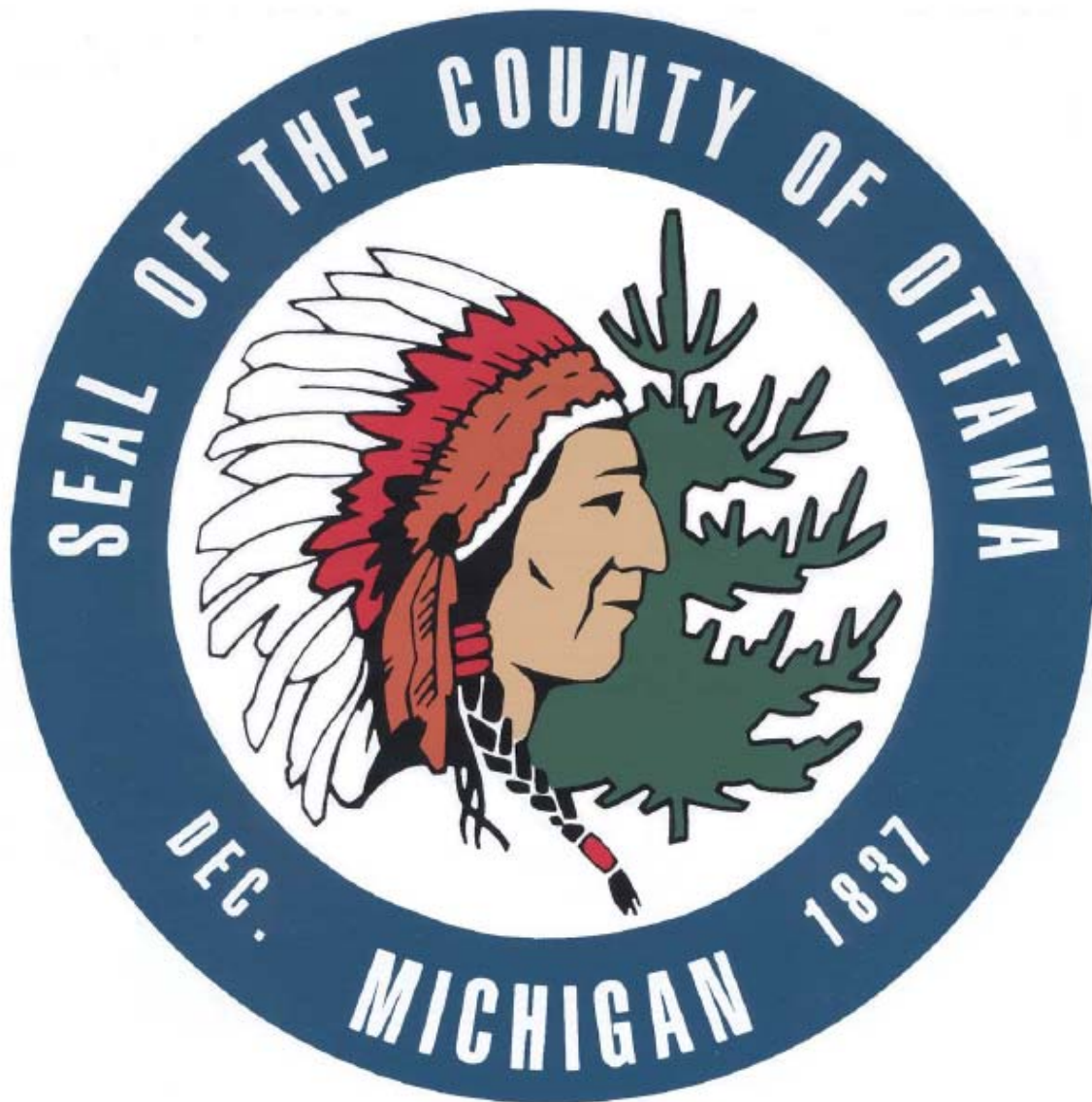


**County of Ottawa
Grand Haven, Michigan**

2014 Budget



2014 BUDGET
for
OTTAWA COUNTY
GRAND HAVEN, MICHIGAN
www.miottawa.org

2013 BOARD OF COMMISSIONERS
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FISCAL SERVICES DIRECTOR
KAREN KARASINSKI, CPA

PREPARED BY:
THE FISCAL SERVICES DEPARTMENT

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County of Ottawa

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October 22, 2013

Board of County Commissioners and Citizens of Ottawa County:

Transmitted herein are the 2014 Operating Budgets for County operations. The combined budget, including component units, totals \$216,354,011 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 2014 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 2014 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.

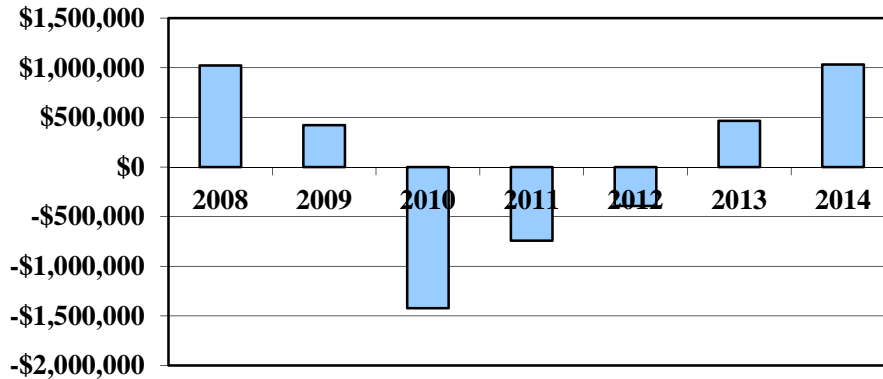
FINANCIAL ISSUES

The County believes it has seen the worst of the recession and is beginning to show signs of growth. However, due to State laws that limit increases in taxable value, the climb back up will likely take longer than the climb for the economy as a whole. The 2014 budget process focused on providing quality services and programs and investing for the future.

Revenues: Several of the County's revenues are improving. The County topped national averages in job growth and manufacturing expansion. These developments impact not only the tax base, but other economy driven revenues as well.

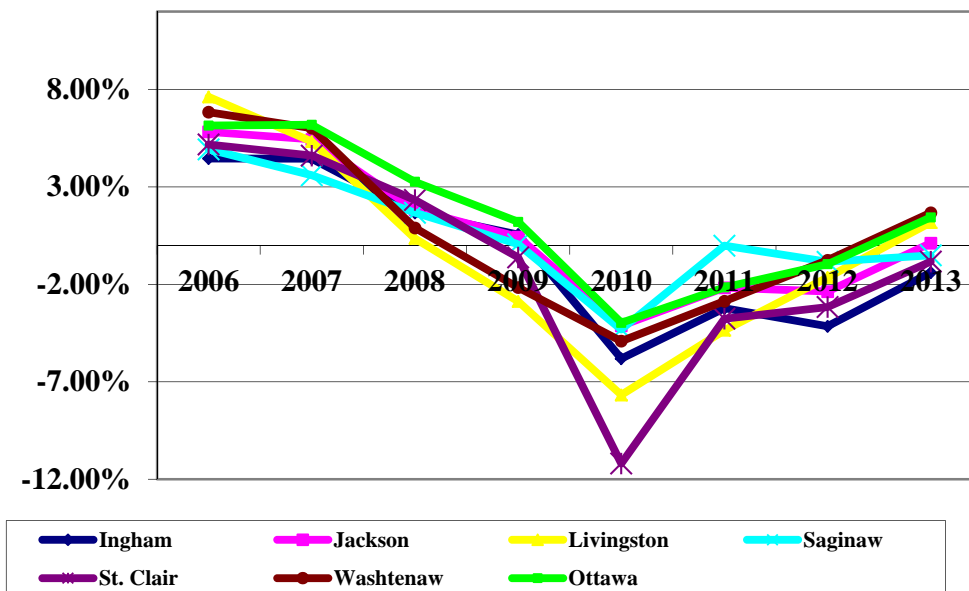
Tax Base: For many years, the County’s finances were robust and able to accommodate both mandated services as well as certain discretionary programs approved by the Board of Commissioners. Strong growth in population and by extension, the tax base, provided the necessary funds to cover programs on a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

