric health screening between July 17 and August 6, 2012
2. Complete an online health risk appraisal by August 31, 2012.
3. Complete and submit your tobacco user certification form by August 31, 2012. If the participant uses tobacco products, he/she must participate in the “Tobacco Cessation Program” to secure the lower health insurance copay.

Plans for 2014 include the start of disincentives for employees by way of higher co-pays if three out of four health metrics are not met with no reasonable attempt at improvement identified by their doctor or if the covered person continues to use tobacco products. Noncompliance in 2014 will result in an additional 15% - 30% in the employee share of health premiums.

Legacy Costs: Ottawa County has historically had a defined benefit pension plan with the Michigan Employees Retirement System (MERS) that provides employees with a monthly stipend based on final average compensation and years of service. Employers bear the investment risk and cost for an employee's retirement, making this system costly to an employer, especially in a bad market. A study was completed to identify both the short and long-term cost ramifications of changing retirement plans for new employees, estimating that in the long-term, the change if made for all employee classifications could save \$30 million over 30 years. However, in the short-term, the change would actually increase costs for approximately 10 years. In order to plan for the short term increase anticipated, the County Board established the DB/DC Conversion funds with transfers of approximately \$4.6 million from various funds.

The County's strategic plan includes the objective to continue to implement the strategy to move employee groups to a defined contribution (DC) plan for new hires. On December 27, 2011, the County Board approved a series of resolutions to move new County employees in a majority of job classifications from a defined benefit pension to a defined contribution pension effective January 1, 2012.

Landfill Clean-up Costs: In 1990, the County was established the Solid Waste Clean-up fund with money received by Ottawa County from the settlement of litigation over the Southwest Ottawa Landfill. The fund's goal is to use the interest generated from the principal to cover ongoing annual costs of the landfill clean-up. Significant capital improvements have been made to expedite the clean-up of the site. However, this has also resulted in higher annual clean-up costs. This, combined with extraordinarily low interest rates, is causing concern over the fund's ability to cover the clean-up costs. In May of 2012, the Board approved the transfer of \$2.34 million from the General Fund to the Solid Waste Clean-up fund to help fund 2013 capital improvements and long term operational costs. Nevertheless, projections indicate the fund may be depleted by 2024. Consequently, the County may need to provide additional funding if projections hold true.

Revised Five Year Deficit Reduction Plan

Currently, Administration is developing a new five year deficit reduction plan to address the current projections. Specific strategies include:

- Continue a General Fund hiring freeze for new, full-time positions that result in a net increase in cost for the General Fund. Consideration will be given for positions that

have an impact on service delivery. A review and analysis of need will be completed prior to filling vacant positions.

- Maintain five year projections with variables such as revenue sharing, commodity cost, millage rates, and funding sources to strategically determine the most fiscally responsible plan for millage increases and expenditure reductions
- Continue program evaluations to determine the costs and benefits provided by programs as a basis for the possible elimination or restructuring of programs that are not performing effectively and efficiently
- Complete the implementation of a defined contribution benefit for new hires in bargaining units to replace the current defined benefit retirement system.
- Annual review of health insurance plan for appropriate changes
- Review and analysis of other fringe benefit costs
- Implementation of the Continuous Improvement/Lean Government initiative to improve efficiency in all County departments as part of the County's 4C initiative that also includes Customer Service, Communication, and Cultural Diversity.
- Secure funding for technological advances that will create efficiencies and reduce future costs
- Comprehensive analysis of services provided by the County's departments and outside agencies to eliminate redundancy of services provided
- Performance measurements and ranking of mandated and discretionary services will be used in the analysis of programs for possible budgetary reductions
- Implementation of the budget principals approved by the Board of Commissioners to guide budget decisions

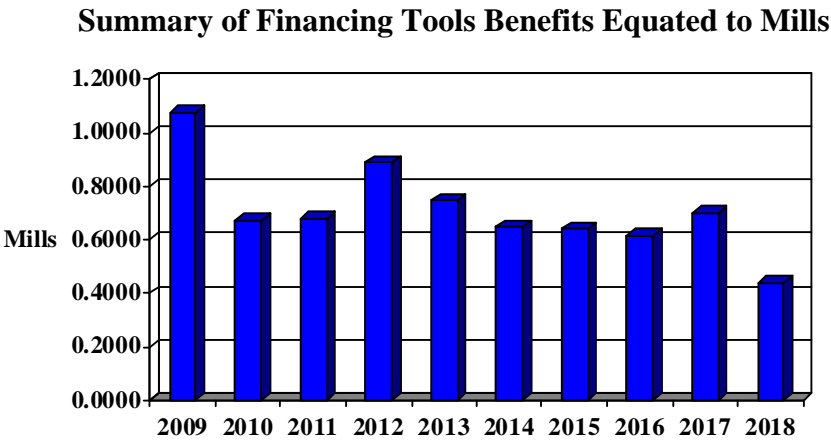
Financing Tools that Help Address Concerns

As budgeting becomes increasingly difficult, it is important to have alternate funding sources available. Long-term financial planning is addressed extensively in the County's Strategic Plan. The County Board adopted fiscal policies and procedures which specifically address the County's long-term financial needs through various Financing Tools which partially provide alternative funding sources. Funding provided by the Financing Tools for the 2012 Budget is as follows:

- Solid Waste Clean-up Fund (2271) is continuing to pay the clean-up cost on the Southwest Ottawa Landfill as well as a capital improvement project in 2013 (\$856,000).

- Infrastructure Fund (2444) had been established to loan funds to municipalities for infrastructure development. The loans made since inception total \$2,155,000. Currently, the fund is also contributing \$125,000 per year toward the Fillmore expansion/Grand Haven building project for debt service payments. These payments will continue through 2027.
- Public Improvement Fund (2450) includes a portion (approximately \$188,000) of the 2013 debt service payments for the bonds issued in 2007 for the Fillmore/Grand Haven project. Beginning with the 2010 budget, \$300,000 of rent revenue that had previously been recorded in this fund will now be recorded in the General Fund for operations. The 2013 budget also includes this revenue diversion, and the County anticipates this may continue through 2018.
- Stabilization Fund (2570) is providing the General Fund with approximately \$29,000 in interest earnings. In addition, the fund provides additional flexibility to deal with unexpected occurrences that have the potential to negatively impact finances.
- Delinquent Tax Revolving Fund (5160) is funding bond payments of \$2.05 million on four bond issues, and is contributing \$625,000 for General Fund operations.
- Duplicating (6450), Telecommunications (6550), and Equipment Pool Funds (6641) provide equipment replacement and enhancement funding. The total amount of equipment requested from these funds in 2013 is \$1.3 million. Telecommunications is also contributing approximately \$150,000 per year for debt service requirements on the Fillmore/Grand Haven project, and as discussed earlier, \$125,000 in inmate phone commissions.

The Financing Tools play a major role in reducing our tax levy. The amount for 2013 equates to 0.7477 mills. The graph that follows shows the benefits, in lieu of millage, that the financing tools provide:



The amount for 2009 is much higher as they reflect the construction of the new Grand Haven Courthouse and the Fillmore Street addition. Several financing tools have participated in this endeavor. The amount decreases in 2018 because 2017 was the last year of bond payments on the 2005 refunding issue. Other variances are due primarily from differences in capital purchases.

LEGISLATIVE ISSUES

Personal Property Tax Revenue Replacement: The State of Michigan is considering eliminating Personal Property Tax (PPT) in the State. Legislators are discussing potential

replacements for the significant loss of revenue that all governmental entities, including counties, would experience. The total state-wide revenue from PPT is approximately \$1.1 billion with \$2.7 million attributed to Ottawa County. Ottawa County is strongly opposing this legislation and is working with state government leaders to ensure there is guaranteed replacement funding for local units of government.

Electronic Case Management: The County has implemented a Justice Imaging System which automates the processing and transfer of court and legal documents. Nevertheless, the law still requires courts to keep physical files rather than allowing the electronic storage of documents. In order for counties to utilize the technology to its fullest extent several legislative changes must be made to existing statutes and court rules which currently do not allow the use of these types of technology. The County has been successful in obtaining legislative and administrative rule changes to allow the use of electronic seals, electronic signatures, and the utilization of electronic filing of documents such as court pleadings, motions, briefs, responses, orders, judgments, and notices. These changes have resulted in significant efficiencies and cost savings. Ottawa County has been involved in helping advance legislation (House Bill 5795) that would allow for the electronic storage of documents. If approved this legislation would save Ottawa County alone approximately \$750,000 per year.

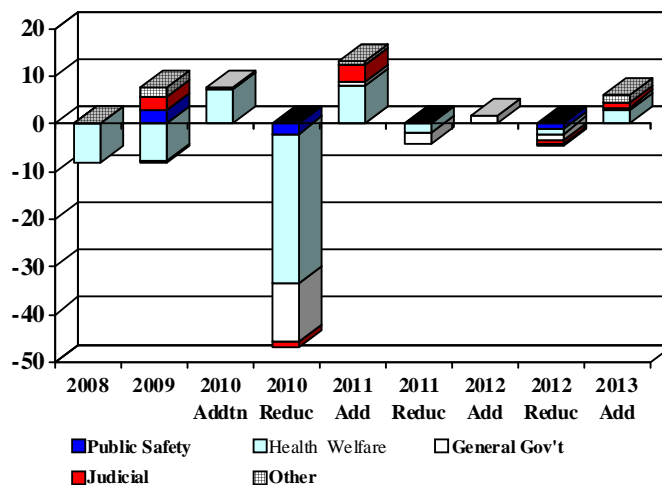
Child Care Fund: There are several areas of legislation that may impact the Child Care fund. The enforcement of a 1985 Supreme Court Administrative Order would require counties to maintain a ratio of one probation officer to every 6,000 children under the age of 19 within the County. The enforcement would cost the County an estimated \$1 million because the employees meeting the education requirements for probation officers (per the SCAO order), detention workers and caseworkers who are currently charged to the Child Care Fund, would be ineligible for State funding. For now, the Department of Human Services (DHS) is not pushing for the enforcement, but the potential remains for significant cost increases. Attempts by County Juvenile leaders to modify the order continue.

In addition, Senate Bill 246 & 247 (Competency) is supported by the Michigan Probate Judges Association (MPJA), and it does align the juvenile process with the adult system. However, the difference is that in the adult system, the state pays the bill for restoration services. In these bills, the courts/County would pay for all restorative services rendered to a child from age 10 and up, in an effort to make the child competent. The judges do not support the courts/counties paying for these services and have been very public about this. Further, the Michigan Association of Counties is opposing the fiscal impact portion of the bills. On behalf of Juvenile Justice Vision 20/20 and as directed by the County strategic plan regarding funding of mandates, County Juvenile leaders as well as those of other counties are drafting a letter to the MPJA and legislators, raising concerns about the fiscal impact to courts/counties and several other unanswered questions. If this legislation goes through, it could have a fiscal impact due to an increase in defense attorney requests, which are anticipated, and also, residential placements, if community programming/services are not available or appropriate. The cost for forensic exams may also increase because of the additional requirements for evaluators within these bills. The use of the Child Care Fund (which is funded 50% by the State) is not an option with this process due to competency being considered a judicial process.

PROGRAMMATIC ISSUES

Staffing Needs: Ottawa County, the eighth largest county in the State of Michigan, is also the fifth fastest growing county in the State in 2010 as well. The population has grown by more than 20,000 during the past 10 years, resulting in additional service demands. Due to the budgetary concerns of recent years, the County imposed a General Fund hiring freeze for the 2006, 2007, and 2008 budgets. The hiring freeze affected requests for new permanent, full-time positions that would result in a net increase in General Fund expenditures unless the position is required for a new facility or required to meet critical citizen service needs. Due to increased service demands and community policing contractual requirements, the County added 6.3 full time equivalents in 2009. Full time equivalents decreased in 2010 mostly due to the reorganization of Community Mental Health that was in process at the time of adoption. New personnel approved with the 2011 and 2012 budgets include primarily grant funded positions. In 2013, the County is adding 6 full time equivalents in a variety of service areas, 3 of which are grant funded. The graphs that follow show the increase in total full time equivalents in the County for 2009 - 2013 added/subtracted through the budget process:

Positions Added by Function 2009-2013



Operational Efficiency: The County's Strategic Plan includes the objective to maintain system and programs of continuous improvement to gain efficiencies and improve effectiveness. In August of 2012 the County Administrator's office began implementation of the LEAN government plan which is a customer-driven waste reduction program. Specifically, the program:

1. Examines a current process
2. Improves efficiency by decreasing process time
3. Produces a product or service to the demand of internal and external customers
4. Initiates organizational change

The 2013 budget includes a .7 full time equivalent to coordinate the process and \$75,000 for consultants.

Communication: The County Strategic Plan directs the maintenance of a comprehensive communication plan and the consideration of expanding the marketing and communications manager position. The reduction in publication days of key print newspapers in the area and the increasing presence and influence of social media communication have necessitated a more aggressive approach to communicating with the public. As a result, the County added a part-time Marketing and Communications Manager position in the Administrator office charged with the following responsibilities:

1. Make communications services available to County departments and offices through the Administrator's Office much like GCSI lobbyist services are available to County departments and offices through the Administration.
2. Aggressively implement the Board of Commissioner's Communications Plan including new social media approaches.
3. Work to develop news stories with quotes and photos on important Board actions and other County business and submit these to the various media markets.
4. Manage and promote speaker's bureau.

The initiative began in the Spring of 2012 with the addition of .25 full time equivalents in the Administrator's office. The 2013 budget includes a full time position with half charged to the Administrator's office and half to the Parks and Recreation department.

Equipment/Technology Needs: Although the County has been conservative with personnel additions, it has taken steps to help departments complete their work more efficiently. In many cases, the County, through the implementation and use of technology, has delayed or eliminated the hiring of additional staff. The County continues to look for opportunities to use existing technology to meet operational needs, improve efficiency and maintain a viable technical capability.

Infrastructure

A planned enhancement to the County infrastructure involves piloting virtual desktop technology using a virtual desktop infrastructure (VDI) appliance. To improve access due to a growing demand for internet bandwidth while providing appropriate security, firewall and web filtering will be installed on a planned MERIT network connection. As part of our infrastructure upgrades, IT will purchase the licensing necessary to bring the current servers running older operating systems up to Windows 2008R2. A more effective means of replicating the County's Enterprise Content Management System will be implemented by replacing the current program (Doubletake) with a less costly product (ViceVersa Pro). Over \$86,000 is included in the 2013 budget for these upgrades.

Employee Technical Knowledge

Improve the level of technical knowledge of County employees in County technologies, the IT Training room will be upgraded with a mobile lectern and laptop for the instructor, and a new projector. This is the first replacement for the original project which was installed in 1999. The 2013 budget includes \$4,100 for the upgrade.

Mobile Technology

Mobile technology provides an opportunity to enhance workflow and business processes, and it improves employee connectedness and communication with their home office. For several years this has been limited to select employees using Blackberry Encryption Services. In 2013, the County plans to expand this to other devices. The 2013 budget includes \$55,000 to support this endeavor.

Software Deployment

A planned enhancement to services involves the deployment of a customer service catalog. This module of our current Help Desk (Footprints) software will allow our customers to submit requests for support in a way that is less confusing and specific to their needs. The process is in line with Information Technology Infrastructure Library (ITIL) standards which are a set of practices for IT Service Management that focus on aligning IT services with the needs of business. The 2013 budget includes \$4,500 for this initiative.

County Website

The County strategic plan includes continued improvement to the County website. Since January, 2012 the following online applications have been added to the County web site:

- Campaign Finance Reporting
- Challenge of Children Conference Website & Registration (joint project of Ottawa, Allegan & Muskegon Counties)
- miOttawa Website Redesign
- Integration with Kent County's Reverse Auction System
- Integration w/ Munis (financial software)

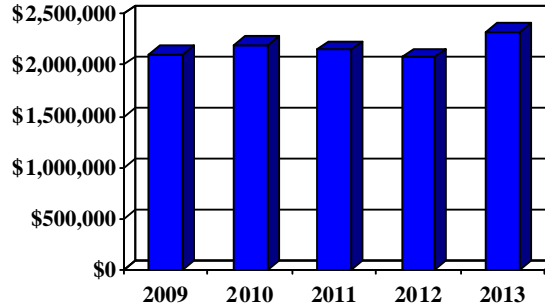
Scheduled for fourth quarter 2012 and 2013:

- Surplus Inventory Management
- Inmate Visitation Scheduling
- Plat Scan Access
- Jury Duty Management
- Prosecutor's Schedule

The 2013 budget includes \$234,000 for maintenance and continued development of the County website.

In addition to the initiatives above, the 2013 Budget includes approximately \$2.3 million for other equipment and technology needs. The following graph shows the dollar amount of equipment added each year from 2009 to 2013 during the budget process:

History of Approved Equipment



BUDGET SUMMARY

The 2013 budget reflects the on-going implementation and refinement of the action plans addressed in the Ottawa County Strategic Plan. The fluctuations between the 2012 amended and 2013 budgets are the result of the previous discussion. A comparison of the 2012 amended and 2013 budgets follows.

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

Source	2012 Amended Budget	2012 Percent of Total	2013 Proposed Budget	2013 Percent of Total	Percent Increase (Decrease)
Taxes	\$ 40,711,222	25.9%	\$ 40,728,767	28.8%	0.0%
Intergovernmental Revenue	73,703,989	46.9%	61,794,020	43.8%	-16.2%
Charges for Services	14,679,572	9.4%	14,251,689	10.1%	-2.9%
Fines and Forfeits	1,066,600	0.7%	1,075,600	0.8%	0.8%
Interest on Investments	399,832	0.3%	606,253	0.4%	51.6%
Rental Income	5,550,961	3.5%	5,430,804	3.8%	-2.2%
Licenses and Permits	825,676	0.5%	950,570	0.7%	15.1%
Other Revenue	1,821,826	1.2%	1,581,406	1.1%	-13.2%
Operating Transfers In	15,554,457	9.9%	12,117,637	8.6%	-22.1%
Fund Balance Use/(Contribution)	2,675,491	1.7%	2,900,950	2.1%	8.4%
Total Revenues	\$ 156,989,626	100.0%	\$ 141,437,696	100.2%	-9.9%

Taxes serve as the primary revenue source for the General Fund, E-911, and Parks and Recreation Fund. The 2013 tax revenue budget includes levies for the following purposes:

	<u>Millage for 2012 Budget</u>
General Operations	3.6000
E-911	.4400
Parks and Recreation	<u>.3165</u>
	4.3572

As discussed earlier, the County is choosing to levy 3.6 mills rather than its maximum allowable. The County is estimating no change in taxable value in 2013. However, the E-911 and Parks tax revenue are based on the 2012 taxable value which decreased by .96%. 2013 tax revenue is increasing due to changes in estimated delinquencies, industrial facilities tax, changes in tax increment financing districts and various other adjustments.

Intergovernmental Revenue represents 43.8 percent of the Governmental funds revenue budget and is decreasing. Major fluctuations by fund/area follow.

<u>Fund</u>	<u>Change over 2012</u>
Parks and Recreation	(\$738,071)
Mental Health	\$1,456,120
Sheriff 9/30 Grant Programs	(\$644,234)
Friend of the Court	\$176,980
Child Care Fund	\$119,864
Workforce Investment Act (WIA) Funds/ Community Action Agency/Weatherization	<u>(\$12,094,944)</u>
	<u><u>(\$11,724,285)</u></u>

Intergovernmental revenue in the Parks and Recreation fund also varies significantly depending on grants. The budgets reflect the following major grants:

<u>Project</u>	<u>2012 Budget</u>	<u>2013 Budget</u>
Holland Country Club EPA Grant	\$646,800	\$0
Koster Property	\$200,000	\$0
Macatawa Greenway Trail	\$672,000	\$672,000
Ottawa Beach Waterfront Walkway	\$300,000	\$0
Grand River Open Space/Accessible		\$177,500
Total	<u>\$1,518,800</u>	<u>\$849,500</u>

More grants may come in during 2013 which would be added to the budget via budget adjustment. Intergovernmental revenue in the Friend of the Court and the Child Care fund is increasing in tandem with expenditures. Grant funding pays a percentage of eligible expenditures.

For Mental Health, the entire increase can be attributed to increases in Medicaid, primarily due to client counts. Sheriff 9/30 Grants fund is decreasing because the County received some one-time Port Security equipment grants of \$536,000.

In September of 2012, the Board approved a change in budgeting policy for Michigan Works! and Community Action Agency (CAA) funds in that these funds will not be part of the annual budget process. Instead, budget adjustments will be made as grant awards come in. The rationale for the change is:

- No County general fund dollars go to Michigan Works! or CAA.
- Michigan Works! and CAA revenue sources are primarily grants.
- Budgets for both are more of a guess than actual known amounts.
- Due to year-ends that are different than the County year-end, up to three separate budgets may be required in a year.
- Staff time for the aforementioned items are minimally 250 hours for guesses. Staff can better allocate time to other higher value tasks.
- Once grants are established, a budget amendment would take place that creates a budget on that specific grant. This is done for other grants the County receives during the budget year.
- With our new Financial System, we will use the Project/Grant accounting module to track revenue and expenses over multiple years, consistent with the grant award.
- This process improvement is in line with the 4-C plan involving continuous process improvement.

Consequently, there is nothing included in the 2013 budget for these funds.

Charges for Services revenue is 10.1 percent of total revenue for 2013 and is decreasing 2.9 percent. The main area of decrease is in the General Fund. Specifically, charges to departments for indirect administrative costs are decreasing by \$440,000. 2010 was the first full year of occupancy at the new Grand Haven Courthouse. The previous facility was fully depreciated, so facilities charges for the departments that occupy the building (mainly the Courts) increased significantly. Indirect administrative costs were temporarily high over the last two years to reflect roll forward adjustments in the plan to accommodate these depreciation charges. The revenue will have a smaller decrease in 2014 due to the depreciation corrections, but should stabilize after that.

Interest on Investments reflects a 51.6 percent increase in the amount of \$206,000. The increase is due to a slight improvement in projected return rates in 2013. Cash balances are expected to remain steady.

Licenses and Permits revenue is increasing primarily due to increases in the estimated number of Food licenses and Private Sewage Permits, as well as increased rates charged for Vending Machines.

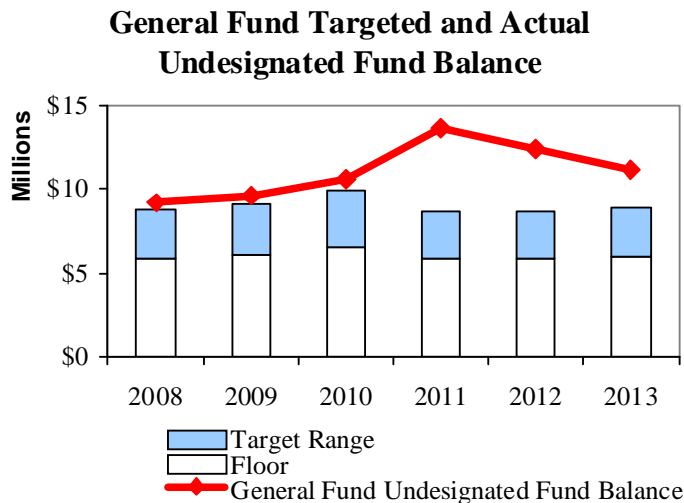
Operating Transfers In revenue is decreasing in the Stabilization fund (\$886,000) and the Solid Waste Clean-up fund (\$2.34 million) as those were Board approved transfers from 2011 revenue over expenditures (i.e., one-time transfers). Transfers to the County's financing tools are based on revenue available in the General Fund after their audit.

Fund Balance usage is increasing slightly overall. The Solid Waste Clean-up fund is using a total of \$830,000 in connection with capital improvements to the clean-up system. Both the Health fund and the Child Care fund are budgeted to each use \$200,000 of fund balance. The County does not anticipate that either fund will need to use fund balance due to historical

variances due to cost settlement revenue and vacancies. The General Fund anticipates good results in 2012 for the following reasons:

- Medicaid Cost settlement dollars received in 2012 for prior periods (resulting in a decrease in the operating transfer to the Health fund)
- Delay of the Park West drain project (and the County share of costs) to 2013
- Unused contingency
- Vacancy savings in several funds
- Higher Register of Deeds revenue due to high numbers of warranty deeds being recorded

Although \$1 million from unassigned fund balance is budgeted in the General Fund for 2013, the County does not anticipate using it based on prior years' experience. The \$1 million represents 1.6% of the total General Fund budget. The Public Improvement fund anticipates adding \$260,000 to fund balance from rent revenue. There are no capital projects scheduled out of this fund for 2013.



It is important to note that the unassigned fund balance will be maintained at the level indicated by County's financial policies (10% - 15% of the actual expenditures of the most recently completed audit). The graph to the left illustrates the County's compliance with the policy.

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

Use	2012 Amended Budget	2012 Percent of Total	2013 Proposed Budget	2013 Percent of Total	Percent Increase (Decrease)
Legislative	\$483,503	0.3%	\$429,309	0.3%	-11.2%
Judicial	15,761,485	10.0%	15,475,760	10.9%	-1.8%
General Government	16,804,420	10.7%	16,312,715	11.5%	-2.9%
Public Safety	30,400,375	19.4%	30,149,049	21.3%	-0.8%
Public Works	1,961,583	1.2%	1,932,629	1.4%	-1.5%
Health & Welfare	67,906,171	43.3%	57,556,980	40.8%	-15.2%
Culture & Recreation	5,686,868	3.6%	5,035,433	3.6%	-11.5%
Community & Economic Development	879,347	0.6%	700,508	0.5%	-20.3%
Other	433,403	0.3%	735,405	0.5%	69.7%
Debt Service	2,585,920	1.6%	2,578,644	1.8%	-0.3%
Operating Transfers Out	14,086,551	9.0%	10,531,264	7.4%	-25.2%
Total Expenditures	\$156,989,626	100.0%	\$141,437,696	100.0%	-9.9%

Legislative expenditures are decreasing by 11.2% due to the end of health insurance benefits for Board members. Judicial expenditures are decreasing by 1.8% or \$286,000. As discussed under charges for services revenue, indirect cost charges are decreasing for occupants of the Grand Haven Courthouse (mostly judicial functions) because 2012 includes adjustments for prior years for depreciation. The 2013 charges for indirect administration in the judicial functions decreased in total by \$355,000. In addition, grant funding for the 9/30 Judicial Grants fund is down \$191,000 because funding has not yet been confirmed. These decreases were tempered by overall increases in other operational costs.

General Government expenditures are decreasing 2.9 percent. The 2012 budget includes \$157,000 for the remainder of the one-time Energy Efficiency Community Development Block Grant. In the General Fund, the Elections budget is \$126,000 lower since 2013 is not an election year. In addition, the Board approved the combining of the Register of Deeds and County Clerk positions which reduced costs by \$107,000. Expenditures in Facilities Maintenance are \$249,000 lower because the 2012 budget includes \$145,000 for roofing projects at two of the County facilities. However, the 2013 budget includes \$160,000 for new aerial maps; funding for the maps will come from committed fund balance. 2013 also include \$100,000 for the full year cost of equipment rental on the new financial software.

Public Safety expenditures, representing 21.3 percent of total expenditures, are essentially staying steady. As discussed under intergovernmental revenue, Sheriff 9/30 Grants fund is decreasing because the County received some one-time Port Security equipment grants of \$536,000 in 2012. However, the 2013 budget includes \$108,000 for E-ticketing equipment, and Medical care costs for jail inmates are also increasing based on more current expenditures. The remaining increases are normal, inflationary increases.

Public Works expenditures are decreasing by 1.5 percent. The 2012 budget includes an additional \$200,000 in the County share of drain assessments. The last few years have seen higher assessments due to the severe storms experienced in 2009 and 2010. However, expenditures in the Solid Waste Clean-up fund are \$145,000 higher in connection with capital improvements to the landfill clean-up effort.

Health and Welfare expenditures, representing 40.8 percent of total expenditures is decreasing by 15.2 percent. As discussed under intergovernmental revenue, the Board approved a change in budgeting policy for Michigan Works! and Community Action Agency (CAA) funds in that these funds will not be part of the annual budget process (\$12.1 million). However, the Mental Health budget is increasing by \$1.3 million or 1.9%. Significantly more will be spent on developmentally disabled client care. Institutional costs for delinquent juveniles are increasing due to higher numbers of placements as well as higher per diems.

Culture and Recreation expenditures are recorded in the Parks and Recreation Fund (2081) and will vary depending on the land acquisition and capital improvement endeavors. The variances in capital projects was discussed in part under intergovernmental revenue. The 2012 capital outlay budget is \$3.1 million which includes \$451,000 on various land improvements, \$600,000 for the Ottawa Beach Board Walk, \$651,000 for the Holland Country Club restoration, \$434,000 for the Connor Bayou project and various other, smaller projects. The 2013 capital outlay budget is \$2.4 million and includes just \$1.54 million for the construction of a 2.5 mile paved trail through the Upper Macatawa Natural area to link the Meijer Kenowa Trail to Adams Street paths. In addition, \$300,000 is included for the Holland Pumphouse Museum project.

Operating Transfers Out are decreasing for the same reasons discussed under operating transfers in. The amount is slightly different due to funds having different year ends and the exclusion of proprietary funds on this schedule.

CONCLUSION

Ottawa County's vision is *to be the location of choice for living, working, and recreation*. The mission states that *the County is committed to excellence and the delivery of cost-effective public services*. To accomplish the vision and mission of the County, long-term strategies and financial planning have been implemented for several years.

Ottawa County, through its Strategic Plan and financing tools, has placed itself at the forefront by creating long-term strategies to address space needs, provide for equipment replacement, resolve insurance issues, meet human resource needs, fund statutory mandates, and provide public service and quality of life for our citizens.

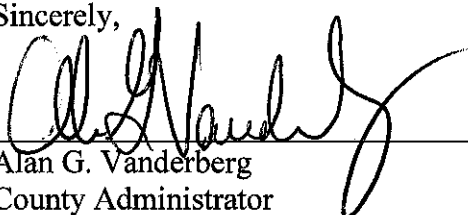
With financial forecasting and the creation of long-term financing tools, the County has positively impacted future financial decisions and the County's financial stability. These tools permit the County to reduce taxes to County residents, maintain the County's bond rating, and control costs to departments. Finances continue to be carefully balanced in order to maintain or improve the outstanding bond ratings that save significant taxpayer dollars when the County issues debt or when townships use the County bond ratings for water and sewer system bonds.

The County is projecting operational deficits over the next five years as a result of the stagnate tax revenue and the increasing cost for employee benefits. Ottawa County also remains one of the fastest growing counties in Michigan, which increases the need for services to the public, especially during economic downturns. With the increase in service requirements and the need to control expenditures, it is essential that the County keep pace with technology in order to improve efficiency and to deliver quality services to the public in a cost effective manner.

The 2013 budget continues to address the projected operational deficits with a balanced approach of increasing revenues, reducing expenditures, and using-one time dollars. The budget reflects the implementation of the County's strategic plan, long-range strategies, and an array of tools in balancing the budget. The budget continues to emphasize responsibility, restraint, and reinforcement of the County vision and mission.

The County has continued to control expenditures through long range planning to ensure the fiscal stability of the County. With Ottawa County's fiscal restraint and long-term planning, the County will continue to maintain its financial strength and tradition of providing exemplary services to the public.

Sincerely,


Alan G. Vanderberg
County Administrator


Robert Spaman
Fiscal Services Director

DISTINGUISHED BUDGET PRESENTATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Ottawa County for its annual budget for the fiscal year ended December 31, 2012. This was the seventeenth year that the County has submitted and received this prestigious award.

In order to receive this award a governmental unit must publish a budget document that meets program criteria as a policy document, as an operational guide, as a financial plan, and as a communications medium.

The award is granted for a period of one year only. We believe our current budget continues to conform to the program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Ottawa County
Michigan**

For the Fiscal Year Beginning

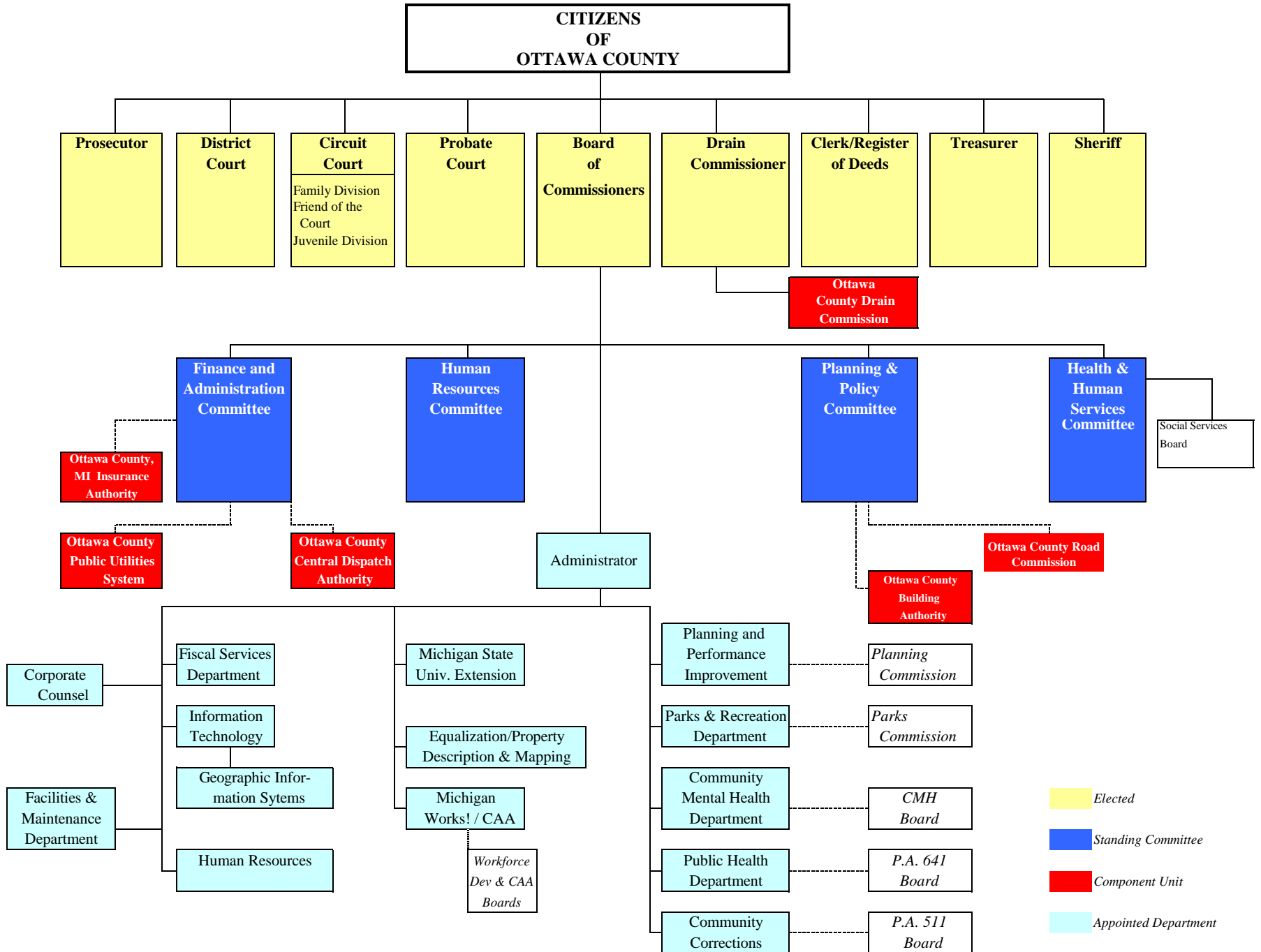
January 1, 2012

Linda C. Danson Jeffrey R. Egan

President

Executive Director

2013 ORGANIZATIONAL CHART



- Elected
- Standing Committee
- Component Unit
- Appointed Department

User's Reference Guide

Overview

The User's Reference Guide provides assistance in using the County of Ottawa 2013 Budget document. Its primary goal is to enhance the readability of the budget document and to increase its effectiveness as a communication device between the county and its citizens. In this section, commonly asked questions are answered under a variety of headings including:

<u>Guide to the Document</u>	<u>Page</u>
- What information is contained in each section?	39 - 40
- What types of funds are represented in the document?	41 - 42
- How do funds and functions relate? Where can I find a particular program?	43 - 44
- What is involved in adopting the annual budget? What financial policies guide the budget process?	45 - 49
<u>Property Taxes and Mill Levies</u>	
- What is the County mill levy, and what effect has legislation had on it?	49
- How does the 2012 levy compare to previous years?	50
- How are property taxes calculated?	50
- How does the Ottawa County levy compare with other counties?	51
<u>Services Provided</u>	
- What new positions are included in the 2013 Budget?	51
- What functions do County employees perform?	52
- What does my tax dollar pay for?	53
<u>Financial Outlook</u>	
- What does the future hold for Ottawa County?	53 - 58
<u>Strategic Planning</u>	
- To what extent has the county focused attention on long-term planning, both financial and programmatic?	59 - 81

Information Contained In Budget Document

Summary Information

The summary information section contains the following:

- Budget summary of all governmental funds by fund type.
- Summaries by fund of prior year actual, current year estimated, and the 2013 budgeted amounts for revenues and expenditures (by revenue/expenditure type) for the General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds and Permanent funds. (These schedules are required under Public Act 621, Public Acts of Michigan).
- Budget Summaries by fund of the projected 2012 ending fund balance, 2013 budgeted revenues/other financing sources, 2013 budgeted expenses/other financing uses, and the projected 2013 ending fund balance for enterprise and internal service funds. Under Public Act 621, these funds are non-budgeted funds; accordingly, their budgets are presented in summary form only.
- Budget statements for discretely presented component units of the County: Ottawa County Road Commission, Ottawa County Public Utilities System, Ottawa County Drain Commission, and the Ottawa County Central Dispatch Authority.

Revenue Sources

The revenue sources section contains descriptions of the major revenue sources of the county. Following these descriptions are graphical illustrations of trends in select county revenue sources.

General Fund

The largest portion of the budget book is dedicated to the detail of the General Fund. The detail sections of the budget book include a variety of information. Most departments start with a function statement which describes the activities carried out by the department. Following the function statement are the department goals and objectives. The performance and activity measures follow; some of these speak to quality and efficiency, others to activity level. Both are important measures because performance measures identify areas for needed improvement and activity measures identify concerns for the allocation of future resources. Activity measures show, for example, which departments are likely to need additional personnel and equipment in the future. If a department has full-time equivalents assigned to it, a position and salary schedule is included which details the employee classifications, full-time equivalency, and the salary calculations included in the 2013 budget.

The Board of Commissioners adopts the budget by department which is the legal level of control. The budget detail for all funds provides a history of revenue and expenditure information. Actual revenues and expenditures by classification are included for 2009, 2010, and 2011. Projected revenues and expenditures are included for 2012. Finally, the 2013 Adopted budget is the last column provided in the detail information. Special Revenue, Debt Service, Capital Projects, and Permanent Funds

Information included for these funds is similar to information reported for the General Fund. However, revenues and expenditures are recorded by classification totals by fund for most funds.

Appendix

The appendix section contains six sections:

Section I: Resolution approving the 2013 budget

Section II: Summary of the 2013 budget by individual fund for all governmental fund types

Section III: Financial projections for the Financing Tools funds

Section IV: History of positions in the County including 2011, 2012, and budgeted 2013

Section V: General information about Ottawa County

Section VI: Financial Policies of the County

Section VII: Glossary of budget and finance terms to assist the reader through the more technical areas of the document

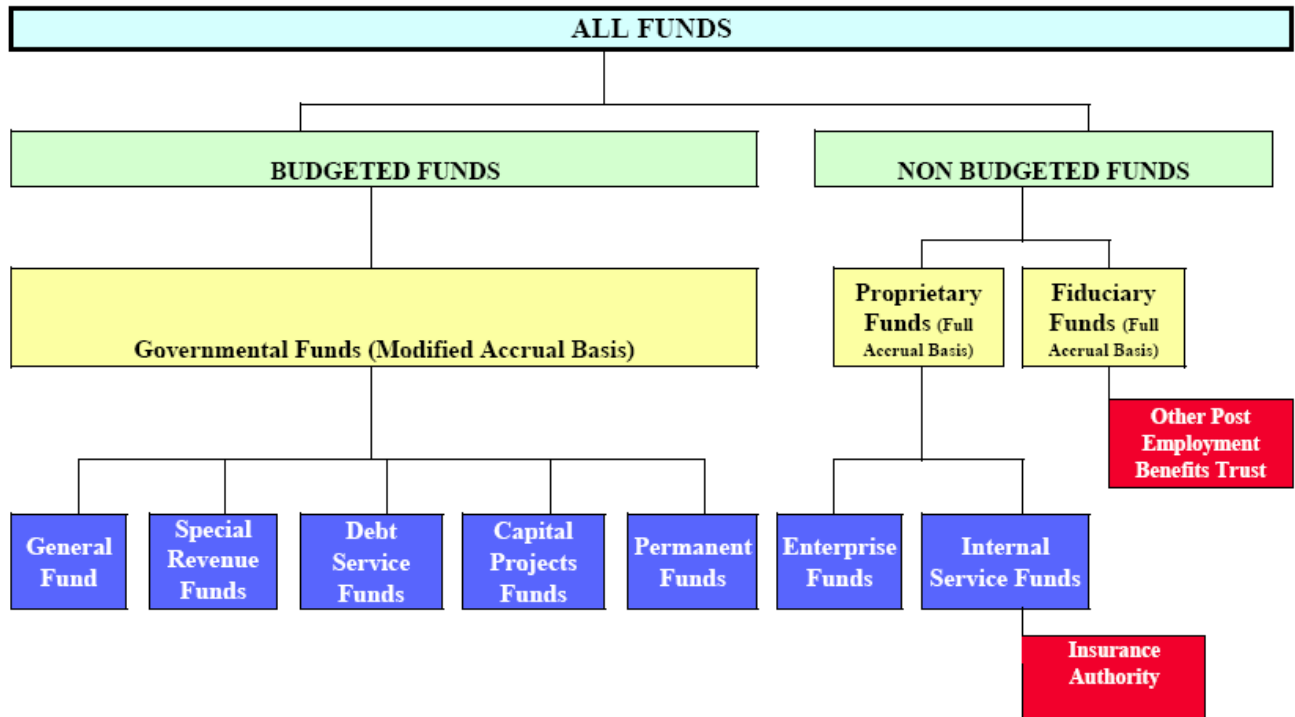
An Index is provided at the very end of the document.

Ottawa County Fund Structure

Ottawa County maintains its fund structure in accordance with the Uniform Chart of Accounts for Counties and Local Units of Government in Michigan. The County is required to use a modified accrual basis of accounting for governmental fund types, and accrual accounting for proprietary fund types. Under the modified accrual basis of accounting, amounts are recognized as revenues when earned, only so long as they are collectible within the current period or soon enough afterwards to be used to pay liabilities of the current period. Expenditures are recognized only when payment is due. The emphasis here is on near-term inflows and outflows. Under accrual accounting, revenues and expenditures are recognized as soon as they are earned or incurred, regardless of the timing of the related cash flows.

Budget Basis

Under Public Act 621, the County is only required to budget for the General Fund and Special Revenue funds. The County chooses to formally adopt budgets for all governmental funds. Public Act 621 also requires Michigan municipalities to budget under the same basis required for financial reporting. Accordingly, the County budgets governmental fund types under a modified accrual basis.



Although proprietary funds are not formally adopted, summary information is provided based on a full accrual basis (see summary information section). The Comprehensive Annual Financial Report includes fiduciary fund types in addition to those previously mentioned. However, most fiduciary fund types have only asset and liability accounts. Since the County budgets for revenues and expenditures, no budgetary information is presented for the fiduciary funds.

Governmental Funds:

The County has four major funds. The General Fund is always a major fund. In addition, funds whose revenues, expenditures, assets, or liabilities are at least 10 percent of the total for governmental funds and at least 5 percent of the total for governmental funds and enterprise funds combined are considered major funds. A municipality may also designate a fund as major even if it does not meet the size criteria. In addition to the General Fund, Parks and Recreation, Health, and the Mental Health funds, all special revenues funds, are major funds of the County.

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

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

Debt Services Funds - Debt Service Funds are used to account for the financing of principal and interest payments on long-term debt.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources used for the acquisition or construction of major capital facilities.

Permanent Funds - Permanent Funds are used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for the purposes that support the programs.

Proprietary Funds:

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

Internal Service Funds - Internal Service Funds account for the financing of goods or services provided by one department or agency to other departments or agencies for the governmental unit, or to other governmental units, on a cost-reimbursement basis. The County has several Internal Services Funds.

The matrix below provides a clearer understanding of how the funds and the government functions relate.

County of Ottawa
Cross Reference Chart by Function and Fund Type

Function	General Fund (<i>Major Fund</i>)	<i>Major</i> Special Revenue Funds	<i>Non- Major</i> Special Revenue Funds	<i>Non- Major</i> Debt Service Funds	<i>Non- Major</i> Capital Projects Funds	<i>Non- Major</i> Perm- anent Funds	Proprietary Funds	Comp- onent Units
Page Number								
Legislative:	151							
Judicial:	154							
Circuit Court	155							
District Court	157							
Probate Court	161							
Juvenile Services	164							
Friend of the Court/ Child Support Enforcement			269					
Community Corrections			332					
General Government:								
Fiscal Services	174							
Corporate Counsel	177							
Clerk/Elections	170/180							
Administrator	183							
Equalization	186							
Human Resources	190							
Prosecutor:								
Prosecution	195							
Crime Victim's Rights			315					
Stabilization			314					
Information Technology							129	
Self-Insurance							129	
Telecommunications							129	
Equipment Pool							129	
Register of Deeds	198		313					
Treasurer	203		312					
Delinquent Tax Revolving							129	
Revenue Sharing Reserve			334					
MSU Extension	206							
GIS	209							
Facilities and Maintenance	213							
Drain Commission	216							130
Public Safety:								
Sheriff:								
Road Patrol	220		318/319					

County of Ottawa
Cross Reference Chart by Function and Fund Type

Function	General Fund (Major Fund)	Major Special Revenue Funds	Non-Major Special Revenue Funds	Non-Major Debt Service Funds	Non-Major Capital Projects Funds	Non-Major Permanent Funds	Proprietary Funds	Component Units
Page Number								
Public Safety (continued):								
Investigations	220							
Administration	220							
Records	220							
Drug Enforcement	223							
Community Policing			318					
Jail/Corrections	230							
Marine Safety	228							
Emergency Services	233							
Animal Control	237							
Dispatch/911	227							130
Public Works:								
Solid Waste Planning			303/304					
Water, Sewer, & Drainage								130
Roads								130
Health & Welfare:								
Health Services		272						
Mental Health		294						
Job Training			321					
Juvenile Detention/Foster Care			338					
Substance Abuse	243							
Department of Human Services			337					
Department of Veteran's Affairs	245		342/343					
Culture & Recreation								
Parks		265						
Community & Economic Development	249							
Planning	249		307-310					
Debt Service								
Building Authority Bonds				346				
Water and Sewer Bonds								130/351
Capital Construction								
Public Improvement	311							
Capital Projects					352			
Other:								
Cemetery Trust						364		

The Budget Process

The County adopts its budget in accordance with Public Act 621, the Uniform Budgeting and Accounting Act which mandates an annual budget process and an annual appropriation act to implement the budget. Under State of Michigan law, the county must have a balanced budget in that revenues and fund balance will accommodate expenditures.

The County's general fund and all non-grant funds have a fiscal year end of 12/31. In an effort to simplify grant reporting, the County also maintains grant funds with 3/31, 6/30, and 9/30 fiscal year ends. However, all funds go through the budget process together.

Budgets for the succeeding fiscal year are presented to the County Administrator for review each year in late June. During July and August, the Fiscal Services Director and Administrator meet with the various department heads and elected officials submitting budgets to discuss the content and revenue/expenditure levels contained in their budgets. The Administrator submits a balanced budget to the Finance Committee of the County Board of Commissioners in September. Elected officials also have the opportunity to meet with the Board of Commissioners to appeal any decision. After the last Board meeting in September or the first Board meeting in October, a public notice is placed in the newspapers informing citizens of the upcoming budget hearing and adoption. At this point, a summary copy of the budget is available to citizens. A public hearing is held in October to provide any County resident the opportunity to discuss the budget with the Board and is required under State of Michigan law. The Finance Committee then makes a budget recommendation to the County Board of Commissioners in October. The budget, and an appropriation ordinance implementing it, is then adopted at the last meeting in October. A separate budget report is then made available to the public. The schedule below details the annual budget process by date and activity.

Amending the Budget

Budgets for the current year are continually reviewed for any required revisions of original estimates. Proposed increases or reductions in appropriations in excess of \$50,000, involving multiple funds, or any amendment resulting in a net change to revenues or expenditures are presented to the Board for action. Transfers that are \$50,000 or less, within a single fund, and do not result in a net change to revenues or expenditures may be approved by the County Administrator and Fiscal Services Director. Budget adjustments will not be made after a fund's fiscal year end except where permitted by grant agreements. All budget appropriations lapse at the end of each fiscal year unless specific Board action is taken.

County of Ottawa 2013 Budget Calendar

March 1, 2012	Equipment and Personnel Request Forms sent to department heads.
March 31, 2012	Department requests for 2013 equipment requests should all be submitted through the equipment requisition process Personnel requests for 2013 should be submitted to Fiscal Services
April 1, 2012	Performance Measures sent to department heads for updating
April 30, 2012	Performance Measures returned to Planning and Performance Improvement for review
May 8, 2012	Board approves the Resolutions of Intent to Increase Millage Rate. <i>The County operating levy under consideration is for the 2012 levy and 2012 budget year. The 911 and Parks levies under consideration are for the 2012 levy and the 2013 budget year</i> Board reviews Truth-in-Taxation Calculation, the Resolutions of Intent to Increase Millage Rate and sets the date for public hearing (if necessary).
May 15, 2012	Finance Committee approves the Resolutions to Approve the Millage Rate and forwards them to the Board
May 16, 2012	Deadline for the publication of the public hearing notice on the 2012 tax levy
May 21, 2012	2013 Budget information session to be held in conjunction with the management meeting. (Packets to be distributed later in the day on the 21 st).
May 21, 2012- June 8, 2012	Fiscal Services Department available to provide any needed assistance in completing budget documents
May 22, 2012	Board holds public hearing and approves the 2012 millage rates
June 8, 2012	Departments submit completed budget requests and narratives to the Fiscal Services Department.

- June 8, 2012 - July 31, 2012 Fiscal Services Department summarizes budgets and prepares documents for Administrative review.
- July 16, 2012 - August 10, 2012 Administration meets with Department Heads in preparation of a proposed budget.
- September 18, 2012 Finance Committee review of the total 2013 budget and approval of the resolutions regarding the Distribution of the Convention Facility Tax and Distribution of the Cigarette Tax.;
- Deadline for publication of the public hearing notice on the 2013 Community Mental Health budget
- September 24, 2012 Community Mental Health board holds the public hearing for the Mental Health budget and adopts the budget
- September 26, 2012 Board approves the resolutions regarding the Distribution of the Convention Facility Tax and Distribution of the Cigarette Tax and approves the Salary and Fringe Benefit Adjustments. Board sets the date for the public hearing on the County Budget for October 9, 2012
- October 3, 2012 Deadline for the publication of the public hearing notice on the 2013 budget
- October 9, 2012 Board holds the public hearing on the budget and receives the formal Budget Presentation.
- October 16, 2012 Finance Committee reviews Resolution to Approve 2013 County Budget, Insurance Authority Budget and the Apportionment Report
- October 23, 2012 Board adopts the 2013 County Budget, the Insurance Authority Budget and the Apportionment Report and approves the Salary and Fringe Benefit Adjustments

County of Ottawa Budget Related Financial Policies

All of the County's financial policies are included in the appendix of this document. Policies that impact the annual budget process are reflected in the table that follows:

Policy	Principle	Effect on Budget
Revenue and Expenditure	Levy less tax than the legal maximum	3.6 mills is budgeted out of 4.265 mills - \$6.1 million
	Funding of long-term liabilities	2013 budget includes the full annual required contribution for other post employment benefits and pension benefits
	Use of technology to lower costs	2013 budget includes funds for the expansion of services available on the County Web page
Operating Budget Policy	Contingency should be budgeted at not less than .5% and not more than 2% of the General Fund's expenditures for the most recently completed audit	The 2013 budget includes \$524,970 for contingencies which is .87% of 2011 audited General Fund expenditures
	Balancing the budget	No fund shows a deficit in 2013
	Budget Basis	2013 governmental funds are budgeted on a modified accrual basis, and proprietary funds are budgeted on a full accrual basis
	Budget Calendar	The 2013 budget process adhered to the budget calendar
Performance Measurement Policy	Performance measures will be incorporated into the annual budget process	Major departments include performance measures with their presentation
Accounting, Auditing and Financial Reporting	Financial reports will be furnished to the Board of Commissioners to aid them in assessing the financial condition of the County	The 2013 budget presentation (and document) include 5 year projections for the General fund
Capital Asset Policy	Capital Assets are budgeted out of the Equipment Pool and included in the budget approved by the Board of Commissioners	The 2013 budget includes equipment requests of \$2.3 million out of the Equipment Pool
Debt Management Policy	Debt will not be issued to finance current, on-going operations	The 2013 revenue sources budget includes no debt for operations

Policy	Principle	Effect on Budget
Fund Balance Policy	Minimum Fund Balance	The projected fund balance of the General Fund at 12/31/13 will be at least 10% of the most recently audited General Fund expenditures and transfers.

The County Millage Levy

The citizens of Ottawa County enjoy one of the lowest county millage levies in the State of Michigan. The allocated millage for county operations is 4.44 mills. In 1989, the citizens voted to approve a .5 mill levy for the operation of the E-911 Central Dispatch operation; and in 1996, a .33 mill levy was approved for Park Development, Expansion, and Maintenance, and was renewed for an additional 10 years in August of 2006.

All of these levies are affected by two legislative acts. In 1978, the Tax Limitation Amendment (also known as the Headlee Rollback) was passed. This legislation requires that the maximum authorized tax rate in a jurisdiction must be rolled back if the total value of existing taxable property in a local jurisdiction increases faster than the U.S. Consumer Price Index. The result of this legislation is a reduction in the County operating levy from 4.44 mills to 4.2650 mills; this represents decreased revenue of approximately \$1.63 million. The Board of Commissioners opted to reduce the levy further to 3.600 mills. This resulted in an additional \$6.2 *million* decrease in revenue for operating purposes. In addition, the Headlee Rollback legislation also resulted in a reduction in the levy for E-911 Central Dispatch from .5 mills to .4400 mills; this represents decreased revenue of approximately \$559,000. The Parks levy was also reduced slightly by Headlee from .33 mills to .3165 mills - a decrease of just over \$126,000.

Truth in Taxation (Act 5 of 1982) holds that any increase in the total value of existing taxable property in a taxing unit must be offset by a corresponding decrease in the tax rate actually levied so that the tax yield does not increase from one year to the next. This rollback can be reversed if the taxing unit holds a public hearing (notice of which must be made public 6 days in advance of the hearing), and the governing body votes to reverse this rollback. The Ottawa County Board of Commissioners holds a public hearing in May of each year to meet the requirements of this legislation if the reversal of a rollback is required.

History of Ottawa County Tax Levies

The table that follows is a ten year history of Ottawa County tax levies. The chart clearly illustrates the effect of the Headlee rollback on county levies.

Tax Levy History

<u>Levy Year</u>	<u>Budget Year (1)</u>	<u>County Operation</u>	<u>E-911</u>	<u>Parks</u>	<u>Total</u>
2004	2005	3.5000	.4419	.3174	4.2593
2005	2006	3.5000	.4411	.3168	4.2579
2006	2007		.4407	.3165	4.2572
2007	2007	3.6000	.4407	.3165	4.3572
2007	2008		.4407	.3165	4.3572
2008	2008	3.6000	.4407	.3165	4.3572
2008	2009		.4407	.3165	4.3572
2009	2009	3.6000	.4407	.3165	4.3572
2009	2010		.4400	.3165	4.3565
2010	2010	3.6000	.4400	.3165	4.3565
2010	2011		.4400	.3165	4.3565
2011	2011	3.6000	.4400	.3165	4.3565
2011	2012		.4400	.3165	4.3565
2012	2012	3.6000	.4400	.3165	4.3565
2012	2013		.4400	.3165	4.3565
2013	2013	3.6000	<i>n/a</i>	<i>n/a</i>	<i>n/a</i>

(1) Over a three year period, the County operations levy was moved from December to July as a result of State mandates. Consequently, for County operations, the levy will be during the year for which the tax revenue is covering expenditures. For the other two levies, E-911 and Parks, the levy is made in December of the year preceding the budget year.

Calculation of Property Taxes

The table that follows is an illustration of how the County tax is calculated for a residential property owner:

<u>Market Value of Property</u>	<u>Taxable Value*</u>	<u>Operations Tax Levy Rate</u>	<u>Estimated County Tax</u>	<u>E-911 and Parks Tax Levy Rate</u>	<u>Estimated E-911 and Parks Tax</u>	<u>Total County Tax</u>
\$ 75,000	37,500	.0036000	\$135.00	.0007565	\$28.37	\$163.37
\$100,000	50,000	.0036000	\$180.00	.0007565	\$37.83	\$217.83
\$150,000	75,000	.0036000	\$270.00	.0007565	\$56.74	\$326.74
\$200,000	100,000	.0036000	\$360.00	.0007565	\$75.65	\$435.65

* In Michigan, Taxable Value is generally equal to 50% of the market value on primary residences.

Comparison of Tax Levies of Other Michigan Counties

2012 Operating Millage Levies of Neighboring Counties:

Allegan	4.6377
Muskegon	5.6984
Kent	4.2803
Ottawa	3.6000

Counties of Similar Size:

<u>County</u>	<u>2012 Taxable Valuation</u>	<u>Operating Millage Levy</u>
Kalamazoo	\$7,902,294,649	4.6871
Ingham	7,026,714,409	6.3512
Ottawa	9,316,153,677	3.6000
Genesee	8,805,229,871	5.5072
Washtenaw	13,975,122,118	4.5493

Highest 2010 Allocated and Voted Levy:

Baraga	14.27
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Lowest 2010 Allocated and Voted Levy:

Livingston	3.95
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Services Provided

New Positions Approved with the 2013 Budget

Although the positions funded by the General Fund are decreasing overall, certain departments received new positions based on service demands and grant dollars. The table that follows lists all of the approved changes.

County of Ottawa 2013 Approved Position Requests

<u>Department</u>	<u>Description</u>	<u>Personnel Costs</u>
Legal Self-Help Center	Director - Legal Self Help Center	\$76,389
Register of Deeds	Administrative Assistant - reclassification	\$5,804
Administration / Parks	Countywide Marketing and Communications Manager	\$68,155
Mental Health	3 - Mental Health Clerks	\$71,430
Parks & Recreation	Maintenance Worker - Group T - T9	\$48,786
Facilities Maintenance	2 - Facility Tech - reclassification	\$8,800
		<u>\$279,364</u>

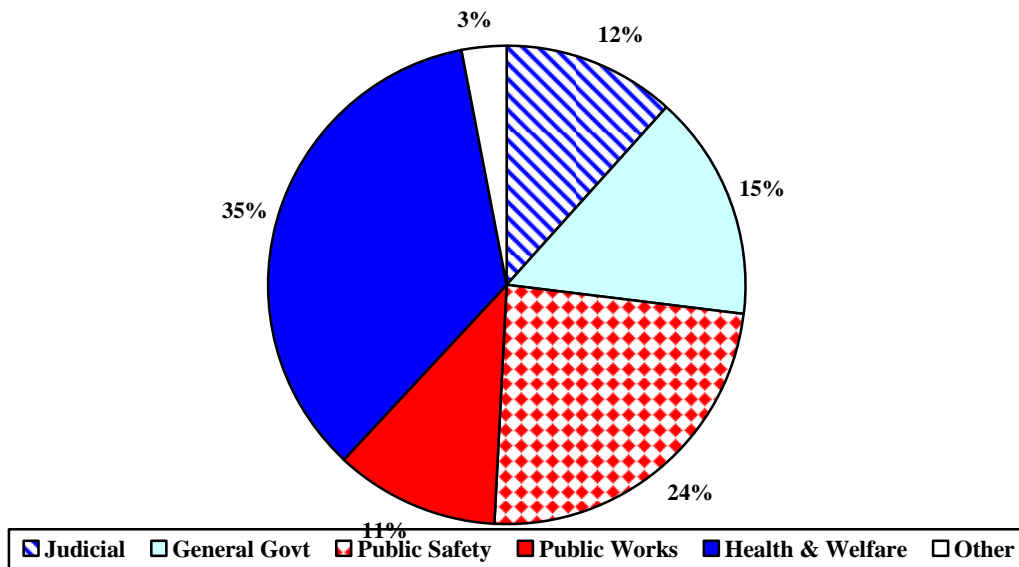
County of Ottawa 2013 Approved Position Requests

Department	Description	Personnel Costs
Temporary (Unbenefitted) Position Requests		
2 % increase for the following unbenefitted Sheriff positions:		
Sheriff	Part-time Road Patrol/Corrections Deputy	
Sheriff	Reserve/Marine Deputy	
Sheriff	Mounted/Reserve Deputy (with horse use)	
Sheriff	Cadet	
Sheriff	Scientific Support Specialist	
Sheriff	Records Processing Clerk	\$7,707
District Court	On Call Magistrate	\$500
Register of Deeds	Data Entry Clerk - 2.5 FTE-Manpower	\$48,610
Health - Hearing/Vision	General Office Clerk	\$2,933
Health - Healthy Children's Contra	Dental Assistant	\$4,524
Parks & Recreation	Dog Beach Park Attendant	\$3,661
Facilities Maintenance	Intern	\$8,000
		\$75,935

Personnel by Function

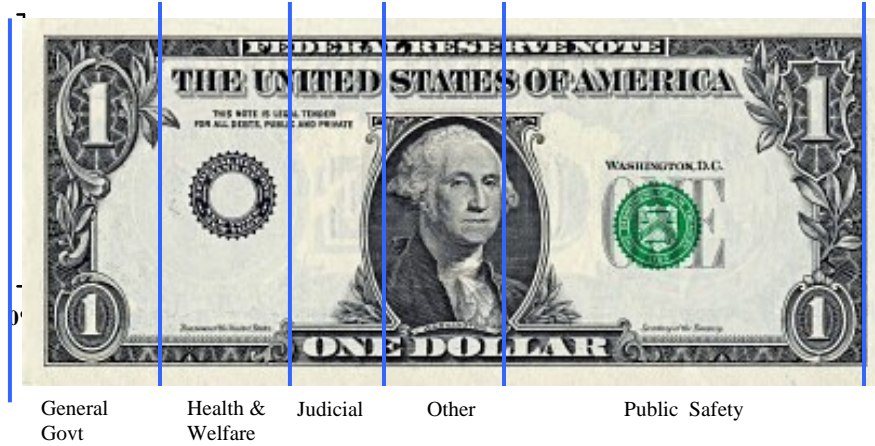
Health and Welfare functions employ the greatest number of employees. Several of these employees are paid by grant funds. The graph that follows includes employees of the County's component units.

Total County Personnel by Function



Services Provided by County Tax Dollar

The preceding graph shows the functions performed by all County staff. However, many of these positions are funded by grant dollars. The graph that follows shows the service areas that are funded by the County tax dollar:



Financial Outlook

General Fund Five Year Budget Projections

Overview

The County of Ottawa Strategic Plan of 1993 promoted multi-year projections as a tool to prioritize immediate and long-range needs to develop a stable financial base. Subsequent strategic plans and updates have confirmed the necessity of this process. Budget projections are useful for planning purposes to give the general direction of County finances based on trends. However, it is important to realize that the figures projected are based on trends and pertinent information known at the time and are not guaranteed funding levels as several factors (e.g. legislation, economy, population, etc.) affect funding. The historical trend of expenditures is a good starting point as most of the County’s costs, especially in the General Fund, are ongoing; projections were formulated based on the following assumptions:

Revenues

Property Tax – The County believes the housing market has bottomed out. However, it will take several years for the taxable value to recover due to Proposal A of 1994 which limits the amount the taxable value can increase in a given year. Based on the most recent trend data available the County is projecting the following changes in taxable value:

	2014	2015	2016	2017	2018
Taxable Value Assumption	1.5%	2.0%	2.0%	2.0%	2.0%

Intergovernmental Revenue – The County has seen many State funding sources stay flat over recent years. Consequently, the County is using a 0% increase for most intergovernmental sources.

Charges for Services – Charges for Services are also a significant revenue source. The County is projecting this revenue source to increase by 2% per year.

Investment Income – Since Investment Income depends in part on the investment environment, it is difficult to make projections. The County anticipates return rates to remain quite low. The County's cash balance has also declined due to contributions to capital construction projects, higher delinquent tax payouts, and fund balance use for operations. These changes have been factored into the projections.

Rental Income – Rent revenue is based on actual expenditures in the specific building cost center (variable portion) as well as certain fixed charges. Revenue shows a decrease in 2015 and more prominently in 2016 as most of the fixed charges of the Probate Court/Jail facility expire.

Operating Transfers In – Projections for transfers in to the General fund for subsequent years reflect the same one-time transfers to assist in balancing the General Fund as the 2013 budgets. Analysis has been completed to ensure the sources identified can contribute these amounts without unacceptable repercussions.

Other Revenues – The remaining revenue sources were increased 2% – 3% per year.

Expenditures

Salaries – County employees generally receive a cost of living adjustment which may be based on the consumer price index and available funds. Newer employees also receive step increases for five years. After the five years, the employees receive only the cost of living adjustment. To cover both the cost of living adjustment and the step increases, the projections increase salaries by 1.6% to 2.6% per year.

Since 2010, several departments agreed to keep certain positions vacant to assist in budget balancing. These positions have not been included in the 2012 budget nor the five year projections, and no new positions have been added to the projections. In addition, the 2012 budget reflects approximately \$300,000 in vacancies. Historically, vacancies have been higher, so future projections reflect an additional \$217,500 in vacancies.

Fringe Benefits – Certain fringe benefits, the largest being social security tax and retirement contributions, are based on salaries. Based on salary projections, these fringe benefits are also projected to increase by 1.6% to 2.6% per year. With regard to retirement contributions, it is difficult to determine the cost of Governmental Accounting Standards Board (GASB) statements 67 and 68. Further complicating the estimate is the change in retirement plans from defined benefit to defined contribution for new hires effective 1/1/12. Although some funds have been set aside in the DB/DC Conversion fund, it is unclear what increases the County can expect. In addition, although the GASB does not set required funding levels, many of the provisions of statements 67 and 68 are

expected to increase the contributions of all government entities. As a result, the estimate for retirement is increasing 10% per year for 2014 – 2018.

Other fringe benefits for health, dental and optical insurance are not based on salaries. The County is estimating a 25% with its health insurance in 2014, 15% for 2015, and 10% per year for 2016 – 2018. The increased is based on conversations with other municipalities and the County’s insurance provider’s original increase for 2013. It is important to note that these increases do not reflect changes in the benefit levels which are likely if the County realizes these projected increases. The County assumes a 10% increase for dental insurance in 2014 and an 8% increase per year for 2015-2018. Optical insurance reflects a 6% increase per year. The County is implementing a health management program, but determining the impact on costs, particularly within a five year window, is difficult. Consequently, no impact is included in these projections. The effect, if any, of the national health care program is not reflected in the projections as the information available is not sufficient to estimate it.

Supplies and Other Services and Charges – In most cases, these expenditures are projected to increase by 2% per year. However, certain adjustments have been made. Liability and vehicle insurance are projected to increase 3% - 5% per year. Utilities are projected to increase 5% per year. The County has significantly invested in energy saving equipment for County facilities in connection with a federal Energy Assistance grant, but actual cost savings are difficult to project and have not been included in the projection. However, adjustments have been made to reflect election costs in election years and other situations needing special handling.

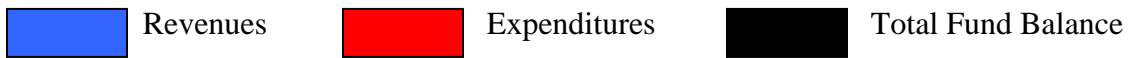
Operating Transfers Out - In general, Operating Transfers reflect the County (local) portion of programs funded by the State and Federal government. For the major recipients of General Fund transfers, a complete analysis like the one done for the General Fund has been completed to determine the projected transfer. These funds include the following:

Health (2210)
Child Care (2920)

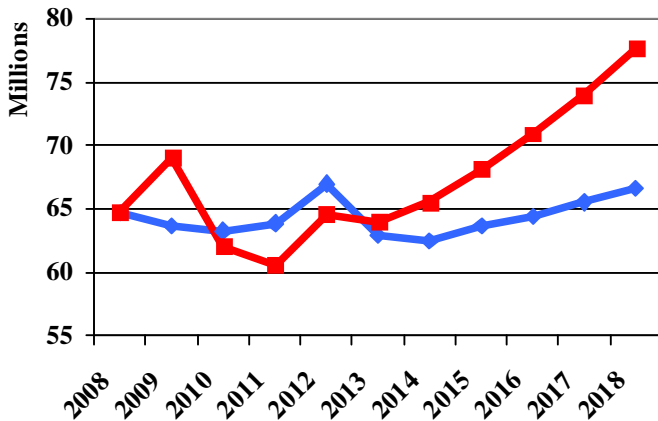
Friend of the Court (2160)
Community Corrections (2850)

Contingency – The County’s financial policy suggests a contingency amount of .5% - 2% of the most recently audited General Fund expenditures. Consequently, the projections show contingency of .5% for 2014 – 2018.

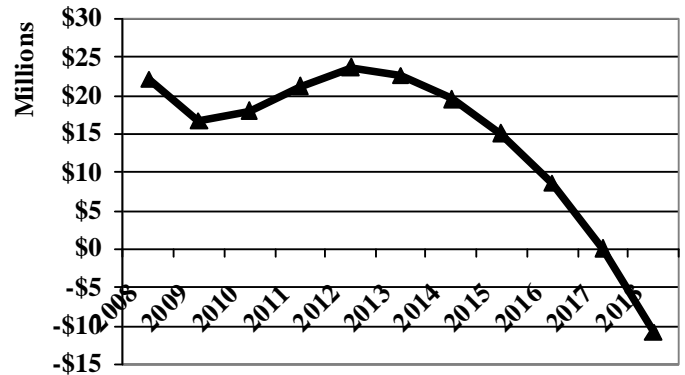
Results



General Fund Revenues and Expenditures



Fund Balance - General Fund



The graphs above show an increasing gap between revenue and expenditures that widens to as much as \$10.9 million and total fund balance shows a deficit by 2018 if revenue and expenditure assumptions prove true and no additional changes are made to operations. Several other options and combinations of options exist and will be explored for consideration by the Board of Commissioners. The Board is committed to maintaining or improving the financial status of the County.

Response

Revised Five Year Deficit Reduction Plan

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

- Continue a General Fund hiring freeze for new, full-time positions that result in a net increase in cost for the General Fund. Consideration will be given for positions that have an impact on service delivery. A review and analysis of need will be completed prior to filling vacant positions.
- Maintain five-year projections with variables such as revenue sharing, commodity cost, millage rates, and funding sources to strategically determine the most fiscally responsible plan for millage increases and expenditure reductions.
- Continue program evaluations to determine the costs and benefits provided by programs as a basis for the possible elimination or restructuring of programs that are not performing effectively and efficiently.

- Complete the implementation of a defined contribution benefit for new hires in bargaining units to replace the current defined benefit retirement system.
- Annual review of health insurance plan for appropriate changes.
- Review and analysis of other fringe benefit costs.
- Implementation of the Continuous Improvement/Lean Government initiative to improve efficiency in all County departments as part of the County's 4C initiative that also includes Customer Service, Communication, and Cultural Diversity.
- Secure funding for technological advances that will create efficiencies and reduce future costs.
- Comprehensive analysis of services provided by the County's departments and outside agencies to eliminate redundancy of services provided.
- Performance measurements and ranking of mandated and discretionary services will be used in the analysis of programs for possible budgetary reductions.
- Implementation of the budget principals approved by the Board of Commissioners to guide budget decisions.

County of Ottawa
Five Year Budget Projections
General Fund

	2012	2013	2014	2015	2016	2017	2018
	Estimated	Budgeted	Projected	Projected	Projected	Projected	Projected
Projected change in State Revenue Sharing:			0.0%	0.0%	0.0%	0.0%	0.0%
Projected change in taxable value:			1.5%	2.0%	2.0%	2.0%	2.0%
Revenues:							
Taxes	\$37,726,923	\$37,767,396	\$38,295,430	\$39,039,250	\$39,741,496	\$40,536,327	\$41,347,054
Intergovernmental	\$7,057,186	\$7,063,075	\$7,057,108	\$7,058,261	\$7,059,449	\$7,060,672	\$7,061,932
Charges for services	\$13,179,232	\$12,523,086	\$12,118,951	\$12,361,330	\$12,608,556	\$12,860,727	\$13,117,942
Fines & Forfeits	\$72,600	\$75,600	\$76,942	\$78,311	\$79,707	\$81,131	\$82,584
Interest on investments	\$284,450	\$290,004	\$128,700	\$410,000	\$400,800	\$408,320	\$359,120
Rental income	\$3,000,712	\$3,160,450	\$3,017,524	\$2,940,780	\$2,706,582	\$2,797,300	\$2,897,207
Licenses & permits	\$344,000	\$281,300	\$278,690	\$279,128	\$275,524	\$276,061	\$273,558
Other	\$468,749	\$419,316	\$410,370	\$412,780	\$415,239	\$417,747	\$420,306
Operating transfer in	\$1,136,977	\$1,170,937	\$1,125,000	\$1,125,000	\$1,128,885	\$1,128,885	\$1,128,885
Fund balance reserve use	\$3,715,146	\$196,821	-\$38,179	-\$38,179	-\$38,179	-\$38,179	-\$38,179
Total Revenue	\$66,985,975	\$62,947,985	\$62,470,536	\$63,666,661	\$64,378,060	\$65,528,992	\$66,650,408
% change over prior year	4.90%	-6.00%	-0.80%	1.90%	1.10%	1.80%	1.70%
Expenditures:							
Salaries	\$20,656,189	\$21,030,046	\$21,356,828	\$21,804,965	\$22,371,453	\$22,952,670	\$23,548,999
Fringe benefits	\$8,949,157	\$9,809,731	\$11,303,360	\$12,580,435	\$13,735,499	\$15,013,040	\$16,426,523
Supplies	\$2,116,490	\$2,176,388	\$2,350,671	\$2,264,257	\$2,442,912	\$2,355,675	\$2,538,825
Other services & chg	\$19,759,375	\$20,230,280	\$19,691,633	\$19,955,469	\$20,139,361	\$20,570,896	\$21,091,373
Contingency	\$100,000	\$524,970	\$297,205	\$296,228	\$308,734	\$323,398	\$341,096
Capital outlay	\$85,000	\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers	\$12,917,152	\$10,176,570	\$10,568,015	\$11,222,997	\$11,924,745	\$12,765,074	\$13,691,004
Total Expenditures	\$64,583,363	\$63,947,985	\$65,567,711	\$68,124,351	\$70,922,704	\$73,980,753	\$77,637,820
% change over prior year	6.60%	-1.00%	2.50%	3.90%	4.10%	4.30%	4.90%
Revenue over (under) expenditures	\$2,402,612	-\$1,000,000	-\$3,097,176	-\$4,457,690	-\$6,544,644	-\$8,451,760	-\$10,987,412

The Strategic Planning Process

Strategic Planning Definition

Local government's strategic planning is the process by which a local government envisions its future and develops the necessary organization, staff, procedures, operations, and controls to successfully achieve that future.

Objective

The Objective of any strategic planning process is to increase organizational performance through an examination of community service needs, establishment of organizational goals, and identification of steps necessary to achieve these goals. Strategic planning concerns itself with establishing the major directions for the organization, such as its purpose/mission, major clients to serve, major problems to pursue, and major delivery approaches.

An effective strategic planning process facilitates the examination of the following questions:

- What business is the local government in? What should it be in? To whom does it provide services? Who is paying for them? Who should pay for them?
- What are the alternate revenue sources and strategies? What should the government system look like in response to these alternatives?
- What are the economic development possibilities and trends within the jurisdictional boundaries of the government, and what will the effects be on local services and infrastructure?
- Are there major reorganizations to be considered?
- What is the impact on service delivery if governmental priorities (economic development, public safety, and so on) change?

Ottawa County, the eighth-largest county in Michigan, is a beautiful community of 263,801 people located along the Lake Michigan shoreline. The government that serves the community is comprised of approximately 1,100 employees and elected officials with occupations as diverse as nursing, parks, corrections, administration, and law enforcement.

An 11-member Board of Commissioners, each elected to a two-year term, governs the County. The Board of Commissioners establishes the general direction of government and provides oversight of administrative functions of the County. The Board appoints a County Administrator who manages the budget, provides leadership and management of Board initiatives, and oversees general County operations. The remaining operations are managed by either elected officers (Clerk, Drain Commissioner, Prosecutor, Register of Deeds, Sheriff, and Treasurer), statutory boards (Community Mental Health), or the judiciary.

While the Board of Commissioners had conducted strategic planning activities in the past, the County had not had an active strategic plan, mission, or organizational values in place for several years, so in 2004 the Board began collecting information needed to develop a plan. This included the employee and resident surveys, a study of mandated services, employee input on the mission statement, evaluations of several departments, a wage and classification study, the United Way Community Needs Assessment, and definitions of the County's financing tools.

After collecting and considering this information, the Board met on March 23 and 24, 2006, to begin work on its strategic plan. That initial plan was adopted and implemented over the next two years. The Board now meets annually to review the strategic plan and develop an accompanying business plan comprised of objectives that serve as action steps toward achieving the strategic plan.

The Board of Commissioners met on February 14, 2012, to create the business plan for 2012. This involved an update of objectives for 2010 and a review of the strengths, weaknesses, opportunities, and threats (SWOT) facing the County. After the Board established draft objectives, Administration assigned resources to each objective, and developed outcome measures which will indicate success in completing the plan's goals. The results of the process follow.

formal statement of organizational values was developed to clearly identify not only the principles upon which the organization is based, but the way in which it treats its employees and residents.

We recognize the importance of the **Democratic Process** in the accomplishment of our mission, and hold it as a basic value to respect the rule of the majority and the voted choices of the people; to support the decisions of duly elected officials; and to refrain from interference with the elective process.

We recognize the importance of the **Law** in the accomplishment of our mission and hold it as a basic value to work within, uphold, support, and impartially enforce the law.

We recognize the importance of **Ethics** in the accomplishment of our mission and hold it as a basic value to always act truthfully, honestly, honorably and without deception; to seek no favor; and to receive no extraordinary personal gain from the performance of our official duties.

We recognize the importance of **Service** in the accomplishment of our mission and hold it as a basic value to treat each resident as a customer; to do all we can, within the bounds of the County's laws, regulations, policies and budget, to meet requests for service.

We recognize the importance of **Employees** in the accomplishment of our mission and hold it as a basic value to treat each employee with professional respect, recognizing that each person using his or her trade or vocation makes a valuable contribution; to treat each employee impartially, fairly and consistently; and to listen to the recommendations and concerns of each.

We recognize the importance of **Diversity** in the accomplishment of our mission and hold it as a basic value to treat all people with respect and courtesy.

We recognize the importance of **Professionalism** in the accomplishment of our mission and hold it as a basic value that each employee will perform to the highest professional standards and to his or her highest personal capabilities.

We recognize the importance of **Stewardship** of public money in the accomplishment of our mission and hold it as a basic value to discharge our stewardship in a responsible, cost-effective manner, always remembering and respecting the source of the County's funding.

Prior to setting goals, members of the Board of Commissioners examined the strengths, weaknesses, opportunities, and threats affecting the County as a whole. The items in each category are not ranked by importance, nor is this intended to be an all-inclusive list, however it forms a basis for the development of goals and objectives. In addition, the items identified provide a view of potential issues that may impact the environment in which the County provides services in the near- or long-term future.

STRENGTHS

- Community image - good place to raise a family, quality of life
- Location - good place to live
- Natural Resources (lakes, rivers, trees)
- Financial health
- Quality management by County Board and staff
- Effective services provided by dedicated employees
- Public safety - low crime
- Parks system
- Agriculture
- Potential for future energy development
- Industry
- Educational systems; public and private, higher education
- Entrepreneurs
- Regional cooperation
- Training programs and communication with employee groups
- Area traits; conservative, work ethic and religion
- Close to cultural resources
- Transportation
- Health care, local hospitals and proximity to Kent County
- Culture of volunteering and philanthropy, community services provided by non-profit and religious groups
- Strong recreational opportunities
- Infrastructure
- Website
- Open Space
- Broadband → coverage as % of county

OPPORTUNITIES

- Legislative activity - lobbyist to develop proactive strategies
- Local government communication, relations and assistance
- Economic development (Pfizer plant, energy, agriculture)
- Use of new communication tools, social networking
- Sustainable thinking - "going green", recycling, cost savings
- Growth in health care industry
- Economic climate allows for new thinking; regional focus, collaboration and consolidation
- Programs to meet new needs (emerging industries, substance abuse)
- Maintain open spaces
- Increase and recognize diversity
- Tourism (lakes, parks)
- Bring the road commission closer to the county, various strategies
- Bring balance to regulation in economic climate
- Provision of infrastructure
- Increase funding for mandated services
- Revenue sharing and finances
- Legislative plan to get state change(s)
- Improve transit, conduct corridor studies
- Growing anti-tax sentiment
- Distribution of Park Land

WEAKNESSES

- Effective communication with citizens and other stakeholders
- Lack of diversity, need to be a more welcoming place for diversity
- Declining transportation system with inadequate funding
- Redundancy, need for increased regional collaboration/consolidation
- Need to bring issues along slower to match a comfort-level with local units of government
- Runoff and water pollution
- Geographic division by Grand River
- Overall economic conditions
- State government
- Workforce unprepared, inadequate for future jobs
- Lack of countywide mass transit, especially to County facilities, rural areas
- Three Metropolitan Planning Organizations (MPOs)
- Accessibility and affordability for housing in disabled and elderly populations
- Over-reliance on manufacturing
- Managing growth to keep open spaces

THREATS

- Financial state of the economy - unemployment, state budget
- Loss of revenue sharing, dropping property tax revenue
- Crisis in the housing industry; foreclosures, loss of value, etc
- Rising pension and health care costs
- Lack of a regional economic development entity
- Bigotry and challenges of diversity
- Decreasing water quality, beach closures
- Excessive State/Federal regulation and mandates
- Air pollution regulation changes
- Gang and drug activity, WEMET funding
- Conflicts between being environmental and promoting business
- Aging population
- Road conditions and funding
- Domestic violence and hunger
- Substance abuse
- Globalization
- Term limits
- Green industry overkill, need to keep goal of a diverse economy
- Amount of non-taxable land
- Loss of personal property tax
- Right to work laws

A **VISION** statement indicates how an organization views its ideal, or ultimate, goal. The Board of Commissioners has established the following vision statement:

Ottawa County strives to be the location of choice for living, working, and recreation.

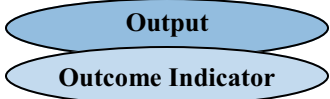
A **MISSION** statement assists an organization in easily communicating to a variety of constituencies what it does, who it serves, and why it does so. The Board of Commissioners has established the following mission statement:

Ottawa County is committed to excellence and the delivery of cost-effective public services.

GOALS focus the direction of an organization's work, under the guidance from the vision and mission statement. Goals are relatively static in nature and will not often change. The four goals of the Board of Commissioners are:

- 1. To maintain and improve the strong financial position of the County.**
- 2. To maintain and enhance communication with citizens, employees and other stakeholders.**
- 3. To contribute to a healthy physical, economic and community environment.**
- 4. To continually improve the County's organization and services.**

Goal 1: To Maintain and Improve the Strong Financial Position of the County.



What will we do to get there?

Objective 1: Maintain and improve the financial position of the County through **legislative advocacy.**

- Advocate to achieve the full reinstatement of revenue sharing and mitigate any negative impacts of the shift of this funding to the Economic Vitality Incentive Program (EVIP).
- Identify other legislation (Personal Property Tax) that impacts our financial position, develop clear position statements on those issues and communicate those position statements to legislators.
- Find ways to maximize the services of our lobbyist contract and communicate the outputs and outcomes achieved.
- Advocate to achieve full funding of mandates.

Produce position statements that clearly outline our issues.
Conduct a survey of our legislative delegation on various issues.
Lobbyist provides quarterly legislative updates to the Board.

Revenue sharing is not further cut and eventually fully restored.
Positive legislation adopted and negative legislation defeated.
The Board affirms the value of the lobbyist contract.
Legislation is adopted that more fully funds mandates.

Objective 2: Implement processes and strategies to address operational **budget deficits** with pro-active, balanced approaches.

- Adopt a budget calendar and provide information to the Board necessary to make key decisions.
- Eliminate operational budget deficits, adopting the budget by the end of October.
- Identify financial threats and approve strategies to mitigate those threats.
- Maintain the health of the County financing tools.
- Develop a comprehensive sustainability plan, focusing on long term economic, social and environmental health.

Adopt a budget calendar and adhere to established timelines.
Provide information to the Board in a timely fashion.
Develop a comprehensive sustainability plan.

Budgets are adopted without deficits.
The County financing tools are fully funded.
The County can financially meet the needs of current residents without compromising the ability of future generations to meet their needs.

Objective 3: Approve strategies to reduce the negative impact of rising **employee benefit costs** on the budget.

- Continue to implement the strategy to move employee groups to a defined contribution (DC) plan for new hires.
- Continue strategies to contain health benefit costs, including evaluation of our health plan designs and bidding out our health plan to the market.
- Complete implementation of the health management plan.

More employee groups are moved to a DC plan for new hires.
Board considers strategies regarding health costs.
The health management plan is implemented.

Employee benefit costs rise at a rate lower than established benchmarks.

Objective 4: Maintain or improve **bond ratings.**

- Continue to address budget deficits with pro-active, balanced approaches.
- Present high-quality information to bond rating agencies.
- Continue to strive for "triple-triple" bond ratings.

Board adopts a balanced budget.
Communicate with bond rating agencies as scheduled.

Achieve and maintain the top ratings from all rating agencies.

Strategic Plan Goal 1: To Maintain and Improve the Strong Financial Position of the County of Ottawa

Goal: 1) *To Maintain and Improve the Strong Financial Position of the County*

Objective: Maintain and improve the financial position of the county through legislative advocacy

Objective: Implement processes and strategies to address operational budget deficits with pro-active, balanced approaches.

Objective: Approve strategies to reduce the negative impact of rising employee benefit costs on the budget

Objective: Maintain or improve bond ratings

Budget Ramifications: One of the key components of the County's legislative action plan is the lobbyist; the 2013 budget includes \$36,000 for Government Consultant Services, Inc (GCSI) to represent the County on legislative matters. During 2012, GCSI facilitated the efforts on the State's County Incentive Plan funding, Personal property tax initiatives, unfunded mandates, Remonumentation, electronic signatures, and indigent defense proposals. Two bills regarding electronic content management have been passed into law due in part to the lobbyists, and a third bill to allow electronic signatures and electronic filing of court documents is anticipated for later this year or early in 2013.

The 2013 budget was balanced using several strategies to provide a balance approach. One of the strategies to deal with operational budgets is to complete an analysis of need prior to filling vacant positions. As indicated in the transmittal letter, several positions will still be held vacant in 2013. Although no significant program reductions were necessary with the 2013 budget, reductions to various departments totaled approximately \$1.04 million.

Certain cost refinements were also made during the budget process. The County was more aggressive in adjusting the budget for vacancies and insurance opt outs. Total vacancies and health insurance opt-outs totaled \$1.4 million. Certain revenue streams continue to be re-assigned for the 2013 budget year (see transmittal letter). The County is also using \$1,125,000 in transfers from other funds as part of the budget balancing strategy.

With regard to employee benefit costs, during 2011, the Board formed the DB/DC conversion fund to accumulate money to pay the extra short-term costs the County would incur in going from a defined benefit to a defined contribution retirement system for new hires. Employees hired after January 1, 2012 are now enrolled in the defined contribution program. For 2013, the County does not anticipate needing additional funds from the DB/DC Conversion fund, but the fund will grow by interest earnings. Although it may take as long as ten years before the County realizes cost reductions in the retirement plan, the savings are projected to be in the millions.

During 2012, the County did bid out health insurance. After negotiations, the County estimates a 19 % increase in health insurance rates for 2013. In order to encourage employees to choose the less expensive H.S.A. insurance program, employees will not be required to pay a

percentage of the cost. Employees opting for the traditional plans will pay 20%. In addition, the Health Management Committee implemented its 2012-2014 Health Management Plan. Specifically, during 2012, County employees and their spouses were required to complete three items to avoid paying an additional 15 - 20 percent of their health insurance in 2013:

1. Participate in a biometric health screening between July 17 and August 6, 2012
2. Complete an online health risk appraisal by August 31, 2012.
3. Complete and submit your tobacco user certification form by August 31, 2012. If the participant uses tobacco products, he/she must participate in the "Tobacco Cessation Program" to secure the lower health insurance copay.

Plans for 2014 include the start of disincentives for employees by way of higher co-pays if three out of four health metrics are not met without a reasonable attempt at improvement identified by their doctor or if the covered person continues to use tobacco products. Noncompliance in 2014 will result in an additional 15 - 30 percent in the employee share of health premiums.

The County maintained their AAA rating with Moody's and Fitch and maintained their AA rating with Standard & Poors. The other objectives have already been met or are ongoing. In addition, several of the financing tools are contributing significant dollars to operations, and fully funding the financing tools is one of the Board's objectives. A discussion of these contributions as well as an update on the status of each of them follows.

Financing Tools Historical Summary

The first County "Financing Tool", the Delinquent Tax Revolving Fund, was established in 1974. It was not until 1981, the beginning of an economic downturn, that the Board established the Public Improvement Fund and the Stabilization Fund. The general purpose of the Financing Tools is three-fold:

To provide long-term financial stability for Ottawa County

To take financial pressure off the General Fund

To provide long-term financing for certain operational costs

As Federal Revenue Sharing dwindled from \$785,771 in 1986 to \$50,404 in 1987, the importance of long-term financial planning became even more apparent to the County Board. Thus, in 1986 the Board established the Duplicating Fund and the Employee Sick Pay Bank Fund. The Telecommunications Fund followed in 1987 along with the Equipment Pool Fund in 1988. The Board continued to explore long-term financing possibilities and in 1990, the Solid Waste Clean-up Fund and the Employee Benefits Fund were approved. In 1996, the Board discontinued the Employee Benefits Fund, reallocating the money for future improvements and expansion to our County parks system.

Most of the financing tools are self-supporting in that they do not require additional funding or fee increases to maintain their current operations. The Infrastructure Fund is fairly new (established in 1999) and not considered to be self-supporting. The Public Improvement Fund, used to account for monies set aside for public improvements, has been used extensively in recent years for the remodeling or construction of new facilities. Even after the Grand Haven/West Olive project, this fund will still be able to fund smaller capital improvement projects. After an operating transfer to the Stabilization fund in 2012, this financing tool is fully funded (based on State law). The Stabilization Fund maintains a significant fund balance and is contributing to the County budget in 2013 (interest earnings).

The financing tools are set up to cover certain annual operating costs, not one-time costs. These financing tools help stabilize the annual budget process by reducing the peaks and valleys created by legislation, economic fluctuation, termination of grant dollars, equipment requests, etc. In addition, these funds have a positive effect on the interest rates the County and its townships and cities receive on bond issues, benefiting County taxpayers millions of dollars over the years.

When these financing tools were first established, administration told the Board these tools would eventually reduce costs to County departments. Along with these financing tools, the County began self-funding several of its insurance programs including health, unemployment, dental, and vision which operate very similarly to the financing tools.

The County is now realizing the benefit of these self-insured programs along with our financing tools.

The Board's vision over the years has allowed Ottawa County to maintain one of the lowest operating millages in the State while at the same time provide for long-term financial strength that will benefit County residents for many years to come. The County can react to the unexpected while at the same time continue to provide a stable source of services to the public. Ottawa County is envied by most counties across the State.

The following pages demonstrate clearly how the financing tools have and will continue to save millions of dollars for the County over the years. Certain assumptions were used in making the calculations. Historical annual savings are based on a five year history. Projected annual savings are based on a five year projection.

The nine financing tools funds are:

2271	Solid Waste Clean-up Fund
2444	Infrastructure Fund
2450	Public Improvement Fund
2570	Stabilization Fund
2970	DB/DC Conversion
2980	Compensated Absences
5160	Delinquent Tax Revolving Fund
6450	Duplicating Fund

6550 Telecommunications Fund
6641 Equipment Pool Fund

Solid Waste Clean-up Fund (2271)

Year Established: 1990

Fund Purpose: This fund was established from monies received by Ottawa County from the settlement of litigation over the Southwest Ottawa Landfill. These monies are to be used exclusively for the clean-up of the landfill. (BC 90-277) The fund's goal is to use the interest generated from the principal to cover ongoing annual costs of the landfill clean-up. Beginning in 1998, these expenditures are paid for from this Fund thus saving the General Fund approximately \$356,000 - \$378,000 per year.

A plan to alleviate site contamination was approved by the Department of Natural Resources during 2005. The fund has expended over \$2 million to add and replace purge wells and provide overall enhancements to the groundwater purge and treatment system. In addition, the Ottawa County, Michigan Insurance Authority (blended component unit) has contributed an additional \$1.8 million to the project. The improvement project is essentially complete, but ongoing maintenance expenditures for purge well operations will continue indefinitely. Had money not been set aside in this fund, the County would have to fund it from the General Fund or some other County fund.

In addition, as part of the financing plan for the new West Olive and Grand Haven facilities, the fund contributed \$2.5 million in 2008 for the construction of the facilities, allowing us to lower debt service costs.

Financial Benefits:

- 1) Provides long-term financing for annual clean-up costs.
- 2) Takes financial pressure off the General Fund.

Infrastructure Fund (2444)

Year Established: 1999

Fund Purpose: This fund was established to provide financial assistance to local units of government for water, sewer, road, and bridge projects that are especially unique, non-routine, and out-of-the ordinary.

To date, the fund has made loans to municipalities totaling \$2,155,000. As part of the financing plan for the new West Olive and Grand Haven facilities, this fund is contributing \$125,000 per year for the anticipated principal and interest payments associated with the bond issue.

Financial Benefits:

- 1) Expedites projects by leveraging Federal, State, and other revenue sources.
- 2) Reduces debt levels.
- 3) Relieves General Fund of debt payments

Public Improvement Fund (2450)

Year Established: 1981

Fund Purpose: This fund is used to account for monies set aside for public improvements. The fund's goal is to provide sufficient dollars to fund the County's major capital projects.

In addition, as part of the financing plan for the new West Olive and Grand Haven facilities, this fund is contributing \$175,000 per year for the anticipated principal and interest payments associated with the bond issue. The 2013 budget includes a reassignment of \$300,000 of rent revenue from this fund to the General Fund to assist with operations. This change may continue for the next five years with little impact on the fund since no major building projects are currently planned.

Financial Benefits:

- 1) Contributes to a positive bond rating.
- 2) Savings on bond issue costs.
- 3) Relieves General Fund of debt payments.

Stabilization Fund (2570)

Year Established: 1981

Fund Purpose: This fund was established pursuant to Act No. 30 of the Public Acts of 1978 to assure the continued solid financial condition of the County. Use of funds are restricted for but not limited to:

- a) cover a general fund deficit, when the County's annual audit reveals such a deficit.
- b) prevent a reduction in the level of public services or in the number of employees at any time in a fiscal year when the County's budgeted revenue is not being collected in an amount sufficient to cover budgeted expenditures.
- c) prevent a reduction in the level of public services or in the number of employees when in preparing the budget for the next fiscal year the County's estimated revenue does not appear sufficient to cover estimated expenses
- d) cover expenses arising because of natural disaster, including a flood, fire, or tornado.

Financial Benefits:

- 1) Generates additional revenue for the General Fund. By law, any interest earned on this fund remains in the General Fund.
- 2) Provides long-term financial stability for Ottawa County.
- 3) Contributes positively to the bond rating.

DB/DC Conversion (2970)

Year Established: 2011

Fund Purpose: The purpose of the DB/DC Conversion fund is to accumulate funds for the short-term, temporary costs in changing from a defined benefit pension to a defined contribution

pension for new County employees. In the long-term, the change will result in approximately \$30 million in savings over 30 years. This financing tool allows us to minimize the impact of the change to the short-term operating budget.

Financial Benefits:

- 1) Reduces future liabilities for pensions
- 2) Helps stabilize short-term budget balancing
- 3) May improve State funding prospects in the future

Compensated Absences (2980)

Year Established: 1986

Fund Purpose: The purpose of the Compensated Absences Fund is to pay for the County's accrued liability which was a result of discontinuing the accumulation and payoff of employee sick days. The amount of liability is equal to number of days accumulated times the rate of pay at the time the employee entered the bank (negotiated in the union contract). An employee's account earns interest at the average rate of return earned by County Treasurer each year. Since 1993, this fund also has accounted for the amount of vacation time that employees have earned and not taken at the end of each fund's fiscal year-end as required under Governmental Accounting Standards Board Statement No. 16.

Financial Benefits:

- 1) The future liability for sick pay has been eliminated.
- 2) County employees received short and long-term disability coverage.
- 3) Reduced County funded sick days.
- 4) Contributes positively to the bond rating.

Delinquent Tax Revolving Fund (5160)

Year Established: 1974

Fund Purpose: The Delinquent Tax Revolving Fund is used to pay each local government unit, including the County, the respective amount of taxes not collected as of March 1 of each year. After many years of waiting for this fund to mature, the treasurer now avoids costly issuances of Delinquent Tax Anticipation Notes (now referred to as General Obligation Limited Tax Notes) and pays schools, local units and the County in a timely fashion. An annual evaluation is made to determine if it is beneficial for the County to issue general obligation limited tax notes versus using cash on hand. As a financing tool, money had been transferred each year to the General Fund. The 1996 transfer was \$750,000. The County discontinued a transfer to the General Fund in 1997 when the third bond issue was designated to be paid for from this fund. Beginning in 2000, the County had experienced the full impact of proposal A and had started the transfer of funds to the General Fund again. However, with the issuance of a fourth bond issue to be paid from this fund, the transfers were discontinued in 2006.

As part of the financing plan for the new West Olive and Grand Haven facilities, this fund is contributing \$150,000 per year for the anticipated principal and interest payments

associated with the bond issue. After careful analysis, it was determined that funds could again be transferred from the fund beginning in 2012, and the 2013 budget reflects continued transfers to the General Fund (\$625,000).

Financial Benefits:

- 1) Operating Transfers to the General Fund.
- 2) Principal and Interest Payments on four bond issues totaling \$2.05 million in 2013.
- 3) Ability to avoid bond issue costs to pay off annual delinquency.
- 4) Contributes to a positive Bond rating.
- 5) Cash flow management.

Duplicating, Telecommunications, and Equipment Pool Funds (6450, 6550, 6641)

Year Established:

Duplicating (6450)	1986
Telecommunications (6550)	1987
Equipment Pool (6641)	1988

Fund Purposes: The Duplicating Fund (6450) is used for ongoing replacement of copy machines in County departments. Revenues are received from user departments to cover the expenses incurred in providing printing and copying services.

The Telecommunications Fund (6550) was established in 1987 for the purpose of funding the County's transition from a leased telecommunications system to a County owned and operated system. This fund pays for the operation of and enhancements to the telephone system and a network. Revenues are received from user departments to cover expenses incurred in providing the telephone service as well as future capital improvements. The 2013 budget includes a diversion of the commission earned on jail inmate phone calls from this fund to the General Fund to assist in operations. This transfer may continue for up to three years with little impact on the fund.

The purpose of the Equipment Pool Fund (6641) is to provide long-term financing capabilities to departments on an ongoing basis for capital acquisitions and replacement of office furniture and equipment. Revenues are collected from user departments for the equipment rental charges to cover depreciation costs and to provide funds for future purchases of equipment.

In addition, as part of the financing plan for the new West Olive and Grand Haven facilities, these funds have contributed \$4.1 million for the construction of the facilities and approximately \$150,000 per year for the anticipated principal and interest payments associated with the bond issue.

Financial Benefits:

- 1) Provides a continuous funding source for equipment purchases.
- 2) Stabilizes the budget process by eliminating the peak and valley effect.
- 3) Savings over lease costs.

- 4) Savings on bond issue costs.
- 5) Relieve the General Fund of debt service payments

Overall Benefits of the Financing Tools

- 1) Take financial pressure off the General Fund.

The best way to take financial pressure off the General Fund is to reduce reliance on property taxes for funding of County services. The General Fund directly provides funding for approximately twenty seven (27) County departments and indirectly (through operating transfers) significantly affects nine (9) other County departments. Property Taxes represent the largest revenue source for the General Fund. However, property tax rates are limited by legislation, and charges for services are dependent on variables not under the control of the County (e.g., the economy). Consequently, it is crucial for the County both to capitalize on other revenue sources and to avoid actions which obligate the County to long-term expenditures. The financing tools provide on-going funding for a variety of costs.

The avoidance of debt payments is very important to the General Fund. Unlike other funding decisions of the General Fund, debt payments are mandatory, regardless of the revenue picture. Effectively, then, debt payments are an immediate subtraction from property tax revenues, taking away from other County programs. Thus, the debt payments avoided by the Public Improvement Fund (due to funding of construction costs) and funded by the Delinquent Tax Revolving Fund, Infrastructure Fund, Public Improvement Fund, Telecommunications Fund and the Ottawa County, Michigan Insurance Authority alleviate pressure on the General Fund, freeing up dollars for other County programs.

- 2) Provide long-term financing for certain operational costs.

By providing funding for certain operational costs on a long-term basis, the County, through the financing tools, is able to provide a high level of service to its residents.

The Duplicating, Telecommunications, and Equipment Pool Funds provide capital for equipment acquisition and replacement. If the County did not have the dollars to pay for the equipment, they would have to lease from an outside vendor or do without. Not purchasing equipment would result in an inefficient use of personnel and reduced service levels, particularly given our population growth levels. Another alternative to equipment purchases would be to just add more staff which are ongoing operational costs as opposed to one-time equipment costs.

Another cost that the financing tools help the County avoid are bond issue costs. Bond issue costs add nothing to the services the taxpayers are receiving. Because the Public Improvement Fund pays for certain projects outright, bond issue costs are avoided. Similar savings are realized by the Delinquent Tax Revolving Fund. Because the Board has allowed the Delinquent Tax Fund to grow, the total delinquency can be paid off without issuing notes. In addition to these direct costs, the County saves the indirect

costs associated with the administration of bond/note issues and/or the administration of monthly payments to local municipalities for their delinquencies.

The Compensated Absences Fund also assists the County in controlling costs. Prior to the implementation of the Sick Pay Bank Fund, County employees received twelve (12) sick days per year, and unused days were banked. With the establishment of the Employee Sick Pay Bank Fund, the number of sick days given per year have been reduced to six (6). In return, employees have been given disability coverage which costs the County significantly less. The savings are obviously significant. Clearly, the Financing Tools help the County provide a high level of services in a cost effective manner.

- 3) Provide long-term financial stability for Ottawa County.

The third and perhaps most important purpose of the Financing Tools is to provide for the long-term stability of the County. The natural result of reducing the reliance on property taxes and controlling costs is to enhance stability, but several of the funds speak more directly to this issue.

The Stabilization Fund, by its nature, enhances stability. The fund's main purpose is to provide emergency funding. This fund, combined with the General Fund's fund balance provides a cushion the County needs to accommodate unforeseen expenditures and revenue reductions. The DB/DC Conversion fund is a major tool to reduce costs in the future and enhance sustainability.

The Duplicating, Telecommunications, and Equipment Pool Funds promote stability as well. Without these funds, the County would have wide swings in expenditures for equipment purchases from year to year. This peak and valley effect impacts the funding of on-going programs and/or the purchases themselves. The Employee Sick Pay Bank Fund contributes to financial stability by eliminating liabilities. In addition to eliminating the liability, the employees received a greater benefit at a reduced cost to the County.

Additional Benefits:

- 1) Sufficient Equity Level.

One of the key factors that rating agencies use in establishing a bond rating is the level of equity in an organization. Though a specific percentage varies by municipalities, experts suggest 10 - 15 percent of expenditures reflects a healthy organization. The equity level also provides the County with adequate cash flow for payment of expenditures. Accordingly, the County's financing tools contribute indirectly to the General Fund's equity level.

- 2) Indicative of Long-Term Planning.

The Financing Tools show that the County Board had long-term financial planning in mind when they were originally established. Most of these funds began more than ten years ago. In addition, they represent something more

significant: a willingness to avoid taking the short-term popularity gain of a tax cut in order to plan and provide for the long-term financial health of the County.

3) Contributes to a Positive Bond Rating.

The County has obtained a AAA bond rating from both Moody's and Fitch on General Obligation Limited Tax Bonds. The County itself receives only a small part of the benefit of our high rating. Most of our debt is for water and sewer projects which are paid by municipalities and individuals through assessments. It is the local municipalities and the individual taxpayers that receive the greatest benefit of our high rating.

4) Reduced Interest Rates on Bond Issues.

According to Wachovia Securities, formerly A.G. Edwards & Sons, an investment banking firm, the effect of as little as one half step change in the rating could affect the interest rate anywhere between 3 basis points (.03%) to as much as 10 basis points (.10%). On \$100 million in outstanding debt, this would cost an additional \$315,000 to \$1,053,000 over the life of the issue. Remember, these figures represent only a half step change.

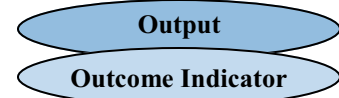
5) Low Millage Rate.

As discussed earlier, Ottawa County's millage levy is substantially lower than surrounding counties. Most, if not all, Counties in the State are faced with the problem of how to fund the unexpected, how to fund new equipment, and how to fund and solve space problems. These financing tools have allowed Ottawa County to solve these problems without additional taxpayer burdens.

Historical/Projected Summary

	2005 – 2011 Historical Savings <u>To General Fund</u>	2012 – 2018 Projected Savings <u>To General Fund</u>
Solid Waste Clean-up Fund (2271)	\$6,490,197	\$3,391,805
Average Annual Savings	\$927,171	\$484,544
Average Annual Millage Savings	0.0954	0.0506
Public Improvement Fund (2450)	\$21,984,825	\$13,981,805
Average Annual Savings	\$3,140,689	\$1,997,401
Average Annual Millage Savings	0.3314	0.2074
Stabilization Fund (2570)	\$1,792,850	\$622,597
Average Annual Savings	\$256,121	\$88,942
Average Annual Millage Savings	0.0279	0.0092
Delinquent Tax Revolving Fund (5160)	\$17,960,622	\$17,616,805
Average Annual Savings	\$2,565,803	\$2,516,686
Average Annual Millage Savings	0.2746	0.2617
Duplicating, Telecommunications, and Equipment Pool (6450, 6550, 6641)	\$13,140,524	\$9,427,868
Average Annual Savings	\$1,877,218	\$1,346,838
Average Annual Millage Savings	0.2003	0.1400
Grand Total	\$61,369,018	\$45,040,880
Total Average Annual Savings	\$8,767,002	\$6,434,411
Total Average Annual Millage Savings	0.9296	0.6689

Goal 2: To Maintain and Enhance Communication with Citizens, Employees, and Other Stakeholders.



Objective 1: Maintain a comprehensive **communication plan** that guides the work of the County in this goal area.

- *Develop and implement the work and responsibilities of the pilot marketing and communications manager.*
- *Evaluate and consider expanding the pilot marketing and communications manager position.*

Board considers an updated Communications Plan.
Board considers the communications position.

Indicators in the citizen and employee surveys and website metrics reflect increased knowledge of County activities and satisfaction with communication.

Objective 2: Continue to improve **www.miOttawa.org**.

- *Increase and improve the services that citizens can access and receive through the website.*
- *Continue to expand the use of social media initiatives that are linked to and complement the website.*

Regularly review work on the website and social media initiatives, tracking metrics to measure progress.

The 2012 citizen survey reflects an increase in citizen use of website.

Objective 3: Review existing and implement new strategies to maximize communication with **citizens**.

- *Evaluate the use of citizen budget meetings and other existing initiatives.*
- *Increase our focus on improving local media coverage.*
- *Develop a report on the benefit of County property tax dollars.*
- *Develop and promote a speakers bureau.*

Conduct citizen budget meetings.
Focus on improving local media coverage.
Board considers a "Property Tax Dollar" report.
A speakers bureau is established and promoted.

The 2012 citizen survey reflects an increase in citizen awareness of County activities.

Objective 4: Continue to develop and implement methods of communicating with **employees**.

- *Continue using the Front Page and all-staff e-mails to communicate important information to employees.*
- *Continue the Labor-Management Cooperation Committee.*
- *Continue and improve employee-edited newsletter.*
- *Continue brown-bag lunches and other information sessions.*

Administration maintains consistency with brown bag luncheons, newsletters, Labor-Management meetings and other means to communicate with employees.

The 2013 employee satisfaction survey reflects an increase in overall employee satisfaction.

Objective 5: Evaluate communication with **other key stakeholders**.

- *Evaluate use of paperless packets and other communication tools with Commissioners.*
- *Continue departmental annual report process.*
- *Maintain and implement a legislative action plan.*
- *Evaluate communications with local units of government, including the use of quadrant meetings.*

Conduct a survey of the Board rating communication.
The Board adopts and monitors a legislative action plan.
Quadrant meetings are held on a regular basis.

Commissioners report satisfaction with communication from Administration. Ottawa County is viewed as a leader for best management practices and collaborative efforts.

What will we do to get there?

Strategic Plan Goal 2: To Maintain and Enhance Communication with Citizens, Employees, and Other Stakeholders

Objective: Maintain a comprehensive communication plan that guides the work of the County in this goal area

Objective: Continue to improve the County website, miOttawa.org

Objective: Review existing and implement new strategies to maximize communication with citizens

Objective: Continue to develop and implement methods of communicating with employees

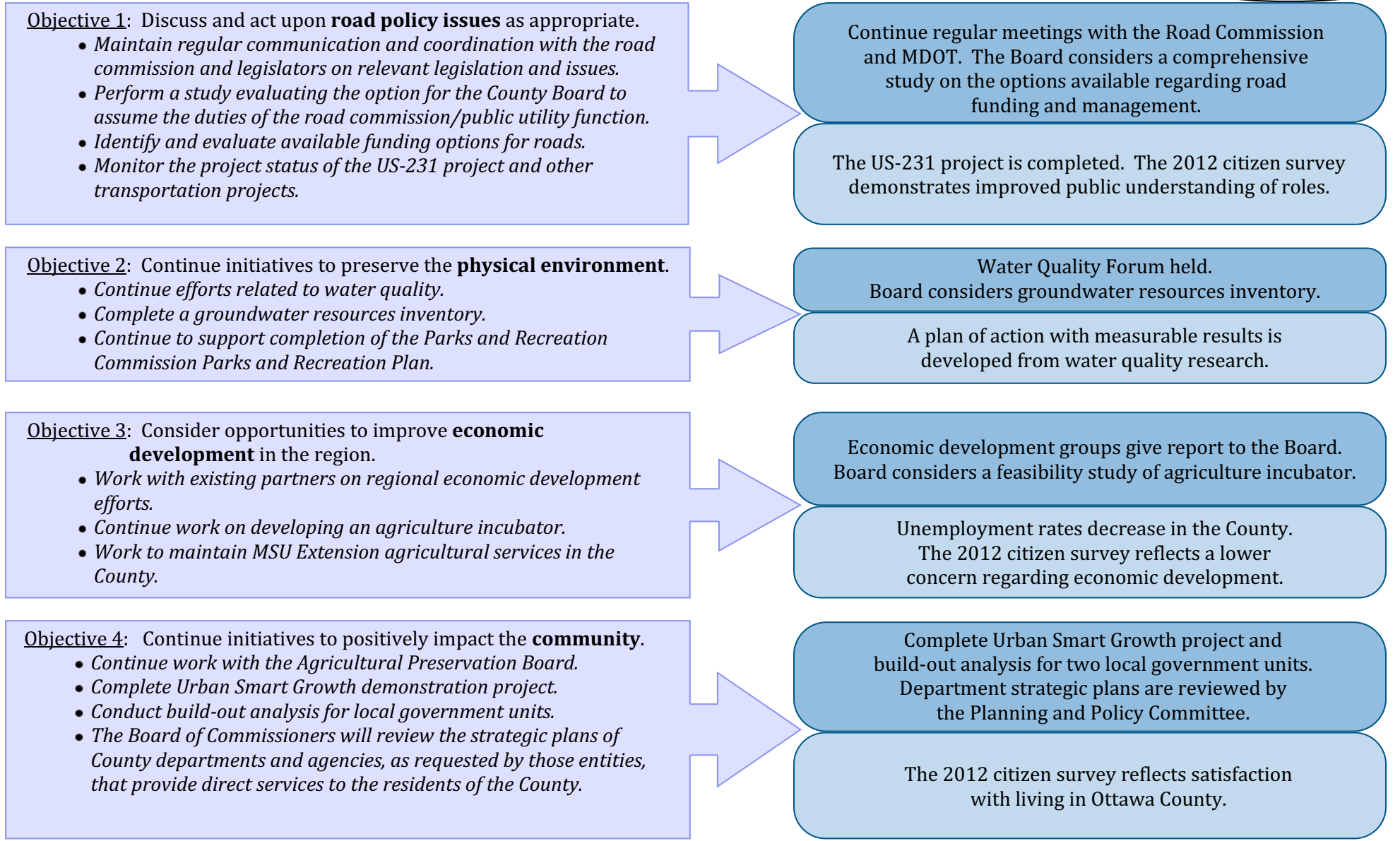
Objective: Evaluate communication with other key stakeholders

Budget Ramifications: A pilot communications position was implemented during 2012 with an estimated cost of \$13,381. The position will be expanded in 2013 to just under \$83,000 and will also improve communications for the Parks and Recreation department. During 2012, the County's website was revamped with significant new functionality. The 2013 Budget includes \$234,000 for miottawa.org maintenance and development of new services discussed under "Technology" in the transmittal letter. Also in 2012, the County spent \$20,000 for a citizen survey. The surveys are on a two year cycle to determine what impact County initiatives have made. The remaining objectives are ongoing and/or do not impact the budget.

Goal 3: To Contribute to a Healthy Physical, Economic, & Community Environment.



What will we do to get there?



Strategic Plan Goal 3: To Contribute to a Healthy Physical, Economic, & Community Environment

- Objective: Discuss and act upon road policy issues as appropriate
- Objective: Continue initiatives to preserve the physical environment
- Objective: Consider opportunities to improve economic development in the region
- Objective: Continue initiatives to positively impact the community

Budget Ramifications: The 2013 budget request includes \$8,000 for the planning commission for consultant work with local units for transportation plans. The economic development coordinator position is continuing in the Planning and Performance Improvement (PPI) department (General Fund, 1010-7211). Tasks assigned to the position include administering the County's Brownfield Redevelopment Authority, implementing a business incubator, and developing a coordinated economic development plan for Ottawa County. The PPI budget also includes over \$50,000 for the County's economic development consultant, \$25,000 for economic attraction opportunities, and \$34,000 for an urban smart growth project.

The 2012 PPI budget also addressed the physical environment with the inclusion of \$33,000 for a water resources study. In addition, in the Solid Waste Clean-up fund, \$500,000 is included in the 2013 budget for capital improvements to the Southwest Ottawa Landfill to help it meet treatment requirements in the agreement between the County and the State of Michigan. Planning is underway for the 7th annual Ottawa County Water Quality Forum. The forum brings several environmental scientists, representatives from the Michigan Department of Environmental Quality, and representatives from local municipalities and regional environmental and planning organizations to discuss current and future water quality issues. The Ottawa County Health Department's Environmental Health division 2013 budget includes \$81,000 for monitoring of area beaches; this initiative is approximately 75% grant funded through the State of Michigan. The Michigan State University (MSU) Extension program includes \$110,000 for basic extension services, \$48,000 for a nutrient management educator, \$43,500 for a small fruit/horticulture educator, and \$10,000 for the coordinator of the "Ag in the Classroom" program.

In addition, because of the rapid growth in the County, concern over green space and waterway access has become increasingly important. The 2013 Parks and Recreation budget includes a .3165 mill levy for park development, expansion and maintenance. This levy was renewed by the citizens in August of 2008 and authorizes the levy for ten years. The 2013 Parks and Recreation budget includes a total of \$2.5 million for land acquisition and capital improvements to existing properties.

Goal 4: To Continually Improve the County's Organization and Services.

Output

Outcome Indicator

Objective 1: Maintain systems and programs of **continuous improvement** to gain efficiencies and improve effectiveness.

- Develop and incorporate a system of continuous improvement through the Administrator's Office.
- Continue work on providing the most effective administration and funding for co-occurring mental health/substance abuse services.
- Conduct organizational efficiency and structure reviews, including;
 - Road Commission/Public Utilities
 - ERP System
 - IT Study
 - E Ticketing
- Complete evaluations of various programs and services, including;
 - CBT
 - SWAP
 - Drug Courts
 - Jail Mental Health Task Force

A system of continuous improvement is implemented. Board considers reports on all of the named reviews and evaluations.

Results are collected which demonstrate yearly and cumulative totals of both effective programs and services confirmed and savings from the elimination of ineffective programs and services.

Objective 2: Continue implementation of **outcome-based performance measurement systems.**

- Continue to work with departments to improve performance measurement systems and benchmarks, relative to budgeted resources.
- Continue work towards a report on mandated services and service-levels and prioritize those results.
- Continue to develop and improve dashboards and other reports to increase transparency and demonstrate outcomes.

Budget is adopted with outcome-based performance measurements incorporated. Dashboards are utilized to help demonstrate outcomes.

Budgets are adopted based upon demonstrated outcomes.

Objective 3: Maintain and expand investments in the **human resources** of the organization.

- Develop and maintain an Ottawa County standard for internal and external customer service, training employees on the standard.
- Pursue partners in the community to assist the organization to ask questions about and improve our cultural competency.
- Examine programs from other communities and evaluate potential for an expanded volunteer programming.

A customer service standard is implemented with training. Programs are implemented to improve cultural competency. An expanded volunteer program is evaluated.

Ottawa County is recognized for high customer service. Ottawa County is globally competitive for the talent of diverse cultures. Ottawa County has an active and effective volunteer base.

Objective 4: Examine opportunities for **service-delivery with local units of government.**

- Examine and evaluate possibilities for collaboration on service delivery with other local units of government.
- Make cost-effective services available to local units of government.

Options presented to local units regarding shared service opportunities.

Ottawa County is recognized as a region of excellence for government collaboration.

What will we do to get there?

Strategic Plan Goal 4: To Continually Improve the County's Organization and Services

- Objective: Maintain systems and programs of continuous improvement to gain efficiencies and improve effectiveness.
- Objective: Continue implementation of outcome-based performance measurement systems.
- Objective: Maintain and expand investments in the human resources of the organization.
- Objective: Examine opportunities for service-delivery with local units of government.

Budget Ramifications: The 2013 budget reflects the accumulated cost benefits of efficiency and organizational studies performed on several County departments. These studies have been performed on several programs including: Sentence Work Abatement Program, Inmate Case Management and Treatment, and Communities Helping Ottawa Obtain a Safe Environment. The cumulative (5 year) savings from programs modified, privatized, or discontinued as a result of the studies is \$3.5 million for 2013.

In addition, the 2013 budget includes the continuation of outcome based performance measures and program evaluations. Beginning in 2009, the Planning and Performance Improvement department (PPI) have been working with departments to further refine goals, objectives, and performance measures. Most departments have now met with PPI and the budget document reflects the initial goals, objectives and performance measures for departments with an emphasis on efficiency and outcome measures. It is a work in process, and further refinement is expected. The project is reflected in the 2013 budget for Planning and Performance Improvement as it uses existing staff.

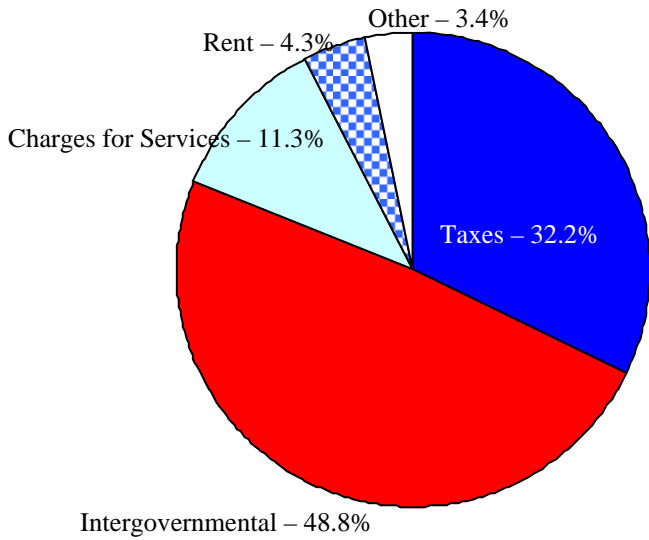
Also during 2012, the Administrator's office rolled out its Continuous Improvement program which added \$41,000 for consultants in 2012. The 2013 budget includes \$75,000 for consultants as well as the continuation of a .7 full time equivalent position that was funded with an administrative reorganization. The 2013 budget also reflects the continuation of the employee training initiative with a budget of \$40,000.

In August of 2011, the County signed a contract with the City of Grand Haven to provide assessing services for the City. The \$137,500 contract is included in the 2013 budget. The County also provides policing services to various municipalities in the County and has a budget of \$6.3 million for these contracts.

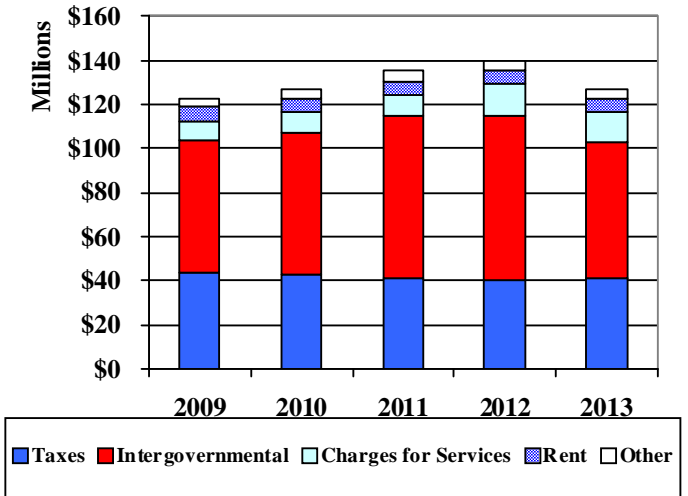
County of Ottawa Summary Information

County of Ottawa Governmental Funds – Revenue Primary Government

2013 Budget

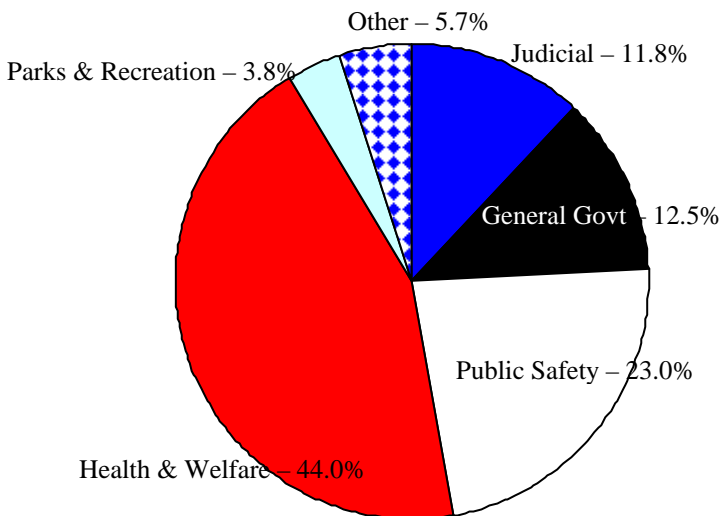


2009 – 2011 Actual, 2012 Estimated, 2013 Budgeted

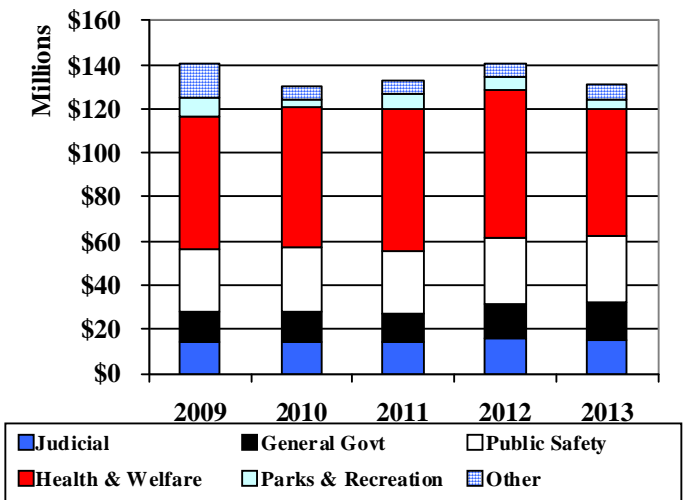


County of Ottawa Governmental Funds – Expenditures Primary Government

2013 Budget

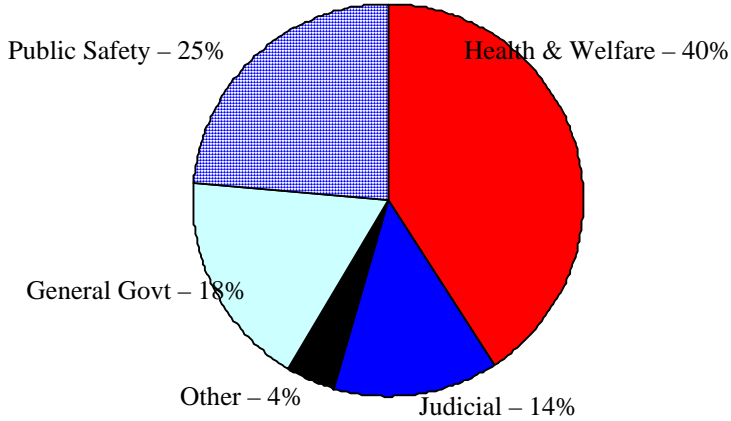


2009 – 2011 Actual, 2012 Estimated, 2013 Budgeted

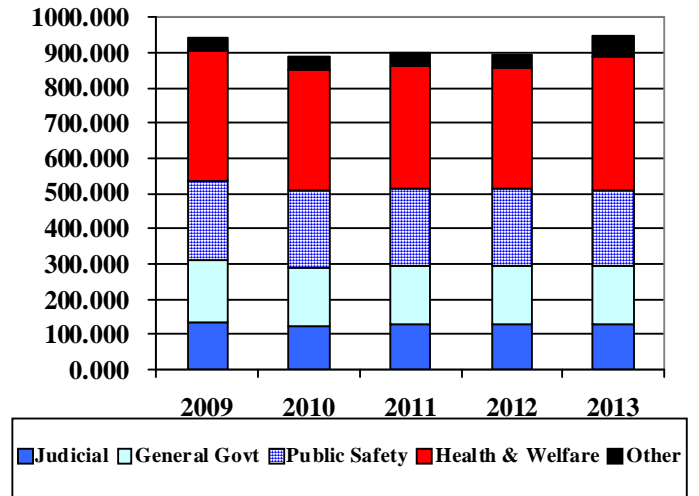


County of Ottawa Personnel by Function - All Funds Primary Government

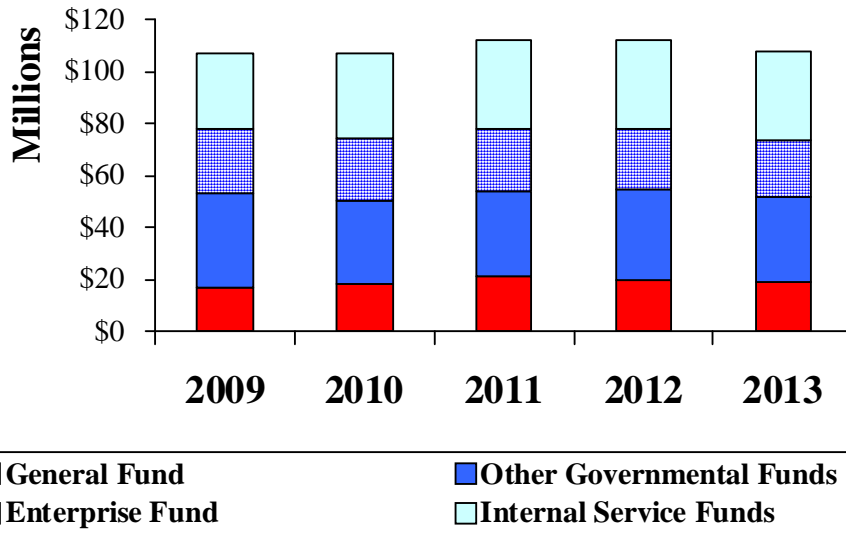
2013 Budget – Full Time Equivalent



2009 – 2013 Adopted Budget Full Time Equivalent



County of Ottawa Equity by Fund Type Primary Government



Note: Equity is based on modified accrual accounting for Governmental Funds and full accrual for Enterprise and Internal Services Funds.

COUNTY OF OTTAWA
SUMMARY OF 2013 BUDGET AND ESTIMATED FUND BALANCE
ALL BUDGETED FUNDS

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Fund	Total
Revenues:						
Taxes	\$37,771,003	\$2,957,764				\$40,728,767
Intergovernmental Revenue	7,062,459	54,731,561				61,794,020
Charges for Services	12,523,086	2,728,603				15,251,689
Fines and Forfeits	75,600					75,600
Interest on Investments	329,004	277,205			\$44	606,253
Rental	3,159,481	455,179	\$1,816,144			5,430,804
Licenses and Permits	281,300	669,270				950,570
Other Revenue	380,316	1,201,090				1,581,406
	<u>61,582,249</u>	<u>63,020,672</u>	<u>1,816,144</u>		<u>44</u>	<u>126,419,109</u>
Expenditures:						
Legislative	429,309					429,309
Judicial	11,098,017	4,377,743				15,475,760
General Government	15,823,889	488,826				16,312,715
Public Safety	23,433,728	6,715,321				30,149,049
Public Works	539,500	1,393,129				1,932,629
Health & Welfare	1,016,999	56,539,981				57,556,980
Culture & Recreation		5,035,433				5,035,433
Community & Economic Development	700,508					700,508
Other	735,405					735,405
Debt Service			2,578,644			2,578,644
Capital Projects						
	<u>53,777,355</u>	<u>74,550,433</u>	<u>2,578,644</u>			<u>130,906,432</u>
Revenue Over (Under) Expenditures	7,804,894	(11,529,761)	(762,500)		44	(4,487,323)
Operating Transfers In (Out) Bond Proceeds	(9,001,715)	9,825,588	762,500			1,586,373
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(1,196,821)	(1,704,173)			44	(2,900,950)
Fund Balance, Beginning of Year	<u>19,931,956</u>	<u>34,448,200</u>			<u>5,814</u>	<u>54,385,970</u>
Projected Fund Balance, End of Budget Year	<u><u>\$18,735,135</u></u>	<u><u>\$32,744,027</u></u>	<u><u>None</u></u>	<u><u>None</u></u>	<u><u>\$5,858</u></u>	<u><u>\$51,485,020</u></u>

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2013

<u>All Budgeted Funds</u>	Prior Year Actual 12/31/2011	Current Year Estimated 12/31/2012	Adopted Budget 2013
Revenues:			
Taxes	\$41,220,280	\$40,715,972	\$40,728,767
Intergovernmental Revenue	73,502,034	\$73,897,506	\$61,794,020
Charges for Services	9,416,373	\$15,199,506	\$14,251,689
Fines and Forfeits	1,094,561	\$750,475	\$1,075,600
Interest on Investments	565,297	\$410,941	\$606,253
Rental	5,776,717	\$5,309,062	\$5,430,804
Licenses and Permits	923,264	\$1,007,380	\$950,570
Other Revenue	3,059,623	1,988,993	1,581,406
Total Revenues	135,558,149	139,279,835	126,419,109
Expenditures:			
Legislative	424,362	460,442	429,309
Judicial	14,564,187	15,578,719	15,475,760
General Government	12,360,596	15,796,992	16,312,715
Public Safety	28,967,731	30,112,724	30,149,049
Public Works	1,131,288	1,610,286	1,932,629
Health & Welfare	64,416,226	67,279,258	57,556,980
Community & Economic Development	619,453	870,665	700,508
Culture & Recreation	6,799,039	5,781,068	5,035,433
Other	176,388	231,380	735,405
Debt Service	3,144,730	2,585,920	2,578,644
Capital Projects			
Total Expenditures	132,604,000	140,307,454	130,906,432
Revenue Over (Under) Expenditures	2,954,149	(1,027,619)	(4,487,323)
Operating Transfers In (Out)	453,013	1,593,816	1,586,373
Proceeds from capital lease	35,995		
Revenue & Other Sources Over (Under) Expenditures & Other Uses	\$3,443,157		
Budgeted Net Revenues (Expenditures)			(2,900,950)
Current Estimated Revenues Over (Under) Expenditures		566,197	
Fund Balance, Beginning of Year		53,819,773	54,385,970
Projected Fund Balance, End of Year		\$54,385,970	\$51,485,020

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2013

General Fund (1010)	Prior Year Actual 12/31/2011	Current Year Estimated 12/31/2012	Adopted Budget 2013
Revenues:			
Taxes	\$38,175,450	\$37,726,923	\$37,771,003
Intergovernmental Revenue	10,238,891	7,057,186	7,062,459
Charges for Services	6,358,842	12,501,357	12,523,086
Fines and Forfeits	1,094,561	750,475	75,600
Interest on Investments	307,310	204,450	329,004
Rental	370,595	3,000,712	3,159,481
Licenses and Permits	2,846,765	344,000	281,300
Other Revenue	483,168	548,749	380,316
Total Revenues	59,875,582	62,133,852	61,582,249
Expenditures:			
Legislative	424,362	460,442	429,309
Judicial	10,234,420	11,021,710	11,098,017
General Government	10,984,411	15,128,242	15,823,889
Public Safety	23,764,694	22,677,278	23,433,728
Public Works	245,670	404,867	539,500
Health & Welfare	717,305	873,127	1,016,999
Community & Economic Development	618,453	869,165	700,508
Other	176,388	231,380	735,405
Total Expenditures	47,165,703	51,666,211	53,777,355
Revenue Over (Under) Expenditures	12,709,879	10,467,641	7,804,894
Operating Transfers In (Out)	(9,444,890)	(11,780,175)	(9,001,715)
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>\$3,264,989</u>		
Budgeted Net Revenues (Expenditures)			(1,196,821) ²
Current Estimated Revenues Over (Under) Expenditures		(1,312,534) ¹	
Fund Balance, Beginning of Year		<u>21,244,490</u>	<u>19,931,956</u>
Projected Fund Balance, End of Year		<u>\$19,931,956</u>	<u>\$18,735,135</u>

1 The 2012 estimate for General Fund includes committed fund balance use of \$3,715,146, mostly for the operating transfers to the Stabilization and Solid Waste Clean-up funds (financing tools). These transfers, funded by 2011 revenue over expenditures, totaled \$3,226,165. In addition, \$689,023 represents the amount of 2010 revenue over expenditures set aside for the 2012 budget. Anticipated contributions to committed/assigned fund balance include \$250,000 in health insurance savings assigned to the 4C initiative, and \$73,000 in net tower rental collections. There are an additional \$124,000 in contributions to and uses of committed/assigned fund balance. The anticipated increase in the General Fund unassigned fund balance is just over \$2.4 million.

2 The budgeted change in fund balance for 2013 is a decrease of \$1,000,000 which is lower than the \$1.25 million the Board committed for the 2013 budget from 2011 revenue over expenditures. Based on prior Board actions, \$78,000 will be added to committed fund balance. The 2013 budget includes the use of \$275,000 in committed fund balance: \$160,000 for new aerial map flyover photography, \$75,000 for various 4C initiatives, and \$40,000 for various other projects.

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>Parks & Recreation (2081)</u>	Actual	Estimated	Budget
	12/31/2011	12/31/2012	2013
Revenues:			
Taxes	\$3,035,087	\$2,974,049	\$2,945,764
Intergovernmental Revenue	564,477	1,588,786	867,100
Charges for Services	370,485	371,460	371,200
Fines and Forfeits			
Interest on Investments	58,535	28,265	49,492
Rental	63,692	53,500	45,000
Licenses and Permits			
Other Revenue	722,026	5,000	6,000
Total Revenues	4,814,302	5,021,060	4,284,556
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation	6,799,039	5,781,068	5,035,433
Other			
Total Expenditures	6,799,039	5,781,068	5,035,433
Revenue Over (Under) Expenditures	(1,984,737)	(760,008)	(750,877)
Operating Transfers In (Out)	46,500		
Land Contract Issued	91,500		
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(\$1,846,737)		
Budgeted Net Revenues (Expenditures)			(750,877)
Current Estimated Revenues Over (Under) Expenditures		(760,008)	
Fund Balance, Beginning of Year		3,541,873	2,781,865
Projected Fund Balance, End of Year		\$2,781,865	\$2,030,988

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. 2012 and 2013 both reflect significant fund balance use for this reason.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>Friend of the Court (2160)</u>	Actual	Estimated	Budget
	9/30/2011	9/30/2012	2013
Revenues:			
Taxes			
Intergovernmental Revenue	\$1,994,955	\$2,056,731	\$2,145,353
Charges for Services	414,887	427,050	431,650
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	2,409,842	2,483,781	2,577,003
Expenditures:			
Judicial	3,112,416	3,214,396	3,260,192
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	3,112,416	3,214,396	3,260,192
Revenue Over (Under) Expenditures	(702,574)	(730,615)	(683,189)
Operating Transfers In (Out)	702,574	730,615	683,189
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, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>9/30 Judicial Grants (2170)</u>	Actual	Estimated	Budget
	<u>9/30/2011</u>	<u>9/30/2012</u>	<u>2013</u>
Revenues:			
Intergovernmental Revenue	\$283,905	\$306,000	\$141,409
Charges for Services	21,764	49,000	45,000
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	4,125	5,000	
Total Revenues	<u>309,794</u>	<u>360,000</u>	<u>186,409</u>
Expenditures:			
Judicial	350,310	376,386	231,530
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>350,310</u>	<u>376,386</u>	<u>231,530</u>
Revenue Over (Under) Expenditures	(40,516)	(16,386)	(45,121)
Operating Transfers In (Out)	<u>43,172</u>	<u>16,386</u>	<u>44,647</u>
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>\$2,656</u>		
Budgeted Net Revenues (Expenditures)			(474)
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>10,087</u>	<u>10,087</u>
Projected Fund Balance, End of Year		<u>\$10,087</u>	<u>\$9,613</u>

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>Health (2210)</u>	Actual	Estimated	Budget
	<u>9/30/2011</u>	<u>9/30/2012</u>	<u>2013</u>
Revenues:			
Taxes			
Intergovernmental Revenue	\$5,133,021	\$3,966,229	\$3,795,178
Charges for Services	627,960	612,713	649,127
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits	552,669	663,380	669,270
Other Revenue	199,754	223,484	192,240
Total Revenues	<u>6,513,404</u>	<u>5,465,806</u>	<u>5,305,815</u>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	8,727,173	8,902,996	9,278,624
Culture & Recreation			
Other			
Total Expenditures	<u>8,727,173</u>	<u>8,902,996</u>	<u>9,278,624</u>
Revenue Over (Under) Expenditures	(2,213,769)	(3,437,190)	(3,972,809)
Operating Transfers In (Out)	<u>2,213,769</u>	<u>3,437,190</u>	<u>3,772,809</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			(200,000)
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>952,574</u>	<u>952,574</u>
Projected Fund Balance, End of Year		<u><u>\$952,574</u></u>	<u><u>\$752,574</u></u>

Revenues and expenditures are difficult to predict for this fund due to Medicaid cost settlement dollars, vacancies, and one time grants. Based on historical activity, the County is budgeting to reduce fund balance by \$200,000 but does not expect to utilize fund balance in 2013.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>Mental Health (2220)</u>	Actual	Estimated	Budget
	9/30/2011	9/30/2012	2013
Revenues:			
Taxes			
Intergovernmental Revenue	\$34,136,858	\$36,216,727	\$36,985,355
Charges for Services	409,069	371,857	385,580
Fines and Forfeits			
Interest on Investments	34,024	36,000	36,000
Rental	78,927	28,121	
Licenses and Permits			
Other Revenue	453,444	311,423	226,604
Total Revenues	<u>35,112,322</u>	<u>36,964,128</u>	<u>37,633,539</u>
EXpenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	35,278,264	37,527,236	38,226,596
Culture & Recreation			
Other			
Total Expenditures	<u>35,278,264</u>	<u>37,527,236</u>	<u>38,226,596</u>
Revenue Over (Under) Expenditures	(165,942)	(563,108)	(593,057)
Operating Transfers In (Out)	<u>563,108</u>	<u>563,108</u>	<u>593,057</u>
Revenue & Other Sources Over (Under) EXpenditures & Other Uses	<u>\$397,166</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>503,157</u>	<u>503,157</u>
Projected Fund Balance, End of Year		<u>\$503,157</u>	<u>\$503,157</u>

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>Solid Waste Clean - Up (2271)</u>	Actual	Estimated	Budget
Revenues:	12/31/2011	12/31/2012	2013
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	\$30,602	\$25,556	\$25,984
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	30,602	25,556	25,984
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works	401,655	710,805	856,000
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	401,655	710,805	856,000
Revenue Over (Under) Expenditures	(371,053)	(685,249)	(830,016)
Operating Transfers In (Out)		2,340,000	
Revenue & Other Sources Over (Under) EXpenditures & Other Uses	<u>(\$371,053)</u>		
Budgeted Net Revenues (Expenditures)			(830,016)
Current Estimated Revenues Over (Under) Expenditures		1,654,751	
Fund Balance, Beginning of Year		2,710,567	4,365,318
Projected Fund Balance, End of Year		<u>\$4,365,318</u>	<u>\$3,535,302</u>

*The 2012 estimate reflects operating transfer in from the General Fund approved by the Board in May of 2012.
2011 General Fund revenues over expenditures were used for the transfer which should help with the 2013 capital expenditures.*

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2013

Special Revenue	Prior Year Actual 12/31/2011	Current Year Estimated 12/31/2012	Adopted Budget 2013
<u>Landfill Tipping Fees (2272)</u>			
Revenues:			
Intergovernmental Revenue			
Charges for Services	\$367,653	\$335,000	\$345,000
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	31,995	30,000	32,110
Total Revenues	399,648	365,000	377,110
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works	326,394	337,045	379,560
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	326,394	337,045	379,560
Revenue Over (Under) Expenditures	73,254	27,955	(2,450)
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under) Expenditures & Other Uses	\$73,254		
Budgeted Net Revenues (Expenditures)			(2,450)
Current Estimated Revenues Over (Under) Expenditures		27,955	
Fund Balance, Beginning of Year		1,005,617	1,033,572
Projected Fund Balance, End of Year		\$1,033,572	\$1,031,122

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>Transportation System (2320)</u>	Actual	Estimated	Budget
	9/30/2011	9/30/2012	2013
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)	(25,787)		
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	(\$25,787)		
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, 2013

	Prior Year	Current Year	Adopted
Special Revenue	Actual	Estimated	Budget
<u>Farmland Preservation (2340)</u>	<u>12/31/2011</u>	<u>12/31/2012</u>	<u>2013</u>
Revenues:			
Taxes			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues			
Expenditures:			
Legislative			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Community and Economic Development			
Culture & Recreation			
Other			
Total Expenditures			
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		1,000	1,000
Projected Fund Balance, End of Year		\$1,000	\$1,000

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2013

Special Revenue	Prior Year	Current Year	Adopted
Brownfield Redevelopment	Actual	Estimated	Budget
<u>Authority (2430)</u>	<u>12/31/2011</u>	<u>12/31/2012</u>	<u>2013</u>
Revenues:			
Intergovernmental Revenue			
Charges for Services	\$1,500	\$1,500	
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>1,500</u>	<u>1,500</u>	
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Community & Economic Development	1,000	1,500	
Capital Projects			
Total Expenditures	<u>1,000</u>	<u>1,500</u>	
Revenue Over (Under) Expenditures	500		
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>\$500</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>500</u>	<u>500</u>
Projected Fund Balance, End of Year		<u>\$500</u>	<u>\$500</u>

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>Infrastructure (2444)</u>	Actual	Estimated	Budget
	<u>12/31/2011</u>	<u>12/31/2012</u>	<u>2013</u>
Revenues:			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	\$38,453	\$27,001	\$28,954
Rental			
Other Revenue			
Total Revenues	<u>38,453</u>	<u>27,001</u>	<u>28,954</u>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Community & Economic Development			
Capital Projects			
Total Expenditures			
Revenue Over (Under) Expenditures	38,453	27,001	28,954
Operating Transfers In (Out)	<u>(525,000)</u>	<u>(125,000)</u>	<u>(125,000)</u>
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u><u>(\$486,547)</u></u>		
Budgeted Net Revenues (Expenditures)			(96,046)
Current Estimated Revenues Over (Under) Expenditures		(97,999)	
Fund Balance, Beginning of Year		<u>1,985,717</u>	<u>1,887,718</u>
Projected Fund Balance, End of Year		<u>\$1,887,718</u>	<u>\$1,791,672</u>

The purpose of this fund is to loan money to municipalities within Ottawa County for infrastructure projects which are recorded as assets. In addition, the fund contributes to debt service payments on the Fillmore Street/Grand Haven project.

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>Public Improvement (2450)</u>	Actual	Estimated	Budget
	12/31/2011	12/31/2012	2013
Revenues:			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	\$35,059	\$25,411	\$40,779
Rental	405,303	403,709	410,179
Licenses and Permits			
Other Revenue			
Total Revenues	440,362	429,120	450,958
Expenditures:			
Judicial			
General Government	27,826	152,800	2,850
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Capital Projects			
Total Expenditures	27,826	152,800	2,850
Revenue Over (Under) Expenditures	412,536	276,320	448,108
Operating Transfers In (Out)	(187,700)	(188,075)	(187,675)
Revenue & Other Sources Over (Under) Expenditures & Other Uses	\$224,836		
Budgeted Net Revenues (Expenditures)			260,433
Current Estimated Revenues Over (Under) Expenditures		88,245	
Fund Balance, Beginning of Year		3,487,428	3,575,673
Projected Fund Balance, End of Year		\$3,575,673	\$3,836,106

The fund balance usage will vary depending on the capital construction projects underway and/or planned (see also the capital construction schedule). Fund balance is expected to increase in 2012 and 2013 because there are no capital projects planned that will use the rent revenue. The 2013 budget reflects the continued redistribution of \$300,000 in revenue to the General Fund for operations.

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2013

Special Revenue	Prior Year Actual 12/31/2011	Current Year Estimated 12/31/2012	Adopted Budget 2013
<u>Homestead Property Tax (2550)</u>			
Revenues:			
Taxes	\$9,743	\$15,000	\$12,000
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	793	360	634
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	10,536	15,360	12,634
Expenditures:			
Legislative			
Judicial			
General Government	24,365	32,779	5,300
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Capital Projects			
Total Expenditures	24,365	32,779	5,300
Revenue Over (Under) Expenditures	(13,829)	(17,419)	7,334
Operating Transfers In (Out)	(6,455)	(4,997)	(45,937)
Proceeds from Capital Lease		7,000	
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(\$20,284)		
Budgeted Net Revenues (Expenditures)			(38,603)
Current Estimated Revenues Over (Under) Expenditures		(15,416)	
Fund Balance, Beginning of Year		61,353	45,937
Projected Fund Balance, End of Year		\$45,937	\$7,334

The fund balance is decreasing in 2012 and 2013 to reflect the payment for the BS & A software upgrade and a transfer of equity to the General Fund as required by law.

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2013

Special Revenue	Prior Year	Current Year	Adopted
Register of Deeds	Actual	Estimated	Budget
<u>Automation Fund (2560)</u>	<u>12/31/2011</u>	<u>12/31/2012</u>	<u>2013</u>
Revenues:			
Intergovernmental Revenue			
Charges for Services	\$233,176	\$259,450	\$259,450
Fines and Forfeits			
Interest on Investments	4,638	5,409	3,973
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>\$237,814</u>	<u>264,859</u>	<u>263,423</u>
Expenditures:			
Judicial			
General Government	219,594	208,715	221,076
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>\$219,594</u>	<u>208,715</u>	<u>221,076</u>
Revenue Over (Under) Expenditures	18,220	56,144	42,347
Proceeds from Capital Lease			
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>\$18,220</u>		
Budgeted Net Revenues (Expenditures)			42,347
Current Estimated Revenues Over (Under) Expenditures		56,144	
Fund Balance, Beginning of Year		<u>424,116</u>	<u>480,260</u>
Projected Fund Balance, End of Year		<u>\$480,260</u>	<u>\$522,607</u>

In 2012 and 2013, the fund will again accumulate fund balance to pay for technology upgrades in the future (pursuant to Public Act 698 of 2002).

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2013

	Prior Year Actual 12/31/2011	Current Year Estimated 12/31/2012	Adopted Budget 2013
Special Revenue			
<u>Stabilization (2570)</u>			
Revenues:			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues			
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures			
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)		\$886,165	
Revenue & Other Sources Over (Under) Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures		886,165	
Fund Balance, Beginning of Year		8,269,673	9,155,838
Projected Fund Balance, End of Year		<u>\$9,155,838</u>	<u>\$9,155,838</u>

In May of 2012, the Board voted to transfer \$886,165 of 2011 General Fund revenue over expenditures to this fund to get the fund equity to the maximum allowed by law.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>Prosecuting Attorney Grants (2601)</u>	Actual	Estimated	Budget
	9/30/2011	9/30/2012	2013
Revenues:			
Intergovernmental Revenue	\$140,400	\$140,400	\$140,400
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	588	588	500
Total Revenues	140,988	140,988	140,900
Expenditures:			
Judicial			
General Government	203,618	205,382	216,040
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	203,618	205,382	216,040
Revenue Over (Under) Expenditures	(62,630)	(64,394)	(75,140)
Operating Transfers In (Out)	37,538	64,394	75,140
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(\$25,092)		
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, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>Sheriff Grant Programs (2609)</u>	Actual	Estimated	Budget
	9/30/2011	9/30/2012	2013
Revenues:			
Intergovernmental Revenue	\$428,261	\$779,197	\$51,150
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	428,261	779,197	51,150
Expenditures:			
Judicial			
General Government			
Public Safety	427,182	779,197	51,150
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	427,182	779,197	51,150
Revenue Over (Under) Expenditures	1,079		
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under) Expenditures & Other Uses	\$1,079		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		1,079	1,079
Projected Fund Balance, End of Year		\$1,079	\$1,079

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>Sheriff Contracts (2610)</u>	Actual	Estimated	Budget
	9/30/2011	9/30/2012	2013
Revenues:			
Intergovernmental Revenue	\$4,160,514	\$5,826,637	\$5,968,769
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	1,950		
Total Revenues	4,162,464	5,826,637	5,968,769
Expenditures:			
Judicial			
General Government			
Public Safety	4,373,873	6,174,938	6,325,818
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	4,373,873	6,174,938	6,325,818
Revenue Over (Under) Expenditures	(211,409)	(348,301)	(357,049)
Operating Transfers In (Out)	210,168	348,301	357,049
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	(\$1,241)		
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, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>Sheriff Road Patrol (2661)</u>	Actual	Estimated	Budget
	9/30/2011	9/30/2012	2013
Revenues:			
Intergovernmental Revenue	\$190,700	\$171,630	\$160,188
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	190,700	171,630	160,188
Expenditures:			
Judicial			
General Government			
Public Safety	314,707	324,314	338,353
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	314,707	324,314	338,353
Revenue Over (Under) Expenditures	(124,007)	(152,684)	(178,165)
Operating Transfers In (Out)	124,007	152,684	178,165
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(124,007)	(152,684)	(178,165)
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		None	None
Projected Fund Balance, End of Year		None	None

County of Ottawa
Budget Summary
Budget Year Ending June 30, 2013

Special Revenue Workforce Investment Act - <u>Administration (2740)</u>	Prior Year Actual 6/30/2011	Current Year Estimated 6/30/2012	Adopted Budget 2013
Revenues:			
Intergovernmental Revenue	\$501,471	\$442,233	
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	1,000		
Total Revenues	502,471	442,233	
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	502,471	442,233	
Culture & Recreation			
Other			
Total Expenditures	502,471	442,233	
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		948	948
Projected Fund Balance, End of Year		\$948	\$948

The budgets for all Workforce Investment Act funds are budgeted upon grant notification. There are no County funds involved in these programs, and funding varies significantly from year to year.

County of Ottawa
Budget Summary
Budget Year Ending June 30, 2013

Special Revenue	Prior Year	Current Year	Adopted
Workforce Investment Act -	Actual	Estimated	Budget
<u>Youth (2741)</u>	<u>6/30/2011</u>	<u>6/30/2012</u>	<u>2013</u>
Revenues:			
Intergovernmental Revenue	\$895,959	\$1,102,253	
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>895,959</u>	<u>1,102,253</u>	
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	895,959	1,102,253	
Culture & Recreation			
Other			
Total Expenditures	<u>895,959</u>	<u>1,102,253</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>

The budgets for all Workforce Investment Act funds are budgeted upon grant notification. There are no County funds involved in these programs, and funding varies significantly from year to year.

County of Ottawa
Budget Summary
Budget Year Ending June 30, 2013

Special Revenue	Prior Year	Current Year	Adopted
Workforce Investment Act -	Actual	Estimated	Budget
<u>Adult (2742)</u>	<u>6/30/2011</u>	<u>6/30/2012</u>	<u>2013</u>
Revenues:			
Intergovernmental Revenue	\$627,618	\$1,182,511	
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>627,618</u>	<u>1,182,511</u>	
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	627,618	1,182,511	
Culture & Recreation			
Other			
Total Expenditures	<u>627,618</u>	<u>1,182,511</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>511</u>	<u>511</u>
Projected Fund Balance, End of Year		<u>\$511</u>	<u>\$511</u>

The budgets for all Workforce Investment Act funds are budgeted upon grant notification. There are no County funds involved in these programs, and funding varies significantly from year to year.

County of Ottawa

Budget Summary

Budget Year Ending June 30, 2013

Special Revenue Workforce Investment Act - <u>6/30 Grant Programs (2743)</u>	Prior Year Actual 6/30/2011	Current Year Estimated 6/30/2012	Adopted Budget 2013
Revenues:			
Intergovernmental Revenue	\$2,165,062	\$1,836,650	
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	2,165,062	1,836,650	
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	2,175,720	1,875,662	
Culture & Recreation			
Other			
Total Expenditures	2,175,720	1,875,662	
Revenue Over (Under) Expenditures	(10,658)	(39,012)	
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(\$10,658)		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures		(39,012)	
Fund Balance, Beginning of Year		63,851	24,839
Projected Fund Balance, End of Year		\$24,839	\$24,839

Accumulated fund balance from prior years will be used for various strategic planning initiatives in 2012. The budgets for all Workforce Investment Act funds are budgeted upon grant notification. There are no County funds involved in these programs, and funding varies significantly from year to year.

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2013

Special Revenue	Prior Year	Current Year	Adopted
Workforce Investment Act -	Actual	Estimated	Budget
<u>12/31 Grant Programs (2744)</u>	<u>12/31/2011</u>	<u>12/31/2012</u>	<u>2013</u>
Revenues:			
Intergovernmental Revenue	\$51,029	\$130,000	
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	32,659		
Total Revenues	83,688	130,000	
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	81,193	130,000	
Culture & Recreation			
Other			
Total Expenditures	81,193	130,000	
Revenue Over (Under) Expenditures	2,495		
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	\$2,495		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		53,555	53,555
Projected Fund Balance, End of Year		\$53,555	\$53,555

The budgets for all Workforce Investment Act funds are budgeted upon grant notification. There are no County funds involved in these programs, and funding varies significantly from year to year.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>Workforce Investment Act -</u>	Actual	Estimated	Budget
<u>9/30 Grant Programs (2748)</u>	<u>9/30/2011</u>	<u>9/30/2012</u>	<u>2013</u>
Revenues:			
Intergovernmental Revenue	\$4,526,724	\$4,884,351	
Charges for Services			
Fines and Forfeits			
Interest on Investments	26		
Rental			
Licenses and Permits			
Other Revenue	<u>252,425</u>		
Total Revenues	<u>4,779,175</u>	<u>4,884,351</u>	
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	4,833,208	4,884,351	
Culture & Recreation			
Other			
Total Expenditures	<u>4,833,208</u>	<u>4,884,351</u>	
Revenue Over (Under) Expenditures	(54,033)		
Operating Transfers In (Out)	<u>44,895</u>		
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>(\$9,138)</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>13,233</u>	<u>13,233</u>
Projected Fund Balance, End of Year		<u>\$13,233</u>	<u>\$13,233</u>

The budgets for all Workforce Investment Act funds are budgeted upon grant notification. There are no County funds involved in these programs, and funding varies significantly from year to year.

County of Ottawa
Budget Summary
Budget Year Ending March 31, 2013

Special Revenue	Prior Year	Current Year	Adopted
Workforce Investment Act -	Actual	Estimated	Budget
<u>3/31 Grant Programs (2749)</u>	<u>3/31/2011</u>	<u>3/31/2012</u>	<u>2013</u>
Revenues:			
Intergovernmental Revenue	\$5,490	\$6,699	
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>5,490</u>	<u>6,699</u>	
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	5,490	6,699	
Culture & Recreation			
Other			
Total Expenditures	<u>5,490</u>	<u>6,699</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>

The budgets for all Workforce Investment Act funds are budgeted upon grant notification. There are no County funds involved in these programs, and funding varies significantly from year to year.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>Grant Programs - Pass Thru (2750)</u>	Actual 9/30/2011	Estimated 9/30/2012	Budget 2013
Revenues:			
Intergovernmental Revenue	\$929,552	\$156,997	
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	929,552	156,997	
Expenditures:			
Judicial	18,573		
General Government		156,997	
Public Safety	935,057		
Public Works			
Health & Welfare			
Culture & Recreation			
Community & Economic Development			
Other			
Total Expenditures	953,630	156,997	
Revenue Over (Under) Expenditures	(24,078)		
Operating Transfers In (Out)	24,078		
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, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>Emergency Feeding (2800)</u>	Actual	Estimated	Budget
	9/30/2011	9/30/2012	2013
Revenues:			
Intergovernmental Revenue	\$366,731	\$65,013	
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	366,731	65,013	
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	379,044	65,013	
Culture & Recreation			
Other			
Total Expenditures	379,044	65,013	
Revenue Over (Under) Expenditures	(12,313)		
Operating Transfers In (Out)	5,199		
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(\$7,114)		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		11,771	11,771
Projected Fund Balance, End of Year		\$11,771	\$11,771

The budgets for Emergency Feeding grants are budgeted upon grant notification. There are no County funds involved in these programs, and funding varies significantly from year to year.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2013

Special Revenue	Prior Year	Current Year	Adopted
Federal Emergency	Actual	Estimated	Budget
<u>Management Agency (2810)</u>	<u>9/30/2011</u>	<u>9/30/2012</u>	<u>2013</u>
Revenues:			
Intergovernmental Revenue		\$2,805	
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues		2,805	
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare		2,805	
Culture & Recreation			
Other			
Total Expenditures		2,805	
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

Federal Emergency Management Agency grant budgets are established upon grant notification. There are no County funds involved in these programs, and funding varies significantly from year to year.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2013

Special Revenue	Prior Year	Current Year	Adopted
Community	Actual	Estimated	Budget
<u>Corrections Program (2850)</u>	<u>9/30/2011</u>	<u>9/30/2012</u>	<u>2013</u>
Revenues:			
Intergovernmental Revenue	\$241,041	\$241,046	\$241,046
Charges for Services	187,156	193,997	177,912
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	7,846	9,374	8,400
Total Revenues	<u>436,043</u>	<u>444,417</u>	<u>427,358</u>
Expenditures:			
Judicial	867,041	966,227	886,021
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>867,041</u>	<u>966,227</u>	<u>886,021</u>
Revenue Over (Under) Expenditures	(430,998)	(521,810)	(458,663)
Operating Transfers In (Out)	<u>330,135</u>	<u>521,810</u>	<u>458,663</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>(\$100,863)</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>106,692</u>	<u>106,692</u>
Projected Fund Balance, End of Year		<u>\$106,692</u>	<u>\$106,692</u>

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2013

Special Revenue	Prior Year	Current Year	Adopted
Revenue Sharing	Actual	Estimated	Budget
<u>Reserve Fund (2855)</u>	<u>12/31/2011</u>	<u>12/31/2012</u>	<u>2013</u>
Revenues:			
Taxes			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues			
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures			
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)	(422,130)		
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	(\$422,130)		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		Closed	Closed

The Revenue Sharing Reserve Fund has been depleted (as planned) in 2011. Revenue Sharing payments from the State have resumed during 2011.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>Community Action Agency (2870)</u>	Actual	Estimated	Budget
	<u>9/30/2011</u>	<u>9/30/2012</u>	<u>2013</u>
Revenues:			
Intergovernmental Revenue	\$519,782	\$364,009	
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	34,902	40,000	
Total Revenues	<u>554,684</u>	<u>404,009</u>	
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	572,220	433,009	
Culture & Recreation			
Other			
Total Expenditures	<u>572,220</u>	<u>433,009</u>	
Revenue Over (Under) Expenditures	(17,536)	(29,000)	
Operating Transfers In (Out)	<u>(21,094)</u>	<u>29,000</u>	
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>(\$38,630)</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>80,085</u>	<u>80,085</u>
Projected Fund Balance, End of Year		<u>\$80,085</u>	<u>\$80,085</u>

Community Action Agency grant budgets are established upon grant notification. There are no County funds involved in these programs, and funding varies significantly from year to year.

County of Ottawa
Budget Summary
Budget Year Ending March 31, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>Weatherization (2890)</u>	Actual	Estimated	Budget
	<u>3/31/2011</u>	<u>3/31/2012</u>	<u>2013</u>
Revenues:			
Intergovernmental Revenue	\$1,684,566	\$1,505,952	
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	114,083	85,000	
Total Revenues	<u>1,798,649</u>	<u>1,590,952</u>	
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	1,779,285	1,590,952	
Culture & Recreation			
Other			
Total Expenditures	<u>1,779,285</u>	<u>1,590,952</u>	
Revenue Over (Under) Expenditures	19,364		
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>\$19,364</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>23,114</u>	<u>23,114</u>
Projected Fund Balance, End of Year		<u>\$23,114</u>	<u>\$23,114</u>

County of Ottawa

Budget Summary

Budget Year Ending September 30, 2013

Special Revenue	Prior Year	Current Year	Adopted
Department of Human	Actual	Estimated	Budget
<u>Services (2901)</u>	<u>9/30/2011</u>	<u>9/30/2012</u>	<u>2013</u>
Revenues:			
Intergovernmental Revenue	\$182,776	\$140,000	\$150,000
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	431		
Total Revenues	<u>183,207</u>	<u>140,000</u>	<u>150,000</u>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	255,720	214,321	193,690
Culture & Recreation			
Other			
Total Expenditures	<u>255,720</u>	<u>214,321</u>	<u>193,690</u>
Revenue Over (Under) Expenditures	(72,513)	(74,321)	(43,690)
Operating Transfers In (Out)	<u>(176,250)</u>	<u>73,690</u>	<u>43,690</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>(\$248,763)</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures		(631)	
Fund Balance, Beginning of Year		<u>21,010</u>	<u>20,379</u>
Projected Fund Balance, End of Year		<u>\$20,379</u>	<u>\$20,379</u>

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2013

Special Revenue	Prior Year	Current Year	Adopted
Child Care-Circuit Court (2920)	Actual	Estimated	Budget
<u>Child Care-Circuit Court (2920)</u>	<u>9/30/2011</u>	<u>9/30/2012</u>	<u>2013</u>
Revenues:			
Intergovernmental Revenue	\$3,321,634	\$3,514,191	\$3,877,044
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	719,227	730,375	735,236
Total Revenues	<u>4,040,861</u>	<u>4,244,566</u>	<u>4,612,280</u>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	7,532,508	7,989,386	8,788,571
Culture & Recreation			
Other			
Total Expenditures	<u>7,532,508</u>	<u>7,989,386</u>	<u>8,788,571</u>
Revenue Over (Under) Expenditures	(3,491,647)	(3,744,820)	(4,176,291)
Operating Transfers In (Out)	<u>2,741,647</u>	<u>3,764,820</u>	<u>3,976,291</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>(\$750,000)</u>		
Budgeted Net Revenues (Expenditures)			(200,000)
Current Estimated Revenues Over (Under) Expenditures		20,000	
Fund Balance, Beginning of Year		<u>1,172,093</u>	<u>1,192,093</u>
Projected Fund Balance, End of Year		<u>\$1,192,093</u>	<u>\$992,093</u>

Revenues and expenditures are difficult to project in this fund since child placements in residential facilities is costly. Based on historical activity, the County is budgeting to use \$200,000 of fund balance. However, the County does not anticipate actually having to use the \$200,000.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2013

Special Revenue	Prior Year Actual 9/30/2011	Current Year Estimated 9/30/2012	Adopted Budget 2013
<u>Child Care-Social Services (2921)</u>			
Revenues:			
Intergovernmental Revenue		\$1,000	\$1,000
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues		1,000	1,000
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare		2,000	2,500
Culture & Recreation			
Other			
Total Expenditures		2,000	2,500
Revenue Over (Under) Expenditures		(1,000)	(1,500)
Operating Transfers In (Out)	(73,260)	1,000	1,500
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(\$73,260)		
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, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>Veteran's Trust (2941)</u>	Actual	Estimated	Budget
	9/30/2011	9/30/2012	2013
Revenues:			
Intergovernmental Revenue	\$53,048	\$54,704	\$50,000
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	53,048	54,704	50,000
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	53,048	54,704	50,000
Culture & Recreation			
Other			
Total Expenditures	53,048	54,704	50,000
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 December 31, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>DB/DC Conversion (2970)</u>	Actual	Estimated	Budget
	<u>12/31/2011</u>	<u>12/31/2012</u>	<u>2013</u>
Revenues:			
Taxes			
Intergovernmental Revenue			
Charges for Services	\$341,471		
Fines and Forfeits			
Interest on Investments	18,115	\$33,617	\$52,597
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>359,586</u>	<u>33,617</u>	<u>52,597</u>
Expenditures:			
Legislative			
Judicial			
General Government	7,600		
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>7,600</u>		
Revenue Over (Under) Expenditures	351,986	33,617	52,597
Operating Transfers In (Out)	<u>4,271,524</u>		
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>\$4,623,510</u>		
Budgeted Net Revenues (Expenditures)			52,597
Current Estimated Revenues Over (Under) Expenditures		33,617	
Fund Balance, Beginning of Year		<u>4,623,510</u>	<u>4,657,127</u>
Projected Fund Balance, End of Year		<u>\$4,657,127</u>	<u>\$4,709,724</u>

This fund was established in 2011 to accumulate the funds necessary to implement a change in the retirement plan from defined benefit to defined contribution for new employees. As sources for the change are identified, the money is transferred to this fund where it will remain until the change is implemented. The funds will be used to cover the temporary increase in retirement costs the County will experience for approximately the first ten years.

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2013

Special Revenue	Prior Year	Current Year	Adopted
<u>Compensated Absences (2980)</u>	Actual	Estimated	Budget
	<u>12/31/2011</u>	<u>12/31/2012</u>	<u>2013</u>
Revenues:			
Taxes			
Intergovernmental Revenue			
Charges for Services	\$82,410	\$76,122	\$63,684
Fines and Forfeits			
Interest on Investments	37,703	24,828	38,792
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>120,113</u>	<u>100,950</u>	<u>102,476</u>
Expenditures:			
Legislative			
Judicial			
General Government	26,140	76,074	43,560
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>26,140</u>	<u>76,074</u>	<u>43,560</u>
Revenue Over (Under) Expenditures	93,973	24,876	58,916
Operating Transfers In (Out)	<u>(375,000)</u>		
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u><u>(\$281,027)</u></u>		
Budgeted Net Revenues (Expenditures)			58,916
Current Estimated Revenues Over (Under) Expenditures		24,876	
Fund Balance, Beginning of Year		<u>3,444,399</u>	<u>3,469,275</u>
Projected Fund Balance, End of Year		<u><u>\$3,469,275</u></u>	<u><u>\$3,528,191</u></u>

Fund Balance use/increase depends on the number of employees that retire and have a sick bank balance.

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2013

Debt Service Ottawa County Building Authority (5692-5695)	Prior Year Actual 12/31/2011	Current Year Estimated 12/31/2012	Adopted Budget 2013
	<hr/>	<hr/>	<hr/>
Revenues:			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental	\$2,382,030	\$1,823,020	\$1,816,144
Licenses and Permits			
Other Revenue			
Total Revenues	<hr/>	<hr/>	<hr/>
	2,382,030	1,823,020	1,816,144
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Debt Service	3,144,730	2,585,920	2,578,644
Total Expenditures	<hr/>	<hr/>	<hr/>
	3,144,730	2,585,920	2,578,644
Revenue Over (Under) Expenditures	(762,700)	(762,900)	(762,500)
Operating Transfers In (Out)	<hr/>	<hr/>	<hr/>
	762,700	762,900	762,500
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<hr/> <hr/>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<hr/>	<hr/>
Projected Fund Balance, End of Year		<hr/> <hr/> None	<hr/> <hr/> None

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2013

Capital Projects	Prior Year	Current Year	Adopted
Ottawa County Building	Actual	Estimated	Budget
<u>Authority (5692-5695)</u>	<u>12/31/2011</u>	<u>12/31/2012</u>	<u>2013</u>
Revenues:			
Intergovernmental Revenue			
Interest on Investments			
Rental			
Other Revenue			
Total Revenues			
Expenditures:			
Capital Projects			
Total Expenditures			
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, 2013

Permanent Fund	Prior Year	Current Year	Adopted
<u>Cemetery Trust (1500)</u>	Actual	Estimated	Budget
	<u>12/31/2011</u>	<u>12/31/2012</u>	<u>2013</u>
Revenues:			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	\$39	\$44	\$44
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	39	44	44
Expenditures:			
Judicial			
General Government	687		
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Total Expenditures	687		
Revenue Over (Under) Expenditures	(648)	44	44
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	(\$648)		
Budgeted Net Revenues (Expenditures)			44
Current Estimated Revenues Over (Under) Expenditures		44	
Fund Balance, Beginning of Year		5,770	5,814
Projected Fund Balance, End of Year		\$5,814	\$5,858

COUNTY OF OTTAWA
2013 BUDGET SUMMARY
OTHER FUNDS

FUND NUMBER	FUND NAME	2012 PROJECTED RETAINED EARNINGS	2013 REVENUE/ OPERATING TRANSFERS	2013 EXPENSES/ OPERATING TRANSFERS	2013 PROJECTED RETAINED EARNINGS
5160	Delinquent Tax Revolving Fund	\$23,197,170	\$1,924,357	\$2,900,833	\$22,220,694
5360	Land Bank Authority	0	50,000	1,000	49,000
6360	Information Technology	2,870,539	2,912,816	3,114,674	2,668,681
6450	Duplicating	663,473	79,219	127,960	614,732
6550	Telecommunications	3,092,663	685,675	809,412	2,968,926
6641	Equipment Pool	4,633,424	1,027,070	1,030,286	4,630,208
6770	Protected Self-Funded Programs	3,778,566	371,175	360,779	3,788,962
6771	Employee Insurance	2,107,449	11,167,891	11,209,132	2,066,208
6772	Protected Self-Funded Unemployment Insurance	612,041	256,746	331,200	537,587
6775	Long Term Disability Insurance	112,819	120,632	117,992	115,459
6780	Ottawa County, Michigan Insurance Authority Fund	\$14,257,640	2,084,010	1,689,958	14,651,692
6782	Protected Self-Funded Insurance - Mental Health	2,075,839	4,862	0	2,080,701
TOTAL OTHER FUNDS		\$57,401,623	\$20,684,453	\$21,693,226	\$56,392,850

COUNTY OF OTTAWA
COMPONENT UNITS BUDGET SUMMARY

FOR THE YEAR ENDED DECEMBER 31, 2013 ¹

	Ottawa County Road Commission (2010)	Ottawa County Central Dispatch Authority (2350)	Ottawa County Drain Commission	Ottawa County Public Utilities System	2013 Total Component Units
Revenues:					
Intergovernmental revenues	\$31,900,000	\$4,716,730			\$36,616,730
Charges for services			\$1,880,000	\$25,000,000	26,880,000
Interest on investments	50,000	20,000	55,500	50,000	175,500
Other	130,000	47,270		50,000	227,270
Total revenues	32,080,000	4,784,000	1,935,500	25,100,000	63,899,500
Expenditures:					
Current operations:					
General government					
Public safety		3,948,260			3,948,260
Public works	31,980,000		1,016,493	16,800,000	49,796,493
Capital Projects			3,000,000	3,000,000	6,000,000
Debt service:					
Principal			625,567	5,825,000	6,450,567
Interest and fiscal charges			230,940	5,080,000	5,310,940
Total expenditures	31,980,000	3,948,260	4,873,000	30,705,000	71,506,260
Revenues over (under) expenditures	100,000	835,740	(2,937,500)	(5,605,000)	(7,606,760)
Other financing sources (uses):					
General obligation bond proceeds					
Total other financing sources (uses)					
Revenues and other financing sources over (under) expenditures and other financing uses	100,000	835,740	(2,937,500)	(5,605,000)	(7,606,760)
Estimated fund balances, beginning of year,	7,419,000	8,140,095	4,391,797	13,745,000	33,695,892
Estimated fund balances, end of year	<u>\$7,519,000</u>	<u>\$8,975,835</u>	<u>\$1,454,297</u>	<u>\$8,140,000</u>	<u>\$26,089,132</u>

¹ The budget for the Ottawa County Road Commission is based on its fiscal year of September 30, 2013.

Revenue Source Descriptions

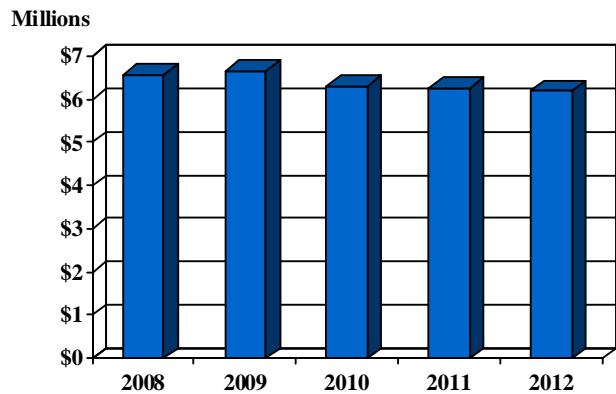
Primary Government

Property Taxes

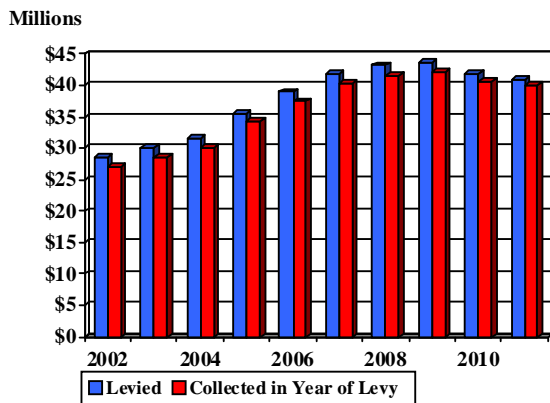
Property Taxes are levied against the assessed taxable valuation of real and personal property in the County. The tax rates are expressed in "mills" per one dollar of the assessed taxable valuation of the property; one mill of taxation is equal to one dollar on each one thousand dollars of assessed valuation. 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 equipment lease obligation 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 Park levy was renewed for 10 years by the voters during 2006, and the E-911 Central Dispatch levy was renewed for 20 years during 2008. The property tax levies conform with the Headlee constitutional tax limitation amendment as well as P.A. 5 of 1982, Truth in Taxation requirements.

The graph to the right highlights the millage "cushion" for Ottawa County. For the last twelve years, the County has levied less than its maximum allowed mills for operations. For the 2012 *operating* levy, the current maximum is 4.2650 mills; the County is levying 3.6 mills. Consequently, the County has a substantial "cushion" available for funding operations that equates to approximately \$6.3 million in 2011. This "cushion" can be accessed with a vote of the Board of Commissioners. The 2012 operating levy will remain at 3.6 mills, so the "cushion" is expected to change in proportion to the taxable value change.

Ottawa County Millage Cushion
Difference between Maximum and Actual Levy



Property Tax Levies and Collections

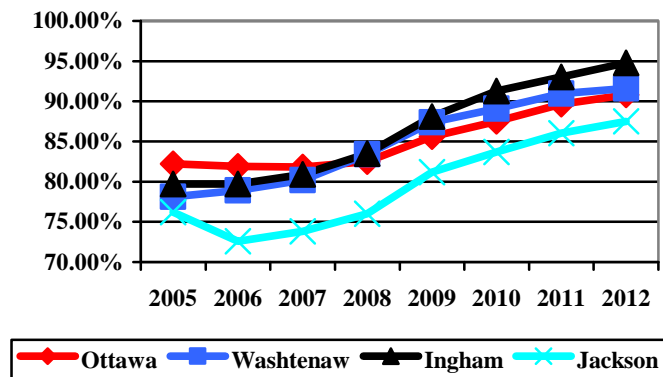


Like any municipality, Ottawa County is concerned with its tax collection rate. The County's current collection rate is slightly higher than it was in the late nineties. The graph to the right provides a ten-year history of collections for the County. The collection rate for the year the levy was made was 94.8% in 2002; in 2011, 97.5%.

Taxable Value

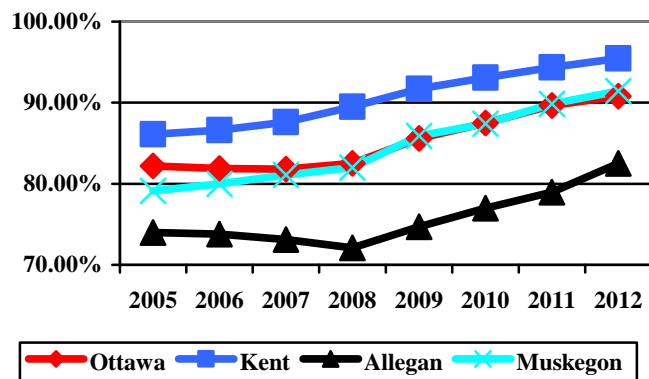
Proposal A of 1994 limits increases in the taxable value of property to the lower of the consumer price index or 5%. This has artificially lowered the 2012 taxable value of the County by approximately \$945 million which equates to over \$3.4 million in County operating taxes annually. Even though home prices are declining, they are not necessarily lower than the taxable value, so the County is seeing increases in the taxable value of such property even though the assessed value may be decreasing. However, if home prices continue to fall, the gap between the taxable value and the assessed value will be closed. At that point, the taxable value will change in concert with housing prices. This means that the effect of falling home prices has been delayed for Michigan municipalities. In comparing Ottawa County to some of its comparable Michigan counties, Ottawa County (in red) had a smaller gap between taxable and assessed value from 2004 - 2007, but it has maintained the gap better than the comparable counties. In fact, based on the 2012 values, Ottawa's gap is now slightly larger than Washtenaw and Ingham Counties:

Taxable Value as a % of State Equalized Value



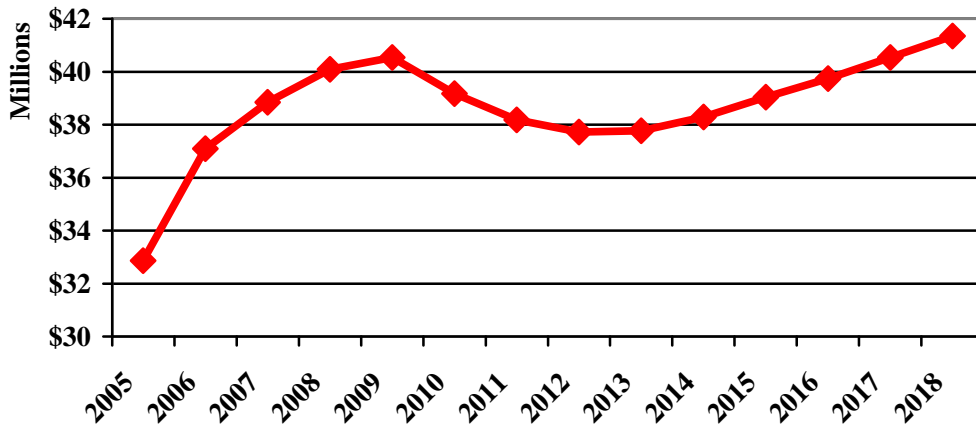
However, the comparable counties are in the middle and east side of the State which has been more acutely impacted by the troubled auto industry. It may be more relevant to look at Ottawa's gap in comparison to its adjacent counties. The chart that follows shows that Ottawa's experience is in line with its neighbors.

Taxable Value as a % of State Equalized Value



As discussed in the transmittal letter, Ottawa County is concerned about its taxable value-much like other Michigan municipalities- due to falling home values. In Ottawa County, 70 percent of the tax base is residential. Although other Michigan municipalities have felt the decline in the housing market for a few years, Ottawa County experienced its first decrease in taxable value of 4.01 percent in 2010 followed by a 2.15% decrease in 2011 and a .96% decrease in 2012. Taxable value is remaining steady in 2013. Going forward, the County anticipates only small changes for at least the next ten years. It has become increasingly difficult to project property values due to the volatility in the housing market, not just in Ottawa County, but in the national economy as well. Other factors play a role as well. If unemployment continues to rise in the County, it may cause property values to decrease further (due to additional foreclosures). The chart below reflects a range of taxable value changes of 1.5 percent to 2.0 percent for 2014 – 2018.

Estimated General Fund Tax Revenue



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 four main components to intergovernmental revenue in the General Fund:

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 2013 budget for this revenue source is \$887,000, a 3.6 percent decrease from the adopted 2012 budget. Lower caseloads and collections are the reason for this decrease.

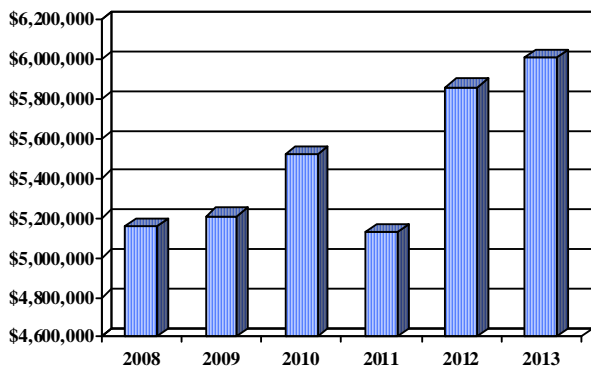
Convention Facility Liquor Tax

The County share of distribution of revenues generated from the 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 a 50% allocation for substance abuse programs and 50% for general County operations. Previously, the County Board would also direct 100% to be used for substance abuse. However, beginning with the 2007 budget, the County may use 50% for general operations. The 2013 budget of just \$1,372,000 is based on information received from the State of Michigan and represents a 17.5% increase.

Contributions from Local Units

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.

Contributions from Local Units – All Funds



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 expired after three years. As the grants have expired, the municipalities have continued to fund the programs from their own resources. In 2011, certain contractual arrangements were transferred to a fund with a different year end, so 2011 is low because the number does not represent a full reporting year. As

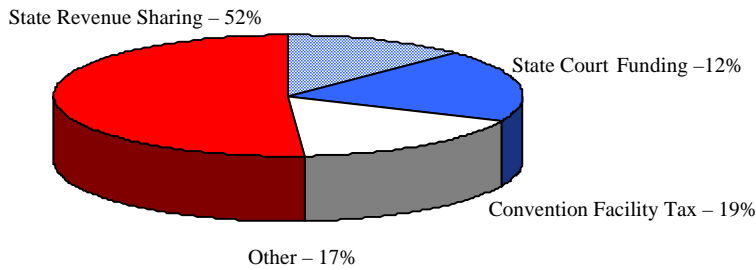
for the future, the County expects this revenue source to increase steadily over the next few years in tandem with public safety expenditures.

State Revenue Sharing

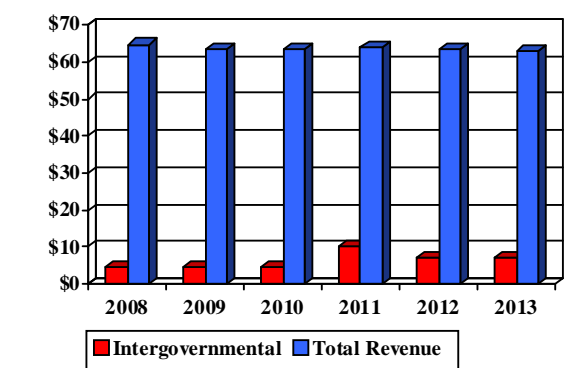
Since 2005, State Revenue Sharing payments from the State of Michigan had been suspended. Beginning in 2011, payments have resumed once again. As discussed in the transmittal letter, there are significant concerns about the State's ability to make these payments. For 2013, the County is budgeting a 1.8 percent increase as estimated by the State.

The graphs that follow summarize both the components of intergovernmental revenue and its importance to the General Fund. With the reinstatement of State Revenue Sharing, Intergovernmental revenues as a percentage of total General Fund revenue is increasing from 7.3 percent in 2010 (estimated) to 11.3 percent in 2013.

General Fund Intergovernmental Revenue



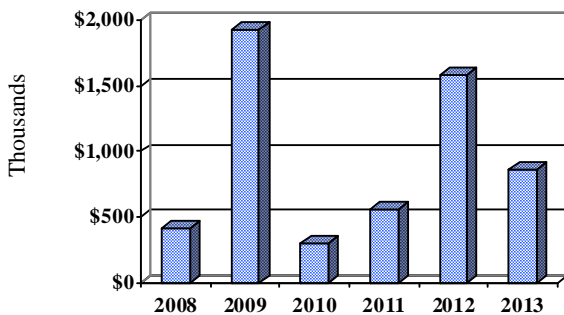
General Fund Intergovernmental Revenue and Total Revenue



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 and Judicial Grants funds), public safety (community policing), health and welfare (Health, Mental Health, Community Action Agency, and Child Care funds), and employment services (Workforce Investment Act (WIA) funds). Budget amounts are based on State recommendations.

Parks and Recreation

Parks and Recreation Intergovernmental Revenue



The Parks and Recreation department receives funds from the State of Michigan and/or the Federal government for land acquisition and capital improvements at County parks. The revenue source can and does vary substantially from one year to the next depending on both the applications submitted and the ranking and availability of State funding for the projects. The 2013 budget includes a \$672,000 request to the State of Michigan for the Macatawa Greenway Trail and \$130,000 for the Grand River Open Space Expansion.

Friend of the Court Co-op Reimbursement

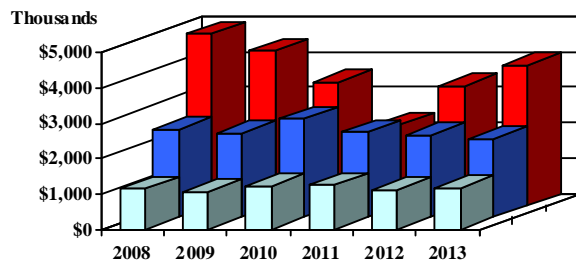
This revenue represents funds received from the state for title IV-D child support enforcement. The program is a federal, state and county cooperative effort to collect child care support from parents who are legally obligated to pay. This is accomplished through services provided to establish paternity, locate absent parents, establish and enforce child support orders and collect child support payments. Revenue estimates are based on eligible expenditures, with federal funding for 66 percent of eligible expenditures. 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.

There remains one major concern with the revenue. Currently, the Friend of the Court collects incentive payments based on the office's performance (federal guidelines). In the future, these revenues may need to be subtracted from expenditures before applying the 66 percent reimbursement calculation. This subtraction would cost the County approximately \$217,000 for 2013. Currently, the State of Michigan is making up this difference, but it is unknown if this will continue.

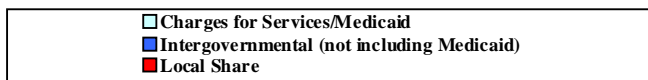
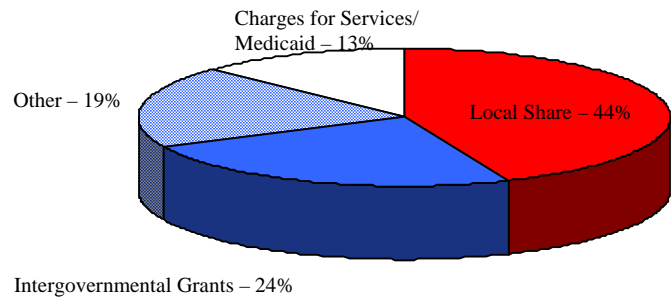
Health Fund

Intergovernmental grant revenue in the Health fund includes various state grants and state cost sharing established by the Public Health code. Nine services identified by the state are supposed to be reimbursed at a cost sharing level of 50%. Unfortunately, state grants and cost sharing reimbursements have not kept pace with expenditures. The Health department also collects charges for services and bills Medicaid for eligible clients. Medicaid fees are likely to increase due to the increased caseload and Medicaid eligible population. During 2010 and 2011, the Health department was the recipient of special funding for H1N1 programs and emergency preparedness programs, respectively. The graph below shows the 2013 increasing local share in red. The 2013 budget shows Intergovernmental grant revenue funding 24 percent of expenditures, and the local share funding 44 percent of expenditures.

Public Health Revenue

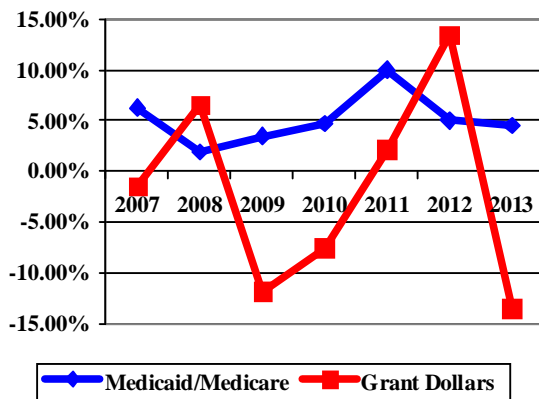


2013 Public Health Revenue



Mental Health

% Change in Mental Health Intergovernmental Revenue



State funding for Mental Health Medicaid 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. Grant dollars show a large increase in 2012 due to the carry-over of prior year dollars. 2013 does not include any carry-over dollars. In addition, an Internal Service fund has been established to accommodate this risk of capitation of Medicaid. Although Medicaid dollars have increased due to increased enrollment, grant dollars, including those from the State of Michigan, have declined as illustrated by the previous graph.

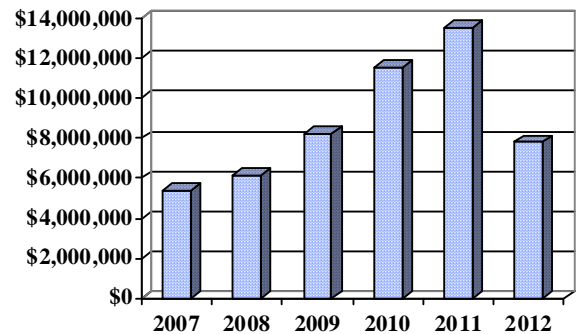
Sheriff Contracts

Beginning in 1997, the Federal government provided grants to townships that contract with the County to provide community policing services in order to enhance local law enforcement in their area. The grants were intended as “seed money” to start the community policing projects, and they typically lasted three years. All of these grants have expired, but in most cases, the programs were continued with contributions from local units discussed previously.

Workforce Investment Act Funds

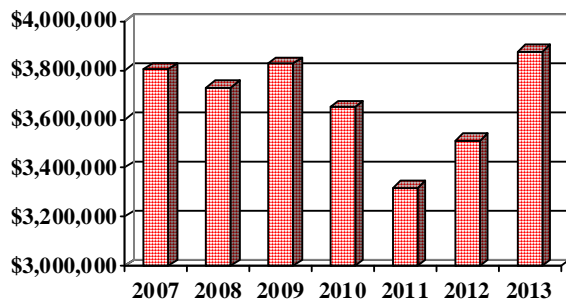
Workforce Investment Act (WIA) are federal funds received for training and employment programs for underemployed and economically disadvantaged citizens. Beginning with the 2013 budget, these funds are not included in the annual budget process because it was not cost effective to include them. Instead, budgets will be established once the grant award has been made. Beginning in 2008, revenue is increasing due to federal stimulus dollars the County has received. The 2012 estimate includes minimal stimulus dollars.

Workforce Investment Act Funds - Intergovernmental Revenue



Child Care

Child Care Fund Intergovernmental Revenue



This revenue represents the 50% subsidy by the State for net child care costs excluding state institutions. Barring legislative changes, revenues in this fund are expected to rise in tandem with expenditures in the future. However, as discussed in the transmittal letter, there has been legislative action which may increase the County share.

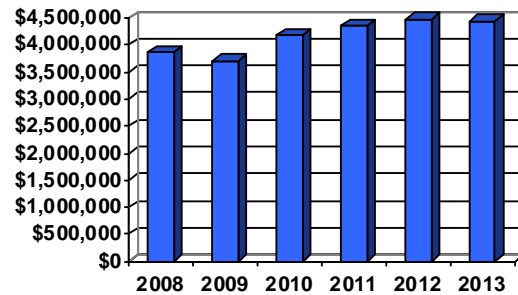
Charges for Services

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.

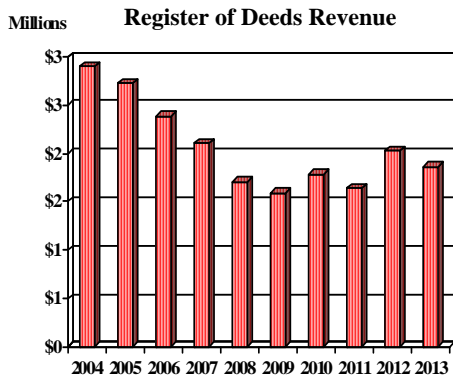
Court Costs

Court Costs are costs assessed for criminal and civil cases and traffic violations. The majority of these revenues are collected in the District and Circuit courts. This revenue source is on an upward swing. In the District Court, collections fell in 2009 because the State of Michigan increased the amount of money it collects by \$8 per ticket effective April 1, 2009. However, in July of 2009, the District Court implemented revised court costs which should recoup the loss due to the State action and provide additional revenue as well. In July of 2010, the District Court increased fines for all civil infractions by 10 percent. In addition, a probation oversight fee of \$15 per month has been instituted for new probation cases. However, caseloads have been dropping in the District Court, so revenue has not increased as much as anticipated.

Ottawa County Court Costs



Register of Deeds Revenue

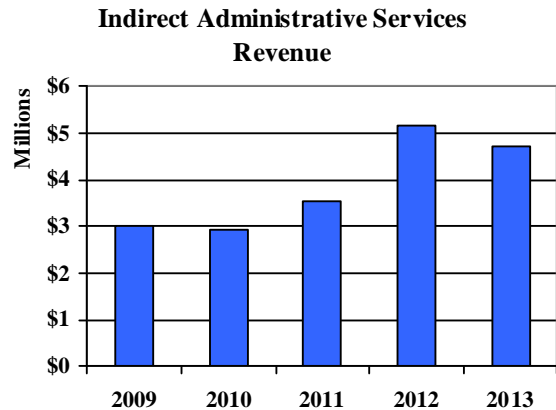


The Register of Deeds office collects fees for property services and transfer taxes. Under Public Act 134 of 1966, a fee of \$.55 for each \$500 of value of property transferred is assessed. In addition, new legislation enacted 10/1/03 allows the Register of Deeds to collect \$5 for each deed recorded and \$3 for each additional page. These revenue sources are highly dependent on interest rates and the economy. 2004 reflects the record low interest rates that resulted in an avalanche of mortgage refinancing documents. After 2004, revenue dropped through 2008, and has since been stable, though low. The slow housing market has

clearly affected this revenue source negatively. Interest rates are unlikely to go lower, and most home owners who were able to refinance their mortgages have already done so. Consequently, until the local economy improves such that home sales accelerate and/or new construction resumes, the County is unlikely to see an improvement in this revenue. Revenue has increased in 2012, but to be conservative, a lower amount has been budgeted for 2013. However, the County does have significant land available for development, so once the economic recovery reaches West Michigan, revenues may grow substantially.

Indirect Administrative Services

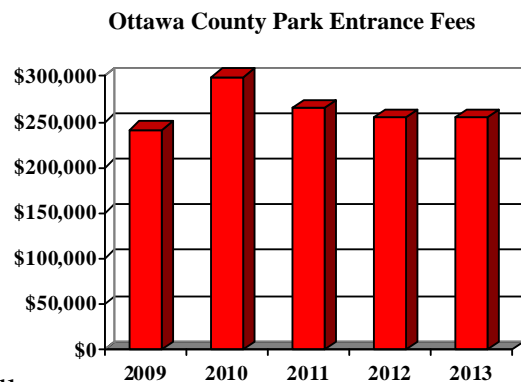
This revenue represents reimbursement for indirect costs incurred by the County in the administration of grants and other contractual programs. A cost allocation plan (CAP) is prepared annually by consultants to identify the costs. The revenue received in the General Fund is dependent on both the actual administrative costs and where the costs are allocated to since the County does not charge all departments. Charges in the CAP are based on audited activity for two years prior. For example, charges made in 2013 are based on actual results for 2011. There are also roll forward adjustments to capture the differences between what was charged in a year versus what the actual charges were. Roll forward charges included in the 2013 study reflect the difference between what was charged in 2011 versus the actual cost. The graph shows increasing revenue beginning in 2011 due to depreciation on the Grand Haven Courthouse which opened in July of 2009. The prior Grand Haven facility was fully depreciated. Since the 2012 revenue reflects a roll forward adjustment of \$925,000 for this building's depreciation, revenue is expected to decrease beginning with the 2013 budget year, and continue to decrease in 2014, stabilizing after that. In any case, the new Grand Haven Courthouse will likely bring in more grant dollars from the Friend of the Court grant.



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 and are highly dependent on the weather. The budget is calculated by averaging historical information. Recently, the State of Michigan instituted a new program. Instead of purchasing a State Motor Vehicle Permit for park or boat launch entry (\$6/day or \$24/year) motorists can pay \$10 (\$5 for motorcycles) when they renew their license plates through the Secretary of State. This will allow entry into State parks and boat launches for the period of the registration. It is unclear what the exact impact will be on County parks, but it will likely dampen future increases in entrance fees. The County does not anticipate a significant drop in revenue as the County's parks are targeted to families by including playground equipment, picnic benches, etc.



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. Revenue is projected based on historical activity and projected caseload.

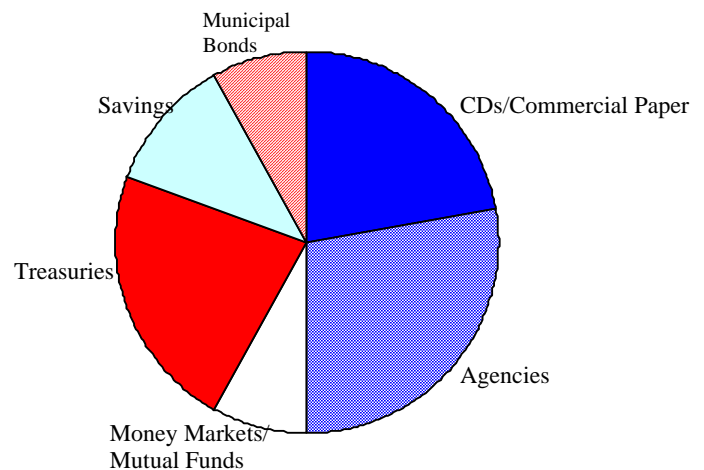
Landfill Tipping Fees

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. This revenue has decreased because the volume of waste haulers has decreased primarily due to lower construction activity.

Interest on Investments

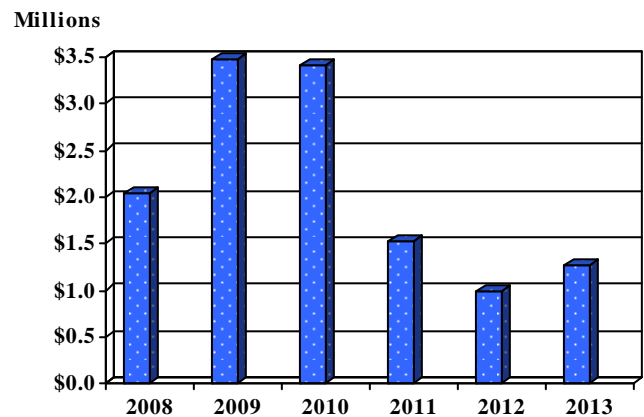
This revenue source represents both the interest earned on the investments of County funds as well as the changes in the market value of those investments at year end. Allowable investments are set by state statutes. The treasurer employs a laddered approach that results in the continuing maturity of investments in order to have the correct balance between liquidity and return. The graph on the previous page shows the components of the County's investment pool as of 6/30/12. Additional information on the County's investment policy can be found in the appendix section of this document.

Ottawa County Investment Portfolio Components – 6/30/12



The graph to the right shows the downturn in investment income that the County has experienced. The County records its investments in accordance with Governmental Accounting Standards Board Statement No. 31 which requires a fair market adjustment at year end. Since the market has been somewhat volatile, investment income has been fluctuating.

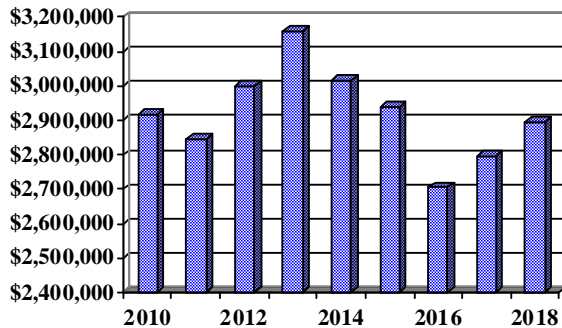
Investment Revenue



Much of the fluctuation is in the Ottawa County, Michigan, Insurance Authority (an internal service fund). The Insurance Authority is not required to adhere to Public Act 20 which limits the investment instruments available to municipalities in Michigan. Consequently, the variations are the result of the change in fair value primarily from the Insurance Authority. Unfortunately, the County does not anticipate significant improvement in interest rates in the near future.

Rent

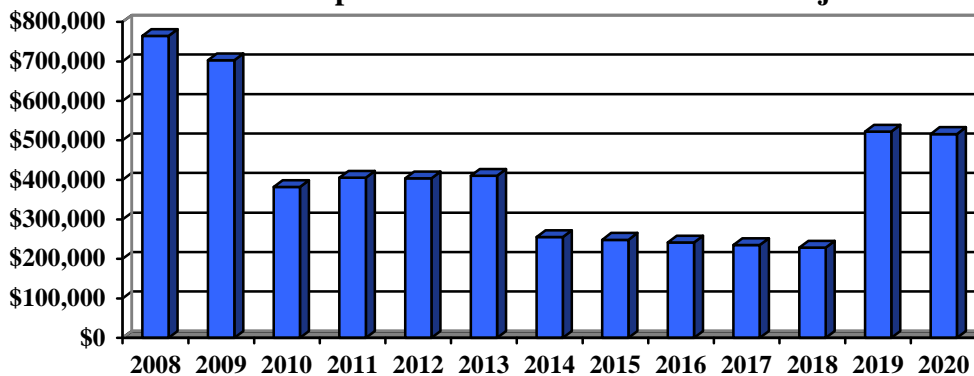
General Fund Rent Income



Rent revenue is received from three sources. The County charges rent to grant funds for the use of County space. 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. This rent revenue is expected to remain relatively steady over the next few years. In 2015, rent revenue may drop by \$200,000 and by an additional \$400,000 in 2016 as fixed charges on the Probate/Jail facility will have expired.

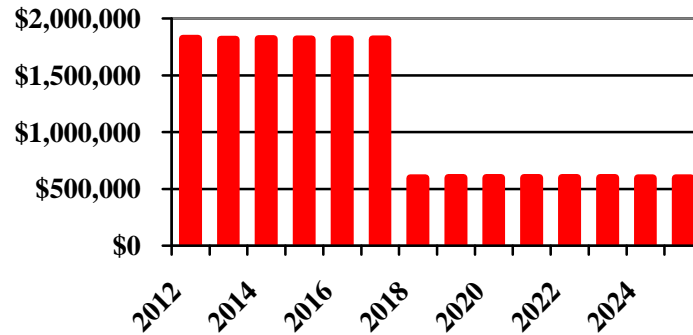
The second source of rent revenue is in the Public Improvement fund (Special Revenue fund 2450). The Public Improvement fund has paid for several building projects, and in order to replenish the fund, such projects are charged over time to repay the fund. As indicated in the transmittal letter, beginning in 2010, \$300,000 of such rent is going to the General Fund in order to assist with balancing the budget. This reassignment is projected to continue through 2018. Rent revenue may fall again in 2014 in connection with contracts that will come due.

Public Improvement Fund Rent Revenue Projections



The third source of rent revenue relates to the Ottawa County Building Authority (the "Authority"), a blended component unit. Lease agreements exist between the Authority and the County which allow the Authority to charge the County rent for the buildings which is based on the debt service payments on the bonds the Authority issued. Decreases in rent revenue correspond to decreases in debt service payments. New bond issues are not anticipated at this time. Payments should remain fairly steady until 2018, when certain issues are paid off. The graph that follows reflects anticipated rent revenue for the Building Authority:

Rent Revenue for the Ottawa County Building Authority



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 and include: Chapter 6 Drains - Projects petitioned for by individuals, Chapter 20 Drains - Intra-County projects usually petitioned for by townships, or 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)

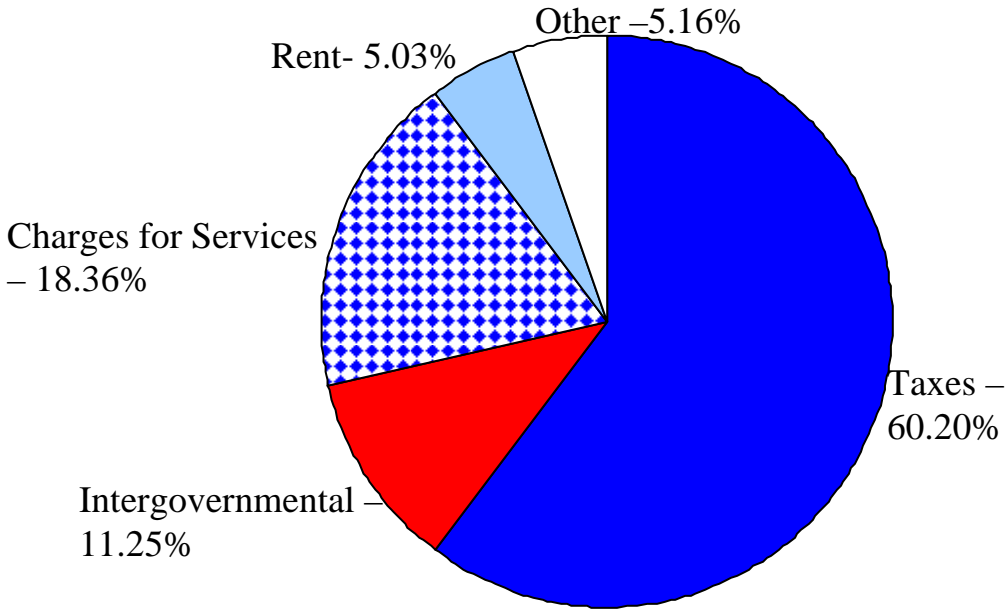
In addition to the property tax levy in Ottawa County, OCCDA receives property taxes from Allegan County for the portion of the City of Holland that is in Allegan County.

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.

GENERAL FUND

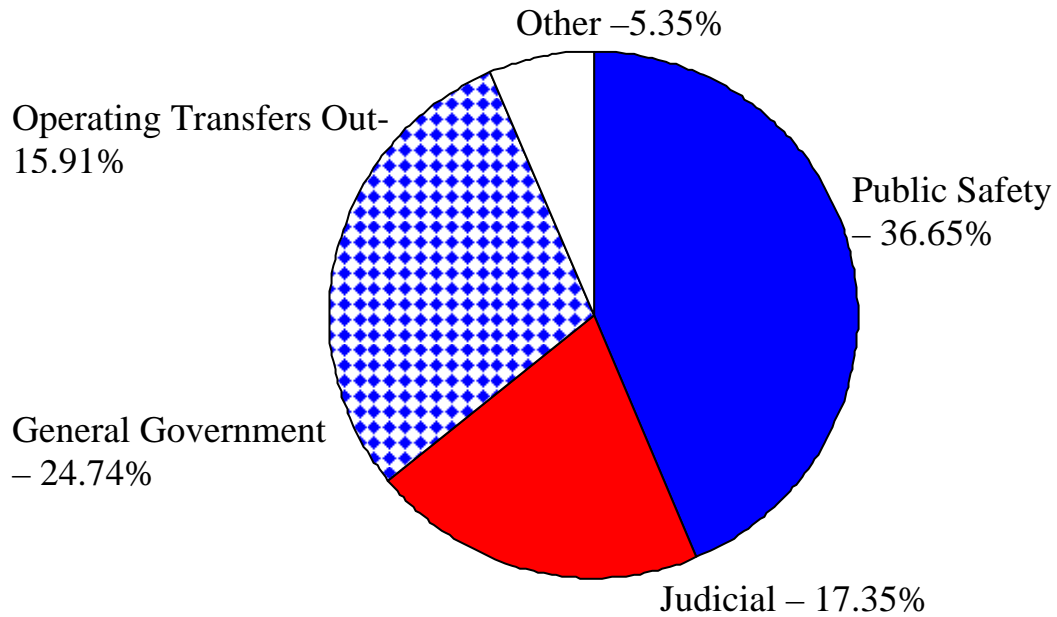
The General Fund is used to account for all revenues and expenditures applicable to the general operations of the County except for those required or determined to be more appropriately accounted for in another fund (e.g., Special Revenue fund.) Revenues are derived primarily from property tax, intergovernmental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

General Fund 2013 Revenues



SOURCE	Adopted 2013	Amended 2012	2013 PERCENT OF TOTAL	PERCENT OF INCREASE (DECREASE)
TAXES	\$37,771,003	\$37,722,173	60.20%	0.13%
INTERGOVERNMENTAL REVENUE	\$7,062,459	\$6,991,388	11.25%	1.02%
CHARGES FOR SERVICES	\$11,523,086	\$11,944,474	18.36%	-3.53%
FINES & FORFEITS	\$1,075,600	\$1,066,600	1.71%	0.84%
INTEREST ON INVESTMENTS	\$329,004	\$243,360	0.52%	35.19%
RENTAL INCOME	\$3,159,481	\$3,234,733	5.03%	-2.33%
LICENSE & PERMITS	\$281,300	\$270,000	0.45%	4.19%
OTHER	\$380,316	\$356,112	0.61%	6.80%
OPERATING TRANSFERS IN	\$1,170,937	\$1,125,000	1.87%	4.08%
TOTAL REVENUES	\$62,753,186	\$62,953,840	100.00%	-0.32%

General Fund 2013 Expenditures



ACTIVITY	Adopted 2013	Amended 2012	2013 PERCENT OF TOTAL	PERCENT OF INCREASE (DECREASE)
LEGISLATION	\$429,309	\$483,503	0.67%	-11.21%
JUDICIAL	\$11,098,017	\$11,099,792	17.35%	-0.02%
GENERAL GOVERNMENT	\$15,823,889	\$15,924,900	24.74%	-0.63%
PUBLIC SAFETY	\$23,433,728	\$23,060,417	36.65%	1.62%
PUBLIC WORKS	\$539,500	\$747,800	0.84%	-27.86%
HEALTH AND WELFARE	\$1,016,999	\$908,269	1.59%	11.97%
COMMUNITY & ECONOMIC DEVELOPMENT	\$700,508	\$877,847	1.10%	-20.20%
OTHER GOVERNMENTAL FUNCTIONS	\$735,405	\$433,403	1.15%	69.68%
OPERATING TRANSFERS OUT	\$10,172,652	\$13,761,479	15.91%	-26.08%
TOTAL EXPENDITURES	\$63,950,007	\$67,297,410	100.00%	-4.97%

**COUNTY OF OTTAWA
GENERAL FUND COMPARATIVE ANALYSIS
ACTUAL 2010 & 2011
BUDGET 2012 & 2013**

REVENUES

DEPT	DEPARTMENT NAME	ACTUAL 2010	ACTUAL 2011	CURRENT	AMENDED BUDGET 2012	2013 ADOPTED BY BOARD	\$ CHANGE 2012 TO BOARD	% CHANGE 2012 BUDGET TO PROPOSED 2013
				YEAR 2012 ESTIMATED				
1310	Circuit Court	\$244,730	\$306,247	\$344,085	\$264,250	\$316,250	\$52,000	19.68%
1360	District Court	\$3,260,025	\$3,267,799	\$3,274,647	\$3,377,000	\$3,303,500	-\$73,500	-2.18%
1370	Circuit Court - Legal Self-Help Center	\$8,309	\$69,421	\$30,700	\$28,000	\$35,780	\$7,780	27.79%
1373	State Justice Institute	\$4,500	\$21,918	\$4,382	\$4,382	\$0	-\$4,382	-100.00%
1375	SJI Technical Assistance	\$0	\$48,495	\$1,505	\$1,505	\$0	-\$1,505	-100.00%
1380	Circuit Court Strategic Planning Initiative	\$32,340	\$0	\$0	\$0	\$0	\$0	N/A
1480	Probate Court	\$63,987	\$63,245	\$60,100	\$62,325	\$62,100	-\$225	-0.36%
1490	Circuit Court - Juvenile Services	\$173,874	\$188,322	\$201,780	\$187,058	\$180,664	-\$6,394	-3.42%
1492	Juvenile Accountability Incentive Block Grant	\$9,472	\$10,125	\$2,263	\$12,262	\$0	-\$12,262	-100.00%
1660	Family Counseling	\$24,263	\$29,055	\$30,000	\$25,000	\$25,500	\$500	2.00%
1910	Elections	\$25,244	\$23,991	\$19,000	\$19,000	\$18,775	-\$225	-1.18%
1920	Canvassing Board	\$1,266	\$0	\$2,300	\$2,300	\$0	-\$2,300	-100.00%
2010	Fiscal Services	\$3,725,709	\$4,282,459	\$9,707,651	\$6,617,390	\$5,629,539	-\$987,851	-14.93%
2150	County Clerk	\$548,087	\$550,804	\$567,745	\$542,745	\$566,130	\$23,385	4.31%
2240	EVIP Grant	\$0	\$0	\$14,804	\$14,804	\$0	-\$14,804	-100.00%
2250	Equalization	\$314	\$1,994	\$900	\$600	\$600	\$0	0.00%
2251	Grand Haven Assessing	\$0	\$51,471	\$163,463	\$163,463	\$137,500	-\$25,963	-15.88%
2290	Prosecuting Attorney	\$170,843	\$171,542	\$176,000	\$173,663	\$174,200	\$537	0.31%
2360	Register of Deeds	\$1,787,783	\$1,641,543	\$2,027,500	\$1,639,578	\$1,865,696	\$226,118	13.79%
2450	Survey & Remonumentation	\$86,346	\$82,542	\$92,633	\$97,045	\$78,849	-\$18,196	-18.75%
2530	County Treasurer	\$36,943,898	\$41,968,871	\$39,112,745	\$38,987,027	\$39,220,503	\$233,476	0.60%
2570	MSU Extension	\$21,813	\$21,252	\$22,218	\$22,218	\$22,565	\$347	1.56%
2590	Geographic Information Systems	\$96,688	\$88,428	\$105,000	\$96,212	\$95,300	-\$912	-0.95%
2651	Facilities Maintce - Hudsonville Human Serv	\$60,934	\$59,242	\$64,159	\$65,006	\$68,319	\$3,313	5.10%
2652	Facilities Maintce - Holland Human Serv	\$193,104	\$196,361	\$214,164	\$216,428	\$224,227	\$7,799	3.60%
2653	Facilities Maintce - Fulton Street	\$63,757	\$64,964	\$71,898	\$75,989	\$82,227	\$6,238	8.21%
2655	Facilities Maintce - Holland Health Facility	\$167,562	\$160,285	\$190,670	\$194,851	\$207,804	\$12,953	6.65%

**COUNTY OF OTTAWA
GENERAL FUND COMPARATIVE ANALYSIS
ACTUAL 2010 & 2011
BUDGET 2012 & 2013**

REVENUES

DEPT	DEPARTMENT NAME	ACTUAL 2010	ACTUAL 2011	CURRENT	AMENDED BUDGET 2012	2013 ADOPTED BY BOARD	\$ CHANGE 2012 TO BOARD	% CHANGE 2012 BUDGET TO PROPOSED 2013
				YEAR 2012 ESTIMATED				
2658	Facilities Maintce - Grand Haven Health	\$142,563	\$137,619	\$147,184	\$148,210	\$149,108	\$898	0.61%
2659	Facilities Maintce - CMH Facility	\$220,584	\$224,620	\$250,150	\$256,161	\$263,371	\$7,210	2.81%
2665	Facilities Maintce - Juvenile Serv Complex	\$1,465,736	\$1,444,303	\$1,484,153	\$1,681,874	\$1,557,125	-\$124,749	-7.42%
2667	Facilities Maintce - Administrative Annex	\$339,662	\$337,584	\$337,727	\$340,282	\$343,461	\$3,179	0.93%
2668	Facilities Maintce - FIA	\$265,494	\$223,535	\$242,607	\$257,932	\$265,839	\$7,907	3.07%
2669	Facilities Maintce - City of Holland	\$0	\$0	\$9,901	\$6,826	\$13,050	\$6,224	91.18%
2750	Drain Commission	\$36,294	\$57,621	\$67,800	\$35,000	\$61,500	\$26,500	75.71%
3020	Sheriff	\$241,833	\$238,667	\$296,105	\$250,050	\$262,637	\$12,587	5.03%
3100	West Mi Enforcement Team - Operations	\$1,295	\$7,786	\$4,000	\$1,500	\$4,000	\$2,500	166.67%
3113	COPS Holland/West Ottawa	\$62,597	\$46,067	\$0	\$0	\$0	\$0	N/A
3119	City of Coopersville	\$508,450	\$363,027	\$0	\$0	\$0	\$0	N/A
3120	City of Hudsonville	\$632,384	\$450,742	\$0	\$0	\$0	\$0	N/A
3170	Blendon/Holland/Robinson/Zeeland (CITE)	\$43,266	\$31,338	\$0	\$0	\$0	\$0	N/A
3200	Sheriff Training	\$20,466	\$15,824	\$20,500	\$20,500	\$20,000	-\$500	-2.44%
3250	Central Dispatch	\$4,409,879	\$4,219,691	\$4,132,676	\$4,130,926	\$4,102,632	-\$28,294	-0.68%
3310	Marine Safety	\$146,526	\$152,526	\$130,304	\$130,000	\$135,000	\$5,000	3.85%
3510	Jail	\$673,894	\$688,181	\$602,500	\$778,619	\$714,421	-\$64,198	-8.25%
4260	Emergency Services	\$42,896	\$40,284	\$41,000	\$41,000	\$41,000	\$0	0.00%
4261	HLS Grant	\$256,459	\$195,398	\$0	\$0	\$0	\$0	N/A
4262	Solution Area Planner Grant	\$20,875	\$35,757	\$53,442	\$46,670	\$76,567	\$29,897	64.06%
4263	Haz Mat Response Team	\$29,575	\$32,121	\$39,510	\$49,813	\$42,315	-\$7,498	-15.05%
4265	Homeland Security Grant	\$80,264	\$24,609	\$40,888	\$72,715	\$0	-\$72,715	-100.00%
6039	Other Health and Welfare	\$9,777	\$0	\$0	\$0	\$0	\$0	N/A
6300	Substance Abuse	\$972,813	\$1,020,280	\$1,312,000	\$1,167,623	\$1,371,941	\$204,318	17.50%
6480	Medical Examiners	\$23,217	\$34,032	\$32,275	\$32,275	\$32,275	\$0	0.00%
6890	Veterans Affairs	\$0	\$0	\$0	\$3,000	\$0	\$0	0.00%
7210	Planning & Transportation	\$0	\$0	\$100,034	\$100,034	\$0	-\$100,034	-100.00%

**COUNTY OF OTTAWA
GENERAL FUND COMPARATIVE ANALYSIS
ACTUAL 2010 & 2011
BUDGET 2012 & 2013**

REVENUES

DEPT	DEPARTMENT NAME	ACTUAL 2010	ACTUAL 2011	CURRENT YEAR 2012 ESTIMATED	AMENDED BUDGET 2012	2013 ADOPTED BY BOARD	\$ CHANGE 2012 TO BOARD	% CHANGE 2012 BUDGET TO PROPOSED 2013
7211	Planning and Performance Improvement	\$17,552	\$20,595	\$1,930	\$490	\$6,800	\$6,310	1287.76%
9300	Transfers In Control	\$4,904,581	\$428,585	\$1,136,977	\$1,125,000	\$1,170,937	\$45,937	4.08%
TOTAL REVENUE		\$63,283,780	\$63,841,168	\$66,985,975	\$63,566,601	\$62,950,007	-\$613,594	-0.97%

**COUNTY OF OTTAWA
GENERAL FUND COMPARATIVE ANALYSIS
ACTUAL 2010 & 2011
BUDGET 2012 & 2013**

EXPENDITURES

DEPT	DEPARTMENT NAME	ACTUAL 2010	ACTUAL 2011	CURRENT	AMENDED BUDGET 2012	2013 BUDGET ADOPTED BY BOARD	\$ CHANGE 2012 BUDGET PROPOSED 2013	% CHANGE 2012 BUDGET PROPOSED 2013
				YEAR 2012 ESTIMATED				
1010	Commissioners	\$484,717	\$420,590	\$458,913	\$482,028	\$427,479	-\$54,549	-11.32%
1290	Tax Allocation Board	\$1,292	\$3,772	\$1,529	\$1,475	\$1,830	\$355	24.07%
1310	Circuit Court	\$2,049,849	\$2,479,634	\$3,084,586	\$3,097,355	\$2,893,989	-\$203,366	-6.57%
1360	District Court	\$5,983,703	\$5,844,543	\$6,007,240	\$6,011,274	\$6,207,753	\$196,479	3.27%
1370	Circuit Court - Legal Self-Help Center	\$28,310	\$44,811	\$80,977	\$88,961	\$97,085	\$8,124	9.13%
1373	State Justice Institute	\$4,500	\$23,779	\$4,720	\$4,720	\$0	-\$4,720	-100.00%
1375	SJI Technical Assistance	\$0	\$49,751	\$5,248	\$5,248	\$0	-\$5,248	-100.00%
1380	Circuit Court Strategic Planning Initiative	\$34,551	\$0	\$0	\$0	\$0	\$0	N/A
1480	Probate Court	\$760,190	\$784,705	\$772,953	\$773,300	\$788,720	\$15,420	1.99%
1490	Circuit Court - Juvenile Services	\$768,427	\$850,404	\$829,748	\$867,623	\$900,722	\$33,099	3.81%
1492	Juvenile Accountability Block Grant	\$10,525	\$11,250	\$2,514	\$13,625	\$0	-\$13,625	-100.00%
1520	Adult Probation	\$66,539	\$125,705	\$214,534	\$217,976	\$183,368	-\$34,608	-15.88%
1660	Family Counseling	\$18,096	\$17,573	\$14,800	\$14,800	\$19,000	\$4,200	28.38%
1670	Jury Board	\$7,864	\$2,285	\$4,390	\$4,910	\$7,380	\$2,470	50.31%
1910	Elections	\$266,264	\$81,384	\$249,537	\$234,120	\$110,361	-\$123,759	-52.86%
1920	Canvassing Board	\$6,233	\$0	\$7,000	\$7,000	\$0	-\$7,000	-100.00%
2010	Fiscal Services	\$1,222,865	\$1,153,576	\$1,182,669	\$1,254,381	\$1,292,643	\$38,262	3.05%
2100	Corporate Counsel	\$214,456	\$221,502	\$222,898	\$222,007	\$231,756	\$9,749	4.39%
2150	County Clerk	\$1,624,980	\$1,577,255	\$1,544,484	\$1,624,743	\$1,531,439	-\$93,304	-5.74%
2230	Administrator	\$401,337	\$384,340	\$503,847	\$514,867	\$642,296	\$127,429	24.75%
2240	EVIP Grant	\$0	\$0	\$14,804	\$14,804	\$0	-\$14,804	-100.00%
2250	Equalization	\$1,018,345	\$986,832	\$955,066	\$1,016,827	\$999,437	-\$17,390	-1.71%
2251	Grand Haven Assessing	\$0	\$46,702	\$132,046	\$109,317	\$128,611	\$19,294	17.65%
2260	Human Resources	\$538,412	\$500,956	\$526,833	\$536,164	\$528,782	-\$7,382	-1.38%
2290	Prosecuting Attorney	\$3,250,770	\$3,198,542	\$3,412,198	\$3,445,295	\$3,485,720	\$40,425	1.17%
2360	Register of Deeds	\$671,714	\$615,669	\$580,714	\$635,374	\$609,920	-\$25,454	-4.01%
2450	Survey & Remonumentation	\$79,601	\$96,570	\$98,795	\$97,006	\$78,798	-\$18,208	-18.77%
2470	Plat Board	\$1,175	\$819	\$1,028	\$1,128	\$1,028	-\$100	-8.87%
2530	County Treasurer	\$834,621	\$819,803	\$759,266	\$778,150	\$794,018	\$15,868	2.04%
2570	MSU Extension	\$365,681	\$348,531	\$345,309	\$350,639	\$350,230	-\$409	-0.12%

COUNTY OF OTTAWA
GENERAL FUND COMPARATIVE ANALYSIS
ACTUAL 2010 & 2011
BUDGET 2012 & 2013

EXPENDITURES

DEPT	DEPARTMENT NAME	ACTUAL 2010	ACTUAL 2011	CURRENT	AMENDED BUDGET 2012	2013 BUDGET ADOPTED BY BOARD	\$ CHANGE 2012 BUDGET PROPOSED 2013	% CHANGE 2012 BUDGET PROPOSED 2013
				YEAR 2012 ESTIMATED				
2590	Geographic Information System	\$498,940	\$460,175	\$436,863	\$470,430	\$652,576	\$182,146	38.72%
2610	Building Authority	\$50	\$120	\$250	\$250	\$250	\$0	0.00%
2651	Facilities Maintce - Hudsonville Hmn Srv	\$156,265	\$158,986	\$171,663	\$184,589	\$184,126	-\$463	-0.25%
2652	Facilities Maintce - Holland Human Serv	\$171,540	\$175,716	\$190,020	\$192,284	\$198,635	\$6,351	3.30%
2653	Facilities Maintce - Fulton Street	\$57,616	\$58,416	\$64,258	\$67,649	\$73,346	\$5,697	8.42%
2654	Facilities Maintce - Grand Haven	\$606,251	\$591,703	\$551,250	\$608,770	\$595,123	-\$13,647	-2.24%
2655	Facilities Maintce - Holland Health Facility	\$168,192	\$163,917	\$187,112	\$191,293	\$206,900	\$15,607	8.16%
2656	Facilities Maintce - Holland District Court	\$190,149	\$184,994	\$179,808	\$219,075	\$183,850	-\$35,225	-16.08%
2658	Facilities Maintce - Grand Haven Health	\$70,371	\$64,746	\$73,216	\$134,242	\$74,771	-\$59,471	-44.30%
2659	Facilities Maintce - CMH Facility	\$170,122	\$174,494	\$280,730	\$288,241	\$207,915	-\$80,326	-27.87%
2660	Facilities Maintce - Coopersville	\$19,691	\$10,368	\$0	\$0	\$0	\$0	N/A
2661	Facilities Maintce - Emergency Services	\$1,527	\$806	\$30,000	\$2,500	\$0	-\$2,500	-100.00%
2665	Facilities Maintce - Juvenile Serv Complex	\$896,639	\$909,122	\$866,541	\$1,061,074	\$940,383	-\$120,691	-11.37%
2667	Facilities Maintce - Administrative Annex	\$668,418	\$617,164	\$622,821	\$691,904	\$716,204	\$24,300	3.51%
2668	Facilities Maintce - FIA	\$314,708	\$265,628	\$278,218	\$296,023	\$302,209	\$6,186	2.09%
2669	Facilities Maintce - City of Holland	\$0	\$0	\$9,901	\$6,826	\$11,913	\$5,087	74.52%
2750	Drain Commission	\$674,093	\$631,810	\$629,097	\$647,928	\$670,649	\$22,721	3.51%
2800	Ottawa Soil & Water Conservation Dist.	\$29,916	\$20,766	\$20,000	\$20,000	\$20,000	\$0	0.00%
3020	Sheriff	\$8,165,319	\$8,102,539	\$8,308,431	\$8,418,186	\$8,708,430	\$290,244	3.45%
3100	West Mi Enforcement Team - Operations	\$621,162	\$595,756	\$637,074	\$645,547	\$655,428	\$9,881	1.53%
3113	COPS Holland/West Ottawa	\$93,428	\$68,754	\$0	\$0	\$0	\$0	N/A
3119	City of Coopersville	\$508,452	\$363,028	\$0	\$0	\$0	\$0	N/A
3120	City of Hudsonville	\$632,383	\$450,743	\$0	\$0	\$0	\$0	N/A
3170	Blendon/Holland/Robinson/Zeeland (CITE)	\$88,487	\$64,635	\$0	\$0	\$0	\$0	N/A
3200	Sheriff Training	\$20,961	\$15,329	\$20,500	\$20,500	\$20,000	-\$500	-2.44%
3250	Central Dispatch	\$4,403,718	\$4,219,747	\$4,134,200	\$4,132,626	\$4,105,010	-\$27,616	-0.67%
3310	Marine Safety	\$220,928	\$207,342	\$239,096	\$204,152	\$207,318	\$3,166	1.55%
3510	Jail	\$7,878,578	\$8,715,440	\$8,551,794	\$8,719,588	\$8,873,973	\$154,385	1.77%
3540	Local Corrections Academy Grant	\$724	\$635	\$0	\$0	\$0	\$0	N/A
4260	Emergency Services	\$319,750	\$266,198	\$319,112	\$341,691	\$338,147	-\$3,544	-1.04%

**COUNTY OF OTTAWA
GENERAL FUND COMPARATIVE ANALYSIS
ACTUAL 2010 & 2011
BUDGET 2012 & 2013**

EXPENDITURES

DEPT	DEPARTMENT NAME	ACTUAL 2010	ACTUAL 2011	CURRENT	AMENDED BUDGET 2012	2013 BUDGET ADOPTED BY BOARD	\$ CHANGE 2012 BUDGET PROPOSED 2013	% CHANGE 2012 BUDGET PROPOSED 2013
				YEAR 2012 ESTIMATED				
4261	HLS Grant	\$256,459	\$195,399	\$0	\$0	\$0	\$0	N/A
4262	Solution Area Planner Grant	\$19,249	\$37,515	\$53,442	\$46,317	\$76,567	\$30,250	65.31%
4263	Haz Mat Response Team	\$58,651	\$56,032	\$68,228	\$89,626	\$74,328	-\$15,298	-17.07%
4265	Homeland Security Grant	\$84,432	\$23,624	\$40,888	\$71,878	\$0	-\$71,878	-100.00%
4300	Animal Control	\$381,106	\$381,978	\$304,513	\$370,306	\$374,527	\$4,221	1.14%
4450	Drain Assessments	\$344,229	\$245,670	\$404,867	\$747,800	\$539,500	-\$208,300	-27.86%
6039	Other Health and Welfare	\$781,005	\$0	\$0	\$0	\$29,000	\$29,000	N/A
6300	Substance Abuse	\$414,953	\$309,252	\$475,830	\$515,812	\$617,971	\$102,159	19.81%
6480	Medical Examiners	\$276,323	\$284,756	\$295,869	\$260,899	\$277,703	\$16,804	6.44%
6810	Veterans Burial	\$61,395	\$68,913	\$0	\$0	\$0	\$0	N/A
6890	Veterans Affairs	\$0	\$54,384	\$101,428	\$131,558	\$92,325	-\$39,233	-29.82%
7210	Planning - Transportation	\$0	\$0	\$110,806	\$110,806	\$0	-\$110,806	-100.00%
7211	Planning and Performance Improvement	\$575,050	\$618,453	\$758,359	\$761,088	\$694,563	-\$66,525	-8.74%
7212	Road Salt Management	\$0	\$0	\$0	\$5,953	\$5,945	-\$8	-0.13%
8650	Insurance	\$225,829	\$176,388	\$131,380	\$133,020	\$115,435	-\$17,585	-13.22%
8900	Contingency	\$0	\$0	\$100,000	\$282,607	\$524,970	\$242,363	85.76%
9010	Equipment Pool	\$0	\$0	\$0	\$17,776	\$95,000	\$77,224	434.43%
9650	Operating Transfers Out	\$10,175,164	\$9,873,475	\$12,917,152	\$13,761,479	\$10,172,652	-\$3,588,827	-26.08%
TOTAL EXPENDITURES		\$62,017,240	\$60,576,199	\$64,583,363	\$67,297,410	\$63,950,007	-\$3,347,403	-4.97%
TOTAL REVENUE		\$63,283,780	\$63,841,168	\$66,985,975	\$63,566,601	\$62,950,007		
FUND BALANCE (USE)		\$1,266,540	\$3,264,969	\$2,402,612	-\$3,730,809	-\$1,000,000		

Assumes fund balance committed/assigned use of \$196,821: \$160,000 for aerial maps; \$34,000 from the planning reserve for an urban smart growth project; \$50,000 for 4C Initiatives and additions to fund balance designations/reserves for elections equipment, tower rental revenues, and jail booking fees.

Note: These figures reflect personal property taxes under current legislation, however this revenue is under consideration for changes at the State level.

2013 General Fund Budget Legislative Expenditures \$429,309



OTTAWA COUNTY BOARD OF COMMISSIONERS

Back Row (Left to Right): Donald G. Disselkoen - District 8; Jane M. Ruiter - District 4;
Joseph S. Baumann - District 7; Robert W. Karsten - District 9;
Greg J. DeJong - District 5; Stu P. Visser - District 1; James H. Holtvluwer - District 11

Front Row (Left to Right): Dennis W. Swartout - District 3;
Chair Philip D. Kuyers - District 2; Vice-Chair James C. Holtrop - District 10;
Roger G. Rycenga - District 6

Function Statement

The Ottawa County Board of Commissioners is comprised of 11 elected representatives of the citizens of Ottawa County and provides leadership and policy direction for all County activities. The Board appoints and directs the activities of the County Administrator. The Board uses a committee system to discuss and direct County policies.

Mission Statement

To provide effective leadership which ensures that Ottawa County is the location of choice for living, working, and recreating, and which ensures the delivery of cost-effective public services

TARGET POPULATION	Citizens					
	Businesses					
	Visitors					
	Employees					
PRIMARY GOALS & OBJECTIVES	Commissioners Goal 1: Achieve the County's vision to be the best choice for living, working, and recreating					
	<i>Objective 1) Develop a County Strategic Plan and Business Plan in conjunction with the County Administrator to achieve the County vision and mission</i>					
	<i>Objective 2) Approve policies to facilitate the implementation of the County Business Plan and Strategic Plan</i>					
SERVICES & PROGRAMS	<i>Objective 3) Appoint and direct the County Administrator to implement the Business Plan and Strategic Plan</i>					
	County Business Plan and Strategic Plan (<i>Goal 1</i>)					
WORKLOAD	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	# of Board of Commissioner meetings held	-	25	25	23	25
	# of Board Committee meetings held	-	41	43	46	48
OUTCOMES	County Bond Rating - <i>Moody's</i>	Aaa	Aa1	Aaa	Aaa	Aaa
	County Bond Rating - <i>Standard & Poor's</i>	AA	AA	AA	AA	AA
	County Bond Rating - <i>Fitch</i>	AAA	AAA	AAA	AAA	AAA
	Violent crimes per 1,000 residents	<2	1.21	1.04	0.96	1.4
	County Overall Health Ranking (<i>Robert Wood Johnson Survey</i>)	#1	#1	#1	#2	#1
	Total verified cost-effective programming and/or cost-savings from programming requiring improvement, modification, privatization, or discontinuation	≥\$150,000	\$6,362,298	\$6,517,909	\$6,499,505	\$3,500,000
	Amount of new local investment created by businesses that received assistance from county economic department services	>\$1M	\$15,000,000	\$75,197,353	\$45,400,000	\$1,000,000
% of citizens satisfied with County Government services	100%	73% (2010)	n/a	100%	n/a	

Resources

Personnel

Position Name	2011 # of Positions	2013 # of Positions	2013 # of Positions	2013 Budgeted Salary
Commissioners	11.000	11.000	11.000	\$180,500

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
<i>Expenditures</i>					
Personnel Services	\$291,170	\$293,512	\$252,405	\$245,993	\$215,937
Supplies	\$9,793	\$15,279	\$9,147	\$7,720	\$13,845
Other Services & Charges	\$238,310	\$175,926	\$159,038	\$205,200	\$197,697
Capital Outlay					
Total Expenditures	<u>\$539,273</u>	<u>\$484,717</u>	<u>\$420,590</u>	<u>\$458,913</u>	<u>\$427,479</u>

Budget Highlight:

The compensation committee met during 2012 to review salaries and benefits of elected officials. As a result of the study, county commissioners are no longer eligible to receive health insurance, resulting in a decrease in the 2013 budget.

Resources

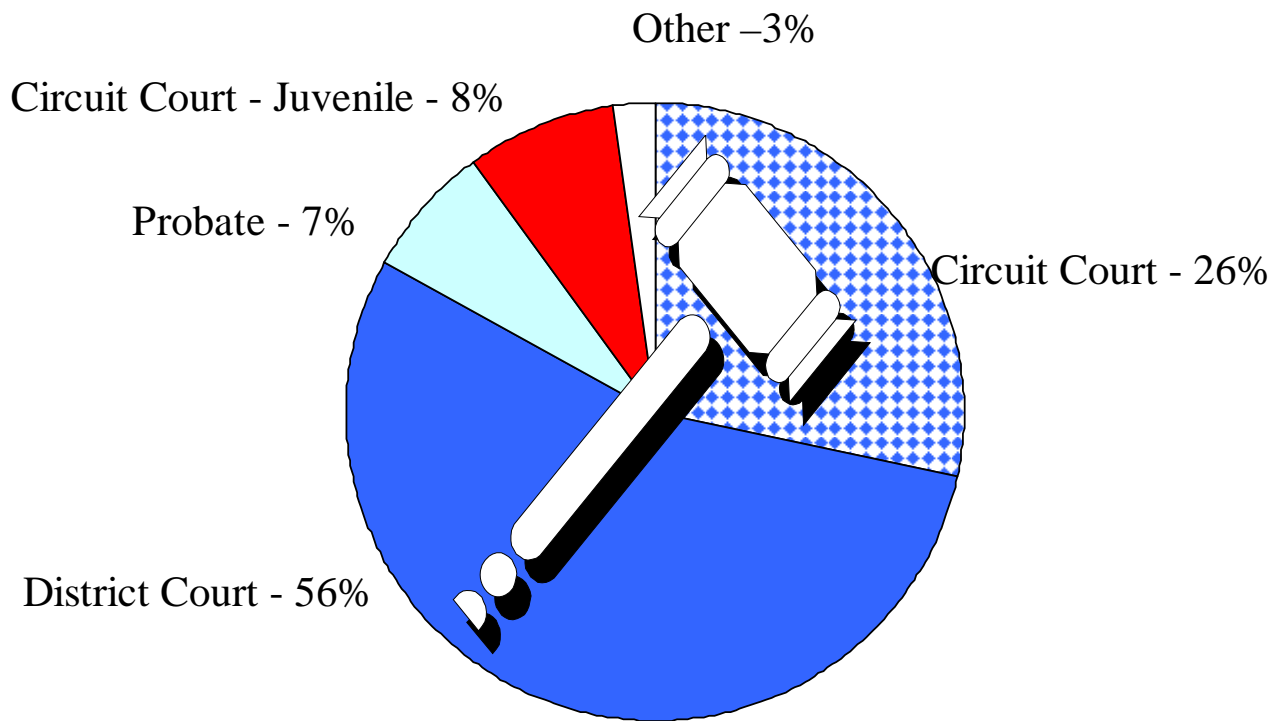
Personnel

No permanent personnel has been allocated to this department.