Ottawa County Change in Operating Tax Revenue



Even during the worst of the recession, the tax base in Ottawa County retained its value better than that of comparable Michigan counties. In terms of recovery, the County is only slightly behind Washtenaw County in terms of taxable value growth:

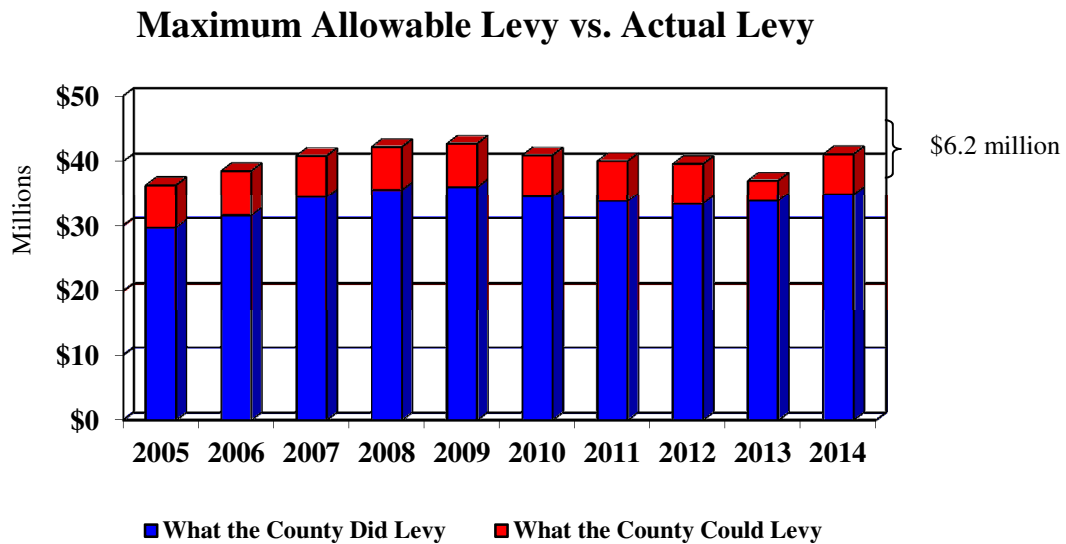
Changes in Taxable Value – Ottawa and Comparable Counties



Property Tax Revenue and the Citizen Tax Burden: The County remains sensitive to taxpayer contributions. Ottawa County has a maximum tax limit of approximately 4.2650 mills

for 2014 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 of 3.6 mills, well below its legal maximum levy, for 2014 operations. **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 seventeenth consecutive year that the County has levied less than the maximum.

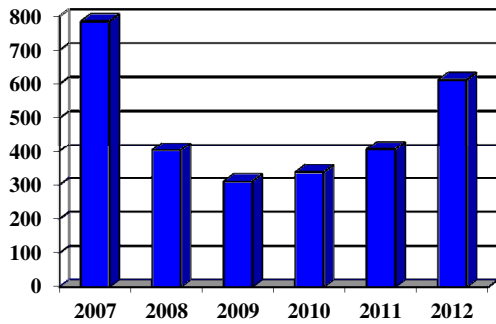
The following graph shows a history of the maximum allowable millage rate for County operations versus the actual levy for budget years 2005 - 2014:



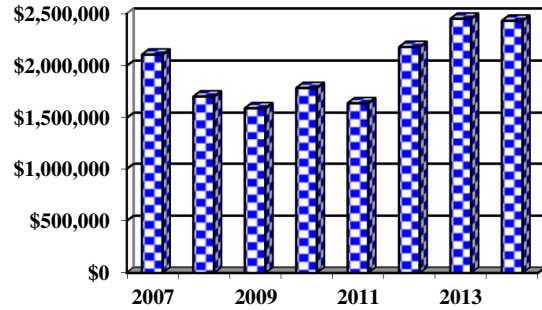
New Legislation Impacting Property Taxes: As enacted by Public Act 401 of 2012, Section 9o of the General Property Tax Act provides for an exemption, beginning December 31, 2013, for industrial personal property or commercial personal property owned by a person in a local tax collecting unit, if the combined taxable value of all such property owned by or under the control of the person is less than \$40,000 in that local unit. Senate Bill 490 of 2013 would change the threshold for the exemption to \$80,000 true cash value. There are no provisions for reimbursing counties for revenue lost due to this exemption. This new legislation is estimated to decrease Ottawa County’s property tax revenue be approximately 0.50% compared to what it would have been without this legislation.

Economy Related revenue: The improving economy 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. Building permits rose by 51% in 2012. The Register of Deeds revenue graph that follows shows corresponding increases in revenue in 2012 and 2013. The 2014 budget is approximately the same as 2013, but 2014 is still significantly higher than 2009 (the low point over the last several years).

Reported Privately Owned Residential Building Permits

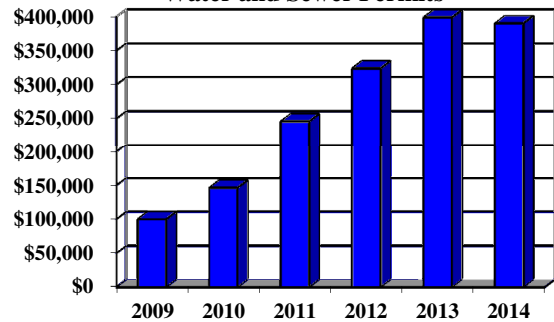


Register of Deeds Revenue



Likewise, revenue in the Health fund for water and sewer permits in the County also indicates an improving financial outlook, nearly tripling between 2009 and 2013.

Water and Sewer Permits



State and Federal Funding: Governor Rick Snyder has made restoring the State’s fiscal status his top priority for the last several years. 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 of each year the County must produce a citizen’s guide of its most recent local finances, including a recognition of its unfunded liabilities, a debt service report with debt service requirements, 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. All documents are made available for public viewing on the County website, www.miOttawa.org. A sample of the dashboard follows:



Ottawa County COUNTY & STATE GOVERNMENT DASHBOARD

Economic Strength

Measure	Ottawa County			Michigan		
	Prior	Current	Progress	Prior	Current	Progress
Monthly unemployment rate ¹	7.7%	6.7%		9.2%	8.9%	
	5 of 83 Counties					
Real Gross Domestic Product (GDP)	6.8%	4.2%		4.9%	2.3%	
	1 of 15 MSAs			6 of 50 States		
Percent of structurally deficient bridges	3.7%	2.9%		13.2%	11.8%	
				31 of 50 States		
Real personal income per capita	\$25,462	\$25,858		\$27,107	\$27,762	
	21 of 83 Counties			36 of 50 States		
Children living in poverty	13%	12%		23%	25%	
	2 of 83 Counties			38 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.

Health & Education

Measure	Ottawa County			Michigan		
	Prior	Current	Progress	Prior	Current	Progress
Infant mortality (Per 1,000 births)	4.9	5.9		7.7	7.4	
	10 of 23 Cores w/≥ 6 deaths			36 of 50 States		
Obesity in the population	24.0%	23.1%		n/a	31.3%	n/a
	3 of 44 Health Depts			46 of 50 States		
3 rd graders reading at grade level	74.1%	75.2%		63.3%	67.7%	
	4 of 57 School Districts					
ACT college readiness benchmarks	25.3%	24.2%		17.3%	17.7%	
	4 of 57 School Districts					
Pop. w/bachelor's degree or higher (25+ yrs. old)	29.5%	29.6%		25.2%	25.6%	
	9 of 29 Counties ²			35 of 50 States		

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

PROGRESS KEY:

Performance Improved	Performance Declined	Performance Maintained

Value for Government

Measure	Ottawa County			Michigan		
	Prior	Current	Progress	Prior	Current	Progress
Bond rating (Moody's)	Aaa	Aaa		Aa2	Aa2	
Government debt burden per capita	\$87	\$79		\$762	\$785	
				35 of 50 States		
State gov't operating cost as a percent of GDP ³	1.6%	1.5%		15.4%	15.1%	
State/local gov't operating cost as a percent of GDP	n/a	n/a	n/a	24.7%	24.7%	
Access to state gov't – number of online services ⁴	48	53		385	410	

3. Ottawa's data reflects the County's operating cost as a percent of GDP.

4. Ottawa's data reflects the County's online services.

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	2.36	2.60	
Percent of residents satisfied with County parks	95%	85%		n/a	n/a	n/a
Population growth (Ages 25-34)	(0.5)%	2.7%		(1.2)%	(0.7)%	
	13 of 83 Counties			48 of 50 States		
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	169.1	136.7		493.0	445.3	
	33 of 83 Counties			38 of 50 States		
Property crimes per 100,000	1,864.7	1,923.0		2,748.8	2,612.1	
	48 of 83 Counties			22 of 50 States		
Individuals fatally/seriously injured in traffic accidents	160	177		6,917	6,595	

Note: In some cases, County-level data are not available from the same data source used by the State. In other cases, County-level data are not available for the same time frame used by the State. In these instances, data sources and time frames were selected that most closely match those of the State. Due to this difference, it must be noted that comparisons may not be completely equivalent in all cases.

Prepared by: Planning and Performance Improvement Department (03/28/13)

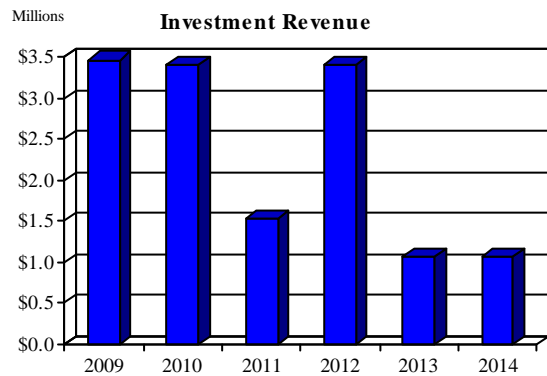
2. Consolidation of Services: By February 1 of each year the County must submit a consolidation plan to the State that is additionally posted on the County website. At a minimum, for a county that is submitting a consolidation plan for the first time, the plan shall include a listing of any previous services consolidated with an estimated cost savings amount for each consolidation. In addition, the plan shall include one 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. The County has a long history and proven track record of collaboration with local units of government, including: City of Grand Haven purchases equalization services from the County and the Sheriff's department holds contracts with several municipalities in the County to provide policing services; these programs are included in the Sheriff Grants & Contracts fund (Special Revenue fund 2630).
3. Employee Compensation: By June 1 of each year the County must meet one of two options involving employee compensation. The County has met this criteria by complying with Public Act 152, which requires the County contribution towards health care to be below a hard cap figure established by the State.

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 2014 budget reflects the attainment of all the necessary criteria in its expenditures, and includes \$3.7 million in CIP revenue, representing a 4.8% increase over 2013.

Mental Health: Community Mental is anticipating \$400,000 for the new autism benefit that was implemented in April of 2013. The expansion of Medicaid was approved in August of 2013 which was too late to include in the 2014 budget process. At this point, the impact on services has not been fully determined.

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 over 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.



As indicated in the graph to the right, investment revenue can vary significantly. The County is limited by the State of Michigan in its choice of investment vehicles and anticipates average return rates to remain low. However, the Ottawa County, Michigan Insurance Authority is not required to adhere to the same requirements as the rest of the County. Specifically, the Authority is allowed to buy equity securities. The fluctuations are due to these investments.

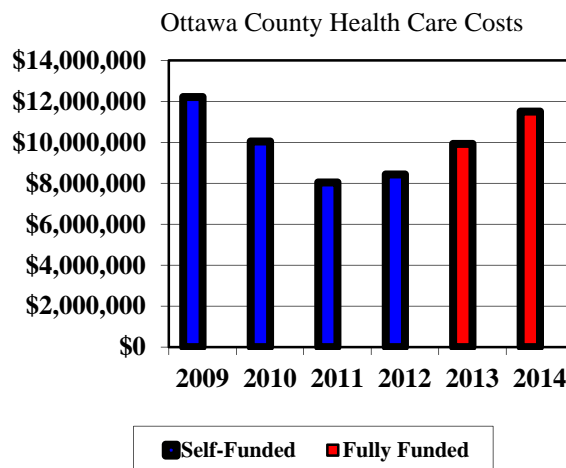
Expenditures: Like most organizations, the County faces continued increases in expenditures, and, over time, these increases can negatively impact the provision of services, especially in times of decreasing revenue. Since approximately 60% of General Fund expenditures are funded with property tax, increases 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 legislation impacting increases in taxable value, County Administration knew that budgets would continue to be challenging over the next few years. Originally, the 2014 budget included a 2% increase, but in connection with changes in health insurance, the increase is 2.5% as of January 1, 2014.

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 has renewed their contract with them for

2014. During 2012, the County launched their health management initiative described as the “Know Your Numbers” campaign.

During 2013, the County launched the “Work Your Numbers” campaign. Employees who do not show improvement in any metrics outside of the plan threshold and who opt out of working with their doctor will be charged a noncompliance penalty on their health insurance. The revenue generated from these penalties will more than cover the \$160,000 budget for the health management program. Nevertheless, the graph to the right shows that 2014 budgeted costs are still lower than 2009. In fact, the costs in 2009 totaled \$12.2 million; the 2014 budget is \$11.5 million.



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, as 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 on December 31, 2012 was just \$563,549. The annual required contribution (ARC) included in the 2014 budget is just under \$230,000.

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 and 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 2014. The rankings have provided an additional tool to identify reductions in 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 to avoid significant, unplanned use of unassigned fund balance.

Fund Type	Total Equity 2010	Total Equity 2011	Total Equity 2012	Total Projected Equity 2013	Total Projected Equity 2014
General Fund	\$ 17,979,501	\$ 21,244,490	\$ 20,347,872	\$ 21,311,909	\$ 20,139,435
Special Revenue Funds	31,924,757	32,575,283	33,466,087	35,215,881	33,949,876
Delinquent Tax					
Revolving Fund	24,271,796	24,023,477	24,009,202	23,372,557	22,251,891
Internal Service Funds	32,657,693	34,045,916	36,898,377	36,419,150	36,480,815
Total Equity	<u>\$ 106,833,747</u>	<u>\$ 111,889,166</u>	<u>\$ 114,721,538</u>	<u>\$ 116,319,497</u>	<u>\$ 112,822,017</u>

Equity at the end of 2014 is expected to decrease by 3.0%. Total fund balance in the General Fund is budgeted to decrease by \$1.1 million, but the County has not historically had to use fund balance due to positive budget variances. However, \$222,000 is budgeted to come from previously committed/assigned fund balance. In the Special Revenue funds, the Public Improvement fund is budgeted to spend \$363,000 of fund balance in connection with three capital improvement projects. The Solid Waste Cleanup fund is expected to use \$267,000 of fund balance in connection landfill clean-up efforts. The Parks fund is budgeted to use \$242,000 for various capital endeavors. Both the Health fund and the Child Care fund are budgeted to spend \$200,000 each of fund balance, but the County does not anticipate fund balance will be needed due to historical vacancies, Medicaid cost settlements and other grants that come in during the year. The Capital Projects fund is budgeted to expend the remaining bond proceeds of \$2.6 million for the Qualified Energy Conservation Bonds. 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:

	2014 Budgeted Expenditures	Estimated Equity	Equity as a % of Expenditures
General Fund	\$ 66,884,208	\$ 20,139,435	30.1%
Special Revenue Funds	74,516,934	33,949,876	45.6%
Delinquent Tax			
Revolving Fund *	2,809,845	22,251,891	791.9%
Internal Services Funds	21,687,737	36,480,815	168.2%
	<u>\$ 165,898,724</u>	<u>\$ 112,822,017</u>	68.0%

** 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% 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 2014 Budget

The upward pressure on expenditures combined with lower increase in revenue results in a deficit for the 2014 General Fund budget as submitted by departments. Specifically, expenditure requests exceeded projected revenues by \$2.4 million, not including personnel requests. The 2013 budget submitted by departments came in with expenditures exceeding revenues by nearly \$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 2014 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 – Auto Theft Grant	Road Patrol Deputy	1.00	\$87,559	Vacancy began in 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 2013

Health Insurance: Like most entities, Ottawa County has become concerned about the rapid increase in health insurance costs. Effective with the 2014 budget, the County is reducing its contribution into health savings accounts from 75% of the minimum deductible allowed by the IRS to 50%. The associated savings for this change are approximately \$390,000.

Cost Refinements:

At the start of the budget process in April, a projected cost of living adjustment for salaries of 2% was projected. This was based on what other governmental entities were planning for 2014 as well as their increases in prior years as compared to the County. As changes were made to the County's contribution to the health savings account an additional .5% was added to the cost of living adjustment.

Also at the beginning of the budget process, health insurance rates were projected to increase 23% including the cost of new taxes associated with national health care. However,

when the bids came in during August, the increase was more reasonable due to improved claim experience and more employees opting for the high deductible insurance plans. As a result, the budget for health insurance premiums includes an 11.89% increase, a savings of approximately \$606,000 in the General Fund. Additionally, the impact of the more favorable health insurance rates further benefitted the General fund by reducing costs in other funds. The additional savings to the General Fund totaled approximately \$131,000. In 2007 through estimated 2012, savings from staff vacancies ranged from \$400,000 - \$545,000 per year. In the 2013 budget, the County reduced the budget by \$400,000 to reflect vacancies. Based on actual experience, the County has reduced the 2014 budget by \$365,000 to reflect vacancies.

When departments turned in their budgets in June, charges for Innovation and Technology (Internal service fund) were not available. Consequently, these costs were added in at the next budget level and totaled \$1.7 million. Other corrections to department head budgets included corrections to temporary salaries in the public safety function, corrections to the animal control contract budget to reflect the most recent contract, and more realistic commissary costs at the jail when comparing the revenues coming in from inmates vs. the items purchased. More funds were added to legal expenditure budgets in the Circuit Court based on trials anticipated in 2014.

Other corrections impacted the budget positively. The initial revenue calculation in the Child Care fund was corrected, impacting the General Fund by \$1.1 million. Reductions were also made to the Sheriff and Jail operational supply budgets based on historical spending (\$122,000).

Refinements were also made to the operating transfers to other funds. The transfer to the Health fund was reduced by \$113,000 to reflect the closure of the Ferris Street facility in Grand Haven. The facility was too large for the needs in that area of the County, so the County is renting space at a more central location in Grand Haven. The County plans to sell the Ferris Street facility. Other adjustments impacting the General Fund totaled \$90,000. The operating transfer to the Health fund and the Child Care funds were reduced by \$200,000 each based on historical expenditures.

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 increase by 2.5%. As the budget process progressed, the projections became more favorable. As a result, the estimated change in taxable value for 2014 has been changed to increase by 3.0%. This change and other various adjustments/corrections are increasing the 2014 tax revenue budget by \$530,000 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. Since the fund is projected to have \$3.8 million in fund balance at 12/31/2013 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, \$528,000 of rent revenue that had been going to the Public

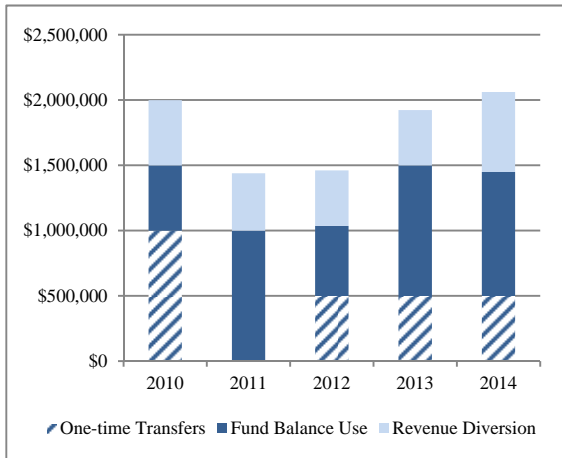
Improvement fund (prior to 2010) will continue to be credited to the General Fund in 2014. This is the fifth year of the revenue diversion, and the County is projecting that this rent may continue going to the General Fund for the next five years.

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 \$2.9 million in retained earnings at 12/31/13, funds are available for additional infrastructure purchases. As a result, the estimated \$92,000 of inmate phone commission revenues will continue to go to the General Fund in 2014. 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, 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 2014 budget includes a \$500,000 transfer from the Ottawa County Insurance Authority. At 12/31/12, the fund has net assets of \$17.3 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 2019. In addition, the 2014

General Fund Budget Balancing Strategies



budget includes the use of \$950,000 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 unassigned fund balance between 10 to 15 percent of the most recently audited expenditures of the General Fund. The County has maintained an unassigned fund balance of at least 15% for several years. If the County used the entire \$950,000, it would still be within the parameters of the financial policy.

It should also be noted that the one-time dollars of \$950,000 represent less than 1.5% 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. The table that follows summarizes the changes made to balance the General Fund.

Revenues:

2014 General Fund Budget Proposed by Departments	\$63,846,499
Diversion of rent revenue from the Public Improvement Fund	542,000
Correction, analysis and fine tuning of tax projections	530,000
Adjustment to Register of Deeds revenue	388,000
Reflected use of assigned/committed fund balance	222,000
Revised County Incentive Program revenue estimate from State	133,000
Diversion of jail phone commission revenue from Telecommunications	92,000
Other miscellaneous adjustments	180,279
Total General Fund Revenue Proposed by Finance and Administration Committee	\$65,933,778

Expenditures

2014 General Fund Budget Proposed by Departments	\$66,273,972
Other corrections/adjustments to Child Care fund	(932,000)
Reduction in health insurance net of .5% increase in salaries	(400,000)
Transfer to the Health and Child Care funds budget decreased based on current/historical activity	(400,000)
Reduction for anticipated vacancies	(365,000)
Other reductions to Health fund transfer	(358,000)
Reduction to Sheriff and Jail operational supplies based on historical needs	(122,000)
Decreased operating transfers to other funds for other reductions	
Increase Circuit Court legal	91,000
Correct animal control contract and jail commissary expenditures	291,000
Correction to Sheriff, Marine, Jail temporary salaries	331,000
Personnel additions	455,000
Addition/correction of IT charges calculated by consultant that were not available when departments submitted budgets	1,699,648
Other miscellaneous adjustments	319,588
Total General Fund Expenditures Proposed by Finance and Administration Committee	\$66,884,208