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Expenditures					
Personnel Services	\$218	\$327	\$1,499	\$279	\$225
Supplies					
Other Services & Charges	\$992	\$965	\$2,273	\$1,250	\$1,605
Capital Outlay					
Total Expenditures	<u>\$1,210</u>	<u>\$1,292</u>	<u>\$3,772</u>	<u>\$1,529</u>	<u>\$1,830</u>

2013 General Fund Budget Judicial Expenditures \$11,098,017



Function Statement

The Circuit Court has original jurisdiction to hear criminal cases for the 20th Judicial Circuit of Michigan (Ottawa County) wherein the maximum penalty is in excess of one year, divorce and other equitable claims, and civil damage claims wherein the request for relief exceeds \$25,000; serves as the court of appellate review for decisions of the District Courts, and for some matters arising out of Probate Court. The Circuit Court administers the Family Court.

Mission Statement

To administer justice and restore wholeness in a manner that inspires public trust

TARGET POPULATION	Litigants					
	Attorneys					
	Law Enforcement					
	Citizens					
PRIMARY GOALS & OBJECTIVES	County Goal: Continually improve the County's organization and services					
	Court Goal 1: To process cases in compliance with established time frames (Time to Disposition - National Center for State Courts (NCSC) Performance Measures, CourTools 3; Ottawa County Goal 1, Objective 3)					
	<i>Objective 1) Assess the length of time to disposition and/or otherwise resolved within established time frames.</i>					
	Court Goal 2: To efficiently manage cases in a timely manner and prevent backlogs of cases (Clearance Rates - NCSC CourTools 2; Ottawa County Goal 1, Objective 2 & 3)					
<i>Objective 1) Assess the number of outgoing cases as a percentage of the number of incoming cases utilizing the formula established by the NCSC</i>						
Court Goal 3: To serve the public and Court stakeholders in a satisfactory and professional manner (Access and Fairness - NCSC CourTools 1; Ottawa County Goal 1, Objective 4)						
<i>Objective 1) Survey Court users to obtain their feedback on the Court's treatment of customers</i>						
SERVICES & PROGRAMS	Meet or exceed guidelines as set forth by the State Court Administrative Office (SCAO) (<i>Goal 1</i>)					
	Identify current clearance rates and evaluate to determine if improvements can be made (<i>Goal 2</i>)					
	Ensure quality of customer service and identify areas for improvement through the administration of surveys (<i>Goal 3</i>)					
ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED	
	# of new and reopened appeal cases as reported to SCAO	-	51	57	50	50
	# of new and reopened criminal cases as reported to SCAO	-	1,048	975	1,050	1,037
	# of new and reopened civil cases as reported to SCAO	-	554	468	550	540
	# of new and reopened domestic relations cases as reported to SCAO	-	1,515	1,550	1,515	1,546
	# of personal protection orders authorized	-	723	791	725	777
	# of jury trials conducted	-	25	17	20	20
	% of felony cases adjudicated within 91 days from bind over	90%	77%	75%	80%	85%
	% of general civil cases adjudicated within 364 days from filing	75%	80%	78%	80%	80%
	% of divorce proceedings without minors adjudicated within 91 days from filing	90%	98%	39%	98%	60%
	% of divorce proceedings with minors adjudicated within 364 days from filing	100%	93%	68%	75%	75%
	% of appeals adjudicated within 182 days from filing from administrative agency	100%	100%	82%	100%	100%
	% of appeals adjudicated within 182 days of filing extraordinary writ	100%	100%	50%	100%	100%
	% of custody proceedings adjudicated within 238 days of filing	100%	97%	97%	100%	100%
OUTCOMES	Clearance Rate	100%	101%	101%	101%	101%

	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
CUSTOMER SERVICE	% of attorneys satisfied with department services	90%	94%	N/A	99%	N/A
	% of public customers indicating interaction with staff was courteous, respectful, and friendly	90%	90%	N/A	90%	N/A
	Average Accessibility Score	3.5	N/A	N/A	N/A	4.0
	Average Fairness Score	3.5	N/A	N/A	N/A	3.5
	Average Timeliness Score	3.5	N/A	N/A	N/A	3.5
	Average Outcome/Effectiveness/Quality Score	3.5	N/A	N/A	N/A	3.5

Note: Trial Court User's Survey used for customer services measures are not completed every year

Resources						
Personnel	Position Name	2011	2012	2013	2013	
		# of Positions	# of Positions	# of Positions	Budgeted Salary	
	Judge - Circuit Court	4.000	4.000	4.000	\$184,268	
	Trial Court Director	1.000	1.000	1.000	\$64,336	
	Senior Law Clerk	1.000	1.000	1.000	\$60,394	
	Circuit Court Clerk	4.750	4.750	4.750	\$169,043	
	Mediation Assign/Collections Clerk	1.000	2.000	2.000	\$79,515	
	Court Reporter	2.000	2.000	2.000	\$78,357	
	Law Clerk/Bailiff	1.000	1.000	1.000	\$53,242	
		14.750	15.750	15.750	\$689,155	
Funding		2009	2010	2011	2012 Current	2013
		Actual	Actual	Actual	Year Estimated	Adopted by Board
Revenues						
	Intergovernmental Revenue	\$1,174	\$791	\$1,206	\$835	\$1,000
	Charges for Services	\$191,865	\$209,384	\$264,256	\$296,000	\$268,000
	Fines and Forfeitures	\$14,059	\$12,195	\$24,636	\$24,500	\$24,500
	Other Revenue	\$19,633	\$22,360	\$16,149	\$22,750	\$22,750
	Total Revenues	\$226,731	\$244,730	\$306,247	\$344,085	\$316,250
Expenditures						
	Personnel Services	\$1,033,202	\$1,013,308	\$1,004,813	\$1,041,576	\$1,027,201
	Supplies	\$38,258	\$43,252	\$81,870	\$70,150	\$61,255
	Other Services & Charges	\$1,058,234	\$993,289	\$1,392,951	\$1,972,860	\$1,805,533
	Total Expenditures	\$2,129,694	\$2,049,849	\$2,479,634	\$3,084,586	\$2,893,989

Budget Highlights:

Indirect administrative expenditures (included in Other Services & Charges) were higher for occupants of the recently opened Grand Haven Courthouse in 2012 due to a roll forward adjustment to capture depreciation expenditures not applied in prior periods. These costs will decrease again in 2014, but should stabilize after that.

Function Statement

The function of the 58th District Court is to dispense justice to the citizens of Ottawa County. There are three District Court locations in Ottawa County: Grand Haven, Holland, and Hudsonville. The Courts are divided into the following divisions: Traffic, Criminal, Civil, and Probation.

The Traffic Division is responsible for entering tickets into the computer system, taking payment for tickets, scheduling hearings for disputed tickets, and notifying the Secretary of State of case dispositions.

The Criminal Division issues search and arrest warrants, conducts initial arraignments and sets bond in all adult criminal cases. Preliminary examinations are scheduled in all felony matters prior to bind over to circuit court. Misdemeanor cases brought under state statute or local ordinance are scheduled for pre trial conferences and jury or non jury trials unless a guilty plea is entered. Convicted defendants are sentenced following pre sentence investigation and compliance with the Michigan Crime Victims' Rights Act. Convictions are reported to the appropriate agencies with fines, costs, restitution and bonds collected and disbursed pursuant to law.

The Civil Division processes all civil and small claim cases filed in the Court. It schedules motion hearings and trials, processes all civil writs, receives and disburses money. This division also handles weddings that are preformed by the Court.

The Probation Division supervises persons placed on probation by the Court. It is responsible for monitoring the requirements that must be preformed by the Probationer as well as refer such persons to community rehabilitative and employment programs. The Probation Officers prepare bond screening reports and pre-sentence investigations for the Court. The Probation Department also performs assessments of alcohol offenders and conducts chemical testing to determine if a person on probation is using drugs.

Mission Statement

The Mission of the 58th District Court is to interpret and apply the law with fairness, equality and integrity, and promote public accountability for improved quality of life in Ottawa County

TARGET POPULATION	Litigants Attorneys Law Enforcement Citizens
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment
	Court Goal 1: Sentence misdemeanants who are proven guilty of committing a crime(s)
	<i>Objective 1)</i> Dispose of cases in an efficient and fair manner
	<i>Objective 2)</i> Promote restorative justice (e.g. court fees, fines, victim costs, restitution)
	<i>Objective 3)</i> Report case dispositions to the Secretary of State and Michigan State Police Records
	Court Goal 2: Adjudicate misdemeanor traffic cases and civil traffic infraction cases
	<i>Objective 1)</i> Process traffic tickets/citations
	<i>Objective 2)</i> Conduct hearings for disputed tickets
	<i>Objective 3)</i> Collect payments for tickets
	<i>Objective 4)</i> Report case dispositions to the Secretary of State
	Court Goal 3: Resolve civil and small claim disputes brought before the court
	<i>Objective 1)</i> Conduct civil hearings and trials in an efficient and fair manner
<i>Objective 2)</i> Issue court orders and judgments	
County Goal: Continually improve the County's organization and services	
Court Goal 4: Provide excellent customer service	
<i>Objective 1)</i> Provide thorough court services	
<i>Objective 2)</i> Provide timely responses to requests for service	
<i>Objective 3)</i> Provide interaction with customers that is courteous, respectful, and friendly	
Court Goal 5: Provide exceptional services/programs	
<i>Objective 1)</i> Maintain high-efficiency work outputs ¹	
<i>Objective 2)</i> Meet or exceed the administrative performance (e.g. workload, efficiency, customer service) of comparable services provided in comparable counties ²	

		Objective 3) Meet or surpass the value-per-dollar (e.g. outcome results, cost per capita, FTE per resident) of comparable services provided in comparable counties ²				
SERVICES & PROGRAMS	Traffic Division Services (<i>Goal 1</i>)					
	Civil Court and Small Claims Division Services (<i>Goal 2</i>)					
	Criminal Division Services (<i>Goal 3</i>)					
	Professional Customer Service (<i>Goal 4</i>)					
	Performance-Based Budgeting (e.g. Workload-Trend Analysis; Benchmark Analysis, Cost Effectiveness Analysis)(<i>Goal 5</i>)					
	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
WORKLOAD	# of traffic misdemeanors or civil traffic infractions filed	-	29,494	29,542	30,000	31,000
	# of hearings conducted for disputed tickets	-	1,854	1,582	1,600	1,700
	# of general civil cases filed	-	6,331	5,710	6,200	6,000
	# of small claims cases filed	-	1,835	1,491	1,500	1,800
	# of civil summary proceedings (e.g. landlord tenant) cases filed	-	2,767	3,241	3,500	3,600
	# of non-traffic misdemeanors filed	-	4,486	4,127	4,500	4,700
EFFICIENCY	% of fines and fees collected within 2 years of imposition	95%	95.14%	96.30%	96.5%	97.0%
	% of fines, costs and restitution collected within twelve months of assessment	95%	94.9%	94.0%	95%	96%
	% of cases decided within 56 days of submission	100%	100%	100%	100%	100%
	% of abstracts filed to Secretary of State within required timeframe	95%	98%	98%	99%	99%
	% of pre-trials with a scheduled date within 21 days of arraignment	95%	N/A	99%	100%	100%
	% of pleas or trials held within 9 months of arraignment	100%	N/A	100%	100%	100%
	% of cases set for trial or referred to mediation within 14 days of filing of answer	100%	N/A	73%	80%	85%
OUTCOMES	Case clearance rate (i.e. new cases filed versus cases disposed)	100%	105%	106%	107%	107%
CUSTOMER SERVICE	# of formal complaints received regarding staff interaction	0	0	0	0	0
	# of formal complaints regarding service response time	0	0	0	0	0
COST ⁵	Cost of District Court per capita (<i>total expenses³</i>)	-	\$18.68	\$17.56	\$18.07	\$18.07
	Cost of District Court per filed case (<i>total expenses³</i>)	-	\$109.71	\$106.01	\$103.04	\$100.04
	# of District Court FTE ⁴ per 100,000 residents	-	20.40	20.19	19.82	19.82

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline

2. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks

3. Total expenses include all department/division expenses less Data Processing Services (8310.0020) and Indirect Administrative Expenses (8310.0000)

4. FTE is calculated using Fiscal Service's History of Positions By Fund report

5. The cost and FTE calculations are computed by the Planning and Performance Improvement Department

Resources				
Personnel	2011	2012	2013	2013
Position Name	# of Positions	# of Positions	# of Positions	Budgeted Salary
Judge - District Court	4.000	4.000	4.000	\$184,268
Court Administrator	1.000	1.000	1.000	\$96,137
Director of Probation Services	0.250	0.250	0.500	\$39,401
Assistant Director of Probation Services	0.750	0.750	0.700	\$45,035
Chief Deputy Court Clerk	3.000	3.000	3.000	\$166,403
Assignment Clerk	3.000	3.000	3.000	\$115,246
Trial Court Specialist	1.000	1.000	1.000	\$49,013
District Court Clerk II	10.000	10.000	10.000	\$386,739
Records Processing Clerk II	1.000	1.000	0.000	\$0
Senior Secretary	0.000	0.000	0.760	\$30,611
District Court Clerk I	11.250	10.250	11.200	\$373,772
Abstracting/Indexing Clerk	1.000	0.000	1.000	\$36,234
Court Recorder	4.000	5.000	4.000	\$170,308
Court Officer	0.875	0.875	0.875	\$34,530
Case Specialist	1.000	1.000	1.000	\$36,531
Probation-Treatment Specialist	8.200	8.200	8.800	\$498,582
Probation Secretary	0.750	0.750	0.750	\$27,398
Probation Assistant	1.000	1.000	0.980	\$39,506
Bailiff	0.700	0.700	0.700	\$21,690
Magistrate	1.000	1.000	1.000	\$73,624
	53.775	52.775	54.265	\$2,425,028

Funding	2009	2010	2011	2012 Current	2013
	Actual	Actual	Actual	Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$78,723	\$78,421	\$86,986	\$80,620	\$80,000
Charges for Services	\$1,819,507	\$2,139,918	\$2,114,740	\$2,471,152	\$3,172,000
Fines and Forfeitures	\$981,378	\$1,033,350	\$1,058,163	\$715,875	\$43,000
Other Revenue	\$9,730	\$8,336	\$7,910	\$7,000	\$8,500
Total Revenues	\$2,889,338	\$3,260,025	\$3,267,799	\$3,274,647	\$3,303,500
Expenditures					
Personnel Services	\$3,291,826	\$3,399,963	\$3,300,970	\$3,352,232	\$3,635,562
Supplies	\$249,866	\$223,607	\$228,277	\$214,886	\$211,975
Other Services & Charges	\$2,502,015	\$2,360,133	\$2,315,296	\$2,440,122	\$2,360,216
Total Expenditures	\$6,043,707	\$5,983,703	\$5,844,543	\$6,007,240	\$6,207,753

Budget Highlights:

Upon review of the revenue the Court collects, it was determined that revenue previously recorded as ordinance fines was more correctly classified as charges for services. The 2013 budget reflects this change. Personnel costs are increasing in this department due to changes in salary splits for various Court personnel. Indirect administrative expenditures (included in Other Services & Charges) were higher for occupants of the recently opened Grand Haven Courthouse in 2012 due to a roll forward adjustment to capture depreciation expenditures not applied in prior periods. These costs will decrease again in 2014, but should stabilize after that.

Resources

Personnel

Position Name	2011 # of Positions	2012 # of Positions	2013 # of Positions	2013 Budgeted Salary
Legal Self-Help Center Director	0.000	0.000	1.000	\$51,766

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue	\$57,427	\$44,562	\$79,738	\$8,150	
Charges for Services		\$3,309	\$6,708	\$12,200	\$30,780
Other Revenue	\$30,900	\$6,750	\$63,513	\$18,500	\$5,000
Total Revenues	\$88,327	\$54,621	\$149,959	\$38,850	\$35,780
Expenditures					
Personnel Services		\$12,136	\$39,134	\$70,277	\$78,665
Supplies	\$4,339	\$16,478	\$7,677	\$8,400	\$11,892
Other Services & Charges	\$58,637	\$49,272	\$82,780	\$14,782	\$6,528
Capital Outlay					
Total Expenditures	\$62,976	\$77,886	\$129,591	\$93,459	\$97,085

Budget Highlights:

The 2013 budget is entirely for the Legal Self-Help Center. A permanent position was approved with the 2013 budget.

Function Statement

The function of the Ottawa County Probate Court is to hear and decide cases brought by parties within the County that fall within its statutory jurisdiction. These cases include estates and trusts, civil, guardians, conservators and mental commitments. The Judge of Probate also serves in the Circuit Court Family Division and handles the Drug Treatment Court dockets.

Mission Statement

To administer justice and restore wholeness in a manner that inspires public trust

TARGET POPULATION	Litigants Attorneys Citizens					
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment					
	Court Goal 1: Ensure the health and well-being of minors, individuals with developmental disabilities, and incapacitated seniors					
	<i>Objective 1)</i> Establish legal guardianship and/or conservatorship					
	<i>Objective 2)</i> Oversee the administration of estates of persons in conservatorship					
	<i>Objective 3)</i> Ensure the appropriateness of commitments for hospitalization of persons with mental illness					
	Court Goal 2: Establish formal record of the legal status of estates of the deceased					
	<i>Objective 1)</i> Resolve estate proceedings efficiently and fairly					
	<i>Objective 2)</i> Interpret wills of the deceased					
	County Goal: Continually improve the County's organization and services					
	Court Goal 3: Provide excellent customer service					
<i>Objective 1)</i> Provide thorough court services						
<i>Objective 2)</i> Provide timely responses to requests for service						
<i>Objective 3)</i> Provide interaction with customers that is courteous, respectful, and friendly						
Court Goal 4: Provide exceptional services/programs						
<i>Objective 1)</i> Maintain high-efficiency work outputs ¹						
<i>Objective 2)</i> Meet or exceed the administrative performance (e.g. workload, efficiency, customer service) of comparable services provided in comparable counties ²						
<i>Objective 3)</i> Meet or surpass the value-per-dollar (e.g. outcome results, cost per capita, FTE per resident) of comparable services provided in comparable counties ²						
SERVICES & PROGRAMS	Guardianship and Conservator Services, Mental Health Review Services (<i>Goal 1</i>) Estate Determination Services (<i>Goal 2</i>) Professional Customer Service (<i>Goal 3</i>) Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (<i>Goal 4</i>)					
WORKLOAD	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	# of probate new filings	-	904	931	958	986
	# of probate re-opened cases	-	29	45	46	47
	# of total filings	-	933	976	1,005	1,033
	# of total dispositions	-	954	957	960	963
	# of total active cases	-	7,419	7,817	8,207	8,617
EFFICIENCY	<u>CourTool #3-Time to Disposition</u>					
	% of contested estate, trust, guardianship, or conservator matters adjudicated within 364 days from filing	75%	100%	100%	100%	100%
	% of mental illness and judicial proceeding petitions adjudicated within 28 days from filing	100%	100%	100%	100%	100%
	% of civil proceedings adjudicated within 728 days from filing	75%	100%	100%	100%	100%

	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
OUTCOMES	% of miscellaneous petitions adjudicated 35 days from filing	100%	100%	100%	100%	100%
	CourTool #2-Clearance Rate (total outgoing/total incoming)	100%	102%	71%	75%	80%
	CourTool #6-Reliability/Integrity of Case Files	100%	84%	78%	85%	95%
	CourTool #9-Court Employee Satisfaction (bi-annual, taken in 2011)	90%	N/A	81%	85%	90%
CUSTOMER SERVICE	CourTool #1-Access and Fairness: % of attorneys satisfied with court services	90%	94%	N/A ³	95%	N/A ³
	% of public customers indicating interaction with staff was courteous, respectful and friendly	90%	90%	N/A ³	91%	N/A ³
COST ⁵	CourTool #10-Cost Per Active Case (total expenses ⁴)	-	\$93.76	\$91.11	\$88.18	\$83.99

Note: # of new filings, re-opened cases, and total filings increased by 3% for years 2012 & 2013;

of active cases, clearance rates, and employee satisfaction were increased 5% for 2012 & 2013.

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline
2. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks
3. Survey is conducted every other year
4. Total expenses include all department/division expenses less Data Processing Services (8310.0020) and Indirect Administrative Expenses (8310.0000)
5. The cost calculations are computed by the Planning and Performance Improvement Department

Note: These measures may not be inclusive of State and Federal performance measures that have been established for the Court

Resources

Personnel

Position Name	2010 # of Positions	2011 # of Positions	2013 # of Positions	2013 Budgeted Salary
Judge - Probate Court	1.000	1.000	1.000	\$140,968
Probate Register	1.000	1.000	1.000	\$62,365
Chief Deputy Probate Register	1.000	1.000	1.000	\$45,438
Deputy Probate Register	1.000	1.000	1.000	\$38,412
Probate Court Clerk	2.000	2.000	2.000	\$67,214
	<u>6.000</u>	<u>6.000</u>	<u>6.000</u>	<u>\$354,397</u>

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Charges for Services	\$49,012	\$49,730	\$50,362	\$45,000	\$50,000
Fines and Forfeitures				\$100	\$100
Other Revenue	\$11,052	\$14,257	\$12,883	\$15,000	\$12,000
Total Revenues	<u>\$60,064</u>	<u>\$63,987</u>	<u>\$63,245</u>	<u>\$60,100</u>	<u>\$62,100</u>
Expenditures					
Personnel Services	\$469,904	\$477,082	\$468,070	\$476,056	\$498,249
Supplies	\$22,376	\$15,509	\$48,260	\$46,640	\$27,287
Other Services & Charges	\$281,623	\$267,599	\$268,375	\$250,257	\$263,184
Total Expenditures	<u>\$773,903</u>	<u>\$760,190</u>	<u>\$784,705</u>	<u>\$772,953</u>	<u>\$788,720</u>

Budget Highlights:

2012 supplies reflects new furniture under the County's capitalization threshold.

Function Statement

The function of the 20th Circuit Court, Family Division - Juvenile Services is to process cases in delinquency; neglect and abuse; and other legal matters mandated by statute. Exclusively utilizing general fund dollars, the 1010.1490 budget provides funding for approximately 4 full-time and 1 temporary part-time staff and focuses on court processing of cases. Also, a portion of the staff salaries are offset by a Juvenile Community Officer stipend from the State of Michigan and others are split with the Child Care Fund in order to obtain reimbursement. The Judge of Probate also serves in the Circuit Court, Juvenile Services.

Mission Statement

To administer justice and restore wholeness in a manner that inspires public trust

TARGET POPULATION	Juvenile Offenders					
	Citizens					
	Law Enforcement					
	Agencies					
	Schools					
	Attorneys					
	State Agencies, e.g. Department of Human Services, Department of Community Health Prosecutor's Office, County Administration, Human Resources and various other County departments					
PRIMARY GOALS & OBJECTIVES	County Strategic Plan Goal: Continually improve the County's organization and services					
	Court Goal 1: To process cases in compliance with established time frames (Time to Disposition - National Center for State Courts (NCSC) Performance Measures, CourTools 3)					
	<i>Objective 1) Assess the length of time to disposition and/or otherwise resolved within established time frames.</i>					
	Court Goal 2: To efficiently manage cases in a timely manner and prevent backlogs of cases (Clearance Rates - NCSC CourTools 2)					
	<i>Objective 1) Assess the number of outgoing cases as a percentage of the number of incoming cases utilizing the formula established by the NCSC</i>					
SERVICES & PROGRAMS	Court Goal 3: To serve the public and Court stakeholders in a satisfactory and professional manner (Access and Fairness - NCSC CourTools 1)					
	<i>Objective 1) Survey Court users to obtain their feedback on the Court's treatment of customers</i>					
	Meet or exceed guidelines as set forth by the State Court Administrative Office (SCAO) (<i>Goal 1</i>) Identify current clearance rates and evaluate to determine if improvements can be made (<i>Goal 2</i>) Ensure quality of customer service and identify areas for improvement through the administration of surveys (<i>Goal 3</i>)					
WORKLOAD	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	# of new and reopened juvenile cases as reported to SCAO	-	1,452	1,332	1,300	1,300
EFFICIENCY	% of detained minor/court custody cases adjudicated & disposed 84 days from petition authorization	90%	99%	100%	100%	100%
	% of detained minor/court custody cases adjudicated & disposed 98 days from petition authorization	100%	99%	100%	100%	100%
	% of minors not detained/court custody petitions adjudicated & disposed 119 days from petition authorization	75%	83%	78%	80%	80%
	% of minors not detained/court custody petitions adjudicated & disposed w/in 182 days from petition authorization	90%	94%	90%	90%	90%
	% of minors not detained/court custody petitions adjudicated & disposed within 210 days	100%	96%	92%	100%	100%

ANNUAL MEASURES		TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
OUTCOMES	Case clearance rate (i.e. new cases filed versus cases disposed)	100%	96%	102%	100%	100%
CUSTOMER SERVICE	% of attorneys satisfied with department services	90%	94%	N/A ¹	90%	N/A ¹
	% of public customers indicating interaction with staff was courteous, respectful, and friendly	90%	90%	N/A ¹	90%	N/A ¹

1. Survey is conducted every other year

Resources

Personnel

Position Name	2011 # of Positions	2012 # of Positions	2013 # of Positions	2013 Budgeted Salary
Circuit Court Administrator	0.660	0.660	0.660	\$73,718
Juvenile Services Director	0.150	0.150	0.150	\$15,572
Juvenile Court Referee	0.875	0.875	0.875	\$75,585
Asst Director - Juvenile Services	0.125	0.125	0.125	\$9,850
Judicial Clerk Juvenile	1.000	1.000	1.000	\$32,977
Juvenile Register	1.000	1.000	1.000	\$54,568
Administrative Aide	1.000	1.000	1.000	\$33,743
Reimbursement Specialist	1.000	1.000	1.000	\$37,656
	5.810	5.810	5.810	\$333,669

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue	\$91,362	\$104,080	\$104,248	\$104,260	\$104,260
Charges for Services	\$33,341	\$65,294	\$84,074	\$97,500	\$76,404
Fines and Forfeitures					
Other Revenue		\$4,500		\$20	
Total Revenues	\$124,703	\$173,874	\$188,322	\$201,780	\$180,664
Expenditures					
Personnel Services	\$495,448	\$417,478	\$417,707	\$447,617	\$480,802
Supplies	\$17,087	\$16,357	\$17,604	\$19,890	\$50,554
Other Services & Charges	\$313,565	\$334,592	\$371,720	\$362,241	\$369,366
Capital Outlay			\$43,373		
Total Expenditures	\$826,100	\$768,427	\$850,404	\$829,748	\$900,722

Budget Highlights:

2013 Supplies includes replacement computer equipment and new lobby seating.

Function Statement

The Adult Probation department has two primary functions. First, Adult Probation completes pre-sentence investigations for the Circuit Court which are required by statute. Second, Adult Probation supervises offenders who are placed on probation by the Circuit Court and those released on parole from prison. In addition to the traditional types of supervision, we have agents who supervise offenders on the electronic monitoring system and in the Adult Drug Treatment Court. The Adult Probation department has representatives in three locations: Grand Haven, Holland, and Hudsonville. The employees in the Adult Probation department are employees of the Michigan Department of Corrections. Ottawa County provides office space, supplies, and other operating necessities.

Mission Statement

Create a safer community through effective offender management and supervision while holding offenders accountable and promoting their success.

TARGET POPULATION	Felons High Court Misdemeanors					
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment					
	Department Goal 1: Rehabilitate offenders by equipping them with enriching life skills					
	Objective 1) Reduce substance abuse					
	Objective 2) Encourage offender education and employment					
	Objective 3) Ensure compliance of court or parole orders					
	County Goal: Maintain and improve the strong financial position of the County					
PRIMARY GOALS & OBJECTIVES	Department Goal 2: Reduce cost of jail and prison operations					
	Objective 1) Divert offenders from jail and/or prison					
	County Goal: Continually improve the County's organization and services					
	Department Goal 3: Provide exceptional services/programs					
	Objective 1) Maintain high-efficiency work outputs ¹					
	Objective 2) Meet or exceed the administrative performance (e.g. workload, efficiency, customer service) of comparable services provided in comparable counties ²					
SERVICES & PROGRAMS	Circuit Court Probation (<i>Goal 1</i>)			<i>Jail Diversion (Goal 2)</i>		
	Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (<i>Goal 3</i>)					
WORKLOAD	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	# of home visits successful (i.e. probationer contact made)	1,000	960	1,225	1,500	1,500
	# of drug tests administered	2,400	4,227	6,538	6,500	6,500
	# of alcohol tests administered	2,400	5,223	7,127	7,000	7,000
EFFICIENCY	# of offenders diverted from prison	50	80	121	100	100
	% of probationers/parolees clean a minimum of 90 consecutive days at successful discharge	100%	97%	90%	95%	95%
	% of probationers/parolees obtaining a GED during supervision, if applicable.	100%	14%	14%	15%	15%
OUTCOMES	% of probationers/parolees successfully completing supervision	65%	63%	89%	80%	80%
	Prison commitment rate	<22%	8%	8%	10%	10%
COST⁴	Cost of Department per capita (County dollars only ³)	-	\$0.12	\$0.10	\$0.11	\$0.11

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline

2. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks

3. Total expenses include all department/division expenses less Data Processing Services (8310.0020) and Indirect Administrative Expenses (8310.0000)

4. The cost and FTE calculations are computed by the Planning and Performance Improvement Department

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Expenditures					
Supplies	\$13,332	\$16,238	\$12,795	\$11,950	\$10,900
Other Services & Charges	\$51,289	\$50,301	\$112,910	\$202,584	\$172,468
Total Expenditures	\$64,621	\$66,539	\$125,705	\$214,534	\$183,368

Budget Highlights:

Indirect administrative expenditures (included in Other Services & Charges) were higher for occupants of the recently opened Grand Haven Courthouse in 2012 due to a roll forward adjustment to capture depreciation expenditures not applied in prior periods. These costs will decrease again in 2014, but should stabilize after that.

Function Statement

This department is a result of Public Act 155 of 1964 (as amended by Public Act 16 of 1980) which establishes that a portion of the fees charged for marriage licenses be allocated to the Circuit Court for family counseling services such as domestic violence and child abuse. Funds not expended by year end are required to be reserved for future counseling services.

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Licenses and Permits	\$23,505	\$24,263	\$29,055	\$30,000	\$25,500
Total Revenues	\$23,505	\$24,263	\$29,055	\$30,000	\$25,500
Expenditures					
Other Services & Charges	\$38,530	\$18,096	\$17,573	\$14,800	\$19,000
Total Expenditures	\$38,530	\$18,096	\$17,573	\$14,800	\$19,000

Function Statement

The Jury Board is a statutory board appointed by the Governor for the purpose of selecting a pool of jurors for the County Court System.

Resources

Personnel

No personnel has been allocated to this department.

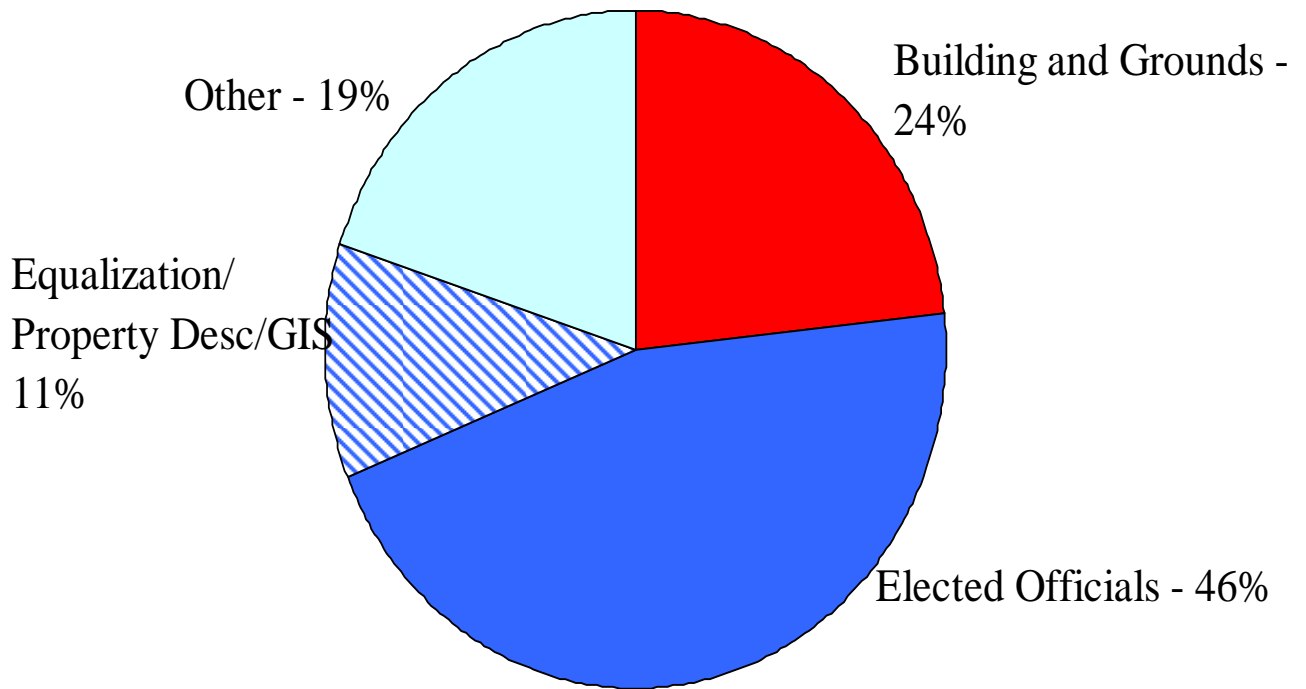
Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Expenditures					
Supplies	\$1,693	\$5,855	\$367	\$2,000	\$5,130
Other Services & Charges	\$1,837	\$2,009	\$1,918	\$2,390	\$2,250
Total Expenditures					
	\$3,530	\$7,864	\$2,285	\$4,390	\$7,380

Budget Highlights:

2013 reflects additional printing for new jury questionnaires.

2013 General Fund
General Government Expenditures
\$15,823,889



Function Statement

The County Clerk's office is responsible for the oversight of all elections held in the County, for development and printing of ballots, and the ordering of all election supplies for all State and Federal elections. The County Clerk's office is responsible for running all school board and special elections as mandated under the Election Consolidation Act of 2003. The office is responsible for training election workers for those elections and for the dissemination of campaign finance information as well as filing all local campaign finance committees and their reports. After every election, the County Clerk's office reviews all election returns and assists the Board of Canvassers in finalization of the election results. Other duties of the Elections Division include setting dates for special elections upon request; assisting in providing information and direction in the elections process including but not limited to administration, management, petition drives, recounts, and recalls; providing a County-wide voter registration process; and assisting in the registration of voters throughout the County.

The purpose of this division is to conduct and/or oversee all elections in Ottawa County; to serve the public accurately, efficiently and effectively; and to follow the Michigan Constitution, statutes, and other directives along with pertinent Federal laws and regulations

TARGET POPULATION	Voters of Ottawa County
	Candidates for Public Offices in County
	Local Unit Clerks
	Election Officials
PRIMARY GOALS & OBJECTIVES	County Goal: Continually improve the County's organization and services
	Department Goal 1: Ensure compliance with State and Federal election laws and requirements
	<i>Objective 1) Disseminate information regarding upcoming elections to voters, candidates, and clerks</i>
	<i>Objective 2) Train inspectors and other election officials</i>
	<i>Objective 3) Ensure accurate ballot information</i>
	<i>Objective 4) Provide ADA compliant ballot marking device in each polling place and accurate vote tabulation equipment in each precinct</i>
	Department Goal 2: Provide excellent customer service
	<i>Objective 1) Provide thorough and satisfactory services</i>
	<i>Objective 2) Provide interaction with customers that is courteous, respectful, and friendly</i>
	<i>Objective 3) Provide timely responses to requests for service</i>
SERVICES & PROGRAMS	Election Services (<i>Goal 1</i>)
	Professional Customer Service (<i>Goal 2</i>)
	Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (<i>Goal 3</i>)

WORKLOAD	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
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WORKLOAD	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	# of ballot styles reviewed and proofed	-	363	188	450	200
	# of ballot errors	-	2	0	0	0
	# of election days held (local, state, and federal)	-	3	5	4	5
	# of election inspectors trained	-	867	95	900	100
	# of campaign finance records filed	-	115	60	375	50
	# of precinct supply kits assembled	-	236	117	415	120
	# of precincts programmed for election	-	322	117	415	120
	# of recall hearings conducted	-	3	2	2	2
	# of voter registration drives attended	-	22	4	10	5
	# of voter registration cards processed	-	13,968	13,009	15,000	13,000
	total # of registered voters	-	178,600	180,541	186,000	190,000
	# of days County Board of Canvassers met	-	21	12	25	10

	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
EFFICIENCY	% of ballots needing to be re-printed	0%	51%	0%	0%	0%
	% of time official notices published in local papers within statutory provisions	100%	100%	100%	100%	100%
	% of ballots provided to clerks at least 45 days prior to local, state, and federal elections	100%	100%	100%	100%	100%
	% of requests for information responded to within 2 business days	100%	90%	90%	100%	100%
	% of election records stored digitally	100%	0%	10%	35%	75%
	# of online election services available	-	7	12	15+	15+
OUTCOMES	% of precincts that could not be recounted (<i>in the event of an actual recount</i>)	0%	0%	0%	0%	0%
CUSTOMER SERVICE	% of clerks satisfied with Elections services	100%	98%	98%	100%	100%
	% of customer indicating that interaction with elections staff was courteous, respectful, and friendly	100%	95%	99%	100%	100%
	% of customers satisfied with service response time	100%	98%	95%	100%	100%
COST ⁵	Cost of elections division per registered voter (<i>total expenses</i> ³)	-	\$1.46	\$0.42	\$1.24	\$1.22
	# of registered voters per elections division FTE ⁴	-	178,600	180,541	186,000	190,000

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline
2. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks
3. Total expenses include all department/division expenses less Data Processing Services (8310.0020) and Indirect Administrative Expenses (8310.0000)
4. FTE is calculated using Fiscal Service's History of Positions By Fund report
5. The cost and FTE calculations are computed by the Planning and Performance Improvement Department

Resources

Personnel

Position Name	2011 # of Positions	2013 # of Positions	2013 # of Positions	2013 Budgeted Salary
Elections Coordinator	1.000	1.000	1.000	\$49,339

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Charges for Services	\$22,909	\$22,312	\$18,105	\$17,500	\$18,025
Other Revenue		\$2,932	\$5,886	\$1,500	\$750
Total Revenues	\$22,909	\$25,244	\$23,991	\$19,000	\$18,775
Expenditures					
Personnel Services	\$46,955	\$64,748	\$62,866	\$71,656	\$76,254
Supplies	\$2,693	\$174,222	\$2,208	\$134,895	\$3,400
Other Services & Charges	\$27,165	\$21,674	\$16,310	\$42,986	\$30,707
Capital Outlay		\$5,620			
Total Expenditures	\$76,813	\$266,264	\$81,384	\$249,537	\$110,361

Budget Highlights:

2012 was an election year for the County; consequently, expenditures for Supplies and Other Services & Charges show a large increase in 2012.

Function Statement

The Canvass Board is a statutory board charged with the review of all elections to determine the final certification of the election results.

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues	<hr/>				
Other Revenue		\$1,266		\$2,300	
Total Revenues	<hr/> <hr/>		\$1,266	\$2,300	
Expenditures	<hr/>				
Personnel Services					
Supplies					
Other Services & Charges		\$6,233		\$7,000	
Total Expenditures	<hr/> <hr/>		\$6,233	\$7,000	

Budget Highlights:

2012 is an election year, so expenditures were higher.

Function Statement

The Fiscal Services Department is responsible for the development, implementation, administration, and modification of policies, procedures, and practices to ensure the proper accounting for and conservation of all County financial assets and the proper discharge of the County's fiduciary responsibilities. The Department is responsible for monitoring the financial/accounting systems and financial policy development to ensure integrity and compliance with State and Federal laws as well as Governmental Accounting Standards Board (GASB) statements. The functions that are managed within the department include the preparation of the Comprehensive Annual Financial Report (CAFR), the Schedule of Federal Financial Assistance (single audit), the annual budget, the general ledger, accounts payable, accounts receivable for several County departments, capital assets, grant reporting, purchasing, financial staff support for the Public and Mental Health Departments, the Building Authority, and the Insurance Authority.

The Ottawa County CAFR has been a recipient of the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting for the past nineteen years. The CAFR is distributed to various County departments, the State of Michigan, and outside organizations such as financial institutions and rating agencies that use the document to assess the County's financial stability and for rating bonds for Ottawa County.

Preparation of the annual budget includes providing departments with information necessary to complete their portion of the budget, reviewing, analyzing, and summarizing the information for the Finance Committee and the Board of Commissioners. Special emphasis is given to long-term planning (via the Financing Tools) and capital improvement projects. In addition, it is the responsibility of the Fiscal Services Department to ensure compliance with all State (P.A. 621) and Federal laws, as well as Governmental Accounting Standards Board statements. Budgeting responsibilities also include reviewing all County budgets and recommends corrective action when necessary and/or prudent to the achievement of long-term County goals.

Mission Statement

To administer an efficient financial management system that facilitates sound fiscal planning, accurate and timely reporting, and reliable service to board members, administrators, employees, vendors, and citizens

TARGET POPULATION	County Departments and Employees
	Vendors
	Creditors
	Board of Commissioners
PRIMARY GOALS & OBJECTIVES	County Goal: Maintain and improve the strong financial position of the County
	Department Goal 1: Maintain and improve the County's financial stability
	<i>Objective 1</i>) Ensure that expenditures do not exceed revenues and available fund balance (i.e. balanced budget)
	<i>Objective 2</i>) Provide accurate and timely financial reports (e.g. CAFR, Single Audit, Annual Budget)
	<i>Objective 3</i>) Adhere to generally accepted accounting standards (e.g. GAAP, GASB, FASB, GFOA)
	Department Goal 2: Ensure that all County financial obligations are met
	<i>Objective 1</i>) Prepare and pay all invoices
	<i>Objective 2</i>) Process purchase orders
	Department Goal 3: Ensure reimbursement of all awarded grant funds
	<i>Objective 1</i>) Track and report all grant reimbursable expenditures
	County Goal: Continually improve the County's organization and services
	Department Goal 4: Provide excellent customer service
<i>Objective 1</i>) Provide interaction with customers that is courteous, respectful, and friendly	
<i>Objective 2</i>) Provide timely responses to requests for service	
Department Goal 5: Provide exceptional services/programs	
<i>Objective 1</i>) Maintain high-efficiency work outputs ¹	
<i>Objective 2</i>) Meet or exceed the administrative performance (e.g. workload, efficiency, customer service) of comparable services provided in comparable counties ²	
<i>Objective 3</i>) Meet or surpass the value-per-dollar (e.g. outcome results, cost per capita, FTE per resident) of comparable services provided in comparable counties ²	

SERVICES & PROGRAMS	Audit and Budget Services (<i>Goal 1</i>)					
	Accounts Payable and Tax Reporting Services (<i>Goal 2</i>)					
	Accounts Receivable Services; Grant Reporting Services (<i>Goal 3</i>)					
	Professional Customer Service (<i>Goal 4</i>)					
	Performance-Based Budgeting (e.g. Workload-Trend Analysis; Benchmark Analysis; Cost-Effectiveness Analysis) (<i>Goal 5</i>)					
	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
WORKLOAD	# of funds audited	-	71	71	71	71
	# of A/P invoices processed	-	42,446	45,556	47,000	48,000
	# of purchase orders over \$1,000 issued	-	1,119	1,078	1,075	1,075
	# of 1099 forms issued	-	411	414	416	418
	# of grants monitored	-	n/a	179	175	175
	# of grant reports submitted	-	1,652	1,758	1,700	1,700
EFFICIENCY	% of A/P checks generated without error	100%	99.90%	99.50%	99.60%	99.90%
	% of vender payments made using ACH	100%	0.2%	5.0%	7.0%	9.0%
	% of purchase orders processed within 5 business days	100%	95%	100%	100%	100%
	% of billable services invoiced within 15 days of billing cycle	98%	97%	98%	98%	98%
	% of grant dollars awarded that are unspent	0%	0%	0%	0%	0%
	\$ of questioned costs on single audit	\$0	\$0	\$0	\$0	\$0
OUTCOMES	Bond Rating - <i>Moody's</i>	Aaa	Aaa	Aaa	Aaa	Aaa
	Bond Rating - <i>Standard and Poor's</i>	AAA	AA	AA	AA	AA
	Bond Rating - <i>Fitch</i>	AAA	AAA	AAA	AAA	AAA
	% variance in budget to actual revenues for the General Fund	<2%	0.70%	2.00%	2.00%	2.00%
	% variance in budget to actual expenses for the General Fund	<2%	0.70%	0.20%	0.20%	0.20%
CUSTOMER SERVICE	% of clients satisfied with department services	100%	N/A	94.00%	100.00%	100.00%
	% of clients indicating interaction with staff was courteous, respectful, and friendly	100%	N/A	90.00%	100.00%	100.00%
	% of clients satisfied with service response time	100%	N/A	90.00%	100.00%	100.00%
COST ⁵	Cost of Fiscal Services per capita (<i>total expenses</i> ³)	-	\$4.43	\$4.14	\$4.59	\$4.59
	Cost of Fiscal Services per County FTE ⁴ (<i>total expenses</i> ³)	-	\$1,312	\$1,227	\$1,369	\$1,369
	# of County FTE per Fiscal Services FTE ⁴	-	66.93	70.26	69.78	69.78
	# of Fiscal Services FTE ⁴ per 100,000 residents	-	5.04	4.81	4.81	4.81

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline

2. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks

3. Total expenses include all department/division expenses less Data Processing Services (8310.0020) and Indirect Administrative Expenses (8310.0000)

4. FTE is calculated using Fiscal Service's History of Positions By Fund report

5. The cost and FTE calculations are computed by the Planning and Performance Improvement Department

Resources				
Personnel	2011	2012	2013	2013
Position Name	# of Positions	# of Positions	# of Positions	Budgeted Salary
Fiscal Services Director	0.500	0.500	0.500	\$55,847
Assistant Fiscal Services Director	0.800	0.800	0.800	\$69,104
Budget/Audit Manager	0.600	0.600	0.600	\$47,280
Accounting Supervisor	0.000	0.000	0.500	\$24,335
Budget/Audit Analyst	0.000	0.000	1.000	\$59,815
Risk Management/Accountant	0.250	0.250	0.250	\$14,954
Accountant II	4.400	4.400	3.400	\$188,112
Administrative Assistant/Buyer	0.750	0.750	0.750	\$37,333
Payroll Specialist	1.000	1.000	0.000	\$0
Account Clerk II	4.500	3.500	3.500	\$134,439
Fiscal Services Secretary	0.000	1.000	1.000	\$38,411
	12.800	12.800	12.300	\$669,630

Funding

	2009	2010	2011	2012	2013
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$23,600	\$26,600	\$22,400	\$25,000	\$24,000
Charges for Services	\$3,572,523	\$3,647,968	\$4,205,759	\$5,885,962	\$5,351,634
Other Revenue	\$5,101	\$51,141	\$54,300	\$81,543	\$57,084
Total Revenues	\$3,601,224	\$3,725,709	\$4,282,459	\$5,992,505	\$5,432,718
Expenditures					
Personnel Services	\$1,020,709	\$970,797	\$942,354	\$975,478	\$989,546
Supplies	\$64,605	\$48,847	\$42,989	\$35,502	\$47,380
Other Services & Charges	\$192,076	\$203,221	\$168,233	\$171,689	\$255,717
Capital Outlay					
Total Expenditures	\$1,277,390	\$1,222,865	\$1,153,576	\$1,182,669	\$1,292,643

Budget Highlights:

Revenue from the Indirect Administrative cost study are recorded in this department under Charges for Services, these amounts will vary depending on the total cost allocated and the distribution of those costs determined by the study. Revenue was higher to reflect roll forward adjustments to occupants of the Grand Haven Courthouse. 2013 Other Services & Charges reflect a full year of equipment charge-backs for the new financial software.

Function Statement

The office of Corporate Counsel represents the County, the Board of Commissioners, and constituent departments and agencies in all legal matters. The office is responsible for preparing formal and informal legal opinions, drafting and reviewing contracts, policies, and resolutions, and representing the County in civil litigation and proceedings. The office functions at the highest level of critical thinking skills and accountability as required by the applicable standards of care for licensed professionals under Federal and Michigan law. Establishment of the office of Corporate Counsel is authorized by MCL 49.71.

Mission Statement

To provide continuous quality legal services to all departments and elected officials of Ottawa County government

TARGET POPULATION	County Departments Board of Commissioners FOIA Requestors					
PRIMARY GOALS & OBJECTIVES	County Goal: Continually improve the County's organization and services					
	Department Goal 1: Ensure that all official County documents are legally compliant					
	<i>Objective 1)</i> Review County Board Rules, County Policies, and Administrative Rules, and update as necessary					
	<i>Objective 2)</i> Prepare/review new County Policies and Administrative Rules					
	<i>Objective 3)</i> Prepare/review County Contracts					
	<i>Objective 4)</i> Prepare/review County Resolutions					
	Department Goal 2: Improve the level of knowledge of County employees regarding county policies and legal compliance					
	<i>Objective 1)</i> Educate employees who request training on the Freedom of Information Act (FOIA)					
	<i>Objective 2)</i> Educate Health Department and Community Mental Health employees about the Health Insurance Portability & Accountability Act (HIPAA)					
	<i>Objective 3)</i> Provide training on the Open Meetings Act to all persons on county committees or commissions					
<i>Objective 4)</i> Provide training/information on the "Red Flag" policy for applicable employees						
Department Goal 3: Provide excellent overall customer service/satisfaction						
<i>Objective 1)</i> Provide thorough and satisfactory services						
<i>Objective 2)</i> Provide interaction with customers that is courteous, respectful, and friendly						
<i>Objective 3)</i> Provide timely responses to requests for legal services						
Department Goal 4: Provide exceptional services/programs						
<i>Objective 1)</i> Maintain high-efficiency work outputs ¹						
<i>Objective 2)</i> Meet or exceed the administrative performance (e.g. workload, efficiency, customer service) of comparable services provided in comparable counties ²						
<i>Objective 3)</i> Meet or surpass the value-per-dollar (e.g. outcome results, cost per capita, FTE per resident) of comparable services provided in comparable counties ²						
SERVICES & PROGRAMS	Annual Review of Board Rules; Biennial Review of County Policies; Contract & Resolution Review and Preparation (<i>Goal 1</i>)					
	Training and Education Program (Three Year Cycle) (<i>Goal 2</i>)					
	Professional Customer Service (<i>Goal 3</i>)					
	Performance-Based Budgeting (e.g. Workload-Trend Analysis; Benchmark Analysis; Cost-Effectiveness Analysis)(<i>Goal 4</i>)					
WORKLOAD	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	# of Board Rules reviewed	-	20	20	20	20
	# of County Policies and Administrative Rules reviewed	-	20	20	20	20
	# of County contracts prepared or reviewed	-	410	421	440	450
	# of County resolutions prepared or reviewed	-	26	23	25	30
% of Board Rules reviewed	100%	100%	100%	100%	100%	

	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
EFFICIENCY	% of County Policies and Administrative Rules reviewed	60%	40%	45%	45%	45%
	% of new County policies and administrative rules that are prepared or reviewed by Corporate Counsel	100%	100%	100%	100%	100%
	% of County contracts that are prepared or reviewed by Corporate Counsel	100%	100%	100%	100%	100%
	% of County resolutions that are prepared or reviewed by Corporate Counsel	100%	100%	100%	100%	100%
	% of all affected county employees receiving FOIA training	33%	100%	100%	100%	100%
	% of new Health Department and Community Mental Health employees receiving HIPAA training	100%	100%	100%	100%	100%
	% of persons on County committees or commissions receiving Open Meetings Act training/information	100%	100%	100%	100%	100%
	% of Fiscal Services employees receiving Red Flag training	100%	-	100%	100%	-
OUTCOMES	% of County board rules and county policies reviewed by Corporate Counsel that are successfully contested as not being legal compliant	0%	0%	0%	0%	0%
	% of contracts reviewed by Corporate Counsel that are successfully contested as not being legally compliant	0%	0%	0%	0%	0%
	% of resolutions reviewed by Corporate Counsel that are successfully contested as not being legally compliant	0%	0%	0%	0%	0%
	# of FOIA violations	0	0	0	0	0
	# of HIPAA violations	0	0	0	0	0
	# of Open Meetings Act violations	0	0	0	0	0
CUSTOMER SERVICE	% of clients satisfied or very satisfied with Corporate Counsel services	N/A	N/A	N/A	0%	0%
	% of clients indicating interaction with Corporate Counsel was courteous, respectful, and friendly	N/A	N/A	N/A	N/A	100%
	% of clients satisfied with service response time	N/A	N/A	N/A	N/A	100%
COST ⁵	Cost of Corporate Counsel per capita (<i>total expenses</i> ³)	N/A	\$0.78	\$0.80	\$0.82	\$0.82
	Ratio of Corporate Counsel FTE ⁴ to County FTE ⁴	-	1:565	1:529	1:525	1:525
	# of Corporate Counsel FTE ⁴ per 100,000 residents	N/A	0.60	0.64	0.64	0.64

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline

2. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks

3. Total expenses include all department/division expenses less Data Processing Services (8310.0020) and Indirect Administrative Expenses (8310.0000)

4. FTE is calculated using Fiscal Service's History of Positions By Fund report

5. The cost and FTE calculations are computed by the Planning and Performance Improvement Department

Fund: (1010) General Fund

Department: (2100) Corporate Counsel

Resources

Personnel	2011 # of Positions	2012 # of Positions	2013 # of Positions	2013 Budgeted Salary
<u>Position Name</u>	<u>Positions</u>	<u>Positions</u>	<u>Positions</u>	<u>Salary</u>
Corporate Counsel	0.950	0.950	0.950	\$106,109
Administrative Secretary	0.625	0.750	0.750	\$37,333
	<u>1.575</u>	<u>1.700</u>	<u>1.700</u>	<u>\$143,442</u>

Funding	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Expenditures					
Personnel Services	\$182,242	\$189,878	\$193,264	\$197,677	\$204,111
Supplies	\$8,338	\$9,968	\$10,573	\$15,416	\$12,625
Other Services & Charges	\$21,719	\$14,610	\$17,665	\$9,805	\$15,020
Total Expenditures	<u>\$212,299</u>	<u>\$214,456</u>	<u>\$221,502</u>	<u>\$222,898</u>	<u>\$231,756</u>

Function Statement

The office of the County Clerk is one of the major service offices in the County. It is responsible for maintaining vital records such as births, deaths, marriages, concealed weapons (CCW's), assumed names and plats as well as providing access to those records for the general public. The Clerks also issues a number of passports every year. Convenient services to the public are provided by maintaining satellite offices in the Holland and Hudsonville areas.

Along with the vital records, the County Clerk also maintains records of the proceedings of the Board of Commissioners and its committees, and the proceedings of the Plat Board, Concealed Weapons Board, Elections Commission, Canvass Board, and many other County committees.

Circuit Court Records, a division of the County Clerk's office, commences and maintains all files for the Circuit Court by recording all hearings and pleadings, attesting and certifying court orders, and preparing commitments to jail and prison. Other duties include 1) preparing annual statistical reports and sending them to the State Court Administrator's Office, 2) abstracting all criminal convictions involving automobiles to the Secretary of State's office, 3) judicial disposition reporting of criminal convictions to the Michigan State Police, 4) preparation of juror list, notifications, excuses, and payroll, and 5) assisting in the preparation of Personal Protection Orders.

Mission Statement

To serve the public in an accurate, efficient, and effective manner and to follow the Michigan Constitutional Statutes and other directives along with pertinent Federal laws and regulations.

TARGET POPULATION	Ottawa County Citizens Circuit Court Customers Board of Commissioners Genealogists
PRIMARY GOALS & OBJECTIVES	County Goal: Continually improve the County's organization and services
	Department Goal 1: Ensure the accuracy, protection, and confidentiality (where applicable) of vital records
	<i>Objective 1) Process all records efficiently and accurately (e.g. marriage, birth and death records, business registrations, concealed weapons permits, military discharges, notary public commissioners, corporate agreements)</i>
	<i>Objective 2) Protect, to the greatest extent possible, vital records from damage/loss (e.g. floods, fire, tornado)</i>
	<i>Objective 3) Prevent, to the greatest extent possible, the unauthorized access of vital record information</i>
	Department Goal 2: Ensure the accuracy, protection, and confidentiality (where applicable) of Circuit Court Records
	<i>Objective 1) Process all records efficiently and accurately (e.g. hearings, pleadings, court orders, commitments to jail and prison)</i>
	<i>Objective 2) Protect, to the greatest extent possible, court records from damage/loss (e.g. floods, fire, tornado)</i>
	<i>Objective 3) Prevent, to the greatest extent possible, the unauthorized access of court record information</i>
	Department Goal 3: Ensure citizens and the courts have access to accurate records
<i>Objective 1) Distribute copies of records</i>	
<i>Objective 2) Provide online access to public records, where permitted</i>	
Department Goal 4: Provide excellent customer service	
<i>Objective 1) Provide thorough and satisfactory services</i>	
<i>Objective 2) Provide interaction with customers that is courteous, respectful, and friendly</i>	
<i>Objective 3) Provide timely responses to requests for service</i>	
Department Goal 5: Provide exceptional services/programs	
<i>Objective 1) Maintain high-efficiency work outputs¹</i>	
<i>Objective 2) Meet or exceed the administrative performance (e.g. workload, efficiency, customer service) of comparable services provided in comparable counties²</i>	
<i>Objective 3) Meet or surpass the value-per-dollar (e.g. outcome results, cost per capita, FTE per resident) of comparable services provided in comparable counties²</i>	
SERVICES & PROGRAMS	Vital Records Services (<i>Goal 1</i>) Circuit Court Records Services (<i>Goal 2</i>) Records Distribution Services (<i>Goal 3</i>) Professional Customer Service (<i>Goal 4</i>) Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (<i>Goal 5</i>)

	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
WORKLOAD	# of new vital records filed (<i>births, deaths, marriages</i>)	-	5,646	5,920	6,200	6,500
	# of Concealed Weapon Applications processed	-	1,435	1,381	1,450	1,500
	# of certified copies of vital records distributed (<i>births, marriages, deaths</i>)	-	19,382	17,757	18,500	19,000
	# of vital record books newly preserved (books exist for years 1835-1932)	-	3	2	3	3
	# of new court cases opened	-	5,457	5,323	5,800	6,300
	# of active court files maintained	-	12,086	12,328	12,578	12,829
	# of Personal Protection Orders prepared	-	721	808	880	950
	# of jurors processed	-	7,040	7,040	7,040	7,040
	# of days spent clerking in the courtroom	-	260	260	260	260
	# of pages scanned and indexed into court imaging system	-	430,556	439,168	447,951	456,910
	# of resolutions scanned, indexed and distributed (<i>includes Contracts, Correspondence Log & Resolutions</i>)	-	572	475	500	550
	# of meeting minutes prepared, published and noticed	-	110	142	145	150
	Clerk fees collected	-	\$2,708,685	\$2,633,008	\$2,700,000	\$2,700,000
EFFICIENCY	% of court records processed in 48 hours	100%	100%	100%	100%	100%
	% of Board minutes posted within 8 days of meeting	100%	100%	100%	100%	100%
	% of requests for records processed within 2 business days	100%	100%	100%	100%	100%
	% of vital record books that are adequately preserved	100%	75%	78%	82%	85%
	# of online document services available	6	10	10	11	12
OUTCOMES	% of vital records that met State & Federal guidelines for archiving & security (<i>percent compliance is dependent on the resources made available to meet the State and Federal guidelines</i>)	100%	100%	100%	100%	100%
	% of Court records that met State & Federal guidelines for archiving & security (<i>percent compliance is dependent on the resources made available to meet the State and Federal guidelines</i>)	100%	100%	100%	100%	100%
CUSTOMER SERVICE	% of clients satisfied with department services	100%	95%	96%	100%	100%
	% of clients indicating interaction with staff was courteous, respectful, and friendly	100%	95%	95%	100%	100%
	% of clients satisfied with service response time	100%	95%	98%	100%	100%
COST ⁵	Cost of County Clerk Office per capita (total expenses ³)	-	\$5.71	\$5.45	\$5.83	\$5.83
	Total number of County Clerk FTE ⁴ per 100,000 residents	-	8.72	8.64	8.64	8.64

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline

2. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks

3. Total expenses include all department/division expenses less Data Processing Services (8310.0020) and Indirect Administrative Expenses (8310.0000)

4. FTE is calculated using Fiscal Service's History of Positions By Fund report

5. The cost and FTE calculations are computed by the Planning and Performance Improvement Department

Resources

Personnel

Position Name	2011 # of Positions	2012 # of Positions	2013 # of Positions	2013 Budgeted Salary
County Clerk	1.000	1.000	0.000	\$0
Clerk/Register of Deeds	0.00	0.00	0.500	\$45,932
Chief Deputy County Clerk	1.000	1.000	1.000	\$75,026
Assistant Chief Deputy County Clerk	1.000	1.000	1.000	\$65,573
Vital Records Supervisor	1.000	1.000	1.000	\$49,777
Case Records Specialist	1.000	1.000	1.000	\$43,013
Account Clerk I	1.000	1.000	1.000	\$35,875
Case Records Processor I	8.000	8.000	9.000	\$266,021
Case Records Processor II	3.000	3.000	3.000	\$94,179
Vital Records Clerk	4.000	5.000	5.000	\$146,100
Records Processing Clerk I	1.000	1.000	0.000	\$0
Records Processing Clerk III	1.000	0.000	0.000	\$0
	23.000	23.000	22.500	\$821,496

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Licenses and Permits	\$52,393	\$51,346	\$53,972	\$53,000	\$54,000
Charges for Services	\$471,665	\$495,061	\$495,110	\$512,000	\$510,000
Other Revenue	\$2,177	\$1,680	\$1,722	\$2,745	\$2,130
Total Revenues	\$526,235	\$548,087	\$550,804	\$567,745	\$566,130
Expenditures					
Personnel Services	\$1,263,710	\$1,322,491	\$1,272,383	\$1,293,478	\$1,283,280
Supplies	\$117,319	\$71,011	\$95,565	\$81,900	\$74,545
Other Services & Charges	\$293,781	\$231,478	\$209,307	\$169,106	\$173,614
Capital Outlay					
Total Expenditures	\$1,674,810	\$1,624,980	\$1,577,255	\$1,544,484	\$1,531,439

Budget Highlights:

2012 and 2013 Other Services & Charges reflects a lower allocation of record imaging costs.

Function Statement

The Administrator is responsible for the execution of policies and procedures as directed by the Board of Commissioners and the supervision of all non-elected Department Heads. The Administrator is also responsible for the day-to-day administration of the County, and the appointment and removal of all heads of departments other than elected officials and certain positions with approval of the Board of Commissioners. In addition, the Administrator coordinates the various activities of the County and unifies the management of its affairs, attends and/or has Department Heads attend all regularly scheduled Board of Commissioners meetings, supervises the preparation and filing of all reports required of the County by law. Lastly, the Administrator is responsible for the future direction of the County by developing a continuing strategic plan for the County and presenting it to the Board of Commissioners for approval.

Mission Statement

To maintain and improve Ottawa County's organizational operations in order to successfully achieve the vision and mission, goals, and objectives which are defined in the County Strategic Plan and Business Plan

TARGET POPULATION	<p>Elected Officials (Local and County)</p> <p>County Employees</p> <p>Administrative Departments and the Courts</p> <p>Citizens</p> <p>Businesses</p>
PRIMARY GOALS & OBJECTIVES	County Goal: Maintain and enhance communication with citizens, employees, and other stakeholders
	<u>Department Goal 1: Communicate with stakeholders in order to obtain input regarding the County Strategic Plan and Business Plan and to provide progress reports regarding County activities</u>
	<i>Objective 1) Obtain and respond to citizen input</i>
	<i>Objective 2) Communicate regularly with the public (e.g. meetings, presentations, blog, digest)</i>
	<i>Objective 3) Maintain relations with local officials, outside agencies, and state and federal legislators</i>
	<u>Department Goal 2: Develop a motivated workforce that administers efficient and effective County programs and services</u>
	<i>Objective 1) Promote informal meetings with employees</i>
	<i>Objective 2) Obtain and respond to employee input</i>
	<i>Objective 3) Support the County's employee training and development program</i>
	County Goal: Maintain and improve the strong financial position of the County
	<u>Department Goal 3: Ensure adequate financial resources are available to implement effective County programs and services</u>
	<i>Objective 1) Recommend a balanced budget to the Board of Commissioners</i>
	<i>Objective 2) Develop strategies to reduce the negative impact of rising employee benefit costs</i>
<i>Objective 3) Lobby to ensure that proposed legislation that would negatively impact the county is defeated or, conversely, lobby to ensure that proposed legislation that would positively impact the county is passed</i>	
County Goal: Continually improve the County's organization and services	
<u>Department Goal 4: Ensure that programs and services are being developed consistent with goals and objectives contained in the County Business Plan and Strategic Plan</u>	
<i>Objective 1) Meet and communicate regularly with county managers</i>	
<i>Objective 2) Ensure the effective performance of department heads</i>	
<u>Department Goal 5: Promote a culture of continuous improvement of County programs and services</u>	
<i>Objective 1) Encourage innovative programs that produce results</i>	
<i>Objective 2) Recommend policies that promote continuous quality improvement</i>	
<u>Department Goal 6: Maintain an evaluation system to ensure the efficiency and effectiveness of County programs and services</u>	
<i>Objective 1) Ensure that all new and proposed County programs/services undergo a thorough strategic planning process</i>	
<i>Objective 2) Support the ongoing evaluation of county programs and services (i.e. administrative and outcome-based evaluations)</i>	
<i>Objective 3) Utilize a system of performance-based budgeting to ensure the cost-effective delivery of county services</i>	
<u>Department Goal 7: Provide excellent customer service</u>	

	<p><i>Objective 1)</i> Provide interaction with customers that is courteous, respectful, and friendly</p> <p><i>Objective 2)</i> Provide timely responses to requests for service</p>					
	<p>Department Goal 8: Provide exceptional County Administration services</p>					
	<p><i>Objective 1)</i> Maintain high-efficiency work outputs¹</p> <p><i>Objective 2)</i> Meet or exceed the administrative performance (e.g. workload, efficiency, customer service) of comparable services provided in comparable counties²</p> <p><i>Objective 3)</i> Meet or surpass the value-per-dollar (e.g. outcome results, cost per capita, FTE per resident) of comparable services provided in comparable counties²</p>					
SERVICES & PROGRAMS	Public Outreach and Communication (<i>Goal 1</i>)					
	Employee Development Program (<i>Goal 2</i>)					
	Budget and Legislative Review (<i>Goal 3</i>)					
	Executive Committee (<i>Goal 4</i>)					
	Performance Verification Program/Policy (<i>Goals 5&6</i>)					
Performance-Based Budget (Workload-trend Analysis, Cost-Effectiveness Analysis, Benchmark Analysis)(<i>Goal 7&8</i>)						
WORKLOAD	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	# of non-elected department heads provided managerial oversight	-	11	11	11	11
	# of quasi-independent agencies provided administrative oversight (e.g. MSUE, CMH, DHS)	-	3	3	3	3
	# of community outreach presentations conducted	-	16	20	20	20
	# of citizens and business representatives reached through citizen budget meetings	-	71	45	71	71
	# of digest articles prepared and distributed	-	33	32	32	32
EFFICIENCY	% of citizen information requests responded to within 1 business day	100%	n/a	n/a	100%	100%
	% of commissioner requests for information responded to within 1 business days	100%	n/a	n/a	100%	100%
	% of Board/Standing Committee agendas provided to commissioners within 5 days of meeting	100%	100%	100%	100%	100%
OUTCOMES	County Bond Rating - <i>Moody's</i>	Aaa	Aa1	Aaa	Aaa	Aaa
	County Bond Rating - <i>Standard & Poor's</i>	AA	AA	AA	AA	AA
	County Bond Rating - <i>Fitch</i>	AAA	AAA	AAA	AAA	AAA
	Violent crimes per 1,000 residents	<2	1.21	1.04	0.96	1.4
	County Overall Health Ranking (<i>Robert Wood Johnson Survey</i>)	#1	#1	#1	#2	#1
	Total verified cost-effective programming and/or cost-savings from programming requiring improvement, modification, privatization, or discontinuation	≥\$150,000	\$6,362,298	\$6,517,909	\$6,499,505	\$3,500,000
	Amount of new local investment created by businesses that received assistance from county economic department services	>\$1M	\$15,000,000	\$75,197,353	\$45,400,000	\$1,000,000
	% of citizens satisfied with County Government services	100%	73%	n/a	100%	n/a
CUSTOMER	% of customers indicating interaction with Administration staff was courteous, respectful, and friendly	100%	n/a	n/a	100%	100%
	% of customers satisfied with Administration staff response time	100%	n/a	n/a	100%	100%

SERVICE	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	% of employees completely to fairly well satisfied with communication from Administration (<i>Employee Survey</i>)	100%	n/a	50%	n/a	100%
COST ⁵	Cost of Department per capita (<i>total expenses</i> ³)	-	\$1.47	\$1.40	\$1.56	\$1.56
	# of Administration Office FTE ⁴ per 100,000 residents	-	1.27	1.07	1.07	1.07

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline
2. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks
3. Total expenses includes all department/division expenses less Data Processing Services (i.e. IT services) and Indirect Administrative Fees
4. FTE is calculated using Fiscal Service's History of Positions By Fund report
5. The cost and FTE calculations are computed by the Planning and Performance Improvement Department.

Resources

Personnel

Position Name	2011 # of Positions	2012 # of Positions	2013 # of Positions	2013 Budgeted Salary
Administrator	0.840	0.840	0.840	\$124,746
Assistant County Administrator	1.000	1.000	1.000	\$111,693
Financial Analyst	0.000	0.000	0.700	\$42,315
Communication Specialist	0.000	0.000	0.500	\$30,122
Administrative Assistant	1.000	1.000	1.000	\$46,878
	2.840	2.840	4.040	\$355,754

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Expenditures					
Personnel Services	\$374,263	\$356,408	\$347,645	\$404,882	\$508,117
Supplies	\$13,634	\$8,223	\$5,858	\$7,395	\$19,090
Other Services & Charges	\$39,592	\$36,706	\$30,837	\$91,570	\$115,089
Capital Outlay					
Total Expenditures	\$427,489	\$401,337	\$384,340	\$503,847	\$642,296

Budget Highlights:

In 2013, the previously vacant Financial Analyst position has been activated. In addition, a Communications Specialist was added in connection with the 4C initiative. Please see the transmittal letter for more information.

Function Statement

Equalization is statutorily mandated to administer the real and personal property tax system at the county level and conduct valuation studies in order to determine the total assessed value of each classification of property in each township and city. The department also does all tax limitation and "Truth in Taxation" calculations, audits tax levy requests, and provides advice and assistance to local units, school districts and other tax levying authorities.

The department maintains the parcel-related layers in the County GIS (including changes in property-splits, combinations, plats); maintains tax descriptions, owner names, addresses, and current values), and local unit assessment roll data for 23 local units. The department also provides assessment roll preparation for local units as a shared service.

Mission Statement

To assist the County Board of Commissioners by examining the assessment rolls of the townships and cities to ascertain whether the real and personal property in the townships and cities have been equally and uniformly assessed at 50% of true cash value; to oversee the apportionment process; to update and maintain property data in the County GIS and the BS&A Assessing system; and to assist local units in the assessment process

TARGET POPULATION	Local Units of Government
	Board of Commissioners and County Departments
	Local Assessors
	The Public
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment
	<u>Department Goal 1: Administer property equalization process to ensure each local unit of government contributes uniformly and equitably to any taxing authority</u>
	<i>Objective 1) Determine market value of all classes of real property in all local units</i>
	<i>Objective 2) Audit local unit assessment rolls to verify consistency with calculated market values</i>
	<i>Objective 3) Adjust classes of property by adding or deducting appropriate amounts from the total valuation, and present report to County Board</i>
	<i>Objective 4) Represent Ottawa County in the equalization appeal process</i>
	<u>Department Goal 2: Administer the apportionment process to ensure the millages of each taxing authority are valid</u>
	<i>Objective 1) Audit millages requested by each taxing authority</i>
	<i>Objective 2) Prepare and present report to County Board</i>
	<u>Department Goal 3: Ensure schools are getting total allocated mills from non-principal residences</u>
	<i>Objective 1) Assist State as necessary in conducting audits of assessment rolls to identify invalid Principal Residence Exemptions (PREs)</i>
	<i>Objective 2) Represent Ottawa County in the PRE appeal process</i>
	<u>Department Goal 4: Maintain the integrity of parcel base layers in the GIS, property tax descriptions, and assessment roll information</u>
	<i>Objective 1) Ensure uniform parcel numbering</i>
<i>Objective 2) Ensure all properties are represented on the tax assessment roll</i>	
<i>Objective 3) Ensure accuracy and completeness of new or changed property descriptions</i>	
<i>Objective 4) Ensure property tax maps match descriptions on the tax assessment roll</i>	
County Goal: Continually improve the County's organization and services	
<u>Department Goal 5: Provide exceptional services/programs</u>	
<i>Objective 1) Maintain high-efficiency work outputs¹</i>	
<i>Objective 2) Achieve quantifiable outcomes</i>	
<i>Objective 3) Meet or exceed the administrative performance (i.e. workload, efficiency, and outcomes) of comparable services/programs provided in comparable counties²</i>	
<u>Department Goal 6: Maintain and/or minimize cost to taxpayers</u>	
<i>Objective 1) Implement shared service arrangements</i>	
<i>Objective 2) Meet or surpass the value-per-dollar (e.g. cost per resident, cost per employee) of comparable services/programs provided in comparable counties²</i>	

Appraisal Studies; 2 Year Sales Studies; 1 Year Sales Studies; Personal Property Audits, Equalization Report (*Goal 1*)

SERVICES & PROGRAMS	Apportionment Report Program (<i>Goal 2</i>)					
	Principal Residence Exemption Program (<i>Goal 3</i>)					
	Property Description and Mapping Program (<i>Goal 4</i>)					
	Performance Based Budgeting (e.g. Workload-Trend Analysis; Benchmark Analysis; Cost-Effectiveness Analysis)(<i>Goal 5</i>)					
	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
WORKLOAD	# of sales documents processed	-	10,816	10,594	10,900	11,000
	# of real property classes studied	-	114	114	114	114
	# of property appraisals	-	1,375	1,512	1,550	1,600
	# of personal property audits ³	-	128	137	130	130
	# of ordered changes to assessment rolls processed	-	792	883	800	800
	# of new parcels assigned, description written & various layers updated in GIS	-	558	816	900	900
	# of Subdivisions and quarter sections remapped	-	20	18	20	20
	# of total real property parcels maintained for County assessment purposes	-	106,145	106,227	106,300	106,400
	# of total real property parcels maintained for local assessment purposes	-	N/A	5,348	5,350	5,350
	# of local unit MTT Small claim and Full tribunal appeals filed	-	N/A	15	10	10
	# of local unit reappraisals of industrial and commercial properties	-	N/A	246	350	95
	# of local unit new construction visits	-	N/A	450	450	450
	# of properties reviewed for local assessment rolls	-	N/A	711	1,250	1,250
EFFICIENCY	% of local assessment rolls audited	100%	100%	100%	100%	100%
	% of assessment rolls adjusted	0%	0%	0%	0%	0%
	% of requested millages audited	100%	100%	100%	100%	100%
	% of new parcels numbered uniformly	100%	100%	100%	100%	100%
	% of all properties represented on tax assessment roll	100%	100%	100%	100%	100%
	% of new parcel descriptions that do not match deed	0%	0%	0%	0%	0%
	% of property tax maps matching tax assessment roll	100%	100%	100%	100%	100%
OUTCOMES	# of classes where County Equalized Value was appealed	0	0	0	0	0
	% of time the Michigan Tax Tribunal or State Tax Commission side with County on equalization appeals	100%	N/A	100%	100%	100%
	% of times a requested millage is incorrectly audited	0%	0%	0%	0%	0%
	Dollars collected by schools as a result of PRE denials	-	\$105,412	\$138,587	\$80,000	\$80,000
	County share of PRE interest on taxes	-	\$6,504	\$9,743	\$5,000	\$5,000
	Cost-savings to taxpayers (shared assessment services)	-	N/A	\$60,000	\$60,000	\$60,000
COST ⁶	Cost of Department per real property parcel (total expenses ⁴)	-	\$9.03	\$8.76	\$9.28	\$9.27
	# of Department FTE ⁵ per 100,000 residents	-	4.74	4.69	4.60	4.60
	# of real property parcels per Department FTE ⁵	-	8,492	8,498	8,678	8,686

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline
2. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks
3. Personal property audits reduced from full-time to 600 hours contracted hours in 2010, and to 300 hours contracted in 2012
4. Total expenses include all department/division expenses less Data Processing Services (8310.0020) and Indirect Administrative Expenses (8310.0000)
5. FTE is calculated using Fiscal Service's History of Positions By Fund report
6. The cost and FTE calculations are computed by the Planning and Performance Improvement Department

Resources				
Personnel	2011	2012	2013	2013
Position Name	# of Positions	# of Positions	# of Positions	Budgeted Salary
Equalization Director	1.000	1.000	0.950	\$89,956
Deputy Equalization Director	1.000	1.000	0.950	\$68,287
Appraiser III	3.000	4.000	2.700	\$143,317
Appraiser I	1.000	1.000	0.820	\$35,271
Property Description Coordinator	1.000	1.000	0.980	\$53,476
Property Description Technician	2.000	2.000	2.000	\$86,026
Senior Abstracting/Indexing Clerk	1.000	1.000	1.000	\$40,038
Abstracting/Indexing Clerk	2.500	2.500	2.350	\$85,149
	<u>12.500</u>	<u>13.500</u>	<u>11.750</u>	<u>\$601,520</u>

Funding	2009	2010	2011	2012	2013
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Charges for Services	\$1,608	\$314	\$1,994	\$900	\$600
Total Revenues	<u>\$1,608</u>	<u>\$314</u>	<u>\$1,994</u>	<u>\$900</u>	<u>\$600</u>
Expenditures					
Personnel Services	\$913,922	\$905,285	\$875,948	\$856,246	\$897,038
Supplies	\$13,863	\$10,392	\$12,481	\$13,569	\$13,420
Other Services & Charges	\$99,010	\$102,668	\$98,403	\$85,251	\$88,979
Total Expenditures	<u>\$1,026,795</u>	<u>\$1,018,345</u>	<u>\$986,832</u>	<u>\$955,066</u>	<u>\$999,437</u>

Budget Highlights:

During 2011, the County signed a contract with the City of Grand Haven to provide assessing services. Time allocations have been adjusted in 2013 to better reflect the work activities.

Resources

Personnel

Position Name	2011 # of Positions	2012 # of Positions	2013 # of Positions	2013 Budgeted Salary
Equalization Director	0.000	0.000	0.050	\$4,735
Deputy Equalization Director	0.000	0.000	0.050	\$3,595
Appraiser III	0.000	0.000	1.300	\$60,300
Appraiser I	0.000	0.000	0.180	\$7,743
Property Description Coordinator	0.000	0.000	0.020	\$1,092
Abstracting/Indexing Clerk	0.000	0.000	0.150	\$5,435
	0.000	0.000	1.750	\$82,900

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Charges for Services			\$51,471	\$163,463	\$137,500
Total Revenues			\$51,471	\$163,463	\$137,500
Expenditures					
Personnel Services			\$45,637	\$129,444	\$126,245
Supplies			\$235	\$640	\$640
Other Services & Charges			\$830	\$1,962	\$1,726
Capital Outlay					
Total Expenditures			\$46,702	\$132,046	\$128,611

Budget Highlights:

During 2011, the County signed a contract with the City of Grand Haven to provide assessing services. Time allocations have been adjusted in 2013 to better reflect the work activities.

Function Statement

The Human Resources Department represents a full-service human resource operation for the various departments that make up Ottawa County. Department operations include programs in the areas of employee relations, benefits administration, labor relations, classification maintenance, and training.

Among the diverse responsibilities are recruitment, selection, interviews(exit interviews), promotion, training, contract negotiations, contract administration, grievance resolution, disciplinary process, employee compensation, administration of benefits, employee wellness activities, and employee payroll. In addition the department oversees the creation and administration of the Unclassified and Group T Benefit Manuals. The department creates and enforces County policies and procedures approved by the Board for the administration of Human Resource functions.

The department is responsible for the negotiating with and contracting with health care providers, including health and prescription coverage, vision, and dental, life insurance with AD&D, LTD, and Section 125 Administration.

Also included in the department's responsibilities is the function of labor relations, which includes representation for the County in contract negotiations with eight (8) bargaining units. The department is responsible for contract negotiations with several organized unions that include not only negotiations but also contract administration and review sessions with the Board of Commissioners. Additional responsibilities associated with labor relations are the handling of grievances and representation in processes such as mediation, fact finding, and both grievance and interest arbitration.

Training opportunities are also the responsibility of the department for the development of employees throughout the organization. This is accomplished by offering the GOLD Standard Leadership and GOLD Standard Employee Programs, as well as a variety of in-house training, ranging from customer service skills and compliance trainings to the development of skills for supervisors.

The department is engaged in a collaborative effort to provide employee wellness activities and educational opportunities. Employees are encouraged to participate in utilization of the on-site exercise facilities. The program is based on the premise that healthier County employees equate to limitations/reductions in the County's cost of its health plan.

In an effort to develop a program of employee retention, the department conducts exit interviews with all employees upon receiving notice of resignation. Also included in this retention program is an annual Service Awards Program designed to recognize the employee's duration of employment with Ottawa County. Special recognition is given to each employee every five years.

Mission Statement

The Human Resources Department serves the County of Ottawa by focusing efforts on the County's most valuable asset, its employees. Human Resources does this through recruitment, hiring and retention of a diverse, qualified workforce. The Human Resources Department provides human resource direction and technical assistance, training and development, equal employment opportunities and employee/labor relation services to the County

TARGET POPULATION	Job Applicants
	County Employees
	Retirees
	County Board of Commissioners
	Goal 1: Continually improve the County's organization and services
	Department Goal 1: Recruit and hire a qualified, ethnically diverse workforce
	<i>Objective 1)</i> Ensure accurate job descriptions for each position
	<i>Objective 2)</i> Target recruitment efforts to obtain an adequate pool of qualified candidates
	<i>Objective 3)</i> Ensure the utilization of interview techniques, testing, and questions that maximize the interviewers' ability to select qualified applicants
	Department Goal 2: Retain qualified employees by providing a competitive compensation and benefit package
	<i>Objective 1)</i> Verify that employee compensation is competitive with local labor market and comparable counties
	<i>Objective 2)</i> Verify that employee benefit package is competitive with local labor market and comparable counties
	Department Goal 3: Improve proficiency and performance of County employees
	<i>Objective 1)</i> Provide effective leadership skills training
	<i>Objective 2)</i> Provide effective general employee skills training
	Department Goal 4: Provide professional labor relations services to the County Board of Commissioners, employees, and departments
	<i>Objective 1)</i> Negotiate fair and timely collective bargaining agreements with all labor unions

PRIMARY GOALS & OBJECTIVES	<i>Objective 2)</i> Enforce and adhere to collective bargaining agreements, personnel-related policies and employee benefit manuals
	<i>Objective 3)</i> Provide counsel to department managers on employee discipline, performance issues, and labor relations
	Department Goal 5: Ensure compliance with state and federal employment laws and recordkeeping
	<i>Objective 1)</i> Maintain the confidentiality of employment records for all active and terminated employees
	<i>Objective 2)</i> Process leaves of absence and worker's compensation claims in accordance with statutory requirements
	Department Goal 6: Ensure prompt and accurate processing of employee payroll
	<i>Objective 1)</i> Issue bi-weekly payroll checks
	<i>Objective 2)</i> Prepare and pay all invoices
	Department Goal 7: Provide excellent customer service
	<i>Objective 1)</i> Provide thorough and satisfactory services
<i>Objective 2)</i> Provide interaction with customers that is courteous, respectful, and friendly	
<i>Objective 3)</i> Provide timely responses to requests for service	
Department Goal 8: Provide exceptional services/programs	
<i>Objective 1)</i> Maintain high-efficiency work outputs ¹	
<i>Objective 2)</i> Meet or exceed the administrative performance (e.g. workload, efficiency, customer service) of comparable services provided in comparable counties ²	
<i>Objective 3)</i> Meet or surpass the value-per-dollar (e.g. outcome results, cost per capita, FTE per resident) of comparable services provided in comparable counties ²	

SERVICES & PROGRAMS	Recruitment and Interviewing Services (<i>Goal 1</i>)
	Employee Compensation and Benefits Plan (<i>Goal 2</i>)
	GOLD Standard Leadership Training Program, Employee Training Program (<i>Goal 3</i>)
	Labor Negotiation Services (<i>Goal 4</i>)
	Record Retention (<i>Goal 5</i>)
	County Payroll (<i>Goal 6</i>)
	Professional Customer Service (<i>Goal 7</i>)
	Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (<i>Goal 8</i>)

WORKLOAD	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
		# of job descriptions reviewed for accuracy	-	30	83	100
	# of jobs openings posted	-	141	101	140	140
	# of jobs applications received/processed	-	4,163	4,259	4,200	4,200
	# of interviews conducted	-	493	454	480	480
	# of new employees hired	-	98	201	150	200
	# of positions requiring salary adjustment (up/down) as a result of wage study	-	N/A	38	N/A	N/A
	# of leadership trainings conducted	-	18	13	13	13
	# of employee trainings conducted ³	-	165	176	165	165
	# of total employees attending training	-	1,640	1,732	1,700	1,700
	# of total employees attending compliance trainings	-	1,217	1,246	1,246	1,246
	# of bargaining units	-	8	8	8	8
	# of grievances filed	-	2	2	2	2
	# of workers compensation claims filed	-	31	31	31	31
	# of discrimination claims filed	-	2	1	0	0
	% of employees that are in unions (POAM & POLC)	<50%	21%	21%	21%	21%
	% of employees covered by collective bargaining agreements (Assoc.)	<50%	15%	15%	15%	15%
	# of wrongful termination cases filed	-	0	0	0	0

	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	# of payroll checks/direct deposits issued ⁴	-	N/A	N/A	27,000	27,000
EFFICIENCY	% of job descriptions reviewed	33%	8%	25%	25%	25%
	% of job openings with adequate candidate pool within 2 weeks of posting	90%	N/A	95%	95%	95%
	% of open positions that are filled within 6 weeks	75%	N/A	85%	85%	85%
	% of position salaries verified as competitive by wage study	33%	N/A	100% of those studied	100% of those studied	100% of those studied
	% of personnel files in compliance with guidelines	100%	100%	100%	100%	100%
	% of Family Medical Leave Act leaves and worker's compensation claims processed in compliance with regulations	100%	100%	100%	100%	100%
	% of collective bargaining agreements negotiated within 4 months of expiration	80%	100%	100%	100%	100%
	% of grievances responded to within contractually specified time frame	100%	100%	100%	100%	100%
	% of contract interpretation questions that are responded to within two business days	100%	100%	100%	100%	100%
	Average days of position vacancy (management)	45	45	45	45	45
	Average days of position vacancy (non-management)	40	40	40	40	40
	% of payroll checks issued without error ⁴	100%	N/A	N/A	95%	95%
	% of employees using direct deposit ⁴	100%	88%	95%	95%	95%
OUTCOMES	County employee turnover ratio	< 9%	7.40%	8.00%	7.75%	7.50%
	% of discrimination claims filed that were settled in County's favor	100%	100%	N/A	100%	100%
	% of wrongful termination cases filed that were settled in County's favor	100%	N/A	N/A	100%	100%
	% of contested W/C claims settled in County's favor	75%	100%	N/A	75%	75%
	% of contested unemployment claims settled in County's favor	50%	95%	95%	50%	50%
	% of employees who leave during first year ⁵	<5%	0.50%	0.02%	5%	5%
	Employee benefit cost to County as a percent of labor cost	< 50%	48.10%	43.30%	45.00%	45%
	County health insurance cost per County FTE ⁶	<\$14,000	\$12,500	\$9,302	\$12,023	\$13,000
CUSTOMER SERVICE	% of employees satisfied with department services ⁷	75%	N/A	100% of those surveyed	80%	80%
	% of hiring managers who report satisfaction with interviewing techniques, testing, and questions ⁷	75%	N/A	100% of those surveyed	80%	80%
	% of managers reporting that leadership training increased their knowledge and improved their effectiveness as a supervisor ⁷	75%	N/A	100% of those surveyed	80%	80%
	% of employees reporting that training improved their skills or provided information that will help them perform their job effectively ⁷	75%	N/A	100% of those surveyed	80%	80%

	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	% of managers satisfied with assistance received on employee discipline matters ⁷	75%	N/A	100% of those surveyed	80%	80%
	% of employees indicating interaction with department was courteous, respectful, and friendly ⁷	100%	N/A	100% of those surveyed	80%	80%
	% of employees satisfied with service response time ⁷	100%	N/A	100% of those surveyed	80%	80%
COST	Cost of recruitment per job posting (1 fte/# of jobs posted) ⁸	\$500	\$277	\$465	\$465	\$465
	Cost of training per employee/manager trained (training budget/employees receiving training) ³	<\$50	\$31	\$24	\$30	\$30
	Cost ⁹ of Department per capita (<i>total expenses</i> ¹⁰)	-	\$1.90	\$1.75	\$2.14	\$2.14
	Cost ⁹ of Department per County FTE ⁶ (<i>total expenses</i> ¹⁰)	-	\$563.53	\$518.25	\$639.48	\$639.48
	# ⁹ of total County FTE ⁶ per HR Department FTE ¹⁰	-	205.81	207.93	206.53	206.53

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline
2. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks
3. Does not include on-line training
4. The processing of employee payroll was performed by Fiscal Services up until January 2012.
5. This does not include seasonal employees who routinely work less than one full year
6. FTE is calculated using Fiscal Service's History of Positions By Fund report
7. No information available for 2009 and 2010, survey tool in process of being developed in 2011
8. Cost based upon a .5 FTE unclassified, grade 1 and .5 FTE unclassified, grade 4 wages.
9. The cost and FTE calculations are computed by the Planning and Performance Improvement Department
10. Total expenses include all department/division expenses less Data Processing Services (8310.0020) and Indirect Administrative Expenses (8310.0000)

Resources

Personnel

Position Name	2011 # of Positions	2012 # of Positions	2013 # of Positions	2013 Budgeted Salary
Human Resources Director	0.600	0.600	0.600	\$56,815
Assistant Human Resources Director	0.000	0.000	0.400	\$34,552
Employment & Labor Relations Manager	0.400	0.400	0.000	0.000
Training and Development Coordinator	1.000	1.000	1.000	\$65,573
Human Resources Generalist	0.325	0.325	0.325	\$16,918
Human Resources Assistant	1.000	1.000	1.000	\$54,567
Human Resources Specialist	0.000	0.000	0.080	\$3,633
Human Resources Technician	1.000	1.000	1.000	\$36,737
	4.325	4.325	4.405	\$268,795

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Expenditures					
Personnel Services	\$370,141	\$330,580	\$365,647	\$382,728	\$381,304
Supplies	\$26,369	\$16,754	\$19,942	\$20,978	\$19,967
Other Services & Charges	\$156,874	\$191,078	\$115,367	\$123,127	\$127,511
Total Expenditures	\$553,384	\$538,412	\$500,956	\$526,833	\$528,782

	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
WORKLOAD	# of warrants authorized (misdemeanor/felony)	-	7,674	7,322	7,469	7,619
	# of warrants denied	-	2,272	2,160	2,204	2,249
	# of misdemeanor cases authorized	-	6,646	5,944	6,063	6,185
	# of felony cases authorized	-	1,028	1,378	1,406	1,435
	# of juvenile delinquency petitions authorized	-	1,274	1,191	1,215	1,240
	# of total cases authorized (misdemeanor/felony/juvenile petition)	-	8,948	8,513	8,684	8,858
	# of total cases filed (criminal/civil/family) ³	-	12,028	11,377	11,605	11,837
	# of cold case files in process	-	1	2	1	1
	# of paternity cases filed	-	183	133	137	140
	# of non-support cases filed	-	341	314	321	328
	# of child support orders obtained	-	391	363	370	378
	# of district court trials (including civil infraction trials)	-	1,075	840	857	875
	# of circuit court trials	-	32	21	22	23
	# of appellant briefs filed	-	13	10	11	12
	# of contacts with victims made by domestic violence (DV) staff	-	1,504	1,543	1,574	1,606
EFFICIENCY	% of warrants processed within 48 hours (electronically submitted via OnBase)	90%	100%	100%	100%	100%
	% of juvenile petitions processed within 48 hours	100%	n/a ⁴	100% ⁴	100% ⁴	100% ⁴
	% of misdemeanor cases with plea to the highest charge (or	≥ 65%	56%	56%	65%	65%
	% of felony cases with plea to the highest charge	≥ 65%	49%	44%	65%	65%
	% of DV cases where contact is made with victim within 24 hours of arrest	100%	68%	38%	75%	75%
OUTCOMES	# of not guilty verdicts	0	11	7	0	0
	% of paternity cases where paternity is established	> 90%	96.48%	96.50%	90%	90%
	% of child support cases where support order is established	> 80%	82.61%	82.60%	80%	80%
CUSTOMER SERVICE	# of customer service complaints received	0%	N/A	0	0	0%
	# of complaints regarding customer service response time	0%	N/A	0	0	0%
COST⁷	Cost of Department per filed case (Total expenses ⁵)	-	\$236.22	\$242.69	\$247.63	\$242.78
	Cost of Department per capita (Total expenses ⁵)	-	\$10.77	\$10.37	\$10.79	\$10.79
	# of total department FTE ⁶ per 100,000 residents	-	9.89	9.80	9.80	9.80

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline

2. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks

3. Total caseload includes: felonies, misdemeanors, denied warrants, juvenile petitions, abuse and neglect, child support, paternity, URSEA (in and out of state child support), alleged mentally ill and guardianships, and personal protection orders

4. These data have not yet been verified by OnBase. A report from Onbase is being developed by IT in conjunction with the Prosecutor's Office

5. Total expenses include all department/division expenses less Data Processing Services (8310.0020) and Indirect Administrative Expenses (8310.0000)

6. FTE is calculated using Fiscal Service's History of Positions By Fund report

7. The cost and FTE calculations are computed by the Planning and Performance Improvement Department

Resources

Personnel	2011	2012	2013	2013
Position Name	# of	# of	# of	Budgeted
	Positions	Positions	Positions	Salary
Prosecuting Attorney	1.000	1.000	1.000	\$128,762
Division Chief	5.000	5.000	5.000	\$506,010
Chief Prosecuting Attorney	1.000	1.000	1.000	\$111,693
Assistant Prosecuting Attorney II	6.000	5.000	5.000	\$470,282
Office Administrator	1.000	1.000	1.000	\$65,573
Legal Clerk	1.000	1.000	1.000	\$31,143
Legal Assistant I	1.000	1.000	1.000	\$38,411
Legal Assistant II	5.500	5.500	5.500	\$220,985
Legal Assistant III	2.000	2.000	2.000	\$86,026
Child Support Investigator	1.600	1.600	1.600	\$83,473
Domestic Violence Intervention Officer	1.000	1.000	1.000	\$56,433
Assistant Prosecuting Attorney I	0.000	1.000	1.000	\$67,698
	26.100	26.100	26.100	\$1,866,489

Funding

	2009	2010	2011	2012	2013
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$132,267	\$130,575	\$129,880	\$134,000	\$135,000
Charges for Services	\$20,627	\$25,081	\$25,662	\$27,000	\$24,000
Other Revenue	\$23,215	\$15,187	\$16,000	\$15,000	\$15,200
Total Revenues	\$176,109	\$170,843	\$171,542	\$176,000	\$174,200
Expenditures					
Personnel Services	\$2,536,571	\$2,585,198	\$2,499,005	\$2,586,368	\$2,674,340
Supplies	\$112,660	\$84,653	\$93,564	\$95,935	\$100,460
Other Services & Charges	\$555,458	\$580,919	\$605,973	\$729,895	\$710,920
Total Expenditures	\$3,204,689	\$3,250,770	\$3,198,542	\$3,412,198	\$3,485,720

Budget Highlights:

Indirect administrative expenditures (included in Other Services & Charges) were higher for occupants of the recently opened Grand Haven Courthouse in 2012 due to a roll forward adjustment to capture depreciation expenditures not applied in prior periods. These costs will decrease again in 2014, but should stabilize after that.

Function Statement

purchasers and others with an interest in the property can locate these instruments and notices concerning ownership of, and encumbrances against, real property. Recorded information is retrievable on computer terminals in the Register of Deeds office and via the internet by referencing the grantor, grantee, property description, or any partial entry combinations thereof.

Mission Statement

To put into public record all land related documents to safeguard ownership and monetary obligations

TARGET POPULATION	Residents of Ottawa County					
	Individuals Owning Property in Ottawa County					
	Business/Government with financial interests in persons or property in Ottawa County					
PRIMARY GOALS & OBJECTIVES	County Goal: Continually improve the County's organization and services					
	Department Goal 1: Provide timely and accurate recording of documents					
	<i>Objective 1) Improve quality control of submitting agencies (i.e. reduce document errors)</i>					
	<i>Objective 2) Increase the utilization of electronic filing through promotion and third party training</i>					
	<i>Objective 3) Provide an accurate index of recordable documents in searchable fields that allows for cross indexing</i>					
	Department Goal 2: Provide convenient access to documents					
	<i>Objective 1) Convert all useable records into electronic formats</i>					
	<i>Objective 2) Maintain microfilm</i>					
	Department Goal 3: Provide exceptional services/programs					
	<i>Objective 1) Maintain high-efficiency work outputs¹</i>					
<i>Objective 2) Meet or exceed the administrative performance (e.g. workload, efficiency, customer service) of comparable services provided in comparable counties²</i>						
<i>Objective 3) Meet or surpass the value-per-dollar (e.g. outcome results, cost per capita, FTE per resident) of comparable services provided in comparable counties²</i>						
SERVICES & PROGRAMS	Submitting Agency Training; E-File Promotion Program; FIDLAR Audit Report (<i>Goal 1</i>)					
	Office, Internet, and Phone Access; Indexing Program; Imaging Program; Audit Microfilm; Archive Microfilm (<i>Goal 2</i>)					
	Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (<i>Goal 3</i>)					
WORKLOAD	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	# of Deed documents recorded	-	9,633	9,559	9,865	10,150
	# of Mortgage documents recorded	-	29,299	27,417	30,000	30,450
	# of LEIN documents recorded	-	3,800	3,392	3,525	3,320
	# of miscellaneous documents recorded	-	6,691	6,662	6,695	6,600
	# of microfilm audits	-	4	6	6	6
	# of plat cards updated and/or indexed	-	10	8	7	7
	# of corner/remonumentation corners updated and/or indexed	-	50	10	8	5
	# of parcel numbers repaired in index	-	386	275	280	280
	# of images replaced due to poor quality	-	583	1425	700	50
	# duplicate images deleted from database	-	3,779	2,735	1,100	100
	# of subscribers enrolled in the ROD electronic databank	-	32	37	40	40
	# of citizens assisted in Public Service Center vault	-	423	850	840	830
	% of documents submitted with zero errors	≥70%	80%	77%	85%	93%
% of total documents received electronically	>15%	19%	20%	23%	25%	
% of all databank images that are grouped into a searchable document	100%	N/A	100%	100%	100%	

EFFICIENCY	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	% of all documents years back indexed, including legal description verification	100%	28%	30%	50%	75%
	% of audits (i.e. errors) in indexed documents	<10%	4.7%	4.0%	4.0%	4.0%
OUTCOMES	% of documents received daily that are processed for recording	100%	99%	99%	99%	99%
	Net revenue per recorded document	-	\$8.01	\$7.49	\$7.90	\$8.20
COST ⁵	Cost of Department per capita (total expenses ³)	-	\$2.48	\$2.25	\$2.37	\$2.37
	Cost of Department per record processed (total expenses ³)	-	\$13.26	\$12.74	\$12.62	\$12.51
	# of pages recorded per Register of Deeds FTE ⁴	-	5,491	5,226	5,565	5,613

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline
2. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks
3. Total expenses include all department/division expenses less Data Processing Services (8310.0020) and Indirect Administrative Expenses (8310.0000)
4. FTE obtained from Fiscal Service's History of Positions by Fund report
5. The cost and FTE calculations are computed by the Planning and Performance Improvement Department

Resources

Personnel

Position Name	2011 # of Positions	2012 # of Positions	2013 # of Positions	2013 Budgeted Salary
Register of Deeds	1.000	1.000	0.000	0.000
Clerk/Register of Deeds	0.000	0.000	0.500	\$45,932
Chief Deputy Register of Deeds	1.000	1.000	1.000	\$71,882
Administrative Assistant	0.000	0.000	1.000	\$42,607
Abstracting/Indexing Clerk	4.000	4.000	4.000	\$133,850
Senior Abstracting/Indexing Clerk	2.000	2.000	1.000	\$40,038
Public Service Center Clerk	1.000	0.650	0.650	\$24,968
	9.000	8.650	8.150	\$359,277

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Charges for Services	\$1,593,248	\$1,660,884	\$1,552,153	\$1,936,000	\$1,772,000
Other Revenue		\$126,899	\$89,390	\$91,500	\$93,696
Total Revenues	\$1,593,248	\$1,787,783	\$1,641,543	\$2,027,500	\$1,865,696
Expenditures					
Personnel Services	\$570,825	\$599,922	\$557,486	\$524,544	\$547,179
Supplies	\$24,829	\$21,101	\$15,620	\$18,600	\$19,100
Other Services & Charges	\$69,361	\$50,691	\$42,563	\$37,570	\$43,641
Capital Outlay					
Total Expenditures	\$665,015	\$671,714	\$615,669	\$580,714	\$609,920

Budget Highlights:

Effective with the 2013 budget, County Clerk and Register of Deed have been combined, resulting in the elimination of one full time equivalent between the two departments.

Function Statement

The Remonumentation Program is mandated by the State of Michigan via Public Act 345 of 1990. The Program is designed to identify and re-monument the original survey corners that were established by government surveyors in the early 1800's. When government surveyors originally defined township boundaries, wooden stakes were used to identify each survey corner. As part of the Remonumentation Program, each County is required to locate, re-monument, and establish Global Position System (GPS) coordinates for each historic corner. Once completed, a comprehensive, seamless inventory will exist of all survey corners in Michigan for use in GIS mapping, physical land surveys, property descriptions, and road projects.

Mission Statement

To compile and maintain an accurate inventory of historic survey corners (i.e. Public Land Survey Corner) in Ottawa County

TARGET POPULATION	Property Owners					
	Surveyors					
	Assessors					
	Local Officials					
	County Departments					
State of Michigan						
PRIMARY GOALS & OBJECTIVES	County Goal: Continually improve the County's organization and services					
	Program Goal 1: To effectively administer the State-mandated Remonumentation Program					
	<i>Objective 1) Set a physical monument at each Public Land Survey Corner in the County</i>					
	<i>Objective 2) Establish GPS coordinates for each Public Land Survey Corner in the County</i>					
SERVICES & PROGRAMS	<i>Objective 3) Monitor each physical monument and replace monuments as necessary</i>					
	Monumentation Phase (<i>Goal 1</i>)					
	Setting of Coordinates (<i>Goal 2</i>)					
Maintenance Phase (<i>Goal 3</i>)						
WORKLOAD	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	Number of GPS corner positions established	-	63	125	110	57
	Number of previously monumented corners that needed to be replaced	-	19	6	14	10
	Number of Township Completion Reports Completed	-	1	2	2	1
	Number of Land Corner Recordation Certificates (LCRCs) entered into State Remonumentation database	-	19	6	14	10
EFFICIENCY	Percentage of GPS corner positions established within State required accuracy standards	100%	100%	100%	100%	100%
	Percentage of Township Completion Reports accepted by State	100%	100%	NA	100%	100%
	Percentage of Land Corner Recordation Certificates (LCRCs) accepted by State	100%	100%	NA	100%	100%
OUTCOMES	Number of original PLS corners remonumented	2,888	Complete	Complete	Complete	Complete
	Number of original PLS corners with established GPS coordinates	2,587	2,196	2,321	2,431	2,488
COST	Total Cost of Remonumentation Program (<i>county and grant funding</i>)	-	\$79,601	\$94,076	\$85,563	\$97,000
	Amount of County contribution to Program (<i>annual</i>)	-	\$0	\$0	\$0	\$0
	Total amount of County funds used to expedite the Program that have been reimbursed by the State	\$1.79m	\$0	\$0	\$11,559	\$0

Resources

Personnel	2011	2012	2013	2013
Position Name	# of	# of	# of	Budgeted
	Positions	Positions	Positions	Salary
Planning & Performance Improvment. Director	0.050	0.015	0.020	\$1,894
Land Use Planning Specialist	0.100	0.032	0.080	\$4,516
	0.150	0.047	0.100	\$6,410

Funding	2009	2010	2011	2012	2013
	Actual	Actual	Actual	Current Year	Adopted
				Estimated	by Board
Revenues					
Intergovernmental Revenue	\$33,594	\$86,346	\$82,542	\$92,633	\$78,849
Total Revenues	\$33,594	\$86,346	\$82,542	\$92,633	\$78,849
Expenditures					
Personnel Services	\$52,090	\$13,713	\$3,485	\$6,162	\$9,038
Supplies	\$501	\$312	\$41	\$91	\$91
Other Services & Charges	\$297,340	\$65,576	\$93,044	\$92,542	\$69,669
Total Expenditures	\$349,931	\$79,601	\$96,570	\$98,795	\$78,798

Function Statement

The Plat Board is a statutory board charged with the review of all plats proposed within the County to determine some extent of validity and accuracy before being sent on to a state agency.

Resources

Personnel
No permanent personnel has been allocated to this department.

Funding	2009	2010	2011	2012	2013
	Actual	Actual	Actual	Current Year	Adopted
				Estimated	by Board
Expenditures					
Personnel Services	\$473	\$1,175	\$819	\$1,028	\$1,028
Total Expenditures	\$473	\$1,175	\$819	\$1,028	\$1,028

Function Statement

The primary functions of the County Treasurer’s office are 1) revenue accounting; 2) custodian of all County funds; 3) collect delinquent property taxes and tax foreclosure; 4) custodian of all property tax rolls; 5) property tax certification; 6) public information center; and 7) dog licenses. The County Treasurer is a member of the County Elections Commission, Apportionment Committee, County Plat Board, County Tax allocation Board, Ottawa County Economic Development Corporation, Ottawa County Michigan Insurance Authority, and Chair of Land Bank Authority.

Mission Statement

The Office of the Ottawa County Treasurer will administer all roles and duties in a professional, effective and responsive manner thereby assuring that both sound management and the best interest(s) of the public are of foremost importance.

TARGET POPULATION	Citizens
	Property Owners
	Business Owners
	Bankruptcy Courts
	Local Units of Government
	Community Organizations
	County Departments and Elected Offices
	Historians and Genealogical Researchers

PRIMARY GOALS & OBJECTIVES	County Goal: Maintain and improve the strong financial position of the County
	Department Goal 1: Protect public funds
	<i>Objective 1) Diversify investments</i>
	<i>Objective 2) Evaluate creditworthiness of financial institutions holding county funds</i>
	Department Goal 2: Ensure liquidity of public funds
	<i>Objective 1) Utilize laddered investments to meet cash flow needs</i>
	Department Goal 3: Maximize return on investment
	<i>Objective 1) Invest General Pool funds at competitive rates</i>
	Department Goal 4: Adhere to state statutes that address forfeiture and foreclosure processes
	<i>Objective 1) Ensure property owners and those with an interest in a property are properly notified of delinquent, forfeiture and foreclosure status</i>
	<i>Objective 2) Collect and account for delinquent and forfeited accounts</i>
	<i>Objective 3) Handle the disposal of foreclosed property and accounting</i>
	County Goal: Continually improve the County's organization and services
	Department Goal 5: Provide exceptional services/programs
<i>Objective 1) Increase the number of electronic transactions for services</i>	
<i>Objective 2) Maintain high-efficiency work outputs¹</i>	
<i>Objective 3) Provide cost-effective services</i>	
<i>Objective 4) Meet or exceed the results of services/programs provided by other countries²</i>	

SERVICES & PROGRAMS	Financial Institution Assessments (<i>Goal 1</i>)
	County Investment Policy (<i>Goals 2&3</i>)
	General Property Tax Act; First Class Mail Notices; Certified Mail Notices; Personal Contact with Pre-foreclosure Occupied Properties; Foreclosed Property Auction (<i>Goal 4</i>)
	Electronic Payment Program; Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis, Cost-Effectiveness Analysis) (<i>Goal 5</i>)

	ANNUAL MEASURES	TARGET	2010	2011	2012	2013
			ACTUAL	ACTUAL	ESTIMATED	PROJECTED
WORKLOAD	# of property tax searches conducted	-	26,529	23,376	26,500	26,500
	\$ Value of County Investment Portfolio at year end (in millions)	-	\$81.10	\$83.40	\$83.50	\$83.50
	% of properties returned delinquent	-	6.25%	5.74%	5.00%	5.00%
	# of properties forfeited	-	973	927	875	846

	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	# of properties foreclosed	-	68	38	105	80
	# of dog licenses issued	-	18,850	17,579	16,950	16,425
EFFICIENCY	% of financial institutions holding County funds deemed creditworthy	90%	84.50%	100.00%	95%	95%
	% of property owners with delinquent properties contacted 90 days before foreclosure	95%	100%	100%	100%	100%
	% of total tax searches processed online	95%	94%	97%	95%	95%
	% of total dog license renewals processed online	15%	12.20%	9.60%	10%	11%
	% of total tax payments processed online	4.0%	0.8%	1.3%	2.0%	2.2%
OUTCOMES	# of new processes implemented that result in a positive return-on-investment, increased efficiency, and/or improved customer satisfaction	>4	8	8	5	4
	Invested principal lost during the year	\$0	\$0	\$0	\$0	\$0
	Portfolio weighted average maturity at 12/31 (in years)	<3	2.06	1.49	1.5	1.5
	Total rate of return on County's fixed income pooled funds	*	1.23%	1.06%	1.30%	1.50%
	2/3 Barclay 1-5 year Government & 1/3 Citigroup 3-month Treasury (blended rate) - Benchmark	n/a	2.40%	2.17%	1.70%	2.00%
	% of delinquent properties forfeited	<20%	13%	14%	15%	15%
	% of properties foreclosed of those properties forfeited	<8%	5.30%	3.90%	11.30%	9.10%
COST ⁵	Cost of Department per capita (total expenses ³)	-	\$3.00	\$2.93	\$2.83	\$2.83
	County Treasurer FTE ⁴ per 100,000 residents	-	3.77	3.36	3.36	3.36

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline
2. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks
3. Total expenses include all department/division expenses less Data Processing Services (8310.0020) and Indirect Administrative Expenses (8310.0000)
4. FTE is calculated using Fiscal Service's History of Positions By Fund report
5. The cost and FTE calculations are computed by the Planning and Performance Improvement Department

* The County's rate of return target is to be not less than 70% of the 2/3 Barclay 1-5 year Government & 1/3 Barclay 3-month Treasury (blended rate). Variances between the County's return rate and the benchmark will occur for a variety of factors such as the timing of purchases of investments. These variances will sometimes result in the County exceeding the benchmark, other times it may fall short.

Property Delinquency: Property owner missed the deadline for payment of property taxes. Municipalities, school districts and other taxing authorities turn over delinquent property taxes receivable to the County for collection.

Property Forfeiture: Michigan is a property tax foreclosure state. In Ottawa County, if real property taxes returned delinquent on March 1 remain unpaid, they are forfeited to the Ottawa County Treasurer the following March 1. The property owner or other interested parties have one year to redeem the property by paying the forfeited delinquent taxes plus all penalties, interest and costs assessed.

Property Foreclosure: If not paid in full, the property is foreclosed on March 31 by Circuit Court action. By fee simple title, the property is owned by the foreclosing government unit, the Ottawa County Treasurer. At the end of March each year the Ottawa County Treasurer forecloses on properties for unpaid delinquent taxes. By the end of April, title is transferred to the Ottawa County Treasurer by deed recorded with the Ottawa County Register of Deeds. The first Land Auction is held by the

Resources

Personnel

Position Name	2011 # of Positions	2012 # of Positions	2013 # of Positions	2013 Budgeted Salary
County Treasurer	0.950	0.950	0.950	\$87,271
Chief Deputy Treasurer	1.000	1.000	1.000	\$71,882
Deputy Treasurer	1.000	1.000	1.000	\$51,606
Revenue Accounting Supervisor	1.000	1.000	1.000	\$49,777
Delinquent Property Tax Specialist	1.000	0.300	0.300	\$12,903
Revenue Accounting Technician	1.000	1.000	1.000	\$40,038
Warranty Deed Clerk	1.000	0.300	0.300	\$10,870
Public Service Center Clerk	1.000	1.000	1.000	\$37,158
Clerk - Treasurer	1.000	1.000	1.000	\$34,212
	<u>8.950</u>	<u>7.550</u>	<u>7.550</u>	<u>\$395,717</u>

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Taxes	\$36,158,395	\$34,760,007	\$33,955,759	\$33,594,247	\$33,668,371
Licenses and Permits	\$147,383	\$125,615	\$251,597	\$215,000	\$161,800
Intergovernmental Revenue	\$1,494,208	\$1,415,163	\$7,278,670	\$4,833,910	\$4,928,690
Charges for Services	\$48,060	\$37,077	\$28,233	\$38,600	\$32,000
Fines and Forfeitures	\$4,969	\$5,732	\$11,762	\$10,000	\$8,000
Interest and Rents	\$569,783	\$442,734	\$312,091	\$204,450	\$329,004
Other Revenue	(\$176,581)	\$157,570	\$130,759	\$216,538	\$92,638
Total Revenues	<u>\$38,246,217</u>	<u>\$36,943,898</u>	<u>\$41,968,871</u>	<u>\$39,112,745</u>	<u>\$39,220,503</u>
Expenditures					
Personnel Services	\$599,123	\$612,136	\$600,060	\$548,127	\$581,034
Supplies	\$50,731	\$34,817	\$36,400	\$39,718	\$49,650
Other Services & Charges	\$217,949	\$187,668	\$183,343	\$171,421	\$163,334
Total Expenditures	<u>\$867,803</u>	<u>\$834,621</u>	<u>\$819,803</u>	<u>\$759,266</u>	<u>\$794,018</u>

Budget Highlights:

The 2013 tax revenue budget represents a 0% decrease in taxable value applied to the 3.6000 mill levy. However, various adjustments that will be made to the tax roll are expected to improve. Interest rates and the fair value in investments are expected to improve slightly in 2013.

Function Statement

Michigan State University (MSU) Extension in Ottawa County is part of a state-wide information and education delivery network, applying university level, non-biased, research-based knowledge to locally identified critical issues. We respond to local needs through a unique partnership of County, State and Federal resources. Information is extended to all Ottawa County residents through the MSU non-formal education system, which assists individuals, families and communities to make better decisions about issues that affect their lives.

The Agriculture and Agribusiness Institute provides educational programs using research-based information to help retain competitiveness and profitability for the varied agricultural industries of Ottawa County. These programs offer information and assistance to commercial horticulture industries including fruit, vegetable, greenhouse and nursery producers enabling them to efficiently grow and market quality products and services. The “Ag in the Classroom” program, a collaborative effort between Ottawa County, Ottawa County Farm Bureau and MSU Extension, increases the level of agricultural literacy in local youth to ensure that they have a deep appreciation of the important role that farmers have in feeding and clothing America.

Mission Statement

The Mission of the Ottawa County MSU Extension Office is "Helping people improve their lives through an educational process that applies knowledge to critical needs, issues and opportunities."

TARGET POPULATION	Agricultural Business and Industry (Livestock, Dairy, and Crop Producers, Co-ops, Pesticide Applicators, Tree Fruit Growers, Small Fruit Growers, Vegetable Growers, Food Processors, Nursery Industry, Commercial Horticulture Industry) Local Municipalities (elected, appointed, and others) Residents Youth (School Grades K-5)
PRIMARY GOALS & OBJECTIVES	<p style="background-color: #cccccc; margin: 0;">County Goal: Contribute to a healthy physical, economic, and community environment</p> <p style="background-color: #cccccc; margin: 0;">Agency Goal 1: Improve the profitability of small-fruit farming operations in Ottawa County</p> <ul style="list-style-type: none"> <i>Objective 1)</i> Implement new, improved production processes/ technologies <i>Objective 2)</i> Increase the utilization of effective Integrated Pest Management practices <i>Objective 3)</i> Ensure farm-to-market operations are in compliance with Federal and State food safety standards <p style="background-color: #cccccc; margin: 0;">Agency Goal 2: Increase the profitability of farming operations in Ottawa County through the adoption of energy conservation practices, replacement of purchased electricity, heat and/or vehicle fuel with on-farm renewable energy, production of bio-energy crops, and/or the development of bio-products</p> <ul style="list-style-type: none"> <i>Objective 1)</i> Implement renewable energy systems into farming operations (e.g. anaerobic digesters, gasifiers, ethanol, biodiesel and other renewable energy systems) in order to promote energy independence <i>Objective 2)</i> Encourage State-level adoption of policies to facilitate homegrown energy innovation <i>Objective 3)</i> Increase the cultivation of bio-energy crops and facilitate the sale of those crops to new markets <i>Objective 4)</i> Assist entrepreneurs in developing and selling bio-products <i>Objective 5)</i> Assist farms in understanding and implementing appropriate energy conservation practices <p style="background-color: #cccccc; margin: 0;">Agency Goal 3: Increase awareness of the role of agriculture in the local economy</p> <ul style="list-style-type: none"> <i>Objective 1)</i> Provide agricultural-related education programs to students in kindergarten through 5th grade <p style="background-color: #cccccc; margin: 0;">County Goal: Continually improve the County's organization and services</p> <p style="background-color: #cccccc; margin: 0;">Agency Goal 4: Provide exceptional services/programs</p> <ul style="list-style-type: none"> <i>Objective 1)</i> Maintain high-efficiency work outputs¹ <i>Objective 2)</i> Meet or exceed the administrative performance (e.g. workload, efficiency, customer service) of comparable services provided in comparable counties² <i>Objective 3)</i> Meet or surpass the value-per-dollar (e.g. outcome results, cost per capita, FTE per resident) of comparable services provided in comparable counties²
SERVICES & PROGRAMS	Small Fruit Production Services (<i>Goal 1</i>) Renewable energy systems, Bio-energy crops, energy conservation and Bio-product development (<i>Goal 2</i>) Ag in the Classroom (<i>Goal 3</i>) Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (<i>Goal 4</i>)

	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
WORKLOAD & EFFICIENCY	# of small-fruit growers assisted (direct contact) with implementing new production processes/technologies	-	62	87	90	90
	# of small-fruit growers trained at Integrated Pest Management Training	-	12	36	30	30
	# of small-fruit farms assisted with ensuring food safety compliance	-	41	57	40	40
	# of farms assisted with implementing a renewable/conservation energy system	-	n/a	n/a	20	30
	# of test sites assisted with cultivating and selling bio-energy crops	-	n/a	n/a	2	2
	# of bio-products in early to mid-stage development	-	n/a	1	1	1
	# of grants applied for in support of this effort (developing bio-products)		n/a	3	5	3
	# of grants received in support of above effort		n/a	2	4	3
	# of educational resources or programs developed or updated related to implementing energy conservation practices	-	n/a	n/a	6	6
	# of Ag in the Classroom programs conducted	-	175	155	155	155
	# of students attending Ag in the Classroom programs	-	4,256	4,208	4,200	4,200
	# of home-owner soil samples processed	-	167	136	140	140
OUTCOMES	Average savings per farm that installs or implements energy conservation systems (based on results of feasibility study)	TBD	n/a	n/a	\$1,000	\$1,100
	Average net profit (per acre) for test plots that cultivate bio-energy crops ³	TBD	n/a	n/a	>\$10/acre	>\$10/acre
	Average net profit range for entrepreneurs that develop new bio-products (based on survey done after products are marketed, probably in 2013)	TBD	n/a	n/a--Prototype--not in market yet	n/a	Will determine in 2013 after products marketed
COST ⁷	Cost to County for MSUE services per capita (<i>total expenses</i> ⁴)	-	\$1.29	\$1.23	\$1.27	\$1.27
	Cost to County for MSUE services per administrative FTE funded by County ⁵	-	\$126,364	\$121,238	\$233,208	\$233,208
	# of total administrative FTE ⁵ funded by County per 100,000 residents	-	1.02	1.01	0.54	0.54
	Cost to County per acre of small fruit produced in Ottawa County(<i>cost includes the salary and fringes for the small fruit agent that is funded by the County</i>)		n/a	\$7.10	\$7.65	\$7.65
	Cost to County per number of farms experiencing a net profit as a result of bio-energy and/or bio-product assistance provided by extension staff (<i>cost includes the salary for the bio-energy agent that is funded by the County</i>) ⁶		n/a	n/a	n/a	Will estimate at end of 2012 as test plot information is shared with farmers
	Cost to county per Ag in the Classroom program conducted (<i>General Fund contribution to Ag-in-the-Classroom divided by number of programs conducted</i>)			\$29.00	\$32.25	\$32.25

	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	Cost to county per Ag in the Classroom student (General Fund contribution to Ag-in-the-Classroom divided by number of students educated)		\$1.17	\$1.19	\$1.19	\$1.19

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline
2. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks
3. Comparison of value of bioenergy crop per acre compared to crop previously on same land (marginal land may not have had previous cropping). Based on feasibility study to be done in 2011
4. Total expenses include all department/division expenses less Data Processing Services (8310.0020) and Indirect Administrative Expenses (8310.0000)
5. FTE is calculated using Fiscal Service's History of Positions By Fund report
6. Not applicable in 2011 and 2012 due to start-up phase of projects and time required for implementation.
7. Cost and FTE calculations are computed by the Planning and Performance Improvement Department

Resources

Personnel

Position Name	2011 # of Positions	2012 # of Positions	2013 # of Positions	2013 Budgeted Salary
Extension Clerk	2.000	0.750	0.750	\$27,175
Senior Extension Clerk	1.000	1.000	1.000	\$40,038
	3.000	1.750	1.750	\$67,213

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue					
Charges for Services	\$3,941				
Other Revenue	\$27,254	\$21,813	\$21,252	\$22,218	\$22,565
Total Revenues	\$31,195	\$21,813	\$21,252	\$22,218	\$22,565
Expenditures					
Personnel Services	\$232,591	\$175,161	\$165,662	\$102,108	\$104,896
Supplies	\$34,576	\$24,517	\$18,637	\$3,418	\$3,200
Other Services & Charges	\$271,744	\$166,003	\$164,232	\$239,783	\$242,134
Total Expenditures	\$538,911	\$365,681	\$348,531	\$345,309	\$350,230

Function Statement

Geographic Information Systems (GIS) is an expanding department started in the fourth quarter of 1999. GIS provides better access to Ottawa County's information using the latest in information technology to improve the delivery and quality of government services, while experiencing improved efficiencies, productivity, and cost effective service. The advances in technology and the requirements of a more informed citizenry have increased the need for development of an enhanced access/informational delivery system. Our goal is to enable county-wide accessibility to GIS technology, data and procedures to support the County Departmental business functions. In addition, the IT/GIS Department will educate County Departments, external agencies and Local Units of Government, on how to use GIS as a tool to make their existing tasks and duties more efficient. The efficiencies gained combined with increased capabilities results in better service to the public and economic advantages for the County as a whole.