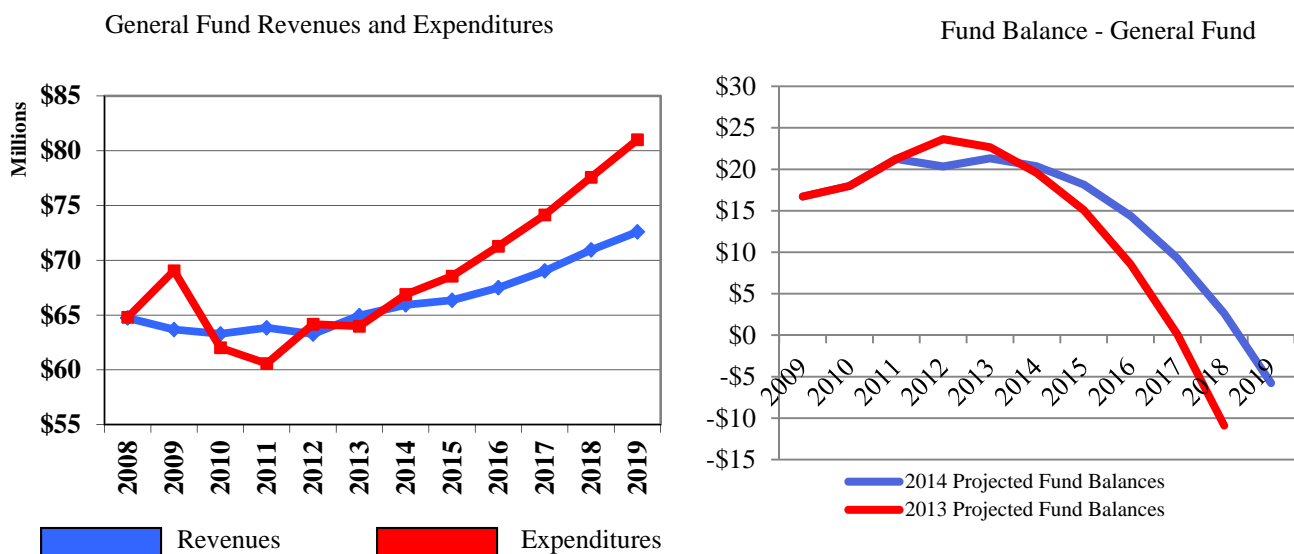
SPECIAL REVENUE, DEBT SERVICE, CAPITAL PROJECTS, AND PERMANENT FUNDS

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 and the additional .5% cost of living adjustment 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. However, the good news is that projections have improved from last year's projections.



The graphs above show an increasing gap between revenue and expenditures that widens to as much as \$5.8 million and total fund balance shows a deficit by 2019 if revenue and expenditure assumptions prove true and no additional changes are made to operations. The good news is that these projections are significantly better than prior year projections as indicated by the graph on the right. The County is confident it will be able to make the necessary adjustments to bring expenditures in line with revenues without negatively impacting service levels.

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 \$935 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.

Additionally, Public Acts 401 and 403 of 2012 provide exemptions for industrial and commercial personal property beginning December 31, 2015. For 2016, there may be a substantial reduction in revenue from personal property taxes. Methods of partial reimbursement of lost revenue were included in the package of bills, and revisions to the methods of

reimbursement are currently in the works. The County continues to work with the legislature to minimize the impact on the County.

State Revenue: On the positive side, during 2013, a resolution was reached with the State which requires the State to pay the balance owed to the County for expediting the survey and remonumentation program. 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. Unfortunately, the State delayed their payments to the County. The agreement results in even payments over 10 years beginning in 2015.

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 designed to bring awareness of health issues employees may be facing to their attention. In 2013, the County implemented the "Work Your Numbers" campaign. Specifically, County employees and their spouses were required to complete three activities to avoid a surcharge on their medical premium contributions beginning in 2014:

1. Complete an online health risk appraisal by July 31, 2013.
2. Complete and submit a tobacco user certification form by June 21, 2013. If the participant uses tobacco products, he/she must participate in the "Tobacco Cessation Program" by July 31 to secure the lower health insurance copay.
3. Participate in a biometric health screening between May 21 and June 21, 2013. For employees and their spouses who have more than one biometric result outside of the plan threshold and there has been no improvement from the 2012 results, the person may avoid the premium surcharge if they work with their physician, completing a "Physician Verification Form."

The County believes the health management program will reduce health care costs in the future. The estimated \$160,000 in cost is covered by the surcharge applied to employees that are not in compliance.

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 from a defined benefit (DB) plan to a defined contribution (DC) plan for new hires. On December 27, 2011, the County Board approved a series of resolutions to move new Unclassified and Group T (non-union) County employees from a DB pension to a DC pension effective January 1, 2012. As of April 1, 2013 all bargaining units have moved from a DB pension to a DC pension for new hires.

Landfill Clean-up Costs: In 1990, the County 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. \$2.34 million was transferred into the fund in 2012, but projections indicate continued declining fund balance. Consequently, the County may need to provide additional funding if projections hold true.

Revised Five Year Deficit Reduction Plan

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

- 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.
- Continued emphasis on the health management plan to lower future claims cost.
- 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

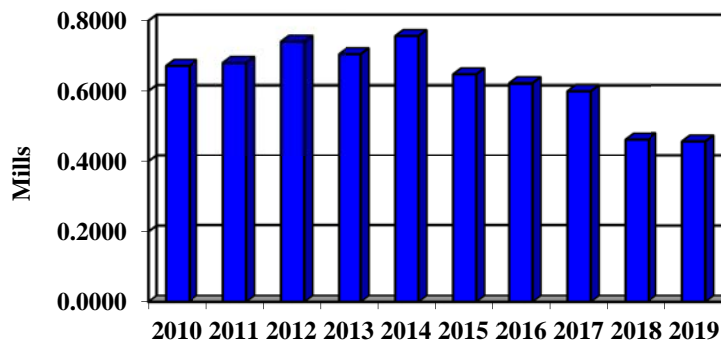
As budgeting becomes increasingly difficult, it is important to have alternate funding sources available. Long-term financial planning is addressed extensively in the County's Strategic Plan. The County Board adopted fiscal policies and procedures, which specifically

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 in 2014 (\$304,000).
- 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 2014 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 2014 budget also includes this revenue diversion, and the County anticipates this may continue through 2019. The 2014 revenue reassignment includes an additional \$228,238 to assist with the debt payments on the Qualified Energy Conservation Bonds. The County believes the savings in utility costs will be high enough in future years that no further contribution from the fund will be necessary.
- Stabilization Fund (2570) is providing the General Fund with approximately \$40,000 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 \$1.92 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 2014 is \$2.2 million. Telecommunications is also contributing approximately \$150,000 per year for debt service requirements on the Fillmore/Grand Haven project, and as discussed earlier, \$92,000 in inmate phone commissions.

The Financing Tools play a major role in reducing our tax levy. The amount for 2014 equates to 0.7562 mills. The graph that follows shows the benefits, in lieu of millage, that the financing tools provide:

Summary of Financing Tools Benefits Equated to Mills



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: As mentioned previously, the legislation regarding the elimination of industrial and commercial personal property tax was incomplete in dealing with the process for administering the changes to the system, causing negative issues impacting local units of government. Additional legislation needed to help fix these negative impacts has currently been introduced in the Senate. Ottawa County is supporting the newly introduced bills.

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 4532) 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: Although there has been much discussion about the reengineering of the Child Care Fund (CCF) over the past year, the In Home Care programming continues to save the counties and the state significant dollars by developing community-based programs. Discussions on ways in which the CCF can be improved continue with a focus on data sharing, 75/25 split incentive dollars (current funding is 50/50), etc. Increased fiscal and program audits at a more comprehensive level have also been mandated by Department of Human Services (DHS) in an effort to eliminate ineligible costs and force improvements. There are a couple major concerns, however, which potentially threaten the budget:

1) State legislation proposes administrative rate per diems paid to private agencies be assumed by the counties/courts for FY 2014. This would raise the rate from \$37/day/child in private agency foster care to \$40. In FY 2013, the state approved this rate and held the counties harmless for the increase, but now, they are trying to propose the counties accept the increase. Juvenile Services anticipates this impacting the budget by \$80,000 to \$100,000 depending upon the number of agency foster placements. This increase has not been factored into the 2014 budget.