Mission Statement

Enhance the efficiency, decision-making capabilities, and business practices of the County's public and private sectors by providing efficient management of GIS-related data; seamless integration of GIS services with county and local government services; and timely, economical, and user-friendly access to GIS data and services

TARGET POPULATION	GIS Partner and Non-Partner Agencies Citizens County Departments
PRIMARY GOALS & OBJECTIVES	County Goal: Continually improve the County's organization and services
	Department Goal 1: Maintain County GIS Infrastructure (hardware and software) to improve decision making capabilities of customers
	<i>Objective 1) Ensure GIS network availability</i>
	<i>Objective 2) Ensure data is accurate</i>
	<i>Objective 3) Develop new datasets and GIS applications/web-based services</i>
	Department Goal 2: Provide education and training to county local unit partners
	<i>Objective 1) Train GIS users about GIS programs</i>
	<i>Objective 2) Educate all users regarding GIS related policies</i>
	<i>Objective 3) Increase awareness of new technologies</i>
	<i>Objective 4) Establish partnership with agencies and non-participating local units of government who purchase GIS services</i>
SERVICES & PROGRAMS	Department Goal 3: Provide excellent customer service/satisfaction
	<i>Objective 1) Provide thorough and satisfactory services</i>
	<i>Objective 2) Provide interaction with customers that is courteous, respectful, and friendly</i>
	<i>Objective 3) Provide timely responses to requests for service</i>
WORKLOAD	Department Goal 4: Provide exceptional services/programs
	<i>Objective 1) Maintain high-efficiency work outputs¹</i>
	<i>Objective 2) Meet or exceed the administrative performance (e.g. workload, efficiency, customer service) of comparable services provided in comparable counties²</i>
	<i>Objective 3) Meet or surpass the value-per-dollar (e.g. outcome results, cost per capita, FTE per resident) of comparable services provided in comparable counties²</i>
	Five Year Technology Plan (<i>Goal 1</i>) Training and Education Program (<i>Goal 2</i>) Professional Customer Service (<i>Goal 3</i>) Performance Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (<i>Goal 4</i>)

	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
WORKLOAD	# of total GIS licenses supported (internal / external)	100	102	104	107	>107
	# of GIS users supported (County employees)	50	77	80	83	86
	# of GIS users supported (Local Units/agencies)	100	129	133	141	150
	# of service requests received	650	689	581	650	>650
	# of new datasets created	3	2	5	5	4

	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	# of GIS applications/web-based services created	3	5	3	3	3
EFFICIENCY	% error in sample areas of GIS data	<1%	0.30	0.06	0.047	<.047
	% of service requests responded to within 48 business hours	98%	100%	99%	100%	100%
	% increase in total number of available datasets	5%	1.4%	1.8%	2.4%	>2.4%
	% increase in partnering agencies/local units	5%	5.26%	0.00%	0%	5.00%
OUTCOMES	% of time GIS servers are not available to users	0%	0.29%	7.35%*	<1%	<1%
	% increase in revenue from GIS data and services	4%	-0.31%	-8.54%	>1%	>4%
CUSTOMER SERVICE	% of clients satisfied with overall department GIS services	95%	96.50%	87.93%	95.00%	100.00%
	% of clients indicating interaction with GIS staff was courteous, respectful, and friendly	95%	100.00%	100.00%	100.00%	100.00%
	% of clients satisfied with service response time	100%	100.00%	88.79%	100.00%	100.00%
	% of users who report that training improved their ability to perform their job effectively (Triennial Survey)	80%	82.29%	100.00%	100.00%	100.00%
	% of users who have a thorough understanding of GIS policies (Triennial Survey)	80%	77.97%	24.00%	80.00%	100.00%
	% of employees aware of GIS technology capabilities (Triennial Survey)	80%	67.59%	74.14%	80.00%	100.00%
COST ⁵	GIS cost per GIS user supported (total expenses ³)	-	\$2,254	\$2,005	\$2,028	\$1,925
	GIS users supported per GIS FTE ⁴	-	41.2	42.6	44.8	47.2

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline
2. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks
3. Total expenses include all department/division expenses less Data Processing Services (8310.0020) and Indirect Administrative Expenses (8310.0000)
4. FTE is calculated using Fiscal Service's History of Positions By Fund report
5. The cost and FTE calculations are computed by the Planning and Performance Improvement Department

Resources

Personnel	2011	2012	2013	2013
<u>Position Name</u>	# of	# of	# of	Budgeted
	Positions	Positions	Positions	Salary
GIS Manager	1.000	1.000	1.000	\$78,800
GIS Technician	2.000	2.000	2.000	\$99,553
GIS Programmer/Technician	1.000	1.000	1.000	\$51,167
Programmer/Analyst	1.000	1.000	1.000	\$54,714
	<u>5.000</u>	<u>5.000</u>	<u>5.000</u>	<u>\$284,234</u>

Funding	2009	2010	2011	2012	2013
	Actual	Actual	Actual	Current	Adopted
				Year	by Board
				Estimated	
Revenues					
Intergovernmental Revenue				\$10,000	
Charges for Services	\$96,981	\$96,688	\$88,428	\$95,000	\$95,300
Other Revenue					
Total Revenues	<u>\$96,981</u>	<u>\$96,688</u>	<u>\$88,428</u>	<u>\$105,000</u>	<u>\$95,300</u>
Expenditures					
Personnel Services	\$408,629	\$428,726	\$358,258	\$374,200	\$428,276
Supplies	\$20,266	\$10,736	\$6,931	\$12,880	\$11,790
Other Services & Charges	\$57,478	\$59,478	\$94,986	\$49,783	\$212,510
Total Expenditures	<u>\$486,373</u>	<u>\$498,940</u>	<u>\$460,175</u>	<u>\$436,863</u>	<u>\$652,576</u>

Budget Highlights:

2013 Other Services and Charges reflect the aerial photography project .

Fund: (1010) General Fund

Department: (2610) Building Authority - Administration

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Expenditures					
Supplies					
Other Services & Charges	\$866	\$50	\$120	\$250	\$250
Total Expenditures	\$866	\$50	\$120	\$250	\$250

Function Statement

The Ottawa County Facilities Maintenance Department is responsible for maintaining and protecting County-wide assets including all facilities, grounds, and related equipment. In addition, the department assures we operate in compliance with all federal, state, and local building codes. The Facilities Maintenance Department takes pride in maintaining a safe, clean, and comfortable environment for all employees, clients, and visitors.

Mission Statement

Operate and maintain buildings, grounds, and equipment so they are efficient, safe, clean, and comfortable

TARGET POPULATION	Visitors to Ottawa County Facilities County Employees					
PRIMARY GOALS & OBJECTIVES	County Goal: Continually improve the County's organization and services					
	Department Goal 1: Maintain buildings, grounds, and equipment					
	<i>Objective 1) Provide clean, safe, and aesthetically pleasing buildings and grounds</i>					
	<i>Objective 2) Promote energy conservation through temperature control</i>					
	<i>Objective 3) Perform maintenance & operational activities in an environmentally sensitive manner</i>					
	Department Goal 2: Provide excellent customer service/satisfaction					
	<i>Objective 1) Provide thorough and satisfactory services</i>					
	<i>Objective 2) Provide interaction with customers that is courteous, respectful, and friendly</i>					
	<i>Objective 3) Provide timely responses to requests for service</i>					
	Department Goal 3: Improve the level of knowledge of Ottawa County employees regarding energy conservation and maintenance policies					
<i>Objective 1) Educate all employees about energy conservation</i>						
<i>Objective 2) Educate department employees regarding building and grounds related processes</i>						
Department Goal 4: Provide exceptional services/programs						
<i>Objective 1) Maintain high-efficiency work outputs¹</i>						
<i>Objective 2) Achieve quantifiable outcomes</i>						
<i>Objective 3) Meet or exceed the administrative performance (i.e. workload, efficiency, outcomes, and customer service) of comparable services/programs provided in comparable counties²</i>						
<i>Objective 4) Meet or surpass the value-per-dollar (e.g. cost per employee) of comparable services/programs provided in comparable counties²</i>						
SERVICES & PROGRAMS	Facilities Management (<i>Goal 1</i>) Professional Customer Service (<i>Goal 2</i>) Education Initiative (<i>Goal 3</i>) Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (<i>Goal 4</i>)					
WORKLOAD	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	Total square footage of county facilities maintained	-	641,657	636,519	636,519	636,519
EFFICIENCY	# of reported accidents in buildings or on grounds	< 5	4	8	4	4
	# of building code violations	0	0	0	0	0
	# of environmental violations	0	0	0	0	0
	% of work orders completed by the requested due date	100%	97.06%	97.18%	100%	100%
	% of employees with thorough understanding of conserving energy while at work	100%	N/A	N/A	75%	95%
% of employees with thorough understanding of building & grounds policies	100%	N/A	N/A	75%	95%	

	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
OUTCOMES	# of onsite accidents in which the county was held liable	0	0	0	0	0
	% change in maintenance cost per square foot compared to consumer price index (CPI) for fuel and utilities	<CPI	1.66% /1.7%	1.02/1.3%	1.16/1.9	1.2/1.7
CUSTOMER SERVICE	% of customers satisfied with Facilities' work order resolution	100%	N/A ³	N/A ³	90%	96%
	% of clients indicating interaction with Facilities staff was courteous, respectful, and friendly	100%	N/A ³	N/A ³	90%	98%
COST ⁷	Cost of County utilities expenses ⁴ per total square foot maintained (11 sites)	≤\$1.60	\$1.95	\$1.99	\$2.32	\$2.32
	Cost of Facilities Department per total square foot maintained (total expenses ⁵)	≤\$6.75	\$5.40	\$5.27	\$6.13	\$6.13
	Number of Facilities Department FTE ⁶ per 100,000 square foot maintained	-	3.21	3.24	3.24	3.24

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline
2. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks
3. A customer satisfaction survey will be developed and implemented in 2012
4. Utility expenses obtained from Performance Budget Report
5. Total expenses include all department/division expenses less Data Processing Services (8310.0020) and Indirect Administrative Expenses (8310.0000)
6. FTE is calculated using Fiscal Service's History of Positions By Fund report
7. The cost and FTE calculations are computed by the Planning and Performance Improvement Department

Resources

Personnel

Position Name	2011 # of Positions	2012 # of Positions	2013 # of Positions	2013 Budgeted Salary
Facilities Maintenance Director	1.000	1.000	1.000	\$86,384
Building & Grounds Supervisor	1.000	1.000	1.000	\$59,821
Custodial/Maintenance Supervisor	1.000	1.000	1.000	\$49,782
Custodian	5.000	5.000	5.000	\$161,139
Maintenance Worker	11.000	11.000	11.000	\$441,995
Facilities Secretary	1.000	1.000	1.000	\$35,175
Facilities Clerk	0.600	0.600	0.600	\$18,195
	20.600	20.600	20.600	\$852,491

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Charges for Services				\$9,901	\$13,050
Rents	\$2,657,536	\$2,916,852	\$2,846,765	\$3,000,712	\$3,159,481
Other Revenue	\$3,085	\$2,544	\$1,748	\$2,000	\$2,000
Total Revenues	\$2,660,621	\$2,919,396	\$2,848,513	\$3,012,613	\$3,174,531
Expenditures					
Personnel Services	\$1,403,241	\$1,286,061	\$1,181,947	\$1,203,903	\$1,284,246
Supplies	\$210,833	\$173,736	\$176,425	\$169,950	\$196,895
Other Services & Charges	\$2,143,927	\$2,031,692	\$2,017,688	\$2,046,685	\$2,214,234
Capital Outlay				\$85,000	
Total Expenditures	\$3,758,001	\$3,491,489	\$3,376,060	\$3,505,538	\$3,695,375

Budget Highlights:

The 2013 budget reflects flooring projects in three of the facilities and parking lot repairs at various County facilities.

Function Statement

The Drain Commissioner provides direction to private land owners and units of government through organization of projects as petitioned or as maintained, to insure proper storm water drainage. Funding is arranged for all projects through drain assessments as warranted. The office keeps records and accounts for all legally established County drains. Storm water management guidelines are provided for land development with the County. The Drain Commissioner oversees storm water quality, in particular, as it relates to the Soil Erosion and Sedimentation Control Act, P.A. 347 and Phase II of the Federal Clean Water Act.

Mission Statement

Minimize damage caused by flooding through proper storm water management for the citizens of Ottawa County and protect surface waters through the development review process, soil erosion control and water quality educational programs.

TARGET POPULATION	Ottawa County Residents and Business Owners Developers					
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment					
	Department Goal 1: Protect agricultural and improved land from flooding					
	<i>Objective 1)</i> Establish new drains, which are petitioned successfully, to protect up to the 100-year flood-level					
	<i>Objective 2)</i> Ensure adequate storm water control systems are constructed in all new residential, commercial, and industrial developments					
	<i>Objective 3)</i> Ensure adequate drainage through maintenance of existing drainage and storm water control systems within the jurisdiction of the Drain Commission Office					
	Department Goal 2: Ensure water levels are maintained for all legally established Inland Lake Level control sites					
	<i>Objective 1)</i> Establish new Inland Lake Level controls which are petitioned successfully					
	<i>Objective 2)</i> Monitor inland lake levels at established control sites					
	Department Goal 3: Improve and protect surface water quality					
	<i>Objective 1)</i> Prevent steam erosion, and control sedimentation, for all earth-changing activities that occur within 500 feet of a lake, stream, or County Drain, or for activities that disturb one or more acres					
<i>Objective 2)</i> Eliminate illicit storm water connections						
<i>Objective 3)</i> Increase awareness of water quality and educate the public on the effects of storm water pollution						
SERVICES & PROGRAMS	County Goal: Continually improve the County's organization and services					
	Department Goal 4: Provide excellent customer service					
	<i>Objective 1)</i> Provide interaction with customers that is professional					
	<i>Objective 2)</i> Provide timely responses to requests for service					
	Department Goal 5: Provide exceptional services/programs					
<i>Objective 1)</i> Maintain high-efficiency departmental work outputs ¹						
WORKLOAD	Drainage Infrastructure Program; Storm water Control Services (<i>Goal 1</i>)					
	Inland Lake Level Control Program (<i>Goal 2</i>)					
	Stream Erosion & Sedimentation Control Services; Illicit Storm water Connection Program; Water Quality Training Program (<i>Goal 3</i>)					
	Professional Customer Service (<i>Goal 4</i>)					
	Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (<i>Goal 5</i>)					
	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	# of new drains petitioned successfully	-	4	2	1	1
	# of extensions to existing drains petitioned successfully	-	5	0	2	2
	# of existing drains improved/maintained (e.g. deepened, cleared-out)	-	104	99	95	90
	# of new residential, commercial, and industrial development storm water control system construction plans reviewed	-	28	38	50	60
	# of new Inland Lake Levels approved by Circuit Court	-	0	0	0	0

	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	# of new Inland Lake Level controls constructed	-	0	0	0	0
	# of Inland Lake Level sites monitored	-	0	3	4	0
	# of earth-changing activity sites permitted	-	191	239	250	275
	# of illicit storm water connections identified	-	3	0	0	0
	# of persons attending water quality training and education events	-	286	231	0	0
EFFICIENCY	% of petitioned projects completed within 1 year of determination of necessity	100%	50%	50%	100%	100%
	% of new residential, commercial, and industrial development approved within 30 days of receipt of required construction plan items	100%	100%	100%	100%	100%
	% of inadequate drainage that is repaired within 90 days of identification/notification	100%	50%	50%	90%	100%
	% of Inland Lake Level control structures that are established within 1 year of Circuit Court approval of established lake level	100%	100%	100%	100%	100%
OUTCOMES	% of permitted earth-changing activity sites cited for causing stream erosion and/or sedimentation issues	0%	1.57%	0.00%	0%	0%
	% of identified illicit storm water connections eliminated within 90 days	100%	66%	100%	100%	100%
	% of inadequate Inland Lake Level controls that are repaired within 30 days of identification/notification	100%	100%	100%	100%	100%
	# of incidences of land flooded in any plat or drainage district	0	50	30	0	0
CUSTOMER SERVICE	# of complaints regarding staff interaction	0	0	0	0	0
COST	Cost of Department per capita (total expenses ³)	-	\$2.45	\$2.27	\$2.38	\$2.38
	Total # of department FTEs ⁴ per 100,000 residents	-	2.65	2.63	2.91	2.91

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline

2. In 2009 and 2010, no mechanism was in place to determine the % of citizens attending educational events who indicated an improved awareness of water quality & storm water issues. The intent is to create a survey for this purpose and implement it in the later part of 2011 or 2012

3. Total expenses include all department/division expenses less Data Processing Services (8310.0020) and Indirect Administrative Expenses (8310.0000)

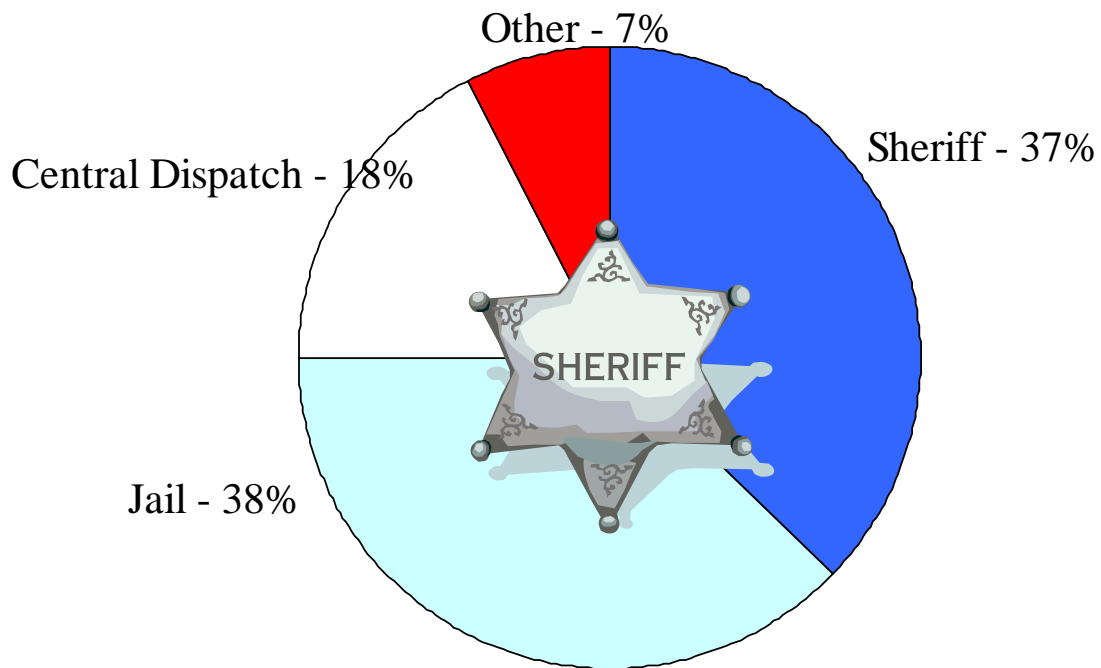
4. FTE is calculated using Fiscal Service's History of Positions By Fund report

5. The cost and FTE calculations are computed by the Planning and Performance Improvement Department

Resources				
Personnel	2011 # of Positions	2012 # of Positions	2013 # of Positions	2013 Budgeted Salary
<u>Position Name</u>				
Drain Commissioner	1.000	1.000	1.000	\$80,564
Chief Deputy Drain Commissioner	1.000	1.000	1.000	\$71,882
Soil Erosion Control Agent	1.000	1.000	1.000	\$49,573
Soil Erosion Control Inspector	1.000	1.000	1.000	\$43,013
Drain Clerk	1.000	1.000	1.000	\$34,212
Development Coordinator	1.000	1.000	1.000	\$40,038
Secretary	0.000	0.750	0.750	\$25,623
Drain Inspector	1.000	1.000	1.000	\$46,065
	7.000	7.750	7.750	\$390,970
Funding			2012 Current Year Estimated	2013 Adopted by Board
	2009 Actual	2010 Actual	2011 Actual	
Revenues				
Licenses	\$24,773	\$21,570	\$35,971	\$40,000
Intergovernmental Revenue				
Charges for Services	\$1,350	\$3,690	\$6,350	\$6,500
Other Revenue		\$11,034	\$15,300	\$15,000
Total Revenues	\$26,123	\$36,294	\$57,621	\$61,500
Expenditures				
Personnel Services	\$513,573	\$548,509	\$525,694	\$580,121
Supplies	\$16,016	\$16,259	\$14,471	\$6,950
Other Services & Charges	\$115,189	\$109,325	\$91,645	\$83,578
Total Expenditures	\$644,778	\$674,093	\$631,810	\$670,649

Resources				
Personnel				
<i>No personnel has been allocated to this department.</i>				
Funding			2012 Current Year Estimated	2013 Adopted by Board
	2009 Actual	2010 Actual	2011 Actual	
Expenditures				
Other Services & Charges	\$28,596	\$29,916	\$20,766	\$20,000
Total Expenditures	\$28,596	\$29,916	\$20,766	\$20,000

2013 General Fund Public Safety Expenditures \$23,433,728



Function Statement

Administrative Division

The function of the Administrative Division is to set objectives for the department; make plans; develop procedures; organize and reorganize; provide for staffing and equipping the department; adopt rules and regulations for the administration; discipline; equipment and uniforms of the members and officers of the department; affixing powers and duties, prescribing penalties for violations of any such rules and regulations, and providing for enforcement thereof, inspect and recommend promotion of personnel; coordinate efforts and relationships; establish policies; report on departmental activities and/or accomplishments; maintain good public and official relations; present the department budget; provide general administration to the department; and to provide adequate training of department personnel.

In addition to our main office in West Olive, our Law Enforcement Division Operations and Services operates out of small satellite offices in Grand Haven, Holland, Spring Lake, Hudsonville, Coopersville, and Marne to more efficiently service those areas of the County.

Various indicators are used to discern the effectiveness of department programs. It is important to note that the Sheriff’s department does not control these indicators, but rather has an influence on them. Consequently, these measures do not tell whether or not the Sheriff’s department is doing a good job, but will indicate if programs additions or changes are necessary.

Records Unit

The function of the Records Unit is to maintain a centralization of records; to provide timely, accurate, and complete information to administrative and operational components of the department and provide maintenance of warrants; to document all civil process and subpoenas and expedite the timely service of said documents within the time prescribed by law.

Investigative Unit

The function of the Investigative Unit is to coordinate criminal investigations and investigate as necessary all criminal offenses and situations which may become criminal in nature for the purpose of apprehending, interrogating and prosecuting offenders, and recovering stolen property; interrogate arrested persons referred by Uniformed Services or Operations; investigate or arrest persons wanted for criminal offenses by other jurisdictions, and maintain investigative liaisons with other police agencies; to supply information necessary for effective operations on matters of inter-divisional interest; coordinate incoming extraditions.

Mission Statement

The mission of the Ottawa County Sheriff's Office is to protect and preserve the general safety and welfare of the county residents through effective law enforcement

TARGET POPULATION	Citizens
	Motorists
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment
	Department Goal 1: Minimize crime in Ottawa County
	<i>Objective 1) Patrol communities for criminal activity</i>
	<i>Objective 2) Arrest persons who commit crimes</i>
	<i>Objective 3) Respond to calls regarding criminal activity</i>
	<i>Objective 4) Respond to calls regarding civil issues (e.g. medical, lockouts, barking dogs)</i>
	Department Goal 2: Maintain safe roads
	<i>Objective 1) Patrol roadways</i>
	<i>Objective 2) Ticket and/or arrest persons who violate traffic laws</i>
	<i>Objective 3) Respond to traffic accidents</i>
	County Goal: Continually improve the County's organization and services
	Department Goal 3: Maintain an up-to-date and accurate records management system
	<i>Objective 1) Transcribe police officer reports promptly and accurately</i>
	<i>Objective 2) Enter warrant and personal protection orders in LEIN promptly and accurately</i>
	<i>Objective 3) Process public records and reports (e.g. sex offender registry, gun licenses, finger printing)</i>
Department Goal 4: Provide exceptional services/programs	
<i>Objective 1) Maintain high-efficiency work outputs¹</i>	
<i>Objective 2) Achieve verifiable outcome-based results</i>	
<i>Objective 3) Produce results that equal or exceed peers²</i>	
Department Goal 5: Provide excellent customer service	
<i>Objective 1) Provide interaction with customers that is professional</i>	

Objective 2) Provide timely responses to calls for service						
SERVICES & PROGRAMS	Law Enforcement (<i>Goal 1</i>)					
	Road Patrol (<i>Goal 2</i>)					
	Records Management (<i>Goal 3</i>)					
	Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (<i>Goal 4</i>)					
	Professional Customer Service (<i>Goal 5</i>)					
	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
WORKLOAD	# of total calls for service	-	64,773	65,593	66,242	66,911
	# of criminal arrests	-	8,630	6,989	<7,200	<7,250
	# of adult arrest & juvenile arrest	-	8,189	6,989	<7,200	<7,250
	# of cases assigned	-	2,232	2,785	<3,900	<3,900
	# of incident reports reviewed/transcribed	-	17,361	16,946	<17,500	<17,500
	# of Criminal & Accident FOIA request	-	472	451	<480	<480
	# of sex offender verifications	-	1,357	1,348	<1,350	<1,360
	# of firearm purchase permits processed	-	3,881	2,400	<2,500	<2,500
	# of traffic accidents investigated	-	4,964	5,360	<5,200	<5,200
	Average caseload per detective	172	186	232	238	242
EFFICIENCY	% of priority one calls responded to within 5 minutes	100%	100%	100%	100%	100%
	% of services calls responded to within 15 minutes	100%	94%	96%	96%	96%
	% of time officer reports are transcribed within 2 days of receipt	90%	87%	87%	90%	92%
	% of time warrants are entered in LEIN within 1 day of receipt	95%	100%	100%	100%	100%
	% of time PPOs are entered in LEIN within 1 day of receipt	95%	100%	100%	100%	100%
	% of time police reports are provided within 2 days of request	96%	97%	97%	97%	97%
OUTCOMES	Violent crimes per 1,000 residents	<2	1.21	1.04	0.96	1.4
	Non-violent crimes per 1,000 residents	<70	71.7	71.3	71.5	71.5
	# of traffic crashes per 1,000 citizens ³	<50	20	20	<20	<20
	# of fatal traffic crashes per 1,000 citizens ³	<0.1	0.06	0.04	<0.05	<0.05
	# of alcohol related crashes per 1,000 citizens ³	<2	0.67	0.75	<0.80	<0.80
	% of violent crimes cleared	>90%	94%	90%	>95%	>95%
	% of non-violent crimes cleared	>90%	96%	96%	>95%	>95%
CUSTOMER SERVICE	# of complaints received regarding staff interaction	0	N/A	N/A	N/A	N/A
	# of complaints received regarding customer service response time	0	0	0	0	0
COST ⁵	Department cost per capita (total expenses ⁴)	-	\$31.90	\$31.43	\$33.01	\$33.01
	# of Administration, Road Patrol and Contract Deputy FTE per 10,000 residents	-	4.43	4.39	4.92	4.92

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline

2. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks

3. Figures represent the total crashes reported by the Sheriff's Department within the County.

4. Total expenses include all department/division expenses less Data Processing Services (8310.0020) and Indirect Administrative Expenses (8310.0000)

5. The cost and FTE calculations are computed by the Planning and Performance Improvement Department

Resources

Personnel

Position Name	2011 # of Positions	2012 # of Positions	2013 # of Positions	2013 Budgeted Salary
Sheriff	1.000	1.000	1.000	\$113,407
Undersheriff	1.000	1.000	1.000	\$94,691
Records Management Director	1.000	1.000	1.000	\$65,573
Sergeant	9.250	9.250	9.250	\$603,464
Lieutenant	3.700	3.700	3.700	\$284,334
Evidence Technician	1.000	1.000	1.000	\$60,095
Road Patrol Deputy	28.000	28.000	28.000	\$1,682,906
Detective	14.000	14.000	14.000	\$839,913
Administrative Secretary II	2.000	2.000	2.000	\$94,111
Clerk Typist II/Matron	10.000	10.000	10.000	\$343,784
	70.950	70.950	70.950	\$4,182,278

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue		\$4,967	\$140	\$15,000	\$23,237
Charges for Services	\$214,947	\$223,317	\$232,242	\$265,400	\$230,400
Other Revenue	\$10,706	\$13,549	\$6,285	\$15,705	\$9,000
Total Revenues	\$225,653	\$241,833	\$238,667	\$296,105	\$262,637
Expenditures					
Personnel Services	\$6,596,335	\$6,667,333	\$6,454,309	\$6,657,037	\$6,814,914
Supplies	\$257,143	\$200,091	\$204,158	\$260,080	\$416,022
Other Services & Charges	\$1,304,969	\$1,291,852	\$1,350,304	\$1,391,314	\$1,477,494
Capital Outlay		\$6,043	\$93,768		
Total Expenditures	\$8,158,447	\$8,165,319	\$8,102,539	\$8,308,431	\$8,708,430

Budget Highlights:

The 2013 Supplies budget reflects the purchase of 105 E-Ticket printers and software.

Function Statement

The West Michigan Enforcement Team (WEMET) consists of five deputies and one sergeant assigned to the WEMET Multi-Jurisdictional Drug Enforcement Team (coordinated by the Michigan State Police) to enhance drug enforcement activities.

Mission Statement

Enhance drug enforcement efforts and reduce drug related incidents in the county

TARGET POPULATION	Illegal Drug Users and Manufacturers Students and Ottawa County Residents					
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment					
	Department Goal 1: Reduce the use, manufacturing, and trafficking of illegal drugs					
	<i>Objective 1) Respond to calls regarding illegal drug activity</i>					
	<i>Objective 2) Identify illegal drug activity through undercover operations</i>					
	<i>Objective 3) Investigation of conspiracy crimes (i.e. crimes in which two or more persons conspire to commit a crime)</i>					
PRIMARY GOALS & OBJECTIVES	<i>Objective 4) Arrest persons who use, manufacture, and/ or traffic illegal drugs</i>					
	<i>Objective 5) Educate students and residents on the consequences of illegal drug use, manufacturing, and trafficking</i>					
	County Goal: Continually improve the County's organization and services					
	Department Goal 2: Provide exceptional services/programs					
	<i>Objective 1) Maintain high-efficiency work outputs¹</i>					
<i>Objective 2) Provide cost-effective services/programs</i>						
<i>Objective 3) Meet or exceed the results of peer services/programs²</i>						
SERVICES & PROGRAMS	Drug Enforcement Program; School Education Program (<i>Goal 1</i>) Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (<i>Goal 2</i>)					
WORKLOAD	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	# of cases investigated	-	298	298	>300	>300
	# of narcotic-related arrests	-	171	196	<240	<240
EFFICIENCY	Total street value of drugs seized	-	N/A	\$3.7M	\$3.8M	\$4.0M
	% of investigations resulting in arrest	-	57%	74%	80%	80%
OUTCOMES	Narcotic-related incidents per 1,000 population	<.05	0.88	0.89	<1.0	<1.0
	Narcotic-related deaths per 1,000 population	<.03	0.04	0.03	<.05	<.05
COST⁵	Cost per narcotic-related investigation (total expenses ³)	-	\$2,084	\$1,999	\$2,165	\$2,165
	Cost per narcotic-related arrest (total expenses ³)	-	\$3,633	\$3,040	\$2,706	\$2,706
	Cost of Division per capita (total expenses ³)	-	\$2.35	\$2.24	\$2.44	\$2.44
	Value of drugs seized per WEMET FTE ⁴	-	N/A	\$631,506	\$650,000	\$666,667
	# of cases per WEMET FTE ⁴	-	49.67	49.67	50.00	50.00
	Total # of WEMET FTE4 per 100,000 residents	-	2.27	2.25	2.25	2.25

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline

2. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks

3. Total expenses include all department/division expenses less Data Processing Services (8310.0020) and Indirect Administrative Expenses (8310.0000)

4. FTE is calculated using Fiscal Service's History of Positions By Fund report

5. The cost and FTE calculations are computed by the Planning and Performance Improvement Department

Fund: (1010) General Fund

Department: (3100) West Michigan Enforcement Team

Resources				
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Personnel Position Name	2011 # of Positions	2012 # of Positions	2013 # of Positions	2013 Budgeted Salary
Sergeant	1.000	1.000	1.000	\$67,741
Road Patrol Deputy	5.000	5.000	5.000	\$300,638
	6.000	6.000	6.000	\$368,379

Funding	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
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Revenues

Intergovernmental Revenue	\$2,944	\$1,295	\$7,786	\$4,000	\$4,000
Other Revenue					
Total Revenues	\$2,944	\$1,295	\$7,786	\$4,000	\$4,000

Expenditures

Personnel Services	\$544,761	\$540,703	\$506,216	\$545,168	\$562,041
Supplies	\$4,713	\$5,100	\$9,750	\$5,850	\$7,950
Other Services & Charges	\$71,502	\$75,359	\$79,790	\$86,056	\$85,437
Total Expenditures	\$620,976	\$621,162	\$595,756	\$637,074	\$655,428

Function Statement

This schedule reports the activity in six departments in the General Fund: 3113 - COPS - Holland/West Ottawa, 3119 - City of Coopersville, 3120 - City of Hudsonville, 3130 - Zoning , Enforcement, and 3170 - Blendon/Tallmadge/Holland/Zeeland (CITE). Each of these departments records a contractual arrangement between the Sheriff's department and a municipality for community policing services.

Several municipalities contract with the Sheriff's Department to provide Community Policing Services. The mission, goals, objectives and performance measures are coordinated with those of the Sheriff's department as a whole.

Resources

Personnel

Position Name	2011 # of Positions	2012 # of Positions	2013 # of Positions	2013 Budgeted Salary
Road Patrol Deputy	11.000	0.000	0.000	\$0
Sergeant	2.000	0.000	0.000	\$0
	13.000	0.000	0.000	\$0

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue	\$1,152,549	\$1,246,697	\$891,174		
Other					
Total Revenues	\$1,152,549	\$1,246,697	\$891,174		
Expenditures					
Personnel Services	\$1,111,589	\$1,217,257	\$860,955		
Supplies	\$12,042	\$14,951	\$7,590		
Other Services & Charges	\$99,693	\$90,542	\$78,615		
Capital Outlay					
Total Expenditures	\$1,223,324	\$1,322,750	\$947,160		

Budget Highlights:

Effective 10/1/11, these budgets have been moved to fund 2610 - Sheriff Contracts to improve reporting consistency.

Function Statement

Public Act 302 of 1982 enables law enforcement agencies to receive 60% of funds generated by certified, full-time, Road Patrol Officers. Training provides and strengthens the opportunity for Officers to gain more expertise in all areas of law enforcement.

Mission Statement

To maintain and improve the expertise of Ottawa County officers

TARGET POPULATION	New and Current Deputies					
PRIMARY GOALS & OBJECTIVES	County Goal: Continually improve the County's organization and services					
	Department Goal 1: Improve the level of technical knowledge of law enforcement officers					
	<i>Objective 1) Ensure all law enforcement officers achieve and/or maintain certifications</i>					
	Department Goal 2: Provide exceptional services/programs					
<i>Objective 1) Provide cost-effective services/programs</i>						
SERVICES & PROGRAMS	Road Patrol Training Program; Law Enforcement Certification Program (<i>Goal 1</i>) Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (<i>Goal 2</i>)					
WORKLOAD	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	# of officers trained	-	137	136	137	138
	# of officer training hours provided	-	2,200	2,110	2,000	2,000
	# of new officers certified	-	3	3	4	4
	# of certifications maintained	-	137	137	137	138
	# of training hours per officer FTE	-	60	54	56	56
EFFICIENCY	% of officers required to attend training courses who were trained within the specified time limits	100%	98%	97%	97%	97%
OUTCOMES	% of officers certified	100%	100%	100%	100%	100%
COST ¹	Total training cost per officer trained	-	\$153.00	\$112.72	\$149.64	\$148.55

1. The cost calculations are computed by the Planning and Performance Improvement Department

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue	\$27,511	\$20,466	\$15,824	\$20,500	\$20,000
Total Revenues	\$27,511	\$20,466	\$15,824	\$20,500	\$20,000
Expenditures					
Other Services & Charges	\$27,511	\$20,961	\$15,329	\$20,500	\$20,000
Total Expenditures	\$27,511	\$20,961	\$15,329	\$20,500	\$20,000

Function Statement

This department records the tax revenue collected for the Ottawa County Central Dispatch Authority (OCCDA), a component unit of the County, and the lease payments to cover the principal and interest payments on the bond issue for the E-911 Central Dispatch system. The last payment on the issue was made in the year 2009, so the entire levy is now distributed to E-911 Central Dispatch.

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Taxes	\$4,374,007	\$4,409,879	\$4,219,691	\$4,132,676	\$4,102,632
Total Revenues	\$4,374,007	\$4,409,879	\$4,219,691	\$4,132,676	\$4,102,632
Expenditures					
Other Services & Charges	\$4,369,930	\$4,403,718	\$4,219,747	\$4,134,200	\$4,105,010
Total Expenditures	\$4,369,930	\$4,403,718	\$4,219,747	\$4,134,200	\$4,105,010

Budget Highlights:

The tax levy for the 2013 tax revenue is set at .4400 mills.

Function Statement

The function of the Marine Patrol is to enforce State/local ordinances; perform miscellaneous services related to public health and safety; receive and process complaints; arrest offenders; prepare reports and testify in court; investigate water accidents; maintain records and logs of activity; cooperate with the United States Coast Guard, Michigan Department of Natural Resources, and other law enforcement agencies as necessary for the preservation of law and order; furnish assistance and provide control at special events; provide emergency medical aid; assist in the recovery of bodies; assist in the recovery of submerged property.

The School Safety Program provides instruction in marine laws and operation, snowmobile laws and operation, and other matters relating to public safety.

The Dive Team assists in the rescue and/or recovery of water accident victims, the recovery of underwater evidence, standby availability at special water events, and other details as determined by the Dive Team Coordinator and/or Marine Patrol Supervisor.

Mission Statement

Protect life and property on Ottawa County waterways and assist as needed in waterway incidents/accidents

TARGET POPULATION	Residents Visitors Recreational Users of Ottawa County Waterways					
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment					
	Department Goal 1: Reduce marine accidents and drownings					
	<i>Objective 1) Patrol local waterways, inland lakes, Lake Michigan and related waterways to enforce marine laws</i>					
	<i>Objective 2) Initiate contacts with boaters and/or conduct inspections of boats</i>					
	<i>Objective 3) Ticket and/ or arrest persons who violate marine laws</i>					
	<i>Objective 4) Provide boater safety education classes to residents</i>					
PRIMARY GOALS & OBJECTIVES	Department Goal 2: Perform marine rescue and recovery operations					
	<i>Objective 1) Maintain adequately trained Dive Team</i>					
	<i>Objective 2) Rescue persons who are struggling in waterways</i>					
	<i>Objective 3) Assist in recovery of bodies and submerged property</i>					
	County Goal: Continually improve the County's organization and services					
	Department Goal 3: Provide exceptional services/programs					
SERVICES & PROGRAMS	<i>Objective 1) Maintain high-efficiency work outputs¹</i>					
	<i>Objective 2) Provide cost-effective services/programs</i>					
	<i>Objective 3) Meet or exceed the results of peer services/programs²</i>					
SERVICES & PROGRAMS	Marine Patrol; Boater Safety Education Program (<i>Goal 1</i>)					
	Ottawa County Dive Team (<i>Goal 2</i>)					
	Performance Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (<i>Goal 3</i>)					
WORKLOAD	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	# of patrol hours on waterways	-	3,479	2,950	3,000	3,000
	# of boat safety checks conducted on waterways	-	154	151	160	170
	# of citations written for boater safety violations	-	61	149	150	150
	# of citations written for vessel registration violations	-	149	43	45	50
	# of boat operators arrested	-	15	11	15	15
	# of boater safety education students	-	437	611	>400	>400
	# of boating safety examinations conducted	-	154	151	>150	>150
	# of boating safety certificates issued	-	437	611	>400	>400
	# of Dive Team training hours	-	1,101	950	950	980

	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
EFFICIENCY	% of boats checked that meet safety standards	> 80%	94%	93%	>90%	>90%
	Average marine rescue response time (in minutes)	<10	5	5	<8	<8
	% of mariners in imminent danger who are rescued	100%	100%	100%	100%	100%
OUTCOMES	# of boating accidents	-	12	5	<10	<10
	# of drownings	-	5	3	0	0
	# of boating injuries	-	10	0	<5	<5
	# of boating deaths	-	3	0	0	0
	Accidents per 1,000 registered boats	0	0	n/a	n/a	n/a
	Boating fatalities per 1,000 registered boats	0	0.09	0	0	0
COST ⁵	Cost of Division per patrol hour (total expenses ³)	-	\$62.14	\$68.08	\$67.76	\$67.76
	Cost of Division per capita (total expenses ³)	-	\$0.82	\$0.75	\$0.76	\$0.76
	Total # of Marine Safety FTEs ⁴ per 100,000 capita	-	0.28	0.28	0.28	0.28

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline
2. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks
3. Total expenses include all department/division expenses less Data Processing Services (8310.0020) and Indirect Administrative Expenses (8310.0000)
4. FTE is calculated using Fiscal Service's History of Positions By Fund report
5. The cost and FTE calculations are computed by the Planning and Performance Improvement Department

Resources						
Personnel		2011 # of Positions	2012 # of Positions	2013 # of Positions	2013 Budgeted Salary	
	Position Name					
	Sergeant	0.750	0.750	0.750	\$50,806	
Funding		2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues						
	Intergovernmental Revenue	\$186,679	\$141,821	\$149,826	\$130,000	\$135,000
	Charges for Services	\$17,815	\$170	\$2,700	\$304	
	Other Revenue	\$6,295	\$4,535			
	Total Revenues	\$210,789	\$146,526	\$152,526	\$130,304	\$135,000
Expenditures						
	Personnel Services	\$160,702	\$161,425	\$145,611	\$182,954	\$155,261
	Supplies	\$28,044	\$12,107	\$16,281	\$5,139	\$4,050
	Other Services & Charges	\$59,136	\$47,396	\$45,450	\$51,003	\$48,007
	Capital Outlay	\$81,094				
	Total Expenditures	\$328,976	\$220,928	\$207,342	\$239,096	\$207,318

Function Statement

The function of the Sheriff's Correctional Facilities is to provide safe, secure, and clean housing for all inmates within; to ensure adequate medical treatment, counseling, guidance, and educational programs; to provide rehabilitative programs to include: Alcoholics Anonymous, Narcotics Anonymous, Sentence Work Abatement Program, and the Work Release Program. Additionally, prisons, and any other facility as directed by the courts, documenting such movements.

Mission Statement

Protect the public from offenders that pose a danger and provide a safe and humane environment for individuals in custody

TARGET POPULATION	Inmates					
	Corrections Staff Courtthouse Visitors General Public					
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment					
	Department Goal 1: Maintain a secure and healthy correctional facility in accordance with MDOC standards					
	<i>Objective 1) Minimize jail injuries and illness</i>					
	<i>Objective 2) Prevent inmate escapes from jail or during transport</i>					
	Department Goal 2: Maintain the security of county court buildings					
	<i>Objective 1) Prevent weapons and/or contraband from entering court buildings</i>					
	<i>Objective 2) Respond to court panic alarms and medical calls</i>					
	<i>Objective 3) Provide general court building security</i>					
	Department Goal 3: Ensure volunteer-based rehabilitative services are provided to inmates in accordance with MDOC standards					
	<i>Objective 1) Provide community-based programs designed to equip inmates with the skills necessary to improve financial organization, job interview techniques, and basic health education.</i>					
<i>Objective 2) Provide religious services to interested inmates</i>						
<i>Objective 3) Provide educational opportunities to inmates in the form of general equivalency programs</i>						
SERVICES & PROGRAMS	County Goal: Continually improve the County's organization and services					
	Department Goal 4: Provide exceptional services/programs					
	<i>Objective 1) Maintain high-efficiency work outputs¹</i>					
	<i>Objective 2) Provide cost-effective services/programs</i>					
WORKLOAD	<i>Objective 3) Meet or exceed the results of peer services/programs²</i>					
	Jail Supervision Services; Jail Medical Treatment Services (<i>Goal 1</i>)					
	Court House Security Services (<i>Goal 2</i>)					
	Community-Based Programs (e.g. SWAP, Work Release, AA/NA Programs) (<i>Goal 3</i>)					
	Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (<i>Goal 4</i>)					
	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	Average daily jail population	-	330.7	327.8	315	320
# of suicide attempts	-	4	6	<10	<10	
# of inmate assaultive behavior incidents	-	23	22	<30	<30	
# of inmates physically transported to court/jail – prison – mental	-	9,496	9,378	<9,500	<9,500	
# of contraband items confiscated by court security staff	-	849	993	<10,000	<10,000	
# of court arrests	-	492	507	<5,000	<5,000	
Average daily # of individuals processed through court building screening	-	1,051	881	<1,000	<1,000	

Fund: (1010) General Fund

Department (3510) Jail, (3540) Local Corrections Academy Grant, (3550) Excelling in the Correctional Environment

	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	# of court panic alarms/medical calls responded	-	19	38	<50	<50
	# inmate support programs offered	-	6	6	6	6
EFFICIENCY	Ratio of individuals processed through court screening to the number of contraband items found/confiscated by court security staff	-	650/4	880/4	N/A	N/A
	% of court alarms responded to within 2 minutes	100%	100%	100%	100%	100%
	% of inmates participating in religious services while incarcerated	-	<10%	<10%	<10%	<10%
	% of inmates with less than a high school degree that enroll in GED courses while incarcerated	100%	6%	5%	<10%	<10%
OUTCOMES	Rate of compliance on MDOC inspections	100%	100%	100%	100%	100%
	# of inmate injuries/incidents per average daily population	-	23	45	<50	<50
	# of (attempted) escapes during incarceration or transport	0	0	0	0	0
COST ⁵	Cost of Corrections per average daily jail population (total expenses ³)	-	\$23,392	\$29,143	\$27,279	\$26,853
	# of correctional FTE ⁴ per inmate (based on average daily jail population)	-	4.35	4.31	4.20	4.27

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline
2. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks
3. Total expenses include all department/division expenses less Data Processing Services (8310.0020) and Indirect Administrative Expenses (8310.0000)
4. FTE is calculated using Fiscal Service's History of Positions By Fund report
5. The cost and FTE calculations are computed by the Planning and Performance Improvement Department

Fund: (1010) General Fund

Department: (3510) Jail, (3540) Local Corrections Academy Grant, (3550) Excelling in the Correctional Environment Grant

Resources

Personnel

Position Name	2011 # of Positions	2012 # of Positions	2013 # of Positions	2013 Budgeted Salary
Lieutenant/Jail Administrator	1.000	1.000	1.000	\$72,211
Sergeant	6.000	6.000	6.000	\$377,420
Corrections Officer	49.000	48.000	48.000	\$2,257,167
Court Services Officer	15.000	15.000	15.000	\$760,283
Clerk Typist II/Matron	5.000	5.000	5.000	\$170,606
	76.000	75.000	75.000	\$3,637,687

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue	\$40,320	\$35,339	\$43,024		
Charges for Services	\$718,537	\$628,455	\$635,864	\$590,000	\$704,218
Other Revenue	\$10,477	\$10,100	\$9,293	\$12,500	\$10,203
Total Revenues	\$769,334	\$673,894	\$688,181	\$602,500	\$714,421
Expenditures					
Personnel Services	\$5,658,009	\$5,632,406	\$5,455,825	\$5,414,508	\$5,655,933
Supplies	\$765,039	\$688,531	\$738,935	\$746,250	\$735,299
Other Services & Charges	\$1,515,065	\$1,558,365	\$2,504,037	\$2,391,036	\$2,482,741
Capital Outlay			\$17,278		
Total Expenditures	\$7,938,113	\$7,879,302	\$8,716,075	\$8,551,794	\$8,873,973

Budget Highlights:

Effective with the 2011 budget process, Jail Health Services, previously recorded in 1010-6039, has been combined with the Jail budget. Consequently, other services and charges expenditures have increased.

Function Statement

The Emergency Services department is the designated agency to coordinate disaster preparedness/response actions and recovery assistance on behalf of Ottawa County. The department performs hazards analysis, makes assessments of the response capabilities available locally and maintains an emergency operations plan to document the organization and functions of key county/local agencies in such situations (These agencies take an active role in updating these plans.) Emergency Services, by the authority of the Board of Commissioners, performs the tasks required in making disaster declarations/assistance requests to state and federal government. The department also routinely seeks ways and means to enhance local capabilities including financial assistance, performs public information/ education activities, and recruits citizens for volunteer disaster response groups performing specific tasks (i.e., alternate radio liaison via amateur radio, weather spotting, and more).

Mission Statement

Enhance public safety and promote domestic preparedness through a comprehensive emergency management program that will adequately mitigate, prepare for, respond appropriately to and quickly recover from natural, technological, and terrorist-related emergencies

TARGET POPULATION	Citizens					
	Business Owners					
	Local Units of Government					
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment					
	Department Goal 1: Mitigate property damage and loss of life that may result from natural, technological, or terrorist-related disasters					
	<i>Objective 1) Develop emergency response plans for each type of emergency</i>					
	<i>Objective 2) Conduct emergency response training exercises with local communities</i>					
	<i>Objective 3) Maintain adequately trained Technical Response Team (TRT) and Hazardous Materials Team (HAZMAT)</i>					
	<i>Objective 4) Coordinate effective emergency response to an actual disaster</i>					
	County Goal: Continually improve the County's organization and services					
	Department Goal 2: Provide exceptional services/programs					
	<i>Objective 1) Maintain high-efficiency work outputs¹</i>					
	<i>Objective 2) Provide cost-effective services/programs</i>					
	<i>Objective 3) Meet or exceed the results of peer services/programs²</i>					
SERVICES & PROGRAMS	Emergency Preparation and Response Services (<i>Goal 1</i>)					
	Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (<i>Goal 2</i>)					
WORKLOAD	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	# of new emergency response plans created	-	5	2	3	2
	# of emergency response plans updated	-	4	3	5	5
	# of SARA 1 Title III plans developed/reviewed	-	4	7	24	30
	# of emergency response training exercises conducted	-	10	8	7	7
	# of storms and other events tracked	-	11	9	10	10
	# of Emergency Operations Center activations	-	1	0	0	0
EFFICIENCY	% of emergency response plans approved by MSP-EMHSD 2 on first submission	100%	100%	100%	100%	100%
	# of first responders in the County who have completed ISC300 3 and ISC4003 training	100%	170	198	15	10
OUTCOMES	Amount of property damage from natural, technological, or terrorist-related disasters	N/A	0	1,232,984	n/a	n/a
	# of injuries from natural, technological, or terrorist-related disasters	0	0	0	0	0
	# of deaths from natural, technological, or terrorist-related disasters	0	0	0	0	0

COST ⁵	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	Cost of Department per capita (total expenses ³)		-	\$0.86	\$0.75	\$0.85
Total department FTE ⁴ per 100,000 residents		-	0.80	0.79	0.79	0.79

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline
2. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks
3. Total expenses include all department/division expenses less Data Processing Services (8310.0020) and Indirect Administrative Expenses (8310.0000)
4. FTE is calculated using Fiscal Service's History of Positions By Fund report
5. The cost and FTE calculations are computed by the Planning and Performance Improvement Department

Resources

Personnel

Position Name	2011 # of Positions	2012 # of Positions	2013 # of Positions	2013 Budgeted Salary
Director of Emergency Management	1.000	1.000	1.000	\$71,077
Local Emergency Planning Committee Coordinator	0.600	0.600	0.600	\$22,577
Records Processing Clerk II	0.500	0.500	0.500	\$17,106
	2.100	2.100	2.100	\$110,760

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue	\$62,276	\$42,896	\$40,134	\$41,000	\$41,000
Other Revenue			\$150		
Total Revenues	\$62,276	\$42,896	\$40,284	\$41,000	\$41,000
Expenditures					
Personnel Services	\$163,004	\$174,338	\$149,916	\$151,740	\$163,963
Supplies	\$8,241	\$8,740	\$10,751	\$12,450	\$8,502
Other Services & Charges	\$134,328	\$136,672	\$105,531	\$154,922	\$165,682
Total Expenditures	\$305,573	\$319,750	\$266,198	\$319,112	\$338,147

Function Statement

In the aftermath of the 9/11 tragedy, President Bush created the Department of Homeland Security to address terrorism threats within the country. The department provides grant dollars to local governments to help them address potential weaknesses in security specific to their region.

Resources

Personnel

<u>Position Name</u>	2011 # of Positions	2012 # of Positions	2013 # of Positions	2013 Budgeted Salary
Homeland Security Regional Planner	0.670	1.000	1.000	\$53,595

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue	\$93,853	\$357,598	\$255,764	\$94,330	\$76,567
Other Revenue					
Total Revenues	\$93,853	\$357,598	\$255,764	\$94,330	\$76,567
Expenditures					
Personnel Services	\$86,167	\$95,416	\$56,738	\$80,421	\$76,107
Supplies	\$119	\$245,245	\$127,982	\$5,009	
Other Services & Charges	\$5,767	\$7,286	\$2,895	\$8,900	\$460
Capital Outlay		\$12,193	\$68,923		
Total Expenditures	\$92,053	\$360,140	\$256,538	\$94,330	\$76,567

Function Statement

In January of 2004, Ottawa County and municipalities within the County formed the Ottawa County Hazardous Materials Response and Technical Rescue Team. The team was formed to jointly own equipment and establish training for HAZMAT operations. In addition, the HAZMAT team will respond as requested to all hazardous material and technical rescue incidents in the County.

Resources

Personnel

<u>Position Name</u>	2011 # of Positions	2012 # of Positions	2013 # of Positions	2013 Budgeted Salary
Local Emergency Planning Committee Coordinator	0.400	0.400	0.400	\$15,051

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue	\$36,172	\$29,075	\$26,869	\$34,510	\$37,315
Charges for Services	\$2,000				
Other Revenue	\$548	\$500	\$5,252	\$5,000	\$5,000
Total Revenues	\$38,720	\$29,575	\$32,121	\$39,510	\$42,315
Expenditures					
Personnel Services	\$24,334	\$25,995	\$18,128	\$22,245	\$22,903
Supplies	\$19,292	\$7,402	\$12,649	\$18,475	\$15,150
Other Services & Charges	\$31,267	\$25,254	\$25,255	\$27,508	\$36,275
Total Expenditures	\$74,893	\$58,651	\$56,032	\$68,228	\$74,328

Function Statement

The primary function of the Animal Control Program is to investigate, as necessary, all animal-related complaints and enforce all state laws in connection with animal control. This includes issuing summons where appropriate, picking up stray animals, conducting kennel inspections, and providing education services related to animal control issues. In addition, the department is responsible for enforcing dog licensing laws, which could entail canvassing a specific area for dog licenses, as well as coordinating the dog census in conjunction with the Ottawa County Treasurer's Office. The department is also required to investigate all livestock loss complaints.

Mission Statement

Enhance public health and safety by responding to animal-related complaints and addressing the stray animal population

TARGET POPULATION	Citizens					
	Animal Owners					
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment					
	Department Goal 1: Reduce incidences of animal cruelty					
	<i>Objective 1) Respond to and investigate calls regarding animal cruelty</i>					
	<i>Objective 2) Arrest persons that violate State animal control laws</i>					
	<i>Objective 3) Educate residents about animal control laws and responsible pet ownership</i>					
	Department Goal 2: Protect the public from stray animals					
	<i>Objective 1) Ensure all dogs have rabies vaccination (through dog licensing)</i>					
	<i>Objective 2) Capture stray animals and transport to Harbor Shores Humane Society</i>					
	<i>Objective 3) Educate youth and residents about the consequences of approaching stray animals</i>					
	County Goal: Continually improve the County's organization and services					
Department Goal 3: Provide exceptional services/programs						
<i>Objective 1) Maintain high-efficiency work outputs¹</i>						
<i>Objective 2) Produce results that equal exceed peers²</i>						
Department Goal 4: Provide excellent customer service						
<i>Objective 1) Provide interaction with customers that is professional</i>						
<i>Objective 2) Provide timely responses to calls for service</i>						
SERVICES & PROGRAMS	Animal Cruelty Response Services, Be Aware, Responsible and Kind (BARK) Education Program (<i>Goal 1</i>)					
	Dog Licensing Enforcement Services, Animal Retrieval Services (<i>Goal 2</i>)					
	Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (<i>Goal 3</i>)					
	Professional Customer Service (<i>Goal 4</i>)					
WORKLOAD	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	# of calls regarding animal complaints/incidents & animal welfare	-	2,607	2,811	2,709	2,752
	# of citations issued	-	7	5	6	8
	# of arrests for animal cruelty	-	0	0	0	0
	# of County dog licenses issued	-	18,850	17,579	18,214	18,491
	# of summons issued for unlicensed dogs	-	6	2	5	8
	# of nuisance animal calls	-	2,704	2,797	2,614	2,621
# of animals picked up and delivered to shelter	-	2,372	2,286	2,329	2,332	
EFFICIENCY	% of animal welfare responses provided within 2 hours of receipt of call	100%	100%	100%	100%	100%
	% of animal control responses provided within 30 minutes of receipt of call	100%	87%	90%	89%	90%
	# of animal complaints per 1,000 residents	-	9.8	10.5	10.1	10.20

	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
CUSTOMER SERVICE	# of complaints regarding customer service response time	0	0	0	0	0
COST⁵	Cost of Division per animal control complaint response provided (total expenses ³)	-	\$146.19	\$135.89	\$137.62	\$135.47
	# of animal control complaints investigated per Animal Control FTE ⁴	-	869.00	937.00	903.00	917.33
	Total # of Animal Control FTE ⁴ per 100,000 residents	-	1.14	1.13	1.13	1.13

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline
2. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks
3. Total expenses include all department/division expenses less Data Processing Services (8310.0020) and Indirect Administrative Expenses (8310.0000)
4. FTE is calculated using Fiscal Service's History of Positions By Fund report
5. The cost and FTE calculations are computed by the Planning and Performance Improvement Department

Resources

Personnel	2011 # of Positions	2012 # of Positions	2013 # of Positions	2013 Budgeted Salary
<u>Animal Control Officer</u>	3.000	3.000	3.000	\$128,704

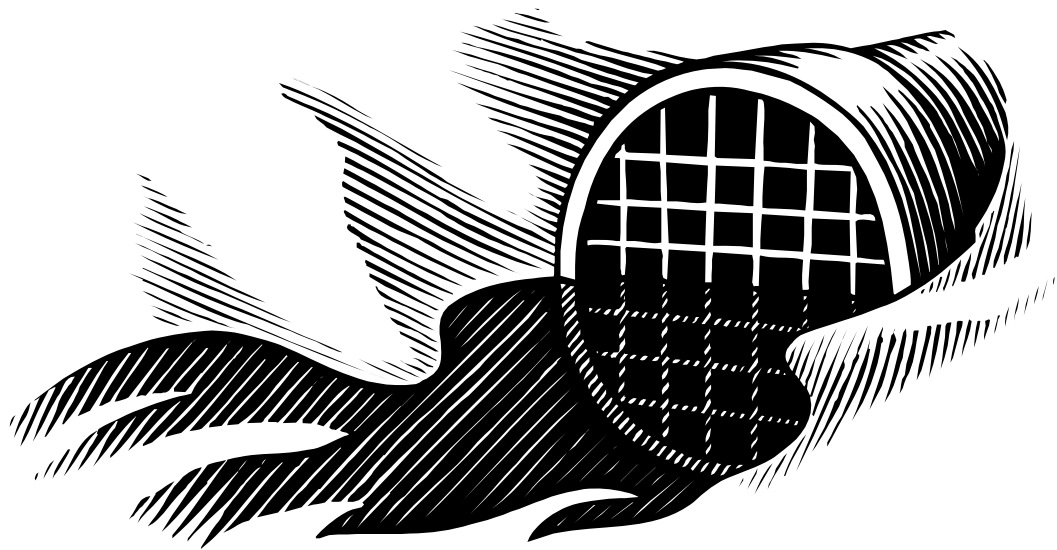
Funding	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
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Expenditures

Personnel Services	\$178,901	\$191,994	\$186,337	\$142,004	\$193,923
Supplies	\$2,899	\$2,393	\$1,945	\$2,500	\$2,300
Other Services & Charges	\$190,776	\$186,719	\$193,696	\$160,009	\$178,304
Total Expenditures	\$372,576	\$381,106	\$381,978	\$304,513	\$374,527



2013 General Fund Budget
Public Works Expenditures \$539,500



Function Statement

This department records the County's share of drain assessments as determined by the Drain Commissioner's office. The amount can vary significantly by year.

Resources

Personnel

No personnel has been allocated to this department.

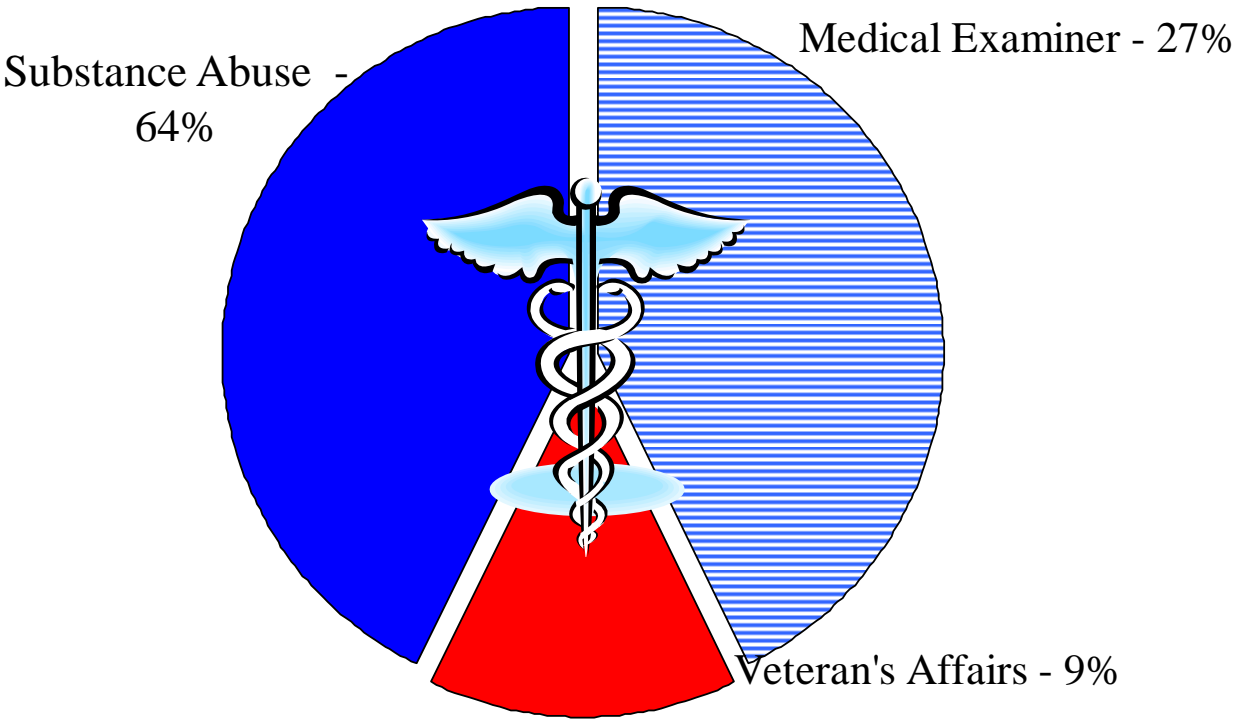
Funding

	2009	2010	2011	2012	2013
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Expenditures					
Other Services & Charges	\$283,211	\$344,229	\$245,670	\$404,867	\$539,500
Total Expenditures	\$283,211	\$344,229	\$245,670	\$404,867	\$539,500

Budget Highlights:

The County share of drain assessments varies by year depending on the number and scope of projects. The 2013 budget includes the County's \$450,000 share of the Park West drain project.

2013 General Fund
Health and Welfare Expenditures
\$1,016,999



Function Statement

The Jail Health Service department records the costs associated with providing the required health care for inmates at the Ottawa County Jail. The County contracts with Secure Care, Inc. to provide these services.

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Charges for Services	\$9,954	\$9,777			
Total Revenues	\$9,954	\$9,777			
Expenditures					
Personnel Services					
Supplies	\$19,509	\$20,056			
Other Services & Charges	\$607,742	\$760,949			\$29,000
Total Expenditures	\$627,251	\$781,005			\$29,000

Budget Highlights:

Effective with the 2011 budget process, jail health expenditures have been combined with the Jail (1010-3510). The 2013 budget reflects contributions to area aging agencies.

Function Statement

The Substance Abuse department records the convention facility/liquor tax from the State of Michigan. Except for years when the County sustains sufficient reductions in tax revenue, 50% of these funds must be used for substance abuse under the enabling legislation. Most of the applicable expenditures show in this department, but other related expenditures are recorded in the Child Care Fund (Special Revenue fund 2920).

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue	\$944,420	\$972,813	\$1,020,280	\$1,312,000	\$1,371,941
Total Revenues	\$944,420	\$972,813	\$1,020,280	\$1,312,000	\$1,371,941
Expenditures					
Other Services & Charges	\$407,929	\$414,953	\$309,252	\$475,830	\$617,971
Total Expenditures	\$407,929	\$414,953	\$309,252	\$475,830	\$617,971

Function Statement

The Medical Examiners program is responsible to investigate and attempt to establish the cause of all sudden and unexpected deaths within the County. The program in Ottawa County is staffed by a Chief Medical Examiner, ten Deputy Medical Examiners and a clerical support person (part-time). All of the examiner positions are paid on a retainer/per call basis. The Health Officer provides overall supervision and administrative support for the program.

Resources

Personnel

Position Name	2011 # of Positions	2012 # of Positions	2013 # of Positions	2013 Budgeted Salary
Clerk	0.200	0.200	0.200	\$7,682

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue	\$1,600	\$1,600	\$2,400	\$1,600	\$1,600
Charges for Services	\$12,860	\$21,617	\$31,632	\$30,675	\$30,675
Total Revenues	\$14,460	\$23,217	\$34,032	\$32,275	\$32,275

Expenditures

Personnel Services	\$37,248	\$42,181	\$43,028	\$40,683	\$39,207
Supplies	\$483	\$1,581	\$404	\$815	\$710
Other Services & Charges	\$213,782	\$232,561	\$241,324	\$254,371	\$237,786
Total Expenditures	\$251,513	\$276,323	\$284,756	\$295,869	\$277,703

Function Statement

Ottawa County provides a general fund appropriation each year (per the County Department of Veterans' Affairs Act 192 of 1953) to support the work of the Ottawa County Veteran's Affairs Committee (OCVAC), which provides emergency financial assistance to indigent veterans with experience in foreign wars or military conflicts and their families. Additionally, the County provides for state-mandated burial allowances for veterans that meet certain financial criteria.

Mission Statement

County veterans of foreign wars and military conflicts, and their families

TARGET POPULATION	County veterans of foreign wars and military conflicts, and their families					
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment					
	Department Goal 1: Maintain and improve the quality of life of Ottawa County veterans and their families					
	<i>Objective 1</i>) Increase the amount of federal benefits received by Ottawa County veterans (e.g. medical, pension, vocational)					
	<i>Objective 2</i>) Provide emergency financial assistance to impoverished veterans and their families					
	<i>Objective 3</i>) Provide state-mandated burial assistance to widows and families of veterans that demonstrate financial need					
	County Goal: Continually improve the County's organization and services					
Department Goal 2: Provide exceptional services/programs						
<i>Objective 1</i>) Maintain high-efficiency work outputs ¹						
<i>Objective 2</i>) Achieve quantifiable outcomes						
<i>Objective 3</i>) Provide interaction with customers that is courteous, respectful, and friendly						
<i>Objective 4</i>) Provide timely responses to requests for service						
<i>Objective 5</i>) Meet or exceed the administrative performance (i.e. workload, efficiency, outcomes, and customer service) of comparable services/programs provided in comparable counties ²						
<i>Objective 6</i>) Meet or surpass the value-per-dollar (e.g. cost per veteran, amount of federal benefits per veteran) of comparable services/programs provided in comparable counties ²						
SERVICES & PROGRAMS	Veterans' Counseling and Referral Services; Emergency Financial Assistance Program; Burial Assistance Program (<i>Goal 1</i>)					
	Performance-Based Budgeting (e.g. Workload-Trend Analysis; Benchmark Analysis; Cost-Effectiveness Analysis) (<i>Goal 2</i>)					
WORKLOAD	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	Number of veterans that contact the County Veterans Affairs Department for assistance with applying for federal benefits and/or grants	-	N/A	87 ³	180	260
	Number of federal benefit claims filed for a County Veteran by a Veterans Service Officer	-	N/A	N/A	90	180
	Number of applications taken from veterans and their families requesting emergency financial assistance (state and county assistance)	-	43	51 ⁴	95	95
	Number of applications taken from widows and families of veterans requesting burial assistance	-	167	228	160	160
	Amount of federal benefits (direct allocations and grants) received per County veteran	\$3,000	\$2,015	\$2,500	\$3,000	\$3,000
	Total amount of County emergency financial assistance distributed to impoverished veterans and their families	-	\$42,140	\$32,683	\$40,000	\$40,000

	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	Total amount of financial support for burials distributed to eligible widows and families of veterans	-	\$50,595	\$68,400	\$61,000	\$61,000
OUTCOMES	Improve County's ranking as it relates to the amount of federal benefits (direct allocations and grants) received per County veteran	< 83	83	80	<80	<80
CUSTOMER SERVICE	Percent of veterans satisfied with department services	100%	N/A	N/A	N/A ⁵	N/A ⁵
	Percent of veterans indicating interaction with staff was courteous, respectful, and friendly	100%	N/A	N/A	N/A ⁵	N/A ⁵
	Percent of veterans satisfied with service response time	100%	N/A	N/A	N/A ⁵	N/A ⁵
COST⁸	Cost of Veterans Affairs per county veteran (total expenses ⁷)	-	\$8.03	\$9.22	\$12.15	\$12.15
	Cost of Veterans Affairs per impoverished county veteran (total expenses ⁷)	-	N/A ⁶	NA ⁶	N/A ⁶	N/A ⁶

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline
2. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks
3. Since October 19, 2011
4. Since July 6, 2011 (Veterans Assistance Commission: 17; Michigan Veterans Trust Fund: 31; Other: 3
5. A Customer Service Satisfaction Survey will be developed and distributed in 2012
6. According to the 2010 US Census, the percent of veterans in Ottawa County who are 'below poverty' is 0%
7. Total expenses include all department/division expenses less Data Processing Services (8310.0020) and Indirect Administrative Expenses (8310.0000)
8. The cost and FTE calculations are computed by the Planning and Performance Improvement Department

Resources

Personnel

No personnel has been allocated to this department.

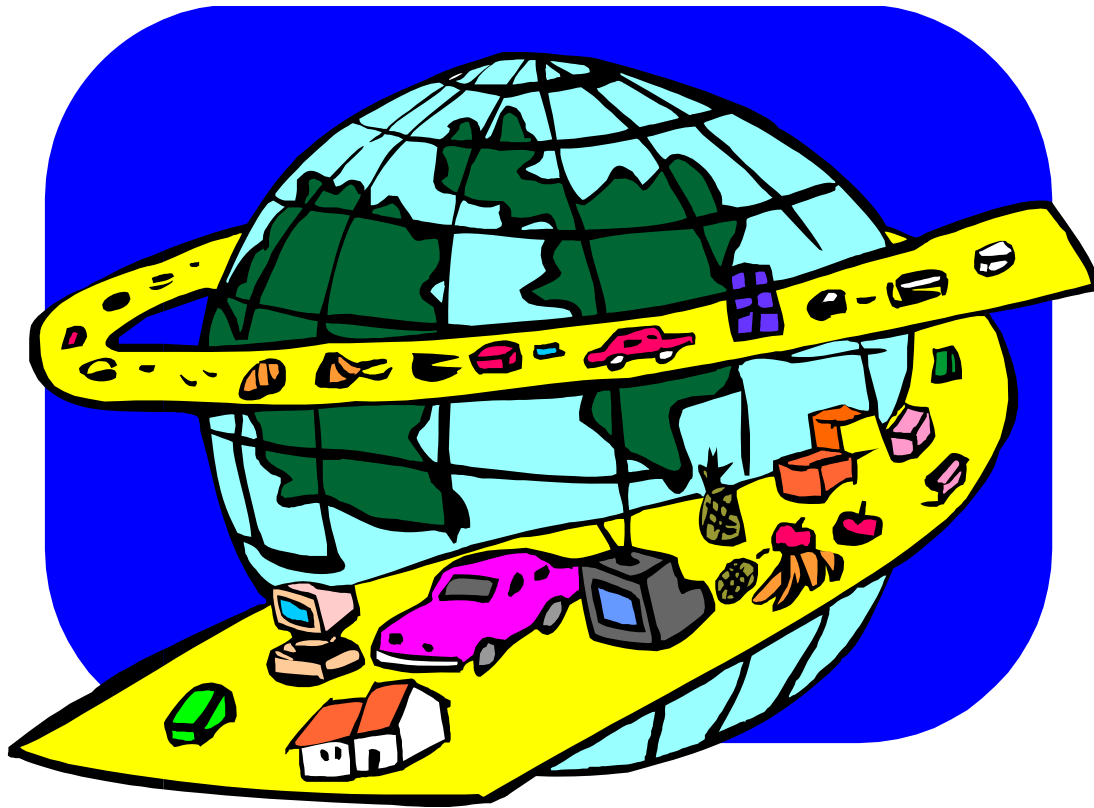
Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue					
Total Revenues					
Expenditures					
Supplies			\$30	\$700	\$700
Other Services & Charges			\$54,354	\$100,728	\$91,625
Total Expenditures			\$54,384	\$101,428	\$92,325

Budget Highlights:

Certain expenditures had previously been recorded in Special Revenue fund 2930 - Soldier's & Sailors Relief prior to 2011. The implementation of GASB Statement # 54 requires the County to combine this fund with the General Fund, and the County is combining it with the Veteran's Burial program.

2013 General Fund Budget
Community & Economic Development
Expenditures \$700,508



Resources

No personnel has been allocated to this department.

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue	\$24,973			\$100,034	
Interest and Rents	\$34				
Other Revenue					
<hr/>					
Total Revenues	\$25,007			\$100,034	
<hr/>					
Expenditures					
Personnel Services					
Supplies					
Other Services & Charges	\$24,973			\$110,806	
<hr/>					
Total Expenditures	\$24,973			\$110,806	
<hr/>					

Budget Highlights:

2009 and 2012 reflect one-time transit study grants.

Function Statement

The Planning and Performance Improvement Department initiates programs to strengthen businesses and increase jobs in the County as well as programs to improve quality-of-life for residents. The Department is also responsible for conducting outcome-based evaluations of County programs and services to improve organizational performance and to maximize the use of financial resources, as well as performing legislative analysis to ensure the County is not negatively impacted by proposed State legislation, and reviewing grant applications and award requirements to protect the County from any permanent financial obligations. The statistical data that is researched and compiled by the Department is used by County departments, local communities, and local agencies to bolster applications for grant funding, enhance bond ratings, recruit prospective businesses to the county, and enhance market opportunities for existing local businesses.

Mission Statement

Provide services to increase economic development, maintain and improve quality of life, improve organizational performance, and maximize the use of financial resources

TARGET POPULATION	County Board and Administration Elected Offices and County Departments Local Leaders, Agencies, and Citizens Community Planners
PRIMARY GOALS & OBJECTIVES	<p>County Goal: Maintain and improve the strong financial position of the county</p> <p>Department Goal 1: Improve organizational performance and maximize the use of financial resources</p> <ul style="list-style-type: none"> <i>Objective 1)</i> Establish and maintain outcome-based performance measures for County departments <i>Objective 2)</i> Evaluate County services/programs to verify cost-effectiveness or to provide recommendations to ensure that services/programs are cost-effective <i>Objective 3)</i> Lobby to ensure that proposed legislation that would negatively impact the county is defeated or, conversely, lobby to ensure that proposed legislation that would positively impact the county is passed <i>Objective 4)</i> Protect the County from any negative ongoing financial obligations that may result from accepting state/federal grants <i>Objective 5)</i> Generate revenue by constructing communications towers in underserved areas <i>Objective 6)</i> Provide statistical data to bolster county, community, and local agency grant applications <p>County Goal: Contribute to a healthy physical, economic, and community environment</p> <p>Department Goal 2: Strengthen businesses and increase jobs in Ottawa County</p> <ul style="list-style-type: none"> <i>Objective 1)</i> Foster the development and expansion of businesses that produce services and products associated with the agribusiness sector of the economy <i>Objective 2)</i> Increase the number of new businesses in all sectors of the economy <i>Objective 3)</i> Increase new capital investment in existing local businesses <i>Objective 4)</i> Promote collaboration among the County's economic development agencies in order to maximize existing resources, obtain additional resources, and minimize duplication of services <p>Department Goal 3: Protect and improve quality-of-life in Ottawa County</p> <ul style="list-style-type: none"> <i>Objective 1)</i> Ensure safe and efficient transportation corridors <i>Objective 2)</i> Preserve farmland, open space, and scenic vistas and byways <i>Objective 3)</i> Enhance the vibrancy, livability, and aesthetic character of urban communities <i>Objective 4)</i> Mitigate the impacts of development on water quality and quantity, and ensure that new development is not negatively impacted by elevated water tables <p>County Goal: Continually improve the County's organization and services</p> <p>Department Goal 4: Provide excellent customer service/satisfaction</p> <ul style="list-style-type: none"> <i>Objective 1)</i> Provide thorough and satisfactory services <i>Objective 2)</i> Provide interaction with customers that is courteous, respectful, and friendly <i>Objective 3)</i> Provide timely responses to service requests <p>Department Goal 5: Provide exceptional services/programs</p> <ul style="list-style-type: none"> <i>Objective 1)</i> Maintain high-efficiency work outputs¹ <i>Objective 2)</i> Meet or exceed the administrative performance (e.g. workload, efficiency, customer service) of comparable services provided in comparable counties² <i>Objective 3)</i> Meet or surpass the value-per-dollar (e.g. outcome results, cost per capita, FTE per resident) of comparable services provided in comparable counties²

SERVICES & PROGRAMS	Strategic Planning and Program Evaluations, Statistical Research, Data Books, Grants Administration (Goal 1)					
	Economic Development Initiatives (Goal 2)					
	Land Use, Environmental, and Transportation Projects (Goal 3)					
	Professional Customer Service (Goal 4)					
	Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (Goal 5)					
	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
WORKLOAD	# of department performance-based budget Outlines reviewed & updated	-	17	52	52	52
	# of Strategic Plans completed (e.g. programs, agencies, libraries)	-	2	2	2	2
	# of administrative evaluations completed	-	2	2	3	3
	# of outcome-based evaluations completed	-	1	1	2	2
	# of specialized/technical reports completed (e.g. Human Services Survey, Mental Health Diversion Report, RZFB, Benchmarking Consortium Report)	-	3	3	3	3
	# of requests fulfilled for data/research assistance	-	52	38	60	60
	# of data books maintained	-	3	3	4	4
	# of existing Data Books updated with new information (e.g. 2010 Census)	-	1	2	2	2
	# of data sets maintained in department website (e.g. economic & demographic data)	-	7	20	23	24
	# of economic development projects active at any given time (e.g. Brownfield Assessment Plan, Agricultural Technology Incubator, Countywide Economic Development Plan, Bonds)	-	2	3	4	5
	# of existing businesses that received assistance from department	-	3 ³	1 ⁴	4	8
	# of land use planning projects active at any given time (e.g. PDR, Water Resources Study, Transit Study, Standardized Mapping, Urban Smart Growth)	-	5	5	5	5
	# of Excellence Through Training programs conducted	-	3	2	3	2
	# of grants processed/reviewed	-	13	25	30	35
	Value of grant awards processed	-	\$3.1M	\$3.5M	\$3.7M	\$4.0M
EFFICIENCY	% of departments with Performance Plans updated to ensure outcome-based data are collected (i.e. performance-based budgeting)	100%	35%	75%	100%	100%
	% of evaluation recommendations approved by County Board	100%	100%	100%	100%	100%
	# of new jobs created by businesses that received assistance from the department	-	0	49	175	60
	% of communities referencing county development plan/projects in their respective master plans	>90%	35%	35%	50%	58%
	% of local units adopting standardized colors and terminologies in their master plans (adoption of standards is dependent on when the community will be updating their master plan)	> 90%	58%	58%	62%	70%

	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	% of local units adopting standardized colors and terminologies in their zoning ordinances (adoption of standards is dependent on when the community will be updating their ordinance)	> 90%	38%	42%	46%	50%
OUTCOMES	Total verified cost-effective programming and/or cost-savings from programming requiring improvement, modification, privatization, or discontinuation	≥\$150,000	\$6,362,298	\$6,517,909	\$6,499,505	\$3,500,000
	Revenue generated from lease agreements on cell towers (this will be net revenue once cost to construct towers is repaid in 5 years)	≥\$40,000	\$42,642	\$43,921	\$86,638	\$89,238
	Amount of new local investment created by businesses that received assistance from department economic department services	>\$1M	\$15,000,000	\$75,197,353	\$45,400,000	\$1,000,000
	% of grants that result in an unintentional ongoing financial obligation to the County	0%	0%	0%	0%	0%
CUSTOMER SERVICE	% of customers satisfied with Department services	100%	100%	100%	100%	100%
	% of customers indicating interaction with department staff was courteous, respectful, and friendly	100%	100%	100%	100%	100%
	% of customers satisfied with staff response time	100%	100%	100%	100%	100%
COST ⁵	Cost of Department per capita (total expenses ³)	-	\$2.04	\$2.19	\$2.79	\$2.79
	Department FTEs ⁴ per 100,000 residents	-	2.26	2.20	2.24	2.24

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline
2. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks
3. Continental Dairy; Request Foods; and Energetx
4. Cedar Crest Dairy
5. Total expenses include all department/division expenses less Data Processing Services (8310.0020) and Indirect Administrative Expenses (8310.0000)
6. FTE is calculated using Fiscal Service's History of Positions By Fund report
7. The cost and FTE calculations are computed by the Planning and Performance Improvement Department

Resources

Personnel

Position Name	2011 # of Positions	2012 # of Positions	2013 # of Positions	2013 Budgeted Salary
Planning & Performance Impv. Director	0.950	0.985	0.980	\$92,798
Asst Planning & Performance Impv. Director	1.000	1.000	1.000	\$71,882
Economic Development Coordinator	1.000	1.000	1.000	\$54,957
Research & Evaluation Analyst	1.000	1.000	1.000	\$60,095
Land Use Planning Analyst	0.900	0.968	0.920	\$51,919
Senior Secretary	1.000	1.000	1.000	\$38,411
	5.850	5.953	5.900	\$370,062

Funding

2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
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Revenues

Charges for Services

Other Revenue	\$441	\$17,552	\$20,595	\$1,930	\$6,800
	<u>\$441</u>	<u>\$17,552</u>	<u>\$20,595</u>	<u>\$1,930</u>	<u>\$6,800</u>

Expenditures

Personnel Services	\$428,887	\$452,218	\$474,271	\$526,192	\$545,771
Supplies	\$11,822	\$12,345	\$19,059	\$12,228	\$13,664
Other Services & Charges	\$159,688	\$110,487	\$125,123	\$219,939	\$135,128
Total Expenditures	<u>\$600,397</u>	<u>\$575,050</u>	<u>\$618,453</u>	<u>\$758,359</u>	<u>\$694,563</u>

Budget Highlights:

2012 Other Services & Charges reflect a water resources study.

Function Statement

During 2004, the County began working with area farmers and the Road Commission to form a road salt management plan with the goal of reducing salt application in environmentally sensitive areas. According to farmers, the road salt is causing extensive damage to blueberry bushes close to roads that receive significant salt application.

Resources

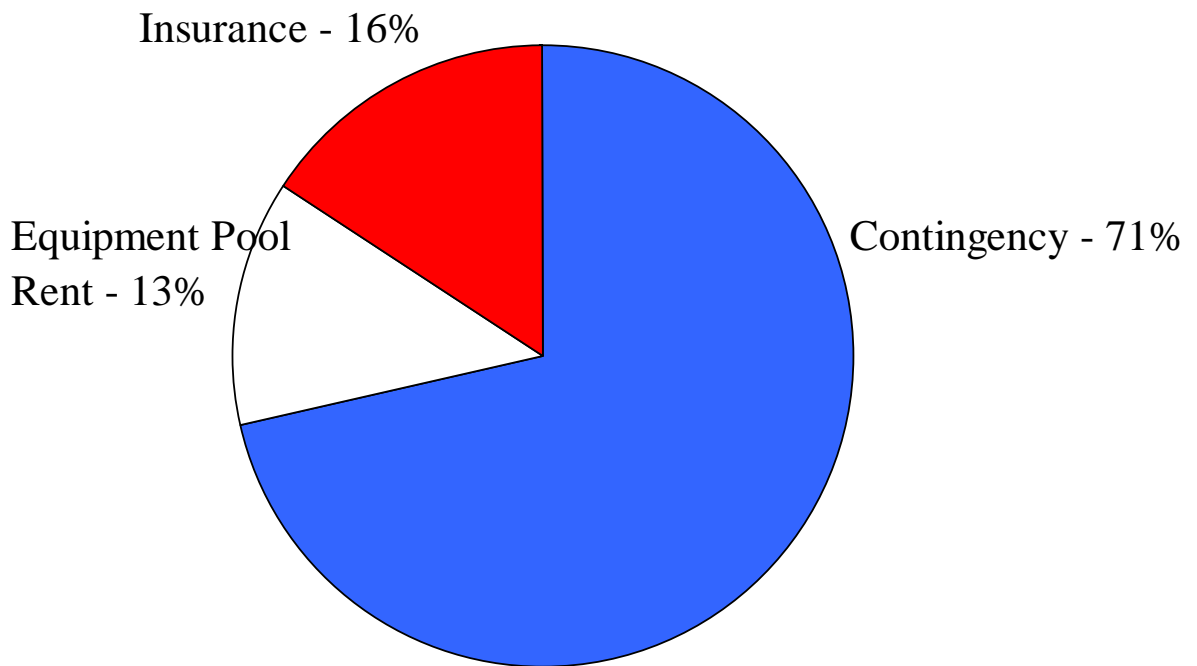
Personnel

No personnel has been allocated to this department.

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue					
Other Revenue					
Total Revenues					
Expenditures					
Personnel Services					
Supplies					
Other Services & Charges	\$6,018				\$5,945
Total Expenditures	\$6,018				\$5,945

2013 General Fund Other Expenditures \$735,405



Function Statement

This department records the estimated costs for insurance (mainly general liability) on departments in the General Fund not charged directly.

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2009	2010	2011	2012	2013
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Expenditures					
Personnel Services	\$9,569	\$84,571	\$58,702	\$18,360	
Other Services & Charges	\$140,058	\$141,258	\$117,686	\$113,020	\$115,435
Total Expenditures	\$149,627	\$225,829	\$176,388	\$131,380	\$115,435

Function Statement

The Contingency budget was established to allow flexibility in the County's budget by providing a source of funds for unanticipated expenditures and/or revenue shortfalls. In order to draw funds from Contingency, approval must be granted from both the Finance and Administration Committee and the Board of Commissioners.

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Expenditures					
Debt Service				\$100,000	\$524,970
Total Expenditures				\$100,000	\$524,970

Budget Highlights:

The County's financial policy, approved by the Board in 1995, that recommends annual contingency amounts of .5 to 2% of the General Fund's actual expenditures for the most recently completed audit. Based on historical expenditures, the 2013 budget represents .87% of 2011 expenditures. 2012 reflects the amount the County expects to utilize yet in 2012.

Function Statement

The Equipment Pool budget in the General Fund was established to provide funds for equipment rental not budgeted, purchased from the Equipment Pool fund (6641) after the budget process, or for costs in excess of the planned amount.

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Expenditures					
Other Services & Charges					\$95,000
Total Expenditures					\$95,000

Budget Highlights:

Prior year actual totals as well as the current year estimate for this department are generally zero. As funds are needed, the budget is moved to the receiving department.

Function Statement

This budget records the transfers in that the General Fund receives. The majority of the transfer comes from the Revenue Sharing Reserve Fund.

Resources

Personnel

No personnel has been allocated to this department.

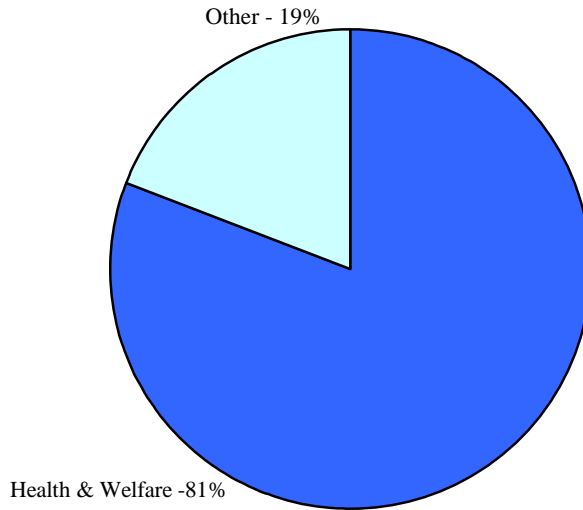
Funding

	2009	2010	2011	2012	2013
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Other Financing Sources	\$5,299,447	\$4,904,581	\$428,585	\$1,136,977	\$1,170,937
Total Revenues	<u>\$5,299,447</u>	<u>\$4,904,581</u>	<u>\$428,585</u>	<u>\$1,136,977</u>	<u>\$1,170,937</u>

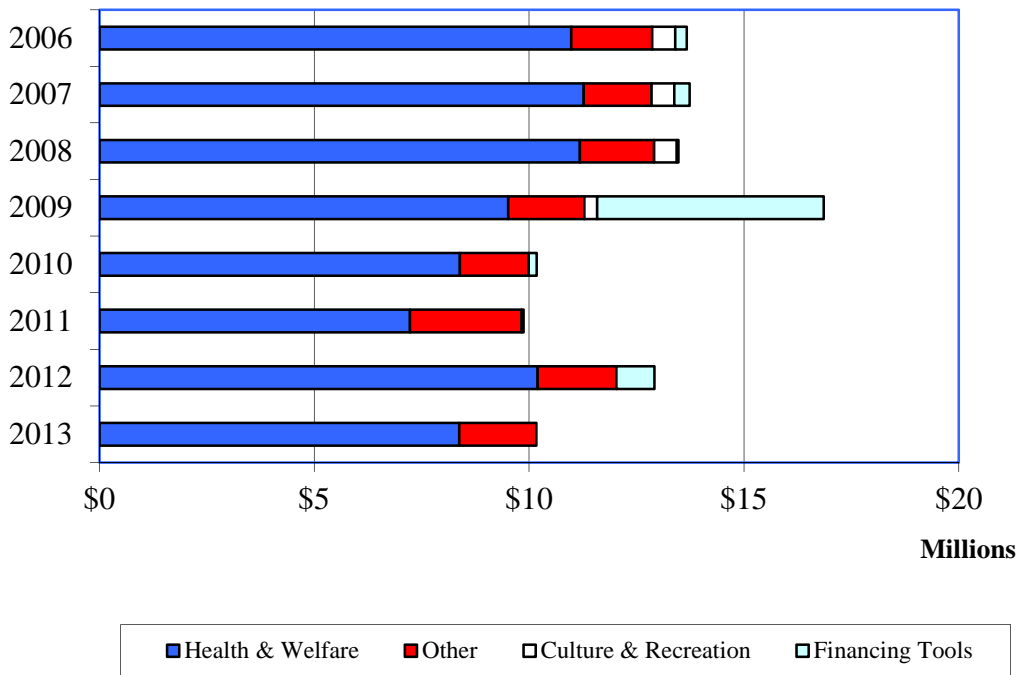
Budget Highlights:

The 2013 budget reflects transfers from the Delinquent Tax Revolving Fund (\$625,000) and the Ottawa County Insurance Authority (\$500,000).

This budget records the operating transfers out to other funds of the County. The amounts can vary significantly by year due to year end allocations to the County’s various financing tools. The pie chart below shows the expenditure type of the transfers included in the 2013 budget followed by historical comparisons.



Operating Transfers Out 2006 - 2013



The above graph illustrates that the majority of the Operating Transfers are for Health & Welfare expenditures. The 2009 amount for Financing Tools represents the \$5,585,000 transferred for the building projects.

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Expenditures					
Parks and Recreation	\$297,790		\$46,500		
Friend of the Court	\$732,402	\$546,235	\$702,574	\$730,615	\$683,189
9/30 Judicial Grants	\$43,531	\$42,721	\$8,659	\$16,386	\$44,647
Health	\$4,680,772	\$3,499,252	\$3,059,837	\$3,425,179	\$3,761,261
Cigarette Tax	\$24,342	\$25,459	\$12,011		
Mental Health	\$563,108	\$722,178	\$563,108	\$563,108	\$593,057
Solid Waste Cleanup				\$2,340,000	
Planning Commission	\$3,310				
Homestead Property Tax		\$65,748			
Stabilization				\$886,165	
Prosecuting Attorney Grants	\$54,285	\$67,927	\$62,627	\$64,394	\$75,140
Sheriff Grant Programs	\$37,375	\$14,245			
O/T - Cops Universal	\$202,453	\$209,803	\$210,168	\$348,301	\$357,049
Sheriff Road Patrol	\$96,673	\$111,130	\$124,007	\$152,684	\$178,165
Law Library	\$20,573				
Grant Pass Thru	\$25,181	\$27,408	\$24,078		
Community Corrections	\$557,701	\$519,991	\$465,509	\$521,810	\$458,663
Community Action Agency	\$29,000	\$29,000	\$29,000	\$29,000	
Family Independence Agency					
DHS - 9/30 Fund	\$135,160	\$74,837	\$73,750	\$73,690	\$43,690
Child Care	\$4,045,802	\$3,992,884	\$3,491,647	\$3,764,820	\$3,976,291
Child Care-FIA	\$409			\$1,000	\$1,500
Soldiers & Sailors Relief	\$36,426	\$45,725			
DB/DC Conversion			\$1,000,000		
OCBA - Grand Haven/West Olive	\$5,273,861	\$180,621			
Total Expenditures	\$16,860,154	\$10,175,164	\$9,873,475	\$12,917,152	\$10,172,652

COUNTY OF OTTAWA
SPECIAL REVENUE FUNDS

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

MAJOR SPECIAL REVENUE FUNDS:

Parks and Recreation Fund (2081) - This Fund was established for the development, maintenance and operation of the Ottawa County parks. Funding is provided from General Fund appropriations, State grants and user charges. A Millage of .33 mills was re-approved by the County electorate during 2006 for ten years and expires in 2016.

Health Fund (2210) - This Fund is used to account for monies received from Federal, State and local grants and County appropriations. These monies are utilized in providing a variety of health-related services to County residents.

Mental Health Fund (2220) - This Fund is used to account for monies to provide mental health services within the County. Monies are provided by Federal, State and County appropriations, contributions and charges for services.

NONMAJOR FUNDS:

Friend of the Court Fund (2160) - This Fund accounts for the operations of the Friend of the Court including the Co-op Reimbursement Grant, Medical Support Enforcement Grant, and the 3% Friend of the Court incentive payments established under Act 297 of 1982, Section 2530.

9/30 Judicial Grants (2170) - This Fund accounts for miscellaneous grant revenue received from the State and other agencies for judicial programs.

Solid Waste Clean-Up Fund (2271) - This Fund was established to account for monies received from settlement of a claim. The monies are to be used exclusively for the clean-up of the Southwest Ottawa Landfill.

Landfill Tipping Fees Fund (2272) - This Fund was established to account for the County's share of the tipping fee surcharge of Ottawa County Farms landfill starting in 1991 in accordance with an agreement between Ottawa County, Sunset Waste System, Inc., and the Township of Polkton. The monies are to be used for implementation of the Solid Waste Management Plan.

Transportation System Fund (2320) - This Fund is used to account for a grant from the Michigan Department of Transportation to provide public transportation in concentrated areas for persons who are handicapped or who are sixty-five years of age or older.

COUNTY OF OTTAWA

SPECIAL REVENUE FUNDS (CONTINUED)

Farmland Preservation (2340) – This fund is used to account for cash purchases and/or installment purchases of development rights voluntarily offered by landowners. Once purchased, an agricultural conservation easement is placed on the property which restricts future development.

Planning Commission Fund (2420) - This Fund was established by the County Board under MCLA 125. A planning commission was created to prepare and oversee a County Development Plan relative to the economic, social and physical development of the County. The fund has been moved to the General Fund in connection with the implementation of GASB statement number 54.

Brownfield Redevelopment Authority (2430) – This fund was established by the County Board for the purpose of revitalizing certain environmentally distressed or functionally obsolete and/or blighted areas in the County.

Infrastructure Fund (2444) - This fund was established by the County Board to provide financial assistance to local units of government for water, sewer, road and bridge projects that are especially unique, non-routine, and out-of-the ordinary.

Public Improvement Fund (2450) - This Fund is used to account for earmarked revenues set aside for public improvements. Funding is provided from General Fund appropriations and building rentals.

Homestead Property Tax (2550) – This fund was established as a result of the passage of Public Act 105 of 2003 which provides for the denial of homestead status by local governments, counties and/or State of Michigan. The County’s share of interest on tax revenue collected under this statute is to be used solely for the administration of this program, and any unused funds remaining after a period of three years will lapse to the county general fund (MCL 211.7cc, as amended).

Register of Deeds Technology Fund (2560) – This Fund was established under Public Act 698 of 2002 to account for newly authorized additional recording fees effective March 31, 2003. The revenue collected is to be spent on technology upgrades.

Stabilization Fund (2570) - This Fund was established to assure the continued solid financial condition of the County in case of an emergency.

Prosecuting Attorney Grants Fund (2601) - This Fund is used to account for monies granted to the County by the State for crime victim’s rights. The County also contributes to these services.

COUNTY OF OTTAWA

SPECIAL REVENUE FUNDS (CONTINUED)

Sheriff 9/30 Grant Programs Fund (2609) - This Fund accounts for miscellaneous grant revenue received by the Sheriff's department from the State for special purpose programs.

Sheriff Contracts (2610) - This Fund account for various contracts the County has with municipalities who contract with the County to improve the long-term ability of local law enforcement agencies public safety through innovative crime prevention, including community policing.

Sheriff Road Patrol Fund (2661) - This Fund accounts for monies granted to the County by the State for the purpose of providing additional police supervision of traffic safety and additional patrol of the roads and parks as described in Public Act 416 of 1978.

Law Library Fund (2690) - This Fund is used to account for monies received from the Library Penal Fine Fund in accordance with Public Act 18 of 1982 and appropriations from the County for the purpose of maintaining the County's law library. The fund has been moved to the General Fund in connection with the implementation of GASB statement number 54.

Workforce Investment Act Funds (2740, 2741, 2742, 2743, 2744, 2748 and 2749) - These Funds are used to account for Federal funds that are received by the County under the Workforce Investment Act. These Funds are targeted for training and employment programs for the under employed and economically disadvantaged citizens.

Grant Programs - Pass Thru Fund (2750) - This Fund is used to account for monies received from State and Federal grants which are passed on to outside agencies through contractual agreements to carry out the grants intended purpose.

Emergency Feeding Fund (2800) - This Fund is used to account for monies received from the State for the purpose of distributing surplus food to the impoverished residents of the County.

Federal Emergency Management Agency Fund (2810) - This Fund is used to account for monies received through the Emergency Food and Shelter National Board program for utility payments to prevent utility disconnection or heating source loss in households that have exhausted all other resources and do not qualify for other Community Action emergency funds.

Community Corrections Fund (2850) - This Fund is used to account for State monies and fees received to enhance the delivery of adult probation services in the County.

COUNTY OF OTTAWA

SPECIAL REVENUE FUNDS (CONTINUED)

Revenue Sharing Reserve Fund (2855) - This Fund is used to account for additional tax revenue received as a result of the acceleration of the millage levy from December to July. An operating transfer of the amount the County would have received in State Revenue Sharing had it not been discontinued is transferred to the General Fund every year until the fund is depleted. The fund will be depleted by 12/31/11.

Community Action Agency Fund (2870) - This Fund is used to account for monies received from the State to be applied to various community programs for the impoverished residents of the County.

Weatherization Fund (2890) - This Fund is used to account for monies received through a State grant which aids in weatherizing homes of the disadvantaged, the elderly and people in the poverty zone.

Department of Human Services Fund (2901) - This Fund is used primarily to account for monies from State and local funding sources and to assist with the welfare program which offers aid to disadvantaged individuals of Ottawa County.

Child Care Funds (2920 and 2921) - These Funds are used to account for foster child care in the County. This encompasses the Ottawa County Detention Center, which is a facility that houses juveniles on a short-term basis. The primary funding comes from the State and a County appropriation which is used to aid children who require placement outside of their home.

Soldiers' and Sailors' Relief Fund (2930) - This Fund is used to account for monies earmarked for indigent veterans and is mandated by State Law. The fund has been moved to the General Fund in connection with the implementation of GASB statement number 54.

Veterans Trust Fund (2941) - This fund was established under Section 35.607 of the Compiled laws of 1970. It is used to account for monies received by the State and distributed to needy veterans.

DB/DC Conversion Fund (2970) - The fund was established by the County Board to set aside funds needed for start up costs associated with moving new hires to a defined contribution retirement system.

Compensated Absences Fund (2980) - This Fund is used to account for future payments of accumulated sick pay of County employees under the sick days/short and long-term disability plan. This fund is also used to accrue vacation pay.

**COUNTY OF OTTAWA
2013 BUDGET SUMMARY
SPECIAL REVENUE FUNDS**

FUND NUMBER	FUND NAME	2012 PROJECTED FUND BALANCE	2013 REVENUE/ OPERATING TRANSFERS	2013 EXPENDITURES/ OPERATING TRANSFERS	2013 PROJECTED FUND BALANCE
2081	Parks and Recreation	\$2,781,865	\$4,284,556	\$5,035,433	\$2,030,988
2160	Friend of the Court		3,260,192	3,260,192	
2170	9/30 Judicial Grants	10,087	231,056	231,530	9,613
2210	Health	952,574	9,078,624	9,278,624	752,574
2220	Mental Health	503,157	38,226,596	38,226,596	503,157
2271	Solid Waste Clean-Up	4,365,318	25,984	856,000	3,535,302
2272	Landfill Tipping Fees	1,033,572	377,110	379,560	1,031,122
2320	Transportation System		157,569	157,569	
2340	Farmland Preservation	1,000			1,000
2430	Brownfield Redevelopment Authority	500			500
2444	Infrastructure	1,887,718	28,954	125,000	1,791,672
2450	Public Improvement	3,575,673	450,958	190,525	3,836,106
2550	Homestead Property Tax	45,937	12,634	51,237	7,334
2560	Register of Deeds Technology	480,260	263,423	221,076	522,607
2570	Stabilization	9,155,838			9,155,838
2601	Prosecuting Attorney Grants		216,040	216,040	
2609	Sheriff Grant Programs	1,079	51,150	51,150	1,079
2610	Sheriff Contracts		6,325,818	6,325,818	
2661	Sheriff Road Patrol		338,353	338,353	
2740	Workforce Investment Act (WIA)- Administration	948			948
2741	WIA - Youth				
2742	WIA - Adult	511			511
2743	WIA - 6/30 Grant Programs	24,839			24,839
2744	WIA - 12/31 Grant Programs	53,555			53,555
2748	WIA - 9/30 Grant Programs	13,233			13,233
2749	WIA - 3/31 Grant Programs				
2750	Grant Programs - Pass Thru				
2800	Emergency Feeding	11,771			11,771
2850	Community Corrections Program	106,692	886,021	886,021	106,692
2870	Community Action Agency	80,085			80,085
2890	Weatherization	23,114			23,114
2901	Department of Human Services	20,379	193,690	193,690	20,379
2920	Child Care - Circuit Court	1,192,093	8,588,571	8,788,571	992,093
2921	Child Care-Social Services		2,500	2,500	
2941	Veterans Trust		50,000	50,000	
2970	DB/DC Conversion	4,657,127	52,597		4,709,724
2980	Compensated Absences	3,469,275	102,476	43,560	3,528,191
TOTAL SPECIAL REVENUE FUNDS		\$34,448,200	\$73,204,872	\$74,909,045	\$32,744,027

Fund: (2081) Parks and Recreation

Function Statement

The Parks and Recreation Commission oversee acquisition, development, operation and maintenance of the County Parks and Open Space system totaling over 6,000 acres. The Commission also oversees management of the Musketawa Trail under an agreement with the Michigan Department of Natural Resources. The Commission is continually evaluating long-term park and open space needs and seeking to add lands and facilities to keep pace with population growth and the needs of the public.

Additional services provided by the Parks and Recreation Commission include the sponsorship of outdoor education programs throughout the park system and offering facility reservations at picnic buildings, shelters, and other facilities designed for group outings.

Mission Statement

The Ottawa County Parks and Recreation Commission enhances quality of life for residents and visitors, by preserving parks and open spaces and providing natural resource-based recreation and education opportunities

TARGET POPULATION	Ottawa County Residents and Visitors
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment
	Department Goal 1: Provide natural resource-based recreational opportunities (e.g. hiking, biking, skiing, swimming)
	<i>Objective 1) Acquire land in areas not adequately served by county parks as identified in Long-Range Parks Plan</i>
	<i>Objective 2) Enhance park lands to create recreational opportunities</i>
	<i>Objective 3) Ensure individuals with disabilities can access county park lands and facilities</i>
	Department Goal 2: Protect and restore significant natural resource features (e.g. wetlands, dunes, river corridors)
	<i>Objective 1) Acquire key parcels, open space, and interconnected lands</i>
	<i>Objective 2) Restore significant natural resource features to their natural state</i>
	<i>Objective 3) Control invasive species on park lands</i>
	Department Goal 3: Promote the natural and cultural history of Ottawa County
	<i>Objective 1) Provide natural resource-based education programs</i>
	<i>Objective 2) Provide interpretive facilities at selected county park lands and open spaces</i>
	<i>Objective 3) Increase awareness of available park lands, open space, facilities, and programs</i>
	Department Goal 4: Maintain diversified sources of funding and partnerships that provide for maintenance and expansion of the park system
<i>Objective 1) Secure grant funding</i>	
<i>Objective 2) Maximize donations and partnership contributions</i>	
<i>Objective 3) Support the County’s employee training and development program</i>	
<i>Objective 4) Generate revenue from park entrance fees and reservations</i>	
County Goal: Continually improve the County's organization and services	
Department Goal 5: Provide excellent overall customer service/satisfaction	
<i>Objective 1) Provide interaction with customers that is courteous, respectful, and friendly</i>	
<i>Objective 2) Provide timely responses to requests for service</i>	
Department Goal 6: Provide exceptional services/programs	
<i>Objective 1) Maintain high-efficiency work outputs¹</i>	
<i>Objective 2) Meet or exceed the administrative performance (e.g. workload, efficiency, customer service) of comparable services provided in comparable counties²</i>	
<i>Objective 3) Meet or surpass the value-per-dollar (e.g. outcome results, cost per capita, FTE per resident) of comparable services provided in comparable counties²</i>	
SERVICES & PROGRAMS	Park Land Development Program (<i>Goal 1</i>) Land Preservation and Management Program (<i>Goal 2</i>) Natural Resource-Based Education Program (<i>Goal 3</i>) Parks Financial Planning Program (<i>Goal 4</i>) Professional Customer Service (<i>Goal 5</i>) Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (<i>Goal 6</i>)

Fund: (2081) Parks and Recreation

	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
WORKLOAD	# of acres of active park land maintained	-	3,448	4,038	4,980	5,128
	# of miles of trails maintained	-	68	74	81	86
	# of acres of park land acquired	-	303	294	10	60
	Square footage of facilities maintained	-	67,620	69,620	71,120	72,000
	# of acres of habitat restoration	-	30	8	24	17
	# of park improvement projects completed	-	10	6	10	10
	# of county parks with interpretive facilities	-	10	11	13	14
	# of education programs conducted	-	161	173	180	185
	# of persons participating in natural resource-based education programs	-	3,124	5,571	6,000	6,250
	# of paid reservation orders (e.g. shelters, picnic areas, lodges)	-	1,036	1,068	1,100	1,150
	# of people utilizing park facilities through reservation orders	-	70,656	73,614	75,500	78,900
	# of grants applied for or applications in-process	-	3	2	3	2
EFFICIENCY	Dollar value of grants awarded	-	\$1,023,300	\$500,000	\$849,068	\$350,000
	# of acres of land acquired through donations	-	0	17	8	10
	# of service hours provided by volunteers	-	3,900	4,500	6,000	7,000
	% of operating cost funded by millage	-	76%	83%	83%	83%
	Amount of revenue generated from user fees and leases	-	\$462,702	\$424,999	\$413,844	\$420,000
OUTCOMES	# of acres of county park land per 1,000 population	≥ 20	22.95	23.82	23.84	23.87
	% of park lands developed for accessible recreation	70%	50%	53%	60%	63%
	% of parks and facilities in compliance with ADA	100%	75%	78%	88%	88%
CUSTOMER SERVICE	# of formal compliments received regarding park services and staff interaction	-	10	132	140	150
	# of formal complaints regarding staff interaction	0	2	1	0	0
	# of formal complaints regarding customer service response time	0	1	8	5	3
COST⁵	Total operating cost ³ of parks and recreation department per capita	-	\$8.47	\$9.45	\$9.25	\$9.25
	Total operating cost of nature center per visitor	-	\$15.17	\$11.25	\$10.76	\$10.38
	# of acres of active park land maintained per Parks and Recreation FTE ⁴	-	229.87	252.38	316.19	325.59
	# of total department FTE ⁴ per 100,000 population	-	5.69	6.01	5.91	5.91

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline

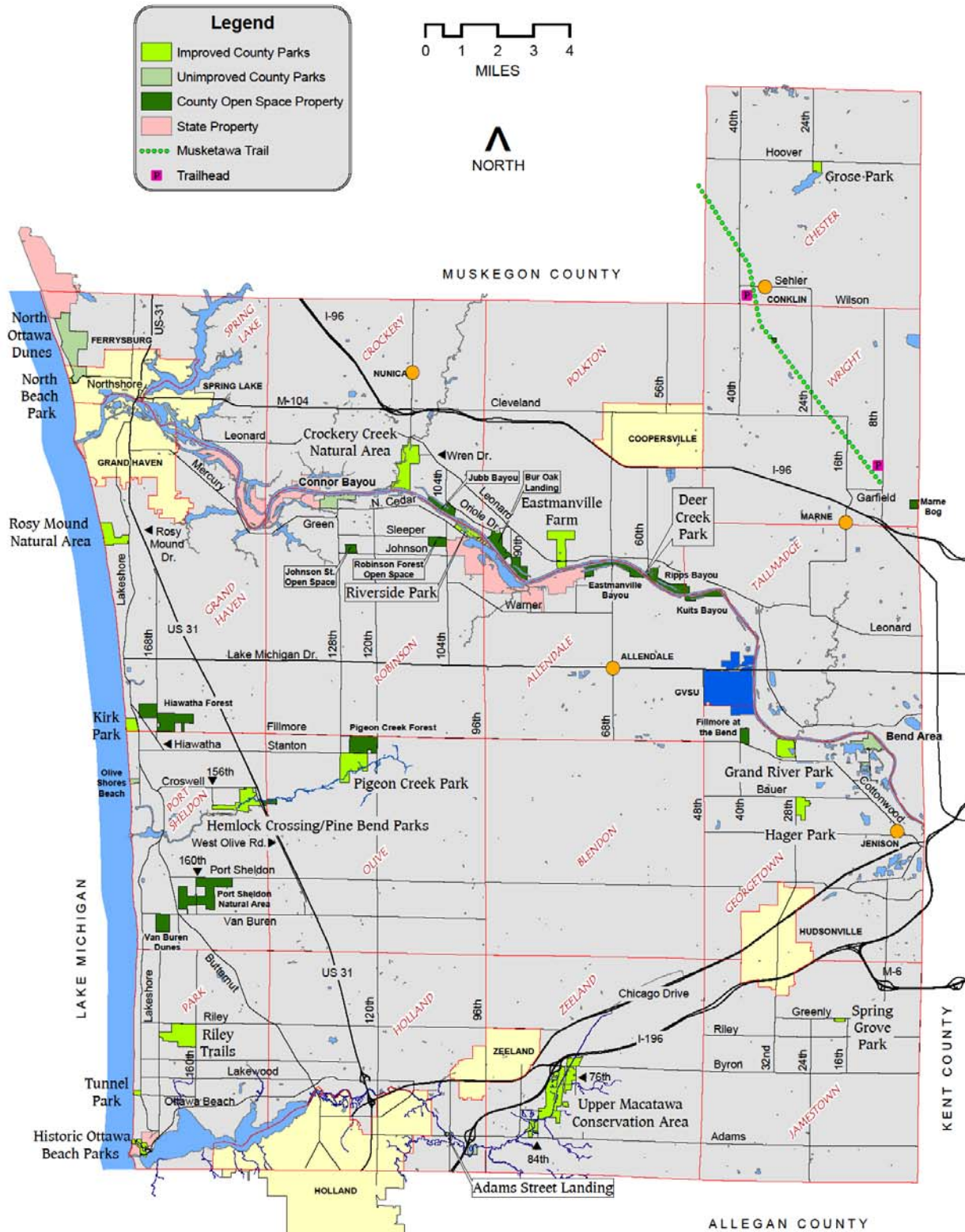
2. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks

3. Operating cost includes all department expenses less Capital Outlay, Data Process Services (8310.0020), and Indirect Administrative Fees (8310.0000)

4. Total Department FTE is calculated using Fiscal Service's History of Positions by Fund report

5. Cost and FTE calculations computed by the Planning and Performance Improvement Department with the exception of the Nature Center cost measure which is calculated by the Parks Department

OTTAWA COUNTY PARK PROPERTIES



Resources

Personnel	2011 # of Positions	2012 # of Positions	2013 # of Positions	2013 Budgeted Salary
Position Name				
Director of Parks & Recreation	1.000	1.000	1.000	\$86,381
Coordinator of Park Planning & Development	1.000	1.000	1.000	\$65,573
Parks Planner	1.000	1.000	1.000	\$47,338
Parks Manager	1.000	1.000	1.000	\$65,573
Naturalist	1.000	1.000	1.000	\$47,146
Coordinator of Park Maintenance & Operations	1.000	1.000	1.000	\$71,882
Park Supervisor	5.000	4.000	4.000	\$218,269
Administrative Clerk	1.000	1.000	1.000	\$36,481
Natural Resources Management Supervisor	0.000	1.000	1.000	\$46,550
Secretary	1.000	0.750	0.750	\$25,659
Coordinator of Interpretive & Information Services	1.000	1.000	1.000	\$65,573
Park Equipment Specialist	1.000	1.000	1.000	\$54,567
Communication Specialist	0.000	0.000	0.500	\$29,973
Park Maintenance Worker	1.000	1.000	2.000	\$72,689
	16.000	15.750	17.250	\$933,654

Funding	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Taxes	\$3,141,232	\$3,171,884	\$3,035,087	\$2,974,049	\$2,945,764
Intergovernmental Revenue	\$1,926,572	\$296,116	\$564,477	\$1,588,786	\$867,100
Charges for Services	\$438,267	\$406,044	\$370,485	\$371,460	\$371,200
Interest	\$59,503	\$75,984	\$58,535	\$28,265	\$49,492
Rents	\$62,138	\$68,081	\$63,692	\$53,500	\$45,000
Other Revenue	\$244,828	\$237,089	\$722,026	\$5,000	\$6,000
Other Financing Sources	\$297,790		\$138,000		
Total Revenues	\$6,170,330	\$4,255,198	\$4,952,302	\$5,021,060	\$4,284,556
Expenditures					
Personnel Services	\$1,422,810	\$1,586,349	\$1,616,065	\$1,725,345	\$1,865,919
Supplies	\$175,118	\$178,719	\$187,126	\$202,943	\$186,890
Other Services & Charges	\$525,941	\$469,450	\$713,957	\$535,643	\$494,624
Capital Outlay	\$6,610,526	\$1,599,731	\$4,281,891	\$3,225,637	\$2,488,000
Debt Service				\$91,500	
Total Expenditures	\$8,734,395	\$3,834,249	\$6,799,039	\$5,781,068	\$5,035,433

Budget Highlights:

Intergovernmental Revenue and Capital Outlay fluctuate with the land purchases and park improvement projects planned. The timing of project costs and grant dollars received are often not in the same years. The 2013 budget includes the following projects: Macatawa Greenway Trail, Pumphouse Museum and General Greenway and Park Land Acquisition. Other Revenue in 2011 reflects a nearly \$500,000 donation from the Great Lakes Fishery Trust for the Holland Harbor Access Project. Other Revenue in 2009-2011 reflects donations for the Nature Education Center.

Fund: (2160) Friend of the Court

Function Statement

The Friend of the Court (FOC) has three broad statutory duties: 1) To investigate, report, and make recommendations to the 20th Judicial Circuit Court regarding child custody, parenting time, and child support issues; 2) To monitor and manage collection and disbursement of child support payments by the Michigan State Disbursement Unit (MiSDU); and 3) To enforce child custody, parenting time, and child support orders entered by the 20th Judicial Circuit Court.

Mission Statement

To administer justice and restore wholeness in a manner that inspires public trust

TARGET POPULATION	Children Custodial and Non-custodial Parents					
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment					
	FOC Goal 1: Ensure that support is provided for the care and maintenance of children					
	<i>Objective 1) Perform domestic relations hearings</i>					
	<i>Objective 2) Conduct parenting time and custody assessments</i>					
	<i>Objective 3) Process and enforce orders of support</i>					
PRIMARY GOALS & OBJECTIVES	<i>Objective 4) Manage the collection and disbursement of child support payments</i>					
	<i>Objective 5) File civil warrants for non-payment of child support payments</i>					
	<i>Objective 6) Comply with all state and federal regulations regarding child support, parenting time and custody</i>					
	County Goal: Continually improve the County's organization and services					
	FOC 2: To serve the public and Court stakeholders in a satisfactory and professional manner. (Access and Fairness - NCSC CourTools 1)					
SERVICES & PROGRAMS	<i>Objective 1) Survey court users to obtain their feedback on the Court's treatment of customers</i>					
	Child support and Custody Services (<i>Goal 1</i>) Ensure quality of customer service and identify areas for improvement through the administration of surveys (<i>Goal 2</i>)					
WORKLOAD	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	# of new cases filed (Title IV-D child support enforcement)	-	990	1,073	1,000	1,000
	# of cases active (Title IV-D child support enforcement)	-	11,632	12,571	12,500	12,500
	# of parenting time and custody assessments completed	-	266	223	240	240
	# of bench warrants filed	-	1,803	1,943	1,800	1,800
EFFICIENCY	% of domestic relation hearings scheduled within 3 weeks of case filing	85%	75%	80%	80%	85%
	% of custody assessments completed within time guidelines	95%	95%	80%	90%	95%
	% of DHS-Office of Child Support audits that show compliance with Federal and State child support regulations	95%	100%	100%	100%	100%
OUTCOMES	Paternity Establishment Rate	90%	96.5%	95.4%	94.6%	95.0%
	Support Order Establishment Rate	80%	82.6%	79.0%	80.2%	80.5%
	Collection Rate on Current Support (outstanding payments)	80%	73.3%	73.80%	75.8%	75.8%
	Collection Rate on Arrears	80%	75.0%	76.9%	69.4%	70.0%
	Collection Rate on Medical	80%	63.9%	67.0%	65.8%	65.8%
CUSTOMER SERVICE	% of attorneys satisfied with court services	90%	94%	N/A ¹	95%	N/A ¹
	% of public customers indicating interaction with staff was courteous, respectful, and friendly	90%	90%	N/A ¹	90%	N/A ¹

1. Survey is conducted every other year

Fund: 2160 Friend of the Court

Resources

Personnel

Position Name	2011 # of Positions	2012 # of Positions	2013 # of Positions	2013 Budgeted Salary
Friend of the Court	1.000	1.000	1.000	\$102,774
Assistant FOC - Operations	1.000	1.000	1.000	\$70,514
Accounting Manager	1.000	1.000	1.000	\$70,514
Investigators	11.000	11.000	11.000	\$574,007
Family Services Coord/Custody Investigator	3.000	3.000	3.000	\$164,398
Data Processing Specialist	4.000	4.000	4.000	\$153,950
Senior Data Processing Specialist	1.000	1.000	1.000	\$48,641
Location Specialist	1.000	1.000	1.000	\$41,761
FOC Clerk II	3.000	3.000	3.000	\$116,160
Accounting Clerk	3.000	3.000	3.000	\$116,160
Referee	1.125	1.125	1.125	\$96,217
FOC Clerk I	4.000	4.000	4.000	\$129,009
Deputy/Road Patrol	1.000	1.000	1.000	\$59,372
Third Party Liability Specialist	1.000	1.000	1.000	\$52,554
	36.125	36.125	36.125	\$1,796,031

Funding

Budget Summary	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue	\$2,026,554	\$2,023,467	\$1,994,955	\$2,056,731	\$2,145,353
Charges for Services	\$271,055	\$298,081	\$414,887	\$427,050	\$431,650
Interest					
Other Financing Sources	\$732,402	\$546,235	\$702,574	\$730,615	\$683,189
Total Revenues	\$3,030,011	\$2,867,783	\$3,112,416	\$3,214,396	\$3,260,192
Expenditures					
Personnel Services	\$2,446,798	\$2,511,970	\$2,544,328	\$2,524,028	\$2,608,813
Supplies	\$63,175	\$54,814	\$46,441	\$42,875	\$45,400
Other Services & Charges	\$528,045	\$490,984	\$521,647	\$647,493	\$605,979
Capital Outlay					
Total Expenditures	\$3,038,018	\$3,057,768	\$3,112,416	\$3,214,396	\$3,260,192

Fund: 2170 9/30 Judicial Grants

Function Statement

This Fund accounts for miscellaneous grant revenue received from the State and other agencies for judicial programs, primarily drug court programs.

Resources

Personnel

Position Name	2011 # of Positions	2012 # of Positions	2013 # of Positions	2013 Budgeted Salary
Drug Court Coordinator	1.000	1.000		
Caseworker	1.000	1.000	1.000	\$53,214
Probation Treatment Specialist	1.000	1.000	1.000	\$57,282
Administrative Aide	0.500	0.000	0.000	\$0
Assistant Director - Probation	0.000	0.000	0.150	\$9,633
Case Manager/Surveillance	1.000	1.000		
	<u>4.500</u>	<u>4.000</u>	<u>2.150</u>	<u>\$120,129</u>

Funding

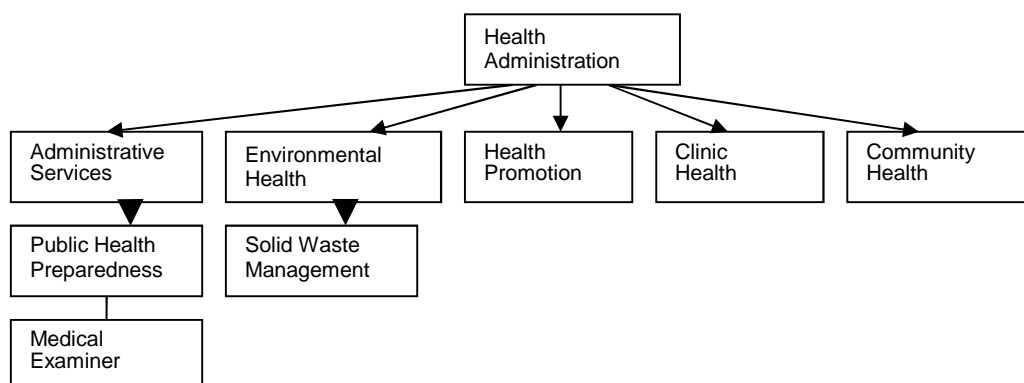
Budget Summary	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue	\$285,069	\$211,989	\$283,905	\$306,000	\$141,409
Charges for Services			\$21,764	\$49,000	\$45,000
Interest					
Other Revenue	\$7,500	\$4,125	\$4,125	\$5,000	
Other Financing Sources	\$63,074	\$73,827	\$43,172	\$16,386	\$44,647
Total Revenues	<u>\$355,643</u>	<u>\$289,941</u>	<u>\$352,966</u>	<u>\$376,386</u>	<u>\$231,056</u>
Expenditures					
Personnel Services	\$316,012	\$243,344	\$287,247	\$323,224	\$206,565
Supplies	\$11,346	\$20,878	\$17,605	\$22,800	\$12,205
Other Services & Charges	\$24,125	\$23,303	\$45,459	\$30,362	\$12,760
Capital Outlay					
Total Expenditures	<u>\$351,483</u>	<u>\$287,525</u>	<u>\$350,311</u>	<u>\$376,386</u>	<u>\$231,530</u>

Budget Highlights:

This fund can vary depending on whether grants have been extended or have ended as well as the award amount received from the State. Consequently, the budget can vary significantly from year to year.

Public Health (2210) Fund Summary

The Ottawa County Health Department provides environmental health services, client health services in both a clinic setting and the field, public health preparedness, and health education services. Services supervised by Health administration but not accounted for in fund 2210 include Landfill Tipping fees (solid waste planning - fund 2272) and Substance Abuse which is recorded in the General Fund (1010-6300).



Budget Summary - Fund 2210

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Licenses & Permits	\$127,036	\$399,731	\$265,590	\$319,630	\$321,350
Intergovernmental Revenue	\$3,252,493	\$3,847,837	\$4,800,092	\$3,753,117	\$3,614,323
Charges for Services	\$1,111,034	\$1,060,640	\$1,059,744	\$1,018,040	\$1,072,608
Other Revenue	\$314,996	\$396,984	\$386,779	\$375,019	\$297,534
Other Financing Sources	\$4,739,967	\$3,537,651	\$3,085,296	\$3,437,190	\$3,772,809
Total Revenues	\$9,545,526	\$9,242,843	\$9,597,501	\$8,902,996	\$9,078,624
Expenditures					
Personnel Services	\$6,693,320	\$6,317,526	\$6,066,874	\$6,126,334	\$6,587,313
Supplies	\$187,875	\$174,758	\$164,280	\$175,476	\$177,069
Other Services & Charges	\$2,625,353	\$2,740,863	\$2,492,907	\$2,554,905	\$2,504,169
Capital Outlay	\$50,369	\$10,089	\$4,306	\$46,281	\$10,073
Other Financing Uses			\$871,527		
Total Expenditures	\$9,556,917	\$9,243,236	\$9,599,894	\$8,902,996	\$9,278,624

Function Statement

The epidemiology division of the Ottawa County Health Department is responsible for defining the causes and distribution of diseases within Ottawa County. This division's activities are directed towards strengthening disease surveillance practices (that enhance disease identification, prevention and control), monitoring the community health status, and providing Ottawa County health data to health providers and the community.

Mission Statement

Analyze the causes and distribution of disease in order to control their course and protect the community

TARGET POPULATION	Ottawa County Residents					
	Medical Providers/Public Health Partners Health Department Programs					
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment					
	Department Goal 1: Monitor population health status to identify and mitigate health problems and to improve the delivery of public health services					
	<i>Objective 1) Collect, analyze and disseminate accurate and credible data regarding the health of residents and the environment (YAS¹, BRFSS², BMI³, morbidity and mortality, program statistics, etc.)</i>					
	<i>Objective 2) Maintain and enhance existing disease surveillance systems to identify, investigate & control public health threats</i>					
	<i>Objective 3) Advise health department staff and health system partners on emerging public health threats</i>					
	<i>Objective 4) Provide data analysis and support to internal and external public health partners</i>					
	<i>Objective 5) Maintain and improve the accessibility of all current health data reports to stakeholders and the public</i>					
	<i>Objective 6) Provide program specific data collection and reporting to state, federal partners</i>					
	County Goal: Continually improve the County's organization and services					
	Department Goal 2: Provide excellent customer service					
	<i>Objective 1) Provide thorough and satisfactory services</i>					
	<i>Objective 2) Provide interaction with customers that is courteous, respectful, and friendly</i>					
	<i>Objective 3) Provide timely responses to requests for service</i>					
	Department Goal 3: Provide exceptional services/programs					
	<i>Objective 1) Maintain high-efficiency work outputs⁴</i>					
	<i>Objective 2) Meet or exceed the administrative performance (e.g. workload, efficiency, customer service) of comparable services provided in comparable counties⁵</i>					
	<i>Objective 3) Meet or surpass the value-per-dollar (e.g. outcome results, cost per capita, FTE per resident) of comparable services provided in comparable counties⁵</i>					
SERVICES & PROGRAMS	Health Data Collection, Monitor, Analysis, and Reporting Services (<i>Goal 1</i>)					
	Professional Customer Service (<i>Goal 2</i>)					
	Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (<i>Goal 3</i>)					
WORKLOAD	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	% completion of the Ottawa County Health Assessment Profile (<i>Every 3 years</i>)	-	N/A	100%	NA	NA
	% completion of the Ottawa County BRFSS (<i>Every 3 years</i>)	-	N/A	100%	NA	NA
	# of health data elements collected, analyzed, and displayed	-	N/A	2,235	3,000	3,000
	# of health data requests completed	-	N/A	21	37	35
	# of alerts, warnings, advisories or closures issued due to identified health threat	-	N/A	12	12	12
	# of data reports requiring data analysis	-	N/A	7	6	6

	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	# of committees/councils provided consultation and data support	-	N/A	6	5	5
EFFICIENCY	% of requests for data completed within agreed upon timeframe	100%	N/A	100%	100%	100%
	% data report submitted to state within timeline	100%	N/A	100%	100%	100%
	% of completed health data reports posted on website	100%	N/A	100%	100%	100%
OUTCOMES	% of infectious diseases threats identified within 72 hours of index case identification	100%	N/A	100%	100%	100%
CUSTOMER SERVICE	% of customers indicating that the services/information received was helpful/useful	100%	N/A	100%	100%	100%
	% of customers indicating that the services/information received met their needs	100%	N/A	100%	100%	100%
	% of customers indicating that interaction with staff was courteous and professional	100%	N/A	100%	100%	100%
COST ⁷	Cost of Epidemiology per capita (total expenses ⁶)	-	\$0.00	\$0.00	\$0.25	\$0.38
	# of Epidemiology Division FTE per 100,000 residents	-	0.00	0.00	0.43	0.43

1. YAS: Youth Assessment Survey

2. BRFSS: Behavioral Risk Factor Surveillance System

3. BMI: Body Mass Index

4. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline

5. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks

6. Total expenses include all department/division expenses less Data Processing Services (8310.0020) and Indirect Administrative Expenses (8310.0000)

7. The cost calculations are computed by the Planning and Performance Improvement Department

Resources				
Personnel	2011	2012	2013	2013
Position Name	# of	# of	# of	Budgeted
	Positions	Positions	Positions	Salary
Account Clerk	1.000	1.000	1.000	\$38,244
Accountant I	1.000	1.000	1.000	\$49,561
Administrative Secretary	1.000	1.000	1.000	\$49,561
Assistant Health Administrator	1.000	1.000	1.000	\$86,007
Communication Specialist	1.000	1.000	1.000	\$59,836
Epidemiologist	0.000	0.000	1.000	\$55,305
Health Administrative Clerk	0.800	0.800	0.800	\$30,595
Health Officer/ Administrator	1.000	1.000	1.000	\$111,210
Health Promotion Clerk	0.100	0.100	0.100	\$3,824
Health Educator	0.000	1.000	0.000	\$0
Medical Director	1.000	1.000	1.000	\$149,249
PC Support Specialist	1.000	0.000	0.000	\$0
Programmer/ Analyst	1.000	1.000	1.000	\$68,617
Senior Accountant	1.000	1.000	1.000	\$65,289
	10.900	10.900	10.900	\$767,298

Funding	2009	2010	2011	2012	2013
	Actual	Actual	Actual	Current Year	Adopted
				Estimated	by Board
Revenues					
Intergovernmental Revenue	\$1,081,147	\$1,108,810	\$1,082,782	\$1,035,711	\$1,035,811
Charges for Services	\$12	\$260			
Other Revenue	\$330	\$1,562	\$16,124	\$8,329	
Other Financing Sources	\$4,733,787	\$3,537,651	\$3,085,296	\$3,437,190	\$3,772,809
Total Revenues	\$5,815,276	\$4,648,283	\$4,184,202	\$4,481,230	\$4,808,620
Expenditures					
Personnel Services	\$967,650	\$1,009,317	\$1,105,473	\$1,045,955	\$1,085,580
Supplies	\$11,053	\$9,421	\$7,622	\$13,288	\$15,859
Other Services & Charges	\$935,522	\$835,503	\$792,715	\$900,438	\$901,791
Capital Outlay	(\$4,647)	\$991		\$36,800	\$3,726
Other Financing Uses			\$871,527		
Total Expenditures	\$1,909,578	\$1,855,232	\$2,777,337	\$1,996,481	\$2,006,956

Budget Highlights:

Other Financing Sources revenue, the operating transfer from the General Fund, is higher to reflect stagnant state revenue for the entire fund.

Function Statement

The Public Health Preparedness Program (PHP) focuses on strengthening the public health infrastructure to increase the ability to identify, respond to, and prevent acute threats to public health by collaborating and coordinating response strategies with local, regional, and state partners. PHP ensures the availability and accessibility to health care for Ottawa County residents, and the integration of public health and public and private medical capabilities with first responder systems during a public health emergency.

Mission Statement

Prepare for the health and safety of Ottawa County citizens during public health emergencies

TARGET POPULATION	Ottawa County Residents					
	Health Service Providers Disaster Volunteers					
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment					
	Department Goal 1: Demonstrate ability to perform effective public health response during a public health emergency					
	<i>Objective 1) Develop plans to response to public health emergencies (i.e. Strategic National Stockpile (SNS) Plan, Crisis Emergency Risk Communication (CERC) Plan, Continuity of Operations Plan (COOP))</i>					
	<i>Objective 2) Assist community partners in creating local health preparedness plans</i>					
	<i>Objective 3) Conduct emergency response training exercises with local communities</i>					
	<i>Objective 4) Provide personal preparedness training to residents</i> <i>Objective 5) Maintain adequately trained health department staff</i> <i>Objective 6) Educate the public on how to respond in the event of an actual public health emergency</i>					
PRIMARY GOALS & OBJECTIVES	County Goal: Continually improve the County's organization and services					
	Department Goal 2: Provide excellent customer service					
	<i>Objective 1) Provide thorough and satisfactory services</i>					
	<i>Objective 2) Provide interaction with customers that is courteous, respectful, and friendly</i>					
	<i>Objective 3) Provide timely responses to requests for service</i>					
	Department Goal 3: Provide exceptional services/programs					
SERVICES & PROGRAMS	Health Preparedness Planning Services (<i>Goal 1</i>)					
	Professional Customer Service (<i>Goal 2</i>)					
	Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (<i>Goal 3</i>)					
WORKLOAD	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	# of updates completed to SNS Plan	-	2	11	10	10
	# of updates completed to CERC Plan	-	1	3	3	2
	# of updates completed to COOP	-	0	0	1	1
	# of community partners with preparedness plans completed	-	15	15	15	15
	# of community response training exercises conducted	-	10	5	5	5
	# of employees trained to respond to a public health emergency	All	12	16	10	10
	# of staff/community partners who received Personal Preparedness training	-	N/A	N/A	N/A	N/A

	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	# of persons involved in emergency response who received Incident Command Structure and National Incident Management System Training	All	12	16	10	10
	# of actual documented public health emergency events	-	0	0	0	0
	# of events/fairs attended to distribute materials regard to All Hazard planning	-	10	10	10	10
EFFICIENCY	% of after-action reports for annual exercises completed within 60 days	100%	N/A	100	100%	100%
	% grade given to the ERP by MDCH – OPHP ³	100%	100%	90%	95%	100%
	% grade given to the SNS Plan by MDCH – OPHP ³	100%	97%	97%	97%	97%
	% grade given to the CERC by MDCH – OPHP ³	100%	100%	n/a	100%	100%
OUTCOMES	# of critical deficiencies identified during actual public health emergency	0	0	0	1	0
	% of improvements implemented (as indicated in after action report)	100%	N/A	100	100%	100%
CUSTOMER SERVICE	% of customers indicating that the services/information received was helpful/useful	100%	N/A	100	100%	100%
	% of customers indicating that the services/information received met their needs	100%	N/A	100	100%	100%
	% of customers indicating that interaction with staff was courteous and professional	100%	N/A	100	100%	100%
COST ⁶	Cost of department per capita (total expenses ⁴)	-	\$2.05	\$0.78	\$0.57	\$0.57
	Total # of department FTEs ⁵ per 100,000 residents	-	0.52	0.60	0.43	0.43

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline

2. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks

3. MDCH - OPHP: Michigan Department of Community Health - Office of Public Health Preparedness

4. Total expenses include all department/division expenses less Data Processing Services (8310.0020) and Indirect Administrative Expenses (8310.0000)

5. FTE is calculated using Fiscal Service's History of Positions By Fund report

6. The cost and FTE calculations are computed by the Planning and Performance Improvement Department

Resources					
Personnel					
Position Name	2011 # of Positions	2012 # of Positions	2013 # of Positions	2013 Budgeted Salary	
PH Preparedness Coordinator	1.000	1.000	1.000	\$59,556	
Community Health Nurse	0.200	0.000	0.000	\$0	
Health Educator	0.200	0.000	0.000	\$0	
	1.400	1.000	1.000	\$59,556	
Funding					
	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue	\$182,258	\$375,442	\$216,257	\$147,795	\$159,155
Charges for Services					
Interest & Rents					
Other Revenue	\$2,354	\$20,498	\$7,700	\$11,790	
Total Revenues	\$184,612	\$395,940	\$223,957	\$159,585	\$159,155
Expenditures					
Personnel Services	\$100,852	\$305,715	\$90,552	\$84,446	\$87,188
Supplies	\$4,730	\$6,709	\$2,352	\$2,669	\$2,011
Other Services & Charges	\$44,821	\$201,456	\$87,662	\$54,611	\$32,483
Capital Outlay		\$6,458			
Total Expenditures	\$150,403	\$520,338	\$180,566	\$141,726	\$121,682

Function Statement

Programs and services of the Environmental Health Division (EH) are aimed at protecting resident and visitor health through control and prevention of environmental conditions that may endanger human health and safety. We are the defense system and response team. Our business as environmental health professionals is to identify, respond and prevent, or eliminate factors that create risk to human health by taking appropriate action based on professional judgment and accepted standards/methods.

Environmental Health Specialists routinely inspect restaurants, school kitchens, vending locations, and temporary food service establishments for proper food storage, preparation, and handling to protect the public from food-borne illnesses. Public and private water supplies are regulated, evaluated, and sampled to eliminate the risks of water-borne disease and toxic exposure. Through soil evaluations, issuance of permits and inspections of new on-site sewage disposal systems, the EH Specialists protect against illness and health hazards. The safety and sanitation of public swimming pools, spas, and bathing beaches are maintained through inspections and testing of water quality. Potential homebuyers are provided with results of water quality and condition of sewage disposal systems through a unique real estate evaluation program. EH specialists also inspect and evaluate mobile home parks, campgrounds, child care centers, adult and child foster homes, marinas, schools, new sub-divisions, and general nuisance complaints as well as provide educational and consultative services for the public.

Mission Statement

Environmental Health Services protect public health by assuring risks from exposure to environmental hazards are minimized through prevention, identification, and response. Hazards such as unsafe food, contaminated drinking water, polluted surface water, and hazardous materials seriously threaten the health of Ottawa County residents and visitors. It is the mission of the Environmental Health Services team to address those threats by providing State and locally mandated programs in an efficient and effective manner

TARGET POPULATION	Ottawa County Residents and Homeowners Food Service Establishments and Patrons
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment
	Department Goal 1: Protect the public from unsafe drinking water from groundwater supply systems (wells)
	<i>Objective 1) Perform inspections of wells</i>
	<i>Objective 2) Issue permits for new wells or repairs/replacements to existing wells</i>
	<i>Objective 3) Educate new homeowners about unsafe drinking water systems</i>
	Department Goal 2: Protect surface water and groundwater from onsite wastewater disposal systems
	<i>Objective 1) Perform inspections of sewage disposal systems</i>
	<i>Objective 2) Issue permits for new sewage systems or repairs/replacements to existing systems</i>
	<i>Objective 3) Educate new homeowners about faulty septic systems</i>
	Department Goal 3: Prevent exposure to unsafe surface and/or swimming waters
	<i>Objective 1) Collect water samples at public beaches</i>
	<i>Objective 2) Perform inspections of public swimming pools</i>
	<i>Objective 3) Issue "no body contact" advisories or correction orders as necessary</i>
	Department Goal 4: Reduce the risk of food borne illnesses from food service establishments
<i>Objective 1) Perform inspections of food service establishments</i>	
<i>Objective 2) Conduct investigations of food borne illnesses and complaints</i>	
<i>Objective 3) Develop and enforce risk control plans for food service establishments with persistent or emerging problems</i>	
<i>Objective 4) Improve the level of food safety knowledge among the food service community</i>	
Department Goal 5: Prevent persons from contracting rabies after being bitten by a rabid animal	
<i>Objective 1) Perform rabies testing on animals that have bitten people</i>	
<i>Objective 2) Provide treatment to persons bitten by a rabid animal</i>	
County Goal: Continually improve the County's organization and services	
Department Goal 6: Provide excellent customer service	
<i>Objective 1) Provide thorough and satisfactory services</i>	
<i>Objective 2) Provide interaction with customers that is courteous, respectful, and friendly</i>	
<i>Objective 3) Provide timely responses to requests for service</i>	
Department Goal 7: Provide exceptional services/programs	
<i>Objective 1) Maintain high-efficiency work outputs¹</i>	

	<p><i>Objective 2) Meet or exceed the administrative performance (e.g. workload, efficiency, customer service) of comparable services provided in comparable counties²</i></p> <p><i>Objective 3) Meet or surpass the value-per-dollar (e.g. outcome results, cost per capita, FTE per resident) of comparable services provided in comparable counties²</i></p>					
SERVICES & PROGRAMS	Clean Drinking Water Program; Campground Inspection Services (<i>Goal 1</i>)					
	Safe Sewage Disposal Program; Campground Inspection Services (<i>Goal 2</i>)					
	Beach Testing Program; Public Swimming Pool Inspection Services (<i>Goal 3</i>)					
	Food Service Inspection and Educational Program (<i>Goal 4</i>)					
	Animal Rabies Testing Services (<i>Goal 5</i>)					
	Professional Customer Service (<i>Goal 6</i>)					
	Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (<i>Goal 7</i>)					
WORKLOAD	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	# of groundwater supply systems (wells) inspected prior to real estate transfers	-	624	616	665	690
	# of new and replacement well permits issued	-	283	304	313	328
	# of vacant property evaluations completed for future development	-	46	33	60	63
	# of wastewater disposal systems inspected prior to real estate transfers	-	970	935	980	1,020
	# of sewage disposal system permits issued for new construction	-	121	155	158	160
	# of sewage disposal system permits issued for repair/replacement at existing homes	-	271	301	285	280
	# of septage hauling vehicles inspected	-	25	25	30	32
	# of public beach sampling events conducted	-	340	924	900	900
	# of public swimming pools licensed and inspected	-	130	130	130	132
	# of campgrounds licensed and inspected	-	24	24	25	25
	# of fixed food establishment inspections	-	1,065	1,047	1,190	1,290
	# of vending machine and STFU inspections	-	121	81	125	135
	# of temporary food establishment inspections	-	241	213	300	300
	# of re-inspections conducted	-	492	492	642	642
	# of foodborne illnesses and/or complaints investigated	-	77	34	54	54
	# of food service employees trained, including school concessions	-	155	191	200	210
	# web-based food service training modules available	-	2	4	4	5
	# of rabies tests conducted on animals	-	59	25	25	25
	# of persons treated to prevent rabies	-	N/A	N/A	N/A	N/A
EFFICIENCY	On site customers contacted within 2 days of requested service	100%	N/A	N/A	N/A	100%
	Final inspection/permit mailed within 3 days of completion of service	100%	N/A	N/A	N/A	100%
	% of non-compliant well systems corrected within 60 days	100%	N/A	N/A	N/A	100%
	% of non-compliant septic systems corrected within 60 days	100%	N/A	N/A	N/A	100%

	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	% of food borne illness investigations initiated within 3 business hours of notification	100%	90%	90%	91%	92%
	% of complaints related to food safety responded to within 1 day	100%	N/A	100%	100%	100%
OUTCOMES	# of persons that become ill from unsafe well water	0	1	0	0	0
	# of reported injuries or fatalities at licensed pools or campgrounds resulting from non-compliant Environmental Health factors	0	1	0	0	0
	# of confirmed food-borne illness outbreaks originating from licensed establishments	0	2	0	0	0
	% of persons bitten by an animal confirmed to have rabies that contract the disease	0%	0	0	0	0
CUSTOMER SERVICE	% of customers indicating that the services/information received was helpful/useful	100%	N/A	100%	100%	100%
	% of customers indicating that the services/information received met their needs	100%	N/A	100%	100%	100%
	% of customers indicating that interaction with staff was courteous and professional	100%	N/A	100%	100%	100%
COST ⁵	Cost of Division per capita (total expenses ³)	-	\$5.31	\$5.68	\$5.94	\$5.91
	Total # of Environmental Health FTE ⁴ per 100,000 residents	-	6.16	6.12	6.53	6.53

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline
2. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks
3. Total expenses include all department/division expenses less Data Processing Services (8310.0020) and Indirect Administrative Expenses (8310.0000)
4. FTE is calculated using Fiscal Service's History of Positions By Fund report
5. The cost and FTE calculations are computed by the Planning and Performance Improvement Department

Resources

Personnel

Position Name	2011 # of Positions	2012 # of Positions	2013 # of Positions	2013 Budgeted Salary
Environmental Health Clerk	2.400	2.400	2.400	\$79,778
Environmental Health Specialist*	8.800	9.000	9.900	\$522,818
Environmental Health Manager	0.780	0.900	0.900	\$66,220
Environmental Health Specialist/Beach Qual	0.000	0.800	1.000	\$49,346
Team Supervisor	2.000	2.000	2.000	\$129,211
Environmental Technician	0.000	0.000	0.500	\$19,931
Records Processing Clerk II	0.200	0.200	0.000	\$0
	14.180	15.300	16.700	\$867,304

*One position is partially funded, but may be fully reinstated if future resources allow.

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Licenses and Permits	\$113,981	\$161,112	\$265,590	\$319,630	\$321,350
Intergovernmental Revenue	\$367,202	\$364,499	\$417,862	\$529,671	\$483,576
Charges for Services	\$183,802	\$202,253	\$204,753	\$217,088	\$250,509
Other Revenue	\$14,637	\$12,641	\$9,684	\$11,330	\$14,805
Total Revenues	\$679,622	\$740,505	\$897,889	\$1,077,719	\$1,070,240

Expenditures

Personnel Services	\$943,115	\$976,599	\$1,012,550	\$1,123,725	\$1,243,311
Supplies	\$18,421	\$19,691	\$19,843	\$20,286	\$22,516
Other Services & Charges	\$167,439	\$145,797	\$196,851	\$151,367	\$179,418
Capital Outlay	\$329	\$872	\$1,412	\$4,604	\$525
Total Expenditures	\$1,129,304	\$1,142,959	\$1,230,656	\$1,299,982	\$1,445,770

Function Statement

Community Health Services provides quality support, education and prevention programs to families, children and pregnant women throughout Ottawa County. Services are provided at the three office locations, in clinic settings, in homes, in schools and in community locations. Services within this department include; Hearing and Vision Screenings, Pre-natal care (PNC) and Enrollment, Children's Special Health Care Services, and Maternal and Infant Health Program.

Mission Statement

The mission of Community Health Services is to provide quality support, education, and prevention programs to families, children and pregnant women in Ottawa County

TARGET POPULATION	Medicaid eligible pregnant women, mothers and children (Maternal and infant Health Program - MIHP) Children and their families with special health care needs (Children's Special Health Care Services - CSHCS) Children ages birth to 9th grade (Hearing and Vision Programs)
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment
	Department Goal 1: Reduce infant mortality and low birth weight for those enrolled in program
	<i>Objective 1)</i> Ensure Medicaid eligible pregnant women receive prenatal care
	<i>Objective 2)</i> Ensure Medicaid eligible infants receive pediatric care
	<i>Objective 3)</i> Refer clients to domestic violence counseling, substance abuse counseling, and/or Community Mental Health, if necessary
	<i>Objective 4)</i> Conduct case management visits with clients to review dietary and medical needs, and interactions with children
	Department Goal 2: Improve quality-of-care of children ages 0 to 21 with special health care needs who are in program
	<i>Objective 1)</i> Refer children with special health care needs to appropriate medical services
	<i>Objective 2)</i> Reduce the financial burden on parents for obtaining specialized health care services for their children
	<i>Objective 3)</i> Provide support services to parents of children with chronic health problems
	<i>Objective 4)</i> Conduct service contacts with clients to ensure necessary services are being obtained
	Department Goal 3: Improve hearing and vision in children ages 0 to 9th grade who have hearing loss or visual impairment
<i>Objective 1)</i> Screen children for hearing loss and/or visual impairment	
<i>Objective 2)</i> Re-screen children determined to have potential hearing and/ or vision impairment	
<i>Objective 3)</i> Refer children with two failed screens to appropriate medical services	
<i>Objective 4)</i> Follow-up medically referred children to encourage evaluation and/or treatment	
Department Goal 4: Reduce the incidence and impact of child abuse	
<i>Objective 1)</i> Conduct assessments and medical exams for abused children upon request of the Children's Advocacy Center	
<i>Objective 2)</i> Assist prosecutors with investigations of suspected child abuse	
County Goal: Continually improve the County's organization and services	
Department Goal 5: Provide excellent customer service	
<i>Objective 1)</i> Provide thorough and satisfactory services	
<i>Objective 2)</i> Provide interaction with customers that is courteous, respectful, and friendly	
<i>Objective 3)</i> Provide timely responses to requests for service	
Department Goal 6: Provide exceptional services/programs	
<i>Objective 1)</i> Maintain high-efficiency work outputs ¹	
<i>Objective 2)</i> Meet or exceed the administrative performance (e.g. workload, efficiency, customer service) of comparable services provided in comparable counties ²	
<i>Objective 3)</i> Meet or surpass the value-per-dollar (e.g. outcome results, cost per capita, FTE per resident) of comparable services provided in comparable counties ²	
SERVICES & PROGRAMS	Maternal and Infant Health Care Program (MIHP) (<i>Goal 1</i>) Children's Special Health Care Services (CSHCS) (<i>Goal 2</i>) Hearing and Vision Screening Services (<i>Goal 3</i>) Children's Advocacy Center (CAC) Services (<i>Goal 4</i>)

Professional Customer Service (<i>Goal 5</i>)		Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (<i>Goal 6</i>)				
	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
WORKLOAD	# of eligible pregnant women served (MIHP)	-	209	207	205	205
	# of eligible infants served (MIHP)	-	238	206	210	210
	# of infant case management contacts (MIHP)	-	2,056	1,883	2,000	2,000
	# of maternal case management contacts (MIHP)	-	1,099	927	1,000	1,000
	# of clients served with special health care needs (CSHCS)	-	897	943	920	942
	# of service encounter contacts (CSHCS)	-	493	705	578	556
	# of hearing screens conducted	-	14,895	14,808	14,490	14,731
	# of vision screens conducted	-	17,794	17,174	18,348	17,772
	# of children receiving a referral for vision/hearing	-	1,716	1,691	1,717	1,692
	# of assessments conducted for CAC	-	N/A	94	90	90
EFFICIENCY	% of MIHP clients contacted within 7 days (I) or 14 days (M) of referral	100%	100%	100%	100%	100%
	% of CSHCS clients contacted to renew coverage within 90 days of expiration	100%	100%	100%	100%	100%
	% of children with potential hearing/vision loss rescreened per State requirements	100%	100%	100%	100%	100%
OUTCOMES	Infant mortality rate of MIHP clients	5%	N/A	<5%	<5%	<5%
	% of MHP client newborns with a low birth weight	7%	11%	11%	11%	11%
	% of CSHCS clients who receive specialty care for improving quality of life	100%	100%	100%	100%	100%
	% of children screened for potential hearing/vision loss who were referred for treatment after acquiring a diagnosis from a provider	100%	100%	94%	90%	90%
CUSTOMER SERVICE	% of CSHCS enrollees contacted annually to assess family needs	100%	100%	100%	100%	100%
	% of customers indicating that the services/information received was helpful/useful	100%	N/A	100%	100%	100%
	% of customers indicating that the services/information received met their needs	100%	N/A	100%	100%	100%
	% of customers indicating that interaction with staff was courteous and professional	100%	N/A	100%	100%	100%
COST ⁵	Cost per MIHP client (total cost ³ divided by # clients served)	-	\$1,659.95	\$1,773.33	\$1,825.49	\$1,825.49
	Cost per CSHCS client (total cost ³ divided by # clients served)	-	\$386.01	\$407.66	\$418.71	\$408.93
	Cost per Hearing/Vision client (total cost ³ divided by # clients served)	-	\$8.37	\$9.13	\$9.16	\$9.26
	Total cost of Community Health services per capita (total cost ³)	-	\$6.84	\$6.62	\$6.70	\$6.67
	Total # of department FTEs ⁴ per 100,000 residents	-	7.90	7.63	7.55	7.55

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline

2. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks
3. Total cost include all department/division expenses less Data Processing Services (8310.0020) and Indirect Administrative Expenses (8310.0000)
4. FTE is calculated using Fiscal Service's History of Positions By Fund report
5. The cost and FTE calculations are computed by the Planning and Performance Improvement Department

Resources				
Personnel	2011	2012	2013	2013
Position Name	# of	# of	# of	Budgeted
Position Name	Positions	Positions	Positions	Salary
Clinic Support	0.500	0.500	0.500	\$17,032
Clinical Health Supervisor	1.000	0.000	1.000	\$65,289
Community Health Clerk	1.000	1.000	1.000	\$36,077
Community Health Nurse I	5.700	5.600	5.600	\$291,038
Community Health Supervisor	1.000	1.000	0.000	\$0
Community Health Team Supervisor	0.000	1.000	1.000	\$65,289
CSHCS Clerical *	1.000	1.000	1.000	\$38,244
Health Promotion Manager	0.340	0.340	0.340	\$26,676
Hearing & Vision Tech	3.200	3.200	3.400	\$129,281
Maternal and Infant Health Clerk	0.000	0.750	0.750	\$22,436
Nutritionist	0.500	0.500	0.600	\$31,710
Public Health Social Worker	1.700	1.800	2.000	\$105,699
Records Processing Clerk II	0.750	0.000	0.000	\$0
Public Health Outreach Worker	1.000	1.000	0.600	\$22,946
	17.690	17.690	17.790	\$851,717

* Children's Special Health Care Service Program Representative

Funding	2009	2010	2011	2012	2013
Funding	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$422,214	\$563,763	\$845,061	\$534,164	\$534,710
Charges for Services	\$342,525	\$308,974	\$299,831	\$284,475	\$285,471
Other Revenue	\$19,671	\$7,510	\$25,341	\$20,908	\$14,000
Other Financing Sources	\$6,180				
Total Revenues	\$790,590	\$880,247	\$1,170,233	\$839,547	\$834,181
Expenditures					
Personnel Services	\$1,722,206	\$1,318,340	\$1,241,857	\$1,202,625	\$1,305,671
Supplies	\$22,123	\$18,634	\$18,347	\$19,598	\$17,902
Other Services & Charges	\$170,292	\$137,153	\$150,007	\$155,092	\$144,645
Capital Outlay					
Total Expenditures	\$1,914,621	\$1,474,127	\$1,410,211	\$1,377,315	\$1,468,218

Function Statement

Clinic services are provided in clinics, homes, schools, and community facilities. Programs provided include the following: Family Planning Program (medical exams, pregnancy testing/counseling, prescription birth control, and education); Sexually Transmitted Disease (STD) Clinics (confidential testing, treatment and education on STDs and anonymous counseling and testing for HIV/AIDS); Communicable Disease including Tuberculosis (investigation and follow-up); and Immunization Services (vaccine administration, monitoring, distribution, and Travel Clinic).

Mission Statement

Provide family planning, communicable disease and immunization services to underserved populations to reduce unplanned pregnancies and the occurrence and spread of communicable diseases in the County

TARGET POPULATION	At-Risk Populations (uninsured, underinsured, below poverty level, Medicaid eligible) Sexually Active Teens and Adults Ottawa County Residents
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment
	Department Goal 1: Reduce unplanned pregnancies among persons who seek family planning services*
	<i>Objective 1)</i> Conduct breast and pelvic exams and breast and cervical cancer screenings
	<i>Objective 2)</i> Provide family planning counseling and education
	<i>Objective 3)</i> Distribute contraceptives to clients
	Department Goal 2: Reduce Sexually Transmitted Infections (STI) being transmitted by those persons who receive STI treatment services*
	<i>Objective 1)</i> Provide education regarding STI prevention
	<i>Objective 2)</i> Provide STI testing, treatment, and counseling
	Department Goal 3: Minimize the spread of communicable disease
	<i>Objective 1)</i> Monitor communicable disease
	<i>Objective 2)</i> Investigate reported cases of communicable disease
	<i>Objective 3)</i> Provide treatment and control spread of confirmed cases of communicable disease
	<i>Objective 4)</i> Provide education regarding the signs, symptoms, and transmission of communicable disease
Department Goal 4: Protect the public against vaccine preventable disease	
<i>Objective 1)</i> Ensure vaccinations are received by eligible children and adults	
<i>Objective 2)</i> Provide immunizations to travelers to high risk areas	
<i>Objective 3)</i> Provide education regarding vaccinations, immunizations, and vaccine preventable disease	
<i>Objective 4)</i> Perform quality assurance with vaccine providers (e.g. proper storage, expirations)	
County Goal: Continually improve the County's organization and services	
Department Goal 5: Provide excellent customer service	
<i>Objective 1)</i> Provide thorough and satisfactory services	
<i>Objective 2)</i> Provide interaction with customers that is courteous, respectful, and friendly	
<i>Objective 3)</i> Provide timely responses to requests for service	
Department Goal 6: Provide exceptional services/programs	
<i>Objective 1)</i> Maintain high-efficiency work outputs ¹	
<i>Objective 2)</i> Meet or exceed the administrative performance (e.g. workload, efficiency, customer service) of comparable services provided in comparable counties ²	
<i>Objective 3)</i> Meet or surpass the value-per-dollar (e.g. outcome results, cost per capita, FTE per resident) of comparable services provided in comparable counties ²	
* Family planning and reproductive health services, and STI treatment and prevention services are mandated by Title X of the Public Health Services Act (Public Law 91-572)	
SERVICES & PROGRAMS	Family Planning Services; Reproductive Health Services (<i>Goal 1</i>) STI Prevention Services (<i>Goal 2</i>) Communicable Disease Prevention Services (<i>Goal 3</i>) Vaccines for Children Program; Immunization Services (<i>Goal 4</i>)

Professional Customer Service (<i>Goal 5</i>)						
Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (<i>Goal 6</i>)						
	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
WORKLOAD	# of unduplicated family planning clients receiving medical exam	2,200	2,102	2,007	2,054	2,054
	# of unduplicated family planning clients receiving counseling and education	3,000	2,879	2,426	2,652	2,652
	# of unduplicated clients receiving contraceptives	2,850	2,816	2,365	2,590	2,590
	# of STI clinic client encounters	5,900	5,888	5,250	5,500	5,500
	# of HIV tests performed	1,000	1,202	936	1,000	1,000
	# of STI prevention education sessions conducted	5,900	5,888	5,250	5,500	5,500
	# of MDSS communicable diseases reported	1,100	1,035	1,156	1,200	1,200
	# of immunizations administered to children	14,000	13,924 ³	11,485	11,500	11,500
	# of immunizations provided to travelers	2,600	2,570	1,994	2,000	2,000
	# of immunization and vaccine preventable disease education sessions	18	17	25	20	20
	# of LTBI (latent tuberculosis infections) reported	45	56	45	50	50
	# of active TB clients	5	7	3	5	5
EFFICIENCY	% of clients with an abnormal breast/pelvic exam result that are notified within 60 days	100%	100%	100%	100%	100%
	% of clients receiving family planning counseling/education	100%	100%	100%	100%	100%
	% of clients receiving test result access within 14 days	100%	100%	100%	100%	100%
	% of clients with positive test results receiving treatment within 14 days	100%	100%	100%	100%	100%
	% of mandated communicable disease investigations initiated within 24 hours of being reported	100%	100%	100%	100%	100%
	% of MDSS ⁴ communicable diseases reported that receive intervention strategies	100%	100%	100%	100%	100%
	% of children 19-35 months of age who are fully immunized based on MCIR ⁵ registry data	90%	80%	85%	90%	90%
OUTCOMES	% of clients who became pregnant while receiving family planning services	<1%	<1%	<1%	<1%	<1%
	Incidence rate of reported STI by those who received STI treatment/prevention education services	<1%	<1%	NA	NA	NA
	Communicable disease rate	0.0040	0.0042	0.00434	0.00434	0.00434
	Vaccine preventable disease rate	0.0004	0.0003	0.0003	0.0003	0.0003
CUSTOMER SERVICE	% of customers indicating that the services/information received was helpful/useful	100%	N/A	99%	99%	99%
	% of customers indicating that the services/information received met their needs	100%	N/A	99%	99%	99%
	% of customers indicating that interaction with staff was courteous and professional	100%	N/A	99%	99%	99%

COST ⁹	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
		Cost of Family Planning services per client served - clinic, counseling, and/or education (total expenses not including admin or clerical ⁷)	-	\$145.30	\$160.89	\$164.24
	Cost of Immunization services per client served children and travelers (total expenses not including admin or clerical ⁷)	-	\$82.06	\$93.97	\$96.58	\$96.58
	Cost of STI clinic services per client encounter (total expenses not including admin or clerical ⁷)	-	\$46.77	\$50.34	\$54.46	\$54.46
	Cost of Communicable Disease services per capita (total expenses not including admin or clerical ⁷)	-	\$312.42	\$237.18	\$271.70	\$271.70
	Total Cost of Clinic Health Services per capita (total expenses ⁷)	-	\$14.77	\$14.01	\$14.65	\$14.59
	Total # of department FTEs ⁸ per 100,000 residents	-	14.11	13.72	13.01	13.01

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline
2. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks
3. The large increase between 2009 and 2010 numbers was due to new school vaccine requirements for 6th graders and new entrants
4. MDSS: Michigan Disease Surveillance System
5. MCIR: Michigan Care Improvement Registry
6. The 2009 low number was due to a national vaccine shortage of the Hib vaccine
7. Total expenses include all department/division expenses less Data Processing Services (8310.0020) and Indirect Administrative Expenses (8310.0000)
8. FTE is calculated using Fiscal Service's History of Positions By Fund report
9. Total Cost and FTE calculations will be computed by the Planning and Performance Improvement Department

Resources					
Personnel					
Position Name	2011 # of Positions	2012 # of Positions	2013 # of Positions	2013 Budgeted Salary	
Clinic Health Manager	1.000	1.000	1.000	\$78,461	
Clinic Support	11.500	10.500	10.500	\$328,585	
Clinical Health Supervisor	1.800	1.800	1.800	\$117,520	
Community Health Nurse I	11.600	12.200	12.000	\$663,753	
Community Health Supervisor	1.000	1.000	1.000	\$65,290	
Health Technician	1.800	1.800	1.800	\$70,460	
Licensed Practical Nurse	0.900	0.000	0.000	\$0	
Nurse Practitioner	1.200	1.200	1.200	\$89,619	
Office Supervisor/Clinical Support	1.000	1.000	1.000	\$53,648	
	<u>31.800</u>	<u>30.500</u>	<u>30.300</u>	<u>\$1,467,336</u>	
Funding					
	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue	\$1,057,941	\$1,261,700	\$2,014,020	\$1,305,979	\$1,237,123
Charges for Services	\$536,300	\$478,910	\$467,958	\$457,377	\$467,877
Other Revenue	\$77,682	\$80,958	\$81,608	\$82,324	\$83,000
Total Revenues	<u>\$1,671,923</u>	<u>\$1,821,568</u>	<u>\$2,563,586</u>	<u>\$1,845,680</u>	<u>\$1,788,000</u>
Expenditures					
Personnel Services	\$2,181,335	\$2,062,914	\$2,007,843	\$2,050,558	\$2,234,371
Supplies	\$106,932	\$99,287	\$101,542	\$94,192	\$100,710
Other Services & Charges	\$1,032,020	\$1,144,785	\$987,126	\$1,021,769	\$1,020,525
Capital Outlay					
Total Expenditures	<u>\$3,320,287</u>	<u>\$3,306,986</u>	<u>\$3,096,511</u>	<u>\$3,166,519</u>	<u>\$3,355,606</u>

Budget Highlights:

2011 reflects higher revenue because Medicaid cost settlement disputes from prior years have been resolved. Personnel Services reflect vacancies in 2012.

Function Statement

The Health Promotion Division of the Ottawa County Health Department strives to promote positive health behaviors that enable people to increase control over and improve their health. Health Promotion Services provides comprehensive prevention education programs, collaborative community project leadership, reproductive health education, substance abuse prevention, chronic disease prevention programs and oral health services.

Mission Statement

Health promotion is committed to providing initiatives which create an environment that empowers Ottawa County residents to make healthy choices.

TARGET POPULATION	Ottawa County Residents Low Income Individuals Children (0-17)
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment
	Department Goal 1: Increase the physical health status of Ottawa County residents
	<i>Objective 1) Increase access to healthy food choices</i>
	<i>Objective 2) Increase community access to physical activity</i>
	<i>Objective 3) Educate residents about healthy eating and physical activity</i>
	Department Goal 2: Reduce tobacco use among youth and resident's exposure to second-hand smoke
	<i>Objective 1) Decrease tobacco sales to underage youth</i>
	<i>Objective 2) Implement the Michigan Department of Community Health tobacco work plan</i>
	Department Goal 3: Reduce dental disease among low-income, uninsured, and Medicaid-eligible children in Ottawa County
	<i>Objective 1) Provide preventative (check-ups, cleanings) and restorative (fillings, extractions, etc.) services through the "Miles of Smiles" Mobile Dental Unit</i>
	<i>Objective 2) Provide screenings/exams, fluoride varnish, and sealant treatments in schools and Headstart</i>
	<i>Objective 3) Provide oral health education to schools, Headstarts, and the community</i>
	Department Goal 4: Increase enrollment of teens and low-income residents to family planning and sexually transmitted infection (STI) services
	<i>Objective 1) Increase awareness of family planning services that are available to reduce unintended pregnancies</i>
<i>Objective 2) Increase awareness of STI treatment and prevention services</i>	
<i>Objective 3) Educate youth and parents regarding the consequences of early sexual involvement</i>	
Department Goal 5: Reduce alcohol-related traffic crashes in Ottawa County	
<i>Objective 1) Provide effective administrative support for the CHOOSE Coalition</i>	
County Goal: Continually improve the County's organization and services	
Department Goal 6: Provide excellent customer service	
<i>Objective 1) Provide thorough court services</i>	
<i>Objective 2) Provide timely responses to requests for service</i>	
<i>Objective 3) Provide interaction with customers that is courteous, respectful, and friendly</i>	
Department Goal 7: Provide exceptional services/programs	
<i>Objective 1) Maintain high-efficiency work outputs¹</i>	
<i>Objective 2) Meet or exceed the administrative performance (e.g. workload, efficiency, customer service) of comparable services provided in comparable counties²</i>	
<i>Objective 3) Meet or surpass the value-per-dollar (e.g. outcome results, cost per capita, FTE per resident) of comparable services provided in comparable counties²</i>	
SERVICES & PROGRAMS	Safe Routes to School Program; Ottawa County Food Council; Coordinated School Health; Electronic Benefit Transfer Program; Building Healthy Community Initiatives; Complete Streets (<i>Goal 1</i>) No Cigs for Kids Program; Smoke-Free Ottawa County Services (<i>Goal 2</i>) Marketing Services for Family Planning and STI Treatment and Prevention (<i>Goal 3</i>) Mile of Smiles Dental Services; In-School Sealant and Varnish Services; Oral Health Education (<i>Goal 4</i>) CHOOSE Program (<i>Goal 5</i>) Professional Customer Service (<i>Goal 6</i>) Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (<i>Goal 7</i>)

	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
WORKLOAD	# of community gardens started by Health Department	-	1	1	N/A	N/A
	# of redeemable coupons distributed for local farm markets	-	120	92	200	N/A
	# of residents using electronic benefits transfer system at farm markets	-	N/A	NA	250	250
	# of nutrition and exercise workshops conducted	-	10	10	53	30
	# of policy/environmental changes implemented to increase access to physical activity and healthy food choices	-	N/A	4	1	1
	# of cigarette vendor education trainings conducted	-	21	14	30	30
	# of complaints involving air quality (due to smoking) investigated	-	14	19	N/A	N/A
	# dental services provided on "Miles Of Smiles" mobile dental unit (exams, cleanings, x-rays, fillings, extractions, etc.)	-	9,029	9,515	9,550	9,600
	# of dental services provided in the school based Sealant Program (screenings, sealants, etc.)	-	1,645	2,224	2,250	2,300
	# of dental services provided in Early Headstart/Headstart fluoride varnish program (assessments and fluoride treatments)		261	483	490	500
	# of Early HeadStarts, HeadStarts, schools, and communities receiving oral health education (e.g. presentations, curriculum, informational materials)	-	118	122	125	130
	# of Family Planning/STD presentations to schools/Juvenile Detention Center/ Girls Group/Harbor House/Hope College/Grand Valley State University	-	40	46	40	40
	# of CHOOSE coalition and task force meetings administered	-	44	15	10	10
	EFFICIENCY	% of coupons distributed that are redeemed at local farmers markets	20%	50%	65%	N/A
% of day care facilities with adopted policies related to nutrition/exercise		100%	100%	100%	N/A	N/A
% of vendors passing compliance check after receiving training		100%	100%	97%	98%	98%
% of vendors notified of status in 1 month of compliance check		100%	100%	97%	98%	98%
% of complaints regarding smoking violations investigated		100%	100%	100%	N/A	N/A
OUTCOMES	% increase in number of Ottawa County residents with a healthy Body Mass Index (3 year survey)	≥3%	N/A	N/A	N/A	N/A
	% reduction in dental disease in children served on Miles of Smiles	>30%	36%	39%	39%	40%
	% of Ottawa County teens using family planning services	25%	18%	21%	21%	22%
	% reduction in alcohol related crashes in South West quadrant compared to other county quadrants (by 2014)	>30%	30%	30% by 2014	30% by 2014	30% by 2014

	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
CUSTOMER SERVICE	% of customers indicating that the services/information received was helpful/useful	100%	N/A	NA	100%	100%
	% of customers indicating that the services/information received met their needs	100%	N/A	NA	100%	100%
	% of customers indicating that interaction with staff was courteous and professional	100%	N/A	NA	100%	100%
COST ⁵	Cost of promotions division per capita (total expenses ³)	-	\$4.14	\$4.00	\$3.86	\$3.84
	# of promotions division FTEs ⁴ per 100,000 residents	-	3.56	3.52	3.14	3.14

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline
2. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks
3. Total expenses include all department/division expenses less Data Processing Services (8310.0020) and Indirect Administrative Expenses (8310.0000)
4. FTE is calculated using Fiscal Service's History of Positions By Fund report
5. The cost and FTE calculations are computed by the Planning and Performance Improvement Department

Resources				
Personnel				
Position Name	2011 # of Positions	2012 # of Positions	2013 # of Positions	2013 Budgeted Salary
Dental Assistant	0.800	0.800	0.800	\$39,487
Dental Hygienist	0.800	0.800	0.800	\$47,869
Health Educator	3.400	2.600	3.000	\$158,504
Health Promotion Clerk	0.900	0.900	0.900	\$34,420
Health Promotion Manager	0.660	0.660	0.660	\$51,783
Health Promotion Supervisor	0.600	0.600	0.700	\$45,705
Oral Health Team Supervisor	1.000	1.000	1.000	\$65,289
	8.160	7.360	7.860	\$443,057

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue	\$141,731	\$173,623	\$224,110	\$199,797	\$163,948
Charges for Services	\$48,395	\$70,243	\$87,202	\$59,100	\$68,751
Interest & Rents					
Other Revenue	\$200,322	\$273,815	\$246,322	\$240,338	\$185,729
Total Revenues	\$390,448	\$517,681	\$557,634	\$499,235	\$418,428

Expenditures

Personnel Services	\$778,162	\$644,641	\$608,599	\$619,025	\$631,192
Supplies	\$24,616	\$21,016	\$14,574	\$25,443	\$18,071
Other Services & Charges	\$275,259	\$276,169	\$278,546	\$271,628	\$225,307
Capital Outlay	\$54,687	\$1,768	\$2,894	\$4,877	\$5,822
Total Expenditures	\$1,132,724	\$943,594	\$904,613	\$920,973	\$880,392

Budget Highlights:

Several grant budgets are uncertain in 2013, so the County budgets conservatively. Consequently intergovernmental revenue and expenditures are lower.

Fund: (2220) Mental Health

Function Statement

Community Mental Health (CMH) is a provider of public services for people with developmental disabilities and/or serious mental illness. We provide service under a "Managed Care" contract with the State of Michigan, Department of Community Health. Our programs and activities are governed by a Board of Directors. Our services are available to residents of the community who have Medicaid or are uninsured, and who are eligible for services as defined by the Michigan Mental Health Code.

Mission Statement

Community Mental Health of Ottawa County partners with people with mental illness and developmental disabilities and the broader community to improve lives and be a premier mental health agency in Michigan.

TARGET POPULATION	Developmentally Disabled Children and Adults (Medicaid and Eligible Uninsured) Mentally Ill Children and Adults (Medicaid and Eligible Uninsured)	
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment	
	Department Goal 1: Improve quality of life of persons with significant developmental disabilities and/or serious persistent mental illness	
	<i>Objective 1)</i> Perform inpatient screens of persons in crisis who are at risk of inpatient hospitalization	
	<i>Objective 2)</i> Conduct face-to-face assessments to determine level of functioning and mental health needs	
	<i>Objective 3)</i> Provide direct services to eligible consumers	
	<i>Objective 4)</i> Provide referrals for services to eligible consumers	
PRIMARY GOALS & OBJECTIVES	<i>Objective 5)</i> Divert eligible offenders from jail	
	County Goal: Continually improve the County's organization and services	
	Department Goal 2: Provide excellent customer service	
	<i>Objective 1)</i> Provide thorough and satisfactory services	
	<i>Objective 2)</i> Provide interaction with consumers that is courteous, respectful, and friendly	
	<i>Objective 3)</i> Provide timely responses to requests for service	
PRIMARY GOALS & OBJECTIVES	Department Goal 3: Provide exceptional services/programs	
	<i>Objective 1)</i> Maintain high-efficiency work outputs ¹	
	<i>Objective 2)</i> Meet or exceed the administrative performance (e.g. workload, efficiency, customer service) of comparable services provided in comparable counties ²	
	<i>Objective 3)</i> Meet or surpass the value-per-dollar (e.g. outcome results, cost per capita, FTE per resident) of comparable services provided in comparable counties ²	
	SERVICES & PROGRAMS	Inpatient screens; assessments, plans of service; crisis plans, CMH services; jail diversion; infant/toddler support services (Goal 1) Professional Customer Service (Goal 2) Performance Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (Goal 3)

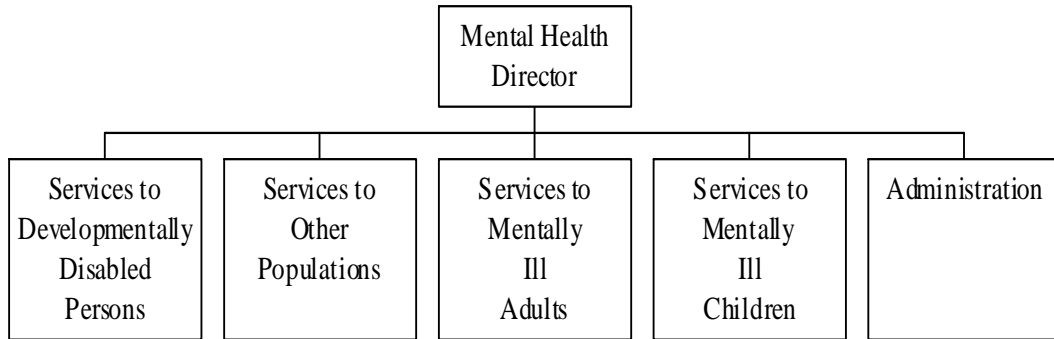
WORKLOAD	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
		# of persons screened for potential CMH services (e.g. phone calls received)	-	1,809	1,980	2,000
	# of CMH consumer assessments conducted	-	1,027	1,186	1,200	1,200
	# of referrals provided for outside services (if not eligible following assessment)	-	419	338	350	350
	# of unduplicated adult consumers that received CMH services	-	2,492	2,447	2,450	2,450
	# of unduplicated youth consumers that received CMH services	-	596	537	575	600
	# of consumers recommended for diversion from jail (post-booking) Note: Pre and post booking were not separated in 2009 and 2010; therefore numbers include both pre and post	-	36	29	18	18

Fund: (2220) Mental Health

	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
EFFICIENCY	% of persons receiving their first face-to-face assessment within 14 days of request for service	95%	99.6%	99.6%	98%	98%
	% of persons receiving their first ongoing service within 14 days of initial assessment	95%	93.5%	94.9%	98%	98%
	% of consumers discharged from inpatient care that are seen for follow-up care within 7 days	95%	100%	98%	98%	98%
	% of consumers with a current treatment plan	95%	79.9%	90.2%	95%	95%
OUTCOMES	% of adult consumers readmitted to inpatient psychiatric unit within 30 days after CMH discharge	<15%	7.1%	2.8%	8%	8%
	% of youth consumers readmitted to inpatient psychiatric unit within 30 days after CMH discharge	<15%	2.4%	0.0%	6%	8%
	% of adult consumers readmitted to inpatient psychiatric unit within 180 days after CMH discharge	<20%	13.8%	9.9%	10%	10%
	% of youth consumers readmitted to inpatient psychiatric unit within 180 days after CMH discharge	<20%	16.6%	15.0%	15%	15%
	% of consumers recommended for diversion from jail (post-booking) who were actually diverted Note: Pre and post booking were not separated in 2009 and 2010; therefore numbers include both pre and post	90%	47.2%	100%	100%	100%
	% of Medicaid consumers served of the total Medicaid eligible population in Ottawa County (i.e. penetration rate)	-	6.4%	7.7%	8%	8%
CUSTOMER SERVICE	% of consumers satisfied with quality of department services	90%	93.1%	94.0%	94%	93%
	% of adult consumers with mental illness indicating that the treatment team is a good fit for them (7 – 10 on a 10-point scale to be considered meeting the criteria)	85%	88.8%	89.6%	90%	91%
COST⁵	Cost of CMH per consumer - youth and adults (<i>Total expenses</i>) ³	-	\$10,378.27	\$11,512.38	\$11,737.23	\$11,641.02
	# of CMH FTE ⁴ per 100,000 residents	-	62.7	64.33	65.83	65.83

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline
2. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks
3. Total expenses include all department/division expenses less Data Processing Services (8310.0020) and Indirect Administrative Expenses (8310.0000)
4. FTE is calculated using Fiscal Service's History of Positions By Fund report
5. The cost and FTE calculations are computed by the Planning and Performance Improvement Department

Mental Health (2220) Fund Summary



	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue	\$30,455,489	\$31,335,605	\$34,136,856	\$36,216,727	\$36,985,355
Charges for Services	\$445,535	\$612,714	\$409,070	\$371,857	\$385,580
Rents	\$170,342	\$135,801	\$78,927	\$28,121	
Interest	\$42,204	\$33,969	\$34,024	\$36,000	\$36,000
Other Revenue	\$62,977	\$157,387	\$453,444	\$311,423	\$226,604
Other Financing Sources	\$563,108	\$722,178	\$563,108	\$563,108	\$593,057
Total Revenues	\$31,739,655	\$32,997,654	\$35,675,429	\$37,527,236	\$38,226,596
Expenditures					
Personnel Services	\$11,713,529	\$11,339,115	\$11,001,766	\$12,527,905	\$13,888,415
Supplies	\$430,996	\$538,565	\$614,720	\$515,333	\$406,896
Other Services & Charges	\$19,654,062	\$21,151,591	\$23,582,299	\$24,364,234	\$23,931,285
Capital Outlay		\$11,000	\$79,483	\$119,764	
Other Financing Uses					
Total Expenditures	\$31,798,587	\$33,040,271	\$35,278,268	\$37,527,236	\$38,226,596

Resources				
Personnel	2011	2012	2013	2013
Position Name	# of Positions	# of Positions	# of Positions	Budgeted Salary
Administrative Secretary I	0.000	0.165	0.415	\$12,271
Clinical Nurse Specialist	0.100	0.100	0.100	\$10,129
Compliance Manager	0.000	0.064	0.118	\$7,563
Director of Quality Improvement	0.072	0.110	0.080	\$5,613
Medical Records Assistant	0.000	0.193	0.358	\$13,935
Mental Health Aide	38.000	37.000	37.000	\$1,288,775
Mental Health Clinician	3.000	4.000	5.000	\$241,486
Mental Health Nurse	1.500	3.500	3.500	\$175,366
Mental Health Specialist*	20.690	21.690	17.604	\$881,976
Mental Health Trainer	1.000	1.000	1.000	\$44,592
Occupational Therapist*	0.500	0.500	1.500	\$87,956
Program Coordinator-County	1.330	2.527	2.684	\$188,229
Program Supervisor	0.977	1.243	1.196	\$76,478
Quality Improvement	0.250	0.000	0.000	\$0
CBS Team Leader	0.000	0.000	4.000	\$214,491
Medical Assistant	0.000	0.000	1.000	\$41,969
Records Processing Clerk II*	2.000	2.000	2.333	\$74,518
Records Processing Clerk III	0.700	0.700	0.700	\$26,235
Speech Therapist	0.500	0.500	0.500	\$29,319
Team Supervisor - M Health	4.000	2.667	3.719	\$244,070
	74.619	77.958	82.808	\$3,664,971

* Additional position(s) are not funded in 2012, but may be reinstated if future resources allow.

Funding	2009	2010	2011	2012	2013
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$19,311,881	\$20,042,255	\$21,465,709	\$23,044,688	\$23,910,069
Charges for Services	\$332,329	\$563,320	\$332,218	\$298,052	\$314,303
Rents	\$170,342	\$135,801	\$78,927	\$28,121	
Other Revenue	\$38,993	\$40,461	\$421,133	\$119,963	\$119,082
Total Revenues	\$19,853,545	\$20,781,837	\$22,297,987	\$23,490,824	\$24,343,454
Expenditures					
Personnel Services	\$4,252,249	\$4,537,176	\$4,460,255	\$4,918,976	\$5,333,211
Supplies	\$78,907	\$140,508	\$217,432	\$155,373	\$87,274
Other Services & Charges	\$13,325,518	\$13,697,407	\$14,881,445	\$15,779,388	\$16,188,486
Total Expenditures	\$17,656,674	\$18,375,091	\$19,586,937	\$20,864,788	\$21,608,971

Budget Highlights:

Personnel Services reflect personnel vacancies in 2012 and increased staff in 2013 to address the increased demand for mandatory Medicaid-covered services. Accordingly, Intergovernmental Revenue is also increasing.

Resources

Personnel

Position Name	2011 # of Positions	2012 # of Positions	2013 # of Positions	2013 Budgeted Salary
Program Coordinator	0.000	0.000	0.000	\$0
Mental Health Specialist	0.220	0.233	0.233	\$12,043
	0.220	0.233	0.233	\$12,043

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue	\$315,671	\$299,590	\$314,143	\$358,913	\$378,543
Other Revenue	\$2,186	\$730	\$3,330	\$1,998	\$1,998
Total Revenues	\$317,857	\$300,320	\$317,473	\$360,911	\$380,541

Expenditures

Personnel Services	\$19,071	\$17,866	\$16,067	\$16,335	\$17,365
Supplies					
Other Services & Charges	\$282,347	\$286,628	\$300,435	\$343,258	\$362,653
Capital Outlay					
Total Expenditures	\$301,418	\$304,494	\$316,502	\$359,593	\$380,018

Resources

Personnel

Position Name	2011 # of Positions	2012 # of Positions	2013 # of Positions	2013 Budgeted Salary
Account Clerk II	0.00	0.00	0.00	\$0.00
Administrative Secretary I	0.00	0.735	0.585	\$17,319
Clinical Nurse	0.900	0.900	0.900	\$91,155
Compliance Manager	0.00	0.266	0.212	\$13,551
Director of Quality Improvement	0.00	0.044	0.037	\$2,596
Medical Assistant	2.000	2.000	1.000	\$34,385
Medical Records Assistant	0.000	0.807	0.642	\$24,954
Mental Health Clinician	18.000	19.000	21.000	\$1,130,368
Mental Health Nurse	4.000	4.000	5.000	\$269,363
Mental Health Specialist	15.950	13.170	12.170	\$613,650
Nursing Supervisor	0.800	0.800	0.800	\$61,500
Peer Support Specialist	4.000	4.000	5.000	\$161,867
Program Coordinator	2.000	1.267	0.610	\$42,755
Program Supervisor	0.867	1.039	1.043	\$79,584
Medical Director	0.00	0.00	0.612	\$147,551
Psychiatrist	1.000	0.400	1.000	\$211,117
Records Processing Clerk I	5.000	5.000	5.000	\$161,024
Records Processing Clerk II	0.00	0.00	0.500	\$16,690
Residential Worker	0.00	0.00	0.00	\$0.00
Team Supervisor	6.000	7.333	8.281	\$552,604
	60.517	60.762	64.392	\$3,632,033

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue	\$9,912,905	\$9,643,027	\$10,192,104	\$11,048,011	\$10,811,705
Charges for Services	\$86,736	\$26,082	\$40,069	\$30,469	\$28,397
Rents					
Other Revenue	\$20,630	\$12,670	\$15,919	\$27,980	\$27,500
Total Revenues	\$10,020,271	\$9,681,779	\$10,248,092	\$11,106,460	\$10,867,602

Expenditures

Personnel Services	\$5,064,074	\$4,209,739	\$3,890,025	\$4,712,039	\$5,263,770
Supplies	\$299,506	\$301,084	\$313,806	\$280,260	\$266,660
Other Services & Charges	\$3,411,203	\$4,280,319	\$5,101,283	\$5,362,952	\$4,511,307
Capital Outlay			\$7,528		
Total Expenditures	\$8,774,783	\$8,791,142	\$9,312,642	\$10,355,251	\$10,041,737

Budget Highlights:

Personnel Services reflect personnel vacancies in 2012 and increased staff in 2013 to address the increased demand for mandatory Medicaid-covered services. Accordingly, Intergovernmental Revenue is also increasing.

Resources**Personnel**

Position Name	2011 # of Positions	2012 # of Positions	2013 # of Positions	2013 Budgeted Salary
Mental Health Clinician	4.000	4.000	5.000	\$255,568
Mental Health Nurse	1.000	1.000	1.000	\$51,022
Mental Health Specialist	0.240	0.240	0.326	\$16,887
Peer Specialist	1.000	1.000	1.000	\$30,113
Program Coordinator	1.000	0.000	0.000	\$0.00
Program Supervisor	0.134	0.690	0.761	\$52,744
Records Processing Clerk II	1.000	1.000	0.667	\$22,254
Staff Psychiatrist	0.000	0.400	0.00	\$0.00
Team Supervisor	0.000	1.000	1.000	\$58,558
	8.374	9.330	9.754	\$487,146

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue	\$906,730	\$1,297,548	\$1,510,387	\$1,733,201	\$1,885,038
Charges for Services	\$21,615	\$19,598	\$32,756	\$39,979	\$38,932
Rents					
Other Revenue	\$37				
Total Revenues	\$928,382	\$1,317,146	\$1,543,143	\$1,773,180	\$1,923,970

Expenditures

Personnel Services	\$321,515	\$480,819	\$528,085	\$636,045	\$742,601
Supplies	\$5,736	\$11,055	\$12,116	\$12,445	\$8,015
Other Services & Charges	\$466,818	\$579,410	\$705,912	\$721,076	\$772,168
Capital Outlay					
Total Expenditures	\$794,069	\$1,071,284	\$1,246,113	\$1,369,566	\$1,522,784

Resources				
Personnel				
Position Name	2011 # of Positions	2012 # of Positions	2013 # of Positions	2013 Budgeted Salary
Account Clerk	7.500	7.500	7.500	\$274,484
Accountant I	1.000	1.000	1.000	\$40,218
Accountant - M.H. Billing	1.000	1.000	1.000	\$48,569
Administrative Sec I	2.000	1.100	1.000	\$48,570
CMH Deputy Director	1.000	1.000	1.000	\$92,394
Community. Dev. & Relations Coordinator	1.000	1.000	1.000	\$55,063
Compliance Manager	1.000	0.670	0.670	\$42,868
Contract Manager	1.000	1.000	1.000	\$58,637
Cost Analyst	0.000	1.000	1.000	\$43,306
Director of QI & Planning	0.928	0.846	0.883	\$61,089
Employee & Labor Relations Manager	0.500	0.500	0.500	\$42,145
IT Program Coordinator	0.000	1.000	1.000	\$70,136
Medical Records Assistant	1.000	0.000	0.000	\$0
Mental Health Director	1.000	1.000	1.000	\$137,354
Mental Health Specialist	0.000	0.768	0.768	\$39,741
Mental Health Finance Manager	1.000	1.000	1.000	\$66,318
Nursing Supervisor	0.200	0.200	0.200	\$15,378
Program Coordinator- County	1.670	1.206	1.706	\$119,645
Program Evaluator	1.000	1.000	1.000	\$44,525
Program Supervisor	0.022	0.028	0.000	\$0
Programmer/ Analyst	1.000	1.000	1.000	\$46,295
Quality Improvement/ Managed Care Asst	0.000	0.000	1.000	\$51,792
Quality Improvement Asst	0.750	0.000	0.000	\$0
Recipient Rights	1.000	2.000	1.000	\$53,243
Recipient Rights & Info Officer	1.000	0.000	1.000	\$63,974
Peer Specialist	0.000	0.000	1.000	\$28,352
Records Processing Clerk III	0.000	0.000	0.000	\$0
Medical Director	0.000	0.000	0.388	\$93,402
Staff Psychiatrist	0.000	0.200	0.000	\$0
Records Processing Clerk II	1.000	1.000	1.000	\$30,600
	<u>27.570</u>	<u>27.018</u>	<u>29.614</u>	<u>\$1,668,098</u>

Resources					
Funding	2009	2010	2011	2012	2013
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$8,302	\$53,185	\$654,513	\$31,914	
Charges for Services	\$4,855	\$3,714	\$4,027	\$3,357	\$3,948
Rents					
Interest	\$42,204	\$33,969	\$34,024	\$36,000	\$36,000
Other Revenue	\$1,131	\$103,526	\$13,062	\$161,482	\$78,024
Other Financing Sources	\$563,108	\$722,178	\$563,108	\$563,108	\$593,057
Total Revenues	\$619,600	\$916,572	\$1,268,734	\$795,861	\$711,029
Expenditures					
Personnel Services	\$2,056,620	\$2,093,515	\$2,107,334	\$2,244,510	\$2,531,468
Supplies	\$46,847	\$85,918	\$71,366	\$67,255	\$44,947
Other Services & Charges	\$2,168,176	\$2,307,827	\$2,593,224	\$2,157,560	\$2,096,671
Capital Outlay		\$11,000	\$44,150	\$108,713	
Other Financing Uses					
Total Expenditures	\$4,271,643	\$4,498,260	\$4,816,074	\$4,578,038	\$4,673,086

Fund: 2271 Solid Waste Clean-Up

Function Statement

The Solid Waste Clean-up fund is one of the County's "financing tools." The fund was established in 1990 to account for monies received from a \$1,100,000 settlement of the claim with Michigan Waste Systems, Inc. Interest income and General Fund appropriations (when available) in the fund allow for growth.

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue					
Interest	\$41,269	\$41,126	\$30,602	\$25,556	\$25,984
Other Revenue					
Other Financing Sources				\$2,340,000	
Total Revenues	\$41,269	\$41,126	\$30,602	\$2,365,556	\$25,984
Expenditures					
Other Services & Charges	\$282,919	\$394,398	\$344,970	\$371,000	\$356,000
Supplies					
Capital Outlay	\$195,582	\$56,541	\$56,686	\$339,805	\$500,000
Operating Transfers					
Total Expenditures	\$478,501	\$450,939	\$401,656	\$710,805	\$856,000

Budget Highlights:

During 2012, the County Board approved the transfer of \$2.34 million of the 2011 General Fund year-end unassigned fund balance dollars for projected higher landfill clean-up costs and capital improvements budgeted in 2013.

Function Statement

Environmental Health Services protect public health by assuring risks from exposure to environmental hazards are minimized through prevention, identification, and response. Hazards such as contaminated ground water, hazardous materials, and polluted surface water seriously threaten the health of Ottawa County residents and visitors. It is the mission of the Environmental Health Waste Management Services team to address those threats by providing household hazardous waste and pesticide disposal, mercury recovery, and recycling programs in an efficient and effective manner.

Mission Statement

Administer the Ottawa County Solid Waste Management Plan and provide residents with alternatives to landfills for disposing of waste.

TARGET POPULATION	Ottawa County Residents
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment
	Department Goal 1: Protect the public and environment from household hazardous materials
	<i>Objective 1)</i> Maintain a free service center for residents to properly dispose of household hazardous materials
	<i>Objective 2)</i> Educate residents on the proper disposal of household hazardous materials
	Department Goal 2: Prolong the lifespan of landfills
	<i>Objective 1)</i> Maintain a fee-based service center for residents to dispose of their recyclables
	<i>Objective 2)</i> Increase membership in recycling program
	<i>Objective 3)</i> Educate residents on the importance of recycling
	County Goal: Continually improve the County's organization and services
	Department Goal 3: Provide excellent customer service
<i>Objective 1)</i> Provide thorough and satisfactory services	
<i>Objective 2)</i> Provide interaction with customers that is courteous, respectful, and friendly	
<i>Objective 3)</i> Provide timely responses to requests for service	
Department Goal 4: Provide exceptional services/programs	
<i>Objective 1)</i> Maintain high-efficiency work outputs ¹	
<i>Objective 2)</i> Meet or exceed the administrative performance (e.g. workload, efficiency, customer service) of comparable services provided in comparable counties ²	
<i>Objective 3)</i> Meet or surpass the value-per-dollar (e.g. outcome results, cost per capita, FTE per resident) of comparable services provided in comparable counties ²	
SERVICES & PROGRAMS	Solid Waste Management Plan (e.g. Resource Recovery Service Center; Household Hazardous Waste Program) (<i>Goal 1</i>) Recycling Program (<i>Goal 2</i>) Professional Customer Service (<i>Goal 3</i>) Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (<i>Goal 4</i>)

	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
WORKLOAD	# of hours the Resource Recovery Service Centers were open to the public	-	2,496	2,496	2,496	2,448
	# of users of the Resource Recovery Service Center (RRSC)	-	13,101	12,958	13,000	13,500
	# of recycling service memberships	-	601	659	650	650
	# of pounds of pesticides collected	-	10,938	11,207	12,000	12,000
	# of gallons of liquid hazardous waste collected	-	5,050	11,207	10,500	10,500
	# of pounds of solid hazardous waste collected	-	40,962	71,270	70,000	75,000
	# of cubic yards of recyclables collected	-	3,488	3,606	3,650	3,800
	# of calls regarding mercury spill responded to	-	N/A	3	5	5
EFFICIENCY	% of recycling membership applications processed within one month	100%	100%	100%	100%	100%

	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
OUTCOMES	# of gallons of liquid household hazardous waste diverted from landfill	5,000	5,050	11,207	10,500	11,000
	# of pounds of solid household hazardous waste diverted from landfill	43,000	40,962	82,477	81,500	84,000
	% of Ottawa County's waste available for disposal in landfills (10 years)	100%	100%	100%	100%	100%
CUSTOMER SERVICE	% of customers indicating that the services/information received was helpful/useful	100%	N/A	N/A	100%	100%
	% of customers indicating that the services/information received met their needs	100%	N/A	N/A	100%	100%
	% of customers indicating that interaction with staff was courteous and professional	100%	N/A	N/A	100%	100%
COST ⁵	Cost of waste management per RRSC user (total expenses ³)	-	\$21.17	\$21.99	\$24.94	\$24.01
	Cost of waste management per capita (total expenses ³)	-	\$1.05	\$1.07	\$1.22	\$1.22
	# of RRSC users per waste management FTEs ⁴	-	2,964	3,483	3,824	3,971
	# of waste management FTEs ⁴ per 100,000 residents	-	1.68	1.40	1.28	1.28

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline

2. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks

3. Total expenses include all department/division expenses less Data Processing Services (8310.0020) and Indirect Administrative Expenses (8310.0000)

4. FTE is calculated using Fiscal Service's History of Positions By Fund report

5. The cost and FTE calculations are computed by the Planning and Performance Improvement Department

Fund: 2272 Landfill Tipping Fees

Resources

Personnel

Position Name	2011 # of Positions	2012 # of Positions	2013 # of Positions	2013 Budgeted Salary
Environmental Health Manager	0.220	0.100	0.100	\$7,484
Team Supervisor - Health	0.800	1.000	1.000	\$57,166
Sr Environmental Health Specialist	1.000	0.600	0.100	\$3,866
Technician	0.000	0.000	0.500	\$20,019
Recycle Center Attendant	1.500	1.500	1.500	\$47,685
Environmental Health Clerk	0.200	0.200	0.600	\$17,746
	3.720	3.400	3.800	\$153,966

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Charges for Services	\$321,286	\$327,084	\$367,653	\$335,000	\$345,000
Interest and Rents					
Other Revenue	\$30,089	\$27,077	\$31,995	\$30,000	\$32,110
Other Financing Sources					
Total Revenues	\$351,375	\$354,161	\$399,648	\$365,000	\$377,110
Expenditures					
Personnel Services	\$262,708	\$222,608	\$171,318	\$199,505	\$233,711
Supplies	\$8,583	\$9,250	\$10,635	\$12,800	\$14,538
Other Services & Charges	\$142,674	\$139,201	\$144,441	\$124,740	\$131,311
Total Expenditures	\$413,965	\$371,059	\$326,394	\$337,045	\$379,560

Fund: 2320 Transportation System

Function Statement

The purpose of the Transportation System Fund is to ensure that Michigan Department of Transportation dollars are provided to fund transportation services for Work First clients, as well as handicapped and senior citizens in rural areas of Ottawa County. The Planning and Grants Department administers the grant and subsequent contracts with two transportation providers (Georgetown Seniors and Pioneer Resources) to accomplish this objective.

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue	\$157,569	\$157,569	\$157,569	\$157,569	\$157,569
Other Financing Sources					
Total Revenues	\$157,569	\$157,569	\$157,569	\$157,569	\$157,569
Expenditures					
Supplies					
Other Services & Charges	\$157,569	\$157,569	\$157,569	\$157,569	\$157,569
Other Financing Uses			\$25,787		
Total Expenditures	\$157,569	\$157,569	\$183,356	\$157,569	\$157,569

Budget Highlights:

During 2011, the County transferred \$25,787 from this fund to the DB/DC Conversion fund (2970) in preparation of switching from a Defined Benefit Plan to a Defined Contribution Plan for future hires.

Fund: 2340 Farmland Preservation

Function Statement

The purchase of development rights ordinance created the Ottawa County Farmland Preservation Program which protects farmland by acquiring development rights voluntarily offered by land owners. The ordinance authorizes the cash purchase and/or installment purchases of such development rights through sources other than the County General Fund, places an agricultural conservation easement on the property which restricts future development, and provides the standards and procedures for the purchase of development rights and the placement of an agricultural conservation easement.

Resources

Personnel

No permanent personnel has been allocated to this department.

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues	<hr/>				
Charges for Services					
Other Revenue		\$1,000			
	<hr/>				
Total Revenues		\$1,000			
	<hr/> <hr/>				
Expenditures	<hr/>				
Supplies					
Other Services & Charges					
	<hr/>				
Total Expenditures					
	<hr/> <hr/>				

Fund: 2430 Brownfield Redevelopment

Function Statement

The purpose of the Ottawa County Brownfield Redevelopment Authority is to assist, at the request of the local units of government, in facilitating the rehabilitation, revitalization, and reuse of contaminated, obsolete, or underutilized property through the implementation of Brownfield redevelopment plans in accordance with the provisions of Act 381 of 1996 as amended.

Resources

Personnel

No permanent personnel has been allocated to this department.

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Charges for Services			\$1,500	\$1,500	
Other Revenue					
<hr/>					
Total Revenues			\$1,500	\$1,500	
<hr/> <hr/>					
Expenditures					
Supplies				\$100	
Other Services & Charges			\$1,000	\$1,400	
<hr/>					
Total Expenditures			\$1,000	\$1,500	
<hr/> <hr/>					

Fund: 2444 Infrastructure

Function Statement

The Infrastructure Fund was established during 1999 with the transfer of \$2.69 million from the General Fund. It was established to provide "seed money" for large infrastructure projects.

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Charges for Services	\$27,240				
Interest	\$48,390	\$46,613	\$38,453	\$27,001	\$28,954
Other Financing Sources					
Total Revenues	\$75,630	\$46,613	\$38,453	\$27,001	\$28,954
Expenditures					
Other Services & Charges					
Capital Outlay					
Operating Transfers	\$125,000	\$125,000	\$525,000	\$125,000	\$125,000
Total Expenditures	\$125,000	\$125,000	\$525,000	\$125,000	\$125,000

Budget Highlights:

A portion (\$125,000) of the debt service payments for the Grand Haven/West Olive project is being paid from this fund beginning in 2008 as reflected in Operating Transfers. Also, in the 2011, the County transferred \$400,000 from this fund in preparation of switching from a Defined Benefit Plan to a Defined Contribution Plan for future hires.

Fund: 2450 Public Improvement

Function Statement

The Public Improvement fund is one of the County's "financing tools." The fund was established prior to 1978 and is used to account for earmarked revenues set aside for new county facilities and other capital improvements.

Resources

Personnel

No personnel has been allocated to this department.

Funding

Budget Summary	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Charges for Services					
Interest	\$38,765	\$39,217	\$35,059	\$25,411	\$40,779
Rents	\$702,545	\$379,751	\$405,303	\$403,709	\$410,179
Other		\$2,050			
Other Financing Sources	\$10,488				
Total Revenues	\$751,798	\$421,018	\$440,362	\$429,120	\$450,958
Expenditures					
Supplies	\$2,793		\$165		
Other Services & Charges	\$5,618	\$5,385	\$3,971	\$2,800	\$2,850
Capital Outlay	\$195,928		\$23,690	\$150,000	
Operating Transfers	\$4,104,588	\$186,900	\$187,700	\$188,075	\$187,675
Total Expenditures	\$4,308,927	\$192,285	\$215,526	\$340,875	\$190,525

Budget Highlights:

The Robinson Tower construction is anticipated to be complete by the end of 2012 and as of the date of this statement preparation, there are no known projects projected for 2013.

Fund: 2550 Homestead Property Tax

Function Statement

The Homestead Property Tax fund was established as a result of the passage of Public Act 105 of 2003 which provides for the denial of homestead status by local governments, counties and/or the State of Michigan. The county's share of interest on tax revenue collected under this statute is to be used solely for the administration of this program, and any unused funds remaining after a period of three years will lapse to the county general fund (MCL 211.7cc, as amended).

Resources

Personnel

No personnel has been allocated to this department.

Funding

Budget Summary	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Taxes	\$6,479	\$6,917	\$9,743	\$15,000	\$12,000
Interest	\$1,545	\$648	\$793	\$360	\$634
Other Financing Sources	\$34,195	\$101,743		\$7,000	
Total Revenues	\$42,219	\$109,308	\$10,536	\$22,360	\$12,634
Expenditures					
Supplies	\$1,071		\$400	\$400	\$400
Other Services & Charges		\$560	\$570	\$2,880	\$1,400
Capital Outlay	\$34,195	\$35,995		\$7,000	
Debt Service	\$11,399	\$23,397	\$23,395	\$15,499	\$3,500
Operating Transfers	\$104,040		\$6,455	\$11,997	\$45,937
Total Expenditures	\$150,705	\$59,952	\$30,820	\$37,776	\$51,237

Budget Highlights:

Fluctuations in other financing sources, capital outlay and debt service for 2009 thru 2013 are due to the capital lease for the BS&A Software. The operating transfers are to the General Fund and reflect accumulated net revenues which must be transferred to the General Fund after three years pursuant to Public Act 105 of 2003.

Fund: 2560 Register of Deeds Automation Fund

Function Statement

This fund was established under Public Act 698 of 2002 which designates the increase in recording fees in the Register of Deeds office be directed to a separately established fund. This revenue may only be used to upgrade technology in the Register of Deeds office. Included are the design and purchase of equipment and supplies that allow the Register of Deeds office to receive, enter, record, certify, index, store, search, retrieve, copy and process by automated procedures and technology, the records maintained by the Register of Deeds office.

Resources

Personnel

Position Name	2011 # of Positions	2012 # of Positions	2013 # of Positions	2013 Budgeted Salary
Public Service Center Clerk	0.000	0.350	0.350	\$13,444

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Interest	\$5,317	\$4,649	\$4,638	\$5,409	\$3,973
Charges for Services	\$248,004	\$246,127	\$233,176	\$259,450	\$259,450
Other Revenue	\$230				
Other Financing Sources	\$35,995				
Total Revenues	\$289,546	\$250,776	\$237,814	\$264,859	\$263,423

Expenditures

Personnel Services			\$152	\$20,003	\$20,759
Supplies	\$67,001	\$18,386	\$8,231	\$8,363	\$1,390
Other Services & Charges	\$81,834	\$116,900	\$159,914	\$157,349	\$175,927
Debt Service	\$15,000	\$8,998	\$11,997		
Capital Outlay	\$237,865	\$122,495	\$39,300	\$23,000	\$23,000
Total Expenditures	\$401,700	\$266,779	\$219,594	\$208,715	\$221,076

Budget Highlights:

Back indexing duties are being partially performed by internal staff starting in 2012 increasing Personnel Services. Capital outlay in 2009 thru 2011 reflects the purchase of the new Land Records System (FIDLAR). Additional software enhancements took place in 2012 and are planned for 2013.

Fund: 2570 Stabilization

Function Statement

The Stabilization fund is one of the county's "financing tools." The fund was established in 1981 under the authority of Michigan Public Act 30 of 1978. The fund's purpose is to assure the continued solid financial condition of the county in case of emergency. The statute sets a maximum limit to the fund of the lesser of 15% of the most recently completed General Fund budget, as originally adopted or 15% of the average of the five most recent General Fund budgets, as amended. By law, this fund may not be allocated any interest income; accordingly, the fund's only source of growth are General Fund appropriations.

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Other Financing Sources				\$886,165	
Total Revenues				\$886,165	
Other Financing Uses					
Total Expenditures					

Budget Highlights:

In 2012, the County Board approved the transfer of \$886,165 of the 2011 General Fund year-end unassigned fund balance dollars to fully fund Stabilization in accordance with State of Michigan law.

Fund: (2601) Prosecuting Attorney Grants

Function Statement

The Victim's Assistance Program is a subdivision of the Prosecuting Attorney. The main function is to provide crime victims rights pursuant to the Crime Victim's Rights Act, P.A. 87 of 1985 and the Constitution of the State of Michigan. Crime Victim's Rights are provided to victims of felony and serious misdemeanor offenses committed by adults and juveniles. Services include: Notification of victim's rights and services, notification of scheduled court proceedings, assistance with victim impact statements, crime victim's compensation applications, restitution calculation and collection assistance, notification of final case dispositions, post conviction rights and appeals. Services also include assistance by telephone, personal office visits, and courtroom assistance for concerns related to prosecution. When applicable, referrals are made to other service agencies within Ottawa County.

Mission Statement

TARGET POPULATION	Victims of felony and serious misdemeanor offenses					
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment					
	Department Goal 1: Protect the rights of victims					
	<i>Objective 1) Notify victims of their rights and the services available to them</i>					
	<i>Objective 2) Inform victims of the dates of court proceedings</i>					
PRIMARY GOALS & OBJECTIVES	<i>Objective 3) Maintain communications with victims during court proceedings</i>					
	County Goal: Continually improve the County's organization and services					
	Department Goal 2: Provide exceptional services/programs					
	<i>Objective 1) Maintain high-efficiency work outputs¹</i>					
SERVICES & PROGRAMS	<i>Objective 2) Meet or exceed the administrative performance (e.g. workload, efficiency, customer service) of comparable services provided in comparable counties²</i>					
	<i>Objective 3) Meet or surpass the value-per-dollar (e.g. outcome results, cost per capita, FTE per resident) of comparable services provided in comparable counties²</i>					
SERVICES & PROGRAMS	Crime Victims Rights Services (<i>Goal 1</i>)					
SERVICES & PROGRAMS	Continuous Assessment Program (e.g. Workload Analysis; Benchmark Analysis) (<i>Goal 2</i>)					
WORKLOAD	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	# of cases opened	-	1,793	1,757	1,792	1,828
	# of communications/letters distributed to victims	-	23,437	22,066	22,507	22,957
	Total # of contacts made with victims (e.g. letters, phone calls, visits, etc.)	-	26,114	27,533	28,034	28,595
EFFICIENCY	% of cases opened where the victim formally requests the enactment of their Victim's Rights via the submittal of a Crime Victim Notification Form (CVNF)	N/A	55%	50%	55%	55%
COST⁵	Cost of division per case opened (total expenses ³)	-	\$118.48	\$115.89	\$116.60	\$114.30
	Cost of division per capita (total expenses ³)	-	\$0.81	\$0.76	\$0.78	\$0.78
	# of cases opened PER victims rights FTE ⁴	-	598	586	597	609
	# of victims rights FTE ⁴ per 100,000 residents	-	1.14	1.13	1.13	1.13

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline
2. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks
3. Total expenses include all department/division expenses less Data Processing Services (8310.0020) and Indirect Administrative Expenses (8310.0000)
4. FTE is calculated using Fiscal Service's History of Positions By Fund report
5. The cost and FTE calculations are computed by the Planning and Performance Improvement Department

Fund: 2601 Prosecuting Attorney Grants

Resources

Personnel

Position Name	2011 # of Positions	2012 # of Positions	2013 # of Positions	2013 Budgeted Salary
Victims Rights Coordinator	1.000	1.000	1.000	\$54,466
Victims Advocate	2.000	2.000	2.000	\$80,177
	3.000	3.000	3.000	\$134,643

Funding

Budget Summary	2009	2010	2011	2012	2013
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$140,400	\$144,000	\$140,400	\$140,400	\$140,400
Other	\$333	\$500	\$588	\$588	\$500
Other Financing Sources	\$54,285	\$67,927	\$62,627	\$64,394	\$75,140
Total Revenues	\$195,018	\$212,427	\$203,615	\$205,382	\$216,040
Expenditures					
Personnel Services	\$176,746	\$193,475	\$190,723	\$193,857	\$203,828
Supplies	\$13,595	\$15,304	\$8,980	\$7,588	\$8,495
Other Services & Charges	\$4,677	\$3,648	\$3,912	\$3,937	\$3,717
Other Financing Uses			\$25,089		
Total Expenditures	\$195,018	\$212,427	\$228,704	\$205,382	\$216,040

Budget Highlights:

During 2011, the County transferred \$25,092 from this fund to the DB/DC Conversion fund (2970) in preparation of switching from a Defined Benefit Plan to a Defined Contribution Plan for future hires.

Fund: 2609 Sheriff Grant Programs

Function Statement

This fund records miscellaneous grants obtained by the Sheriff's department. The mission, goals, objectives and performance measures are coordinated with those of the Sheriff's department as a whole (General Fund 1010 , Department 3020).

Resources

Personnel

Position Name	2011 # of Positions	2012 # of Positions	2013 # of Positions	2013 Budgeted Salary
Road Patrol Deputy	0.000	0.000	0.000	\$0

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue	\$338,230	\$305,823	\$428,262	\$779,197	\$51,150
Interest					
Other Financing Sources	\$37,375	\$14,245			
Total Revenues	\$375,605	\$320,068	\$428,262	\$779,197	\$51,150
Expenditures					
Personnel Services	\$209,456	\$119,695	\$61,064	\$53,554	\$27,150
Supplies	\$14,809	\$140,476	\$39,107	\$289,012	\$24,000
Other Services & Charges	\$31,293	\$24,734	\$11,647	\$36,631	
Capital Outlay	\$120,050	\$35,163	\$315,364	\$400,000	
Total Expenditures	\$375,608	\$320,068	\$427,182	\$779,197	\$51,150

Budget Highlights:

Total expenditures and type of expenditures will vary depending on grants received. Two Port Security grants were added in 2011 increasing Intergovernmental Revenue and Capital Outlay. Amounts in Personnel Services are for overtime; no full time equivalents are dedicated to programs in this fund.

Fund: 2610 Sheriff Contracts

Function Statement

This fund was originally established to record U.S. Department of Justice COPS Universal grants. All of these grants have since ended, but in most cases local municipalities and school districts now contract with the Sheriff's department to provide the same community policing services they received under the grants.

The mission, goals, objectives and performance measures are coordinated with those of the Sheriff's department as a whole (General Fund 1010, Department 3020)

Resources

Personnel

Position Name	2011 # of Positions	2012 # of Positions	2013 # of Positions	2013 Budgeted Salary
Sergeant	4.000	6.000	6.000	\$407,055
Road Patrol Deputy	39.000	51.000	51.000	\$3,101,032
	43.000	57.000	57.000	\$3,508,087

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue	\$3,969,167	\$4,189,685	\$4,160,513	\$5,826,637	\$5,968,769
Other	\$3,573	\$5,081	\$1,950		
Other Financing Sources	\$202,453	\$209,805	\$210,168	\$348,301	\$357,049
Total Revenues	\$4,175,193	\$4,404,571	\$4,372,631	\$6,174,938	\$6,325,818
Expenditures					
Personnel Services	\$3,616,885	\$3,822,174	\$3,794,124	\$5,276,110	\$5,451,438
Supplies	\$70,230	\$70,028	\$78,477	\$199,481	\$153,374
Other Services & Charges	\$488,104	\$485,069	\$501,290	\$699,347	\$721,006
Capital Outlay		\$27,315			
Total Expenditures	\$4,175,219	\$4,404,586	\$4,373,891	\$6,174,938	\$6,325,818

Budget Highlights:

Effective with the 2012 budget, five additional contracts were moved to this fund from the General Fund and the 9/30 Grants Pass Thru fund. The move consolidates all the Sheriff contracts together.

Function Statement

The Sheriff Road Patrol fund was established in accordance with Public Act 416 of 1978, which provides State of Michigan funding for public safety services on secondary roads within Ottawa County. Specifically, the Sheriff's Department agrees to patrol and monitor traffic violations on County primary roads and County secondary roads along with any road or highway within the boundaries of a County park. In addition, the department agrees to investigate accidents involving motor vehicles, which includes providing emergency assistance to persons on or near a highway or road patrolled and monitored by assigned Deputies. The department is also expected to enforce the criminal laws of the State of Michigan, violations of which are observed by or brought to the attention of the Sheriff's Department while providing the patrolling and monitoring required. The mission, goals, objectives and performance measures are coordinated with those of the Sheriff's department as a whole (General Fund 1010, Department 3020).

Resources

Personnel

Position Name	2011 # of Positions	2012 # of Positions	2013 # of Positions	2013 Budgeted Salary
Sergeant	1.000	1.000	1.000	\$67,448
Road Patrol Deputy	2.000	2.000	2.000	\$120,226
	3.000	3.000	3.000	\$187,674

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue	\$214,271	\$215,491	\$190,700	\$171,630	\$160,188
Other Financing Sources	\$96,673	\$111,130	\$124,007	\$152,684	\$178,165
Total Revenues	\$310,944	\$326,621	\$314,707	\$324,314	\$338,353
Expenditures					
Personnel Services	\$261,157	\$274,644	\$256,738	\$266,620	\$291,669
Supplies	\$6,560	\$676	\$1,868	\$8,999	\$3,000
Other Services & Charges	\$43,229	\$51,301	\$56,099	\$48,695	\$43,684
Capital Outlay					
Total Expenditures	\$310,946	\$326,621	\$314,705	\$324,314	\$338,353

Fund: 2690 Law Library

Function Statement

The Law Library fund is used to account for monies received from the Library Penal Fine Fund in accordance with Public Act 18 of 1982 and appropriations from the county for the purpose of maintaining the county's law library.

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Fines and Forfeits	\$8,500	\$8,500			
Other Financing Sources	\$20,573				
Total Revenues	\$29,073	\$8,500			
Expenditures					
Supplies	\$29,073	\$28,177			
Other Financing Uses		\$37,502			
Total Expenditures	\$29,073	\$65,679			

Budget Highlights:

The County has implemented Governmental Accounting Standards Board Statement 54 in 2011 which requires that a substantial portion of a fund's inflows be derived from restricted or committed revenue sources in order to be accounted for separately in a Special Revenue fund. This fund did not meet the requirement, so it has been combined with the General Fund in 2011.

Function Statement

The Workforce Investment Act (WIA) provides employment training to youth, adults, and dislocated workers by means of a “one stop” system. Services for adults and dislocated workers may include core services, intensive services, training services, and discretionary services (customized screening and referral of participants and customized services to employers, supportive services, and needs-related payments). Services for youth may include tutoring, study skills training, and dropout prevention activities, alternative secondary school services, summer employment opportunities, paid and unpaid work experience, and occupational skills training.

Resources

Positions for all Workforce Investment Act and Community Action Agency programs are listed below. Most of the positions are split among several different grants.

Personnel	2011 # of Positions	2012 # of Positions	Estimated 2013 # of Positions	Estimated 2013 Budgeted Salary
Account Clerk	1.000	1.000	1.000	\$38,079
Accountant 1	0.000	0.000	1.000	\$38,142
Assessment & Eligibility Specialist	6.730	3.600	3.600	\$124,231
Business Services Representative	2.000	2.000	2.000	\$85,033
CAA/Housing Program Supervisor	1.000	1.000	1.000	\$55,714
Emergency Services Coordinator	1.000	0.000	0.000	\$0
Financial Supervisor	1.000	1.000	0.000	\$0
FSS Case Manager	1.000	1.000	1.000	\$52,644
Marketing Specialist - MI Works	1.000	1.000	1.000	\$55,971
Medicaid/CAA Clerk	1.000	1.000	1.000	\$39,710
MI Works Service Coordinator	1.000	1.000	1.000	\$52,644
MI Works/CAA Director	1.000	1.000	1.000	\$85,673
Procurement Contract Coordinator	1.000	1.000	1.000	\$42,336
Program Supervisor - MI Works	2.000	2.000	2.000	\$130,070
Quality Assurance & Trng Coord	0.000	0.000	1.000	\$38,809
Records Processing Clerk II	1.800	1.000	0.000	\$0
Secretary	1.000	0.000	0.000	\$0
Senior Accountant	0.000	0.000	1.000	\$55,696
Senior Secretary	1.000	1.000	1.000	\$34,367
Talent Dev Assoc Career Dev	0.000	0.000	7.960	\$270,627
Talent Dev Assoc:JET	0.000	0.000	1.000	\$36,815
Talent Dev Assoc:Job Club	0.000	0.000	1.000	\$36,815
Talent Dev Assoc-Prison Re-Entry	0.000	0.000	1.000	\$36,815
Talent Dev Lead Assess Service	0.000	0.000	2.000	\$77,618
Talent Dev Lead: JET	0.000	0.000	1.000	\$36,063
Talent Development Associate	0.000	0.000	5.000	\$162,195
Team Supervisor-MI Works	0.000	0.000	1.000	\$45,843
Weatherization Inspectors	2.000	2.000	1.000	\$41,215
Weatherization Program Coordinator	1.000	1.000	1.000	\$50,493
Workforce Intelligence Analyst	1.000	1.000	0.000	\$0
	28.530	22.600	41.560	\$1,723,618

Workforce Investment Act (WIA) provides administration oversight on more than twenty different grants. These grants provide an array of services to youths and adults and are accounted for in the appropriate fund depending on the funding service and grant period. See individual WIA funds for specific grant services provided. Estimated 2013 FTEs and salaries are based on current approved employees as of August, 2012.

Fund: 2740 Workforce Investment Act - Administration

Resources

Funding	2009	2010	2011	2012	2013
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$242,840	\$404,101	\$501,471	\$442,233	
Other Revenue	\$1,000		\$1,000		
Other Financing Sources					
Total Revenues	\$243,840	\$404,101	\$502,471	\$442,233	
Expenditures					
Personnel Services	\$147,007	\$207,186	\$330,866	\$252,698	
Supplies	\$21,352	\$31,391	\$18,614	\$17,748	
Other Services & Charges	\$69,990	\$165,525	\$152,992	\$171,787	
Capital Outlay	\$5,494				
Total Expenditures	\$243,843	\$404,102	\$502,472	\$442,233	

Budget Highlights:

The FTE's are up in 2013 because some of the work that was contracted out in the past is now done in-house. The budgets for all Workforce Investment Act funds are budgeted upon grant notification. There are no County funds involved in these programs, and funding varies significantly from year to year.

Fund: (2741) Workforce Investment Act- Youth

Function Statement

The Workforce Investment Act (WIA) - Youth Program provides employment training both in school and out of school youths, ages 14-21. This program provides study skills and tutoring, alternative secondary school, summer employment, paid and unpaid work experience, occupational skill training, guidance and counseling, supportive services and others. The Workforce Investment Act funding was new in July of 2000 and funds many of the same client groups as the Jobs Training Partnership Act which ended 6/30/00.

Mission Statement

Provide employment training to eligible youth, adults, dislocated workers and welfare recipients

TARGET POPULATION	Eligible Youth ages 14-21					
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment					
	Agency Goal 1: Increase the employment, retention and earnings of youth, and/or increase basic and work readiness skills					
	<i>Objective 1) Provide employment training to in-school and out -of-school youth</i>					
	<i>Objective 2) Track youth employment retention and earning information</i>					
SERVICES & PROGRAMS	<i>Objective 3) Increase basic and work readiness skills of youth</i>					
	WIA Youth Program (<i>Goal 1</i>)					
WORKLOAD	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	# of older youth who receive training	53	44	6	30	N/A
	# of younger youth who receive training	100	110	161	130	N/A
EFFICIENCY	% of older youth attaining credentials/ skills	80%	60%	100%	80%	N/A
	% of younger youth attaining credentials/skills	96%	85%	86%	86%	N/A
OUTCOMES	% of older youth who obtain employment	83%	75%	100%	90%	N/A
	% of older youth who retain jobs	85%	75%	95%	90%	N/A
	Average change in earnings for older youth	\$3,100	\$1,500	\$4,365	\$3,100	N/A

2013 Performance measures (and budgets) for the programs in this fund cannot be determined until the grant award has been received.

Resources

Personnel

Personnel information is recorded in Fund 2740.

Funding	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue	\$1,028,042	\$1,995,691	\$895,959	\$1,102,253	
Total Revenues	\$1,028,042	\$1,995,691	\$895,959	\$1,102,253	
Expenditures					
Personnel Services	\$123,293	\$101,126	\$111,516	\$175,396	
Supplies	\$5,871	\$9,571	\$5,564	\$8,899	
Other Services & Charges	\$898,879	\$1,884,989	\$775,517	\$917,958	
Capital Outlay			\$3,360		
Total Expenditures	\$1,028,043	\$1,995,686	\$895,957	\$1,102,253	

Budget Highlights:

The 2013 budget will be established (via budget adjustment) once the grant award is received.

Fund: (2742) Workforce Investment Act-Adult

Function Statement

The Workforce Investment Act (WIA) - Adult Program provides employment training primarily to adults facing serious barriers to employment. This program has three main functions: 1) Core Services provide basic intake and registration task, 2) Intensive Services provide classroom training, work experience, and supportive services such as transportation and child care, and 3) Training Services provide occupational and on-the-job training.

Mission Statement

Provide employment training to eligible youth, adults, dislocated workers and welfare recipients.

TARGET POPULATION	Low Income Adults					
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment					
	Agency Goal 1: To increase the employment, retention and earnings of adults					
	<i>Objective 1) Provide employment training to eligible adults</i>					
	<i>Objective 2) Track adult employment retention and earnings information</i>					
SERVICES & PROGRAMS	<i>Objective 3) Track credential rates of eligible adults</i>					
	WIA Adult Program (<i>Goal 1</i>)					
WORKLOAD & EFFICIENCY	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	% of adults receiving training	>50%	90%	90%	90%	N/A
	Credential/ skill attainment rate	>70%	66%	88%	80%	N/A
OUTCOMES	% of adults who obtain employment	>70%	85%	95%	88%	N/A
	% of adults who retain jobs	>80%	74%	91%	85%	N/A
	Replacement wages of eligible adults	n/a	\$8,266	\$11,257	\$9,000	N/A

2013 Performance measures (and budgets) for the programs in this fund cannot be determined until the grant award has been received.

Resources

Personnel

Personnel information is recorded in Fund 2740.

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue	\$576,281	\$945,072	\$627,618	\$1,182,511	
Total Revenues	\$576,281	\$945,072	\$627,618	\$1,182,511	
Expenditures					
Personnel Services	\$58,187	\$86,132	\$63,998	\$146,281	
Supplies	\$4,374	\$5,807	\$4,104	\$7,366	
Other Services & Charges	\$513,722	\$853,131	\$556,159	\$1,028,864	
Capital Outlay			\$3,360		
Total Expenditures	\$576,283	\$945,070	\$627,621	\$1,182,511	

Budget Highlights:

The 2013 budget will be established (via budget adjustment) once the grant award is received.

Fund: (2743) Workforce Investment Act - Dislocated Worker

Function Statement

The Workforce Investment Act (WIA) - 6/30 Grant Programs fund provides employment training primarily to adult dislocated workers. This program has three main functions: 1) Core Services provide basic intake and registration tasks, 2) Intensive Services provide classroom training, work experience, and supportive services such as transportation and child care, and 3) Training Services provide occupational and on-the-job training. The Workforce Investment Act funds many of the same client groups as the Jobs Training Partnership Act funding which ended 6/30/00.

Mission Statement

Provide employment training to eligible youth, adults, dislocated workers and welfare recipients.

TARGET POPULATION	Adult Dislocated Workers					
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment					
	Agency Goal 1: To increase the employment, retention and earnings of dislocated workers					
	<i>Objective 1) To provide employment and training to eligible dislocated workers</i>					
	<i>Objective 2) Track dislocated worker employment retention and earnings information</i>					
SERVICES & PROGRAMS	<i>Objective 3) Track credential rates of eligible dislocated workers</i>					
	WIA Dislocated Worker Program (<i>Goal 1</i>)					
WORKLOAD & EFFICIENCY	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	% of dislocated workers who receive training	72%	90%	90%	90%	N/A
	Credential/ skill attainment rate	84%	80%	85%	84%	N/A
OUTCOMES	% of dislocated workers who obtain employment	94%	94%	93%	94%	N/A
	% of dislocated workers who retain jobs	92%	93%	95%	93%	N/A
	Replacement wages of eligible dislocated workers	\$12,800	\$14,886	\$16,287	\$15,000	N/A

2013 Performance measures (and budgets) for the programs in this fund cannot be determined until the grant award has been received.

Resources

Personnel

Personnel information is recorded in Fund 2740.

Funding	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue	\$2,636,357	\$2,508,651	\$2,165,063	\$1,836,650	
Other Revenue	\$2,941				
Total Revenues	\$2,639,298	\$2,508,651	\$2,165,063	\$1,836,650	
Expenditures					
Personnel Services	\$206,309	\$180,210	\$219,743	\$199,771	
Supplies	\$91,048	\$45,531	\$24,296	\$14,404	
Other Services & Charges	\$2,355,692	\$2,290,841	\$1,928,327	\$1,661,487	
Capital Outlay			\$3,360		
Other Financing Uses		\$9,927			
Total Expenditures	\$2,653,049	\$2,526,509	\$2,175,726	\$1,875,662	

Budget Highlights:

The 2013 budget will be established (via budget adjustment) once the grant award is received.

Fund: (2744) Workforce Investment Act - 12/31 Grant Programs

Function Statement

This fund records the Community Development Block Grant which provides home rehabilitation and emergency home repair assistance to eligible homeowners.

Mission Statement

Reduce the effects of poverty within Ottawa County

TARGET POPULATION	Income Eligible Homeowners					
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment					
	Agency Goal 1: To improve the living conditions of low-income families					
	Objective 1) To provide home rehabilitation to homeowners Objective 2) To provide emergency repairs to homeowners					
SERVICES & PROGRAMS	Home Rehabilitation Program; Emergency Home Repair Program (<i>Goal 1</i>)					
WORKLOAD & EFFICIENCY	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	# of homes receiving rehabilitation	12	0	0	3	N/A
	# of homes receiving emergency repair	6	1	4	2	N/A

2013 Performance measures (and budgets) for the programs in this fund cannot be determined until the grant award has been received.

Resources

Personnel

Personnel information is recorded in Fund 2740.

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue	\$250,798	\$116,947	\$51,029	\$130,000	
Charges for Services	\$6,483				
Other Revenue	\$20,171	\$37,483	\$32,659		
Other Financing Sources	\$9,927				
Total Revenues	\$287,379	\$154,430	\$83,688	\$130,000	
Expenditures					
Personnel Services	\$25,147	\$44,247	\$19,571	\$23,594	
Supplies	\$585	\$875	\$179	\$917	
Other Services & Charges	\$275,384	\$100,913	\$61,444	\$105,489	
Total Expenditures	\$301,116	\$146,035	\$81,194	\$130,000	

Budget Highlights:

The 2013 budget will be established (via budget adjustment) once the grant award is received.

Fund: (2748) Workforce Investment Act - 9/30 Grant Programs

Function Statement

The Jobs, Employment, and Training (JET) grant from the State of Michigan provides counseling, job referral, and job placement services.

Mission Statement

Provide employment training to eligible youth, adults, dislocated workers and welfare recipients

TARGET POPULATION	Welfare Recipients					
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment					
	Agency Goal 1: To increase the employment, retention and earnings of welfare recipients					
	<i>Objective 1) To serve welfare recipients by providing employment and training</i> <i>Objective 2) Track welfare recipients' employment retention and earnings information</i>					
SERVICES & PROGRAMS	Jobs, Employment, and Training (JET) Program (<i>Goal 1</i>)					
WORKLOAD & EFFICIENCY	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	# of welfare recipients who receive training	-	41	36	39	N/A
OUTCOMES	% of welfare recipients who obtain employment	>40%	30%	34%	30%	N/A
	% of welfare recipients who retain jobs	>40%	35%	34%	35%	N/A
	% of cases closed due to earnings	>40%	22%	21%	22%	N/A

2013 Performance measures (and budgets) for the programs in this fund cannot be determined until the grant award has been received.

Resources

Personnel

Personnel information is recorded in Fund 2740.

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue	\$2,243,775	\$3,593,548	\$4,526,723	\$4,884,351	
Charges for Services					
Interest	\$19	\$71	\$26		
Other Revenue			\$252,425		
Other Financing Sources			\$44,895		
Total Revenues	\$2,243,794	\$3,593,619	\$4,824,069	\$4,884,351	
Expenditures					
Personnel Services	\$197,414	\$229,525	\$259,725	\$257,972	
Supplies	\$74,945	\$77,955	\$30,950	\$48,372	
Other Services & Charges	\$1,955,463	\$3,298,033	\$4,542,538	\$4,578,007	
Total Expenditures	\$2,227,822	\$3,605,513	\$4,833,213	\$4,884,351	

Budget Highlights:

The 2013 budget will be established (via budget adjustment) once the grant award is received.

Fund: 2749 Workforce Investment Act - 3/31 Grant Programs

Function Statement

This fund accounts for various fiscal year ending 3/31 grants.

Resources

Personnel

Personnel information is reported in Fund 2740.

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue	\$17,500	\$17,500	\$5,490	\$6,699	
Other Revenue		\$5,000			
Total Revenues	\$17,500	\$22,500	\$5,490	\$6,699	
Expenditures					
Personnel Services					
Supplies				\$131	
Other Services & Charges	\$17,500	\$22,500	\$5,490	\$6,568	
Total Expenditures	\$17,500	\$22,500	\$5,490	\$6,699	

Budget Highlights:

The 2013 budget will be established (via budget adjustment) once the grant award is received.

Fund: 2750 - Grant Programs - Pass Thru

Function Statement

This fund records grants which the County passes through to other agencies. The prior year budgets included grants for juvenile services, public safety, and economic development.

The County received a federal Energy Efficiency and Conservation Block Grant (ARRA funds) in 2010, and the grant will be finished in 2012. The grant has funded a traffic light study on US 31, energy audits for municipalities in Ottawa County as well as energy audits and capital improvements to various County facilities to make the buildings more energy efficient.

Resources

Personnel

	2011 # of Positions	2012 # of Positions	2013 # of Positions	2013 Budgeted Salary
Deputy/Road Patrol	1.000	0.000	0.000	\$0

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue	\$69,698	\$1,238,844	\$929,552	\$156,997	
Other Revenue					
Other Financing Sources	\$25,181	\$27,408	\$24,078		
Total Revenues	\$94,879	\$1,266,252	\$953,630	\$156,997	
Expenditures					
Personnel Services	\$69,943	\$76,852	\$67,270		
Supplies	\$1,625	\$15,588			
Other Services & Charges	\$23,312	\$722,660	\$453,372	\$32,726	
Capital Outlay		\$451,153	\$432,988	\$124,271	
Total Expenditures	\$94,880	\$1,266,253	\$953,630	\$156,997	

Fund: (2800) Emergency Feeding

Function Statement

The Emergency Feeding Program distributes surplus USDA food items four months out of the year to eligible applicants. The Commodities Supplemental Food Program (CSFP) distributes twelve months out of the year to eligible seniors and Mothers, Infants and Children program applicants.

Mission Statement

Reduce the effects of poverty within Ottawa County

TARGET POPULATION	Income eligible residents					
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment					
	Agency Goal 1: To strengthen needy families by providing food assistance					
	<i>Objective 1) To provide USDA supplemental foods to eligible households monthly (CSFP)</i> <i>Objective 2) To provide The Emergency Food Assistance Program (TEFAP) quarterly</i>					
SERVICES & PROGRAMS	Commodity Supplemental Food Program; Emergency Food Assistance Program (<i>Goal 1</i>)					
WORKLOAD & EFFICIENCY	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	# of individuals obtaining food monthly	400	402	392	400	N/A
	# of individuals receiving food quarterly	2,000	2,062	3,406	3,000	N/A

2013 Performance measures (and budgets) for the programs in this fund cannot be determined until the grant award has been received.

Resources

Personnel

Personnel information is recorded in Fund 2740.

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue	\$375,694	\$365,851	\$366,731	\$65,013	
Other Financing Sources			\$5,199		
Total Revenues	\$375,694	\$365,851	\$371,930	\$65,013	
Expenditures					
Personnel Services	\$16,586	\$12,362	\$27,074	\$29,117	
Supplies	\$328,664	\$305,051	\$309,506	\$4,934	
Other Services & Charges	\$33,966	\$48,238	\$42,464	\$30,962	
Capital Outlay					
Total Expenditures	\$379,216	\$365,651	\$379,044	\$65,013	

Budget Highlights:

The 2013 budget will be established (via budget adjustment) once the grant award is received.

Fund: 2810 Federal Emergency Management Agency (FEMA)

Function Statement

This fund is used to account for monies received through the Emergency Food and Shelter National Board program for utility payments to prevent utility disconnection or heating source loss in households that have exhausted all other resources and do not qualify for other Community Action emergency funds.

Resources

Personnel

No personnel has been allocated to this department.

Funding

Budget Summary	2009	2010	2011	2012	2013
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$24,000	\$2,500		\$2,805	
Interest		\$20			
Other Financing Sources		\$2,480			
Total Revenues	\$24,000	\$5,000		\$2,805	
Expenditures					
Other Services & Charges	\$24,000	\$5,000		\$2,805	
Total Expenditures	\$24,000	\$5,000		\$2,805	

Budget Highlights:

The 2013 budget will be established (via budget adjustment) once the grant award is received.

Fund: (2850) Community Corrections

Function Statement

The functions of the Community Corrections department are to develop alternative sentencing programs appropriate to the County's offender population, thereby reducing commitments to prison and jail and improving utilization of jail space; to evaluate alternative programs for performance and cost effectiveness; to provide a mechanism for communicating and coordinating among the different components of the criminal justice systems; and to gain support of the criminal justice community and general public in the management of alternative programs. Alternative programs managed and supervised include the following: Intensive Supervision Programs (ISP), Court Services Program (Community Service, JAWS), Residential Services, Cognitive Behavioral Therapy, Inmate Case Management and Treatment.