2) Currently, the courts/counties are mandated to pay administrative rates only for private agency supervised foster care placements. There is some significant discussion that legislation may be proposed to mandate the counties/courts pay an administrative rate for DHS supervised foster homes, as well. Although this would represent another unfunded mandate, it does not make sense for the counties/courts to be paying the state for salaries, fringes, etc., which is what administrative rates cover. Our local DHS has approximately 45% of all foster care placements under their supervision, and the anticipated fiscal impact could reach \$450,000 if this legislation were passed.

Indigent Defense: In July of 2013, the indigent defense bill was passed (Public Act 93 of 2013) and given immediate effect. The bill creates the Michigan Indigent Defense Commission

which will create standards to ensure statewide systems provide legal representation that meets constitutional requirements for effective assistance of counsel, gives the Michigan Supreme Court approval authority for any changes to the standards, and restructures the funding mechanisms to ensure programs are always adequately funded.

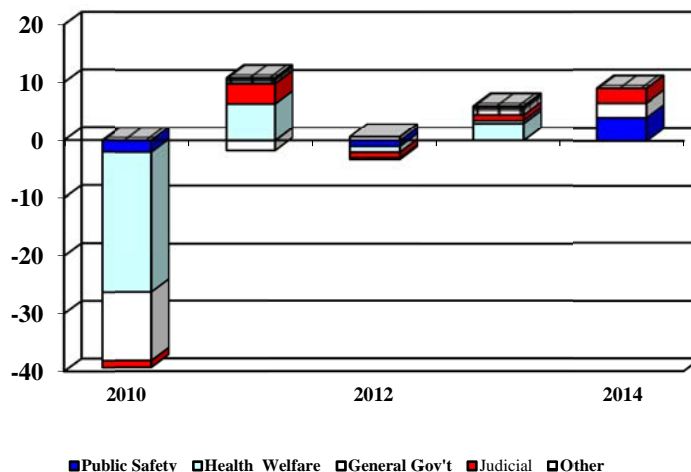
However, there is a lot of "set-up" work the State has to complete before there will be any direct impact on the County. Consequently, the County's judges recently adopted a revised court appointed counsel list for fiscal year 2014 and plan to maintain the status quo until further direction is received from the State. Until the State completes the set-up of the system, it is unclear what the financial impact to the County will be.

Tax Exempt Municipal Bonds: As the Obama Administration and Congress look for revenue to reduce the federal deficit and to fund federal programs, municipal bonds (debt) are being threatened. If the federal income tax exemption is eliminated or limited, states and local units of government will pay more to finance projects, leading to less infrastructure investment, fewer jobs, and greater burdens on citizens who will have to pay higher taxes and fees. Ottawa County is opposing this legislation.

PROGRAMMATIC ISSUES

Staffing Needs: Ottawa County, the eighth largest county in the State of Michigan, was 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 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. In light of the modest economic recovery, the County is adding nine full time equivalents in a variety of service areas, 2.5 of which are partially grant funded. The graphs that follow show the increase in total full time equivalents in the County for 2010 - 2014 added/subtracted through the annual budget process:

Positions Added by Function 2010-2014



Full time equivalents decreased in 2010 due mainly to the reorganization of Community Mental Health that was in process at the time of budget adoption. For the last few years,

Community Mental Health has added positions during the year as their reorganization plan was implemented.

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. Ottawa County will be partnering with Cascade Consulting Group to work with the Health Department and run process improvement events starting late 2013 and early 2014. The County plans to start rolling out daily improvement and creativity training to all staff in 2014. The 2014 budget includes a .7 full time equivalent to coordinate the process and additional funds for consultants and other costs.

The strategic plan also directs us to maintain and expand investments in the human resources of the organization by developing and maintaining an Ottawa County standard for internal and external customer services and training all employees on the standard. The "Ottawa Way" training has begun in 2013 and will be completed for existing employees in 2014. The County expects to spend \$30,500 in 2013 and an additional \$15,000 in 2014.

Communication: The County Strategic Plan directs the maintenance of a comprehensive communication. 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. The 2014 budget includes a full time Marketing and Communications Manager with half charged to the Administrator's office and half to the Parks and Recreation department. The 2014 budget includes \$20,000 for the biennial citizen survey which will be the fifth in a series.

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

The demand for server and storage capacity continues to put pressure on the County's technical infrastructure to grow and evolve. The 2012 IT Study made recommendations that have been expanded into more detail through a follow-on analysis that provided detailed specifications and costs for capital investments in server, network and virtual desktop capabilities. These details have resulted in a reevaluation of our standard refresh and migration plans. In addition, the newly established Capital Improvement Plan process has provided a better perspective on the overall investments needed to keep the County's technology current over multiple years. Planned expenditures include new switches, server hosts and storage to support increased bandwidth, and increased virtualization for servers and desktop systems. Over \$639,000 is included in the 2014 budget for these upgrades.

Employee Technical Knowledge

The restructuring of the IT leadership group is underway and will be completed in 2013 resulting in a reduction in the number of team managerial positions from four to three. During 2013 and However, two new positions are included in the 2014 budget. The Plante Moran consultant study recommended the addition of a Network Administrator II position which will help IT be

more proactive in implementing and responding to issues, reducing the burden on Help Desk and other support staff. The 2014 budget also includes a Business Analyst II. This position is a “forward” looking, customer management position to learn the County’s business and make recommendations regarding technologies to assist them in their goals.

Applied Technology

The County will continue to invest in the software replacement of its Justice System with the MICA project. This software is a funded under Consulting Services (Analysis and Design) and Contracted Services (Development). The planned 2014 investment to develop MICA is \$550,000. In 2014, the County plans to replace its long-serving Lotus Notes E-mail capability implemented in 1998 with a new e-mail system which needs to be determined. An upgrade of the OnBase (Enterprise Content Management (ECM)) system will be completed by installing the Unity Client. This capability provides increased features and flexibility for OnBase users and eases support requirements by changing from desktop thick clients to a thin client environment.

County Website

The County strategic plan includes continued improvement to the County website. The 2014 budget includes \$234,000 for maintenance and continued development of the County online service portal. The contracted development services include applications that support internal processes. An effort that will continue into 2014 is development of an expanded onboarding process for new hires as an extension of the online “job application” system. Since January 2013, the following online applications have been added to the County web site:

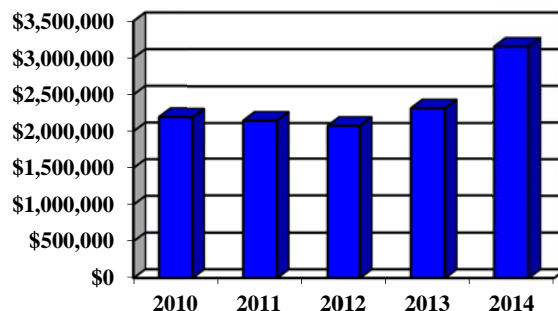
- Surplus Management
- Jury Duty Questionnaire
- Youth Assessment Survey
- Inmate visitation scheduling
- State Protector Statue Fund Raiser
- Dashboard Publishing Tool
- Bicycle Registration (Sheriff’s Office)

Scheduled for 2014:

- New Employee Processing (Onboarding) workflow
- Court Scheduling integration with MICA
- Health Management Portal/Intranet
- Enhancements to Campaign Finance Reporting, based on state requirements

In addition to the initiatives above, the 2014 Budget includes approximately \$2.3 million for other building, equipment and technology needs. The following graph shows the dollar amount of equipment added each year from 2010 to 2014 during the budget process:

History of Approved Equipment



BUDGET SUMMARY

The 2014 budget reflects the on-going implementation and refinement of the action plans addressed in the Ottawa County Strategic Plan. The fluctuations between the 2013 estimated and 2014 budgets are the result of the previous discussion. A comparison of the 2013 estimated and 2014 budgets follows.