Mission Statement

To provide or refer offenders to programs which divert offenders from traditional jail sentences and promote accountability, reduce criminal/delinquent behaviors and support an environment for change, while balancing the needs and insuring the safety of the people in Ottawa County

TARGET POPULATION	Offenders					
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment					
	Department Goal 1: Rehabilitate offenders					
	<i>Objective 1) Eliminate substance abuse</i>					
	<i>Objective 2) Promote restorative justice (e.g. court fees, fines, victim cost, restitution)</i>					
	<i>Objective 3) Encourage offender education and employment</i>					
	<i>Objective 4) Ensure compliance of court order</i>					
	County Goal: Maintain and improve the strong financial position of the County					
	Department Goal 2: Reduce cost of jail and prison operations					
	<i>Objective 1) Divert offenders from jail and/ or prison</i>					
	County Goal: Continually improve the County's organization and services					
SERVICES & PROGRAMS	Department Goal 3: Provide exceptional services/programs					
	<i>Objective 1) Maintain high-efficiency work outputs¹</i>					
	<i>Objective 2) Meet or exceed the administrative performance (e.g. workload, efficiency, customer service) of comparable services provided in comparable counties²</i>					
	<i>Objective 3) Meet or surpass the value-per-dollar (e.g. outcome results, cost per capita, FTE per resident) of comparable services provided in comparable counties²</i>					
Traditional Probation; Intensive Supervision Probation (ISP); Community Service/Jail Alternative Work Service; Cognitive Behavioral Therapy (CBT); Inmate Case Management and Treatment (<i>Goal 1</i>) Jail Diversion (<i>Goal 2</i>) Performance-Based Budgeting (e.g. Workload-Trend Analysis; Benchmark Analysis; Cost-Effectiveness Analysis(<i>Goal 3</i>))						
WORKLOAD	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	# of probation enrollments	2,600	2,578	2,312	2,400	2,500
	# of ISP enrollments	200	197	178	175	175
	# of enrollments in community service/JAWS	950	915	881	950	950
	# of home visits attempted	20,000	20,028	17,786	18,000	18,000
	# of home visits successful (i.e. probationer contact made)	15,000	15,295	13,925	14,000	14,000
	# of office visits conducted (i.e. probationer reported in-person)	50,000	49,648	47,435	48,000	48,000
	# of drug tests administered	30,000	30,111	29,952	30,000	30,000
# of alcohol tests administered	48,000	46,979	43,814	44,000	44,000	
OUTCOMES	OWI III prison commitment rate	<10%	5.3	6.70%	12.0	12.0
	Straddle Cell offender prison commitment rate	<24%	17.2	16.60%	23	23
	Prison commitment rate (overall County rate)	<10%	9.1	8.00%	12	12

Fund: (2850) Community Corrections

COST ⁵	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	Cost of Community Corrections per capita (total expenses ⁴)		n/a	\$3.17	\$2.79	\$2.84

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline
2. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks
3. FTE is calculated using Fiscal Service's History of Positions By Fund report
4. Total expenses include all department/division expenses less Data Processing Services (8310.0020) and Indirect Administrative Expenses (8310.0000)
5. The cost and FTE calculations are computed by the Planning and Performance Improvement Department

Resources

Personnel

Position Name	2011 # of Positions	2012 # of Positions	2013 # of Positions	2013 Budgeted Salary
Director of Probation & Community Correction	0.750	0.750	0.500	\$39,779
Assistant Director of Probation Services	0.250	0.250	0.150	\$9,770
Court Services Coordinator	1.000	1.000	1.000	\$54,063
Court Services Officer	1.625	1.000	1.000	\$46,902
Probation Officer-Substance Abuse	2.800	2.800	2.200	\$117,839
Probation Assistant	0.000	0.000	0.020	\$825
Probation Secretary	0.000	0.000	0.010	\$375
District Court Clerk	0.000	0.000	0.050	\$1,762
Senior Secretary	0.800	0.800	0.320	\$15,631
	7.225	6.600	5.250	\$286,946

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue	\$220,000	\$220,000	\$241,041	\$241,046	\$241,046
Charges for Services	\$209,228	\$197,817	\$187,156	\$193,997	\$177,912
Other Revenue	\$10,274	\$9,896	\$7,846	\$9,374	\$8,400
Other Financing Sources	\$557,701	\$519,991	\$465,509	\$521,810	\$458,663
Total Revenues	\$997,203	\$947,704	\$901,552	\$966,227	\$886,021
Expenditures					
Personnel Services	\$688,415	\$678,230	\$588,719	\$589,603	\$508,306
Supplies	\$22,266	\$18,452	\$11,365	\$22,592	\$15,865
Other Services & Charges	\$266,978	\$266,549	\$266,957	\$354,032	\$361,850
Other Financing Uses	\$19,543	\$31,106	\$135,374		
Total Expenditures	\$997,202	\$994,337	\$1,002,415	\$966,227	\$886,021

Budget Highlights:

Revenues for Charges for Services are decreasing across the State, this is due to a combination of the poor economy, increased awareness and a decrease in the number of police officers. In the last couple years this fund has also subsidized the new Sobriety Treatment Program aimed at addressing the needs of high risk offenders.

Fund: 2855 Revenue Sharing Reserve Fund

Function Statement

The Revenue Sharing Reserve Fund was created in 2004 as required by the State of Michigan. The fund accounts for the additional tax revenue received as a result of the acceleration of the millage levy from December to July. The fund transfers an amount to the General Fund equal to the amount the County would have received from the State for Revenue Sharing Payments had they not been temporarily discontinued.

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Taxes					
Interest	\$74,147	\$31,335			
Total Revenues	\$74,147	\$31,335			
Expenditures					
Other Financing Uses	\$4,695,407	\$4,681,321	\$422,130		
Total Expenditures	\$4,695,407	\$4,681,321	\$422,130		

Budget Highlights:

As planned, this fund will be depleted in 2011. Revenue sharing payments have been reinstated by the State of Michigan.

Fund: (2870) Community Action Agency

Function Statement

The Community Action Agency fund is used to account for grant monies to be applied to various community programs for the impoverished residents of Ottawa County. Such grants include employment activities, income management, housing, emergency assistance, and nutrition.

Mission Statement

Reduce the effects of poverty within Ottawa County

TARGET POPULATION	Income Eligible Residents of Ottawa County					
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment					
	Agency Goal 1: To effectively administer Community Action Agency programs and provide effective customer service by promoting effective partnerships with other agencies					
	<i>Objective 1) To effectively administer Community Action Agency (CAA) programs.</i>					
	<i>Objective 2) To create and maintain partnerships among supporters and providers of service</i>					
SERVICES & PROGRAMS	Management Plan; Community Partnership Program; Application Processing (<i>Goal 1</i>)					
WORKLOAD & EFFICIENCY	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	# of partnerships created/maintained	54	63	62	62	N/A
	# of applicants assisted	5,200	5,298	5,587	5,000	N/A

2013 Performance measures (and budgets) for the programs in this fund cannot be determined until the grant award has been received.

Resources

Personnel

Personnel information is recorded in Fund 2740.

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue	\$576,355	\$936,494	\$519,781	\$364,009	
Rents					
Other Revenue	\$31,017	\$21,904	\$34,902	\$40,000	
Other Financing Sources	\$33,623	\$29,000	\$29,000	\$29,000	
Total Revenues	\$640,995	\$987,398	\$583,683	\$433,009	
Expenditures					
Personnel Services	\$347,341	\$410,852	\$280,460	\$242,681	
Supplies	\$67,041	\$93,489	\$76,779	\$10,041	
Other Services & Charges	\$214,420	\$497,426	\$214,986	\$180,287	
Capital Outlay		\$17,128			
Other Financing Uses	\$450	\$2,480	\$50,094		
Total Expenditures	\$629,252	\$1,021,375	\$622,319	\$433,009	

Budget Highlights:

The 2013 budget will be established (via budget adjustment) once the grant award is received.

Fund: (2890) Weatherization

Function Statement

The Weatherization Program supplies funds for weatherizing homes of the disadvantaged, elderly, and impoverished persons. The Weatherization Program also provides energy education.

Mission Statement

Reduce the effects of poverty within Ottawa County

TARGET POPULATION	Income Eligible Ottawa County Residents					
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment					
	Agency Goal 1: To improve the conditions in which low-income persons live					
	<i>Objective 1) To provide energy education to customers</i> <i>Objective 2) To provide energy-savings measures to eligible participants</i>					
SERVICES & PROGRAMS	Energy Education Program; Energy Reduction Program (<i>Goal 1</i>)					
WORKLOAD & EFFICIENCY	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	# of individuals receiving energy-saving education	250	187	204	85	N/A
	# of homes receiving energy-saving measures	250	153	213	125	N/A

2013 Performance measures (and budgets) for the programs in this fund cannot be determined until the grant award has been received.

Resources

Personnel

Personnel information is recorded in Fund 2740.

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue	\$293,630	\$663,686	\$1,684,566	\$1,505,952	
Other Revenue		\$21,282	\$114,083	\$85,000	
Other Financing Sources					
Total Revenues	\$293,630	\$684,968	\$1,798,649	\$1,590,952	
Expenditures					
Personnel Services	\$59,499	\$274,281	\$407,522	\$354,113	
Supplies	\$182,603	\$306,834	\$1,201,349	\$1,045,523	
Other Services & Charges	\$51,531	\$100,277	\$153,836	\$191,316	
Capital Outlay					
Total Expenditures	\$293,633	\$681,392	\$1,762,707	\$1,590,952	

Budget Highlights:

The 2013 budget will be established (via budget adjustment) once the grant award is received.

Fund: 2901 Department of Human Services

Function Statement

This fund is used primarily to account for the State of Michigan Department of Human Services activities in Ottawa County. These services include welfare, child protection services, and various other assistance programs to disadvantaged citizens.

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue	\$150,779	\$171,723	\$182,776	\$140,000	\$150,000
Charges for Services					
Rents					
Other Revenue	\$1,452	\$2,315	\$431		
Other Financing Sources	\$135,160	\$74,837	\$73,750	\$73,690	\$43,690
Total Revenues	\$287,391	\$248,875	\$256,957	\$213,690	\$193,690
Expenditures					
Personnel Services					
Supplies	\$7,223	\$3,318	\$1,318	\$1,124	\$593
Other Services & Charges	\$280,168	\$255,998	\$254,402	\$213,197	\$193,097
Operating Transfers			\$250,000		
Total Expenditures	\$287,391	\$259,316	\$505,720	\$214,321	\$193,690

Budget Highlights:

In 2011 the County transferred \$250,000 during the year from this fund in preparation of switching from a Defined Benefit Plan to a Defined Contribution Plan for future hires.

Fund: (2920) Child Care Fund

Function Statement

The Child Care Fund (CCF) provides programming for delinquent and/or neglect/abuse cases. These programs include specialized treatment programs in the Juvenile Detention Center, general detention, all community-based, in-home treatment programs and residential treatment placement. Approximately 68 full-time staff positions, including administrators, and all treatment programs are included in this budget. The Michigan CCF reimburses the County for 50% of all staff and program expenditures from state funds. This budget and the programs are audited on an annual basis by the Michigan Department of Human Services, Bureau of Juvenile Justice based on specific criteria as reflected in the performance measures.

Mission Statement

To administer justice and restore wholeness in a manner that inspires public trust

TARGET POPULATION	Juvenile Offenders					
	Citizens					
	Law Enforcement					
	Agencies					
	Schools					
	Attorneys					
	State Agencies, e.g. Department of Human Services, Department of Community Health Prosecutor's Office, County Administration, Human Resources and various other County departments					
PRIMARY GOALS & OBJECTIVES	County Goal: Maintain and improve the strong financial position of the County					
	CCF Goal 1: To ensure compliance with Child Care Fund audit requirements					
	<i>Objective 1) Collect required data and review all expenditures for proper authorization, documentation, and eligibility</i>					
	<i>Objective 2) Collect required data and review all program case files for proper authorization, documentation, and eligibility</i> <i>Objective 3) Collect required data and review all program criteria requirements</i>					
SERVICES & PROGRAMS	Management of the Child Care Fund In-Home Care Program, Detention Center and Residential Treatment Services (<i>Goal 1</i>)					
WORKLOAD & EFFICIENCY	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	% compliance with having the minimum # of face-to-face youth contacts per week	100%	100%	100%	100%	100%
	% compliance with having the required ratio of 1:20 (for what?)	100%	100%	100%	100%	100%
	% compliance with having a copy of the agreement between the juvenile, parent(s) and Court that is signed and dated by all parties in response to settling a complaint	100%	100%	100%	100%	100%
	% compliance with having documentation reflecting a preliminary hearing and temporary order for services	100%	100%	100%	100%	100%
	% compliance with all additional petitions	100%	100%	100%	100%	100%
	% compliance with having adjudication and dispositional orders reflecting dates and offense(s)	100%	100%	100%	100%	100%
	% compliance with having face sheets reflecting case demographic data and offense record	100%	100%	100%	100%	100%
	% compliance with having a family case assessment reflecting the problem and need for specific-component services	100%	100%	100%	100%	100%
	% compliance with having a treatment plan with objectives and action steps stated signed by the worker	100%	100%	100%	100%	100%
	% compliance with having a Court order reflect the requirement of a juvenile's participation	100%	100%	100%	100%	100%

Fund: (2920) Child Care Fund

	ANNUAL MEASURES	TARGET	2010 ACTUAL	2011 ACTUAL	2012 ESTIMATED	2013 PROJECTED
	% compliance with submitting quarterly progress reports	100%	100%	100%	100%	100%
	% compliance with the length of time each youth has been involved in a program funded by the CCF	100%	100%	100%	100%	100%
	% compliance with termination criteria, dismissal orders	100%	100%	100%	100%	100%
OUTCOMES	% compliance with Child Care Fund audit	100%	100%	100%	100%	100%
CUSTOMER SERVICE	% of attorneys satisfied with department services	90%	94%	N/A	90%	N/A
	% of public customers indicating interaction with staff was courteous, respectful, and friendly	90%	90%	N/A	90%	N/A

1. Survey completed biannually

Resources						
Personnel		2011	2012	2013	2013	
	Position Name	# of Positions	# of Positions	# of Positions	Budgeted Salary	
	Detention Superintendent	1.000	1.000	1.000	\$78,458	
	Assistant Superintendent	1.000	1.000	1.000	\$64,057	
	Director of Juvenile Services	0.850	0.850	0.850	\$87,850	
	Assistant Director of Juvenile Services	0.875	0.875	0.875	\$68,652	
	Training Coordinator	1.000	0.000	0.000	\$0	
	Treatment Program Supervisor	0.000	1.000	1.000	\$60,132	
	Administrative Aide	3.000	1.000	1.000	\$37,494	
	Group Leader - Juvenile	6.000	7.000	7.000	\$283,045	
	Youth Specialist	18.650	17.650	17.650	\$624,111	
	Shift Supervisor	5.000	5.000	5.000	\$246,349	
	Casework Services Manager	1.000	1.000	1.000	\$65,817	
	Senior Caseworker	2.000	2.000	2.000	\$102,363	
	Treatment Specialist	6.000	5.000	5.000	\$258,465	
	Programs Supervisor	1.000	1.000	1.000	\$60,132	
	Treatment Services Manager	1.000	1.000	1.000	\$68,517	
	Caseworker	11.000	11.000	11.000	\$578,337	
	Assistant Juvenile Register	1.000	1.000	1.000	\$32,369	
	Treatment Services Clerk	1.000	0.000	0.000	\$0	
	Circuit Court Administrator	0.340	0.340	0.340	\$37,812	
	Juvenile Court Clerk II	0.000	1.000	1.000	\$36,055	
	Administrative Clerk	0.000	1.000	1.000	\$32,237	
	Juvenile Community Justice Supr	1.000	1.000	1.000	\$60,132	
	Lieutenant	0.300	0.300	0.300	\$23,115	
	Deputy	3.000	3.000	3.000	\$179,119	
		66.015	64.015	64.015	\$3,084,618	
Funding						
		2009	2010	2011	2012	
		Actual	Actual	Actual	Current Year	
					Estimated	
					2013	
					Adopted	
					by Board	
Revenues						
	Intergovernmental Revenue	\$3,824,845	\$3,648,170	\$3,321,634	\$3,514,191	\$3,877,044
	Other Revenue	\$567,524	\$528,276	\$719,227	\$730,375	\$735,236
	Other Financing Sources	\$4,045,802	\$3,992,884	\$3,491,647	\$3,764,820	\$3,976,291
	Total Revenues	\$8,438,171	\$8,169,330	\$7,532,508	\$8,009,386	\$8,588,571
Expenditures						
	Personnel Services	\$3,891,369	\$4,292,219	\$4,143,298	\$4,082,306	\$4,563,773
	Supplies	\$179,390	\$179,283	\$154,708	\$224,927	\$210,422
	Other Services & Charges	\$4,269,280	\$3,215,059	\$3,234,504	\$3,682,153	\$4,014,376
	Other Financing Uses			\$750,000		
	Total Expenditures	\$8,340,039	\$7,686,561	\$8,282,510	\$7,989,386	\$8,788,571

Budget Highlights:

2012 saw a decrease in positions due to not funding open positions, and transfers to other funds. The Operating Transfer in 2011 (Other Financing Uses) was a one time transfer to help fund the DB/DC changeover. The 2013 budget plans for \$200,000 use of fund balance.

Fund: 2921 Child Care-Social Services

Function Statement

The Child Care - Social Services fund is used to account for the foster care of children under the direction of the Michigan Department of Human Services - Ottawa County office.

Resources

Personnel

No personnel has been allocated to this department.

Funding

Budget Summary	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue	\$259	\$271		\$1,000	\$1,000
Other Revenue					
Other Financing Sources	\$409			\$1,000	\$1,500
Total Revenues	\$668	\$271		\$2,000	\$2,500
Expenditures					
Other Services & Charges	\$668	\$796		\$2,000	\$2,500
Other Financing Uses			\$73,260		
Total Expenditures	\$668	\$796	\$73,260	\$2,000	\$2,500

Budget Highlights:

During 2011, the County transferred \$73,260 from this fund to the DB/DC Conversion fund (2970) in preparation of switching from a Defined Benefit Pension Plan to a Defined Contribution Pension Plan for future hires.

Fund: 2930 Soldiers & Sailors Relief

Function Statement

The Soldiers & Sailors Relief Commission determines the eligibility of claims from indigent veterans and authorizes the requested payments. Eligibility is determined by the time and length of service during an armed conflict, honorable discharge, and length of residency in Ottawa County.

Resources

Personnel

No personnel has been allocated to this department.

Funding

Budget Summary	2009	2010	2011	2012	2013
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Other Financing Sources	\$36,426	\$45,725			
Total Revenues	\$36,426	\$45,725			
Expenditures					
Other Services & Charges	\$36,426	\$45,725			
Total Expenditures	\$36,426	\$45,725			

Budget Highlights:

The County has implemented Governmental Accounting Standards Board Statement 54 in 2011 which requires that a substantial portion of a fund's inflows be derived from restricted or committed revenue sources in order to be accounted for separately in a Special Revenue fund. This fund did not meet the requirement, so it has been combined with the General Fund in 2011.

Fund: 2941 Veterans Trust

Function Statement

The Veterans' Trust fund was established under Section 35.607 of the State of Michigan Compiled Laws of 1970. It is used to account for monies received by the state and distributed to veterans in need of assistance.

Resources

Personnel

No personnel has been allocated to this department.

Funding

Budget Summary	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue	\$26,220	\$21,872	\$53,048	\$54,704	\$50,000
Other Financing Sources					
Total Revenues	\$26,220	\$21,872	\$53,048	\$54,704	\$50,000
Expenditures					
Other Services & Charges	\$25,981	\$23,353	\$53,048	\$54,704	\$50,000
Total Expenditures	\$25,981	\$23,353	\$53,048	\$54,704	\$50,000

Budget Highlights:

The County Board approved the hiring of a new part-time contractual position paid out of the General Fund to assist the veterans in completing paperwork. The above costs include only costs incurred by the veterans and paid by the State of Michigan, but the additional assistance has had a positive effect on the veterans.

Fund: 2970 DB/DC Conversion

Function Statement

The DB/DC Conversion fund was established in 2011 to account for funds earmarked for the extra initial costs of the County changing from a defined benefit pension system to a defined contribution pension system for new hires. Once the new pension has been implemented, funds will be drawn from this fund to cover the resulting higher retirement costs for employees remaining in the defined benefit system.

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Charges for Services			\$341,471		
Interest			\$18,115	\$33,617	\$52,597
Other Revenue					
Other Financing Sources			\$4,271,524		
Total Revenues			\$4,631,110	\$33,617	\$52,597
Expenditures					
Other Services & Charges			\$7,600		
Total Expenditures			\$7,600		

Budget Highlights:

Above costs are comprised of a full projection study completed in 2011.

Fund: 2980 Compensated Absences

Function Statement

The Compensated Absences fund is used to account for future payments of accumulated sick pay of County employees under the sick days/short and long-term disability plan. This fund is also used to accrue vacation pay.

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Charges for Services	\$39,212	\$69,431	\$82,410	\$76,122	\$63,684
Interest	\$45,642	\$45,845	\$37,703	\$24,828	\$38,792
Total Revenues	\$84,854	\$115,276	\$120,113	\$100,950	\$102,476
Expenditures					
Personnel Services	\$131,317	\$71,125	\$26,140	\$76,074	\$43,560
Other Financing Uses	\$500,000		\$375,000		
Total Expenditures	\$631,317	\$71,125	\$401,140	\$76,074	\$43,560

Budget Highlights:

Expenditures can vary depending on the number and size of sick bank payoffs in a given year. During 2011, the County transferred \$375,000 from this fund to the DB/DC Conversion fund (2970) in preparation of switching from a Defined Benefit Pension Plan to a Defined Contribution Pension Plan for future hires.

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

Building Authority Fund (5692-5695) - This Fund was established to account for the accumulation of resources for payment of principal and interest on bonds issued to finance building projects for the County of Ottawa. Bonds have been issued for the following projects: 1992-Probate Court/Jail Complex; 1997-Jail addition and Sheriff Administrative Annex; 2005- Holland District Court Building; 2007-Grand Haven Courthouse. A portion of the 1992 bonds was refinanced during 2006, and a portion of the 1997 bonds was refunded during 2005. Financing is provided by cash rental payments pursuant to lease agreements with the County of Ottawa or other identified payment mechanisms.

Resources

Personnel

No personnel has been allocated to this department.

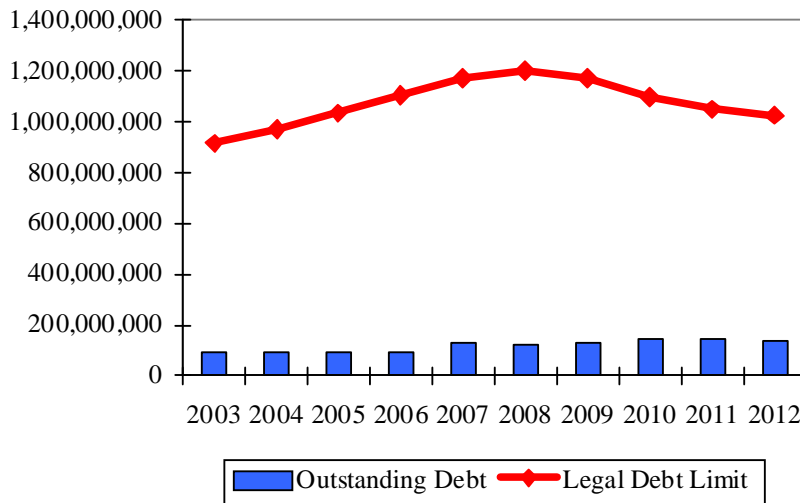
Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Charges for Services					
Interest					
Rents	\$2,779,913	\$2,388,298	\$2,382,030	\$1,823,020	\$1,816,144
Other Revenue					
Other Financing Sources	\$762,200	\$761,900	\$762,700	\$762,900	\$762,500
Total Revenues	\$3,542,113	\$3,150,198	\$3,144,730	\$2,585,920	\$2,578,644
Expenditures					
Debt Service	\$3,542,113	\$3,150,198	\$3,144,730	\$2,585,920	\$2,578,644
Other Financing Uses	\$10,488				
Total Expenditures	\$3,552,601	\$3,150,198	\$3,144,730	\$2,585,920	\$2,578,644

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 2012 assessed value of \$10,261,010,969 is limited to no more than \$1,026,101,097 of debt. The County’s total debt at October 31, 2012 is \$136,889,766 or approximately 1.3% of the assessed value - well below the legal limit. The graph below illustrates the additional legal debt capacity of the County of Ottawa.

County of Ottawa Legal Debt Limit and Debt Outstanding



Future Debt

The County has no plans to issue debt for the primary government. Ottawa County Public Utilities, a component unit, is not budgeted to issue bonds at this time due to slower new construction. The Ottawa County Drain Commission, a component unit, was scheduled to issue \$6 million in bonds for the Park West drain in Park Township in 2012, but this will likely be delayed to 2013.

Effect of Debt Payments on County Operations

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

Project	2013 Debt	
	Service Payment	Funding Source
Administrative Annex	1,219,800	Delinquent Tax Revolving Fund
Holland District Court Building	596,344	Delinquent Tax Revolving Fund
Grand Haven/Fillmore St	762,500	Revenues/Fund Equity of Select Funds
	<u>\$2,578,644</u>	

The Delinquent Tax Revolving Fund (an Enterprise fund) had been allowed to build equity for several years. As of 12/31/11, the fund had equity of \$24.0 million. Although total equity is projected to decrease through 2017, equity is projected to grow steadily after 2017. Actual results will depend on whether money is transferred to other funds in future years. The Appendix of this document includes projections on this fund and the other Financing Tools.

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

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

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

Bonds:

The County principally uses general obligation bonds to provide funds for these projects. The majority of the general obligation bonds, \$114,365,501, were issued by the Ottawa County Public Utilities System, a component unit of Ottawa County, for water and sewer projects. The principal and interest payments on these water and sewer project issues are repaid generally from funds received from local municipalities in the County. The interest rate on these issues ranges from 2.0% to 7.6% percent.

In addition, the Ottawa County Drain Commissioner has just under \$508,000 in bonds outstanding for the Munn drainage district and Nunica drainage district. Principal and interest is paid from drain assessments levied. The interest rate on these issues ranges from 2.0% to 4.85% percent.

Last, \$19,330,000 is estimated primary government debt outstanding at 12/31/12 for the projects mentioned previously. 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 3.0% to 5.05% percent.

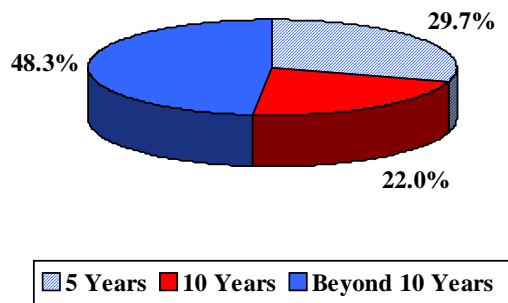
The County has pledged its full faith and credit for payment on the above obligations. Ottawa County has obtained a AAA rating from Fitch on General Obligation Limited Tax Bonds. Moody's Bond Rating is Aaa for General Obligation Unlimited and Limited Tax Bonds. Standard and Poor's Bond Rating is AA for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

Notes Payable:

The Drain Commissioner has issued several notes to pay for work and/or repairs to several drainage projects in Ottawa County. The notes total \$2,686,600, and of this total, \$749,000 was issued during 2012, and \$750,000 was extended to 2013. Two years of record rainfall precipitated the need (see the Capital Construction section for more information). The County did not pledge its full faith and credit for the above notes.

Debt Retirements:

County of Ottawa Debt Retirements



The percentage of debt to be retired in five, ten, and beyond ten years indicates how fast the County is retiring its debt. Rating agencies expect 50% of the debt to be retired within ten years. The graph that follows shows that Ottawa County, scheduled to retire 51.7% of its debt within ten years, approximates established standards.

Debt per Capita

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

Year	Population	Net Debt per Capita (Direct Debt)	Net Debt per Capita (Total Debt)
2002	245,913	\$81	\$370
2003	249,391	74	334
2004	252,351	67	319
2005	255,406	92	303
2006	257,671	84	280
2007	259,206	115	407
2008	260,364	105	379
2009	261,957	96	422
2010	263,801	88	474
2011	266,300	79	471

Debt per Capita Comparison

County	Population	2011 Total Debt per Capita *
Ottawa	266,300	\$471
Kent	602,622	607
Muskegon	175,000	908
Allegan	111,408	128

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

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

County of Ottawa Schedule of Debt Service Requirements

OTTAWA COUNTY - PRIMARY GOVERNMENT					OTTAWA COUNTY - COMPONENT UNITS				REPORTING ENTITY
Budget Year	Amount Outstanding Beginning of Year	Principal Retirements	Interest Requirements	Total Requirements	Amount Outstanding Beginning of Year	Principal Retirements	Interest Requirements	Total Requirements	Total Requirements
General Obligation Bonds (Non-major Funds):					General Obligation Bonds:				
2013	\$19,330,000	\$1,690,000	\$887,519	\$2,577,519	\$114,873,166	\$6,040,766	\$5,120,178	\$11,160,944	\$13,738,463
2014	17,640,000	1,775,000	807,019	2,582,019	108,832,400	5,976,766	4,917,240	10,894,006	13,476,025
2015	15,865,000	1,860,000	722,419	2,582,419	102,855,634	5,408,767	4,719,757	10,128,524	12,710,943
2016	14,005,000	1,950,000	629,419	2,579,419	97,446,867	5,608,767	4,521,364	10,130,131	12,709,550
2017	12,055,000	2,045,000	536,469	2,581,469	91,838,100	5,870,767	4,316,192	10,186,959	12,768,428
2018	10,010,000	920,000	437,844	1,357,844	85,967,333	5,495,766	4,093,163	9,588,929	10,946,773
2019	9,090,000	960,000	400,513	1,360,513	80,471,567	5,450,212	3,872,539	9,322,751	10,683,264
2020	8,130,000	1,000,000	358,981	1,358,981	75,021,355	4,542,853	3,656,349	8,199,202	9,558,183
2021	7,130,000	1,050,000	312,701	1,362,701	70,478,502	4,605,767	3,464,482	8,070,249	9,432,950
2022	6,080,000	1,095,000	268,319	1,363,319	65,872,735	4,750,767	3,262,150	8,012,917	9,376,236
2023-2027	4,985,000	4,985,000	614,896	5,599,896	61,121,968	24,056,968	12,842,217	36,899,185	42,499,081
2028-2032					37,065,000	25,690,000	6,568,029	32,258,029	32,258,029
2033-2037					11,375,000	7,665,000	1,640,736	9,305,736	9,305,736
2038-2042					3,710,000	3,710,000	248,063	3,958,063	3,958,063
					Notes Payable*:				
2013					2,686,600	1,402,600	56,242	1,458,842	1,458,842
2014					1,284,000	352,600	35,375	387,975	387,975
2015					931,400	330,000	25,316	355,316	355,316
2016					601,400	227,600	15,620	243,220	243,220
2017					373,800	148,800	10,283	159,083	159,083
2018					225,000	45,000	6,848	51,848	51,848
2019					180,000	45,000	5,478	50,478	50,478
2020					135,000	45,000	4,119	49,119	49,119
2021					90,000	45,000	2,738	47,738	47,738
2022					45,000	45,000	1,370	46,370	46,370
					<div style="display: flex; justify-content: space-between;"> \$19,330,000 \$5,976,099 \$25,306,099 \$117,559,766 \$63,405,850 \$180,965,616 \$206,271,715 </div>				

All figures are as of 10/31/12. Schedule does not include capital leases.

*Notes payable of the component unit are not guaranteed by the County.

**COUNTY OF OTTAWA
CAPITAL PROJECTS FUND**

Building Authority Fund (5692-5695) - This Fund was established to account for construction projects of the building authority and/or County. Financing is provided by bond proceeds, interest income and occasionally State grants. This fund records only those projects funded with bond proceeds. Other capital construction projects funded with cash are reported, primarily, in the Public Improvement Fund (Special Revenue Fund 2450). Projects at County park facilities are reported in the Parks and Recreation Fund (Special Revenue Fund 2081).

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues					
Intergovernmental Revenue					
Interest					
Other Revenue					
Other Financing Sources	\$9,191,249	\$180,621			
Total Revenues	\$9,191,249	\$180,621			
Expenditures					
Capital Outlay	\$9,191,248	\$180,622			
Bond Issue Costs					
Other Financing Uses					
Total Expenditures	\$9,191,248	\$180,622			

Budget Highlights:

In October of 2007, the County issued bonds for the construction of a new Grand Haven Courthouse facility. This project was completed in 2010.

2013 Capital Improvements

For the County, capital improvements fall into two categories, capital construction and capital equipment. The total capita expenditures for both categories \$4,800,231 and are summarized below:

	<u>Routine</u>	<u>Non-Routine</u>
Construction	\$89,000	\$2,699,000
Equipment		
Technology	\$454,481	\$233,787
Other Capital Outlay	<u>\$1,293,863</u>	<u>\$30,100</u>
	<u>\$1,837,344</u>	<u>\$2,962,887</u>

1. Capital Construction Projects

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

Although the County does not have a formal Capital Improvement Plan, recently completed building projects should provide the needed facilities for the next 10-15 years. Most of the current construction projects for the primary government are for park development as discussed below. Beyond that, the County anticipates expanding the jail and building a new facility for Family Court - Juvenile Detention. However, a start date for that has not yet been determined.

Smaller construction projects are submitted with the department's budget in May. Generally, such smaller scale projects relate to replacement and maintenance. The proposals are reviewed during the budget process by County administration, funding is identified, and the results of the analysis are returned to the requesting department (usually Building and Grounds). If it is not approved, the department has the opportunity to discuss the project with Administration at their department budget meetings and ultimately the County Board if the department is still unsatisfied with the outcome. There are no such construction projects for 2013. Work is underway to document a building inventory for the County that will help identify smaller construction projects on existing facilities going forward.

Parks and Recreation Projects

The Parks and Recreation Commission has four major park improvement projects slated for 2013. They include the following:

Macatawa Greenway Trail: This project will construct 2.4 miles of the Macatawa Greenway Trail through the Upper Macatawa Natural Area, a 612 acre county park with diverse terrain and a variety of habitat types. Currently, 0.5 miles of trails and boardwalk is in place. When completed, the trail will

connect to the Fred Meijer Kenowa Trail to the east and link to trails in the Holland-Zeeland Area and the Lakeshore Trail to the west. Total cost of the trail project through the Upper Macatawa Natural Area is \$1,544,000 with an estimated \$672,000 projected to come from the Michigan Department of Transportation through federal transportation enhancement funding.

Pumphouse Museum Project: Renovation of the historic pumphouse structure at the Historic Ottawa Beach Parks along with improvements for use as a museum is a goal of both the non-profit Historic Ottawa Beach Society (HOBS) and Ottawa County Parks. HOBS, which would run the museum under a no cost lease from the county, is seeking to raise approximately \$1.2 million for the project. Ottawa County Parks will contribute \$300,000 toward the project which will include public restrooms serving both the museum and the waterfront walkway. Although the project is anticipated to begin in 2013, timing will ultimately depend on the success of fundraising



efforts.

Grand River Accessible Kayak Launches: Through this project Ottawa County Parks will construct and install two barrier-free kayak launch docks at strategic park locations along the Grand River. These launches are unique in that they provide a stable platform to enter and exit canoes or kayaks for novice and/or physically disabled users and assist them in a smooth transition into the water. The two new launches, located at Grand River County Park in Georgetown Township and Connor Bayou County Park in Robinson Township, will supplement an existing similar launch installed at the Eastmanville Bayou County Park site in 2011. Together these three sites will provide an excellent network of accessible locations along the length of the Grand River in Ottawa County for people of various skill levels and physical abilities. Total estimated cost of the project is \$95,000 with \$47,500 (50%) projected to come from a state grant.



Eastmanville Bayou Kayak Launch

Grand River Open Space Expansion: This project will expand the Grand River Open Space site with the purchase of 57 acres of natural land including 1,800 feet on the Grand River in Tallmadge Township. The acquisition would expand Grand River Open Space to 290 acres with 8,256 feet (1.56

miles) of riverfront. Proposed uses of the site include trails for hiking and cross-country skiing, bird watching and nature study, plus hunting and fishing. The land purchase is projected to cost \$260,000 with \$130,000 (50%) proposed to come from a state grant through the Michigan Natural Resources Trust Fund.

Effect on the Budget (ongoing operational costs): The effect of the above projects is reflected through minor increases in various budget line items in the 2013 budget with additional small increases required in 2014 and beyond. The Macatawa Greenway Trail, as with other capital construction projects, will require increasing maintenance as the facilities age, particularly 15-20 years in the future. Primary maintenance costs associated with the kayak launches is seasonal installation and removal.

Improvements to the SouthWest Ottawa Landfill:

The County owns the Southwest Ottawa County Refuse Disposal Center ("SOCRDC") otherwise known as the Southwest Ottawa County Landfill. Waste Management operated the landfill from the early 1970's until it was closed in 1981. The landfill was closed per the terms of the "1981 closure agreement" between the County and the Department of Natural Resources (DNR). The agreement outlined a plan to cap the landfill and install a pump and carbon filtration system which was implemented in 1987.

The pump and filter system were not effective in containing the plume of contaminants in the groundwater down gradient from the landfill. As a result, contaminants escaped past the outer purge wells and migrated southwest towards Lake Michigan. Even though the contaminated water meets drinking water standards, the County provided municipal water to the property owners in the path of the plume. The County has completed negotiations with the Michigan Department of Environmental Quality (MDEQ) and recapped the landfill and enhanced the water filtration system. The total project exceeded \$4.1 million dollars.

In an effort to expedite the cleanup effort, additional capital improvements for new purge wells and filtration systems are planned for 2013. A pilot study is underway to determine the best option for improvements.

Effect on the Operating Budget

The Ottawa County Road Commission, a component unit, manages the cleanup efforts. The Road Commission believes there will be no net impact on the operating costs as the improved efficiency of the additional purge wells will reduce materials costs overall.

The tables that follow summarize 2013 capital improvement projects and their anticipated effect on current and future operating budgets

County of Ottawa
Capital Construction Projects - Construction Costs
 Budget Year Ending December 31, 2013

PROJECT DESCRIPTION	CAPITAL CONSTRUCTION COSTS					
	PROPOSED METHOD OF FINANCING	ESTIMATED COSTS		EXPENDED TO DATE (INC. CUR- RENT YR)	BUDGET YEAR 2013	FUTURE YEARS
		ORIGINAL	AMENDED			

Ottawa County (primary government)

Macatawa Greenway Trail ¹	Grant/Parks & Recreation	\$1,544,000	\$1,544,000	\$0	\$1,544,000	\$0
Pumphouse Museum Project ¹	Donations/Parks & Recreation Millage	\$300,000	\$300,000	\$0	\$300,000	\$0
Grand River Assessable Kayak Launches ¹	Grant/Parks & Recreation Millage	\$95,000	\$95,000	\$0	\$95,000	\$0
Grand River OpenSpace Expansion ¹	Parks & Recreation Millage	\$260,000	\$260,000	\$0	\$260,000	\$0
Landfill Purge Wells and Treatment Plant	Committed Fund Balance	\$500,000	\$500,000	\$0	\$500,000 ²	\$0
Total Primary Government		\$2,699,000	\$2,699,000	\$0	\$2,699,000	\$0

Ottawa County Drain Commission (component unit)

Park West Phase II	Bonds	\$0	\$6,000,000	\$1,500,000	\$3,000,000	\$1,500,000
Hiawatha	Special Assessments	\$0	\$350,000	\$27,270	\$322,730	\$0
No. 52	Special Assessments	\$0	\$125,000	\$30,000	\$95,000	\$0
Shoemaker	Special Assessments	\$0	\$150,000	\$20,000	\$130,000	\$0
Zeeland East	Special Assessments	\$0	\$50,000	\$10,000	\$40,000	\$0
Total - Ottawa County Drain Commission		\$0	\$6,675,000	\$1,587,270	\$3,587,730	\$1,500,000

PROJECT DESCRIPTION	CAPITAL CONSTRUCTION COSTS					
	PROPOSED METHOD OF FINANCING	ESTIMATED COSTS		EXPENDED TO DATE (INC. CURRENT YR)	BUDGET YEAR 2013	FUTURE YEARS
		ORIGINAL	AMENDED			

Ottawa County Road Commission (component unit)

Wyoming Plant Expansion	Special Assessments Public Act 342 Bonds		\$0	\$0	\$2,000,000	\$0
Allendale - Clean Water Project	Clean Water Revenue Fund	\$2,680,000	\$0	\$0	\$1,000,000	\$1,000,000
Total Ottawa County Road Commission		\$2,680,000	\$0	\$0	\$3,000,000	\$1,000,000

Grand Total Capital Construction **\$5,379,000 \$9,374,000 \$1,587,270 \$9,286,730 \$2,500,000**

1. No debt will be issued for this project. Funds have been set aside for this project or will be financed by the Parks tax levy.
2. Estimated. Until Pilot Study is completed, a better estimate of improvement cost is unknown. Range of estimates is \$370,000 to \$1,000,000.

County of Ottawa
Capital Construction Projects - Anticipated Annual Operational Costs
 Budget Year Ending December 31, 2013

PROJECT DESCRIPTION	ESTIMATED ANNUAL OPERATION COSTS (includes debt repayment)							
	PROPOSED METHOD OF FINANCING	EXPEN-DITURE TYPE	ACTUAL PRIOR YEAR 2011	ESTIMATED CURRENT YEAR 2012	BUDGET YEAR 2013	FUTURE YEARS		
						2014	2015	2016

Ottawa County (primary government)

Macatawa Greenway Trail ¹	Property Tax Levy	Maintenance	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000
Pumphouse Museum Project	Property Tax Levy	Maintenance	\$500	\$500	\$500	\$1,500	\$1,500	\$1,500
Grand River Assessable ¹	Property Tax Levy	Maintenance	\$0	\$0	\$1,500	\$3,000	\$3,000	\$3,000
Grand River OpenSpace ¹	Property Tax Levy	Maintenance	\$0	\$0	\$500	\$500	\$500	\$500
General Greenway & Park ¹	Property Tax Levy	Maintenance	\$0	\$0	\$0	\$500	\$500	\$500
Landfill Purge Wells and Treatment Plant ²	Committed Fund Balance	Maintenance	\$0	\$0	\$0	\$0	\$0	\$0
Total Primary Government			\$500	\$500	\$2,500	\$7,500	\$7,500	\$7,500

Ottawa County Drain Commission (component unit)

Park West Phase II ³	Special Assessments	Debt Service Maintenance	\$0	\$0	\$369,700	\$369,700	\$369,700	\$369,700
Hiawatha	Special Assessments		\$0	\$0	\$0	\$0	\$0	\$0
No. 52	Special Assessments		\$0	\$0	\$0	\$0	\$0	\$0
Shoemaker	Special Assessments		\$0	\$0	\$0	\$0	\$0	\$0
Zeeland East	Special Assessments		\$0	\$0	\$0	\$0	\$0	\$0
Total - Ottawa County Drain Commission			\$0	\$0	\$369,700	\$399,700	\$399,700	\$399,700

Ottawa County Public Utilities (component unit) ⁴

Wyoming Water Plant Expansion	Special Assessments	Debt	\$2,710,121	\$2,691,721	\$2,662,822	\$2,658,622	\$2,622,520	\$2,901,122
Allendale - Clean Plant Expansion	Special Assessments	Debt	\$0	\$0	\$33,500	\$82,875	\$85,563	\$85,183
Total Ottawa County Public Utilities			\$2,710,121	\$2,691,721	\$2,696,322	\$2,741,497	\$2,708,083	\$2,986,305

Grand Total Operational Costs **\$2,710,621 \$2,692,221 \$3,068,522 \$3,148,697 \$3,115,283 \$3,393,505**

1. No debt will be issued for this project. Estimated annual operation costs, if any, are for maintenance including utilities, supplies, etc. No new personnel are projected to be added.
2. This improvement will replace an existing treatment component with an annual operating cost resulting in a net zero annual operating cost increase.
3. For most projects, the Drain Commission does not anticipate any maintenance costs for several years once projects are complete. The Park West drain, however, is likely to have additional fine tuning until sediment basins and easement areas are fully stabilized. These costs will be covered by special assessments to the effected parties once construction funds are depleted.
4. The annual operating costs for public utilities projects are strictly for debt service. The maintenance costs are the responsibility of the municipality.

2. Capital Equipment Projects

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

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

February:

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

March:

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

April:

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

May/June:

- Departments include recommended equipment request in their budget submissions

July/August:

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

August/September:

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

October:

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

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

Acquisition Costs

Operating Budget Costs¹

Description	Department	Source for		Operational Impacts	2013 Budget	2014 Budget	2015 Budget	2016 Budget	2017 Budget	Future Budget	Operating Budget Funding Source	Operational Savings
		Initial Purchase	Estimated Purchase Price		Amount*	Amount*	Amount*	Amount*	Amount*	Amount		
Routine												
Identix Fingerprint System for Juveniles	Jail	Equipment Pool	\$23,267	Law enforcement and sex offender legislation now requires we capture palm prints in addition to fingerprints. Our current system does not have palm print capability.	\$4,654	\$4,654	\$4,654	\$4,654	\$4,651		General Fund/User Fees	None identified
Mugshot Server System	Jail	Equipment Pool	\$61,950	Improves reliability and efficiency	\$12,390	\$12,390	\$12,390	\$12,390	\$12,390		General Fund/User Fees	Repair cost avoidance; difficult to quantify
Scanner	Friend of the Court	Equipment Pool	\$5,371	Improves reliability and efficiency	\$1,075	\$1,075	\$1,075	\$1,075	\$1,071		Benefitting Department	Repair cost avoidance; difficult to quantify
Microsoft Visual Studio Premium MSDN License	Information Technology	Equipment Pool	\$5,833	New license to expedite software development support.	\$1,944	\$1,944	\$1,945				Various departmental chargebacks thru IT	None identified
Upgrade to Cisco Works Software	Information Technology	Equipment Pool	\$20,401	Improves reliability, efficiency and enhance software features	\$4,081	\$4,081	\$4,081	\$4,081	\$4,077		Various departmental chargebacks thru IT	None identified
Domino Server License for Microsoft Windows Server Environment	Information Technology	Equipment Pool	\$34,405	Running Notes from a Windows environment will provide more seamless integration with other systems. This provides additional capabilities such as Notes Traveler that allows access using Android phones. This is a lower cost option than converting and licensing Microsoft Exchange.	\$6,881	\$6,881	\$6,881	\$6,881	\$6,881		Various departmental chargebacks thru IT Billing Study	None identified
51 monitors, 68 printers, 103 desktop PCs, 36 docking stations, and 55 laptops	Various	Benefitting department	\$281,054	Maintain functionality and reduce downtime experienced due to equipment failure. Computer equipment is on a 5 year replacement cycle	\$281,054						Benefitting Department	Difficult to quantify
Wireless Local Area Network (LAN) for Holland District Court, including cabling, install and WAPs ²	Telecommunications Fund	Equipment Pool	\$22,200	This will add to the wireless capability at Holland District Court Building to match the capabilities at Hudsonville, Fillmore Admin and Grand Haven Courthouse.	\$22,200						General Fund/User Fees	Difficult to quantify
Non-Routine												
Infax Electronic Docket Display System	Probate Court	Equipment Pool	\$8,578	Provide better access to the Courts by assisting litigants and attorneys in finding the appropriate court room for their scheduled hearing and allow real time update of court schedules	\$1,716	\$1,716	\$1,716	\$1,716	\$1,714		General Fund/User Fees	Difficult to quantify
Learning Management System	Human Resources	Equipment Pool	\$30,000	Provide more comprehensive online training programs, reducing staff time to present and travel time for employees	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000		General Fund/User Fees	Difficult to quantify
Virtual Desktop Infrastructure (VDI)	Information Technology	Equipment Pool	\$66,000	New capability to enable PC desktop virtualization so a less powerful device can be placed at the work station	\$13,200	\$13,200	\$13,200	\$13,200	\$13,200		Various departmental chargebacks thru IT	Potential lower PC replacement costs; difficult to quantify
CISCO ASA5520 Firewall Appliance	Information Technology	Equipment Pool	\$5,111	Expanded internet connection that will improve access to information resources and the County's ability to support hosted services	\$1,022	\$1,022	\$1,022	\$1,022	\$1,023		Various departmental chargebacks thru IT Billing Study	Difficult to quantify
Barracuda Web Filter Appliance	Information Technology	Equipment Pool	\$5,098	Enhances security by supporting an additional Internet connection through the Merit network.	\$1,020	\$1,020	\$1,020	\$1,020	\$1,018		Various departmental chargebacks thru IT	Difficult to quantify

Acquisition Costs

Operating Budget Costs ¹

Description	Department	Source for		Operating Budget Costs ¹							Operational Savings	
		Initial Purchase	Estimated Purchase Price	Operational Impacts	2013 Budget Amount*	2014 Budget Amount*	2015 Budget Amount*	2016 Budget Amount*	2017 Budget Amount*	Future Budget Amount		Operating Budget Funding Source
E-Ticket Software & Printers ²	Sheriff	Sheriff	\$108,000	Improve efficiency for patrol/ticket operations	\$108,000	(\$85,492)	(\$85,492)	(\$85,492)	(\$85,492)	Savings estimated at \$85,000+ per year over life of equipment	General Fund/User Fees	Reduced staffing for input of tickets into justice system.
Video Conferencing Equipment - Grand Haven Courthouse ²	Telecommunications Fund	Equipment Pool	\$11,000	Enhanced capabilities, modernization, reduces travel time	\$11,000						General Fund/User Fees	Savings in staff travel time and fuel costs; difficult to quantify
Grand Total			\$688,268		\$476,237	\$53,983	\$53,984	\$52,039	\$52,025	N/A		

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

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

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

Acquisition Costs

Operating Budget Costs

Description	Department	Funding Source		Operational Impacts	2013	2014	2015	2016	2017	Future	Operating	Operational Savings
		for Initial Purchase	Estimated Purchase Price		Budget Amount*	Budget Amount*	Budget Amount*	Budget Amount*	Budget Amount*	Budget Amount	Budget Funding	
Routine												
Vehicle - Senior Volunteer Program	Sheriff	Equipment Pool/ Set-up from Departmental Budget	\$25,100	Improves reliability of vehicle/employee safety	\$7,100	\$6,000	\$6,000	\$6,000		\$0	General Fund	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Audio Equipment for Fitness Room-James St	Bldg/Grnds-Holl Human Se	Equipment Pool	\$6,000	Improves reliability; Difficult to get parts to repair item	\$857	\$857	\$857	\$857	\$857	\$1,715	General Fund	Repair cost avoidance;difficult to quantify
Vinyl roofing system w/truss support for exterior salt storage	Bldg/Grnds-Juv Serv Comp	Equipment Pool	\$12,000	Improves reliability and addresses environmental concerns	\$12,000					\$0	General Fund	Repair cost avoidance; difficult to quantify
Vehicle	Bldg/Grnds-Admin Annex	Equipment Pool	\$30,000	Improves reliability of vehicle/employee safety	\$4,286	\$4,286	\$4,286	\$4,286	\$4,286	\$8,570	General Fund	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Audio Equipment for Fitness Room-Fillmore	Bldg/Grnds-Admin Annex	Equipment Pool	\$6,000	Improves reliability; Difficult to get parts to repair item	\$857	\$857	\$857	\$857	\$857	\$1,715	General Fund	Repair cost avoidance;difficult to quantify
Audio Visual upgrade and add video conferencing in Fillmore board room	Bldg/Grnds-Admin Annex	Equipment Pool	\$100,000	Enhanced capabilities, modernization, improves reliability, reduces travel time	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000	General Fund	Repair cost avoidance;savings in staff travel time and fuel costs; difficult to quantify
Vehicles - DB/Admin (Quantity of 2)	Sheriff	Equipment Pool/ Set-up from Departmental Budget	\$50,400	Improves reliability of vehicle/employee safety	\$12,900	\$12,500	\$12,500	\$12,500		\$0	General Fund	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Vehicle - Patrol Tahoe 735	Sheriff	Equipment Pool/ Set-up from Departmental Budget	\$32,495	Improves reliability of vehicle/employee safety	\$13,295	\$6,400	\$6,400	\$6,400		\$0	General Fund	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Vehicles - Patrol 2K9 3K9 (Quantity of 2)	Sheriff	Equipment Pool/ Set-up from Departmental Budget	\$64,170	Improves reliability of vehicle/employee safety	\$27,420	\$12,250	\$12,250	\$12,250		\$0	General Fund	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Vehicles - Patrol Ford (Quantity of 11)	Sheriff	Equipment Pool/ Set-up from Departmental Budget	\$323,000	Improves reliability of vehicle/employee safety	\$120,875	\$67,375	\$67,375	\$67,375		\$0	General Fund	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Vehicle - SWAP Van 876	Jail	Equipment Pool/ Set-up from Departmental Budget	\$26,000	Improves reliability of vehicle/employee safety	\$9,333	\$8,333	\$8,334			\$0	General Fund	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Metal Detector	Jail	Equipment Pool	\$17,061	Improves reliability; Difficult to get parts to repair item	\$3,413	\$3,413	\$3,413	\$3,413	\$3,409	\$0	General Fund	Repair cost avoidance;difficult to quantify
Vehicle	Emergency Services	Equipment Pool/ Set-up from Departmental Budget	\$25,300	Improves reliability of vehicle/employee safety	\$5,300	\$5,000	\$5,000	\$5,000	\$5,000	\$0	General Fund	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Vehicle - Diesel Pick- up	Parks & Recreation	Equipment Pool	\$30,000	Improves reliability of vehicle/employee safety	\$4,286	\$4,286	\$4,286	\$4,286	\$4,286	\$8,570	Parks Levy	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Snowmachine	Parks & Recreation	Equipment Pool	\$13,000	Improves reliability; Difficult to get parts to repair item	\$2,600	\$2,600	\$2,600	\$2,600	\$2,600	\$0	Parks Levy	Repair cost avoidance;difficult to quantify
Vehicles (Quantity of 6)	Community Mental Health	Equipment Pool	\$110,184	Improves reliability of vehicle/employee safety	\$15,741	\$15,741	\$15,741	\$15,741	\$15,741	\$31,479	State of Michigan	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Vehicle - Patrol Ford TS7	Sheriff Contracts - Community Policing	Equipment Pool/ Set-up from Departmental Budget	\$30,595	Improves reliability of vehicle/employee safety	\$12,220	\$6,125	\$6,125	\$6,125		\$0	Funding government unit	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify

Acquisition Costs

Description	Department	Funding Source for Initial Purchase	Estimated Purchase Price
Vehicle - Patrol Ford 461	Sheriff Contracts - City of Hudsonville	Equipment Pool/Set-up from Departmental Budget	\$28,595
Vehicle - Patrol Ford 106	Sheriff Contracts - Community Policing	Equipment Pool/Set-up from Departmental Budget	\$28,685
Vehicle - Patrol Ford 171	Sheriff Contracts - Zeeland Township	Equipment Pool/Set-up from Departmental Budget	\$28,685
MedTronic LifePak LP15	Sheriff Contracts - COPS Holland/Park Townships	Equipment Pool	\$30,000
Vehicle - Patrol Ford 501, 502, 503 (Quantity of 3)	Sheriff Contracts - Georgetown Township	Equipment Pool/Set-up from Departmental Budget	\$86,055
Vehicle - Patrol Ford 47	Sheriff Contracts - Georgetown Township	Equipment Pool/Set-up from Departmental Budget	\$31,500
Vehicle - Patrol Ford 103	Sheriff Contracts - Allendale/MI Police CRP 3	Equipment Pool/Set-up from Departmental Budget	\$28,682
Vehicle - Patrol Ford 56	Sheriff Contracts - Coopersville Comm That Care	Equipment Pool/Set-up from Departmental Budget	\$29,885
Network Camera System Conversion for Security System	Child Care - Circuit Court - Juvenile Detention	Equipment Pool	\$35,386
Vehicle - Patrol 760	Child Care - Circuit Court - Juvenile ISP	Equipment Pool/Set-up from Departmental Budget	\$30,085
2 Person work station and chair	Information Technology	Equipment Pool	\$5,000
Multi Function Printers (copiers) (Quantity of 2)	Duplicating Fund	Equipment Pool	\$30,000
Grand Total			\$1,323,963

Operating Budget Costs

Operational Impacts	2013 Budget Amount*	2014 Budget Amount*	2015 Budget Amount*	2016 Budget Amount*	2017 Budget Amount*	Future Budget Amount	Operating Budget Funding	Operational Savings
Improves reliability of vehicle/employee safety	\$10,220	\$6,125	\$6,125	\$6,125		\$0	Funding government unit	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Improves reliability of vehicle/employee safety	\$10,310	\$6,125	\$6,125	\$6,125		\$0	Funding government unit	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Improves reliability of vehicle/employee safety	\$10,310	\$6,125	\$6,125	\$6,125		\$0	Funding government unit	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Improves reliability; Difficult to get parts to repair item	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$0	Funding government	Repair cost avoidance;difficult to quantify
Improves reliability of vehicle/employee safety	\$30,930	\$18,375	\$18,375	\$18,375		\$0	Funding government unit	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Improves reliability of vehicle/employee safety	\$12,300	\$6,400	\$6,400	\$6,400		\$0	Funding government unit	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Improves reliability of vehicle/employee safety	\$10,307	\$6,125	\$6,125	\$6,125		\$0	Funding government unit	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Improves reliability of vehicle/employee safety	\$11,510	\$6,125	\$6,125	\$6,125		\$0	Funding government unit	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Improves reliability; Difficult to get parts to repair item	\$3,539	\$3,539	\$3,539	\$3,539	\$3,539	\$17,691	State of Michigan	Repair cost avoidance;difficult to quantify
Improves reliability of vehicle/employee safety	\$11,710	\$6,125	\$6,125	\$6,125		\$0	State of Michigan	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
New work station allows for one additional anticipated worker.	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	Information Technology	None identified
Improves reliability; Difficult to get parts to repair item	\$30,000					\$0	Duplicating	Repair cost avoidance;difficult to quantify
Non-Routine								
Improves maintenance capabilities	\$1,700	\$1,700	\$1,700	\$1,700	\$1,700	\$0	General Fund	Difficult to quantify
Improves reliability of equipment/employee safety	\$1,714	\$1,714	\$1,714	\$1,714	\$1,714	\$3,430	General Fund	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Improves reliability of equipment/employee safety	\$1,920	\$1,920	\$1,920	\$1,920	\$1,920	\$0	General Fund	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Grand Total	\$415,953	\$243,421	\$243,422	\$235,088	\$62,909	\$123,170		

* The operating budget impacts reflect the charges made to departments from the Equipment Pool fund over the estimated life of the equipment. The chargebacks ensure funds are available for equipment replacements when needed.

No other operating costs (e.g., personnel) are anticipated from any of the above items. There may be some savings in gas for vehicles assuming the new vehicles have better gas mileage. However, the total gasoline budget for the County's governmental funds is less than 1% of the total budget. Consequently, these savings are not likely to be material in total.

**COUNTY OF OTTAWA
PERMANENT FUND**

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

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2009 Actual	2010 Actual	2011 Actual	2012 Current Year Estimated	2013 Adopted by Board
Revenues	<hr/>				
Interest	\$97	\$67	\$39	\$44	\$44
Total Revenues	<u>\$97</u>	<u>\$67</u>	<u>\$39</u>	<u>\$44</u>	<u>\$44</u>
Expenditures	<hr/>				
Other Services and Charges			\$687		
Total Expenditures			<u>\$687</u>		

Budget Highlights:

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

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

RESOLUTION TO APPROVE 2013 OPERATING BUDGET

At a meeting of the Board of Commissioners of the County of Ottawa, Ottawa County, Michigan, held at the Ottawa County Administrative Annex, Olive Township, Michigan, in said County on October 23, 2012, at 1:30 p.m. local time.

PRESENT: Members – Visser, Kuyers, Swartout, Ruiters, DeJong, Rycenga, Baumann, Disselkoe, Karsten, Holtrop, Holtvluwer. (11)

ABSENT: Member – None

The following preamble and resolution were offered by Swartout and supported by Holtvluwer:

WHEREAS, Public Act 621 of 1978 known as the "Uniform Budgeting and Accounting Act" requires that an appropriation ordinance be adopted by this County Board of Commissioners in order to implement the operating budget of the County of Ottawa for 2013; and

WHEREAS, a notice regarding the proposed budget was published in local newspapers as required; and

WHEREAS, this County Board of Commissioners wishes to be in compliance with said State legislation; and

WHEREAS, this County Board of Commissioners through its Finance and Administration Committee, has duly deliberated, held public hearings according to law and reviewed the proposed 2013 Budgeted Revenue and Expenditures totaling \$202,436,246 and \$212,943,956, respectively, and this ordinance is prepared on the basis of said budget; and

WHEREAS, the budget anticipates no deficits as a result of any operations for 2013 and all funds have sufficient revenues and/or fund balance to meet their expenditure needs;

NOW, THEREFORE, BE IT RESOLVED that revenues and expenditures are hereby adopted as budgeted in the "2013 Ottawa County Budget" (by department, as attached).

BE IT FURTHER RESOLVED, that the foregoing annual appropriations will be used where budgeted to support the total budgeted general operating activities along with all other Federal, State, local, private and user revenues; and

BE IT FURTHER RESOLVED, that this Appropriation Ordinance be fully spread upon the official minutes of this Commission; and

BE IT FURTHER RESOLVED, that all persons responsible for the administration of this budget be duly advised of the contents of Public Act 621 of 1978 and their respective appropriations and responsibilities for the administration of the same; and

BE IT FURTHER RESOLVED, that the County Treasurer is hereby ordered to collect 3.6000 mills for general operations and .4400 mills for the operation of the Ottawa County Central Dispatch Authority; and .3165 mills for Park development, expansion and maintenance, and

BE IT FURTHER RESOLVED, that transfers of any unencumbered balance, or any portion thereof, in any appropriation account to any other appropriation account may not be made without approval by the Board of Commissioners acting through its Finance Committee, except that transfers within a fund may be made by the County Administrator and Fiscal Services Director if the amount to be transferred does not exceed \$50,000. Any transfer which increases the total amount appropriated under this budget must be ratified, on a monthly basis, by the Board of Commissioners acting through its Finance and Administration Committee.

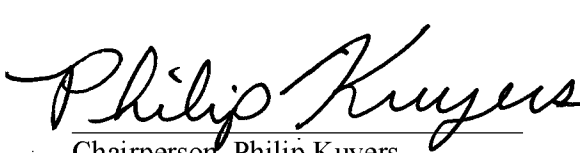
FURTHER BE IT RESOLVED THAT all resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution be and the same are hereby rescinded.

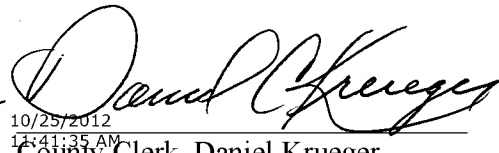
YEAS: Members - Rycenga, DeJong, Karsten, Ruiten, Baumann, Visser, Swartout, Holtvluwer, Disselkoen, Holtrop, Kuyers. (11)

NAYS: Members – None

ABSTAIN: Members – None

RESOLUTION DECLARED ADOPTED.


Chairperson, Philip Kuyers


County Clerk, Daniel Krueger

10/25/2012 10:41:35 AM 10/25/2012 11:41:46 AM

Certification

I, the undersigned, duly qualified Clerk of the County of Ottawa, Michigan, do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Board of Commissioners of the County of Ottawa, Michigan, at a meeting held on October 23, 2012, the original of which is on file in my office. Public notice of said meeting was given pursuant to and in compliance with Act No. 267, Public Acts of Michigan, 1976, as amended.

IN WITNESS WHEREOF, I have hereto affixed my official signature this
23rd day of October, A.D., 2012.

A handwritten signature in black ink, appearing to read "Daniel Krueger", written over a horizontal line.

10/25/2012
11:41:53 AM

County Clerk, Daniel Krueger

COUNTY OF OTTAWA
2013 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

2013 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	<i>SPECIAL REVENUE FUNDS</i>						
	General Fund 1010	Parks & Recreation 2081	Friend of the Court 2160	9/30 Judicial Grants 2170	Health 2210	Mental Health 2220	Solid Waste Clean - Up 2271
Fund Balance	(\$1,196,821)	(\$750,877)		(\$474)	(\$200,000)		(\$830,016)
SOURCES:							
Revenue							
Taxes	\$37,771,003	\$2,945,764					
Intergovernmental Revenue	\$7,062,459	\$867,100	\$2,145,353	\$141,409	\$3,795,178	\$36,985,355	
Charges for Services	\$11,523,086	\$371,200	\$431,650	\$45,000	\$649,127	\$385,580	
Fines & Forfeits	\$1,075,600						
Interest on Investments	\$329,004	\$49,492				\$36,000	\$25,984
Rental Income	\$3,159,481	\$45,000					
Licenses & Permits	\$281,300				\$669,270		
Other	\$380,316	\$6,000			\$192,240	\$226,604	
Operating Transfers In	\$1,170,937		\$683,189	\$44,647	\$3,772,809	\$593,057	
Bond Proceeds							
Total Revenue	<u>\$62,753,186</u>	<u>\$4,284,556</u>	<u>\$3,260,192</u>	<u>\$231,056</u>	<u>\$9,078,624</u>	<u>\$38,226,596</u>	<u>\$25,984</u>

COUNTY OF OTTAWA
2013 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

2013 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	<i>SPECIAL REVENUE FUNDS</i>						
	General Fund 1010	Parks & Recreation 2081	Friend of the Court 2160	9/30 Judicial Grants 2170	Health 2210	Mental Health 2220	Solid Waste Clean - Up 2271
ACTIVITIES:							
Expenditures							
Legislative	\$429,309						
Judicial	\$11,098,017		\$3,260,192	\$231,530			
General Government	\$15,823,889						
Public Safety	\$23,433,728						
Public Works	\$539,500						\$856,000
Health & Welfare	\$1,016,999				\$9,278,624	\$38,226,596	
Culture & Recreation		\$5,035,433					
Community & Economic Development	\$700,508						
Other Government Functions	\$735,405						
Capital Projects							
Debt Service							
Operating Transfers Out	\$10,172,652						
Total Expenditures	<u>\$63,950,007</u>	<u>\$5,035,433</u>	<u>\$3,260,192</u>	<u>\$231,530</u>	<u>\$9,278,624</u>	<u>\$38,226,596</u>	<u>\$856,000</u>
Revenue Over (Under)							
Expenditures	<u>(\$1,196,821)</u>	<u>(\$750,877)</u>		<u>(\$474)</u>	<u>(\$200,000)</u>		<u>(\$830,016)</u>

COUNTY OF OTTAWA
2013 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

SPECIAL REVENUE FUNDS

2013 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Landfill Tipping Fees 2272	Transportation System 2320	Farmland Preservation 2340	Brownfield Redevelopment Authority 2430	Infra- structure 2444	Public Improvement 2450	Homestead Property Tax 2550	Register of Deeds Automation Fund 2560
Fund Balance	(\$2,450)				(\$96,046)	\$260,433	(\$38,603)	\$42,347
SOURCES:								
Revenue								
Taxes							\$12,000	
Intergovernmental Revenue		\$157,569						
Charges for Services	\$345,000							\$259,450
Fines & Forfeits								
Interest on Investments					\$28,954	\$40,779	\$634	\$3,973
Rental Income						\$410,179		
Licenses & Permits								
Other	\$32,110							
Operating Transfers In								
Bond Proceeds								
Total Revenue	<u>\$377,110</u>	<u>\$157,569</u>			<u>\$28,954</u>	<u>\$450,958</u>	<u>\$12,634</u>	<u>\$263,423</u>

COUNTY OF OTTAWA
2013 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

SPECIAL REVENUE FUNDS

2013 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Landfill Tipping Fees 2272	Transportation System 2320	Farmland Preservation 2340	Brownfield Redevelopment Authority 2430	Infra- structure 2444	Public Improvement 2450	Homestead Property Tax 2550	Register of Deeds Automation Fund 2560
ACTIVITIES:								
Expenditures								
Legislative								
Judicial								
General Government						\$2,850	\$5,300	\$221,076
Public Safety								
Public Works	\$379,560	\$157,569						
Health & Welfare								
Culture & Recreation								
Community & Economic Development								
Other Government Functions								
Capital Projects								
Debt Service								
Operating Transfers Out					\$125,000	\$187,675	\$45,937	
Total Expenditures	<u>\$379,560</u>	<u>\$157,569</u>			<u>\$125,000</u>	<u>\$190,525</u>	<u>\$51,237</u>	<u>\$221,076</u>
Revenue Over (Under)								
Expenditures	<u>(\$2,450)</u>				<u>(\$96,046)</u>	<u>\$260,433</u>	<u>(\$38,603)</u>	<u>\$42,347</u>

COUNTY OF OTTAWA
2013 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

SPECIAL REVENUE FUNDS

2013 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Stabil- ization 2570	Prosecuting Attorney Grants 2601	Sheriff Grant Programs 2609	Sheriff Contracts 2610	Road Patrol 2661	Workforce Investment Act - ACP 2740	Workforce Investment Act - Youth 2741	Workforce Investment Act - Adult 2742
Fund Balance								
SOURCES:								
Revenue								
Taxes								
Intergovernmental Revenue		\$140,400	\$51,150	\$5,968,769	\$160,188			
Charges for Services								
Fines & Forfeits								
Interest on Investments								
Rental Income								
Licenses & Permits								
Other		\$500						
Operating Transfers In		\$75,140		\$357,049	\$178,165			
Bond Proceeds								
Total Revenue		<u>\$216,040</u>	<u>\$51,150</u>	<u>\$6,325,818</u>	<u>\$338,353</u>			

COUNTY OF OTTAWA
2013 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

SPECIAL REVENUE FUNDS

2013 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Stabil- ization 2570	Prosecuting Attorney Grants 2601	Sheriff Grant Programs 2609	Sheriff Contracts 2610	Road Patrol 2661	Workforce Investment Act - ACP 2740	Workforce Investment Act - Youth 2741	Workforce Investment Act - Adult 2742
ACTIVITIES:								
Expenditures								
Legislative								
Judicial								
General Government		\$216,040						
Public Safety			\$51,150	\$6,325,818	\$338,353			
Public Works								
Health & Welfare								
Culture & Recreation								
Community & Economic Development								
Other Government Functions								
Capital Projects								
Debt Service								
Operating Transfers Out								
Total Expenditures		\$216,040	\$51,150	\$6,325,818	\$338,353			
Revenue Over (Under)								
Expenditures								

COUNTY OF OTTAWA
2013 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

SPECIAL REVENUE FUNDS

2013 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Workforce Investment Act - 6/30 Grant Programs 2743	Workforce Investment Act - 12/31 Grant Programs 2744	Workforce Investment Act - 9/30 Grant Programs 2748	Workforce Investment Act - 3/31 Grant Programs 2749	Grant Programs Pass Thru 2750	Emergency Feeding 2800	Federal Emergency Mgt Agency 2810	Community Corrections 2850
Fund Balance								
SOURCES:								
Revenue								
Taxes								
Intergovernmental Revenue								\$241,046
Charges for Services								\$177,912
Fines & Forfeits								
Interest on Investments								
Rental Income								
Licenses & Permits								
Other								\$8,400
Operating Transfers In								\$458,663
Bond Proceeds								
Total Revenue								<u><u>\$886,021</u></u>

COUNTY OF OTTAWA
2013 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

SPECIAL REVENUE FUNDS

2013 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Workforce Investment Act - 6/30 Grant Programs 2743	Workforce Investment Act - 12/31 Grant Programs 2744	Workforce Investment Act - 9/30 Grant Programs 2748	Workforce Investment Act - 3/31 Grant Programs 2749	Grant Programs Pass Thru 2750	Emergency Feeding 2800	Federal Emergency Mgt Agency 2810	Community Corrections 2850
ACTIVITIES:								
Expenditures								
Legislative								
Judicial								\$886,021
General Government								
Public Safety								
Public Works								
Health & Welfare								
Culture & Recreation								
Community & Economic Development								
Other Government Functions								
Capital Projects								
Debt Service								
Operating Transfers Out								
Total Expenditures								\$886,021
Revenue Over (Under)								
Expenditures								

COUNTY OF OTTAWA
2013 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

SPECIAL REVENUE FUNDS

2013 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Community Action Agency 2870	Weather- ization 2890	Department of Human Services 2901	Child Care Circuit Court 2920	Child Care Social Services 2921	Veterans Trust 2941	DB/DC Conversion 2970	Compensated Absences 2980
Fund Balance				(\$200,000)			\$52,597	\$58,916
SOURCES:								
Revenue								
Taxes								
Intergovernmental Revenue			\$150,000	\$3,877,044	\$1,000	\$50,000		
Charges for Services								\$63,684
Fines & Forfeits								
Interest on Investments							\$52,597	\$38,792
Rental Income								
Licenses & Permits								
Other				\$735,236				
Operating Transfers In			\$43,690	\$3,976,291	\$1,500			
Bond Proceeds								
Total Revenue			<u>\$193,690</u>	<u>\$8,588,571</u>	<u>\$2,500</u>	<u>\$50,000</u>	<u>\$52,597</u>	<u>\$102,476</u>

COUNTY OF OTTAWA
2013 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

SPECIAL REVENUE FUNDS

2013 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Community Action Agency 2870	Weather- ization 2890	Department of Human Services 2901	Child Care Circuit Court 2920	Child Care Social Services 2921	Veterans Trust 2941	DB/DC Conversion 2970	Compensated Absences 2980
ACTIVITIES:								
Expenditures								
Legislative								
Judicial								
General Government								\$43,560
Public Safety								
Public Works								
Health & Welfare			\$193,690	\$8,788,571	\$2,500	\$50,000		
Culture & Recreation								
Community & Economic Development								
Other Government Functions								
Capital Projects								
Debt Service								
Operating Transfers Out								
Total Expenditures			\$193,690	\$8,788,571	\$2,500	\$50,000		\$43,560
Revenue Over (Under)								
Expenditures				(\$200,000)			\$52,597	\$58,916

COUNTY OF OTTAWA
2013 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

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


2013 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Total Special Revenue	Total Debt Service	Total Capital Projects	Total Permanent Fund	Total All Funds
Fund Balance	(\$1,704,173)			\$44	(\$2,900,950)
SOURCES:					
Revenue					
Taxes	\$2,957,764				\$40,728,767
Intergovernmental Revenue	\$54,731,561				\$61,794,020
Charges for Services	\$2,728,603				\$14,251,689
Fines & Forfeits					\$1,075,600
Interest on Investments	\$277,205			\$44	\$606,253
Rental Income	\$455,179	\$1,816,144			\$5,430,804
Licenses & Permits	\$669,270				\$950,570
Other	\$1,201,090				\$1,581,406
Operating Transfers In	\$10,184,200	\$762,500			\$12,117,637
Bond Proceeds					
Total Revenue	\$73,204,872	\$2,578,644		\$44	\$138,536,746

COUNTY OF OTTAWA
2013 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

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

2013 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Total Special Revenue	Total Debt Service	Total Capital Projects	Total Permanent Fund	Total All Funds
ACTIVITIES:					
Expenditures					
Legislative					\$429,309
Judicial	\$4,377,743				\$15,475,760
General Government	\$488,826				\$16,312,715
Public Safety	\$6,715,321				\$30,149,049
Public Works	\$1,393,129				\$1,932,629
Health & Welfare	\$56,539,981				\$57,556,980
Culture & Recreation	\$5,035,433				\$5,035,433
Community & Economic Development					\$700,508
Other Government Functions					\$735,405
Capital Projects					
Debt Service		\$2,578,644			\$2,578,644
Operating Transfers Out	\$358,612				\$10,531,264
Total Expenditures	\$74,909,045	\$2,578,644			\$141,437,696
Revenue Over (Under)					
Expenditures	(\$1,704,173)			\$44	(\$2,900,950)

**County of Ottawa
Financing Tools
Solid Waste Clean-up Fund (2271)
History/Projections**

							ESTIMATED	BUDGET	PROJECTIONS		
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Beginning Fund Balance	\$7,804,097	\$7,865,050	\$7,999,142	\$3,928,667	\$3,491,435	\$3,081,620	\$2,710,567	\$4,365,318	\$3,535,302	\$3,179,857	\$2,865,513
Revenues:											
Interest on Investments	\$335,869	\$443,448	\$274,840	\$41,269	\$41,126	\$30,602	\$25,556	\$25,984	\$15,555	\$41,656	\$35,819
Other Revenue	\$5,803	\$0	\$0	\$0	\$0	\$0	\$2,340,000				
Total Revenue	\$341,672	\$443,448	\$274,840	\$41,269	\$41,126	\$30,602	\$2,365,556	\$25,984	\$15,555	\$41,656	\$35,819
Expenditures:											
Landfill Clean-up	\$131,613	\$130,388	\$141,225	\$282,919	\$394,400	\$344,970	\$371,000	\$356,000	\$371,000	\$356,000	\$371,000
Transfer Out	\$0	\$0	\$2,500,000	\$0	\$0	\$0					
Capital Expenditures	\$149,106	\$178,968	\$1,704,090	\$195,582	\$56,541	\$56,685	\$339,805	\$500,000	\$0	\$0	\$0
Total Expenditures	\$280,719	\$309,356	\$4,345,315	\$478,501	\$450,941	\$401,655	\$710,805	\$856,000	\$371,000	\$356,000	\$371,000
Projected Ending Fund Balance	\$7,865,050	\$7,999,142	\$3,928,667	\$3,491,435	\$3,081,620	\$2,710,567	\$4,365,318	\$3,535,302	\$3,179,857	\$2,865,513	\$2,530,332
PROJECTIONS 											
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Beginning Fund Balance	\$2,530,332	\$2,205,708	\$1,858,751	\$1,543,643	\$1,195,798	\$862,518	\$524,521	\$173,954	(\$188,312)	(\$558,768)	(\$932,929)
Revenues:											
Interest on Investments	\$31,376	\$24,042	\$40,893	\$23,155	\$22,720	\$21,563	\$12,589	\$4,523	\$0	\$0	\$0
Other Revenue											
Total Revenue	\$31,376	\$24,042	\$40,893	\$23,155	\$22,720	\$21,563	\$12,589	\$4,523	\$0	\$0	\$0
Expenditures:											
Landfill Clean-up	\$356,000	\$371,000	\$356,000	\$371,000	\$356,000	\$359,560	\$363,156	\$366,788	\$370,456	\$374,161	\$377,903
Capital Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$356,000	\$371,000	\$356,000	\$371,000	\$356,000	\$359,560	\$363,156	\$366,788	\$370,456	\$374,161	\$377,903
Projected Ending Fund Balance	\$2,205,708	\$1,858,751	\$1,543,643	\$1,195,798	\$862,518	\$524,521	\$173,954	(\$188,312)	(\$558,768)	(\$932,929)	(\$1,310,832)

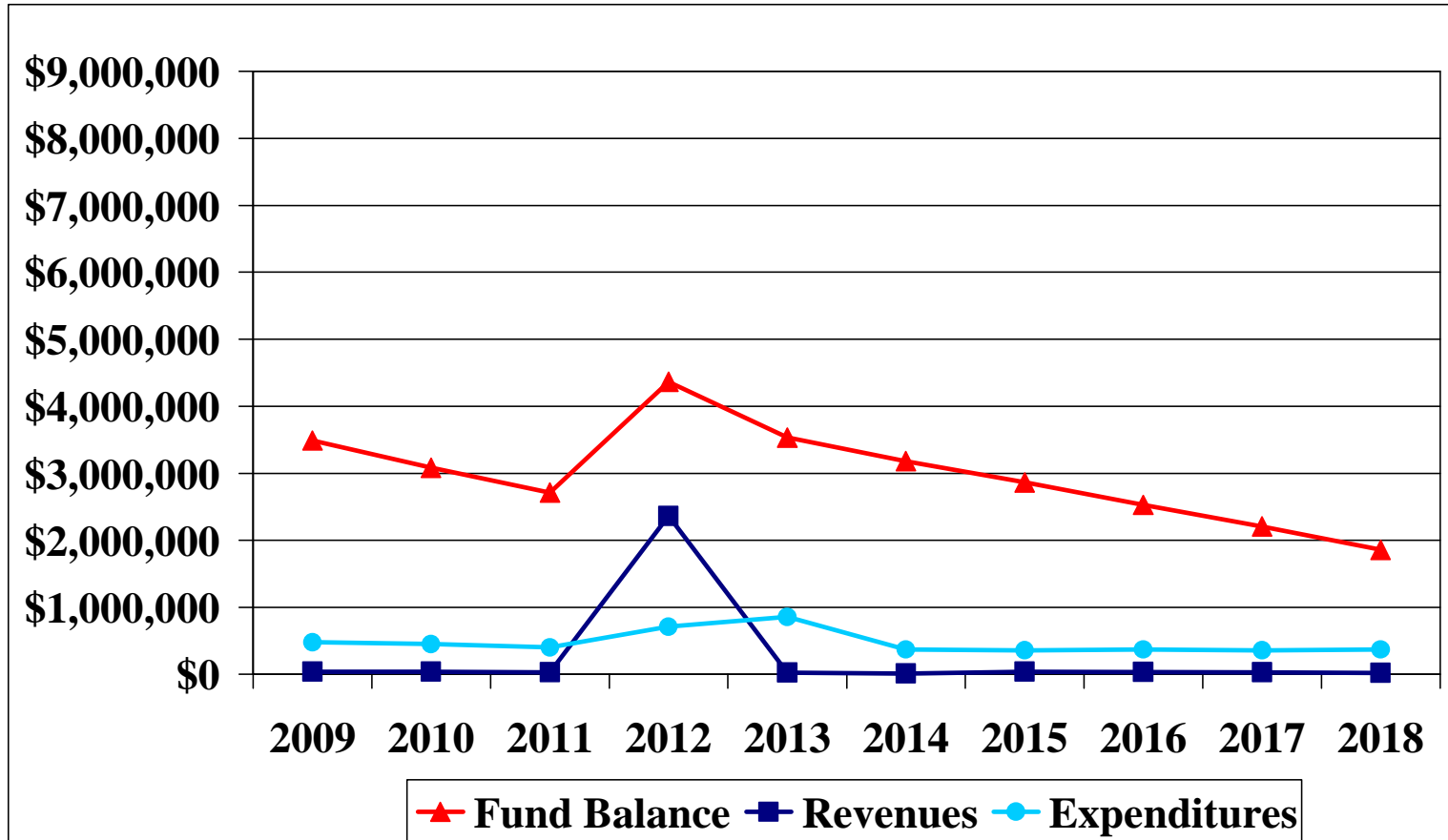
Assumes an annual interest rate of .44% - 3.0%.

Also assumes no additional capital improvement projects will be necessary beyond 2013 (e.g. pump replacement).

In 2012, the General Fund transferred significant money to the fund based on its deteriorating fund balance. At this point, it is difficult to determine if the 2012 contribution will be sufficient.

Basic operating and maintenance costs projected by the Road Commission have increased. If these increases are realized, the County will have to contribute additional funds.

Solid Waste Clean-Up



**County of Ottawa
Financing Tools
Infrastructure Fund (2444)
History/Projections Cash Basis**

Note: This schedule is now a cash balance analysis rather than a fund balance analysis in order to track revolving loans to municipalities.

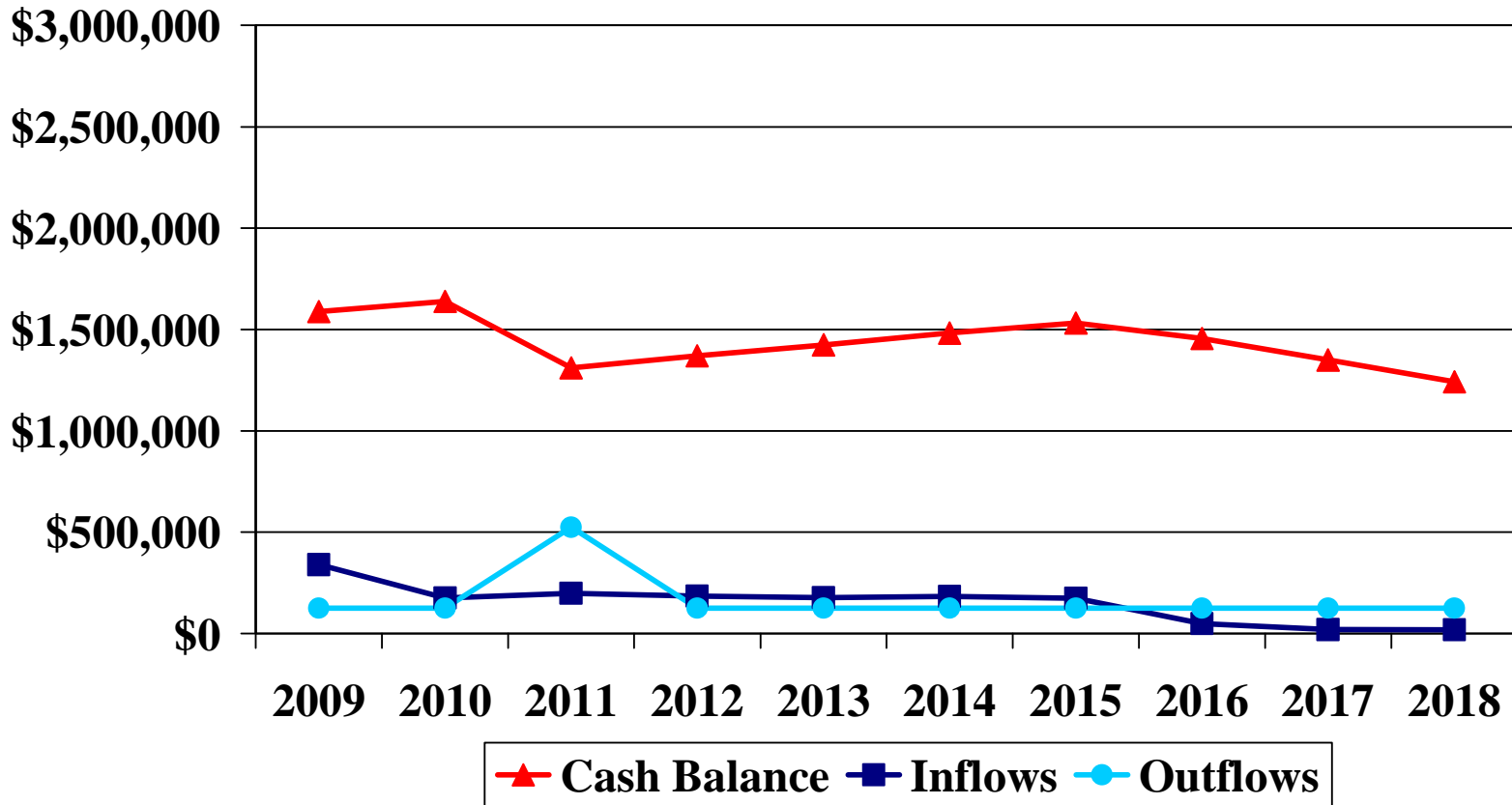
	2006	2007	2008	2009	2010	2011	ESTIMATED	BUDGET	PROJECTIONS	2015	2016
							2012	2013	2014		
Beginning Cash Balance	\$1,442,605	\$712,501	\$1,109,115	\$1,373,164	\$1,588,212	\$1,638,980	\$1,311,353	\$1,370,699	\$1,423,551	\$1,482,340	\$1,531,868
Inflows:											
Loan Repayments	\$322,197	\$349,866	\$335,901	\$288,280	\$158,842	\$177,189	\$168,016	\$168,016	\$168,016	\$168,016	\$28,968
Interest on Investments <i>1</i>	\$47,699	\$46,748	\$53,148	\$51,768	\$16,926	\$20,184	\$16,330	\$9,836	\$15,773	\$6,512	\$20,054
Transfer from the Project Portion											
Operating Transfers - General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Inflows	\$369,896	\$396,614	\$389,049	\$340,048	\$175,768	\$197,373	\$184,346	\$177,852	\$183,789	\$174,528	\$49,022
Outflows:											
Land & Land Improvements	\$1,100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building & Improvement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to DB-DC fund						\$400,000					
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
Total Outflows	\$1,100,000	\$0	\$125,000	\$125,000	\$125,000	\$525,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
Ending Cash Balance	\$712,501	\$1,109,115	\$1,373,164	\$1,588,212	\$1,638,980	\$1,311,353	\$1,370,699	\$1,423,551	\$1,482,340	\$1,531,868	\$1,455,890

PROJECTIONS


	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Inflows:											
Loan Repayments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest on Investments <i>1</i>	\$19,136	\$17,776	\$14,467	\$17,048	\$16,657	\$19,060	\$22,449	\$19,107	\$17,979	\$16,398	\$13,871
Operating Transfers - General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Inflows	\$19,136	\$17,776	\$14,467	\$17,048	\$16,657	\$19,060	\$22,449	\$19,107	\$17,979	\$16,398	\$13,871
Outflows:											
Land & Land Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building & Improvement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other / Consultants	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
Total Outflows	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
Ending Cash Balance	\$1,350,026	\$1,242,802	\$1,132,269	\$1,024,317	\$915,974	\$810,034	\$707,483	\$601,590	\$494,569	\$385,967	\$274,838

1 Assumes an annual interest rate of .44% to 3%.

Infrastructure



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

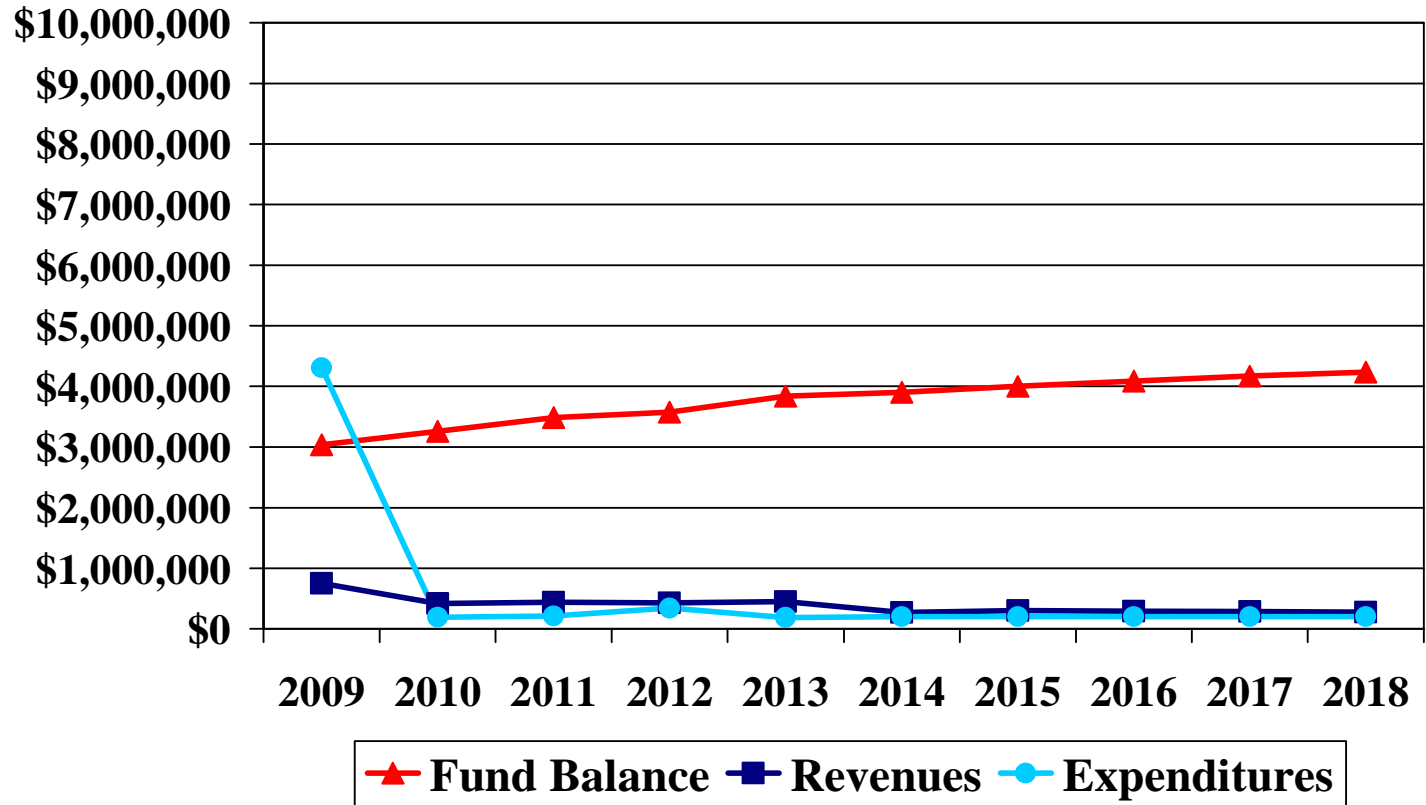
	ESTIMATED BUDGET PROJECTIONS 										
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Beginning Fund Balance	\$5,176,075	\$5,740,998	\$7,008,669	\$6,590,988	\$3,033,859	\$3,262,592	\$3,487,428	\$3,575,673	\$3,836,106	\$3,906,148	\$4,000,169
Revenues:											
Interest on Investments	\$231,670	\$346,122	\$328,830	\$38,765	\$39,217	\$35,059	\$25,411	\$40,779	\$16,879	\$51,171	\$50,002
12251 James Street Building	\$215,916	\$215,919	\$130,138	\$45,626	\$43,200	\$43,058	\$43,266	\$43,266	\$42,885	\$42,885	\$42,885
Coopersville Building	\$26,736	\$26,736	\$26,736	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FIA Building	\$465,627	\$459,825	\$452,606	\$473,989	\$451,324	\$483,997	\$462,657	\$462,657	\$367,422	\$360,509	\$353,734
WEMET	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256
Hudsonville Human Services	\$10,041	\$10,952	\$10,952	\$10,952	\$10,952	\$913	\$0	\$0	\$0	\$0	\$0
Grand Haven Human Services	\$66,432	\$66,437	\$45,914	\$45,914	\$45,914	\$45,914	\$45,914	\$45,914	\$45,914	\$45,914	\$45,914
Other Revenue	\$67,415	\$72,906	\$71,756	\$99,808	\$104,155	\$105,165	\$125,616	\$132,086	\$72,861	\$72,861	\$72,861
Rent Diverted to General Fund					(\$300,000)	(\$300,000)	(\$300,000)	(\$300,000)	(\$300,000)	(\$300,000)	(\$300,000)
Operating Transf In Holland		\$173,994		\$10,488							
Total Revenues	\$1,110,093	\$1,399,147	\$1,093,188	\$751,798	\$421,018	\$440,362	\$429,120	\$450,958	\$272,217	\$299,596	\$291,652
Expenditures											
Building & Improvement	\$70,510	\$125,636	\$56,538	\$195,928	\$0	\$23,690	\$150,000	\$0	\$0	\$0	\$0
Debt Service - GH/WO	\$0	\$325	\$187,713	\$187,200	\$186,900	\$187,700	\$188,075	\$187,675	\$187,175	\$190,575	\$188,825
Operating Transf Out GH/WO	\$68,161	\$0	\$1,266,618	\$3,917,388							
Other / Consultants	\$406,499	\$5,515	\$0	\$8,411	\$5,385	\$4,136	\$2,800	\$2,850	\$15,000	\$15,000	\$15,000
Total Expenditures	\$545,170	\$131,476	\$1,510,869	\$4,308,927	\$192,285	\$215,526	\$340,875	\$190,525	\$202,175	\$205,575	\$203,825
Projected Ending Fund Balance	\$5,740,998	\$7,008,669	\$6,590,988	\$3,033,859	\$3,262,592	\$3,487,428	\$3,575,673	\$3,836,106	\$3,906,148	\$4,000,169	\$4,087,996

PROJECTIONS 



	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Beginning Fund Balance	\$4,087,996	\$4,168,072	\$4,236,507	\$4,612,244	\$4,994,780	\$5,347,745	\$5,732,521	\$6,113,087	\$6,510,320	\$6,928,253	\$7,358,540
Revenues:											
Interest on Investments	\$50,691	\$45,432	\$59,311	\$69,184	\$94,901	\$133,694	\$137,581	\$158,940	\$182,289	\$200,919	\$220,756
12251 James Street Building	\$42,885	\$42,885	\$42,885	\$42,885	\$42,885	\$42,893	\$40,603	\$39,922	\$39,922	\$39,922	\$39,922
FIA Building 1	\$347,094	\$340,587	\$334,210	\$327,961	\$321,837	\$315,835	\$309,953	\$304,189	\$298,540	\$293,004	\$287,579
WEMET	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256
Grand Haven Human Services	\$45,914	\$45,914	\$45,914	\$45,914	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rent Diverted to General Fund	(\$300,000)	(\$300,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$72,861	\$72,861	\$72,861	\$72,861	\$72,861	\$72,861	\$72,861	\$72,861	\$72,861	\$72,861	\$72,861
Total Revenues	\$285,701	\$273,935	\$581,437	\$585,061	\$558,740	\$591,539	\$587,254	\$602,168	\$619,868	\$632,962	\$647,374
Expenditures											
Building & Improvement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service - GH/WO	\$190,625	\$190,500	\$190,700	\$187,525	\$190,775	\$191,763	\$191,688	\$189,935	\$186,935	\$187,675	\$188,850
Other / Consultants	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Total Expenditures	\$205,625	\$205,500	\$205,700	\$202,525	\$205,775	\$206,763	\$206,688	\$204,935	\$201,935	\$202,675	\$203,850
Projected Ending Fund Balance	\$4,168,072	\$4,236,507	\$4,612,244	\$4,994,780	\$5,347,745	\$5,732,521	\$6,113,087	\$6,510,320	\$6,928,253	\$7,358,540	\$7,802,064

1 Assumes a 20% decrease in our contract with DHS; the lease expires in 2014. Interest is estimated at .44% to 3.0% annually.

Public Improvement

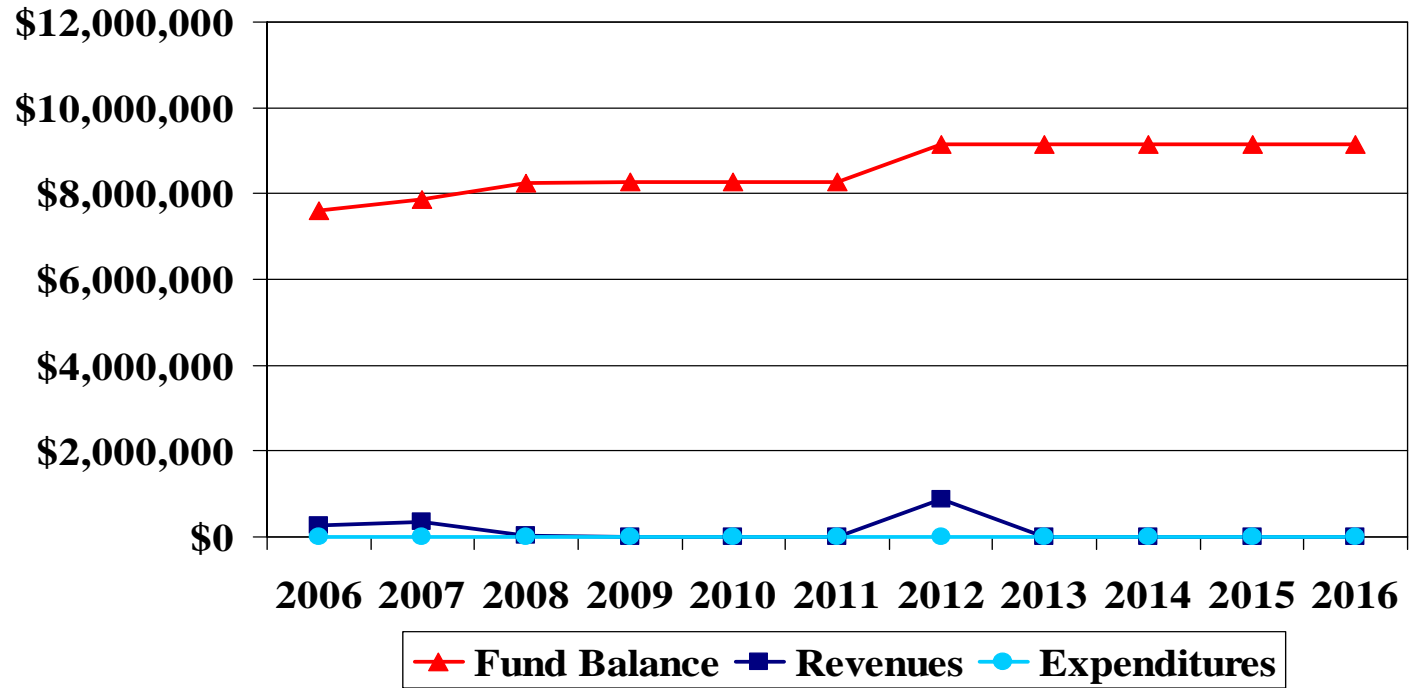


County of Ottawa Financing Tools Stabilization Fund (2570) History/Projections


	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	ESTIMATED <u>2012</u>	BUDGET <u>2013</u>	PROJECTIONS <u>2014</u>	 <u>2015</u>	<u>2016</u>
Beginning Fund Balance	\$7,603,560	\$7,872,350	\$8,232,069	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$9,155,838	\$9,155,838	\$9,155,838	\$9,155,838
Revenues:											
Transfer from General Fund	\$268,790	\$359,719	\$37,604	\$0	\$0	\$0	\$886,165	\$0	\$0	\$0	\$0
Total Revenue	\$268,790	\$359,719	\$37,604	\$0	\$0	\$0	\$886,165	\$0	\$0	\$0	\$0
Expenditures:											
Transfer to General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$7,872,350	\$8,232,069	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$9,155,838	\$9,155,838	\$9,155,838	\$9,155,838	\$9,155,838
Interest Income to General Fund	\$348,068	\$363,973	\$365,635	\$119,910	\$101,791	\$113,295	\$44,864	\$89,727	\$40,286	\$119,941	\$114,448
PROJECTIONS											
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Beginning Fund Balance	\$9,155,838	\$9,155,838	\$9,155,838	\$9,155,838	\$9,155,838	\$9,155,838	\$9,155,838	\$9,155,838	\$9,155,838	\$9,155,838	\$9,155,838
Revenues:											
Transfer from General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expenditures:											
Transfer to General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$9,155,838	\$9,155,838	\$9,155,838	\$9,155,838	\$9,155,838	\$9,155,838	\$9,155,838	\$9,155,838	\$9,155,838	\$9,155,838	\$9,155,838
Interest Income to General Fund	\$113,532	\$99,799	\$201,428	\$137,338	\$173,961	\$228,896	\$219,740	\$238,052	\$256,363	\$265,519	\$274,675


Notes: Estimated interest income to the General Fund is calculated at .44% - 3.0% per year
This financing tool is currently fully funded as of 12/31/11.

Stabilization



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

	2006	2007	2008	2009	2010	2011	ESTIMATED 2012	BUDGET 2013	PROJECTIONS 2014	 2015	2016
Beginning Fund Balance	\$24,343,239	\$24,236,439	\$24,406,620	\$24,562,184	\$24,727,299	\$24,271,796	\$24,023,477	\$23,197,170	\$22,220,694	\$21,220,363	\$20,290,688
Revenues:											
Operating Revenue	\$1,149,927	\$1,519,704	\$1,917,109	\$2,225,825	\$1,853,450	\$1,827,646	\$1,714,000	\$1,393,362	\$1,547,610	\$1,503,320	\$1,436,701
Forfeiture Revenue	\$141,926	\$192,211	\$284,488	\$569,925	\$260,332	\$479,577	\$234,015	\$380,995	\$206,211	\$200,087	\$184,570
Nonoperating Revenue	\$844,786	\$999,816	\$706,196	\$156,383	\$200,078	\$159,838	\$124,800	\$150,000	\$60,814	\$172,352	\$154,463
Total Revenue	\$2,136,639	\$2,711,731	\$2,907,793	\$2,952,133	\$2,313,860	\$2,467,061	\$2,072,815	\$1,924,357	\$1,814,635	\$1,875,759	\$1,775,734
Expenses:											
Operating Expenses	\$1,374	\$1,012	\$1,012	\$591	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Forfeiture Expenses	\$85,408	\$78,627	\$132,805	\$188,591	\$151,162	\$107,141	\$222,745	\$224,456	\$217,722	\$211,190	\$200,631
Transfer to General/Other Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$625,000	\$625,000	\$625,000	\$625,000	\$625,000
Prin & Int Pmts	\$2,156,657	\$2,461,911	\$2,618,412	\$2,597,836	\$2,618,201	\$2,608,239	\$2,051,377	\$2,051,377	\$1,972,244	\$1,969,244	\$1,967,994
Total Expenses	\$2,243,439	\$2,541,550	\$2,752,229	\$2,787,018	\$2,769,363	\$2,715,380	\$2,899,122	\$2,900,833	\$2,814,966	\$2,805,434	\$2,793,625
Ending Fund Balance	\$24,236,439	\$24,406,620	\$24,562,184	\$24,727,299	\$24,271,796	\$24,023,477	\$23,197,170	\$22,220,694	\$21,220,363	\$20,290,688	\$19,272,797

											
	PROJECTIONS 2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Beginning Fund Balance	\$19,272,797	\$18,243,534	\$18,425,151	\$18,249,186	\$18,100,061	\$17,985,179	\$17,971,569	\$17,970,927	\$17,993,857	\$18,021,853	\$18,656,831
Revenues:											
Operating Revenue	\$1,436,929	\$1,453,401	\$1,447,142	\$1,443,593	\$1,453,753	\$1,510,137	\$1,529,373	\$1,530,656	\$1,519,609	\$1,515,626	\$1,526,294
Forfeiture Revenue	\$185,917	\$189,314	\$178,601	\$201,993	\$189,273	\$187,271	\$200,276	\$200,276	\$195,978	\$198,303	\$198,601
Nonoperating Revenue	\$145,779	\$115,336	\$150,128	\$158,768	\$198,087	\$254,940	\$234,205	\$254,181	\$273,579	\$285,881	\$314,554
Total Revenue	\$1,768,625	\$1,758,051	\$1,775,871	\$1,804,354	\$1,841,113	\$1,952,348	\$1,963,854	\$1,985,113	\$1,989,166	\$1,999,810	\$2,039,449
Expenses:											
Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Forfeiture Expenses	\$204,644	\$206,690	\$204,623	\$204,623	\$206,669	\$217,002	\$217,002	\$217,002	\$214,832	\$214,832	\$216,980
Transfer to General/Other Funds	\$625,000	\$625,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Prin & Int Pmts	\$1,968,244	\$744,744	\$747,213	\$748,856	\$749,326	\$748,956	\$747,494	\$745,181	\$746,338	\$150,000	\$150,000
Total Expenses	\$2,797,888	\$1,576,434	\$1,951,836	\$1,953,479	\$1,955,995	\$1,965,958	\$1,964,496	\$1,962,183	\$1,961,170	\$1,364,832	\$1,366,980
Ending Fund Balance	\$18,243,534	\$18,425,151	\$18,249,186	\$18,100,061	\$17,985,179	\$17,971,569	\$17,970,927	\$17,993,857	\$18,021,853	\$18,656,831	\$19,329,300

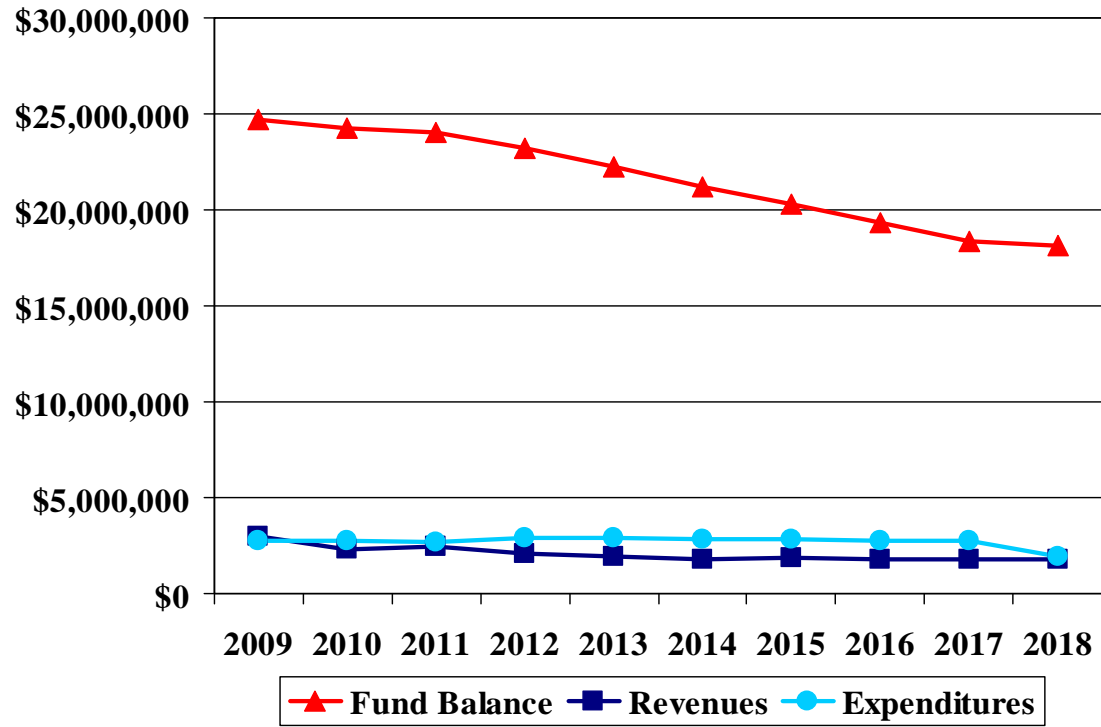
Long term projections for this fund are difficult to determine due to the overall economic volatility. Collection rates as well as the total delinquency have been changing from prior year averages. These projections reflect changes in the annual delinquency of -5% to +5%.

Interest for 2014 thru 2027 ranges from .44% to 3.0% annually.


The decrease in operating revenue in 2013 is due to a large payoff in 2012. The remaining delinquency to earn interest on is significantly smaller than the County would normally have at that point in the delinquency cycle. Consequently, operating revenue is lower in 2013.

Principal and interest payments include bond fees; the 2027 principal and interest payment is the last one for bond issues currently funded from here.

Delinquent Tax Revolving Fund

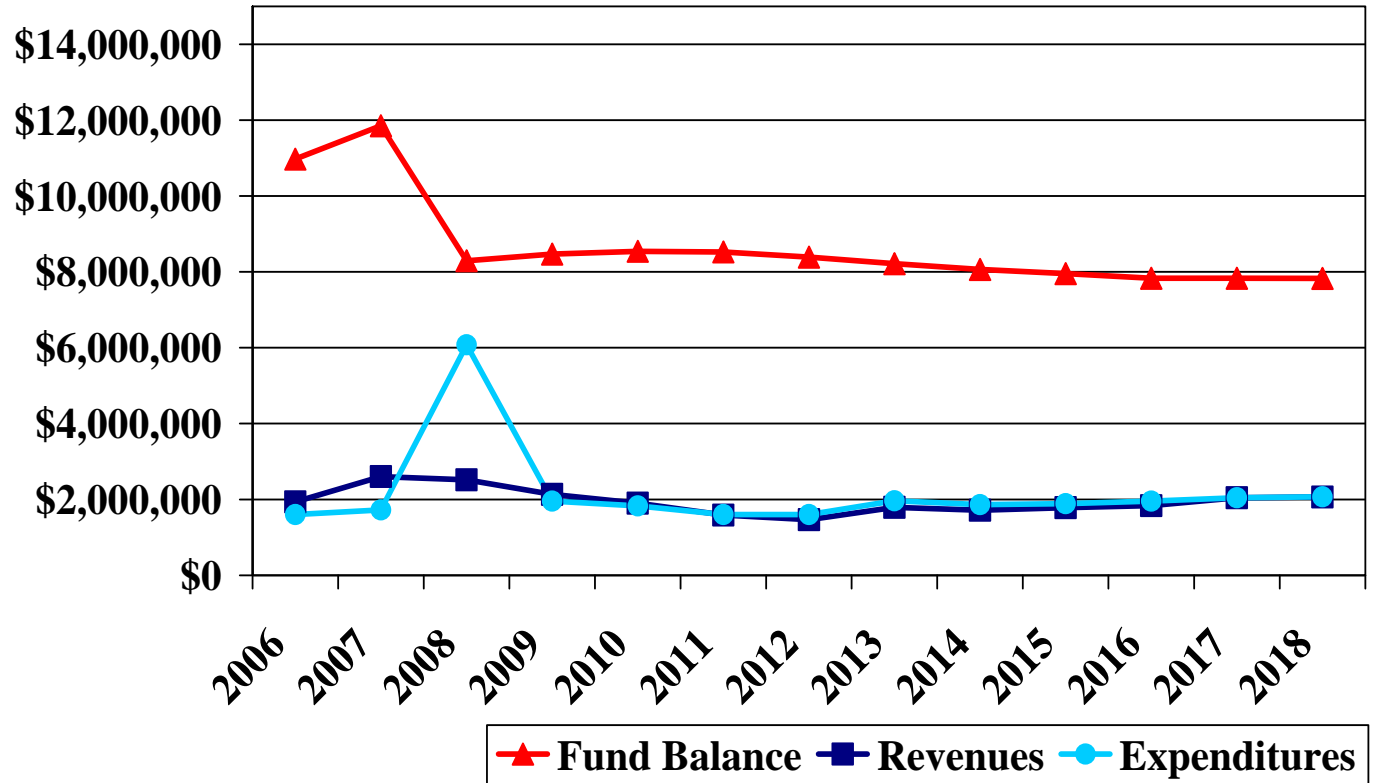


County of Ottawa
Financing Tools
Equipment Replacement Funds (6450, 6550, 6641)
History/Projections

	2006	2007	2008	2009	2010	2011	2012	BUDGET 2013	PROJECTIONS 2014	2015	2016
Beginning Fund Equity	\$10,644,405	\$10,973,713	\$11,852,958	\$8,292,565	\$8,467,220	\$8,541,912	\$8,526,452	\$8,389,557	\$8,213,863	\$8,065,054	\$7,956,117
Revenues:											
Operating Revenue	\$1,832,838	\$2,192,322	\$2,153,830	\$2,022,826	\$1,830,107	\$1,474,672	\$1,327,350	\$1,808,685	\$1,775,698	\$1,807,027	\$1,862,617
Nonoperating Revenue	\$102,183	\$414,047	\$363,898	\$110,927	\$74,714	\$115,551	\$141,833	\$108,279	\$66,003	\$101,899	\$101,396
Diverted Phone Commissions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$125,000)	(\$125,000)	(\$125,000)	(\$125,000)
Operating Transfers in	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$1,935,021	\$2,606,369	\$2,517,728	\$2,133,753	\$1,904,821	\$1,590,223	\$1,469,183	\$1,791,964	\$1,716,701	\$1,783,926	\$1,839,013
Expenses:											
Operating Expenses	\$1,605,713	\$1,727,124	\$1,828,121	\$1,809,098	\$1,680,129	\$1,455,683	\$1,456,078	\$1,817,658	\$1,715,510	\$1,742,862	\$1,809,476
Debt Service - GH/WO	\$0	\$0	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Operating Transfers Out	\$0	\$0	\$4,100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$1,605,713	\$1,727,124	\$6,078,121	\$1,959,098	\$1,830,129	\$1,605,683	\$1,606,078	\$1,967,658	\$1,865,510	\$1,892,862	\$1,959,476
Ending Fund Equity	\$10,973,713	\$11,852,958	\$8,292,565	\$8,467,220	\$8,541,912	\$8,526,452	\$8,389,557	\$8,213,863	\$8,065,054	\$7,956,117	\$7,835,654
	PROJECTIONS 										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Beginning Fund Equity	\$7,835,654	\$7,833,536	\$7,830,323	\$7,848,241	\$7,841,339	\$7,834,355	\$7,733,965	\$7,689,043	\$7,632,705	\$7,581,088	\$7,531,821
Revenues:											
Operating Revenue	\$1,956,906	\$1,975,028	\$2,005,987	\$2,069,430	\$2,166,402	\$2,282,097	\$2,487,466	\$2,550,190	\$2,633,390	\$2,600,290	\$2,390,683
Nonoperating Revenue	\$87,311	\$90,147	\$119,111	\$101,532	\$99,191	\$84,073	\$72,346	\$70,728	\$71,472	\$76,408	\$81,615
Total Revenue	\$2,044,218	\$2,065,175	\$2,125,098	\$2,170,962	\$2,265,593	\$2,366,170	\$2,559,812	\$2,620,918	\$2,704,862	\$2,676,698	\$2,472,298
Expenses:											
Operating Expenses	\$1,896,335	\$1,918,388	\$1,957,180	\$2,027,864	\$2,122,578	\$2,316,560	\$2,454,735	\$2,527,256	\$2,606,479	\$2,575,965	\$2,354,440
Debt Service - GH/WO	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Operating Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$2,046,335	\$2,068,388	\$2,107,180	\$2,177,864	\$2,272,578	\$2,466,560	\$2,604,735	\$2,677,256	\$2,756,479	\$2,725,965	\$2,504,440
Ending Fund Equity	\$7,833,536	\$7,830,323	\$7,848,241	\$7,841,339	\$7,834,355	\$7,733,965	\$7,689,043	\$7,632,705	\$7,581,088	\$7,531,821	\$7,499,678

*Assumes equipment is replaced based on its useful life and 2%-3% inflation per year. Technology changes are difficult to predict.
Assumes an annual interest rate of .44% - 3.0%.*

Duplicating (6450), Telecommunications (6550) and Equipment Pool (6641)



**County of Ottawa
History of Positions By Fund
For the Years 2011 - 2013**

Fund #	Dept #	Sub-Dept #	Department Name	2011 Full-Time Equivalents	2012 Full-Time Equivalents	2013 Full-Time Equivalents	Change in Full-Time Equivalents 2012 to 2013
GENERAL FUND							
1010	1010		Commissioners	11.000	11.000	11.000	
1010	1310		Circuit Court	14.750	15.750	15.750	
1010	1360		District Court	53.775	52.775	53.985	1.210 3
1010	1370		Legal Self-Help Center	0.000	0.000	1.000	1.000 2
1010	1480		Probate Court	6.000	6.000	6.000	
1010	1490		Family Court - Juvenile Services	5.810	5.810	5.810	
1010	1910		Elections	1.000	1.000	1.000	
1010	2010		Fiscal Services	12.800	12.800	12.300	-0.500 2
1010	2100		Corporate Counsel	1.575	1.700	1.700	
1010	2150		County Clerk	23.000	23.000	22.500	-0.500 2
1010	2230		Administrator	2.840	2.840	4.040	1.200 1,2
1010	2250		Equalization	12.500	13.500	11.750	-1.750 3
1010	2251		Grand Haven Assessing	0.000	0.000	1.750	1.750 3
1010	2260		Human Resources	4.325	4.325	4.405	0.080 3
1010	2290		Prosecuting Attorney	26.100	26.100	26.100	
1010	2360		Register of Deeds	9.000	8.650	8.150	-0.500 2
1010	2450		Survey & Remonumentation	0.150	0.047	0.100	0.053 3
1010	2530		County Treasurer	8.950	7.550	7.550	
1010	2570		Michigan State University Extension	3.000	1.750	1.750	
1010	2590		Geographic Information System	5.000	5.000	5.000	
1010	2651		Bldg. & Grnds - Hudsonville	1.054	1.179	1.179	
1010	2652		Bldg. & Grnds - Holland Human Serv.	1.312	1.312	1.312	
1010	2653		Bldg. & Grnds - Fulton Street	0.489	0.489	0.489	
1010	2654		Bldg. & Grnds - Grand Haven	3.637	3.662	3.662	
1010	2655		Bldg. & Grnds - Holland Health Facility	1.332	1.332	1.332	
1010	2656		Bldg. & Grnds - Holland District Court	1.443	1.443	1.243	-0.200 3
1010	2658		Bldg. & Grnds - Grand Haven Health	0.566	0.566	0.566	
1010	2659		Bldg. & Grnds - CMH Facility	1.592	1.592	1.592	
1010	2660		Bldg. & Grnds - Coopersville	0.176	0.000	0.000	
1010	2665		Bldg. & Grnds-Probate/Juvenile Complex	3.323	3.349	3.349	
1010	2667		Bldg. & Grnds-Administrative Annex	3.798	3.798	3.798	
1010	2668		Bldg. & Grnds-FIA	1.879	1.879	1.879	
1010	2669		Bldg. & Grnds-City of Holland	0.000	0.000	0.200	0.200 3
1010	2750		Drain Commission	7.000	7.750	7.750	
1010	3020		Sheriff	70.950	70.950	70.950	
1010	3100		West Michigan Enforcement Team	6.000	6.000	6.000	
1010	3113		COPS - Holland/West Ottawa	1.000	0.000	0.000	
1010	3119		City of Coopersville	5.000	0.000	0.000	
1010	3120		City of Hudsonville	6.000	0.000	0.000	
1010	3170		Blendon/Holland/Robinson/Zeeland	1.000	0.000	0.000	
1010	3310		Marine Safety	0.750	0.750	0.750	
1010	3510		Jail	76.000	75.000	75.000	
1010	4260		Emergency Services	2.100	2.100	2.100	
1010	4262		Solution Area Planner	0.000	0.000	1.000	1.000 3
1010	4263		HAZMAT Response Team	0.400	0.400	0.400	
1010	4265		Homeland Security	0.670	1.000	0.000	-1.000 3
1010	4300		Animal Control	3.000	3.000	3.000	
1010	6480		Medical Examiner	0.200	0.200	0.200	
1010	7211		Planner/Grants	5.850	5.953	5.900	-0.053 3
			TOTAL GENERAL FUND	408.095	393.300	395.290	1.990
PARKS & RECREATION							
2081	7510		Parks Department	16.000	15.750	17.250	1.500 2
FRIEND OF THE COURT							
2160	1410		Friend of the Court	35.125	35.125	35.125	
2160	1440		FOC Warrant Officer	1.000	1.000	1.000	
			TOTAL FRIEND OF THE COURT	36.125	36.125	36.125	

**County of Ottawa
History of Positions By Fund
For the Years 2011 - 2013**

Fund #	Dept #	Sub-Dept #	Department Name	2011 Full-Time Equivalents	2012 Full-Time Equivalents	2013 Full-Time Equivalents	Change in Full-Time Equivalents 2012 to 2013
9/30 JUDICIAL GRANTS							
2170	1361		Dist. Ct. SCAO Drug Ct. Grant	1.000	1.000	1.150	0.150 4
2170	1372		Adult Priority Population	2.500	2.000	0.001	-1.999 4
2170	1493		SCAO Juvenile Drug Ct. Grant	1.000	1.000	1.000	
				<u>4.500</u>	<u>4.000</u>	<u>2.150</u>	<u>-1.850</u>
HEALTH FUND							
2210	6010		Agency Support	5.900	6.900	6.900	
2210	6011		Public Health Preparedness	1.000	0.833	0.750	-0.083 3
2210	6012		Accounting/MIS	5.000	4.000	4.000	
2210	6013		PP-Surveillance	0.200	0.000	0.000	
2210	6015		PHP Risk Communication	0.200	0.167	0.250	0.083 3
2210	6020		Environmental - Field Services	6.750	7.000	7.600	0.600 1,3,4
2210	6021		Environmental - Food Services	7.430	7.500	8.100	0.600 1,3
2210	6022		Environmental - Beach Grant	0.000	0.800	1.000	0.200 4
2210	6031		Hearing/Vision	3.960	3.760	3.760	
2210	6032		Safe Routes to School	0.000	0.000	0.071	0.071 4
2210	6033		Building Healthy Communities	0.000	0.000	0.029	0.029 4
2210	6034		Tobacco Reduction	0.000	0.000	0.200	0.200 4
2210	6041		Clinic Clerical	11.750	10.750	10.750	
2210	6042		Family Planning	6.850	6.850	6.850	
2210	6044		Immunization Clinic	5.850	5.850	5.850	
2210	6045		Healthy Children's Contract	2.930	2.930	2.930	
2210	6048		Substance Abuse Prevention	0.372	0.371	0.800	0.429 3,4
2210	6049		Substance Abuse Prevention	0.570	0.505	0.000	-0.505 3,4
2210	6050		Children's Special Health Care Services	4.680	4.880	4.480	-0.400 2,3
2210	6053		Maternal/Infant Support Services	8.850	9.050	9.550	0.500 2,3
2210	6054		Farmers Market Grant	0.000	0.000	0.150	0.150 4
2210	6055		AIDS/Sexually Transmitted Diseases (STD)	3.250	3.050	3.150	0.100 1,3
2210	6058		Prenatal Care - Enrollment & Coordination	0.200	0.000	0.000	
2210	6059		Communicable Disease	4.100	4.000	3.700	-0.300 1,3
2210	6310		Health Education	2.328	1.594	1.650	0.056 3
2210	6311		Nutrition/Wellness	1.960	1.960	2.030	0.070 3
			TOTAL HEALTH FUND	<u>84.130</u>	<u>82.750</u>	<u>84.550</u>	<u>1.800</u>
MENTAL HEALTH FUND							
2220	6491	1240	D.D. Clinical Support	7.413	11.057	14.524	3.467 1,3,5
2220	6491	1242	D.D. Clinical Management	0.000	1.349	1.634	0.285 3
2220	6491	1349	D.D. Supported Employment	19.548	18.519	18.577	0.058 3
2220	6491	1357	D.D. Skill Building	26.378	24.521	24.407	-0.114 3
2220	6491	1440	D.D. Community Living Skills	0.834	0.000	0.746	0.746 3
2220	6491	1443	D.D. Community Living Skills	0.834	0.912	0.000	-0.912 3
2220	6491	5400	D.D. Training	0.644	0.453	0.433	-0.020 3
2220	6491	5401	D.D. Group Home Training	1.708	1.690	1.670	-0.020 3
2220	6491	5510	D.D. Client Services Management	10.211	17.099	17.209	0.110 3
2220	6491	5522	D.D. Child Case Management	8.883	2.358	2.977	0.619 3
2220	6492	5511	Other Pop. HUD Leasing Assistance Grant III	0.062	0.062	0.062	
2220	6492	5540	Other Pop. HUD Leasing Assistance Grant II	0.009	0.009	0.009	
2220	6492	5541	Other Pop. HUD Leasing Assistance Grant	0.149	0.149	0.149	
2220	6492	5610	Other Pop. HUD Grant Homeless	0.000	0.013	0.013	
2220	6493	3240	M.I. Adult Emergency Services	6.111	6.143	6.642	0.499 5
2220	6493	3241	M.I. Adult Access Center	9.000	8.900	8.324	-0.577 3
2220	6493	3242	M.I. Adult Medication Clinic	1.780	3.534	2.885	-0.648 3
2220	6493	3244	M.I. MDT Grand Haven	10.941	9.143	8.643	-0.500 1
2220	6493	3247	M.I. Vocational Rehabilitation	0.510	0.670	0.670	
2220	6493	3249	M.I. Adult Assertive Community Treatment	7.111	7.143	7.506	0.363 3
2220	6493	3253	M.I. MDT Holland 2	0.000	0.000	8.643	8.643 1,3
2220	6493	3254	M.I. MDT Holland 1	13.841	14.743	7.843	-6.900 3
2220	6493	3256	M.I. MDT MI/DD	6.111	6.593	8.593	2.000 1,3

**County of Ottawa
History of Positions By Fund
For the Years 2011 - 2013**

Fund #	Dept #	Sub-Dept #	Department Name	2011 Full-Time Equivalents	2012 Full-Time Equivalents	2013 Full-Time Equivalents	Change in Full-Time Equivalents 2012 to 2013
2220	6493	3344	M.I. Adult Lakeshore Clubhouse	4.111	3.893	4.643	0.750 3
2220	6494	4244	M.I. Child Home Based Services	3.069	3.042	4.245	1.203 1,3
2220	6494	4245	M.I. Child Home Outpatient	5.042	6.000	5.777	-0.223 3
2220	6494	4451	M.I. Child Respite	0.263	0.288	0.362	0.074 3
2220	6495	5020	Administration - Board	3.662	2.368	2.384	0.016 3
2220	6495	5022	Administration Quality Improvement	2.348	2.200	2.712	0.512 3,5
2220	6495	5023	Administration Recipient Rights	1.500	2.000	2.000	
2220	6495	5024	Administration Community Relations & Public Education	1.500	1.500	3.000	1.500 1,3
2220	6495	5026	Administration Finance	6.750	7.583	7.612	0.029 3
2220	6495	5029	Administration Managed Care Organization Administration	10.394	10.367	10.907	0.540 3,5
2220	6495	5030	Administration Medical Records	1.416	0.000	0.000	
2220	6495	5031	IT	0.000	1.000	1.000	
TOTAL MENTAL HEALTH				<u>172.134</u>	<u>175.300</u>	<u>186.800</u>	<u>11.500</u>
LANDFILL TIPPING FEES							
2272	5250		Laidlaw Surcharge	3.720	3.400	3.800	0.400 3,6
REGISTER OF DEEDS							
2560	2360		Automation Fund	0.000	0.350	0.350	
PROSECUTING ATTORNEY GRANTS							
2601	2320		Crime Victim's Rights	3.000	3.000	3.000	
COPS UNIVERSAL							
2610	3113		COPS - Holland/West Ottawa	0.000	1.000	1.000	
2610	3114		Community Policing	3.000	3.000	3.000	
2610	3119		City of Coopersville	0.000	5.000	5.000	
2610	3120		City of Hudsonville	0.000	6.000	6.000	
2610	3131		Community Policing-Holland Township	4.000	4.000	4.000	
2610	3132		Community Policing-Park Township	1.000	1.000	1.000	
2610	3133		Community Policing- Zeeland/Georgetown Township	1.000	1.000	1.000	
2610	3134		Community Policing- Port Sheldon Twp/West Ottawa	1.000	1.000	1.000	
2610	3135		Community Policing- Allendale Twp/Allendale Schools	1.000	1.000	1.000	
2610	3136		Community Policing- Grand Haven Twp/Grand Haven Sch.	1.000	1.000	1.000	
2610	3137		Community Policing- Georgetown Twp/Jenison Schools	1.000	1.000	1.000	
2610	3138		Community Policing- Zeeland Twp/Zeeland Schools	1.000	1.000	1.000	
2610	3139		Community Policing- Park Township/West Ottawa/	10.000	10.000	10.000	
2610	3141		Community Policing- Holland/Park	1.000	1.000	1.000	
2610	3142		Community Policing- Spring Lake Twp/ Schools	1.000	1.000	1.000	
2610	3143		Community Policing- Jamestown Township	1.000	1.000	1.000	
2610	3144		Community Policing- Tallmadge/Chester/Wright/Polkton	1.000	1.000	1.000	
2610	3145		Community Policing- Holland Twp/MI Police Corps	0.000	0.000	0.000	
2610	3146		Community Policing- Georgetown Township	13.000	13.000	13.000	
2610	3147		Community Policing- Allendale Twp/MI Police Corp	1.000	1.000	1.000	
2610	3148		Community Policing- Allendale	1.000	1.000	1.000	
2610	3149		Community Policing	0.000	1.000	1.000	
2610	3170		Blendon/Holland/Robinson/Zeeland	0.000	1.000	1.000	
TOTAL COPS UNIVERSAL				<u>43.000</u>	<u>57.000</u>	<u>57.000</u>	
SHERIFF ROAD PATROL							
2661	3150		Sheriff Road Patrol	3.000	3.000	3.000	
WORKFORCE INVESTMENT ACT FUNDS/MICHIGAN WORKS!/COMMUNITY ACTION AGENCY							
2740 - 2749, 2800, 2870 - 2890				28.530	22.600	41.560 <i>est</i>	18.960 1
GRANT PROGRAMS PASS THRU							
2750	3114		Community Policing	1.000	0.000	0.000	
COMMUNITY CORRECTIONS PROGRAM							

**County of Ottawa
History of Positions By Fund
For the Years 2011 - 2013**

Fund #	Dept #	Sub-Dept #	Department Name	2011 Full-Time Equivalents	2012 Full-Time Equivalents	2013 Full-Time Equivalents	Change in Full-Time Equivalents 2012 to 2013
2850	1520		Adult Probation	7.225	6.600	5.250	-1.35 3
CHILD CARE							
2920	6620		Family Court - Detention Services	31.700	30.700	30.700	
2920	6622		Juvenile Intensive Supervision	3.300	3.300	3.300	
2920	6623		Juvenile Treatment/Div Services	11.830	11.830	11.830	
2920	6624		Juvenile In-Home Services	19.185	18.185	18.185	
TOTAL CHILD CARE				<u>66.015</u>	<u>64.015</u>	<u>64.015</u>	
DELINQUENT TAX REVOLVING FUND							
5160	8950		Taxes	0.000	1.400	1.400	
MANAGEMENT INFORMATION SERVICES							
6360	2580		Data Processing	17.900	18.900	18.900	
DUPLICATING							
6450	2890		General Services Administration	0.125	0.125	0.125	
TELECOMMUNICATIONS							
6550	2890		Telephones	1.175	1.175	1.175	
EQUIPMENT POOL FUND							
6641	9010		Equipment Pool	0.400	0.400	0.400	
PROTECTED SELF-FUNDED PROGRAMS							
6770	8690		P.S.F. Liability Insurance	1.130	1.130	1.130	
6770	8710		P.S.F. Worker's Compensation Insurance	0.458	0.458	0.458	
6771	8520		P.S.F. Health Insurance	1.653	1.653	1.573	-0.080 3
6771	8540		P.S.F. Dental Insurance	0.215	0.215	0.215	
6771	8550		P.S.F. Vision Insurance	0.215	0.215	0.215	
6772	8700		P.S.F. Unemployment Insurance	0.278	0.278	0.278	
6775	8580		P.S.F. Long-Term Disability	0.088	0.088	0.088	
TOTAL PROTECTED SELF-FUNDED PROGRAMS				<u>4.036</u>	<u>4.036</u>	<u>3.956</u>	<u>-0.080</u>
GRAND TOTAL OF ALL FUNDS				<u>900.110</u>	<u>893.226</u>	<u>926.096</u>	<u>32.870</u>

The total change in full time equivalents of 32.87 is comprised of the following:

- 1 Net positions approved/eliminated during 2012
- 2 Position eliminated/added with the 2013 budget
- 3 The net change is due to a change in the salary distribution (salary split) and does not reflect a change in staffing levels
- 4 Position added/eliminated due to grant funding
- 5 Change between permanent and temporary position(s)
- 6 Position held vacant for 2013 budget

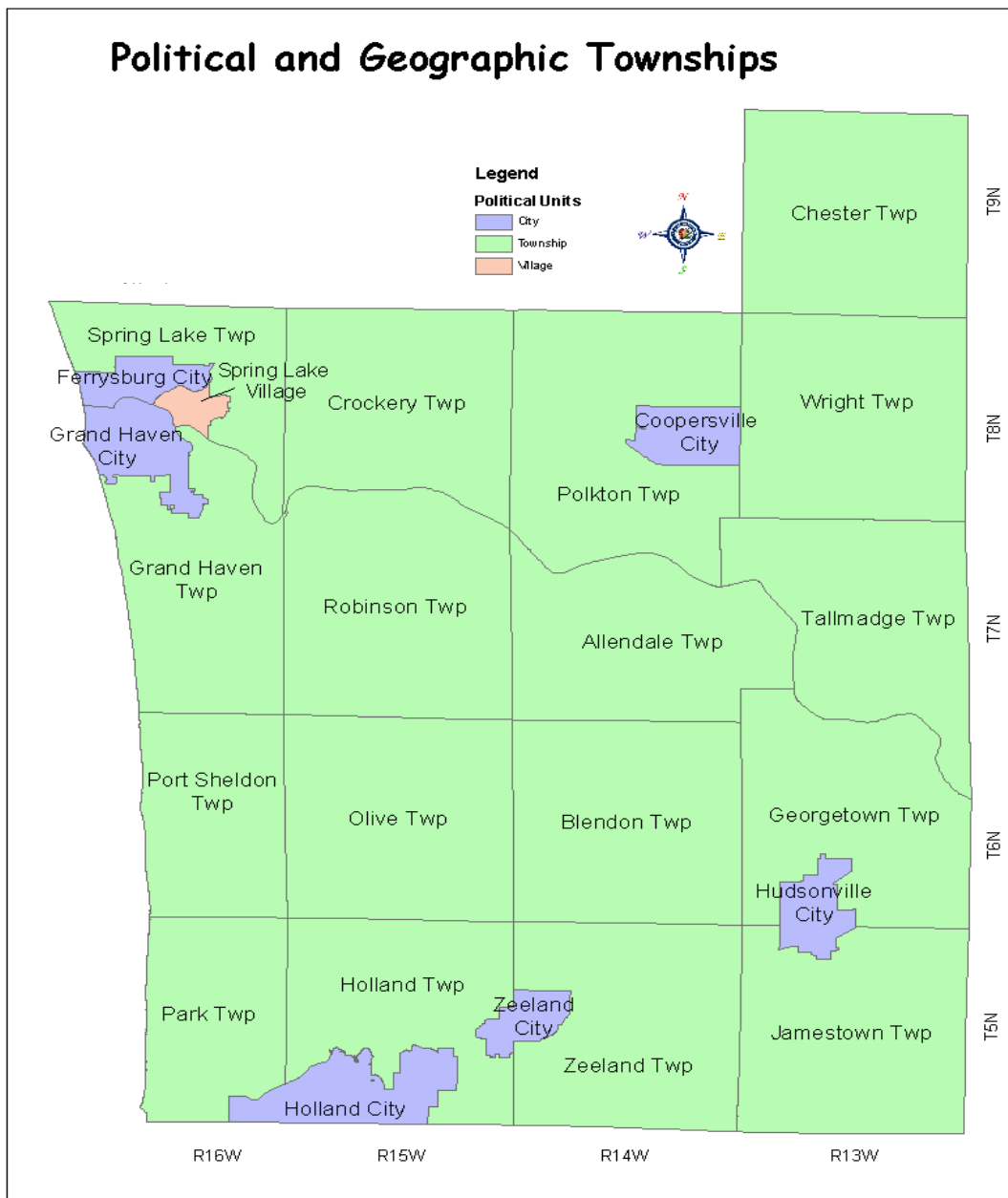


County of Ottawa Community Profile

Ottawa County State Perspective



Political and Geographic Townships



Ottawa County

Introduction

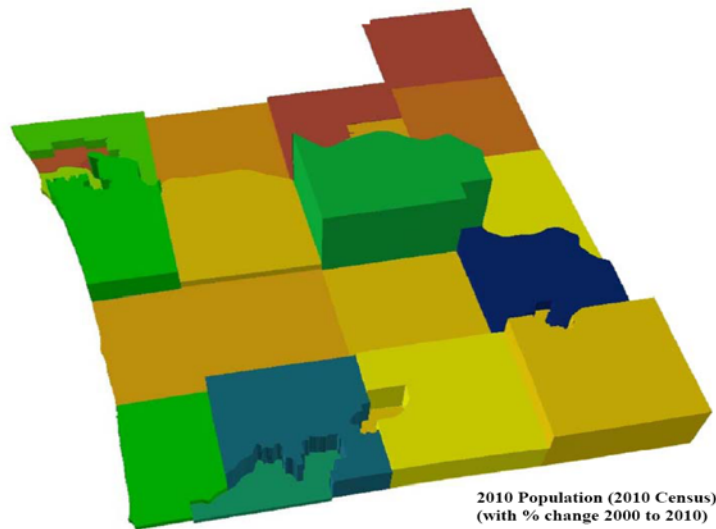
Named for the Ottawa Indians who hunted the area's forests and fished the waters, Ottawa County was established in 1837. The County is located in the southwest part of Michigan's Lower Peninsula, having over 30 miles of Lake Michigan shoreline. The County is bordered by the City of Muskegon on its northwesterly boundary and the City of Grand Rapids on approximately half of its easterly boundary. The topography of the County's 565 square miles is flat to gently rolling, with approximately half of its land area being devoted to agricultural purposes. The County enjoys a healthy mix of tourism, industrial, commercial, and agricultural uses within its confines.

Form of Government: The County's legislative body is an eleven-member Board of Commissioners which is elected from single-member districts, determined by population, on a partisan basis for two-year terms. The Board annually elects from within its ranks a Chairman and Vice-Chairman by majority vote.

Population

The County began full operations in April of 1838. At that time (according to the Census of 1840), there were only 208 residents within all of Ottawa County. The most recently published Census (2010) recorded Ottawa County's total population at 263,801 – a growth of over 25,000 persons. Significant population growth has occurred over the years and is expected to continue in the years ahead, though at a slower rate.

Population Change Over Time



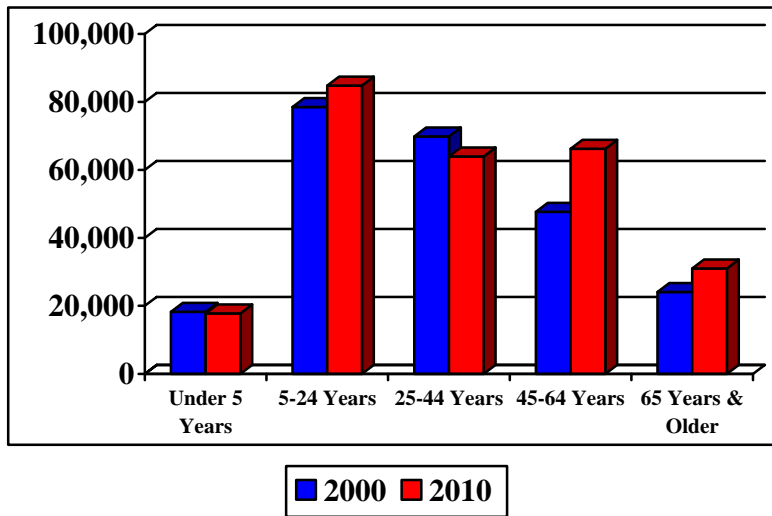
Raised or lowered values represent percentage change over time.

Legend

Less than 2,500	12,500 – 14,999
2,500 – 2,999	15,000 – 19,999
3,000 – 3,499	20,000 – 24,999
3,500 – 3,999	25,000 – 29,999
4,000 – 4,999	30,000 – 34,999
5,000 – 7,499	35,000 – 39,999
7,500 – 9,999	40,000 – 44,999

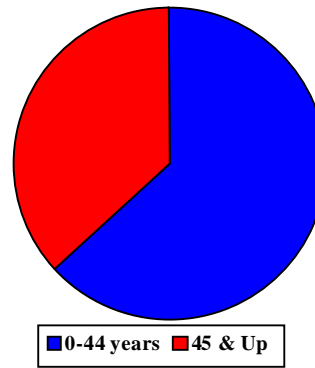
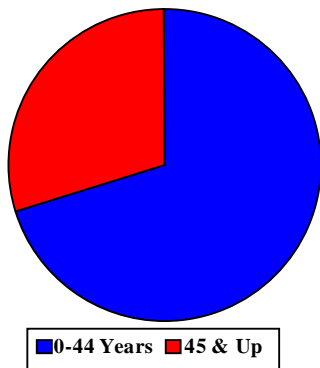
Characteristics - Age

County of Ottawa Population by Age Group – 2000 & 2010



2000 Population Composition by Age

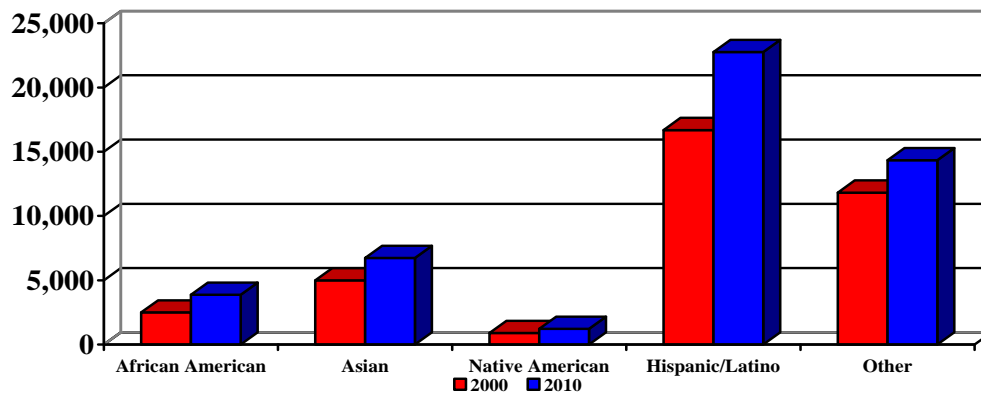
2010 Population Composition by Age



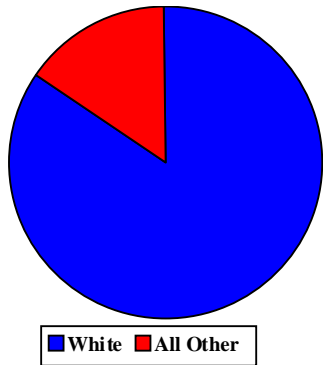
As with many communities in Michigan, the age of the population is rising. With comparatively high unemployment, younger workers have moved out of the area.

Characteristics - Race

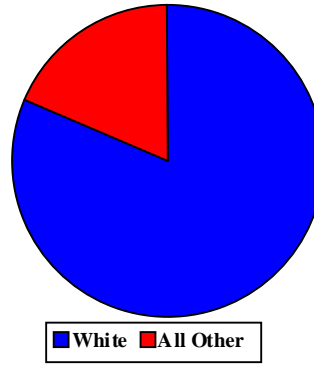
County of Ottawa Non-White Population – 2000 & 2010



2000 Population Composition by Race



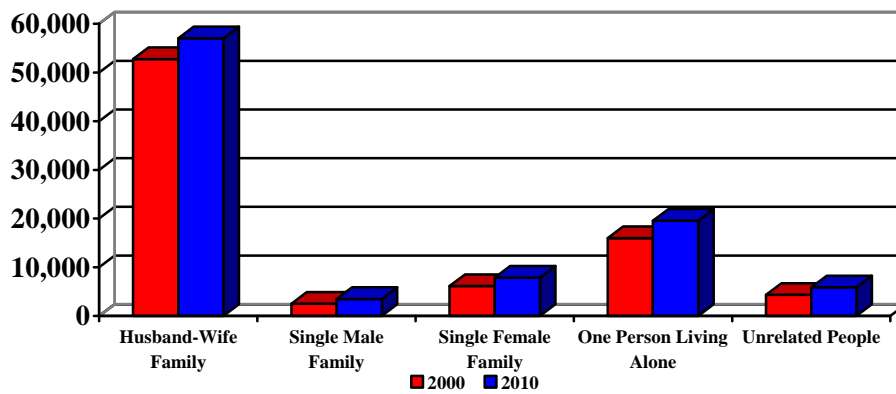
2010 Population Composition by Race



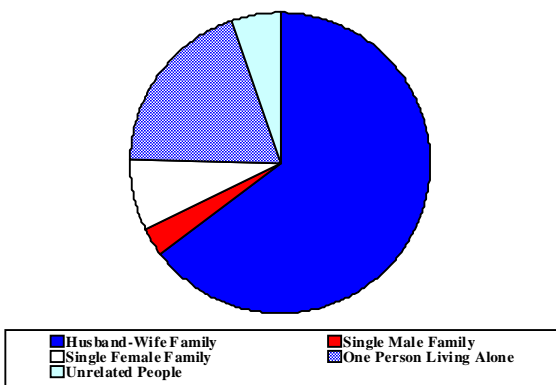
All Other includes Hispanic/Latino Origin. The federal government considers race and Hispanic/Latino origin to be two separate and distinct concepts. Hispanic/Latinos may be of any race.

Characteristics – Household Composition

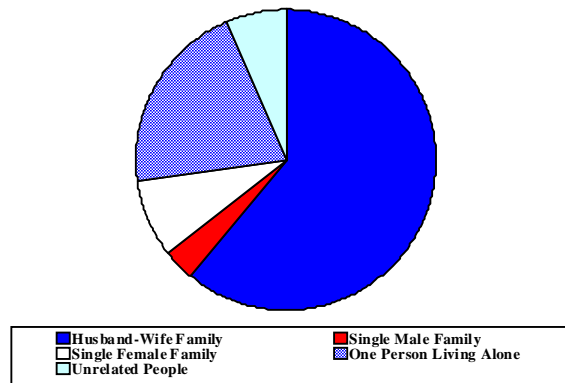
County of Ottawa Household Composition – 2000 & 2010



2000 Population Composition by Household

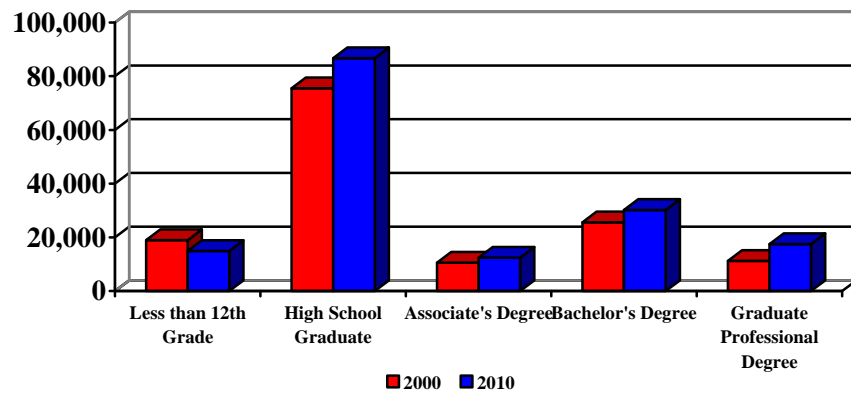


2010 Population Composition by Household

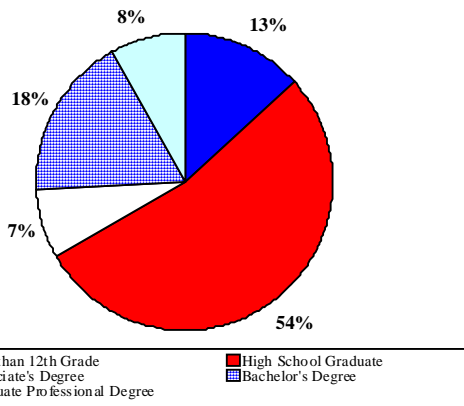


Characteristics – Education

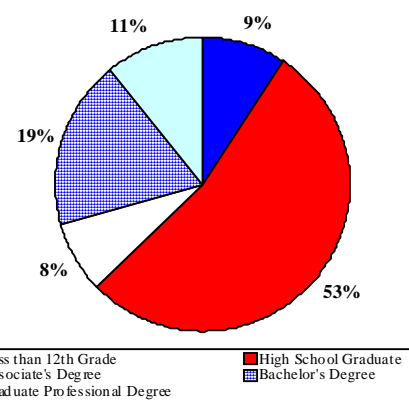
County of Ottawa Population Education Attainment – 2000 & 2010



2000 Population Composition by Educational Attainment



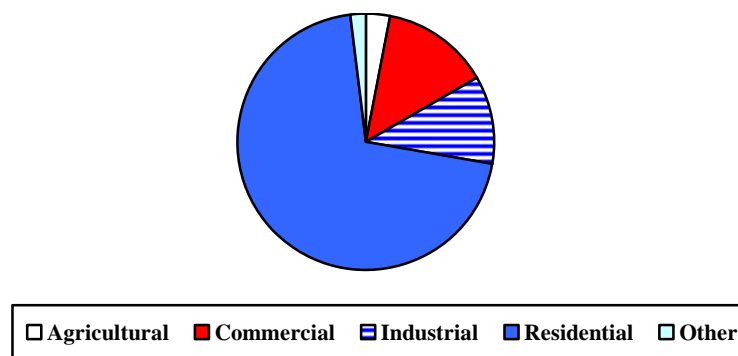
2010 Population Composition by Educational Attainment



Education levels have improved over the last ten years. The number of citizens with less than a 12th grade education has decreased by 31%. The number of citizens with *graduate degrees* has increased 37.5%

Tax Base

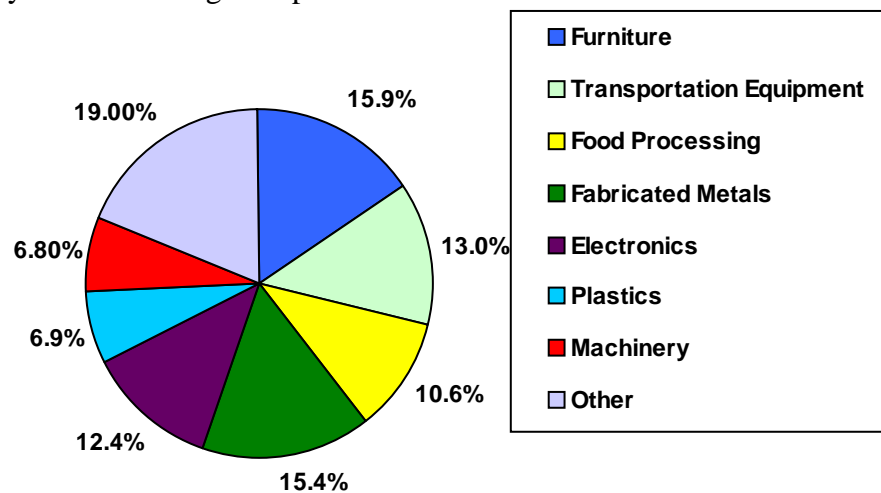
Ottawa County is considered a bedroom community of Kent County which encompasses the City of Grand Rapids. The graph below shows the make up of the County's tax base:



Industrial

Industrial property valuations account for \$1,050,807,570 or 11.3% of the County's 2012 Taxable Value. Ottawa County has a large and diversified industrial base of nearly 800 manufacturing firms. The size of firms range from one & two person shops to nationally known Fortune 500 corporations. The largest concentration of manufacturing firms is found in the southwest portion of the County, although there are over a dozen established industrial parks (many with available sites) located throughout Ottawa County. The major industrial sectors in terms of employment include furniture, fabricated metals, plastics, food products and transportation equipment. Major automotive suppliers include Johnson Controls, Inc., Magna Donnelly, Gentex, Delphi Automotive and Eagle Ottawa Leather. Major office furniture manufacturers include Herman Miller, Inc. and Haworth. Prominent food processors include Bil-Mar/Sara Lee, Heinz, Request Foods, Boar's Head and Leprino Foods.

Ottawa County Manufacturing Composition



As a growth area, Ottawa County experiences a number of significant private and public sector development projects each year. In fact, based on P.A. 198 industrial facilities exemption certificates, the County's manufacturing sector continues to expand. In 2011, 63 certificates were issued by the State Tax Commission to manufacturing firms who collectively proposed investments of approximately \$227.5 million in new buildings & improvements, land improvements and the acquisition of new personal property (machinery, equipment, furniture & fixtures) over a 24-month period. In 2011, Ottawa County ranked sixth out of Michigan's 83 counties in terms of the total amount of private investments or 6.8% of the statewide total. The chart below shows IFT exemptions per year over the last five years:

Year	Number of Exemptions	Total Exemption Amount	Estimated Job Creation
2007	62	\$172,841,439	1,133
2008	53	\$211,797,675	948
2009	38	\$178,710,366	656
2010	34	\$82,404,779	357
2011	63	\$227,530,970	1,009

Recreation

In addition to the 30 miles of Lake Michigan shoreline, Ottawa County has 36 miles of inland lake shorelines and 285 miles of tributaries. Ottawa County is a water wonderland offering boating fishing, swimming and just plain relaxation opportunities on its beaches and piers.



Sand Sculpture at Grand Haven State Park



Holland's "Big Red" Lighthouse

There are 23 County parks/trails/natural areas and two State parks located in Ottawa County. Both State parks are located along the Lake Michigan shoreline and attract more visitors than any other parks in the State's system. Other local attractions include the Grand Haven Musical Fountain, Berlin

Raceway in Marne, three fairs (County and two communities), numerous paved bike paths, outstanding golf courses and two nationally known festivals – Tulip Time in Holland and the Coast Guard festival in Grand Haven.



Grand Haven's Musical Fountain



Holland's Tulip Festival 2010 Kinderparade



Grand Haven Coast Guard Festival

Agriculture



Berries harvested in Ottawa County

Agriculture is an important sector of Ottawa County's economy. It has a taxable value of \$286,532,415 and amounts to approximately 3.1% of the County's total taxable value in 2012. Notably, Ottawa County ranks second in the State (among 83 counties) in the market value of all agricultural products sold. Leading products include nursery and ornamental shrubs, greenhouse products, poultry and livestock. Crops of importance include blueberries, soybeans, corn celery, and onions. The County's growing season is 171 days. The average annual precipitation is 27 inches with 75 inches of snowfall.

Residential

Residential valuations comprise \$6,546,371,008 or 70.3% of the 2012 tax base of the County. Housing costs in Ottawa County are comparatively lower than in many other areas of the nation. The southeast (Georgetown Township, Zeeland Township and Jamestown Township) portion of the County has experienced the greatest residential growth, but overall growth has been negligible.

Health Care

Ottawa County gained national notoriety in 2010 when the Gallup-Healthways Well-Being Index named the Holland-Grand Haven area second in health and well-being in the nation. In an interview with ABC World News Tonight anchor Diane Sawyer, Holland mayor Kurt Dykstra cited the community's long and rich history of religion and emphasis on family for its high ranking on the happiness list, saying Holland exists in "a Norman Rockwell world." The Western Michigan region was also recently named the second most generous region in the country by the Chronicle of Philanthropy. In 2012, Ottawa County was ranked second in the state for healthiest residents by a study performed by the Robert Wood Johnson Foundation and University of Wisconsin Population Health Institute. The study shows overall West Michigan residents have better access to quality programs that promote good health, are less likely to die before age 75, and are more likely to engage in healthy behaviors

Financial Services

Ottawa County residents are served by many financial institutions. Firms in the County range from branches of major regional institutions like Fifth Third, Huntington bank and National City to smaller community banks like West Michigan Community Bank and Macatawa Bank and Grand Haven bank. Branches of these banks and about a dozen other financial institutions, including credit unions are located throughout Ottawa County.

Education

Ottawa County has 9 public school districts that collectively comprise the Ottawa Area Intermediate School District. In addition there are several non-public schools and charter

schools in the County. Most of the non-public schools are Christian schools. Enrollments have steadily increased following the growth in the County's population.



Cook Carillon Tower at Grand Valley State University

Institutions of higher education are also located in Ottawa County. Grand Valley State University (GVSU) has campuses in Allendale and Holland and has an estimated enrollment of 20,000. GVSU is the second largest employer in the County. Hope College, located in the City of Holland, is a four-year liberal arts college that has been recognized as one of the nation's best small private colleges. Two Grand Rapids based colleges also have a presence in Ottawa County: Davenport University and Grand Rapids Community College.



Graves Hall at Hope College

The Ottawa Area Intermediate School District and Grand Rapids Community College have jointly established (with State financial support) an M-TEC Center along U.S. 31 in Olive Township to assist in the training and retraining of the area's adult workforce. This facility is located next to the Careerline Tech Center which is a vocational education center serving students through the Ottawa Area Intermediate School District.

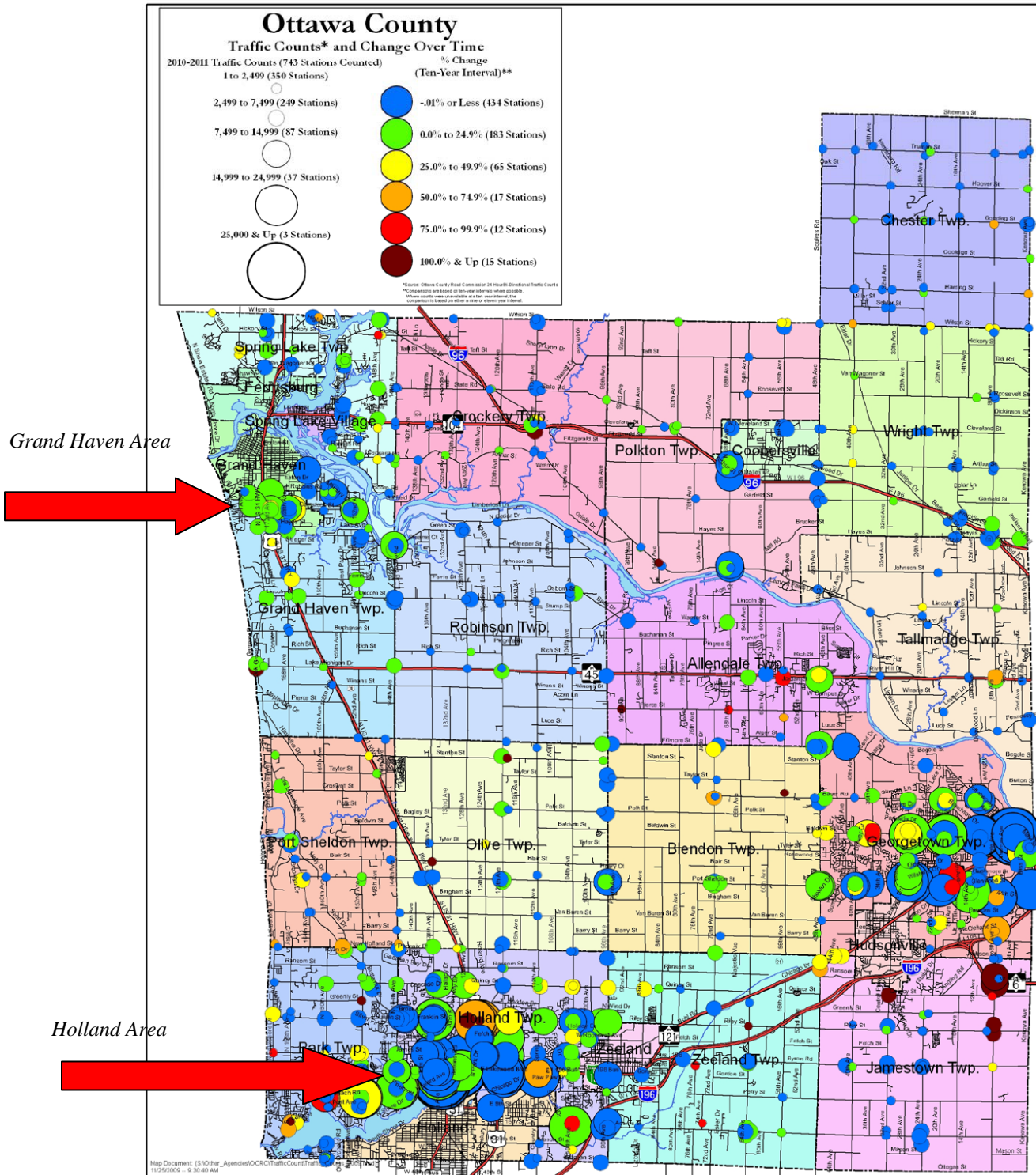
Transportation

Ottawa County is accessed by several Interstate and State Highways, including I-96, I-196, US-31, I-45, and M104. US-31, which parallels the Lake Michigan shoreline, is a heavily traveled route especially by tourist during the summer months. M-6, the 20-mile long South Beltline around Grand Rapids opened in November of 2004. This route connects to I-196 on the west in Jamestown Township (in Ottawa County) and to I-96 on the east in Cascade Township in Kent County).

Prior transit studies have indicated the need for additional roadways in the Holland and Grand Haven areas. Specifically, The section of US 31 between Grand Haven and M 104 (Savidge Street) has daily traffic volumes in excess of 60,000 vehicles (both directions). This section of US 31 is a full access roadway (not grade separated and without limited on and off ramps) with 4 to 6 travel lanes in both directions. This area was noted as one of the most challenging roadways by regional stakeholders, not only because of the traffic volumes, but also because of drawbridge delays and the fact this roadway is the only river crossing west of 66th Avenue, which bisects Allendale Township.

After several years of delay (most recently due to funding), work on the M-231 bypass, part of a larger transportation project, has begun. Specifically, the first phase will construct a bridge over the Grand River just west of 120th Avenue, then work their way north with roads to I-96. The

entire project will run from I-96 south across that new bridge over the river, all the way down to M-45, also known as Lake Michigan Drive. The goal of the bypass is to alleviate traffic along US-31 in Grand Haven by providing a fourth Grand River crossing in Ottawa County. The entire Michigan Department of Transportation project is expected to cost \$220 million and future phases will improve congestion in the Holland area on US-31. Completion is anticipated in 2016.



Public transportation in Ottawa County includes the Macatawa Area Express (MAX) serving the Holland/Zeeland area and provides fixed-route bus and demand-response transit service to neighboring Holland Charter Township and the City of Zeeland under contractual agreement. Service runs from Monday through Saturday. No service is provided on Sunday. Harbor Transit serves the City of Grand Haven, the Village of Spring Lake, and the City of Ferrysburg. Services provided by Harbor Transit include demand-response public bus transit, contractual services, and trolley transportation. There are also two non profit carriers, Pioneer Resources and Georgetown Seniors which provide services primarily to disabled citizens and the elderly.

In addition, there are two principal rail lines in the County, both owned by CSX Transportation. Amtrak uses the line between Grand Rapids and Holland. Ottawa County has two deep water ports connecting to Lake Michigan – the Grand River in Northwest Ottawa County and Lake Macatawa in the Holland area. Air transportation facilities for the County include three general aviation airports – West Michigan Regional Airport in Holland (Allegan County), Grand Haven’s Memorial Airport and Riverview in Jenison. The nearest commercial airports are the Gerald R. Ford International in Kent County and Muskegon County International.

Ten (10) largest employers in Ottawa County in terms of employment:

<u>Company</u>	<u>Business</u>	<u>Approximate Number Employees</u>
Herman Miller (1)	Office Furniture	3,530
Johnson Controls (1)	Automotive Interior Parts	3,350
Gentex Corporation	Automotive Mirrors	3,199
Grand Valley State University (2)	Higher Education	3,196
Holland Hospital	Health Care	1,983
Haworth (1)	Office Furniture	1,955
Shape Corporation	Metal Roll Forming	1,442
Magna Mirrors (1)	Automotive Windows & Mirrors	1,349
Jenison Public Schools	Education	1,319
Meijer, Inc.	Retail Stores	1,316

SOURCE: Ottawa County Economic Development Office, Inc.

(1) Facilities located within Ottawa County and/or the City of Holland portion of Allegan County

(2) Non-student employees, also includes Grand Rapids and Muskegon

**County Of Ottawa
Demographic and Economic Statistics
Last Ten Calendar Years**

Fiscal Year	Population (1)	Personal Income (thousands of dollars) (1)	Per Capita Income (1)	Median Age (2)	School Enrollment (3)	Unemployment Rate (4)
2002	246,332	6,816,596	27,672	32.7	55,293	5.4%
2003	249,228	7,089,242	28,445	32.9	55,060	5.9%
2004	252,323	7,457,194	29,554	33.1	55,696	5.5%
2005	254,312	7,784,704	30,611	33.4	55,575	5.1%
2006	256,851	8,220,749	32,006	33.6	55,412	5.2%
2007	258,808	8,377,588	32,551	33.8	55,032	5.5%
2008	260,891	8,568,552	33,009	34.0	54,662	6.9%
2009	261,957	8,470,102	32,334	34.6	55,068	12.1%
2010	263,801	8,732,000	33,101	34.5	55,233	11.2%
2011	266,300	N/A	N/A	N/A	55,595	8.3%

n/a: Information is unavailable.

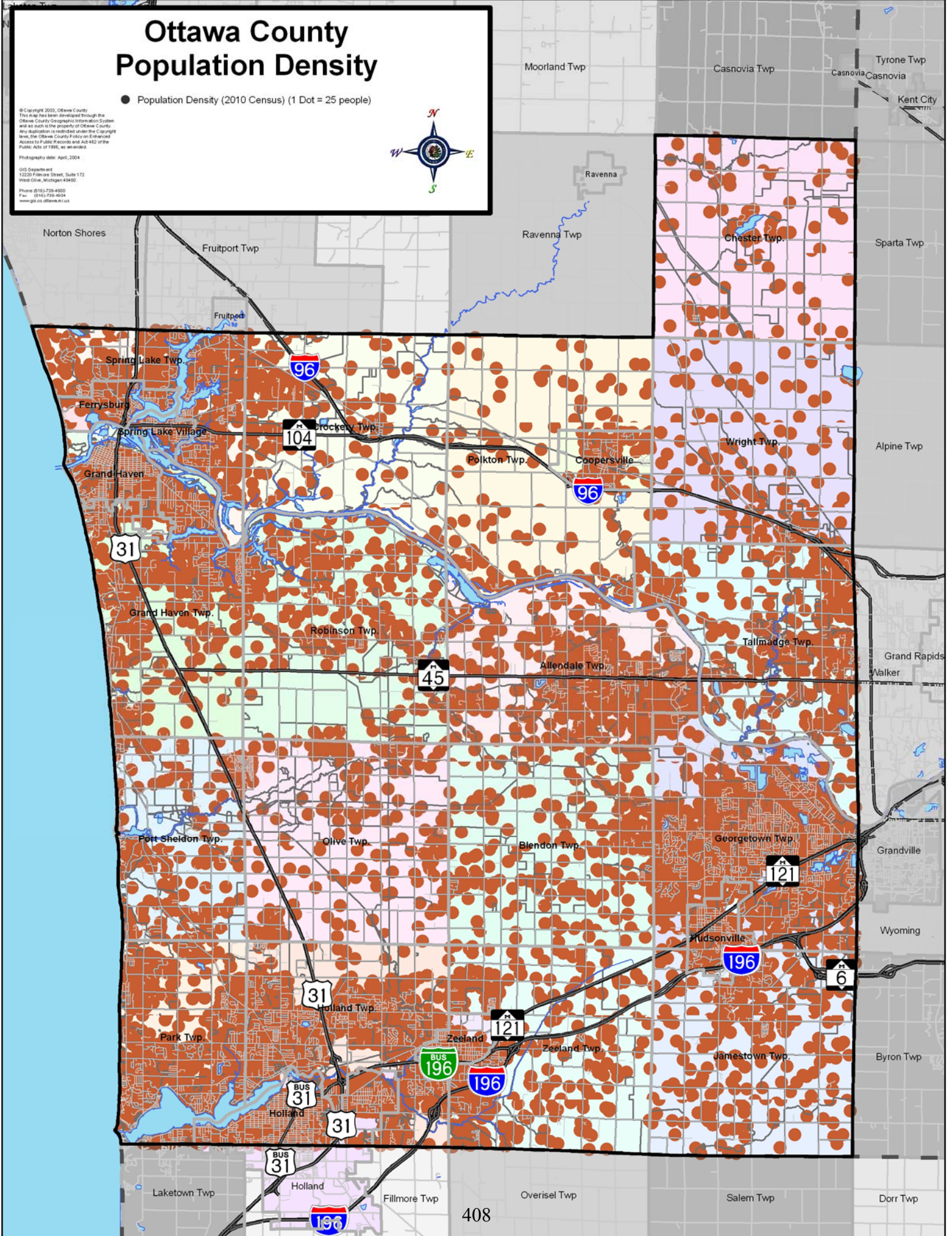
Sources:

- (1) U.S. Department of Commerce, Bureau of Economic Analysis, updated with most recent census figures
- (2) U.S. Census Bureau, updated with most recent census figures
- (3) Fourth Friday Count, Ottawa Area Intermediate School District
- (4) U.S. Department of Labor, Bureau of Labor Statistics, updated with most recent census figures

Ottawa County Population Density

● Population Density (2010 Census) (1 Dot = 25 people)

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Public Acts of 1996, as amended.
Photography date: April, 2004
GIS Department
12220 Filmore Street, Suite 172
West Olive, Michigan 49480
Phone: (616) 736-4900
Fax: (616) 736-4604
www.gis.ottawa.mi.us



Ottawa County Sheriff's Office Calls for Service 2008-2011

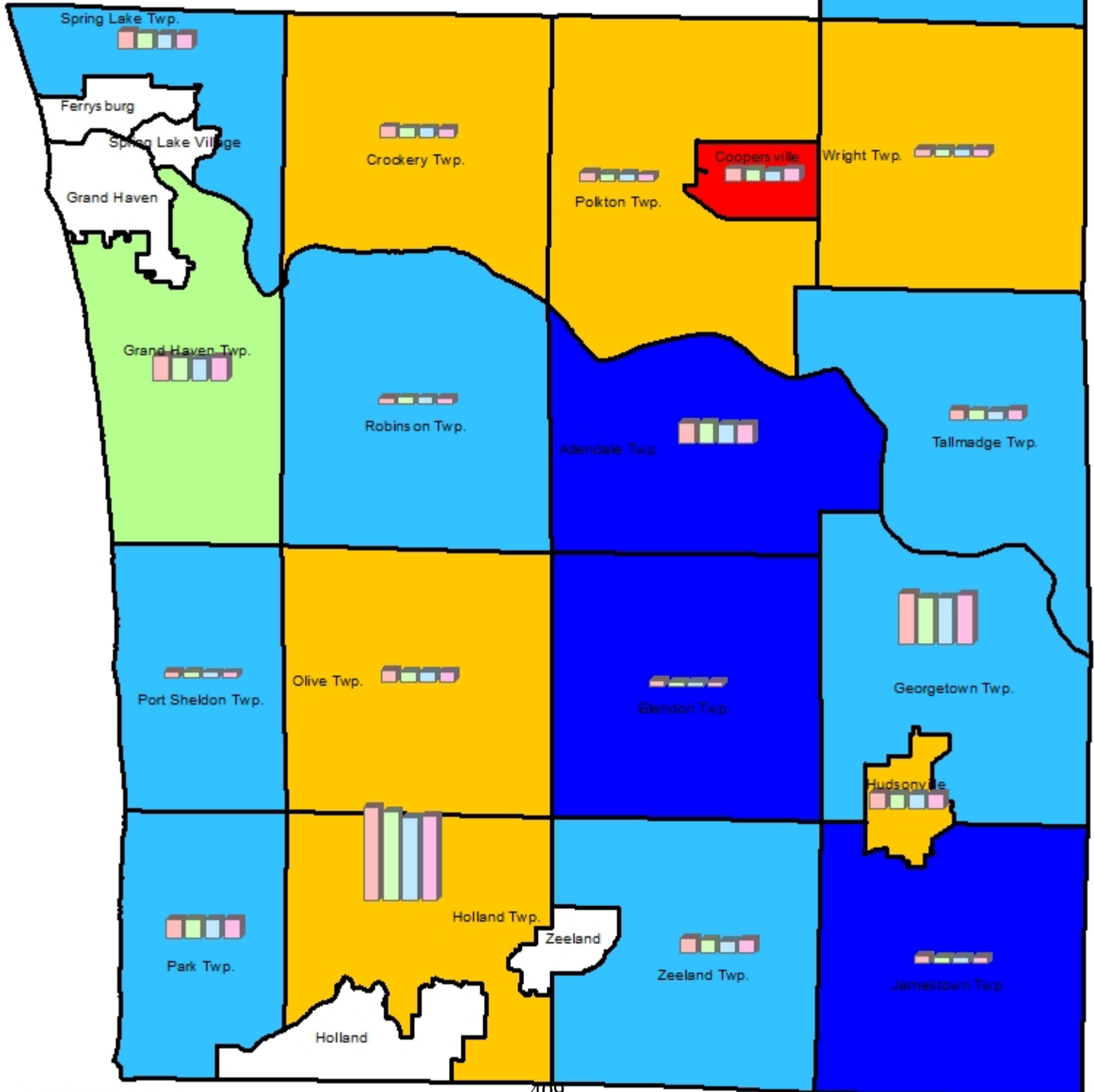
Legend



- Sheriff's Office Calls for Service 2008
- Sheriff's Office Calls for Service 2009
- Sheriff's Office Calls for Service 2010
- Sheriff's Office Calls for Service 2011

Number of Calls for Service (2011) per 1,000 people*

- 200 or Less
- 201 to 300
- 301 to 400
- 401 to 500
- 501 or More



Ottawa County Sheriff's Office Cases Investigated 2008-2011

Legend

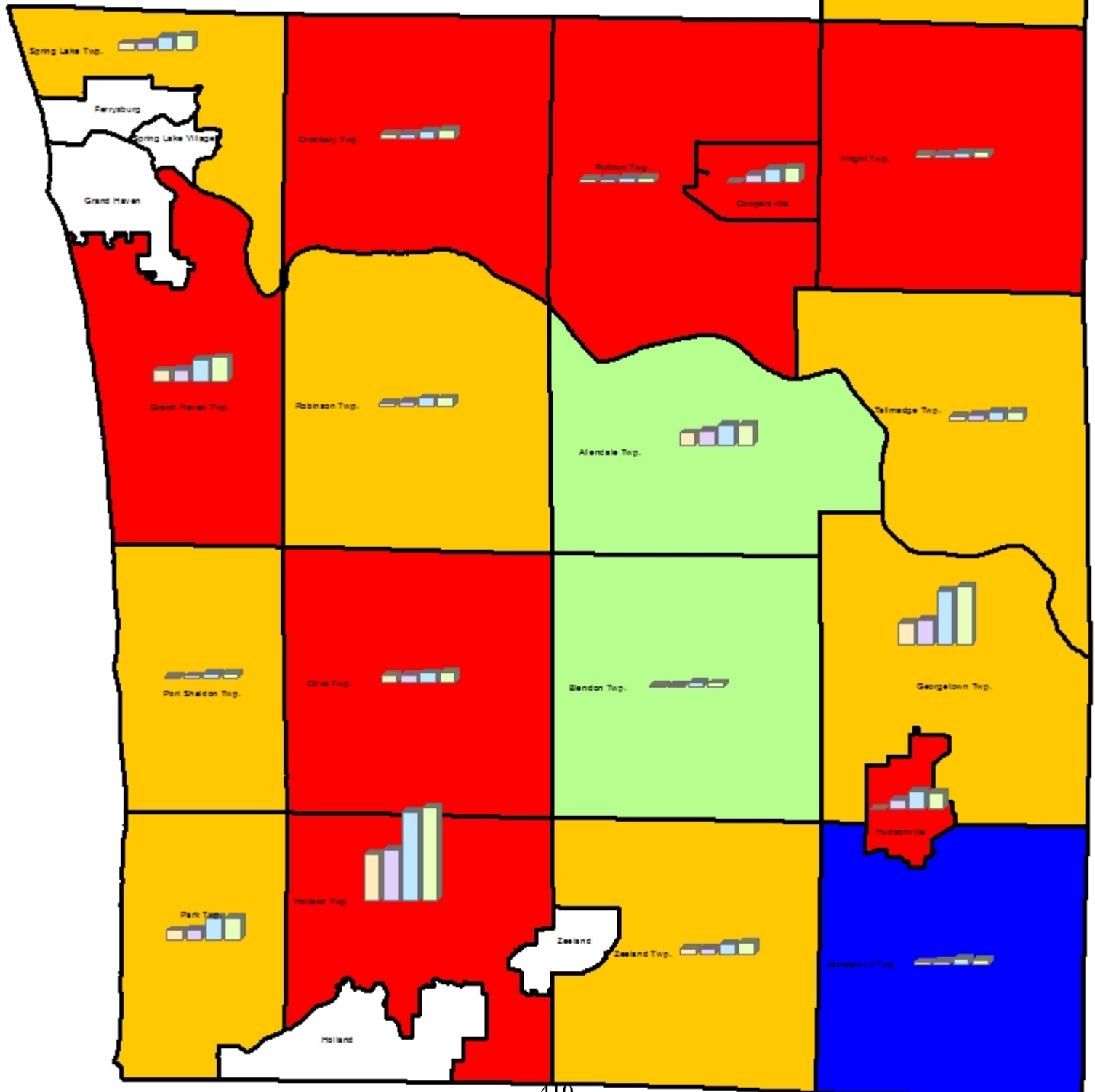


- Cases Investigated by Sheriff's Office 2008
- Cases Investigated by Sheriff's Office 2009
- Cases Investigated by Sheriff's Office 2010
- Cases Investigated by Sheriff's Office 2011

*Population Data Source: 2010 Census

Number of Cases Investigated (2011)
per 1,000 people*

- 65 or Less
- 66 to 75
- 76 to 100
- 101 to 150
- 150 or More



County of Ottawa Financial Policies

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County of Ottawa

ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICY

I. POLICY

As stewards of funds, the County must provide accountability for their use. The accounting, auditing and financial reporting functions address accountability and provide critical information to the County Board, administrative staff, and department managers that helps them assess their programs and aid in decision-making.

The intent of this policy is to establish guidelines and standards for the County's accounting, auditing and financial reporting process.

II. STATUTORY REFERENCES

Public Act 2 of 1968, Uniform Budgeting and Accounting Act
Public Act 71 of 1919, Uniform System of Accounting MCL 141.921(1)
Public Act 34 of 2001, the Revised Municipal Finance Act
SEC Rule 15c2-12

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Board of Commissioners Policy Adoption Date and Resolution Number: May 27, 2008; 08-123

Board of Commissioners Review Date and Resolution Number: May 13, 2008; 08-110

Name and Date of Last Committee Review: Planning and Policy Committee, May 8, 2008

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

- A. The County will comply with generally accepted accounting principles as contained in the following publications:
1. *Codification of Governmental Accounting and Financial Reporting Standards* issued by the Governmental Accounting Standards Board (GASB) including all statements, interpretations, technical bulletins, and implementation guides.
 2. *Pronouncements of the Financial Accounting Standards Board (FASB)*
 3. *Governmental Accounting, Auditing and Financial Reporting (GAAFR)* issued by the Government Finance Officers Association (GFOA) of the United States and Canada
 4. *Audits of State and Local Government Units*, an industry guide published by the American Institute of Certified Public Accountants (AICPA) including statements of position and practice bulletins.
 5. *Government Auditing Standards* issued by the Controller General of the United States
 6. *Uniform Budgeting and Accounting Act*, State of Michigan Public Act 2 of 1968
 7. *Uniform System of Accounting Act*, State of Michigan Public Act 71 of 1919
 8. *Municipal Finance Act*
- B. The County will issue all required financial reports by their established deadlines:
1. A comprehensive financial audit including an audit of federal grants according to the United States Office of Management and Budget Circular A-133 will be performed annually by an independent public accounting firm. The firm will express an opinion on the County's financial statements.
 2. The Comprehensive Annual Financial Report will be issued within six months of the County's fiscal year end.
 3. The Comprehensive Annual Financial Report will be in compliance with the standards and guidelines established by the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting program.
 4. The Schedule of expenditures of Federal awards (Single Audit) will be issued within nine months of the County's fiscal year end.



County of Ottawa

5. The County will submit a qualifying statement to the State of Michigan in compliance with Public Act 34 of 2001, the Revised Municipal Finance Act.
 6. The County will meet all continuing disclosure filings required by the Securities and Exchange Commission (SEC) including the guidelines established by SEC Rule 15c2-12.
 7. The local unit annual fiscal report (F-65).
- C. The County will provide accurate and timely financial reports to departments and the Board of Commissioners to aid them in assessing the financial condition of the County and individual departments:
1. A system of internal accounting controls will be maintained to adequately safeguard assets and provide reasonable assurances of proper recording of the County's financial transactions.
 2. The internal control practices of individual departments will be reviewed annually in connection with the annual audit.
 3. Monthly financial reports including a budget to actual comparison, transaction listing and budget exception report will be provided to departments or departments will have access to such information.
 4. Fiscal Services Department will provide the Finance and Administration Committee of the Board with budget to actual comparisons for the General Fund, Mental Health Fund and Health Fund on a quarterly basis or as requested.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

ACCOUNTS PAYABLE AUDIT POLICY

I. POLICY

Accounts Payable will be reviewed and certified by the responsible elected and administrative officials prior to payment approval by the Board of Commissioners, to assure the prompt payment of invoices and the financial integrity of Ottawa County government. The Fiscal Services Department may pay accounts payable prior to approval by the Board to avoid finance or late charges and to pay appreciated amounts and payroll (including related payroll taxes and withholdings).

II. STATUTORY REFERENCES

The Board of Commissioners may establish such rules and regulations regarding the business concerns of the County as the Board considers necessary and proper. See: MCL 46.11(m); 46.71, Act 156 of the Public Acts of 1851, as amended.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

The original Board policy on this subject matter was adopted on February 11, 1992.

Board of Commissioners Policy Adoption Date and Resolution Number: May 27, 2008; 08-123

Board of Commissioners Review Date and Resolution Number: May 13, 2008; 08-110

Name and Date of Last Committee Review: Planning and Policy Committee, May 8, 2008

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

1. Prior to a meeting of the Board of Commissioners, the Administrator, County Treasurer, and Fiscal Services Director, or their designees, will review the Accounts Payable Paid Invoices Report and any supporting invoices.
2. The Administrator and the County Treasurer, or in their absence, their designees, will prepare a certification in the form attached, with a copy to be attached to the archived copy of the Accounts Payable Paid Invoices Report, attesting to their review of the Accounts Payable listing and to the appropriateness of the accounts submitted for payment. The Report will indicate any invoices paid prior to Board approval. The certification will identify any accounts which, in the opinion of the Administrator or the Treasurer, merit detailed inquiry and review by the Board.
3. The Board, at all times, retains the right to review the Accounts Payable printout and supporting invoices in complete detail, and to question and investigate the merits of any claim submitted for payment.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.

CERTIFICATION OF ACCOUNTS PAYABLE

We hereby certify that we have received the Accounts Payable printout dated: _____
and found it to be in good order and appropriate for confirmation by the Board of Commissioners.

We believe the following accounts and requests for payment merit further discussion and inquiry:

- 1. _____
- 2. _____
- 3. _____
- 4. _____
- 5. _____
- 6. _____
- 7. _____
- 8. _____
- 9. _____
- 10. _____
- 11. _____
- 12. _____
- 13. _____
- 14. _____
- 15. _____

Respectfully submitted,

Bradley Slagh
Ottawa County Treasurer

Alan G. Vanderberg
Ottawa County Administrator



County of Ottawa

AUTOMATIC CLEARING HOUSE (ACH) AND ELECTRONIC FUND TRANSACTIONS (EFT) OF PUBLIC FUNDS POLICY

I. POLICY

The County of Ottawa may engage in Automatic Clearing House (ACH) transactions under the terms of this Policy and the procedures and protocols established by the Ottawa County Treasurer, according to the terms of Act 738 of the Public Acts of 2002, MCLA 124.301 et seq.

II. STATUTORY REFERENCES

The Board of Commissioners may establish such rules and regulations regarding the business concerns of the County as the Board considers necessary and proper. See: MCL 46.11(m); Act 156 of the Public Acts of 1851, as amended. The County of Ottawa may engage in Automatic Clearing House Transactions according to the terms of MCLA 124.301 et seq.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

The original Board policy on this subject matter was adopted on December 9, 2003.

Board of Commissioners Policy Adoption Date and Resolution Number: May 27, 2008; 08-123

Board of Commissioners Review Date and Resolution Number: May 13, 2008; 08-110

Name and Date of Last Committee Review: Planning & Policy Committee, December 8, 2011

Last Review by Internal Policy Review Team: November 30, 2011



County of Ottawa

IV. PROCEDURE

A. Authority to Enter Into ACH Agreements and Electronic Transfer of Public Funds:

1. The County Treasurer may enter into ACH agreements and engage in the electronic transfer of public funds as provided for by Act 738. All ACH Agreements entered into by the County Treasurer shall be reviewed and approved according to the standard Ottawa County policies and procedures for the approval of contracts.

B. Responsibility for ACH Agreements:

2. The County Fiscal Services Director shall be responsible for all ACH agreements, including payment approval, reporting, and general oversight of compliance with this Policy. For all ACH transactions, the Fiscal Services Director shall submit to the Ottawa County Board of Commissioners documentation detailing the good or services purchased, the cost of goods or services, the date of the payment, and the department levels serviced by payment. This report may be contained in the electronic general ledger software system or in a separate report to the Ottawa County Board of Commissioners.

C. Internal Accounting Controls to Monitor Use of ACH and EFT Transactions:

1. The County Treasurer, County Administrator, Fiscal Services Director, or their designee shall determine those invoices to be paid by ACH or EFT.
2. Upon receipt of an invoice of payment for accounts payable by ACH, the Fiscal Services Director or his/her designee shall approve payment and notify the County Treasurer of the date of debit to Ottawa County's bank accounts. These payments shall be included on the report of payments to the Ottawa County Board of Commissioners. All invoices approved by the Fiscal Services Director or his/her designee and payable by ACH may be paid in that manner through the County Treasurer's Office if approved by the County Administrator and deemed in the best interest of the County.
3. For payment of State and Federal payroll taxes when allowed, the County Treasurer shall initiate payment to the proper authority upon receipt of the information from the Fiscal Services Director or his/her designee using the established EFTPS and state program.
4. For deposits, including deposits from state, county, and/or federal authorities, and from third-party payment processors, (e.g., banks, vendors), the County Treasurer shall obtain the amount of the deposit and send an advice to the Fiscal Services Director or his/her designee, as may be necessary.



County of Ottawa

5. All invoices shall be held by the Fiscal Services Director or is/her designee along with copies of payment advices, according the standard Ottawa County policies therefore. Internal controls are subject to ongoing review for appropriateness and compliance and during the annual audit process.
6. This Policy shall not govern ACH and EFT of surplus funds by the Treasurer's Office for investment purposes, which shall be governed by separate investment policies, procedures, and protocols.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

CAPITAL ASSET POLICY

I. POLICY

In order to provide services to the public, the County must procure certain capital assets. Capital assets provide convenient access to County services to the public and enhance the efficiency and effectiveness of Ottawa County employees.

The intent of this policy is to define capital assets, identify the capital project selection process, identify the capital asset financing, and assign responsibility for property planning, control, budgeting and recording.

II. STATUTORY REFERENCES

MCL 141.421 et seq

Governmental Accounting Standards Board Statement # 51, Accounting and Financial Reporting for Intangible Assets (6/2007)

Governmental Accounting Standards Board Statement # 42, Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries (11/2003)

III. COUNTY LEGISLATION OR HISTORICAL REFERENCES

The original Board policy on this subject matter was adopted 9/23/97 per BC 97-340. A revised policy was adopted 1/25/2000 per BC 00-041.

Board of Commissioners Policy Adoption Date and Resolution Number: May 27, 2008; 08-123

Board of Commissioners Review Date and Resolution Number: May 13, 2008; 08-110

Name and Date of Last Committee Review: Planning and Policy Committee April 12, 2012

Last Review by Internal Policy Review Team: March 22, 2012



County of Ottawa

IV. PROCEDURE

A. Capital Assets Defined:

1. Capital assets fall in three categories:

- a. Capital Outlays which includes furniture and equipment purchases with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years.
- b. Intangible assets which possess three characteristics: lack of physical substance, an initial useful life in excess of one year, and nonfinancial in nature (not in monetary form like cash or investment securities). Examples of intangible assets include software (both purchased and internally developed), easements, or land use rights. The County will capitalize intangible assets with values in excess of \$50,000.
- c. Capital Projects which generally refer to building construction. Infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are the responsibility of the County's component units (the Ottawa County Road Commission, Ottawa County Public Utilities, and the Ottawa County Office of the Drain Commissioner). Accordingly, the County Board is not directly involved in the development, analysis and funding requirements for infrastructure assets (see separate policy on infrastructure). All capital assets are recorded in the County's financial statements in accordance with generally accepted accounting principles.

2. Capital Outlays:

- a. Capital outlays are usually budgeted out of the Equipment Pool fund (an Internal Service Fund) and rented back to departments over a period of three to five years. The Equipment Pool is used to fund these purchases in order to minimize the impact of these expenditures on the County's budget. Most capital outlay projects are approved in conjunction with the County's annual budget process. Requests for new and replacement equipment (including equipment costing less than \$5,000) are reviewed with the budgets and are included in the budget proposal approved by the Board of Commissioners. Equipment purchases costing less than \$5,000 are expensed wholly in the department budgets.
- b. Capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exists. Donated capital assets are valued at their estimated fair market value on the date received. The amount reported for infrastructure includes assets acquired or constructed since 1980. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not



County of Ottawa

capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

- c. Depreciation on the capital assets is computed using the straight-line method over the following initial useful lives:

	<u>Years</u>
Land improvements	25
Office furniture and equipment	5 – 20
Vehicles	3 – 10

The Fiscal Services Department is responsible for maintaining the records, affixing tag numbers, and periodic physical inventories of County capital assets. Periodically, the remaining useful lives of assets will be re-evaluated and adjusted accordingly.

3. Intangible assets are usually budgeted out of the Equipment Pool fund (or other applicable internal service fund) and charged back to departments over the estimated life of the asset. Generally, most intangible capital outlay projects are approved in conjunction with the County's annual budget process. In accordance with GAAP, only software costs (both internally and externally developed) incurred during the application development stage should be capitalized. Examples of costs during the application development stage include: the design of the chosen path (i.e. software configuration, software interfaces), coding, installation to hardware, and testing. Data conversion activities could be included in this phase if those activities are deemed necessary to make the software operational.

Depreciation on intangible assets is computed using the straight-line method based on the estimated useful life of the type of asset. Software is generally depreciated over 10 years.

4. Capital Projects:

- a. Capital projects are non-recurring costs related to the acquisition, expansion or major rehabilitation of a physical County structure. Capital projects exceed \$50,000 and have an estimated useful life of at least ten years, or, if part of an existing structure, an estimated useful life of at least the remaining life of the original structure. The Board of Commissioners must grant approval to all capital projects. To assist the Board in the capital improvement decision making, County administrative staff will:

- 1). Develop and maintain a capital improvement plan
- 2). Identify estimated costs and potential funding sources for all capital improvement projects



County of Ottawa

- 3). Identify additional operational costs (including debt service) that will result from the project
 - 4). Ensure that all County projects will be constructed and expenditures incurred for the purpose approved by the Board of Commissioners
 - 5). Depreciation on the capital assets is computed using the straight-line method over 25-30 years.
5. Financial Planning and Budgeting for Capital Assets:
- a. The nature and amount of capital projects as well as the County's financial resources and market conditions determine the financing method for capital projects. Specifically, care must be exercised to ensure that the payment stream for the project does not exceed the expected life of the project. Although the County has paid for several projects with cash, each project must be analyzed separately to determine if it is in the County's financial interest to pay cash, borrow or bond. The County's cash balances and the ability of the operating budget to absorb debt service payments will also influence the financing method selection process.
 - b. Because the County has experienced exceptional growth over the last 20 years, previous Boards have established funding mechanisms to help meet the County's capital needs. Capital Outlay needs are met through the Duplicating, Telecommunications, and Equipment Pool funds (Internal Service Funds) and provide a dependable and on-going funding source for routine capital outlay.
 - c. To assist with capital projects, the Board established the Public Improvement Fund in 1981 to account for funds set aside for public improvements. In addition, the Board may authorize a fund balance designation in the General Fund to help finance future building projects.
 - d. Once the Board of Commissioners has approved a capital project, the Fiscal Services department will incorporate the approved sources and uses of funds applicable to the County's fiscal year into the annual operating budget. This may be a part of the annual budget process or a separate budget adjustment during the year. The Fiscal Services Department is also responsible for monitoring the projects for conformance with approved spending levels.
6. Impairment:
- a. If changes in factors and conditions result in an unexpected and significant decline in the service utility of a capital asset which is not considered temporary, the reportable value of the asset will be adjusted accordingly. Assets impaired that will no longer be used by the County will be adjusted to the lower of carrying value or fair value. For assets that will continue to be used by the County, reportable values will be adjusted to reflect the



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impairment based on the most appropriate method (e.g., restoration cost, service units, etc.).

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

COUNTY EQUIPMENT – PERSONAL USE POLICY

I. POLICY

The County strives to provide employees with the equipment necessary to perform their job functions in a prompt and efficient manner. Equipment may include but is not limited to computers, copy machines, communications equipment and communication connections. County equipment is intended for use pursuant to County business. Documented personal use of County equipment will be reported as a taxable fringe benefit following IRS guidelines on the employee's W-2.

This policy applies to all employees of the County.

II. STATUTORY REFERENCES

IRS Code

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Board of Commissioners Policy Adoption Date and Resolution Number: May 27, 2008; 08-123

Board of Commissioners Review Date and Resolution Number: May 13, 2008; 08-110

Name and Date of Last Committee Review: Planning and Policy Committee, May 8, 2008

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

1. Employees who use County equipment for personal use must complete a "County Equipment – Personal Use Report Form" at least annually.
2. The Fiscal Services Department must receive the report form no later than December 1 of each year.
3. The Fiscal Services Department will include the related cost of the personal use of the equipment on the employee's paycheck as a taxable fringe benefit.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

Use of Credit Cards to Pay Bills and Purchase Goods and Services from Ottawa County and the Ottawa County Courts Policy

I. POLICY

For the convenience of the public, the use of nationally recognized credit cards (MasterCard, Visa, Discover, American Express) shall be permitted to pay bills with Ottawa County and the Ottawa County Courts and to purchase goods and services from Ottawa County and the Ottawa County Courts, in instances where a sufficient number of transactions are likely to occur to justify the administrative, equipment, and software costs of providing for credit card usage and/or where the cost of providing for the use of credit cards by the public can be recovered by the County. Adoption of this Policy is authorized by Act 280 of the Public Acts of 1995, MCLA 129.221 et seq.

II. STATUTORY REFERENCES

The Board of Commissioners may establish such rules and regulations regarding the business concerns of the County as the Board considers necessary and proper. See: MCL 46.11(m); 46.71, Act 156 of 1851, as amended. See also the specific statutory requirements at MCL 129.221 et seq.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Board of Commissioners Policy Adoption Date and Resolution Number: May 27, 2008; 08-123

Board of Commissioners Review Date and Resolution Number: May 13, 2008; 08-110

Name and Date of Last Committee Review: Planning and Policy Committee, May 8, 2008

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

1. A proposal to authorize the use of credit cards may be initiated by a department head, a court administrator, or by the County Administrator. All proposals shall be presented to the County Administrator or his/her designee, and to the County Treasurer, in writing.
2. The use of credit cards by the public to pay bills with the County and the Ottawa County Courts and to purchase goods and services from the County and the Ottawa County Courts shall be approved in instances where it is determined that a sufficient number of transactions will occur to cover the contract, administrative, equipment and/or software costs of accepting payment by credit cards for those transaction, or where an alternative method of recovering the cost of providing this service is established by the County. The approval shall be in writing, and shall specify the bills, goods, or services for which payment by credit cards is permitted.
3. The County may contract with third-party service providers to provide the public with goods and services from Ottawa County and the Ottawa County Courts utilizing nationally recognized credit cards. In appropriate instances, credit card transactions may be handled by the service provider, not by Ottawa County.
4. All contracts with credit card companies and other service providers under this Policy shall be reviewed and approved according to the standard Ottawa County policies and procedures for the approval of contracts.
5. The County will be responsible for the security of credit card information provided.
6. The County Treasurer, will develop forms, procedures, and protocols necessary to implement this Policy.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

DEBT MANAGEMENT POLICY

I. POLICY

Debt financing is an important tool for municipalities in meeting their service obligations to the public. However, used inappropriately, debt financing can cause serious, long-term problems that significantly affect on-going operations. It is important for municipalities to have appropriate guidelines in place to avoid the potential pitfalls of debt financing.

The intent of this policy is to establish parameters and guidance for the issuance, management, monitoring, assessment and evaluation of all debt obligations of the County.

II. STATUTORY REFERENCES

State of Michigan Constitution of 1963, Article VII, Section 11

Public Act 34 of 2001, the Revised Municipal Finance Act

Public Act 470 of 2002, the Agency Reporting Act

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Board of Commissioners Policy Adoption Date and Resolution Number: May 27, 2008; 08-123

Board of Commissioners Review Date and Resolution Number: May 13, 2008; 08-110

Name and Date of Last Committee Review: Planning and Policy Committee, May 8, 2008

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

A. Conditions for Debt Issuance

1. In order to maintain a high credit rating and provide accountability to the taxpayers, debt issuance is subject to current conditions. Specifically, debt issuance is limited to the following conditions:
 - a. Debt financing may be used to finance the construction or acquisition of infrastructure and other capital assets for the purpose of meeting its service obligations to the public.
 - b. Debt (short-term or long-term) will not be issued to finance current, on-going operations of the County except in the case of an extreme financial emergency which is beyond its control or reasonable ability to forecast.
 - c. The County may issue debt to refund outstanding debt when indicated by market conditions or to remove a restrictive covenant imposed by the bonds to be refinanced.
 - d. The County may guarantee debt issued by the County's component units for the construction or acquisition of infrastructure and other capital assets for the purpose of meeting its service obligations to the public.
 - e. Every proposed bond issue to be financed by County funds will be accompanied by an analysis to ensure that the new issue combined with current debt does not negatively impact the County's debt capacity and conformance with County debt policies.
 - f. An internal feasibility analysis will be prepared for each debt proposal to be financed by County funds which analyzes the impact on current and future budgets to ensure that the County's operating budget can absorb the additional costs.

B. Limitations on Debt Issuance

1. The County faces both legal restrictions on debt issuance as well as self-imposed limitations.
 - a. The County will comply with the State of Michigan Constitution of 1963, Article VII, Section 11, which states "No County shall incur indebtedness which shall increase its total debt beyond 10% of its assessed valuation."
 - b. The County will comply with the provisions of the State of Michigan Public Act 34 of 2001, the Revised Municipal Finance Act.



County of Ottawa

- c. The County will manage debt in a manner than ensures the long-term financial integrity of the County.
- d. The maximum maturity of the issue will not exceed the expected useful life of the project.
- e. Exclusive of the debt service payments for the Ottawa County Central Dispatch Authority (which has a separate funding source), direct debt will not be issued if it will cause the total annual debt service payments to exceed 10% of the revenue sources that cover them. These revenue sources include the general operating levy, the interest, penalties, and collection fees earned by the Delinquent Tax Revolving Fund, and other identified sources.
- f. Additional debt will not be issued or guaranteed if doing so may jeopardize the County's current bond rating.

C. Debt Issuance Process and Maintenance

1. The County will issue debt in the manner providing the best financial benefit and maintain its obligation to the purchasers in an efficient and responsible manner.
 - a. The County may sell bonds with a competitive bid process or as a negotiated sale. Certain issue specific conditions or market conditions may exist that necessitate a negotiated sale.
 - b. Credit enhancements (e.g., insurance) may be considered if the projected benefits equal or exceed the additional cost.
 - c. The County will comply with all disclosure requirements of the Securities Exchange Commission.
 - d. The County will comply with State of Michigan Public Act 470 of 2002, the Agency Reporting Act.
 - e. The County will make every effort to maintain or improve its bond rating.
 - f. Debt Service payments will be made for all issues on or before the due date.
 - g. Debt Service payments will be made via electronic funds transfer in order to enhance the security and timeliness of payments and to maximize the investment return on County funds.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

FINANCIAL GOALS POLICY

I. POLICY

The Ottawa County Board of Commissioners is the governing body and the primary policy and budgetary approval center for county government. It is the policy of the Board of Commissioners to plan for the future financial needs of the County by establishing prudent financial goals and procedures, so that the ongoing and emerging needs of the public are met, future needs are adequately planned for, and the fiscal integrity and reputation of Ottawa County government are preserved.

II. STATUTORY REFERENCES

The Board of Commissioners may establish such rules and regulations regarding the business concerns of the County as the Board considers necessary and proper. See: MCL 46.11(m); Act 156 of 1851, as amended.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Board of Commissioners Policy Adoption Date and Resolution Number: May 27, 2008; 08-123

Board of Commissioners Review Date and Resolution Number: May 13, 2008; 08-110

Name and Date of Last Committee Review: Planning and Policy Committee, May 8, 2008

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

1. Maintain an adequate financial base to sustain a prescribed level of services as determined by the State of Michigan and the County Board of Commissioners.
2. Adhere to the highest accounting and management practices as set by the Financial Accounting Standards Board, the Governmental Accounting Standards Board, the Government Finance Officers' Association standards for financial reporting and budgeting, and other applicable professional standards.
3. Assure the public that the County government is well managed by using prudent financial management practices and maintaining a sound fiscal condition.
4. Establish priorities and funding mechanisms which allow the County to respond to local and regional economic conditions, changes in service requirements, changes in State and Federal priorities and funding, as they affect the County's residents.
5. Preserve, maintain and plan for replacement of physical assets.
6. Promote fiscal conservation and strive to obtain the highest credit rating in the financial community, by ensuring that the County:
 - a. pays current bills in a timely fashion;
 - b. balances the budget;
 - c. provides for future costs, services and facilities;
 - d. maintains needed and desired services.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

GENERAL FUND BUDGET SURPLUS POLICY

I. POLICY

The Ottawa County Board of Commissioners does not assume that the County will finish each fiscal year with a budget surplus in the General Fund. If such a surplus does exist, the Board will use such surplus funds to meet the identified long-term fiscal goals of Ottawa County. Generally, such funds should not be used toward payment of ongoing operational costs. Ottawa County defines a surplus as the amount of undesignated fund balance that exceeds the lesser of (a) three months of the most recently adopted budget, or (b) 10% to 15% of the General Fund's expenditures from the most recently completed audit.

II. STATUTORY REFERENCES

The Board of Commissioners may establish such rules and regulations regarding the business concerns of the County as the Board considers necessary and proper. See: MCL 46.11(m); Act 156 of 1851, as amended.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Board of Commissioners Policy Adoption Date and Resolution Number: May 27, 2008; 08-123

Board of Commissioners Review Date and Resolution Number: May 13, 2008; 08-110

Name and Date of Last Committee Review: Planning and Policy Committee, May 8, 2008

Related Policies:

Last Review by Internal Policy Review Team: April 25, 2011

IV. GASB REFERENCES



County of Ottawa

V. PROCEDURE

1. Board will use surplus funds left over at the close of the fiscal year in the following order of priority:
 - a. Such funds may be added to the Committed or Assigned Fund Balance of the General Fund for a specified purpose;
 - b. The Board may use the funds to fund the county financing tools;
 - c. Such funds may be used to address emergency needs, concerns, or one time projects as designated by the Board;
 - d. After funding the county financing tools, any remaining fund balance may be used toward a millage reduction factor to be applied to the next levied millage;
2. The Board will designate surplus funds projected during the budgetary process for use in the following order of priority:
 - a. The Board may use such funds to grant additional equipment requests which were not originally approved in the proposed budget;
 - b. The Board may use such funds to add to the Committed or Assigned Fund Balance of the General Fund for a specified purpose;
 - c. The Board may use such funds to fund the county financing tools;
 - d. The Board may use the funds in the form of a millage reduction factor;
3. In making its decisions about the use and allocation of such funds on new, unbudgeted projects, the Board will use the following criteria:
 - a. Any request for funding must be designed to meet a significant public need. The request must be supportable and defensible;
 - b. Any proposal for funding must be cost effective, affordable, and contain a realistic proposal for available, ongoing funding, if necessary to successfully complete the project or provide the service;
 - c. Any proposal for funding must be consistent with the Board's Strategic Plan;
 - d. Any proposal for funding must be specific, attainable, have measurable results, be realistic, and timely;



County of Ottawa

- e. Any proposal for funding must identify long-term benefits for the general public which would benefit in an identifiable way the “majority” of citizens’
- f. In making decisions about the use of such funds, the Board will consider whether the program or goal can be performed better by a person or entity other than the County.

VI. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

GRANTS AND THIRD-PARTY CONTRACT REVENUE POLICY

I. POLICY

State and Federal grant-funded programs, and third-party contract revenue should not be replaced by county or other locally generated revenues at the close of the grant-funding period, upon the expiration of a grant, or upon the expiration of a non-renewed third-party contract. In the ordinary case, the County will not continue funding of such programs unless the Ottawa county Board of Commissioners is convinced that doing so is both fiscally prudent and in the best interests of the health, safety and welfare of the residents of Ottawa County.

II. STATUTORY REFERENCE

The Board of Commissioners may establish such rules and regulations regarding the business concerns of the County as the Board considers necessary and proper. See: MCL 46.11(m); Act 156 of 1851, as amended.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCE

Board of Commissioners Policy Adoption Date and Resolution Number: May 27, 2008; 08-123

Board of Commissioners Review Date and Resolution Number: May 13, 2008; 08-110

Name and Date of Last Committee Review: Planning and Policy Committee, May 8, 2008

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

1. A minimum of locally generated revenue will be used to replace funding for activities, including grant-funded activities, which are or have been previously funded by the State and Federal governments, or by third-party contract revenue.
2. Grant applications to fund new services and programs with State or Federal funds shall be reviewed by the County Planning & Grants Department, with significant consideration given to whether locally generated funds will be required to support these services and programs when original funding is no longer available.
3. As deemed necessary, the county will utilize the procedures of the Performance Measurement Policy in evaluating the effectiveness of grant-funded programs.
4. Grant-funded positions will be automatically sun-setted upon the expiration of grant funding, absent a two-thirds (2/3) affirmative vote by the Board to continue such positions.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

INFRASTRUCTURE PROGRAM FUND POLICY

I. POLICY

The Ottawa County Infrastructure Program Fund is established by the Ottawa County Board of Commissioners. The Infrastructure Program Fund will be used for the following purposes: (1) as a Revolving Loan Fund for local units of government that are implementing water or sewer construction projects; (2) for projects authorized for County funding by Act 246 of the Public Acts of 1931, as amended; and (3) for County Board Initiatives that are selected for funding by the Ottawa County Board of Commissioners. The approval and administration of projects will be governed by the terms of this policy.

II. STATUTORY REFERENCES

The Board of Commissioners may establish such rules and regulations regarding the business concerns of the County as the Board considers necessary and proper. See: MCL 46.11(m); Act 156 of the Public Acts of 1851, as amended.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Board of Commissioners Policy Adoption Date and Resolution Number: May 27, 2008; 08-123

Board of Commissioners Review Date and Resolution Number: May 13, 2008; 08-110

Name and Date of Last Committee Review: Planning and Policy Committee, May 8, 2008

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

A. Revolving Loans:

1. The purpose of this Infrastructure Program Fund component is to provide low-interest loans to local units of government within Ottawa County for municipal water or sanitary sewer system construction projects, or for authorized Act 246 projects.

B. Eligible Projects:

1. Water System Construction
2. Sanitary Sewer System Construction
3. Projects authorized for County funding by Act 246 of the Public Acts of 1931, as amended.

C. Eligible Applicants:

1. Townships
2. Cities
3. Villages

D. Eligibility Requirements:

1. Engineering and design plans and project budgets must be completed.
2. Projects must be consistent with the goals of the Ottawa County Development Plan.
3. A revolving loan application in a form developed by the Planning and Grants Department must be completed.
4. The total amount of funds that are loaned in any single calendar year shall not exceed \$1,000,000. Each loan and interest must be repaid in-full within ten (10) years.
5. If the total amount of eligible loan requests exceeds available funds in a single calendar year, the Ottawa County Board of Commissioners will select among the eligible projects.



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6. The interest rate on loans shall be based upon the General Obligation AAA rate report in the weekly "Current Municipal Bond Rates" Report published by Wachovia, or any other similar publication approved by the Ottawa County Administrator. The interest rate shall be up to two percentage points less than that rate; but at no time shall the interest rate on loan be less than 3%.
7. Approved project funding must be drawn down to reimburse project costs in full by the local unit of government within one (1) calendar year of approval of the project by the Board of Commissioners. If the funding is not fully drawn down, the approval shall lapse as to any undrawn funds.

E. Other Provisions:

1. The application process will consist of submitting a formal application. Applications will be accepted at any time. Applicant(s) will be notified of funding status after a determination has been made by the County Board of Commissioners. The County reserves the right to reject any and all applications that are submitted.
2. Local units of government will be required to pledge their full faith and credit on the loan.
3. Formal contractual and/or loan documents agreements must be signed by the County and the loan recipient prior to any project costs being incurred.
4. If approved for funding, the project applicant must provide the County with quarterly update reports regarding the project.
5. Any cost overruns associated with an approved loan project will not be eligible for additional County funding.
6. At the County's discretion, an arbitrage calculation will be performed on the loan at the end of the construction period. The local unit of government (lender) shall reimburse the County for the costs of the arbitrage calculation and any rebatable arbitrage.
7. The County will not be responsible for any operational or maintenance costs after the project is completed.
8. The establishment and maintenance of the Infrastructure Program fund does not and shall not be construed to commit Ottawa County and the Ottawa County Board of Commissioners to fund any projects whatsoever. Funds may be transferred into and out of the Infrastructure Program Fund by the Ottawa County Board of Commissioners at any time and at its absolute discretion, consistent with the requirements of law and the Policies of the Ottawa County Board of Commissioners. The decisions to commit or not to



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commit money from the Infrastructure Program Fund to any project, and the decisions to transfer money into and out of that Fund, are legislative in nature. These decisions are absolutely discretionary with the Ottawa County Board of Commissioners and are not subject to appeal.

9. Any statement made by an employee of Ottawa County regarding specific funding requests or specific projects will not be binding upon the County.

F. Applications must be submitted to:

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

The County Administrator will advise the Board of Commissioners of the applications received.

G. Questions or comments regarding this program should be directed to:

Planning and Grants Department
12220 Fillmore Street, Room 170
West Olive, Michigan 49460
Phone: (616) 738-4852

H. County Board Initiatives

1. The Infrastructure Fund may also be used to fund capital improvement projects initiated by the Board of Commissioners which, in the opinion of the Board, provide maximum social and economic benefit to the citizens of Ottawa County.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

REIMBURSEMENT FOR LIVESTOCK LOSSES DUE TO STRAY DOGS POLICY

I. POLICY

The Ottawa County Board of Commissioners is obligated, pursuant to MCL 287.280 et seq., to evaluate and pay valid and justifiable claims for losses to livestock and poultry caused by unidentified stray dogs. All such claims must be filed in compliance with the statute, and must show, on their face, that a proper investigation has been made by the township supervisor or appointed trustee of the township within which the loss occurred, in accordance with the requirements of MCL 287.280 et seq.

II. STATUTORY REFERENCES

The Board of Commissioners may establish such rules and regulations regarding the business concerns of the County as the Board considers necessary and proper. See: MCL 46.11(m); 46.71, Act 156 of 1851, as amended. See also the specific statutory requirements at MCL 287.280 et seq.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Board of Commissioners Policy Adoption Date and Resolution Number: May 27, 2008; 08-123

Board of Commissioners Review Date and Resolution Number: May 13, 2008; 08-110

Name and Date of Last Committee Review: Planning and Policy Committee, May 8, 2008

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

1. After such claims are submitted to the county by the township supervisor or the appointed trustee, it is the policy of the Ottawa County Board of Commissioners to make an independent determination of the amount of damages sustained by the claimant. This determination is made by checking the wholesale, per pound meat price of the livestock or poultry injured or destroyed, as of the point in time when the claim is evaluated by the Finance and Administration Committee of the Ottawa County Board of Commissioners. If no wholesale, agricultural market price for the specific type of livestock or poultry can be readily determined, a wholesale, agricultural market price will be selected for livestock or poultry of the same general type.
2. Claims based upon replacement cost, appraisals, the unique value of the animal injured or lost, sentimental value, breeding value, or any other such standards will not be paid.
3. The payment of such claims on this basis is consistent with the Board's authority to determine the amount, if any, to be allowed for the payment of such claims, and to make its award accordingly. See: MCL 287.283.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

MILLAGE REQUEST POLICY

I. POLICY

The Ottawa County Board of Commissioners is, by law, responsible for determining whether a county wide property tax millage will be placed on the ballot for consideration by the voters of Ottawa County. To assist in its review and consideration of such requests, the Ottawa County Board of Commissioners has adopted this "Millage Request Policy." Persons or entities seeking to have a new county-wide property tax millage placed on the ballot by the Board are expected to comply with its terms.

All proposals for a county-wide millage must be for programs and activities which are consistent with the Strategic Plan of the Board.

The Board may, by majority vote, require that the procedural steps set forth herein be followed for renewals of county millages.

II. STATUTORY REFERENCES

The Board of Commissioners may establish such rules and regulations regarding the business concerns of the County as the Board considers necessary and proper. See: MCL 46.11(m); 46.71, Act 156 of the Public Acts of 1851, as amended.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Board of Commissioners Policy Adoption Date and Resolution Number: May 27, 2008; 08-123

Board of Commissioners Review Date and Resolution Number: May 13, 2008; 08-110

Name and Date of Last Committee Review: Planning and Policy Committee, May 8, 2008

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

- A. At a minimum, county-wide property tax millage requests must include, in writing:
1. The name, address, and telephone number(s) of the entity, person, or persons seeking the county-wide property tax millage.
 2. The amount of mills sought, the proposed duration of the millage, and a calculation stating and clearly explaining the amount of tax dollars anticipated to be generated in each year the millage is to be in effect.
 3. A written narrative description of the purpose, project, or projects for which the millage is sought. The narrative should explain why it is necessary to adopt a county-wide property tax millage to accomplish the purpose, explain what alternative efforts have been made to obtain funding, and state why it is necessary to fund the purpose through the mechanism of a county-wide property tax millage.
 4. A statement of how anticipated revenues from the millage will be spent in each year it is in effect.
 5. A statement as to how funding for the project is to be accomplished (if at all) at the conclusion of the duration of the requested millage.
 6. The date upon which the vote is sought must be supplied. In the general course, a county-wide property tax millage request, in the form set forth herein, must be submitted to the Ottawa County Board of Commissioners not less than ninety (90) days prior to the date for the final determination of ballot language.
 7. Proposed ballot language must be supplied.
 8. Any letters, petitions, and/or resolutions supporting the proposed millage.
 9. Any other information the proponents of the county-wide property tax millage believe is important for the Board of Commissioners to consider in evaluating the request.
- B. Millage requests under this policy should be submitted in one (1) original form and (16) sets of copies, to the Office of the Ottawa County Clerk.
- C. Following receipt of the written materials required herein, the Ottawa County Board of Commissioners shall, as part of a regularly scheduled meeting, notice and hold at least one public hearing on the millage vote request.
- D. As part of its consideration of such a request, the Ottawa County Board of Commissioners may:



County of Ottawa

1. Poll local units of government and/or school districts to determine their position on the proposed property tax millage.
2. At a regularly scheduled meeting following the date of the public hearing, adopt ballot language to place the county-wide property tax millage on the ballot and schedule an election therefore.
3. Take such other action as it deems appropriate.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

OPERATING BUDGET POLICY

I. POLICY

The Ottawa County Board of Commissioners supports principles of budgeting, management, and accounting which promote the fiscal integrity of the County, clearly enhance the County's reputation for good stewardship, and which explain the status of County operations to the citizens and tax payers of Ottawa County. Systems and procedures will be implemented by Ottawa County to implement this policy, in accordance with the Ottawa County Strategic Plan.

II. STATUTORY REFERENCES

The Board of Commissioners may establish such rules and regulations regarding the business concerns of the County as the Board considers necessary and proper. See: MCL 46.11(m); 46.71, Act 156 of 1851, as amended. See also the specific statutory requirements of the Uniform Budgeting and Accounting Act, MCL 141.421a et seq.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Board of Commissioners Policy Adoption Date and Resolution Number: May 27, 2008; 08-123

Board of Commissioners Review Date and Resolution Number: May 13, 2008; 08-110

Name and Date of Last Committee Review: Planning and Policy Committee, May 8, 2008

Related Policies:

Last Review by Internal Policy Review Team: April 25, 2011



County of Ottawa

IV. PROCEDURE

A. County Budget Philosophy

1. **Alignment with Strategic Plan:** The County Board regularly reviews and updates the County's strategic plan which serves as a guide for County operations. Since the budget is the main tool for implementation of the Strategic Plan, the budget, to the extent possible, will be consistent with the goals and objectives of the strategic plan.
2. **Prudence:** As stewards of taxpayer dollars and to promote stability, the budget will be prepared using conservative, but realistic estimates. The County will also avoid budgetary procedures such as accruing future years' revenues or rolling over short-term debt to balance the current budget at the expense of future budgets.

The County will include a contingency amount in the budget for unforeseen and emergency type expenditures. The amount will be based on the unassigned fund balance in the General Fund for the most recently completed audit. If the unassigned fund balance for the most recently completed audit (e.g., 2006 audit used for the 2008 budget) is at least 10% of audited expenditures, contingency will be budgeted at not less than .5% and not more than 2% of the General Fund's actual expenditures for the most recently completed audit. If the unassigned fund balance is less than 10% of expenditures, contingency will be budgeted at not less than .1% and not more than 2% of the General Fund's actual expenditures for the most recently completed audit (e.g., 2006 audit used for the 2008 budget). All appropriations from contingency must have Board approval.

3. **Balancing the Budget:** In accordance with Public Act 621, no fund will be budgeted with a deficit (expenditures exceeding revenues and fund balance). Prudence requires that the ongoing operating budget be matched with ongoing, stable revenue sources in order to avoid disruption of services. The County will make every effort to avoid the use of one-time dollars and fund balance to balance the budget. Instead, cash balances and one-time revenues should only be used for one-time expenditures such as capital improvements.

B. Budget Formulation

1. **Responsibility:** The Administrator will assume final responsibility for the preparation, presentation and control of the budget, and shall prepare an annual budget calendar and budget resolution packet for each fiscal year.
2. **Budget Basis:** The budget will be prepared on the same basis as the County's financial statements. The governmental funds will be based on modified accrual



County of Ottawa

and the proprietary funds (budgeted in total only) will be based on full accrual. The County's legal level of control is by line item.

3. Schedule: The annual budget process will be conducted in accordance with the following budget calendar:

County of Ottawa Budget Calendar

- Mid March Equipment and Personnel Request Forms sent to department heads.
- March 31 Department requests for equipment and personnel submitted to Fiscal Services Department.
- April 1 Performance Measures sent to department heads for updating.
- April 30 Performance Measures returned to Fiscal Services Department.
- First Tuesday in May

Finance Committee approves the Resolutions of Intent to Increase Millage Rates, Distribution of the Convention Facility Tax and Distribution of the Cigarette Tax. *The County operating levy under consideration is for the current budget year. The 911 and Parks levies under consideration are for the next budget year.*

Board reviews Truth-in-Taxation Calculation, the Resolutions of Intent to Increase Millage Rates and sets the date for public hearing.

Third Monday in May

Budget packets distributed to departments.

Third Tuesday in May

Finance Committee approves the Resolutions to Approve the Millage Rates and forwards them to the Board.

Fourth Tuesday in May

Board holds a public hearing and approves the millage rates.

Third Monday in May-



County of Ottawa

Mid June Departments develop individual budgets. The Fiscal Services Department available to provide any needed assistance in completing budget documents.

Mid June Departments submit completed budget requests and narratives to the Fiscal Services Department.

Mid June - Fiscal Services Department summarizes budgets and prepares documents for Administrative review.
July 31

Mid July - Administration and Fiscal Services Director meet with Department Heads
Mid August in preparation of a proposed budget.

First Tuesday in September

Finance Committee presented with preliminary review of the General Fund budget

Third Tuesday in September

Finance Committee preliminary review of the budget; approval of the Salary and Fringe Benefits Adjustments.

Fourth Tuesday in September

Board sets the date for the public hearing on the County Budget for second Tuesday in October, receives preliminary overview of budget and approves the Salary and Fringe Benefit Adjustments.

Six Days Prior to Public Hearing

Deadline for the publication of the public hearing notice on the budget.

Second Tuesday in October

Board holds the public hearing on the budget and receives the formal Budget Presentation.

Third Tuesday in October

Finance Committee reviews Resolution to Approve the County Budget, Insurance Authority Budget and the Apportionment Report.

Fourth Tuesday in October

Board adopts the County Budget, the Insurance Authority Budget and the Apportionment Report.



County of Ottawa

4. **Required Budget Data:** Department heads and other administrative officers of budgetary centers will provide necessary information to the Administrator for budget preparation. Specifically, departments will be asked to provide equipment and personnel requests with explanatory data, goals, objectives and performance data, substantiating information for each account, and performance measures, both historical and projected.
 5. **Budget Document:** The County will prepare the final budget document in accordance with the guidelines established the Government Finance Officers Association Distinguished Budget Award Program and on a basis consistent/t with principles established by the Governmental Accounting Standards Board.
- C. Amendments to the Budget
1. Budgets for the current year are continually reviewed for any required revisions of original estimates. Proposed increases or reductions in appropriations in excess of \$50,000, involving multiple funds, or any amendment resulting in a net change to revenues or expenditures are presented to the Board for action. Transfers that are \$50,000 or less, within a single fund, and do not result in a net change to revenues or expenditures may be approved by the County Administrator and Fiscal Services Director. Budget adjustments will not be made after a fund's fiscal year end except where permitted by grant agreements. All budget appropriations lapse at the end of each fiscal year unless specific Board action is taken.
 2. All unencumbered appropriations lapse at year-end. However, the appropriation authority for major capital projects, capital assets and previously authorized projects (i.e., the encumbered portions) carries forward automatically to the subsequent year. All other encumbered appropriations lapse at year-end.
- D. Long-term Financial Planning
1. As part of the annual budget process, five year revenue and expenditure estimates will be provided for the General Fund. The estimates will assess the long-term impacts of budget policies, tax levies, program changes, capital improvements and other initiatives. This information may then be used to develop strategies to maintain the County's financial standing. If a structural deficit (operating revenues do not cover operating expenditures) is identified, or projected, the Administrator will develop and bring before the Board a deficit elimination plan to address the problem.
 2. In addition, the County will support efforts that control future operating costs. The County will strive to fully fund the County's financing tools to benefit all current and future residents of Ottawa County. The following funds have been identified as financing tools of the County:



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- a. *2271 Solid Waste Clean-up Fund:* This fund was established from monies received by Ottawa County from the settlement of litigation over the Southwest Ottawa Landfill. These monies are to be used for the clean-up of the landfill. The fund's goal is to use the interest generated from the principal to cover ongoing annual costs of the landfill clean-up.
- b. *2444 Infrastructure Fund:* This fund was established to provide financial assistance to local units of government for water, sewer, road, and bridge projects that are especially unique, non-routine, and out-of-the ordinary. Money is loaned to municipalities for qualifying projects at attractive interest rates.
- c. *2450 Public Improvement Fund:* This fund is used to account for monies set aside for public improvements. The fund's goal is to provide sufficient dollars to fund the County's major capital projects.
- d. *2570 Stabilization Fund:* This fund was established pursuant to Act No. 30 of the Public Acts of 1978 to assure the continued solid financial condition of the County. Use of funds are restricted for but not limited to:
 - 1). cover a general fund deficit, when the County's annual audit reveals such a deficit.
 - 2). prevent a reduction in the level of public services or in the number of employees at any time in a fiscal year when the County's budgeted revenue is not being collected in an amount sufficient to cover budgeted expenditures.
 - 3). prevent a reduction in the level of public services or in the number of employees when in preparing the budget for the next fiscal year the County's estimated revenue does not appear sufficient to cover estimated expenses.
 - 4). cover expenses arising because of natural disaster, including a flood, fire, or tornado.
- e. *2980 Employee Sick Pay Bank:* The purpose of the Employee Sick Pay Bank Fund is to pay for the County's accrued liability which was a result of discontinuing the accumulation and payoff of employee sick days.
- f. *5160 Delinquent Tax Revolving Fund:* The Delinquent Tax Revolving Fund is used to pay each local government unit, including the County, the respective amount of taxes not collected as of March 1 of each year. After many years of waiting for this fund to mature, the treasurer now avoids costly issuances of Delinquent Tax Anticipation Notes (now referred to as General Obligation Limited Tax Notes) and pays schools, local units and the County in a timely



County of Ottawa

fashion. An annual evaluation is made to determine if it is beneficial for the County to issue general obligation limited tax notes versus using cash on hand. As a financing tool, the fund also covers the principal and interest payments on four bond issues.

- g. *6450 Duplicating Fund*
- h. *6550 Telecommunications Fund*
- i. *6641 Equipment Pool Fund*: These funds are used to provide ongoing funding for equipment replacement. They help stabilize the operating budget by avoiding the peaks and valleys that can occur with equipment purchases.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

PARTICIPATING IN CONFERENCES AND CONVENTIONS POLICY

I. POLICY

It is the policy of the Ottawa County Board of Commissioners to encourage members of the Board to participate in conferences and conventions sponsored by associations in which the Board has membership or that promote Ottawa County goals, member skills development, and/or recognition of Ottawa County. Members of the Board are particularly encouraged to attend the annual Michigan Association of Counties (MAC) and the annual National Association of Counties (NACo) conventions, and to participate in the committee work of those organizations to the extent that the committee work is relevant to the health, safety, and welfare of the residents of Ottawa County. Board members who so participate will be expected to take an active role and promote the County's interests.

II. STATUTORY REFERENCES

The Board of Commissioners may establish such rules and regulations regarding the business concerns of the County as the Board considers necessary and proper. See: MCL 46.11(m); 46.71, Act 156 of 1851, as amended.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Board of Commissioners Policy Adoption Date and Resolution Number: May 27, 2008; 08-123

Board of Commissioners Review Date and Resolution Number: May 13, 2008; 08-110

Name and Date of Last Committee Review: Planning and Policy Committee, May 8, 2008

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

1. The Ottawa County Finance and Administration Committee shall annually recommend to the Ottawa County Board of Commissioners a budget sufficient for the purposes of this policy.
2. For travel pursuant to this Policy within the contiguous 48 states, the County will pay or reimburse the conference fees (if any) and the reasonable and necessary transportation expenses of a Board member to attend the conferences, conventions and meetings of approved organizations and their committees. The County will also reimburse the reasonable and necessary food, lodging, and associated expenses of a Board member for attendance.
3. For travel pursuant to this Policy outside of the contiguous 48 states, the County will pay or reimburse the conference fees (if any) and will reimburse the reasonable and necessary food, lodging, and associated expenses of a Board member to attend the conferences, conventions, and meetings of approved organizations and their committees. The County will also pay the reasonable and necessary transportation expenses and the reasonable and necessary lodging expenses of a Board member to attend the conventions and meetings of approved organizations and their committees, up to the average cost of a Board member's air far transportation cost, as based upon a three (3) year history of such costs [i.e., the total air fare cost and lodging cost incurred by Board members over the previous three (3) calendar years divided by the total number of Board attendees = average reimbursement of air fare cost and average reimbursement of lodging cost]. Lodging costs will be calculated based upon cost per night of stay. Any excess air fare cost and similar excess costs for transportation expenses and any excess lodging costs incurred outside the contiguous 48 states must be paid by the attending Board member.
4. Board members will, orally or in writing, share information gathered through attendance at conferences and conventions.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

PAYMENT OF ACCOUNTS PAYABLE PRIOR TO BOARD AUTHORIZATION

I. POLICY

Due to holidays and seasonal demands on the Board of Commissioners, it may be necessary to authorize the processing and payment of accounts payable, including appropriated amounts, payroll, payroll taxes and withholdings, prior to approval by the full Board of Commissioners. The purpose of this Policy is to establish a procedure to allow for such processing and payments, and to provide for review and approval by the Board.

II. STATUTORY REFERENCES

This Policy is authorized by MCLA 46.11, MCLA 141.421 et seq., and the Michigan Department of Treasury's interpretive statements regarding the requirements of the Uniform Budgeting and Accounting Act.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Board of Commissioners Policy Adoption Date and Resolution Number: May 27, 2008; 08-123

Board of Commissioners Review Date and Resolution Number: May 13, 2008; 08-110

Name and Date of Last Committee Review: Planning and Policy Committee, May 8, 2008

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

1. In any instance where the Board of Commissioners will not meet due to year-end holidays (Christmas, New Year's, etc.), or where a regularly scheduled meeting of the Board of Commissioners is cancelled for any reason, the Chairperson of the Board may authorize the use of this Policy to provide for the payment of Accounts Payable which are within the categories of the "scheduled accounts" set forth in Exhibit "A" attached. Upon the direction of the Chairperson, the Administrator, the Fiscal Services Director and the County Treasurer, or in their absence, their designees, may provide for payment of those scheduled accounts which they determine to be necessary or advantageous to authorize for payment prior to review and approval by the Board and/or the Finance Committee.
2. The Administrator, Fiscal Services Director, and County Treasurer, or their designees, shall, at the designated body's next meeting, notify the Board and/or the Finance Committee of the accounts which have been paid and of the amounts paid as specified under the Ottawa County Board of Commissioners Accounts Payable Audit Policy. The Board and/or the Finance Committee shall then act to review and approve the accounts paid, in accordance with the terms of the Accounts Payable Audit Policy.
3. The Ottawa County Administrator may amend the list of scheduled accounts set forth in Exhibit "A" as may be necessary to provide for the effective administration of this Policy.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



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EXHIBIT "A"

SCHEDULED ACCOUNTS

The following categories of accounts are authorized for payment under the terms of the Payment of Accounts Payable Prior to Board Authorization Policy.

1. Supplies
2. Other Services and Charges
3. Capital Outlays
4. Scheduled Principal and Interest Payments
5. Payments due to federal, state, or local government
6. Pass-through payments held in trust

Date Reviewed and Recommended by:

Administrator: 03/12/03

Board of Commissioners adopted date: 04/08/03



County of Ottawa

PER DIEM EXPENSE AND MILEAGE POLICY

I. POLICY

It is the policy of the Ottawa County Board of Commissioners to compensate members of the Board and to reimburse Board member expenses related to County business pursuant to a fixed and predetermined schedule. The list of committees, boards and other public bodies for which Board members will be compensated will be approved on an annual basis by the Board of Commissioners. The Board may, by resolution, add to or subtract from the list at any time.

II. STATUTORY REFERENCES

The Board of Commissioners may establish such rules and regulations regarding the business concerns of the County as the Board considers necessary and proper. See: MCL 46.11(m); 46.71, Act 156 of 1851, as amended.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Board of Commissioners Policy Adoption Date and Resolution Number: January 24, 2012; B/C 12-013

Board of Commissioners Review Date and Resolution Number: N/A

Name and Date of Last Committee Review: Planning and Policy Committee, May 8, 2008

Last Review by the Internal Policy Review Team: April 25, 2011



County of Ottawa

IV. PROCEDURES

A. Annual Salaries of Board Members

1. The annual salaries of the Chairperson, vice-Chairperson, and members of the Board of Commissioners will be determined by the Ottawa County Compensation Commission.

B. Board and Committee Meetings

1. To assure the presence of a quorum, if members of the Board of Commissioners are unable to attend a Board of Commissioner's meeting, or a meeting of a Board Committee, they should notify the Administrator's Office.

C. Per Diem

1. The maximum per diem payable per day shall be \$70, calculated as follows: \$40.00 per half day, where the start of the first meeting until completion of the last meeting is 4 ½ or less consecutive hours elapsed time, regardless of the number of assignments. \$70.00 per full day maximum, where assignments involve more than 4 ½ consecutive hours elapsed time, regardless of the number of assignments.

D. Mileage

1. Mileage payments are limited to any travel associated to the list of committees, boards and other public bodies that is approved on an annual basis by the Board of Commissioners. Mileage is payable at the current rate allowed by Internal Revenue Service regulations and may be taxable. Mileage should be electronically transmitted to the Fiscal Services Department, on the monthly Per Diem and Mileage Voucher maintained on the County computer system. Records of attendance at meetings of the Board of Commissioners will be submitted to the Accounting Department by the Clerk's Office, on forms to be developed by the Fiscal Services Department.

E. Telephone and Communication Costs

1. Long distance telephone costs pertaining to County business, including the cost of maintaining a County approved second telephone line for access to the County computer system, are reimbursable. The date the call was made, who was called, the cost, and a copy of the telephone bill or Internet cable service bill must be submitted to the Fiscal Services Department on the reimbursement voucher, either electronically or by hard copy.



County of Ottawa

F. Franking Privileges

1. County stationary for correspondence and mailing pertaining to County business is available at the County Clerk's Office. Commissioners may be reimbursed for postal costs pertaining to county business. Receipts for those costs must be submitted on the reimbursement voucher.

G. Newspaper and Magazine Subscriptions

1. Commissioners are entitled to subscriptions to any one of the following newspapers: The Grand Haven Tribune, the Grand Rapids Press, the Muskegon Chronicle, the Holland Sentinel, or the Zeeland Record.
2. Commissioners may subscribe to any governmental magazine up to \$75.00 value per year.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

PERFORMANCE VERIFICATION POLICY

I. POLICY

In accordance with the County Board of Commissioner's goal of continually improving the County's organization and services, as well as maximizing financial resources, this policy establishes a system to verify performance and the effective use of taxpayer and other public funds.

The system utilizes a combination of strategic planning, evaluation reports, and performance-based budgeting techniques to assist the Board with making prudent and informed decisions about the allocation of financial resources based on, but not limited to, workload, efficiency, outcomes, and cost.

II. STATUTORY REFERENCES

The Board of Commissioners may establish such rules and regulations regarding the business concerns of the County as the Board considers necessary and proper. See: MCL 46.11(m); 46.71, Act 156 of 1851, as amended.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Board of Commissioners Policy Adoption Date and Resolution Number: July 10, 2012 B/C 12-123

Board of Commissioners Review Date and Resolution Number: June 26, 2012 B/C 12-114

Name and Date of Last Committee Review: Planning and Policy Committee June 14, 2012

Last Review by Internal Policy Review Team: May 16, 2012



County of Ottawa

IV. PROCEDURE

- A. To facilitate the performance verification system, the Board of Commissioners supports the completion of the following items:
1. County Strategic Plan and Business Plan The Board will develop and maintain a Strategic Plan and an Annual Business Plan for the County which will provide strategic direction to departments/divisions as they develop their department performance plans and program evaluation plans.
 2. Development of department performance plans in order to assist the Board of Commissioners with their decision making during the annual budget allocation process, each department of County government (as defined in Board of Commissioner Rule IV, Section 4.6) are required to develop and maintain a Performance Plan that lists the goals, objectives, target population(s), programs, services, and performance measures of their respective office. The Board of Commissioners requests performance plans from the Circuit, District, and Probate Courts and related departments serving Ottawa County. Each of these Plans will be incorporated into the County's annual performance-based budgeting process.
 - a. All performance plans must be reviewed by the Planning and Performance Improvement (PPI) Department and Fiscal Services Department prior to final approval by the County Administrator.
 - b. Annual performance measurement data (e.g. workload, efficiency, outcomes, and customer service) will be incorporated into Performance Plan(s) by May 1 of each year.
 - c. The PPI Department will obtain benchmark data from other comparable counties, whenever feasible, to compare the performance and cost of departments of County government and courts.
 - d. The PPI Department will audit the annual performance measurement data to check for completeness, correctness, and consistency. The PPI Department will also calculate all cost data (e.g. department cost per capita, department cost per FTE) for inclusion in the performance plans. Further, the PPI Department will prepare a benchmark analysis report for each department of County government and the courts by utilizing comparable benchmark data.
 - e. The PPI Department will forward all completed performance plans and benchmark analysis reports to the Fiscal Services Department by June 15 of each year.



County of Ottawa

- f. The completed performance plans and benchmark analysis reports will be utilized by the County Board, County Administration, and the Fiscal Services Department to analyze personnel requests, staffing levels technology initiatives, funding requests, and other budgetary decisions.
3. Development of Program Evaluation Plans: All programs/services which the County Board and/or County Administrator designate for evaluation must have an evaluation plan completed by the PPI Department. Each plan will include a program outline that defines the goals, objectives, target population(s), and performance measures that will be used to evaluate the program/service, as well as any other materials deemed necessary (e.g. program and data flow analysis, organization and work flow analysis, and data collection tools) to conduct the evaluation.
 - a. All evaluation plans must be approved by the PPI Department and County Administrator.
 - b. Departments of County government and the courts will provide any and all data that is required for the PPI Department to complete the evaluation of their respective program/service.
 - c. Completed evaluations, and any recommendations contained therein, will be used by the County Board and County Administration in the resource allocation process for future funding (e.g. continuation, modification, consolidation, privatization, discontinuation, other).
 4. Annual Reports: The Board will require annual reports from all departments of County government (as defined in Board of Commissioner Rule IV, Section 4.6) and request an annual report from the courts.-These annual reports will include the performance measurement data that are contained in the annual performance plans.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

REVENUE AND EXPENDITURE POLICY

I. POLICY

All entities face economic constraints. As a result, the County must pay attention both to inflows and outflows to provide consistent services to the public and promote stability. The intent of this policy is to define the County philosophy on revenue collection and expenditure recognition, allocation, and review.