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

Source	2013 Estimated Actual	2013 Percent of Total	2014 Proposed Budget	2014 Percent of Total	Percent Increase (Decrease)
Taxes	\$ 41,054,460	26.9%	\$ 42,186,217	28.8%	2.8%
Intergovernmental Revenue	71,632,995	47.1%	63,648,727	43.4%	-11.1%
Charges for Services	16,705,014	11.0%	15,380,690	10.5%	-7.9%
Fines and Forfeits	72,300	0.0%	84,200	0.1%	16.5%
Interest on Investments	438,675	0.3%	450,494	0.3%	2.7%
Rental Income	5,315,199	3.5%	5,305,200	3.6%	-0.2%
Licenses and Permits	1,200,890	0.8%	1,134,155	0.8%	-5.6%
Other Revenue	2,787,944	1.8%	1,953,071	1.3%	-29.9%
Operating Transfers In	11,331,273	7.4%	11,432,098	7.8%	0.9%
Bond Proceeds	5,505,000	3.6%	-	0.0%	-100.0%
Fund Balance					
Use/(Contribution)	(3,681,441)	-2.4%	5,049,434	3.4%	-237.2%
Total Revenues	\$ 152,362,309	100.0%	\$ 146,624,286	100.0%	-3.8%

Taxes serve as the primary revenue source for the General Fund, E-911, and Parks and Recreation Fund. The 2014 tax revenue budget includes levies for the following purposes:

	<u>Millage for 2014 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 a 3% increase in taxable value in 2014. However, the E-911 and Parks tax revenue are based on the 2013 taxable value which increased by 1.44%.

Intergovernmental Revenue represents 43.4% of the Governmental funds revenue budget and is decreasing. Major fluctuations by fund/area follow:

Fund	Change over 2013
General Fund	\$626,579
Mental Health	\$1,087,838
Friend of the Court	\$342,318
Child Care Fund	\$327,464
Workforce Investment Act (WIA) Funds/ Community Action Agency/Weatherization	(\$10,694,590)
	<u>(\$8,310,391)</u>

In the General Fund, County Incentive Plan funding from the State and the Water Resources Study grant (\$398,000) account for the increase in revenue. 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 and the new autism program.

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.
- Due to year-ends that are different than the County year-end, up to three separate budgets may be required in a year, taking up significant staff time.
- 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.

Consequently, there is nothing included in the 2014 adopted budget for these funds.

Charges for Services revenue is 10.5% of total revenue for 2014 and is decreasing 7.9%. The main area of decrease is in the General Fund. Specifically, charges to departments for indirect administrative costs are decreasing by \$974,558. The first full year of occupancy at the new Ottawa County Courthouse in Grand Haven was in 2010. 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. 2014 is the last year that the roll forward adjustments should impact the revenue.

Licenses and Permits revenue is decreasing primarily due to decreases in the estimated number of Concealed Weapons Permits and Dog Licenses. Applications for Concealed Weapons

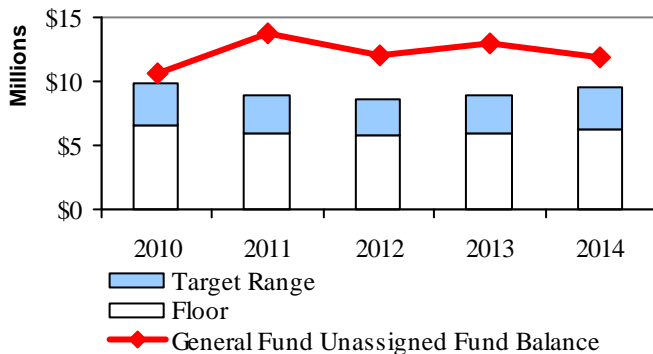
Permits increased after the school shooting in Newton, but the County believes this was a temporary increase. There was a spike in Dog Licenses in 2013 due to the door to door census.

Other Revenue is decreasing in the Mental Health fund due to the change from a partnership with Muskegon County (responsible for the 2013 amount) to the newly organized Lakeshore Regional Entity in 2014.

Bond Proceeds/Fund Balance: Fund balance usage is increasing overall due to a bond issue for capital improvements. Energy upgrades for County facilities, funded by issuance of Qualified Energy Conservation bonds in 2013, causes a \$3.2 million *contribution* to fund balance in 2013 and a \$2.6 million *usage* of fund balance. Fund balance in the General Fund is budgeted to decrease by \$1.2 million including the use of \$222,000 of restricted/committed/assigned fund balance. 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 the General Fund, Health and Child Care funds will need to use unassigned/assigned fund balance due to historical variances in both revenue and expenditures. Despite budgeting expenditures over revenues of \$1 million for 2013, the County anticipates good results in 2013 for the following reasons:

- Higher Register of Deeds revenue due to high numbers of warranty deeds being recorded
- Delay of the Park West drain project (and the County share of costs) to 2014
- Unused contingency
- Vacancy savings in several funds
- Higher taxable value than originally anticipated

**General Fund Targeted and Actual
Unassigned Fund Balance**



It is important to note that the unassigned fund balance will be maintained at the level indicated by the County’s financial policies (10 - 15 percent 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	2013 Estimated Actual	2013 Percent of Total	2014 Proposed Budget	2014 Percent of Total	Percent Increase (Decrease)
Legislative	\$396,528	0.3%	\$438,145	0.3%	10.5%
Judicial	15,736,310	10.3%	15,566,323	10.6%	-1.1%
General Government	16,120,076	10.6%	16,881,590	11.5%	4.7%
Public Safety	30,942,651	20.3%	31,872,581	21.7%	3.0%
Public Works	1,101,648	0.7%	1,707,342	1.2%	55.0%
Health & Welfare	68,421,523	45.0%	58,788,408	40.2%	-14.1%
Culture & Recreation	3,995,364	2.6%	4,108,885	2.8%	2.8%
Community & Economic Development	793,486	0.5%	1,212,959	0.8%	52.9%
Other	130,386	0.1%	441,102	0.3%	238.3%
Capital Projects	2,346,103	1.5%	2,640,000	1.8%	12.5%
Debt Service	2,578,644	1.7%	3,121,863	2.1%	21.1%
Operating Transfers Out	9,799,590	6.4%	9,845,088	6.7%	0.5%
Total Expenditures	\$152,362,309	100.0%	\$146,624,286	100.0%	-3.8%

Legislative expenditures are increasing by 10.5% mainly due to the citizen phone survey that occurs every other year. Judicial expenditures are decreasing by 1.1% or \$170,000. As discussed under charges for services revenue, indirect cost charges are decreasing for occupants of the Grand Haven Courthouse (mostly judicial functions) because 2013 includes adjustments for prior years' depreciation. The 2014 charges for indirect administration in the judicial functions decreased in total by \$674,000. In addition, grant funding for the 9/30 Judicial Grants fund is down \$143,000 because funding has not yet been confirmed. These decreases were tempered by overall increases in other operational costs.

General Government expenditures are increasing 4.7 percent. In the General Fund, the Elections budget is \$228,000 higher since 2014 is an election year. The 2014 budget includes \$175,000 for new aerial maps; funding for the maps will come from committed fund balance. Charges for IT are also increasing by \$180,000 with the implementation of the Plante Moran study.

Public Safety expenditures, representing 21.7 percent of total expenditures, are increasing by 3.0 percent. Four additional Road Patrol Deputy positions were added for \$301,000 which was partially offset by an \$84,000 reduction in temporary employees and overtime. The Harbor Humane Society animal control agreement is increasing by \$53,000. The addition of Spring Lake Township to the sheriff contracts resulted in a \$114,000 increase. IT charges for Public Safety increase \$275,000 in connection with the implementation of the Plante Moran study. The remaining increases are normal, inflationary increases for operations.