II. STATUTORY REFERENCES

Constitutional Amendment of 1978 – Headlee Amendment
Constitutional Amendment of 1994 – Proposal A
Public Act 123 of 1999

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Board of Commissioners Policy Adoption Date and Resolution Number: May 27, 2008; 08-123

Board of Commissioners Review Date and Resolution Number: May 13, 2008; 08-110

Name and Date of Last Committee Review: Planning and Policy Committee, May 8, 2008

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

A. Revenues:

1. The more dependent the County is on any one revenue source the less able it is to weather changes in that revenue resulting from economic conditions. Consequently, the County will strive to develop a diversified revenue mix in order to avoid disruption to County services.
2. Taxes represent the most significant revenue source for the General Fund. However, there has been legislation that limits the County's ability to tax.
 - a. It is important that the County find ways to develop flexibility within its taxing authority. To do this, the County will strive to levy less than its legal maximum levy each year. This provides the County with a "cushion" to fall back on should conditions develop that would otherwise result in an immediate reduction of services. This "cushion" provides the County with time to find other funding sources and/or identify more cost effective ways to deliver services.

In addition, flexibility within the levy is also important to bond rating agencies. The agencies look very favorably on entities that have the flexibility to adjust tax revenues. The higher the County's bond rating is, the lower the cost to borrow. This affects not just the County but the public overall, since assessments will be lower.

- b. Levying less than the maximum legal amount provides the County with flexibility; it also lessens the burden on citizens and businesses within the County. The County Board will strive to balance the need for taxes to fund public services with the impact the taxes have on citizens and businesses.
 - c. The County may purchase the real delinquencies of other municipalities and school districts within the County. At that point, the money is no longer owed to the municipality but is now owed to the County. The County will adhere to the requirements provided under Public Act 123 of 1999, which require due notice to the property owner prior to foreclosure.
3. User fees are important in the development of a diversified revenue mix. However, the other benefit of user fees is equity. Instituting user fees allow the beneficiary of the service to be the one paying for it (or a portion of it). User fees, when allowable under the law, will be charged at the discretion of the Board of Commissioners.
 - a. The County Board will determine the extent that user fees cover the cost of the services. Cost includes both the direct costs as well as indirect costs



County of Ottawa

(e.g., administrative overhead). It is not always feasible or desirable to cover the full cost of a service. Exceptions to full cost recovery include:

- 1). The fee is a barrier to a segment of the County in receiving the services.
- 2). The cost of collecting the fees exceeds the revenue collected.
- 3). Some services provide benefits not only to the direct user, but also to other public. Consequently, it is important to set the fee at a rate that will encourage the use of the service.
- 4). The fee is set by statute.

- b. It is also important for the fees established to stay relevant. The Board of Commissioners will have a study performed every three years or as needed to determine the appropriateness of fees and to keep them relevant to the cost associated with the service. Such fee changes will be formally adopted at a Board meeting open to the public.

4. One time revenues are non-recurring, often unexpected resources that the County receives. Because they are non-recurring, they should not be used to cover ongoing expenditures. Instead, they should only be used for their intended purpose (if identified) or to fund non-operational expenditures (e.g., capital projects).

B. Expenditures:

1. The County will fund expenditures at a level sufficient to ensure the ongoing health, safety, and welfare of the public. If not statutorily specified, the level of services provided will be determined the Board of Commissioners through strategic planning and program ranking and evaluation.

2. Indirect Cost:

- a. The expenditures of departments in governmental funds that provide services to other County departments will allocated to all departments through an annual indirect cost allocation study performed by an outside consultant. The allocation of these costs has different bases depending on the function. These bases include (but are not limited to) transaction counts, number of employees and square footage of space occupied.
- b. All departments receiving these services are included in the study, but not all departments are charged. Specifically, the County will charge a department if doing so will provide additional revenue through grants or will help identify the full costs of certain services.



County of Ottawa

3. The full cost of an employee's compensation is not limited to the cash outlays for salaries and fringe benefits. Most employees are also earning benefits that will not be actually paid for several years. Specifically, in addition to the wages and benefits paid and received during the year, most employees are also earning future compensation in the form of pension and retiree health care. Because these future cash outlays are actually being *earned* now, the County should contribute to them now. This allows us to identify the full cost of the services being provided and avoid passing on costs incurred now to future generations.
 - a. The County will strive to fully fund its long-term liabilities. Each year, the County receives actuary studies that calculate the annual required contribution (ARC) for the County's pension and other post employment benefits (primarily retiree health care). The County will make every effort to budget and pay the ARC each year. The County will also analyze ways to reduce these (and other) costs to benefit the taxpayer yet still provide adequate compensation for employees.
4. To provide proper stewardship of taxpayer dollars, the County has an obligation to review the services it provides for effectiveness and efficiency. In some instances, economies of scale and specialized knowledge allow private agencies to do tasks more efficiently and effectively. Consequently, the County will encourage the use of outside agencies and contractors when analysis shows they are able to provide equivalent or better services more cost effectively than County employees.
5. The County provides a variety of services to the public. As departments adjust programs to meet the perceived needs of their clients, a duplication of services can result, both with other County programs and with other government and private agencies. Regular program review can help identify duplications. Where identified, the County will eliminate services duplicated internally or externally in order to use resources more efficiently.
6. Technology can often provide efficiencies for County departments. Such efficiencies may result in improved service to customers, streamlined processes both within the department and with related agencies, and lower personnel demands. It is important for County departments to continually explore technology alternatives and the costs and benefits they may bring. Depending on funding availability and a project's compatibility with long-term planning, new technology initiatives will be considered when the estimated benefits exceed the estimated costs.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

RISK MANAGEMENT POLICY

I. POLICY

As stewards of public funds, the County has an obligation to protect the government against the financial consequences of accidental or intentional losses which may be catastrophic in nature and to preserve County assets and public service capabilities from destruction or depletion.

The intent of this policy is to communicate the objectives, assign the authority, and provide for the implementation of the County's risk management program.

II. STATUTORY REFERENCES

Intergovernmental Contracts between Municipalities Act, MCL 124.1
Uniform Reporting Format and Uniform Accounting System for Self Insurance Pools, MCL 124.8

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Board of Commissioners Policy Adoption Date and Resolution Number: May 27, 2008; 08-123

Board of Commissioners Review Date and Resolution Number: May 13, 2008; 08-110

Name and Date of Last Committee Review: Planning and Policy Committee, May 8, 2008

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

A. Objectives:

1. Protect the assets of the County against any loss which might significantly effect operations.
2. Take practical measures to eliminate or prevent personal injuries and minimize property loss.
3. Provide risk management services in an efficient and economical way.

B. Responsibilities:

1. The County Board in cooperation with the Ottawa County Building Authority, has established the Ottawa County, Michigan Insurance Authority (the "Authority") to execute its risk management program with regard to general liability, vehicle liability and property liability. Specifically, the Authority has been assigned the responsibility to:
 - a. Determine self insurance and reinsurance amounts.
 - b. Select an insurance broker and purchase insurance policies in accordance with County purchasing policies.
 - c. Determine appropriate types and the mix of the investments of the Authority and select an investment firm if necessary.
 - d. Contract with a risk management consultant.
 - e. Contract for outside legal counsel for general assistance as well as claims and litigation defense.

C. Implementation:

1. Under the direction of the Authority, the Fiscal Services Department is responsible for claim processing and reporting
2. The Fiscal Services Department is responsible for obtaining liability insurance certificates from contractors the County uses
3. The Fiscal Services Department will coordinate with an outside actuary to obtain an annual actuary study for the Authority



County of Ottawa

4. The Fiscal Services Department will coordinate with the external auditors the completion of the annual financial report and file the appropriate documents with the State of Michigan and the Michigan Insurance Bureau

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

INVESTMENT POLICY

I. POLICY

It is the policy of the County of Ottawa to manage public funds in a manner which will provide the highest investment return with maximum security, while meeting the daily cash flow demands of the County and conforming to all State statutes and local resolutions governing the investment of public funds.

The intent of the Investment Policy of the County of Ottawa is to define the parameters within which the County's funds are to be managed. The County recognizes its responsibilities with respect to the use and custody of public funds.

As a result of changes in the market or State statute, current holdings could exceed the guidelines of this policy. Whenever that occurs, notice will immediately be provided by the Ottawa County Treasurer to the Administration and Finance Committee and appropriate action taken.

The comprehensive policy will define the following:

- Scope of policy
- Investment objectives
- Prudence
- Authority
- Ethics and conflicts of interest
- Authorized financial dealers and institutions
- Authorized and suitable investments
- Maturities and diversification
- Safekeeping of investments
- Cash management
- Accounting
- Internal controls
- Investment performance and reporting
- Investment Policy adoption

Questions regarding this policy should be directed to

County of Ottawa
Office of the County Treasurer
(616) 846-8230

II. STATUTORY REFERENCES

Act 20 of the Public Acts of 1943, as amended, MCL 129.91 et seq.



County of Ottawa

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES:

Board of Commissioners Policy Adoption Date and Resolution Number: November 23, 2010; B/C 10-274

Board of Commissioners Review Date and Resolution Number: October 26, 2010; B/C 10-245

Name and Date of Last Committee Review: Finance and Administration Committee, October 19, 2010

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

Ottawa County Michigan INVESTMENT POLICY

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EXHIBIT

- A Glossary of Terms

RESOLUTIONS ON FILE

- Resolution to Authorize Investment of County Funds
- Resolution to Authorize the Deposit and Investment of County Road Commission Funds
- Resolution to Authorize the Deposit and Investment of County Drain Commission Funds



County of Ottawa

INTRODUCTION

The intent of the Investment Policy of the County of Ottawa is to define the parameters within which the County's funds are to be managed. The County recognizes its responsibilities with respect to the use and custody of public funds. It is the policy of the County to manage public funds in a manner which will provide the highest investment return with maximum security while meeting the daily cash flow demands of the County and conforming to all State statutes and local resolutions governing the investment of public funds. As a result of changes in the market or State statute, current holdings could exceed the guidelines of this policy. Whenever that occurs, notice will immediately be provided by the County Treasurer to the Finance Committee and appropriate action taken. This Policy is approved by the Ottawa County Board of Commissioners.

The comprehensive policy will define the following

- Scope of policy
- Investment objectives
- Prudence
- Authority
- Ethics and conflicts of interest
- Authorized financial dealers and institutions
- Authorized and suitable investments
- Maturities and diversification
- Safekeeping of investments
- Cash management
- Accounting
- Internal controls
- Investment performance and reporting
- Investment Policy adoption

Questions regarding this policy should be directed to

County of Ottawa
Office of the County Treasurer
Bradley Slagh, County Treasurer
Cheryl Clark, Chief Deputy Treasurer
(616) 994-4501



County of Ottawa

SECTION I. SCOPE

The Investment Policy applies to all County funds held by the County other than pension funds; deferred compensation funds; the Ottawa County Michigan Insurance Authority; the Ottawa County Building Authority; the Ottawa County Central Dispatch Authority; and certain funds of the District Court, Friend of the Court, Mental Health, and Social Services; and Other Post Employee Benefits trust. These assets are accounted for in the County's annual financial report and include:

- General Fund
- Special Revenue Funds
- Debt Service Funds
- Capital Projects Funds
- Enterprise Funds
- Internal Service Funds
- Trust and Agency Funds

SECTION II. INVESTMENT OBJECTIVES

The following investment objectives, in priority order, will be applied in the management of the County's funds:

Safety. The primary objective of the County's investment activities is the preservation of capital in the overall portfolio and the protection of investment principal. The County Treasurer will establish investment procedures and strategies to control risks and diversify investments regarding specific security types and individual financial institutions.

Liquidity. The investment portfolio will remain sufficiently liquid to enable the County to meet future operating, capital expenditure, and debt needs which might be reasonably anticipated, and to meet unanticipated needs.

Management of Risk. To control risks regarding specific security types, or individual financial institutions, or specific maturity, the county will diversify its investments.

Return on Investment. It is the intent of the County to maximize its return on surplus funds by actively investing all available and prudent balances within the guidelines established by State statutes and this Policy. The County recognizes that interest earnings are an important revenue source; however, the priority is safety, liquidity to meet County obligations and then interest earnings.

Competitive Environment. An objective of the Investment Policy is to provide for a competitive environment while providing flexibility to the County Treasurer. Competitive concepts include taking bids on investments placed and bank services purchased.



County of Ottawa

SECTION III. PRUDENCE

The standard of prudence to be applied by the investment officials shall be the "prudent person rule" and shall be applied in the context of managing an overall portfolio. Under the "prudent person rule", investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, but for investment, considering the probable safety of their capital as well as the probable revenue to be derived.

SECTION IV. AUTHORITY

The County Treasurer is the custodian of all County funds. By resolution, and in accordance with Act No. 40, Public Acts of Michigan, 1932, as amended, the County Board of Commissioners designates a depository or depositories for County funds.

By resolution of the Board of Commissioners, the County Treasurer is authorized to invest surplus County funds in the various forms of investments that are permitted by State statutes and that follow the guidelines of this Policy.

Additional resolutions of the Board of Commissioners authorize depositing and investing funds for the County Road Commission and the County Drain Commissioner. Copies of the resolutions are on file with the County Clerk.

The County Treasurer shall be responsible for all transactions undertaken, and shall establish a system of controls to regulate the activities of the staff of the Treasurer's Office.

SECTION V. ETHICS AND CONFLICTS OF INTEREST

The Treasurer and employees of the Treasurer's Office, involved in investment activities, shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair (or create the appearance of an impairment on) their ability to make impartial investment decisions. These persons shall disclose to the County Board of Commissioners any material financial interests in financial institutions that conduct business with Ottawa County, and they shall further disclose any large personal financial investment positions that could be related to the performance of the County's portfolio. The Treasurer and the above mentioned employees shall subordinate their personal financial transactions to those of the County, particularly with regard to the time of purchases and sales.

SECTION VI. AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS

Depositories. Deposits made by the County with financial institutions consist of checking accounts, savings accounts, and certificates of deposit. It is understood by the County that for FDIC deposit insurance purposes, all funds in deposit form with one financial institution are added together and insured up to a maximum of \$250,000 in demand



County of Ottawa

deposits and \$250,000 in time deposits regardless of the number of accounts involved. It is the policy of the County to manage the risk by establishing procedures to evaluate the creditworthiness of the financial institutions and to diversify by setting concentration limits for each financial institution where funds are placed in deposit form. The County does not expect to manage this risk by limiting deposits with each financial institution to \$250,000.

Depositories shall be selected through the County's banking services procurement process, which shall include a two (2) year solicitation and review of current vendor pricing and market comparisons, and issued every four (4) years a formal request for proposals. The banking services procurement process shall be managed by the County Treasurer in a manner consistent with the County's Purchasing Policy and the requirements of Michigan law. The County Treasurer will recommend financial institutions to provide depository services to the County Commission for approval. In selecting depositories, the creditworthiness of institutions shall be considered. The evaluation of the financial institution will be based upon information provided by a service such as the Sheshunoff Information Services Inc.

The evaluation will include the following recommended financial ratios and other relevant data (financial institutions that do not meet all of the criteria will still be considered on an individual basis for some Certificate of Deposit investments):

Net income ratio/Net income to earning assets	minimum	0.6%
Net loan charge off to average loans	maximum	1.0%
Cash and Treasuries to total deposits	minimum	10.0%
Net purchased money to earning assets	maximum	110.0%
Capital to total assets	minimum	5.0%
Net loans to deposits	maximum	80.0%
Municipal time deposits to total deposits	maximum	20.0%

In addition to a ratio analysis, the institution will have been profitable for the past five years. However, if a loss is reported in no more than one year of the past five years, and if the institution remains profitable in the aggregate, the County Treasurer may review the circumstances and approve the institution for the bid list if appropriate.

Broker/Dealers. The County Treasurer will maintain a list of approved security broker/dealers selected by creditworthiness, who maintain an office in the State of Michigan or who are "primary" dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15C3-1 (uniform net capital rule).

All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the County Treasurer with the following: audited financial statements for the most recent fiscal year and then annually, within 6 months of the year end; certification of having read the County's Investment Policy and the pertinent State statutes; proof of National Association of Security Dealers certification; and proof of State registration, where applicable.



County of Ottawa

SECTION VII. AUTHORIZED AND SUITABLE INVESTMENTS

The County is empowered by Public Act 20 of 1943 (as amended through June 30, 1997) to invest public funds. In its Investment Policy, the County Board of Commissioners limits the investment authority to the following:

- A. Bonds, securities or other obligations of the United States or an agency or instrumentality of the United States.
- B. Certificates of deposit, savings accounts, deposit accounts or depository receipts of a financial institution. The financial institution must be:
 - a. a state or nationally chartered bank or a state or federally chartered savings and loan association, savings bank or credit union
 - b. whose deposits are insured by an agency of the United States government, and
 - c. that maintains a principal office located in the State of Michigan under the laws of this State or the United States
- C. Commercial paper rated at the time of purchase within the highest classification by at least two rating services and that mature not more than 270 days after the date of purchase. Not more than 20% of any fund may be invested in commercial paper at any time.
- D. Repurchase agreements consisting of bonds, securities, and other obligations of the United States or an agency or instrumentality of the United States.
- E. Banker's acceptances of United States banks.
- F. Obligations of this state or any of its political subdivisions that at the time of purchase are rated at an A or M-1/SP-1 or better by not less than 1 standard rating service.
- G. Mutual funds registered under the Federal Investment Company Act of 1940, composed of the investment vehicles described above. The policy includes securities whose net asset value per share may fluctuate on a periodic basis.
- H. Obligations described above if purchased through an inter-local agreement under the Urban Cooperation Act of 1967 (for example, the MBIA program).
- I. Investment pools organized under the Surplus Funds Investment Pool Act (Public Act 367 of 1982), e.g. bank pools.

SECTION VIII. MATURITIES AND DIVERSIFICATION

Liquidity shall be assured through practices ensuring that disbursement, payroll, and bond payable dates are covered through maturing investments or marketable US Treasury issues.

It is the policy of the County to diversify its investment portfolio. Assets held in the pooled funds and other investment funds shall be diversified to eliminate the risk of loss resulting from the over concentration of assets in a specific maturity, a specific issuer, or a specific class of securities. In establishing diversification strategies, and within the statutory restrictions, the following guidelines and constraints shall apply:

PERCENT OF PORTFOLIO



County of Ottawa

<u>INSTRUMENT</u>	<u>MATURITY/DURATION</u>		<u>PORTFOLIO</u>	<u>ISSUER</u>
	<u>MIN/MAX</u>	<u>MAXIMUM</u>	<u>MAXIMUM</u>	<u>MAXIMUM</u>
US Treasuries	15% min	N/A		10 years
US Agencies	50% max.	20%		7 years
Certificates of Deposit	50% max.	5% net worth \$10 million		1 year 10% to 2 years
Commercial Paper	20% max.	5% net worth		A-1 270 days
Repurchase Agreements	50% max.	10%		60 days
Bankers Acceptances	50% max.	10%		184 days
Mutual Funds	25% max.	10%		N/A
Money Market Mutual Funds	50% max.	N/A		N/A
State and Local Bonds	25% max	N/A		5 years

Portfolio Maturity and Limitation Percentages. The average maturity of the portfolio as a whole may not exceed three years. This calculation excludes the maturities of the underlying securities of a repurchase agreement. Limitation percentages of the portfolio are measured from the date the securities are acquired.

Government Securities (Treasuries). The County Treasurer may invest in negotiable direct obligations of the US Government. Such securities will include, but not limited to the following: Treasury cash management bills, notes, bonds, and zero strips. At least 15% of the portfolio must be in direct government securities or repurchase agreements. The maximum length to maturity of any direct investment in government obligations is ten years, except for the underlying securities of the repurchase agreements (see Repurchase Agreements).

Federal Agencies (Agencies). The County Treasurer may invest in Federal Agencies. Such securities may include but not limited to the Federal National Mortgage Association (FNMA), Federal Home Loan Bank (FHLB), and Federal Farm Credit Bank (FFCB). No more than 50% of the portfolio may be in Federal Agency securities or repurchase agreements involving Federal Agency securities. There shall be a maximum of 20% of the portfolio in any one agency security. The maximum stated maturity for an investment in Federal Agency securities is seven years from the date of purchase.

Certificates of Deposit. Certificates of deposit (CD) may be purchased only from financial institutions which qualify under Michigan law and are consistent with Opinion No. 6168, Opinions of the Attorney General (1982). Purchases of certificates of deposit are



County of Ottawa

further restricted to financial institutions which have been evaluated for creditworthiness and meet the ratios stated in Section VI of this Policy. As a general guideline, certificates of deposit in any one financial institution are to be combined with all funds in deposit form with the financial institution to meet a maximum test of 5% of net worth with an overall maximum of \$10 million in any one financial institution. A maximum of 10% of the portfolio may be invested in negotiable certificates of deposit with a maturity date range of 366 to 730 days and with interest paid semiannually. All other CD investments must not exceed a maximum maturity of 365 days.

Commercial Paper. Investments in commercial paper are restricted to those which have, at the time of purchase, the top investment rating (A-1/P-1) by either Standard and Poor's and/or Moody's or like ratings established by not less than two standard rating services. Commercial paper held in the portfolio which subsequently receives a reduced rating shall be closely monitored and sold immediately if the principal invested may otherwise be jeopardized. No more than 20% of the portfolio or 20% of any one fund may be in commercial paper. The maximum per issuer is 5% of the net worth of the issuer. The maximum maturity for A-1/P-1 paper is 270 days.

Repurchase Agreements. The County Treasurer may invest in repurchase agreements comprised only of those investment instruments as authorized with Sections VII and VIII of this Policy. All firms with whom the County enters into repurchase agreements will have in place and executed a Master Repurchase Agreement with the County (to include guidelines for safety). No more than 50% of the portfolio may be in repurchase agreements with a maximum of 10% per issuer. The maximum length to maturity is 60 days from the date of the agreement.

Bankers Acceptances. The County Treasurer may invest in bankers acceptances (BA's) or United States banks which are eligible as defined by the Federal Reserve; from institutions whose long-term debt is rated at least A or equivalent by Moody's or Standard and Poor's. A maximum of 50% of the portfolio may be directly invested in BA's. A maximum of 10% of the portfolio may be invested with any one issuer. The maximum length to maturity of any BA's investment is 180 days.

Mutual Funds. The County Treasurer may invest in fixed income mutual funds composed of investment vehicles which are legal for direct investment by local units of government in Michigan and are consistent with Opinion No. 6776, Opinions of the Attorney General (1993) and are within the limitations of this Policy. The securities underlying the mutual fund must be rated at least A or better by either Moody's or Standard and Poor's or be from institutions whose long-term debt rating is AAA or better. A maximum of 25% of the portfolio may be invested in fixed-income mutual funds. A maximum of 10% of the portfolio may be invested with any one fund.

Money Market Mutual Funds. Permitted investments include money market mutual funds or pooled funds organized under State statute such as the Surplus Funds Investment Pool Act and the Intergovernmental Corporation Act which are composed of investment



County of Ottawa

vehicles which are legal for direct investment by local governments in Michigan. A maximum of 50% of the portfolio may be invested in money market mutual funds.

State and Local Bonds. The County Treasurer may invest in investment rated obligations of the State of Michigan and its political subdivisions, provided the government unit is rated an A or M-1/SP-1 or better by at least one (1) rating service at the date of purchase. A maximum of 25% of the portfolio may be invested in state or local unit obligations.. The maximum stated maturity for an investment in a state or local unit obligation is five years from the date of purchase.

SECTION IX. SAFEKEEPING OF INVESTMENTS

Investment securities purchased by the County shall be held in third-party safekeeping by an institution designated as primary agent. The County Treasurer, with the approval of the Board of Commissioners, will execute a third-party safekeeping agreement with the primary agent. Such agreement will include details as to responsibilities of each party; provision for delivery vs. payment; notification of transactions; safekeeping and transactions costs; and procedures in case of wire failure or other unforeseen mishaps including liability of each party. Safekeeping procedures and agreements should follow the Governmental Accounting Standards Board (GASB) guidelines for risk categories I or II.

Investment securities not included in the third-party safekeeping procedure include certificates of deposit, mutual funds, direct purchases of commercial paper, and banker's acceptances.

SECTION X. CASH MANAGEMENT

The County's policy regarding cash management is based upon the realization that there is a time-value to money. Temporarily idle cash should be invested in accordance with the County's Investment Policy. Accordingly, the County's financial team consisting of the County Administrator, County Treasurer, Finance Director, and Accounting Director shall cause to be prepared written cash management procedures which shall include, but not limited to, the following:

Receipts. All moneys due the County shall be collected as promptly as possible. Moneys that are received shall be deposited in an approved financial institution no later than the next business day after receipt by County departments or as may be deposited by written policy. Amounts that remain uncollected after a reasonable length of time shall be subject to any available legal means of collection.

Disbursements. Any disbursements to suppliers of goods or services or to employees for salaries and wages shall be contingent upon an available budget appropriation and the required prior approvals as stated in the County's general policies. The payment of County funds should be through controlled disbursements to maximize investment opportunities, however, payment should be made timely.



County of Ottawa

Cash forecast. At least annually, cash forecast shall be prepared using expected revenue sources and items of expenditure to project cash requirements over the fiscal year. The forecast shall be updated from time to time to identify the probable inevitable balances that will be available.

Pooling of cash. Except for cash in certain restricted and special accounts, the County Treasurer shall pool cash of various funds to maximize investment earnings.

Distribution of interest. Investment interest shall follow principal. Interest on the pooled funds shall be distributed based upon the average monthly balance of the specific General Ledger fund and the average interest yield of the pool. Certain General Ledger funds that receive funding from the General Fund are exempt from the interest distribution and the interest is given to the General Fund.

SECTION XI. ACCOUNTING

The County maintains its records on the basis of funds and account groups, each of which is considered a separate accounting entity. All investment transactions shall be recorded in the various funds of the County in accordance with generally accepted accounting principles as promulgated in Statement No. 31 of the Government Accounting Standards Board (GASB). Accounting treatment will include:

- Investments will be carried at fair value in the balance sheet or other statements of financial position.
- Fair value is the amount at which an investment could be exchanged in a current transaction between willing parties.
- The method used to determine fair value will be quoted market prices.
- The calculation of realized gains and losses is independent of a calculation of the net change in the fair value of investments.
- Realized gains and losses on investments that had been held in more than one fiscal year and sold in the current year are included as a change in the fair value of investments reported in the prior year(s) and the current year.
- All investment income, including changes in the fair value of investments shall be recognized as revenue in the operating statement.

SECTION XII. INTERNAL CONTROLS

The County Treasurer shall abide by a system of established internal controls, documented in writing, which is designed to prevent losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by investment officers of the County. Internal control procedures are subject to review with regard to appropriateness and compliance during the annual independent audit process.



County of Ottawa

SECTION XIII. INVESTMENT PERFORMANCE AND REPORTING

The County Treasurer shall submit to the Board of Commissioners through the Finance Committee of the Board by January 31 of each year, an annual report which summarizes the County's investment of surplus funds for the preceding year, describes the County's existing investment holdings, examines the County's future fiscal needs, and proposes investment strategy for the coming year. The annual report should also examine the performance of the portfolio for the previous year. Also, a performance report will be given to the Finance Committee quarterly, showing the current status of the County's holdings and an evaluation of the activities during the quarter.

SECTION XIV. INVESTMENT POLICY ADOPTION

The County's Investment Policy is a comprehensive policy covering the statutory responsibilities of the County Treasurer and the County Board of Commissioners. The Policy shall be adopted by the County Board of Commissioners. The Policy shall be reviewed on an annual basis by the Finance Committee of the Board. Modifications made at that time or when necessitated by State statutory revision must be approved by the County Board of Commissioners.

IV. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

PURCHASING POLICY

I. POLICY

The County of Ottawa will engage in purchasing activities that are fair and equitable, and which provide the maximum purchasing value for public funds. The County will implement procedures designed to maintain a procurement system of quality and integrity.

II. STATUTORY REFERENCES

The Board of Commissioners may establish such rules and regulations regarding the business concerns of the County as the Board considers necessary and proper. See: MCL 46.11(m); Act 156 of 1851, as amended.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

The original Board Policy on this subject matter was adopted on 05/23/95.

Board of Commissioners Resolution Number and Policy Adoption Date:

Board of Commissioners Review Date and Resolution Number:

Name and Date of Last Committee Review:

Last Review by Internal Policy Review Team: August 5, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

A. Operational Guidelines

1. It is the intent of this Policy to maximize the purchasing power and value of public funds through procurement policy that maintains a system of quality and integrity and promotes efficiency, effectiveness and equity in public purchasing. It is the goal of this Policy to recognize the obligation to the taxpayers to maximize the purchasing power of public funds to gain the best value for our residents. The County will comply with all applicable federal and state laws concerning public purchasing.
2. Application
 - a. This Policy applies to the procurement of supplies, goods, equipment, services, and construction entered into by Ottawa County and its constituent departments and agencies, after the effective date of this Policy. It shall apply to every expenditure of public funds by Ottawa County irrespective of the source of the funds. When the procurement involves the expenditure of federal or state assistance or contract funds, the procurement shall be conducted in accordance with any applicable federal or state laws and regulations. Nothing in this Policy shall prevent any public agency from complying with the terms and conditions of any grant, gift, or bequest that is otherwise consistent with law.
3. Administration
 - a. This Policy shall be administered by the Purchasing Division of the Fiscal Services Department. All formal solicitations are administered through the Purchasing Division of the Fiscal Services Department.
4. Sales Tax Exemption
 - a. The County shall not be charged or pay sales tax. Ottawa County, as a Michigan Municipal Corporation, is exempt from sales tax as provided in Act 167 of Public Acts of 1933. MCL 205.54(7); MSA 7.525(4)(7), and the Michigan Sales and Use Tax Rule, 1979 MAC Rule 205.79, provide that sales to the United States government, the State of Michigan, and their political subdivisions, departments and institutions are not taxable when ordered on a Purchase Order and paid for by warrant on government funds. In the alternative, the government may claim exemption at the time of purchase by providing the seller with a signed statement to the effect that the purchaser is a governmental entity. This position was affirmed by the Michigan Department of Treasury through its Revenue Administrative Bulletin 1990-32, approved on October 11, 1990.



County of Ottawa

- b. The issuance of an Ottawa County Purchase Order or a Michigan Sales Tax Exemption Certificate does not, by itself, mandate the seller to exempt the sale. Therefore, all departments, divisions, and Elected Officials shall utilize Ottawa County's Purchase Order and accounts payable system to the fullest extent possible when purchasing and paying for tangible personal property while still adhering to the other provisions within this Purchasing Policy.

5. Emergency Purchases

- a. Whenever there is an imminent threat to the public health, safety or welfare of the County or its citizens, the Chairman of the Board of Commissioners or the County Administrator, in his/her absence, may authorize the award of a contract, utilizing competition as may be practical and reasonable under the circumstances, for the emergency purchase of supplies, materials, equipment, services or construction. Such purchase must be reported to the County Commissioners as soon as possible, under the provisions of the Ottawa County Emergency Services Resolution.

6. Cooperative Purchasing

- a. The County may join in cooperative purchasing arrangements with school districts and other government units. The County may accept extended government pricing with appropriate documentation, if it is determined to be cost-effective and in the County's best interest..

7. Gratuities, Personal Benefits, and Kickbacks

- a. It shall be a violation of this Policy for any person to offer, give or agree to give any County employee or former County employee, or for any County employee or former County employee to solicit, demand, accept or agree to accept from another person, a gratuity, personal benefit, or kickback in connection with any purchasing or contracting decision.

8. Failure to Follow Policy

- a. The County shall not be responsible for the costs of goods and services ordered or purchased by any County official or employee that are not obtained in accordance with this policy. Contracts negotiated outside of this policy will be considered invalid and non-binding.

B. Standards For Procurement

1. Procurement Procedures:



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- a. The procurement procedure to be used is determined by the dollar amount of the procurement. Contracts or purchases shall not be artificially divided to circumvent the purchasing procedures in this policy. An aggregate of regular, reoccurring purchases shall be determined on an annual basis; (for example: gasoline, paper products, cleaning supplies, ammunition, etc.). Grant funded procurements will follow all grant procurement requirements and guidelines.
 - b. A cost analysis is required for all procurement actions. This entails verification of the proposed cost data and evaluation of the specific elements of costs and profits, including comparison with the agency's prior independent cost or price estimate.
2. Purchases less than \$1,000:
 - a. Purchases in this dollar amount are made by the department head. A minimum of three quotes for goods and services must be requested. The vendor's price quote may be verbal, written, electronic or by reverse auction. Vendor selection and pricing should be reviewed annually for adequate and reasonable competition. A purchase order is not required.
 - b. Use of County issued purchasing cards is encouraged for purchases below \$1,000. See Purchasing Card Policy, Policy number 26.
 3. Purchases from \$1,000.00 to \$25,000:
 - a. Such purchases or contracts shall be by competition and require the solicitation of a minimum of three (3) price quotations or by reverse auction. The quotes should be obtained in writing, and must be *included when requesting a purchase order*. Award shall be made to the qualified vendor offering the best value in the opinion of the Purchasing Division.
 - b. This provision shall not apply to purchases or contracts where quotations are impractical. Such purchases or contracts shall contain appropriate documentation.
 4. Purchases \$25,000.00 and above:
 - a. Formal competition required. Purchases or contracts estimated to exceed \$25,000 shall require formal competition as deemed appropriate, including but not limited to competitive sealed bids, requests for proposals, quality-based selection, negotiated purchases, etc
 - b. Awards shall be made to the offeror determined to be best qualified based on the evaluation factors set forth and negotiation of fair and reasonable compensation, with the approval of the Purchasing Division.



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C. Competitive Sealed Bidding

1. Conditions for Use

- a. All procurement contracts of the County shall be awarded by competitive sealed bidding, except as otherwise provided in this Policy.

2. Invitation for Bids

- a. An invitation for bids shall be issued and shall include specifications, and all contractual terms and conditions applicable to the procurement.

3. Public Notice

- a. Public notice of the invitation for bids shall be given a reasonable time prior to the bid submission date set forth therein. Such notice may include publication in a newspaper of general circulation and/or online media for a reasonable time as determined by the Purchasing Division prior to the bid opening. The public notice shall state the place, date and time of bid opening, and shall be in a format approved by the Purchasing Division.

4. Bid Opening

- a. Bids shall be opened publicly in the presence of one or more witnesses following the deadline set for the submission of bids at the time and place designated in the invitation for bids. The County shall hold a public bid opening when required by law, or when in the opinion of the Purchasing Division, a public bid opening is in the interest of the County. The amount of each bid, and such other relevant information as the Purchasing Division deems appropriate, together with the name of each bidder shall be recorded. The record and each bid shall be open to public inspection in accordance with Act 442 of the Public Acts of 1976, MCL 15.231 et seq.

5. Bid Acceptance and Bid Evaluation

- a. Bids shall be evaluated based on the requirements set forth in the invitation for bids, which may include criteria to determine acceptability such as inspection, testing, quality, workmanship, experience, delivery, warranty, and suitability for a particular purpose. Bids which do not comply with all criteria set forth in the invitation to bid may be subject to disqualification.

6. Correction or Withdrawal of Bids; Cancellation of Awards

- a. Correction or withdrawal of inadvertently erroneous bids before or after bid opening, or cancellation of awards or contracts based on such bid mistakes, may be permitted in the sole discretion of the County. Mistakes discovered



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before bid opening may be modified or withdrawn by written notice received in the office designated in the invitation for bids, prior to the time set for bid opening. After bid opening, corrections in bids shall be permitted only to the extent that the bidder can show by clear and convincing evidence, as determined by the Purchasing Division, that a mistake of a nonjudgmental character was made.

7. Award

- a. The contract shall be awarded by appropriate notice to the responsible and responsive bidder whose bid meets the requirements and response selection criteria set forth in the invitation for bids. Nothing in the award process shall prevent the Purchasing Division from acting in the County's best interest when making the bid award, including awarding the bid to other than the low bidder, using a best value based selection process. No contract or purchase order shall knowingly be entered into with any company or business which is in bankruptcy or receivership. In the event the bid for a project exceeds available funds, the Purchasing Division is authorized to negotiate an adjustment of the bid price when time or economic considerations preclude re-solicitation of work of a reduced scope, in order to bring the bid within the amount of available funds.

8. Tie Bids:

- a. Bids that are equal in all aspects shall be awarded to the vendor whose headquarters is closest to the Ottawa County delivery point. To determine the location of a vendor, the County will use the address on file with the State of Michigan as the vendor's Registered Office Address as of the day the solicitation request was first issued by the County. If a vendor does not have a Registered Office Address with the State of Michigan, that vendor will be deemed to be the vendor at the greatest distance from the County. If multiple vendors are not registered with the State of Michigan, the state or county of incorporation will be used to determine the vendor's location.

D. Request for Proposal (RFP)

1. Conditions for Use

- a. When the Purchasing Division determines that the use of competitive sealed bidding is either not practicable or not advantageous to the County, a contract may be entered into by use of competitive sealed requests for proposals (RFP).

2. Request for Proposal

- a. Proposals shall be solicited through a (RFP).



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3. Public Notice

- a. Adequate public notice of the (RFP) shall be given in the same manner as provided in Section 2.2(3), (Competitive Sealed Bidding, Public Notice).

4. Receipt of Proposals

- a. No proposal shall be handled so as to permit disclosure of the identity of an offeror or the content of any proposal to competing offerors until the time for the public opening of bids or proposals or if a public opening is not to be conducted, until the deadline for submission of bids or proposals has expired. A register of proposals shall be prepared containing the name of each offeror, the number of modifications received, if any, and a description sufficient to identify the item offered.

5. Evaluation Factors

- a. The request for proposal may state the relative importance of price and other evaluation and selection criteria, and may include specific criteria detailing a best value based method of determining and selecting the best bid.

6. Responsible Offerors and Revisions of Proposals

- a. As provided in the (RFP), discussions may be conducted with responsible offerors to assure understanding of, and conformance to, the solicitation requirements. Responsible offers shall be accorded fair and equal treatment with respect to any opportunity for discussion and revision of proposals and such revisions may be permitted after submissions and prior to award for the purpose of obtaining best and final offers. In conducting discussions, there shall be no disclosure of the identity of competing offerors or of any information derived from proposals submitted by competing offerors.

7. Award

- a. Award shall be made to the responsible offeror whose proposal is determined to be the most advantageous to the County, as determined by the Purchasing Division, taking into consideration price and the evaluation criteria set forth in the request for proposals.



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PURCHASING SUMMARY

AMOUNT OF PURCHASE	LINE ITEM BUDGETED FUNDS NECESSARY	CONTACT TO INITIATE PURCHASE	TYPE OF QUOTE NEEDED	AWARD AUTHORIZATION REQUIRED BY	PURCHASE ORDER REQUIREMENT
\$20 AND UNDER / PETTY CASH	YES	DEPARTMENT HEAD	N/A	DEPARTMENT HEAD	NO
LESS THAN \$1,000	YES	DEPARTMENT HEAD	THREE VERBAL, OR WRITTEN QUOTES REQUIRED	DEPARTMENT HEAD	NO
\$1,000 – 25,000	YES	PURCHASING DIVISION	3 VERBAL, DOCUMENTED OR WRITTEN	PURCHASING DIVISION	YES
\$25,000 OR GREATER	YES	PURCHASING DIVISION	SEALED BIDS, RFP, RFQ FORMAL SOLICITATION	FISCAL SERVICES DIRECTOR	YES
RECEIVING	DEPARTMENT HEADS ARE RESPONSIBLE FOR DETERMINING THE PROPER QUANTITY AND QUALITY OF GOODS RECEIVED BEFORE FORWARDING THE INVOICE FOR PAYMENT BY THE COUNTY.				

E. Request for Qualifications (RFQ)

1. When it is considered impractical to initially prepare a purchase description to support an award based on price, and/or where the capability of the prospective proposers or bidders are uncertain, a request for qualifications (RFQ) may be issued. Once the prospective bidders/offerors have submitted their responses to the RFQ and have been determined to be technically acceptable and qualified to perform, then an invitation to bid or RFP may be issued to the qualified bidders/offerors.

F. Sole Source Procurement



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1. Sole source purchases are defined as those in which “only one vendor possesses the unique and singularly available capability to meet the requirements set. Such as technical qualifications, ability to deliver at a particular time, services from a public utility or in a situation where a particular supplier or person is identified as the only qualified source available.
2. Sole source purchases may also result because of compatibility with existing equipment or systems, the product or service is patented, copyrighted or has other proprietary information or trade secrets retained by the owner.
3. A contract may be awarded, without competition, when the Purchasing Division determines, in writing, after conducting a good faith review of available sources, that there is only one appropriate source, and/or, when it is in the best interest of the County to choose the one appropriate source, for the required supply, equipment, service, or construction item. The Purchasing Division, or the soliciting agency/department, where delegated by the Fiscal Services Director, shall conduct negotiations, as appropriate, as to price, delivery, and terms.

G. Emergency Procurements

1. Notwithstanding any other provisions of this Policy, as provided for under the Ottawa County Emergency Services Resolution the Fiscal Services Director may make, or authorize others to make emergency procurements of supplies, services, or construction items, as directed by the Chairman of the Board of Commissioners or the County Administrator, when there exists a threat to public health, safety, or welfare, or where it is in the County's best interest to do so, provided that such emergency procurements shall be made with such competition as is practicable under the circumstances, and shall be documented in writing.

H. Cancellation of Bids or Requests for Proposals

1. A bid or a request for proposal, or other solicitation, may be cancelled, or any or all bids or proposals may be rejected in whole or in part, as may be specified in the solicitation, when it is in the best interest of the County, as determined by the Purchasing Division. Each solicitation issued by the County shall state that the solicitation may be cancelled and that any bid or proposal may be rejected in whole or in part when it is in the best interest of the County.

I. Rejection of all Bids or Offerors; Responsibility of Bidders or Offerors

1. It shall be within the discretion of the Purchasing Division not to award a contract to a bidder or offeror for any reason, including a determination that the party is not a responsible bidder or offeror.

J. Bid, Payment, and Performance Bonds on Contracts



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1. To protect the County's interests, bid surety, payment bonds, or performance bonds or other security may be required for contracts in conformance with State law, as determined by the Purchasing Division. Any such requirements shall be set forth in the solicitation. Bid or performance bonds shall not be used as a substitute for a determination of a bidder or offeror's responsibility. Financial statements or performance bonds may be required from any company, if deemed appropriate by the Fiscal Services Director.

K. Types of Contracts

1. General Authority. Subject to the limitations of this Section, the "Ottawa County Contracting Policy," and/or subject to approval by the Ottawa County Board of Commissioners any type of contract which is appropriate to the procurement and which will promote the best interest of the County may be used. A cost reimbursement contract may be used only when a determination is made that such contract is likely to be less costly to the County than any other type, or it is not practicable to obtain the supply, equipment, service, or construction item required except under such a contract.
2. Multi-Term Contracts:
 - a. Specified Period. Unless otherwise provided by law, a contract may be entered into for any period of time deemed to be in the best interests of the County. Payment and performance obligations shall be subject to the availability and appropriation of funds.
 - b. Determination Prior to Use. Prior to the utilization of a multi-term contract, it shall be determined:
 - 1). that needs of the County and the contract price are reasonably firm and continuing; and,
 - 2). that such a contract will serve the best interests of the County by encouraging effective competition or otherwise promoting economies in County procurement.
 - c. Payment and performance obligations for succeeding period shall be subject to the availability and appropriation of funds as set forth in the annual budget.

L. Contract Clauses and Their Administration

1. Contract Clauses. All County contracts shall include provisions necessary to define the responsibilities and rights of the parties to the contract. The Fiscal Services Director, pursuant to the Ottawa County Contracting Policy, may issue clauses appropriate for particular contracts, addressing among others, the following subjects:



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- a. the unilateral right of the County to order, in writing, changes in the work within the scope of the contract;
 - b. the unilateral right of the County to order, in writing, the temporary stoppage of the work or delaying performance that does not alter the scope of the contract;
 - c. variations occurring between estimated quantities of work in the contract and actual quantities;
 - d. defective pricing;
 - e. liquidated damages;
 - f. specified excuses for delay or nonperformance;
 - g. termination of the contract for default;
 - h. termination of the contract in whole or in part for the convenience of the County;
 - i. suspension of work on a project;
 - j. site conditions differing from those indicated in the contract, or ordinarily encountered, except that differing site conditions need not be included in a contract:
 - 1). when the contract is negotiated;
 - 2). when the contractor provides the site or design; or
 - 3). when the parties have otherwise agreed with respect to the risk of differing site conditions.
 - k. warranty clauses, including warranty of fitness for a particular purpose;
 - l. failure to meet contracted-for performance objectives.
2. Price Adjustments. Adjustments in price resulting from the use of contract clauses required by Subsection (1) of this Section shall be computed by one or more of the following ways:
- a. by agreement on a fixed price adjustment before commencement of the pertinent performance or as soon thereafter as practicable;
 - b. by unit prices specified in the contract or subsequently agreed upon;



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- c. by the cost attributable to the events or situations under such clauses with adjustment of profit or fee, all as specified in the contract or subsequently agreed upon;
 - d. in such other manner as the contracting parties may mutually agree; or
 - e. in the absence of agreement by the parties, by a unilateral determination by the County of the costs attributable to the events or situations under such clauses with adjustment of profit or fee as computed by the County, as accounted for in accordance with generally accepted accounting principles and subject to the provisions of Article VI (Appeals and Remedies).
3. Standard Clauses and Their Modification. Pursuant to the Ottawa County contracting policy, the Fiscal Services Director may establish standard contract clauses for use in County contracts. If the Fiscal Services Director establishes any standard clauses addressing the subjects set forth in Subsection (1) of this Section, such clauses may be varied provided that the circumstances justify such variations.

M. Contract Administration

1. The assigned County oversight agency shall provide assessments to the Purchasing Division and shall oversee contract administration to ensure that a contractor is performing in accordance with the solicitation and proposal under which the contract was awarded, and according to the terms and conditions of the contract.

N. Right to Inspect Place of Business, etc.

1. The County may inspect the place of business or work site of a contractor or subcontractor at any time, if such inspection *is* pertinent to the performance of any contract awarded or to be awarded by the County.

O. Right to Audit Records

1. Audit of Cost or Pricing Data

- a. The County may audit the books and records of any contractor that has submitted cost or pricing data as a part of its bid or proposal, for three (3) years from the date of final payment under the contract.

2. Contract Records to Be Maintained

- a. The County shall be entitled to audit the books and records of a contractor or a subcontractor at any time under any contract or subcontract, other than a firm fixed-price contract, to the extent that such books, documents, papers,



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and records are pertinent to the performance of such contract or subcontract. Such books and records shall be maintained by the contractor for a period of three (3) years from the date of final payment under the prime contract and by the subcontractor for a period of three (3) years, or longer if required, from the date of final payment under the subcontract.

P. Reporting of Anti-competitive Practices

1. When for any reason collusion or other anti-competitive practices are suspected among any bidders or offerors, the Fiscal Services Director shall give notice of the relevant facts to the Ottawa County Corporation Counsel.

Q. County Procurement Records

1. Bid File

- a. All determinations and other written records pertaining to solicitation and award of a contract done by Purchasing shall be maintained by the Purchasing Division in a bid file.

2. Retention of Procurement Records

- a. All procurement records shall be retained and disposed of by the County in accordance with the appropriate Records Retention Schedules.

R. Specifications

1. Maximum Practicable Competition

- a. Specifications shall be written so as to promote overall economy for the purposes intended and to encourage competition in satisfying the County's needs, while still providing a fair opportunity to all qualified vendors. The policy enunciated in this Section applies to all specifications prepared by County staff or prepared by others on the County's behalf.

S. "Brand Name or Equal" Specification

1. "Brand name or equal" specifications may be used when the Purchasing Division determines that use of a "brand name or equal" specifications is in the County's best interest.
2. The Purchasing Division shall seek to identify sources from which the designated brand name item or items may be obtained and shall solicit such sources to achieve whatever degree of price competition is practicable. If only one source can supply the requirement, the procurement shall be made under Section 2.5 (Sole Source Procurement).



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T. Nondiscrimination

1. Every contract or purchase order issued by the County shall be entered into under provisions which require the contractor, subcontractor or vendor not to discriminate against any employee or applicant for employment because of his/her race, religion, sex, color, national origin, height, weight, handicap or marital status.

U. Procurement of Construction Services

1. Responsibility for Selection of Methods of Construction Contracting Management

- a. The Fiscal Services Director shall have discretion to select the method of construction contracting management for a particular project. In determining which method to use, the Fiscal Services Director shall consult with the appropriate County officials; consider the County's requirements, its resources, the project type and scope, and the potential contractor's capabilities.

2. Bid Security

a. Requirement for Bid Security

- 1). Bid security may be required for competitive sealed bidding, for construction contracts when the price is estimated to exceed \$50,000. Bid security shall be a bond provided by a surety company authorized to do business in the State of Michigan, or the equivalent in cash, or otherwise supplied in a form satisfactory to the County. Nothing herein shall prevent the requirement of such bonds on construction contracts under \$50,000 when the circumstances warrant.
- 2). Amount of Bid Security. Bid security shall be in an amount equal to at least 5% of the amount of the bid.
- 3). Rejection of Bids for Noncompliance with Bid Security Requirements. When the invitation for bids requires security, the bid may be rejected for non-compliance.
- 4). Withdrawal of Bids. If the bidder is permitted to withdraw the bid before award as provided in Section 2.2(6) (Competitive Sealed Bidding; Correction or Withdrawal of Bids, Cancellation of Awards), no action shall be taken against the bidder or the bid security.

3. Contract Performance and Payment Bonds.

a. Bond Amounts: When Required



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- 1). When a construction contract is awarded the following bonds or security may be required and shall become binding on the parties upon the execution of the contract:
- 2). A performance bond satisfactory to the County, executed by a surety company authorized to do business in the State of Michigan, or otherwise secured in a manner satisfactory to the County, in an amount equal to 100% of the price specified in the contract; and
- 3). A payment bond satisfactory to the County, executed by a surety company authorized to do business in the State of Michigan, or otherwise secured in a manner satisfactory to the County, for the protection of all persons supplying labor and material to the contractor or its subcontractors for the performance of the work provided for in the contract. The bonds shall be an amount equal to 100% of the price specified in the contract.

b. Authority to Require Additional Bonds

- 1). Nothing in this Section shall be construed to limit the authority of the County to require a performance bond or other security in addition to those bonds, or in circumstances other than specified in Subsection (1) of this Section.

c. Actions on Payment Bonds

- 1). Where and When Brought. Unless otherwise required by law, every action instituted upon a payment bond shall be brought in a court of competent jurisdiction within Ottawa County.

4. Fiscal Responsibility

- a. Every contract modification, change order, or contract price adjustment which exceeds the authorized contract amount, plus contingency of the total contract amount under a construction contract with the County, shall be subject to the applicable County policies.

V. Suspensions

1. Authority to Suspend

- a. The Fiscal Services Director, upon consultation with Corporation Counsel, is authorized *to suspend vendors whose performance of County contracts and purchase orders has been materially deficient. Suspension shall include non-consideration of bids or quotes submitted and cancellation of awards, and other procedures to prevent the suspended vendor from receiving County*



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business. The suspension shall be for a period of not more than three years. The guidelines for making a suspension include, but are not limited to any one or more of the following:

- 1). conviction of a person for commission of a criminal offense as an incident to obtaining or attempting to obtain a public or private contract or subcontract, or in the performance of such contract or subcontract, or pending, unresolved charges thereof;
- 2). conviction of a person under state or federal statutes of embezzlement, theft, forgery, bribery, falsification or destruction of records, receiving stolen property, or any other offense indicating a lack of business integrity or business honesty which seriously and directly affects responsibility as a County contractor, or pending, unresolved charges thereof;
- 3). conviction of a person under state or federal statutes arising out of the submission of bids or proposals, or pending, unresolved charges thereof;
- 4). A vendor may be removed from bidding by the Purchasing Division if the vendor has failed to provide goods or services satisfactory in accordance with bid specifications and/or terms of the contract. It shall be the joint responsibility of the Purchasing Division and the user department to document any acts of noncompliance or unsatisfactory performance on the part of the vendor. A vendor may be removed from bidding for a maximum of two (2) years
- 5). any other cause the Fiscal Services Director determines to be so serious and compelling as to affect responsibility as a County contractor, including suspension or termination by another governmental entity for any cause substantially similar to those listed in this Section; and
- 6). violation of the standards set forth in Article VII (Ethics in Public Purchasing/Contracting).

2. Notice to Suspend

- a. The Fiscal Services Director shall issue a written notice to suspend.

3. Finality of Decision

- a. A notice under Section 5.2 (Notice to Suspend) shall be final and conclusive.

W. Appeals and Remedies

1. Bid Protests



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- a. Any actual or prospective bidder, offeror, or contractor who is aggrieved in connection with the solicitation or award of a contract may protest may submit a request in writing to the Purchasing Division that the proposal receive a second review within seven (7) day of an award. Aggrieved persons are urged to seek resolution of their complaints initially with the appropriate Department Head and/or the Purchasing Division. A protest with respect to an invitation for bids or request for proposals shall be submitted in writing within seven (7) calendar days of the date the contract is awarded. The County Administrator and the Chairperson of the Board shall make a determination on the merits of the protest, and, if appropriate, determine a remedy, and that determination shall be final and conclusive.

2. Contract Claims

a. Claims By a Contractor

- 1). All claims by a contractor against the County relating to a contract, except bid protests, shall be submitted in writing to the Purchasing Division. The contractor may request a conference with the Fiscal Services Director on the claim. Claims may include, without limitation, disputes arising under a contract, and those based upon breach of contract, mistake, misrepresentation, or other cause for contract modification or rescission.

b. Notice of Decision

- 2). The decision of the Fiscal Services Director shall be issued in writing, and shall be mailed or otherwise furnished to the contractor.

c. Contractor's Right to Appeal

- 3). The Fiscal Services Director's decision shall be final and conclusive unless, within seven (7) calendar days from the date of receipt of the decision, a written appeal is received by the County Administrator. The County Administrator and the Chairperson of the Board shall make a determination on the merits of the appeal, and, if appropriate, determine a remedy, and those determinations shall be final and conclusive.

d. Failure to Render Timely Decision

- 4). If the Fiscal Services Director does not issue a written decision regarding any contract controversy within seven (7) calendar days after written request for a final decision or within such longer period as may be agreed upon between the parties, then the contractor shall file an appeal with the County Administrator.

3. Authority of the Purchasing Division to Settle Bid Protests and Contract Claims



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- a. The Fiscal Services Director is authorized to settle any protest regarding the solicitation or award of a County contract, or any claim arising out of the performance of a County contract, prior to an appeal to the County Administrator.

4. Remedies for Solicitations or Awards in Violation of Law

- a. Prior to Bid Opening or Closing Date for Receipt of Proposals. If prior to the bid opening or the closing date for receipt of proposals, the Fiscal Services Director, after consultation with the Office of Corporation Counsel, determines that an invitation to bid or RFP is in violation of applicable law, it shall be canceled or revised to comply with applicable law.

- b. Prior to Award

- 1). If, after bid opening or the closing date for receipt of proposals, the Fiscal Services Director, after consultation with the Office of Corporation Counsel, determines that an invitation to bid or RFP, or a proposed award of a contract is in violation of applicable law, then the invitation to bid, RFP, or proposed award shall be canceled.

- c. After Award

- 1). If, after an award, the Fiscal Services Director, after consultation with the Office of Corporation Counsel, determines that an invitation to bid, RFP, or award of a contract was in violation of applicable law, then the contract shall be modified to be consistent with the law, or shall be terminated.

- d. Reservation of Right to Sue for Damages; Equitable Relief

- 1). Nothing herein shall prohibit, impair or bar the County's right, to sue for damages or equitable relief, in addition to the remedies set forth herein.

- e. Venue

- 1). Any action filed by any party for relief on a determination under the terms of this Policy shall be filed in a court of competent jurisdiction within Ottawa County.

X. Ethics in Public Purchasing/Contracting

1. Criminal Penalties

- a. To the extent that violations of the ethical standards of conduct set forth in this Policy constitute violations of federal statutes or Michigan law, they shall



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be punishable as those statutes provide therein. Such penalties shall be in addition to the civil and administrative sanctions set forth in this Policy.

2. Employee's Duty to Abide by County Policies

- a. County employees shall abide by existing County policies including, but not limited to, policies regarding conflict of interest, gratuities or "kickbacks" and confidential information.

Y. Equipment Disposition/Disposal

1. Equipment Disposition

- a. Equipment, supplies or other County property which have been determined by the Department Head or the Fiscal Services Director to be obsolete, worn out or no longer needed, shall be disposed of in the following manner:
 - 1). For Items \$5,000 or greater (Original Cost).
- b. Disposal shall be by auction, sealed bid, public offering or any other method the Fiscal Services Director deems to be in the County's best interest.
- c. A file shall be maintained by the Purchasing Division containing the following information on each item disposed of:
 - 1). Item Description
 - 2). Tag number
 - 3). Original Cost and Date of Purchase if available
 - 4). Date of Transfer or Sale
 - 5). Dollar Amount Received at Sale
 - 6). Method of Transfer - Auction, Sealed Bid, Public Offering, Other.
- d. For Items Under \$5,000 (Original Cost) or Lost, Stolen, Unclaimed and Other Property.
 - 1). the Purchasing Division shall dispose of these items in a manner which encourages competition and/or as appropriate for the situation.
 - 2). a file shall be maintained by the Purchasing Division indicating the date, amount of sale, and a description of the item sold, according to an applicable records retention schedule.



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Z. Definitions

1. Whenever applicable, this Policy shall utilize the following definitions:

a. "Brand Name or Equal" Specification

- 1). A specification limited to one or more items by manufacturers' names or catalogue numbers to describe the standard of quality, performance, and other salient characteristics needed to meet County requirements and which provides for the submission of equivalent products.

b. Brand Name Specification

- 1). A specification limited to one or more items by manufacturers' names or catalogue numbers.

c. Business

- 1). Any corporation, partnership, individual, sole proprietorship, joint stock company, joint venture, or any other private legal entity.

d. Competitive Sealed Bids

- 1). As determined by the Purchasing Division, the process of receiving two or more sealed bids, responses, or proposals submitted by responsive vendors.

e. Confidential Information

- 1). Any information which is available to an employee only because of the employee's status as an employee of the County and is not a matter of public knowledge or available to the public on request.

f. Construction

- 1). The process of building, altering, repairing, improving, or demolishing any public structure or building, or other public improvements of any kind to any public real property. It does not include the routine operation, routine repair, or routine maintenance of existing structures, buildings, or real property.

g. Contract

- 1). All types of County agreements, regardless of what they may be called, for the procurement of supplies, equipment, services, or construction.



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- h. Contractor
 - 1). Any person having a contract with the County or any agency thereof.
- i. Cooperative Purchasing
 - 1). The combination of procurement requirements of two or more public agencies in order to obtain the benefits of volume purchases and/or reduction in administration expenses.
- j. Cost-Reimbursement Contract
 - 1). A contract under which a contractor is reimbursed for costs which are allowable and allocable in accordance with the contract terms and the provisions of this Policy, and a fee or profit, if any.
- k. Employee
 - 1). An individual drawing a salary or wages from the County, whether elected or not; any non-compensated individual performing personal services for the County or any department, agency, commission, council, board, or any other entity established by the executive or legislative branch of the County.
- l. Encumbrances
 - 1). Setting aside funds; funds previously committed.
- m. Gratuity
 - 1). A payment, loan, subscription, advance, deposit of money, service, or anything of more than nominal value, present or promised, unless consideration of substantially equal or greater value is received.
- n. Invitation for Bids
 - 1). All documents, whether attached or incorporated by reference, utilized for soliciting sealed bids.
- o. Person
 - 1). Any individual, business (including the partners, officers, directors, agents, employees and individual members of the business, or any combination thereof), union, committee, club, other organization, or group of individuals.



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p. Procurement

- 1). The buying, purchasing, renting, leasing, or otherwise acquiring of any supplies, equipment, services, or construction. It also includes all functions that pertain to the obtaining of any supply, service, or construction including description of requirements, selection, and solicitation of sources, preparation and award of contract, and all phases of contract administration.

q. Professional Services

- 1). Services rendered by members of a recognized profession which involve extended analysis, exercise of discretion, and independent judgment in their performance, and an advanced, specialized type of knowledge, expertise or training customarily acquired either by a prolonged course of study or equivalent experience in the field, and thus are unique and not subject to price competition in the usual senses.

r. Request for Proposals (RFP)

- 1). A method for acquiring goods, services and construction for public use in which other factors will be considered in the selection of a vendor in addition to the price, or when there is not sufficient information to prepare a specification suitable for competitive sealed bidding, or when it is expected that negotiations with one or more vendors may be required with respect to any aspect of the requirements.

s. Request for Qualifications (RFQ)

- 1). As determined by the Purchasing Division, the process of receiving proposals, documents, specifications, recommendations, samples, records, brochures, or personnel information, to establish that an offeror is fully qualified to provide a particular good or service in accordance with anticipated contract standards, requirements, and specifications.

t. Responsible Bidder or Offeror

- 1). A person who has the capability in all respects to perform fully the contract requirements, and the tenacity, perseverance, experience, integrity, reliability, capacity, facilities, equipment, and credit which will assure good faith performance.

u. Responsive Bidder

- 1). A person who has submitted a bid which conforms in all material respects to the requirements set forth in the invitation for bids.



County of Ottawa

v. Reverse Auction

- 1). A reverse auction (also called procurement auction, e-auction) is a real-time auction where sellers compete to sell goods or services for progressively lower prices.

w. Services

- 1). The furnishing of labor, time, or effort by a contractor, not involving the delivery of a specific end product other than reports which are merely incidental to the required performance. This term shall not include employment agreements or collective bargaining agreements.

x. Specification

- 1). Any description of the physical or functional characteristics or of the nature of supplies, services, or construction items. It may include a description of any requirement for inspecting, testing, or preparing a supplies, equipment, services, or construction items for delivery.

y. Subcontractor

- 1). A person providing supplies, services, or construction items to or for the benefit of the County, pursuant to a contract with a person who has a direct contract with the County.

z. Equipment

- 1). All fungible, non-consumable personal property.

aa. Supplies

- 1). All consumable goods purchased by Ottawa County, materials, printing, insurance, and leases of personal property, excluding land or a permanent interest in land.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

SALE OR DISPOSAL OF USED COUNTY EQUIPMENT AND PERSONAL PROPERTY

I. POLICY

Equipment, supplies and other County-owned personal property which has been determined to be obsolete, worn out, or no longer needed by the County shall be sold or otherwise disposed of in a manner which promotes public confidence in the fiscal integrity and good stewardship of the County.

II. STATUTORY REFERENCES

The Board of Commissioners may establish such rules and regulations regarding the business concerns of the County as the Board considers necessary and proper. See: MCL 46.11(m); Act 156 of the Public Acts of 1851, as amended.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

The original Board policy on this subject matter was adopted on: BC 10-092, April 27, 2010.

Last Review by Internal Policy Review Team: April 25, 2011



County of Ottawa

IV. PROCEDURES

1. Equipment, supplies or other County personal property which has been determined by a Department Head or the Fiscal Services Director to be obsolete, worn out or no longer needed by the County shall be disposed of in the following manner:
 - a. For Items Over \$5,000 (Original Cost):
 - 1). Disposal shall be by auction, sealed bid, public offering, or any other method the Fiscal Services Director deems to be in the County's best interest.
 - 2). A file shall be maintained by the Fiscal Services Director containing the following information on each item disposed of:
 - i. Item Description
 - ii. Tag Number
 - iii. Original Cost and Date of Purchase if available
 - iv. Date of Transfer or Sale
 - v. Dollar Amount Received at Sale
 - vi. Method of Transfer-Auction, Sealed Bid, Public Offering, Other
 - b. For Items under \$5,000 (Original Cost) or Lost, Stolen, Unclaimed and Other Property:
 - i. The Fiscal Services Director shall sell or otherwise dispose of these items in a manner which encourages fairness and price competition and/or as appropriate for the situation.
 - ii. A file shall be maintained by the Fiscal Services Director indicating the date, method of disposition, amount of sale, and a description of the item sold.
 - c. Whenever fiscally prudent to do so, equipment, supplies or other County personal property which has no resale value shall be disposed of in an environmentally responsible manner, which, whenever possible, provides for the recovery, recycling, and safe disposal of such materials and their constituent parts. The County will not donate County equipment or personal property. Employees may purchase surplus equipment per (1)(a) above. The County may establish programmatic exceptions to this rule that benefit County purposes.



County of Ottawa

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

TRAVEL AND MEAL POLICY

I. POLICY

This policy shall apply to all County employees, elected and appointed officials, and any other person who submits a travel or expense voucher to the County for reimbursement.

The responsibility for ensuring compliance with this policy rests with each traveler's department head. The Administrator and/or the Administrator's designee reserves the right to question travel vouchers which appear to violate the intent of this policy or to waive, where special circumstances warrant, any regulation/requirement herein.

All officers, employees, and persons traveling on official business are expected to exercise the appropriate level of care in incurring expenses, recognizing the use of public funds to support these expenses. The person authorized to approve reimbursement of expenses is the traveler's department head and/or designee.

The County Administrator and/or the Administrator's designee is responsible for interpretation and enforcement of this policy as they apply to all County employees, elected officials, and non-County personnel but excluding the County Administrator. The Finance and Administration Committee of the Board of Commissioners is responsible for interpretation and enforcement of this policy as they apply to the County Administrator, and may hear appeals of the Administrator's interpretation of this policy.

II. STATUTORY REFERENCES

Internal Revenue Service Code

The Board of Commissioners may establish such rules and regulations regarding the business concerns of the County as the Board considers necessary and proper. See: MCL 46.11(m); Act 156 of 1851, as amended.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

The original Board policy on this subject matter was adopted in January 28, 1992, Resolution Number: BC 92-58

Board of Commissioners Resolution Number and Policy Adoption Date: B/C 12-151, August 28, 2012

Board of Commissioner Resolution Number and Review Date: B/C 12-145, August 14, 2012

Name and Date of Last Committee Review: Planning and Policy: August 9, 2012

Last Review by the Internal Policy Review Team: May 16, 2012



County of Ottawa

IV. PROCEDURES

A. General Information

1. All expenses must be annotated. A person must substantiate an expenditure for travel by adequate records or by sufficient evidence corroborating his/her own statement as to: (a) amount, (b) time and place, (c) business purpose, and (d) business relationship to taxpayers (IRS Code Section 954A) Also, an arrangement is not a reimbursement or an express expense allowance arrangement if it (a) does not require the employee to substantiate the covered expenses to the employer or (b) allows an employee to retain amounts in excess of substantiated covered expenses (IRS Code Section 941A).
2. Use of credit cards or County issued purchasing cards will be accepted if supported by an itemized receipt.
3. Actual travel expenses of persons, other than County employees, who are called upon to contribute time and services as consultants, advisers or volunteers, must be authorized by the appropriate department head and/or designee. Documentation must be furnished as required by these regulations. The voucher must include an explanation/justification for the expense incurred by the consultant, advisor, or volunteer.
4. Authority for Travel: All travel other than normally assigned in-County travel and travel of less than one day (not overnight), shall be duly authorized and approved by the department head and/or designee. Sufficient budgeted funds must be available for such travel except that the Board of Commissioners may authorize travel and provide non-budgeted funds upon special request.
5. Advances for Travel: Normally, all travelers on official business for the County are expected to provide themselves with funds to cover their expenses. (Reimbursements will be processed in weekly check runs).
 - a. The County will pay direct the following expenses:
 - 1). Registration costs for conferences and seminars.
 - 2). Public transportation costs (i.e., air, boat, bus or rail).
 - 3). Lodging charges.
 - b. In unusual cases, an actual advance can be requested. The advance will be determined by using the per diem guidelines established in this policy and the following are met:



County of Ottawa

- 1). The travel advance is authorized by the Administrator and/or the Administrator's designee who is to ensure that the advance is reasonable and complies with these regulations.
- 2). Upon the traveler's return, a final accounting of the actual expenses incurred plus required receipts will be submitted to the Fiscal Services Department within fifteen (15) days on an Expense Voucher.

B. Expense Vouchers

1. The Expense Voucher form is to be used for reimbursement of expenses.
2. The expenses of only one person shall be included on a single expense voucher, except when an employee in a custodial capacity is responsible for and pays expenses of others who accompany him or her. Names of others must be recorded on the expense voucher.
3. Itemized receipts must be attached for all items of expenses. Any receipt not submitted where required by this policy may cause the expense for same to be denied or reimbursed at rates determined by the Administrator and/or the Administrator's designee.
4. Conference and seminar agendas shall be submitted in instances where lodging will be requested for reimbursement. Conference and seminar agendas, whenever such agendas exist, shall be submitted in instances where meal costs will be requested for reimbursement.
5. Expense vouchers shall be submitted within thirty (30) days after incurring the expenditures.
6. The department head and/or designee approving the expense voucher is responsible for the certification of all items of expense as being necessary, correct and not in conflict with this policy. Questions from Fiscal Services regarding an expense voucher will first be directed to the department head and/or designee that signed the expense voucher.

C. Transportation

1. All travel must be by "usually" traveled route. In case a person travels by an indirect route for his or her convenience, or uses a slower or more expensive travel route, any extra costs shall be borne by the traveler and reimbursement for expenses will be based on only such charges as would have been incurred by a usually traveled route.. For example, a person has a conference in Denver, Colorado, scheduled to start Monday at 8:30 a.m. and conclude Friday at 11:00 a.m. The airlines schedule would allow the traveler to depart Sunday and return Friday. If, for whatever reason, the individual elects to fly home on Saturday, lodging for Friday night and meal costs after Friday afternoon would not be reimbursed by the County.



County of Ottawa

2. **Public Carrier:** The expense of traveling by public carrier (rail, airplane, boat) will be allowed on the basis of actual cost. All travelers are expected to travel by the most economical mode of transportation. Transportation expense in excess of the cost of coach-class airfare and associated costs, e.g. baggage, will not be allowed unless justification is given and the approval of the Administrator and/or the Administrator's designee is obtained before leaving on the proposed trip.
3. **Private Automobile:** If travel is by privately owned automobile, the traveler will be reimbursed at the rate established by the Board of Commissioners (see Mileage Policy). If the travel is by private automobile, the maximum allowance will be the established mileage rate or coach-class airfare (round trip determined 30 days in advance of trip) and associated charges as would have been incurred by a usually traveled route, whichever is the lesser amount.
4. Any transportation arrangements other than what is covered above will require specific approval by the Administrator and/or the Administrator's designee, prior to commencing travel.

D. Lodging

1. The actual paid lodging receipt is required for lodging reimbursement. Any change in hotel charges during continuous occupancy by an employee must be explained on the voucher. Documentation must show lowest available single occupancy rate as certified by the hotel or other lodging. IRS Tax Code Section 954A: A taxpayer must have documentary evidence for any lodging expense while traveling away from home.
2. When a traveler who is being reimbursed by the County shares a hotel or other lodging with non-County reimbursed travelers (family members, friends, etc.), reimbursement to the traveler will be as follows:
 - a. If a hotel or other lodging is shared with one or more non-County travelers who receive no travel reimbursement from another source, reimbursement to the traveler will be at the rate of single occupancy as certified by the hotel or other lodging (the rate of single occupancy must be documented on the expense voucher) regardless of the number of persons and/or rooms occupied. At no time will reimbursement be allowed for an additional room, or for non-County reimbursed travelers.
 - b. If a hotel or other lodging is shared with a County or non-County traveler on County business who is receiving reimbursement for travel from another budget or source, reimbursement will be reduced by a proportionate amount of the bill, based on the number of persons occupying the room.
3. Only out-of-county lodging will be reimbursed. Additionally, lodging in counties adjacent to Ottawa County (Muskegon, Kent, and Allegan) is generally not allowed, unless specific approval by the Administrator and/or the Administrator's designee is secured prior to travel.



County of Ottawa

E. Miscellaneous Expenses

1. Miscellaneous expenses incidental to official County travel shall be held to the minimum amount required for essential and efficient conduct of County business. The following miscellaneous items are reimbursable with appropriate receipts:
 - a. Registration Fees: Enrollment or registration fees for conventions and meetings, associations or organizations are allowable for individuals attending as official representatives of the County. Receipts must be attached to the voucher. Registration literature must be attached indicating if meals are included in the fee. If meals are included in the registration fee, corresponding meals are not reimbursable.
 - b. Parking Fees: Reimbursement for parking fees is allowable, with receipts.
 - c. Taxi Cab: Necessary taxi cab fares will be allowed with receipts. If receipts are not available, a full explanation is required.
 - d. Car Rental: Allowable only if: (a) approved in advance of travel by the Administrator or the Administrator's designee, (b) it is more advantageous for County business and (c) more economical than some other mode of transportation. Explanation and receipt are required.
 - e. Fax and Internet: Charges are allowable when necessary for official business. An explanation and receipt is required including the nature of the business necessitating the expense.
 - f. Personal Expenses: The County will not reimburse for the following: fees and tips for valets¹, flight insurance, housekeeping/maid service, alcoholic beverages, cleaning and pressing clothing, renting movies, snacks, and similar personal expenses.
 - g. Personal Phone Calls: An employee is allowed one reimbursed phone call home (duration not to exceed 5 minutes) for each day away.
 - h. Health Club Costs: Reimbursement for reasonable costs not to exceed \$10.00 per day for use of health club facilities during travel greater than one day. Receipts are required for reimbursement.
 - i. Baggage Handling: Charges for handling and checking baggage at hotels, depots, and terminals are allowable, when such charges are incurred as a necessary expense of the trip and not for the convenience of the traveler. The allowable rate shall not exceed \$2.00 at each point of handling, except for airline baggage fees which are allowable for up to one piece of checked baggage.

¹ Fees and tips for valet charges will be reimbursed, when accompanied with receipts, when such charges are incurred as a necessary expense of the trip and not for the convenience of the traveler.



County of Ottawa

- j. Toll Bridge, Toll Road, and Ferry Boat Expenses: Toll bridge, toll road and ferry boat expenses are allowed with receipts.

F. Meals

1. The following guidelines are to be used regarding meal reimbursements. When travel commences before 7:00 a.m. or extends beyond 8:00 p.m. or they are out of town at a multi-day conference, seminar, or training session, a meal reimbursement is allowed. Whenever meals are included in the registration fee, provided by public transportation or paid by others, the traveler should not be entitled to any allowance for those particular meals; examples:
 - a. Departure – June 1, 9:00 a.m. Return – June 5, 4:30 p.m. Allowable – June 1, lunch and dinner; June 2 through June 4, three (3) full day meals; June 5, breakfast and lunch plus four (4) days lodging.
 - b. Departure – June 1, 3:00 p.m. Return – June 2, 10:30 a.m. Allowable – June 1, dinner and lodging, June 2 - breakfast.
2. Meals will not be reimbursed for non-County travelers (spouses, members of a family, friends, etc.)
3. In-county meals will be reimbursed for Associations or Organization meetings with a receipt.
4. Guest Meals: The cost of guest meals is reimbursed only if it can be shown that such cost is necessary to conduct official County business and has prior approval of the Administrator. In no case will the amount allowed be in excess of the maximum established in this policy. Full explanation must be given on the voucher, including the name, position, and employer of the guest, nature of business discussed and how it relates to the County as required by the IRS Code. The total cost of the meals for guests cannot exceed the amount permitted an employee. A detailed receipt is required for a guest meal.
5. Alcoholic beverages are not reimbursable by the County. Alcoholic beverages, to the maximum extent possible, should not be listed on the itemized receipt submitted with an Expense Voucher, but should rather be paid by the traveler separately.
6. Food Services/Tips: The maximum allowable tip for meals is 20% of the actual meal cost, excluding alcoholic drinks.
7. Meals included in the registration fee of conventions, meetings, associations or organizations are generally not reimbursable. Guidelines for the limited exception to this policy include dietary restrictions of a traveler or meals that are limited in the scope of offerings such as some continental breakfasts or appetizer dinners. An explanation of the exception must be included in cases where registration materials indicate a meal is provided as part of the registration fee.



County of Ottawa

8. The following are the maximum rates established for meal reimbursement with receipts:

	In-State	Select Cities ²	Out-of-State	Select Cities ³
Breakfast	\$8.00	\$9.00	\$10.00	\$12.00
Lunch	\$12.00	\$13.00	\$15.00	\$18.00
Dinner	\$26.00	\$29.00	\$31.00	\$36.00
Total Reimbursement ⁴	\$46.00	\$51.00	\$56.00	\$66.00

G. Travel Outside the Contiguous 48 States

1. Reimbursement for all expenses related to conferences or travel outside the contiguous 48 states must be approved in advance of the travel by the Finance and Administration Committee.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.

² Select Cities in-state: Charlevoix, Mackinaw Island, Ann Arbor, Detroit, Pontiac and South Haven.

³ Select Cities out-of-state: Los Angeles, San Francisco, San Diego, Washington D.C., Chicago, New Orleans, Baltimore, Boston, Las Vegas, New York, Austin Texas, Dallas, Houston.

⁴ Total excludes a maximum 20% tip.



County of Ottawa

MILEAGE POLICY

I. POLICY

County employees who are required to use their personal vehicles in the conduct of County business shall be reimbursed in accordance with this policy and at the IRS prevailing mileage reimbursement rate.

II. STATUTORY REFERENCES

IRS Regulations

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Mileage Policy adopted by the Board of Commissioners July 23, 1979

Last Review by Internal Policy Review Team: April 25, 2011



County of Ottawa

IV. PROCEDURE

1. Employees who are required to drive their personal vehicles in connection with their work, shall be reimbursed mileage for miles driven from their first official work station of the day to subsequent assignments.
2. An official work station shall be defined as any location in Ottawa County where an employee has been assigned to begin work on any given day. An employee is expected to be at the first official (assigned) work station of the day, and to drive home from the last assigned work station at the end of the day, anywhere in the County, without reimbursement for mileage.
3. Reimbursement is only paid for miles driven from that first assigned work station to subsequent assignments. It is not acceptable for an employee to drive from home to the nearest office and begin the day there if that office is not the assigned work station. There is no paid time allowed for travel to and from work. (See Travel Policy for rules governing travel time.)
4. Reimbursement for mileage to out of County locations, in the course of employment, will be paid for miles driven from the employee's assigned work station or home (whichever is less) and return to the assigned work station or home (whichever is less).
5. In accordance with IRS Regulations, it is important to distinguish expenses for "transportation" from "commuting". Commuting refers to travel between an employee's personal residence and main or regular place of work. Reimbursements for transportation expenses for getting from one workplace to another in the course of the employer's business within the general area of the place of work may be excludable from wages, whereas reimbursements for commuting are not excludable. [IRS Reg. 1.162-2(e)]
6. For weekend meetings, evening meetings or activities outside of an employee's normally scheduled work hours that requires travel from their home, the employee may submit mileage reimbursement requests from home to the meeting/activity and back home if the meeting/activities are pre-approved. In this circumstance, the mileage would be taxable.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

PURCHASING CARD POLICY

I. POLICY

A policy to define, authorize and regulate the use of purchasing cards, and to establish procedures for utilizing purchasing cards for appropriate expenses in the conduct of official County of Ottawa business and empowering selected employees with the responsibility for protection, custody and proper usage of purchasing cards.

II. STATUTORY REFERENCES

MCL 4.11 (I)

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

The original Board policy on this subject matter was adopted on April 12, 2011

Board of Commissioners Resolution Number and Policy Adoption Date: April 12, 2011 B/C 11-082

Board of Commissioner Review Date and Resolution Number: March 22, 2011 B/C 11-075

Name and Date of Last Committee Review: Planning and Policy Committee, March 10, 2011

Last Review by Internal Policy Review Team: April 12, 2011



County of Ottawa

IV. PROCEDURE

- A. The Fiscal Services Director or Program Administrator designated by the Fiscal Services Director, is responsible for the issuance of purchasing cards for use by selected County employees; the accounting, monitoring, retrieval and general overview of this Purchasing Card Policy; and the establishment of Purchasing Card Program Procedures consistent with this Policy and applicable laws and ordinances (referred to below as the “Purchasing Card Program Procedures”).
- B. Purchasing cards may be used only by an employee for the purchase of goods or services for official County of Ottawa business in accordance with the provisions of the Purchasing Card Program Procedures and within spending limitations authorized for each employee. Purchasing cards may not be used for cash advances or personal use. Purchases may not be divided into several transactions in order to avoid compliance with this Policy or the Purchasing Card Program Procedures.
- C. The employee using the purchasing card is responsible for its protection, custody and proper usage, and for compliance with this Policy and the Purchasing Card Program Procedures. The employee shall enter into an agreement with the County of Ottawa, for the use and care of the purchasing card, before such purchasing card shall be placed in the employee’s custody for use. The agreement shall, among other things, hold the employee responsible for immediately notifying the Fiscal Services Director if the card is lost or stolen.
- D. The employee using the purchasing card must submit documentation detailing the goods or services purchased, cost, date of the purchase and the description of the official business transacted as outlined in the Purchasing Card Program Procedures.
- E. Employees to whom purchasing cards are issued will, upon request of their Supervisor, Department Director, or the Fiscal Services Director cooperate and furnish information documenting the use of the card.
- F. Department Directors are responsible for all activities relating to purchasing cards in their department including, but not limited to the following:
 1. Selection of employees authorized to use County purchasing cards.
 2. Execution of the Agreement between the County of Ottawa and the employee for the use and care of the purchasing card, before such purchasing card is placed in the employee’s custody for use.
 3. Review of and proper implementation of this Policy and the provisions of the Purchasing Card Program Procedures.
 4. Determination of the specific official County business for which purchasing cards may be used by departmental employees.



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5. Determination of the type of categories of goods or services within the department for which the purchasing cards may be used to purchase.
 6. Determination of spending authorization limits for each employee receiving a purchasing card in compliance with the Purchasing Card Program Procedures.
 7. Review and authorize all documentation necessary submitted by the employee using a County purchasing card including, but not limited to: (1) documentation of the goods or services purchased (2) the cost of the goods or services (3) date of purchase (4) the official County business for which purchased. All documentation must be submitted by the employee with the monthly statement to the Department Director for approval within the timeframe outlined in the Purchasing Card Program Procedures.
 8. Monitor the system, policies and procedures within the department to ensure employee's responsibility for the purchasing cards within the department and immediately notify the Fiscal Services Director or designated Program Administrator of any fraudulent or irresponsible use of a purchasing card. Department Directors may implement special procedures as the department may require for card delivery, usage and storage. The Fiscal Services Director or designated Program Administrator may terminate a purchasing card without notice to the Department Director should any purchasing card policy or procedure be abused.
- G. An employee who engages in an unauthorized or improper use of a County purchasing card will be subject to disciplinary measures, up to and including termination, and may be subject to civil/criminal prosecution consistent with applicable laws. The employee found to have inappropriately used the purchasing card will be required to reimburse the County of Ottawa for all costs associated with such improper use.
- H. Each holder of a purchasing card is responsible for safeguarding the account number and improperly disclosing any purchasing card information is strictly prohibited.
- I. An employee issued a purchasing card shall immediately cease the use of and return the purchasing card to the Fiscal Services Director effective upon the employee's separation from Ottawa County, upon the employee's reassignment to another department within the County, or upon de-authorization by the Fiscal Services Director.
- J. Approval of purchasing card invoices and accounting controls to monitor the use of County purchasing cards shall be in accordance with the Purchasing Card Program Procedures.



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V. REVIEW PERIOD

The Internal Policy Review Committee will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

FUND BALANCE POLICY

I. POLICY

To define the components of fund balance in accordance with Governmental Accounting Standards Board Statement #54 – Fund Balance Reporting and Governmental Fund Type Definitions, direct officials and staff in the process followed to commit and assign fund balance and to define the balances first utilized when applicable expenditures are incurred.

II. STATUTORY REFERENCES

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Board of Commissioners Resolution Number and Policy Adoption Date: B/C 11-250, 11/8/2011

Board of Commissioner Review Date and Resolution Number:

Name and Date of Last Committee Review: Finance and Administration Committee 8/16/2011

Last Review by Internal Policy Review Team: April 25, 2011



County of Ottawa

IV. PROCEDURE

- A. Fund balance is only reported in governmental funds and is created from revenues in excess of expenditures. It is the balance of assets in excess of liabilities, unless otherwise restricted, available for spending. Following are the five components of fund balance:
1. Nonspendable Fund Balance - This portion of fund balance is *nonspendable* because of the related asset's form. The assets are either (a) not in a spendable form or (b) legally or contractually required to be maintained intact. Examples of nonspendable fund balance include inventory, prepaid items, non-current financial assets, and the nonspendable portion of endowments.
 2. Restricted Fund Balance - This portion of fund balance is *restricted* due to limitations placed on the use of the related assets. Restrictions have been placed on the use of the related assets either (a) externally by creditors (debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) internally through enabling legislation or constitutional provisions. The limitations on the use of the related assets in this component of fund balance are legally enforceable.
 3. Committed Fund Balance - This portion of fund balance is *committed* due to limitations placed on the use of related assets by formal action of the County Board (legislation, resolution, ordinance). The limitations remain binding until the governing body takes formal action to remove applicable limitations. This balance also incorporates contractual obligations to the extent that existing assets have been specifically committed for use in satisfying contractual requirements.

Budget Stabilization – the County will commit fund balance in the General Fund in an amount not to exceed the lesser of 1) 15% of the most recently adopted General Fund budget or 2) 15% of the average of the most recent five years of General Fund budgets, as amended. Uses of these funds include:

- a. cover a general fund deficit, when the County's annual audit reveals such a deficit.
- b. prevent a reduction in the level of public services or in the number of employees at any time in a fiscal year when the County's budgeted revenue is not being collected in an amount sufficient to cover budgeted expenditures.
- c. prevent a reduction in the level of public services or in the number of employees when in preparing the budget for the next fiscal year the County's estimated revenue does not appear sufficient to cover estimated expenses.
- d. cover expenses arising because of natural disaster, including a flood, fire, or tornado



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4. Assigned Fund Balance - This portion of fund balance is *assigned* to reflect the intended use of the related assets. Such assignments cannot exceed the available (spendable, unrestricted, or uncommitted) fund balance in any particular fund. Less formality is needed to impose, remove, or modify a constraint reflected in *assigned fund balance*. The County Board delegates authority to assign fund balances to the (County Administrator). No governmental funds other than the General Fund may have unassigned fund balance, therefore any amounts remaining in excess of nonspendable, restricted, or committed fund balance in a governmental fund other than the General Fund will automatically be reported as *assigned fund balance*. If any portion of existing fund balance will be used to eliminate a projected deficit in the subsequent year's budget, this amount will also be categorized as *assigned fund balance*.
5. Unassigned Fund Balance - The General Fund, and no other governmental fund, may have resources that cannot be classified in one of the four categories described above. Only the General Fund can report a surplus, an *unassigned fund balance*.

B. Order of Spending Fund Balance

1. When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it shall be the policy of the County of Ottawa to consider restricted amounts to have been reduced first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it shall be the policy of the County of Ottawa that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.

C. Minimum Fund Balance

1. It is the County of Ottawa's policy to maintain a fund balance in the General Fund of not less than 10% and not more than 15% of the most recently audited General Fund expenditures and transfers out for cash flow and flexibility purposes.

Such assignments cannot exceed the available (spendable, unrestricted, uncommitted) fund balance in any particular fund.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.

GLOSSARY OF ACRONYMS

4C: Strategic Initiative involving Communication, Customer service, Continuous improvement, Cultural competency

ACA: American Corrections Association

ACT: Assertive Community Treatment

ADA: Americans with Disabilities Act

ADR: Alternative Dispute Resolution

AED: Automatic Electronic Defibrillator

AHA: American Heart Association

AICP: American Institute of Certified Planners

AICPA: American Institute of Certified Public Accountants

APA: American Payroll Association

APA: American Planning Association

ARC: Annual Required Contribution.

ARM: Alcohol Risk Management (See Health Department, Special Revenue fund 2210)

ASTD: American Society for Training and Development

BBP: Blood Borne Pathogen

BMI: Body Mass Index Screening; widely used diagnostic tool to identify weigh problems within a population. The screening uses body weight and height to determine the measure.

BOC: Board of Commissioners

BPITWM: Business Process Improvement Team of West Michigan

BRFS: Behavioral Risk Factors Survey; survey performed periodically by the Health Department to assist in program evaluation and development

BS&A: The Software company that handles tax, property and utility look-up system

CAA: Community Action Agency

CAFR: Comprehensive Annual Financial Report

GLOSSARY OF ACRONYMS

CARF: Commission on Rehabilitation Facilities

CASA: Court Appointed Special Advocate

CAT: Curriculum Adaptation & Training Grant

CATS: Child Abuse Training Services (Prosecutor)

CBS: Community Based Services (Mental Health)

CCF: Child Care Fund (Special Revenue fund 2920)

CCW: Carrying Concealed Weapons

CD: Communicable Disease (see Health Department, Special Revenue fund 2210)

CDBG: Community Development Block Grant; predominately federal funding for a variety of public assistance programs

CERC: Crisis Emergency Risk Communication Plan; Crisis and emergency risk communication is the attempt by science or public health professionals to provide information that allows an individual, stakeholders, or an entire community to make the best possible decisions for their well being during a crisis

CEU: Continuing Education Units

CFSP: Commodity Supplemental Food Program

CHOOSE: Communities Helping Ottawa Obtain a Safe Environment

CHP: Community Health Plan (See Health Department, Special Revenue fund 2210)

CIP: Capital Improvement Program; a program which identifies capital projects and equipment purchases, provides a planning schedule and identifies options for financing the plan.

CIG: Court Incentive Group (Juvenile)

CIL: Center for Independent Living

CMH: Community Mental Health

CMHOC: Community Mental Health of Ottawa County

CMP: Court Management Program

COAM: Command Officers Association of Michigan

GLOSSARY OF ACRONYMS

COBRA: Consolidated Omnibus Budget Reconciliation Act (Continued Health Insurance)

COOP: Continuity of Operations Plan; a plan that ensures the entity is prepared to respond to emergencies, recover from them, and mitigate against their impacts and is prepared to provide critical services in an environment that is threatened, diminished, or incapacitated

COPS: Community Oriented Policing Services; Collaborative partnerships between the law enforcement agency and the individuals and organizations they serve to develop solutions to problems and increase trust in police.

COI: Continuous Quality Improvement

CSFP: Commodity Supplemental Food Program

CSHCS: Children's Special Health Care Services; CSHCS helps persons with chronic health problems by providing: coverage and referral for specialty services based on the person's health problems; family centered services to support the primary caretaker of the child; community based services to help care for the child at home and maintain normal routines; culturally competent services which demonstrate awareness of cultural differences, and coordinated services to pull together the services of many different providers who work within different agencies. (See Health Department, Special Revenue fund 2210)

CWT: Center for Women in Transition

CYFC: Children, Youth, Families and Community

DB/DC: Defined Benefit/Defined Contribution

DBA: Doing Business As

DD: Developmentally Disabled

DHS: Department of Human Services

DLEG: Department of Labor and Economic Development

DOL: Department of Labor

DTC: Drug Treatment Center

DTRF: Delinquent Tax Revolving Fund

EAC: Employee Assistance Center

EDP: Employee Development Plan

GLOSSARY OF ACRONYMS

EH: Environmental Health

EM: Emergency Management

EOC: Emergency Operations Center (See General Fund, department 4260)

EPSDT: Early and Periodic Screening and Diagnostic Testing; Medicaid program that provides comprehensive health and developmental assessments and vision, dental and hearing services to children and youth up to age 21 in order to identify conditions that can impede children's natural growth and development (avoiding the health and financial costs of long-term disability). (See Health Department, Special Revenue fund 2210)

ERP: Emergency Response Plan; a basic guide for providing a response system to major crises or emergencies occurring in the County.

ESRI: Environmental Systems Research Institute (GIS Computer company)

ESWT: Employee Survey Work Team

FCE: Family and Community Education

FEMA: Federal Emergency Management Association

FHLB: Federal Home Loan Bank.

FHLMC: Federal Home Loan Mortgage Company (Freddie Mac).

FIA: Family Independent Agency (old name of DHS)

FLSA: Fair Labor Standards Act

FMLA: Family and Medical Leave Act

FNMA: Federal National Mortgage Association (Fannie Mae).

FNP: Family Nutrition Program

FOC: Friend of the Court

FSS: Family Self-Sufficiency

FTE: Full time equivalent – Number of hours worked per year divided by 2,080.

GAAP: Generally Accepted Accounting Principals - Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures

GLOSSARY OF ACRONYMS

necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

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GAO: General Accounting Office; is an independent, nonpartisan agency that works for Congress. Often called the "congressional watchdog," GAO investigates how the federal government spends taxpayer dollars.

GASB: Governmental Accounting Standards Board is the authoritative accounting and financial reporting standard-setting body for government entities.

GFOA: Government Finance Officers Association

GIS: Geographic Information Systems

GOLD: Growth Opportunities in Learning and Development (Employee Training)

HARP: Homeless Assistance and Recovery Program

HD: Health Department

HDHP: High Deductible Health Plan

HDI: Help Desk Institute

HHW: Household Hazardous Waste; The County offers a HHW program to protect the public and the environment from the improper disposal of household hazardous materials.

HIPAA: Health Insurance Portability and Accountability Act

GLOSSARY OF ACRONYMS

HOG: Habitual Offenders Group

HPR: Home Purchase with Rehab

HSA: Health Savings Account

IAAO: International Association of Assessing Officers

ICLE: Institute for Continuing Legal Education

ICM: Institute for Court Management

ICMA: International City/County Management Association

IDA: Individual Development Accounts

IEP: Individual Education Plan

IHP: Infant Health Program (See MIHP)

ISP: Intensive Supervision Program

IT: Information Technology

JADE: Juvenile Alternative to Detention Experience

JAN: Job Accommodation Network

JAWS: Jail Alternative Work System

JCEA: Juvenile Court Employees Association

JCJ: Juvenile Community Justice

JET: Jobs, Education and Training

JJI: Juvenile Justice Institute

LCC: Lakeshore Coordinating Council

LEDA: Lakeshore Ethnic Diversity Alliance

LEIN: Law Enforcement Information Network

GLOSSARY OF ACRONYMS

LEPC: Local Emergency Planning Commission; committee established by the County to ensure that appropriate plans are in place help prevent chemical accidents from happening and to develop community plans for responding to chemical emergencies.

LHRG: Lakeshore Human Resources Group

LMCC: Labor Management Cooperation Committee

MAA: Michigan Assessors Association

MAC: Michigan Association of Counties

MADCP: Michigan Association of Drug Court Professionals

MCOLES: Michigan Commission on Law Enforcement Standards

MCSES: Michigan Child Support Enforcement System

MDCDRS: Michigan Department of Career Development and Rehabilitation Services

MDCH: Michigan Department of Community Health

MDCPOA: Michigan District Court Probation Officers Association

MDEQ: Michigan Department of Environmental Quality

MDRC: Michigan Disability Rights Coalition

MDOT: Michigan Department of Transportation

MDSS: Michigan Disease Surveillance System; A web based communicable disease reporting system developed for the State of Michigan

MEDC: Michigan Economic Development Corporation (Michigan Advantage)

MERS: Michigan Employees Retirement System

MESC: Michigan Employment Security Commission (former name)

MGFOA: Michigan Government Finance Officers Association

MGMIS: Michigan Governmental Managers of Information Systems Groups

MI: Mentally Impaired

GLOSSARY OF ACRONYMS

MI Child: State of Michigan health and dental insurance program for children under the age of 19 who do not have insurance and whose families qualify based on income. The program charges \$10 month for the coverage.

MICA: Many Integrated Court Applications

MIHP: Maternal and Infant Health Program; a program for all Michigan women with Medicaid health insurance who are pregnant and all infants with Medicaid. MIHP provides support to promote healthy pregnancies, good birth outcomes, and healthy infants.

MHP: Maternal Health Program (See MIHP)

MIS: Management Information Systems (former name of IT)

MiSDU: Michigan State Disbursement Unit; centralized collection of child support payments for families in the State of Michigan

MJC: Michigan Jobs Commission (former name)

MJI: Michigan Judicial Institute

MNA: Michigan Nurses Association

MNRTE: Michigan National Resource Trust Fund

MOKA: Michigan Ottawa Kent Allegan

MOS: Miles of Smiles program; The Miles of Smiles mobile unit provides on-site dental services for qualifying low-income, uninsured; Medicaid insured; and MI Child participating children at schools, Head Start Centers, Health Department clinics, migrant camps and sites for dentally underserved children

MPRI: Michigan Prisoner Re-entry Initiative (CAA)

MRPA: Michigan Recreation and Parks Association

MRS: Michigan Rehabilitation Services

MSA: Michigan Sheriffs Association

MSC: Michigan Supreme Court

MSCA: Michigan State Court Administration

MSHDA: Michigan State Housing Development Authority; a State agency which provides funding for various housing programs

GLOSSARY OF ACRONYMS

MSP: Michigan State Police

MSUE: Michigan State University Extension

MTA: Michigan Townships Association

NACM: National Association for Court Management

NAPPI: Non-abusive psychological and physical intervention

NAPSACC: Nutrition and Physical Activity Self Assessment for Child Care; tool used by the Health department for program evaluation and development

NCSC: National Center for State Courts

NIST: National Institute of Standards and Technology

NJDA: National Juvenile Detention Association

NMSN: National Medical Support Notices; the standardized form to notify an employer to withhold premiums from an employee's income when a parent is ordered to provide health care coverage for his or her child(ren).

NOCCOA: North Ottawa County Council on Aging

NPDES: National Pollutant Discharge Elimination System

NRPA: National Recreation and Parks Association

NWLB: No Worker Left Behind

OAISD: Ottawa Area Intermediate School District

OCBOC: Ottawa County Board of Commissioners

OCCDA: Ottawa County Central Dispatch Authority

OCHSCC: Ottawa County Human Services Coordinating Council

OCMC: Ottawa County Mentoring Collaborative

OCRC: Ottawa County Road Commission

OCYSHC: Ottawa County Youth Sexual Health Coalition; Collaboration of several community groups to reduce the consequences of youth sexual activity by promoting healthy sexuality.

GLOSSARY OF ACRONYMS

OCWC: Ottawa County Wellness Coalition; coalition that seeks to implement policy and environmental changes in the areas of physical activity, healthy eating, and tobacco-free living in Ottawa County.

OPEB: Other Post-Employment Benefits: Post-employment benefits that an employee will begin to receive at the start of retirement. This does not include pension benefits paid to the retired employee. Primarily, OPEB benefits include reductions in the amount an employee has to pay for continued health insurance upon retirement.

OPHP: Office of Public Health Preparedness (See Health Department, Special Revenue fund 2210)

OSHA: Occupational Safety and Health Administration

OUIL: Operating Under the Influence of Liquor.

OWI: Operating While Intoxicated

PACC: Prosecuting Attorneys Coordinating Council

PAAM: Prosecuting Attorneys Association of Michigan

PDM: Property Description and Mapping

PERT: Public Employees Retirement Trust

PH: Public Health

PHP: Public Health Preparedness (See Health Department, Special Revenue fund 2210)

PIP: Property Improvement Program

PNC: Pre-natal care

POAM: Police Officers Association of Michigan

POLC: Police Officers Labor Council

PPI: Planning and Performance Improvement

PPO: Personal Protection Order

PPT: Personal Property Tax

PRE: Principal Residence Exemption - exempts a residence from the tax levied by a local school district for school operating purposes up to 18 mills.

GLOSSARY OF ACRONYMS

RAM: Referees Association of Michigan

RBC: Robert Brown Center

RFP: Request for Proposal

RMS: Records Management System

ROD: Register of Deeds

RR: Recipient Rights

RRSC: Resource Recovery Service Center (See Landfill Tipping Fees, Special Revenue fund 2272)

RTC: Residential Treatment Centers

SAVE: Substance Abuse and Violence Education

SCAO: State Court Administrative Office

S.E.V.: In Michigan means "State Equalized Value" which is approximately one half the value of the property.

SHRM: Society for Human Resources Management

SJI: State Justice Institute

SNS: Strategic National Stockpile Plan (mass prophylaxis)

SPF: Senior Project Fresh

SPOT: Strategic Planning Oversight Team

STD: Sexually Transmitted Disease or Short Term Disability

STI: Sexually Transmitted Infection

STOPPED: Sheriff's Telling Our Parents and Promoting Educated Drivers

SWAP: Sentence Work Abatement Program

SWOT: Strengths, Weaknesses, Opportunities, Threats analysis

TAA: Trade Adjustment Assistance

GLOSSARY OF ACRONYMS

TANF: Temporary Assistance for Needy Families

TEFAP: The Emergency Food Assistance Program

THAW: The Heat and Warmth Fund

TRA: Trade Readjustment Assistance

TQI: Total Quality Improvement

TSTP: Traffic Safety Training Program

TV: Taxable Value

UAAL: Unfunded Actuarial Accrued Liability

VAWA: Violence Against Women Act

VFC: Vaccines for Children program (See Health Department, Special Revenue fund 2210)

VR: Victim's Rights

VSP: The County's Vision Insurance Service Provider

WDB: Workforce Development Board

WEMET: West Michigan Enforcement Team; a joint venture with participants from Ottawa, Muskegon, and Allegan Counties and the Michigan Department of State Police. This legally separate entity was formed in 2002 under the Urban Cooperation Act of 1967 and is governed by a board made up of member-designated representatives. The purpose of the WEMET is to establish a cooperative law enforcement force assembled for the purpose of enforcing narcotics and other controlled substances laws.

WIC: Women and Infant Children

WIA: Workforce Investment Act (Special Revenue Funds)

WMSA: West Michigan Strategic Alliance

WMTUG: West Michigan Telecommunications Users Group

WMUG: West Michigan AS 400 Users Group

WMCJTC: West Michigan Criminal Justice Training Consortium

GLOSSARY OF ACRONYMS

WRAP: Wellness Recovery Action Planning

YAS: Youth Assessment Survey; survey performed periodically by the Health Department to assist in program evaluation and development.

GLOSSARY OF BUDGET AND FINANCE TERMS

The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Annual Budget document in understanding these terms, a glossary has been included in the document.

Accounting System: The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

Accrual Basis: A basis of accounting in which debits and credits are recorded at the time they are incurred as opposed to when cash is actually received or spent. For example, in accrual accounting, revenue which was earned between October 1 and December 31, but for which payment was not received until January 10, is recorded as being received on December 31 rather than on January 10.

Activity: A specific unit of work or service performed.

Ad Valorem Tax: A tax based on value. Property taxes.

Advance Refunding Bonds: Bonds issued to refinance an outstanding bond issue before the date the outstanding bonds become due or callable. Proceeds of the advance refunding bonds are deposited in escrow with a fiduciary, invested in U.S. Treasury Bonds, or other authorized securities and used to redeem the underlying bonds at their maturity or call date, to pay interest on the bonds being refunded, or to pay interest on the advance refunding bonds.

Amortization: The reduction of the value of an asset by prorating its cost over a period of years.

Annual Required Contribution (ARC): The ARC is the employer's periodic required contribution to a defined benefit Pension or other post-employment benefit plan (OPEB). The ARC is the sum of two parts: (1) the normal cost, which is the cost for Pension/OPEB benefits attributable to the current year of service, and (2) an amortization payment, which is a catch-up payment for past service costs to fund the Unfunded Actuarial Accrued Liability (UAAL) over the next 30 years.

Appropriation: A legal authorization granted by the County Board of Commissioners which permits the County to incur obligations and to make expenditures of resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

Appropriation Ordinance: The official enactment by the County Board of Commissioners to establish legal authority for County officials to obligate and expend resources.

Arbitration: The hearing and determination of a dispute by an impartial referee agreed to by both parties (often used to settle disputes between labor and management)

Assessed Valuation: A value that is established for real or personal property for use as a basis for levying property taxes. (Note: Property values are established by the local townships and city assessors).

GLOSSARY OF BUDGET AND FINANCE TERMS

Assets: Property owned by a government which has a monetary value.

Assignment of Mortgage: To record the sale of the mortgage in the secondary market.

Audit: A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to:

- ascertain whether financial statements fairly present financial positions and results of operations;
- test whether transactions have been legally performed;
- identify areas for possible improvements in accounting practices and procedures;
- ascertain whether transactions have been recorded accurately and consistently; and
- ascertain the stewardship of officials responsible for governmental resources.

Balanced Budget: A budget in which estimated revenues and fund balance equals or exceeds estimated expenditures.

Balance Sheet: A financial statement that discloses the assets, liabilities, reserves, and balances of a specific governmental fund as of a specific date.

Bond: A written promise to pay (debt) a specified sum of money (called principal or face value) on a specific future date (called the maturity date(s)). The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, and water and sewage systems.

Budget: A financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures with various municipal services.

Budget Adjustment: A legal procedure utilized by the County staff and County Board to revise a budget appropriation. The County of Ottawa requires the Finance Committee of the Board of Commissioners to approve through the adoption of a supplemental appropriation ordinance (which specifies both the source of revenue and/or the appropriate expenditure account) for any appropriation between funds or any appropriation over \$50,000. The County Administrator and Finance Director can approve adjustments for \$50,000 or less within a fund.

Budget Calendar: The schedule of key dates or milestones which the County departments follow in the preparation, adoption, and administration of the budget.

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial program to the County Board of Commissioners.

Budgeted Funds: Funds that are planned for certain uses that have been formally or legally appropriated by the legislative body. The budget document that is submitted for the County Board of Commissioners approval included all the required information. Public Act 621 of 1978, known as the Uniform Budgeting and Accounting Act, requires a formal budget be

GLOSSARY OF BUDGET AND FINANCE TERMS

adopted for all governmental fund types. Informational summary of projected revenues and expenditures is required for proprietary fund types and capital construction projects.

Budget Message: The opening section of the budget which provides the County Board of Commissioners and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and recommendations of the County Administrator and Finance Director.

Budgetary Control: The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Capital Construction Projects: A plan of approved capital expenditures and the means of financing them. Typically a capital project encompasses a purchase of land and/or the construction of a building or facility. The capital budget is enacted as part of the County's consolidated budget which includes both operating and capital outlays. The capital budget normally is based on a capital improvement program (CIP).

Capital Improvement Program (CIP): A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years.

Capital Expenditures/Outlays: Expenditures greater than \$5,000 for the acquisition of capital assets. The assets are of significant value and have a useful life of more than one year. Capital assets are also called fixed assets.

Capital Projects Fund: A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Capitalization Policy: The criteria used by a government to determine which outlays should be reported as fixed assets.

Cash Accounting: A basis of accounting in which transactions are recorded when cash is either received or expended for goods and services.

Cash Management: The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

Certificate of Deposit: A negotiable or non-negotiable receipt for monies deposited in a bank or financial institution for a specified period for a specified rate of interest.

Commercial Paper: A very short-term unsecured promissory note, supported by a bank line or letter of credit, which has a maturity from one to 270 days.

GLOSSARY OF BUDGET AND FINANCE TERMS

Commodities: Items of expenditure (in the operating budget) which, after use, are consumed or show a material change in their physical condition, and which are generally of limited value and are characterized by rapid depreciation. Office supplies and gas and oil are examples of commodities.

Component Unit: A separate government unit, agency, or non-profit corporation that is combined with other component units to constitute the reporting entity in conformity with GAAP. The elected officials of the primary government are financially accountable for the component unit.

Contingency Account: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

Contractual Services: Services rendered to County departments and agencies by private firms, individuals, or other government agencies. Examples include utilities, insurance, and professional services.

Debt Service Fund: A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Debt Services: The County's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Deficit: (1) The excess of an entity's liabilities over its assets (See Fund Balance).
(2) The excess of expenditures or expenses over revenues during a single accounting period.

Delinquent Taxes: Taxes that remain unpaid on and after the date on which a penalty for non-payment is attached.

Department: A major administrative division of the County which indicates overall management responsibility for an operation or a group of related operations within a functional area.

Department Function Statement: The primary reason for the existence of a specific department is explained through the department function statement.

Depreciation: The decrease in value of physical assets due to use and the passage of time.

Designated: An account used to indicate a portion of a fund's balance to reflect tentative plans for future spending related to specific projects or purposes. These amounts are formally designated by the Board of Commissioners. Although these amounts are not legally restricted, they represent current intentions of the Board.

Disbursement: Payment for goods and services in cash or by check.

GLOSSARY OF BUDGET AND FINANCE TERMS

Discharge of Mortgage: To record the pay off of the mortgage.

Encumbrance: The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures. Funds cease to be encumbered when paid or when an actual liability is set up.

Enterprise Fund: A proprietary fund type in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to insure that revenues are adequate to meet all necessary expenditures.

Equalized Value: Locally assessed value multiplied by County and/or state factors to provide a uniform tax base. Equalized values are multiplied by tax rates to yield a tax amount in dollars.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by County Board of Commissioners.

Expenditure: This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all governmental funds and expendable trust funds. (Note: An encumbrance is not an expenditure. An encumbrance reserves funds to be expended.)

Expenses: Charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest, and other charges. This term applies to proprietary funds and non-expendable trust funds.

Family Court: A newly created division of the Circuit Court that administers domestic relations and juvenile neglect and abuse cases.

Finance Committee: A five-member committee made up of Board of Commissioners who have original jurisdiction over matters of County business in the areas of purchasing, financial control, insurance, audit of claims, auditing, equalization and apportionment bonding, human resources, and other related matters. The committee members are appointed by the Chairperson of the Board and serve for a one-year term.

Fiduciary Fund: Funds used to account for assets held in trust by the government for the benefit of individuals or other entities

Financing Tools: Financial mechanisms established by the Board of Commissioners to address long-term financial needs of the County. (See Users Guide for more detail.)

Fiscal Year: A twelve-month period designated as the operating year for an entity. The County of Ottawa has specified January 1 to December 31 as its fiscal year. However, certain grant funds carry fiscal year-ends to coincide with the grants reporting period.

GLOSSARY OF BUDGET AND FINANCE TERMS

Fixed Assets: Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Full Faith and Credit: A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

Function: A major class or grouping of tasks directed toward a common goal, such as improvements to the public safety, improvement of the physical environment, etc. For the purposes utilized in budgetary analysis, the categories of functions have been established by the State of Michigan and financial reports must be grouped according to those established functions.

Fund: An accounting entity with a set of self-balancing accounts that records all financial transactions for the purpose of carrying on specific activities or government functions. Seven commonly used fund types in governmental accounting are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

Fund Balance: Fund balance is the excess of assets over liabilities and is therefore also known as surplus funds. This term applies to governmental funds. A negative fund balance is sometimes called a deficit.

Fund Balance, Designated, Unreserved: The portion of fund balance that is available for appropriation but has been earmarked for a specific purpose.

Fund Balance, Reserved: The portion of fund balance that is not available for appropriation. Generally, these funds are legally restricted for a specific use.

Fund Balance, Undesignated, Unreserved: The portion of fund balance available for appropriation.

Fund Equity: Fund Equity is the excess of assets over liabilities and is also known as surplus funds. This term applies to proprietary fund types.

General Fund: The General Fund accounts for all current financial resources not required by law or administrative action to be accounted for in another fund and serves as the primary reporting vehicle for current government operations.

General Ledger: A set of records which records all transactions necessary to reflect the financial position of the government.

General Obligation Bonds: When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds. Sometimes the term is also used to refer to bonds which are to be repaid from taxes and other general revenues.

GLOSSARY OF BUDGET AND FINANCE TERMS

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Goal: The long range plans necessary to meet the visions of the strategic plan.

Governmental Accounting: The composite activity of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of governments.

Governmental Accounting Standards Board (GASB): The authoritative accounting and financial reporting standard-setting body for government entities.

Governmental Fund Types: Funds used to account for the acquisition, use, and balances of expendable financial resources and the related current liabilities - except those accounted for in proprietary funds and fiduciary funds. In essence, these funds are accounting segregations of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position changes and changes in financial position (sources, uses, and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures, and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers, and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service, and capital projects.

GLOSSARY OF BUDGET AND FINANCE TERMS

Grant: A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

Headlee Rollback (also called Tax Limitation Amendment): (Article IX, Sec. 31 of the Michigan Constitution). If the total value of existing taxable property in a local taxing unit increases faster than the U.S. Consumer Price Index (CPI) from one year to the next, the maximum authorized tax rate in that jurisdiction must be "rolled back" (reduced). The rollback may be reversed by a vote of the electors.

Indirect Costs: Costs associated with, but not directly attributable to, the providing of a product or services. These costs are usually incurred by other departments in the support of operating departments.

Interfund Expenditures: Services rendered to County departments and agencies by other County departments. Examples include data processing services, telecommunications, duplicating, insurance services, etc.

Interfund Transfer: Payment from one fund to another fund primarily for work or services provided.

Intergovernmental Revenue: A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

Internal Control Structure: Policies and procedures established to provide reasonable assurance that specific government objectives will be achieved.

Internal Service Fund: A fund used to account for the financing of goods or services provided by one department to other departments on a reimbursement basis.

Inventory: A detailed listing of property currently held by the government.

Investment: Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals, or base payments.

Invoice: A bill requesting payment for goods or services by a vendor or other governmental unit.

Legal Investment: Investments that governments are permitted to make by law.

Levy: To impose taxes, special assessments, or service charges for the support of County activities.

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Liability: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. (Note: The term does not include encumbrances.)

Line-item Budget: A budget that lists each revenue and expenditure category (taxes, charges for services, salary, telephone, mileage, etc.) separately, along with the dollar amount budgeted for each specified category.

Long-term Debt: Debt with a maturity of more than one year after the date of Issuance.

Major Fund:

1. An individual fund that reports at least 10 percent of any of the following:
 - a. total governmental fund assets, or
 - b. total governmental fund liabilities, or
 - c. total governmental fund revenues, or
 - d. total governmental fund expenditures
2. **And** at least 5 percent of any of the following:
 - a. total assets for governmental and enterprise funds, or
 - b. total liabilities for governmental and enterprise funds, or
 - c. total revenues for governmental and enterprise funds, or
 - d. total expenditures/expenses for governmental and enterprise funds

Mandate: Any responsibility, action or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order or that is required as a condition of aid.

Maturities: The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

Mill: One one-thousandth of a dollar of assessed value.

Millage: Rate used in calculating taxes based upon the value of property, expressed in mills per dollar of property, expressed in mills per dollar of property value.

Modified Accrual Basis: Used in governmental fund types. Revenues should be recognized in the accounting period in which they become available and measurable (similar to cash basis). Expenditures should be recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which should be recognized when due.

Non Violent Crimes: Non violent crimes are non-index crimes including Assault, Forgery, Fraud, Embezzlement, Stolen Property, Vandalism, Weapons (carry/possession), Sex Offenses, Drug/Narcotic Violations, Family Offenses, OUIL, Liquor Laws. Disorderly Conduct, Vagrancy, and Runaways (non inclusive).

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Object of Expenditure: Expenditure classifications based upon the types or categories of goods and services purchased. Typical objects of expenditures include:

- personnel services (salaries and fringes);
- supplies;
- other services and charges (utilities, maintenance contracts, travel); and,
- capital outlays.

Objective: The means to achieve the established goals; an implementation plan.

Operating Budget: A annual plan of financial operation embodying an estimate of proposed expenditures for the calendar year and the proposed means of financing them (revenue estimates). The plan specifies the type and level of municipal services to be provided, while limiting, through the appropriation process, the amount of money which can be spent.

Operating Transfer: Routine and/or recurring transfers of assets between funds.

Other Financing Sources: Governmental fund general long-term debt proceeds, amounts equal to the present value of minimum lease payments arising from capital leases, proceeds from the sale of general fixed assets, and operating transfers in. Such amounts are classified separately from revenues on the governmental operating statement.

Other Financing Uses: Governmental fund operating transfers out and the amount of refunding bond proceeds deposited with the escrow agent. Such amounts are classified separately from expenditures on the governmental operating statement.

P.A. 621: See Uniform Budget and Accounting Act.

Permanent Fund: Funds used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs-that is, for the benefit of the government or its citizenry.

Performance Measures: Specific quantitative and qualitative measures of work performed as an objective of the department.

Personnel Services: Items of expenditures in the operating budget for salaries and wages paid for services performed by County employees, as well as the incidental fringe benefit costs associated with County employment.

Primary Government: Any state government or general-purpose local government (Municipality or County) which meets the following criteria: 1) has a separately elected governing body, 2) is legally separate, and 3) is fiscally independent of other state and local governments.

Proprietary Fund Types: Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities

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that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets liabilities, equities, revenues, expenses, and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position, and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

Property Tax: Property taxes are levied on both real and personal property according to the property's valuation and the tax rate. Also known as "ad valorem taxes".

Purchase Order: A document authorizing the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

Rating: In the context of bonds, normally an evaluation of credit worthiness performed by an independent rating service.

Requisition: A written request from a department to the purchasing office for specific goods or services. This action precedes the authorization of a purchase order.

Reserve: An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Residual Equity Transfer: Non-recurring or non-routine transfers of assets between funds.

Resolution: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources: Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

Retained Earnings: An equity account reflecting the accumulated earnings of the County's Enterprise and Internal Service Funds.

Revenue: Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, and interest income.

Revenue Bonds: Bonds usually sold for construction of a project that will produce revenue for the government. The revenue is used to pay the principal and interest of the bond.

Revenue Estimate: A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.

Risk Management: An organized attempt to protect a government's assets against accidental loss in the most economical method.

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Rollback Legislation: See Headlee Rollback.

Self-Insurance: A term often used to describe the retention by an entity of a risk of loss arising out of ownership.

Source of Revenue: Revenues are classified according to their source or point of origin (i.e.: taxes, charges for services, interest on investments).

Special Assessment: A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Assessment Roll: The official list showing the amount of special assessments levied against each property presumed to be benefited by an improvement or service.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes, GAAP only require the use of special revenue funds when legally mandated.

State Equalized Value: In Michigan means "State Equalized Value" which is approximately one half the value of the property.

Strategic National Stockpile: Federal initiative to maintain an inventory of antibiotics, antivirals, chemical antidotes, antitoxins, life support pharmaceuticals, vaccines, and other medical supplies for use in the event of an incident anywhere in the United States using a weapon of mass destruction (chemical, biological, radiological or explosive) or a major natural or technological disaster.

Strategic Plan: Plan developed by the Board of Commissioners to establish County objectives, goals, and action plans.

Surplus: Revenue over expenditures for any given year. The cumulative revenue over expenditures is called fund balance.

Tax-Exempt Bonds: State and local government securities whose interest is exempt from taxation by the federal government or within the jurisdiction issued.

Tax Levy: The total amount to be raised by general property taxes for the purposes stated in the resolution approved by the County Board of Commissioners.

Tax Rate: The amount of taxes (mills) levied for each \$1,000 of assessed valuation.

Tax Rate Limit: The maximum legal property tax rate at which a County may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes. The County's

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legal limit is 4.44 mills voted on by County residents in 1988 for 6 years. This millage will expire in 1994 at which time the Tax Allocation Committee will meet.

Tax Roll: The certification of assessed/taxable values prepared by the assessor of each local governmental unit presented to the taxing authority in October of each year.

Tax Year: The calendar year in which ad valorem property taxes are levied to finance the ensuing calendar year budget. For example, taxes levied in 1993 will finance the 1994 budget.

Taxable Value: The dollar figure for each parcel of property against which tax rates are levied. This may or may not be an arbitrary calculation depending upon the market value, how that value has changed over time, whether it has been subject to statutory caps" and when it was last "uncapped" because of "transfer of ownership".

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments.

Truth in Taxation (Act No. 5, PA of 1982): Any increase in the total value of existing taxable property in a local taxing unit must be offset by a corresponding decrease in the tax rate actually levied so that the yield does not increase from one year to the next. The rollback may be reversed by a special vote of the legislative body of the local unit provided that the action is preceded by a public advertisement and hearing.

Unfunded Actuarial Accrued Liability: The difference between the actuarial accrued liability and the actuarial value of assets accumulated to finance that obligation.

Unencumbered Balance: The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.

Uniform Budget and Accounting Act (P.A. 621): This act was passed by the Michigan Legislature in 1978 to provide for a system of uniform procedures for the preparation and execution of budgets in local government. The Act addresses responsible parties in the budget process, required information in the budget document, and policies regarding deficits and budget amendments.

Unqualified Opinion: An auditor's opinion stating that the financial statements present fairly the financial position, results of operations and (when applicable) changes in financial position in conformity with GAAP (which include adequate disclosure). This conclusion may be expressed only when the auditor has formed such an opinion on the basis of an examination made in accordance with GAAS or GAGAS.

User Charges (also known as User Fees): The payment of a fee for direct receipt of a public service by the party benefiting from the service.

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Violent Crimes: Violent crimes are index crimes including Murder/Manslaughter, Negligent Homicide, Kidnapping, Criminal Sexual Conduct, Robbery, Aggravated Assault, Burglary, Motor Vehicle Theft, Arson, and Larceny.

Yield: The rate earned on an investment based on the price paid for the investment.

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