Public Works expenditures are increasing by 1.2 percent. The 2014 budget includes an additional \$290,000 in the County share of drain assessments related to the Park West

construction. Expenditures are \$402,000 higher in connection with capital improvements in the Public Improvement fund which include a \$200,000 tower in Spring Lake.

Health and Welfare expenditures, representing 40.2 percent of total expenditures is decreasing by 14.1 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 (\$10.7 million). However, Child Care Circuit Court budget is increasing by \$632,000 or 7.8 percent mainly due to vacant positions in 2013.

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 2013 capital outlay estimate is \$1.42 million and includes \$260,000 for the Grand River Open Space/Accessible project. In addition, \$200,000 is included for the Macatawa Greenway project. The 2014 capital outlay budget is \$1.38 million and includes \$900,000 for the Grand River Ravines Development.

Operating Transfers Out are increasing 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.

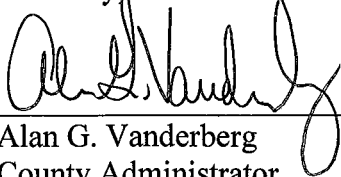
With financial forecasting and the creation of long-term financing tools, the County has positively impacted future financial decisions and the County's financial stability. These tools permit the County to reduce taxes to County residents, maintain the County's bond rating, and control costs to departments. 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 operational deficits the County is projecting over the next five years indicate more work remains, yet the projections have significantly improved since last year. Ottawa County also remains one of the fastest growing counties in Michigan, which increases the need for services to the public. One way to keep up with the increase in service requirements while still controlling on-going expenditures is through technology. The implementation of the Plante Moran study for Innovation and Technology is essential to help the County keep pace with technology in order to improve efficiency and to deliver quality services to the public in a cost effective manner.

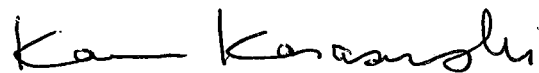
The 2014 budget continues to address the projected operational deficits with a balanced approach of increasing revenues, reducing expenditures, and using-one time dollars. The budget reflects the implementation of the County's strategic plan, long-range strategies, and an array of tools in balancing 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



Karen Karasinski, CPA
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, 2013. This was the eighteenth 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

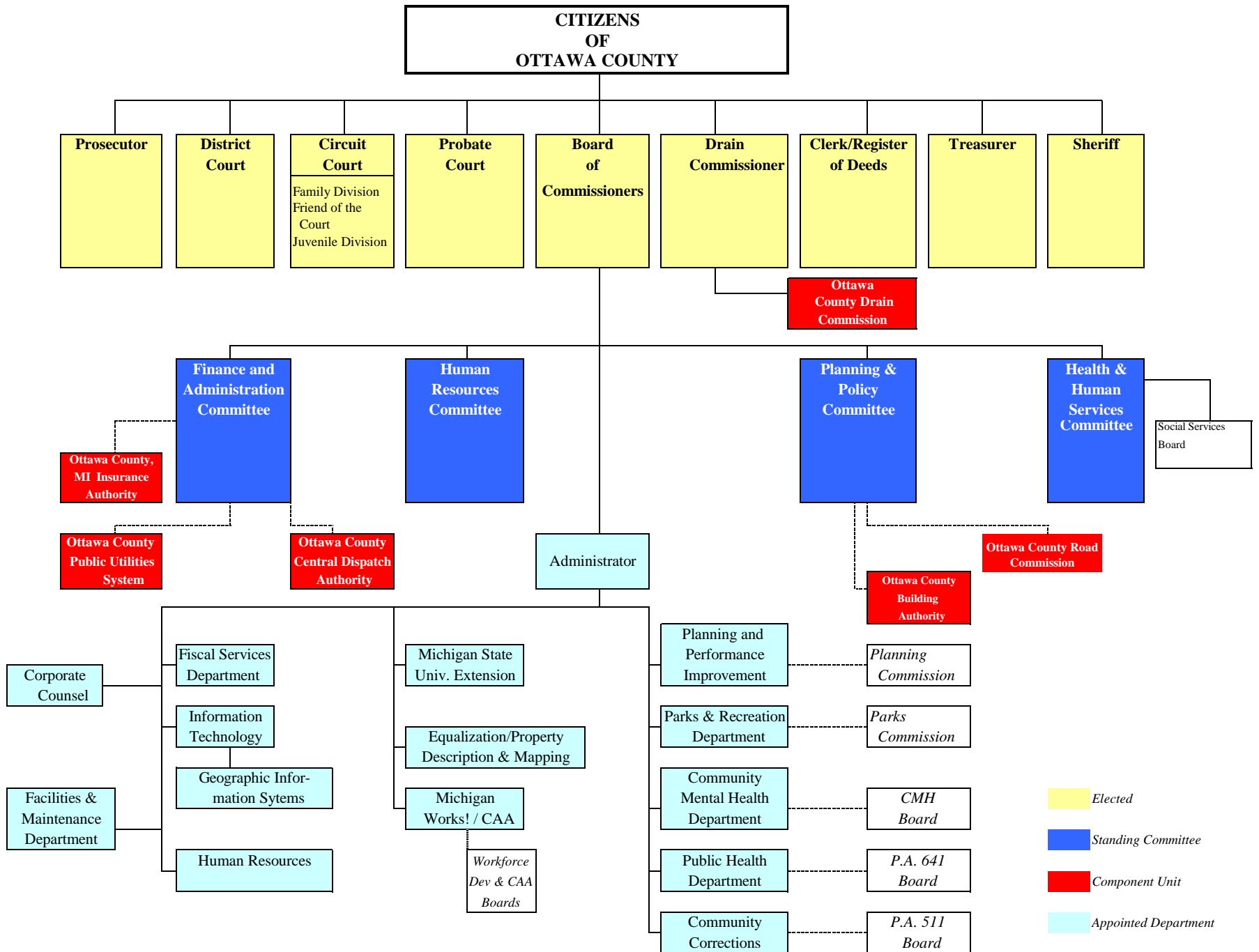
**Ottawa County
Michigan**

For the Fiscal Year Beginning

January 1, 2013

Executive Director

2014 ORGANIZATIONAL CHART



- Elected
- Standing Committee
- Component Unit
- Appointed Department

User's Reference Guide



User's Reference Guide

Overview

The User's Reference Guide provides assistance in using the County of Ottawa 2014 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?	38 - 39
- What types of funds are represented in the document?	40 - 41
- How do funds and functions relate? Where can I find a particular program?	42 - 43
- What is involved in adopting the annual budget? What financial policies guide the budget process?	44 - 50
<u>Property Taxes and Mill Levies</u>	
- What is the County mill levy, and what effect has legislation had on it?	50
- How does the 2013 levy compare to previous years?	51
- How are property taxes calculated?	51
- How does the Ottawa County levy compare with other counties?	52
<u>Services Provided</u>	
- What new positions are included in the 2014 Budget?	52
- What functions do County employees perform?	53
- What does my tax dollar pay for?	54
<u>Financial Outlook</u>	
- What does the future hold for Ottawa County?	54 - 59
<u>Strategic Planning</u>	
- To what extent has the county focused attention on long-term planning, both financial and programmatic?	60 - 82

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 2014 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 2013 ending fund balance, 2014 budgeted revenues/other financing sources, 2014 budgeted expenses/other financing uses, and the projected 2014 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 schedule is included which details the employee classifications and full-time equivalency included in the 2014 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 2010, 2011, and 2012. Projected revenues and expenditures are included for 2013. Finally, the 2014 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 2014 budget

Section II: Summary of the 2014 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 2012, 2013, and budgeted 2014

Section V: General information about Ottawa County

Section VI: Budget Related 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

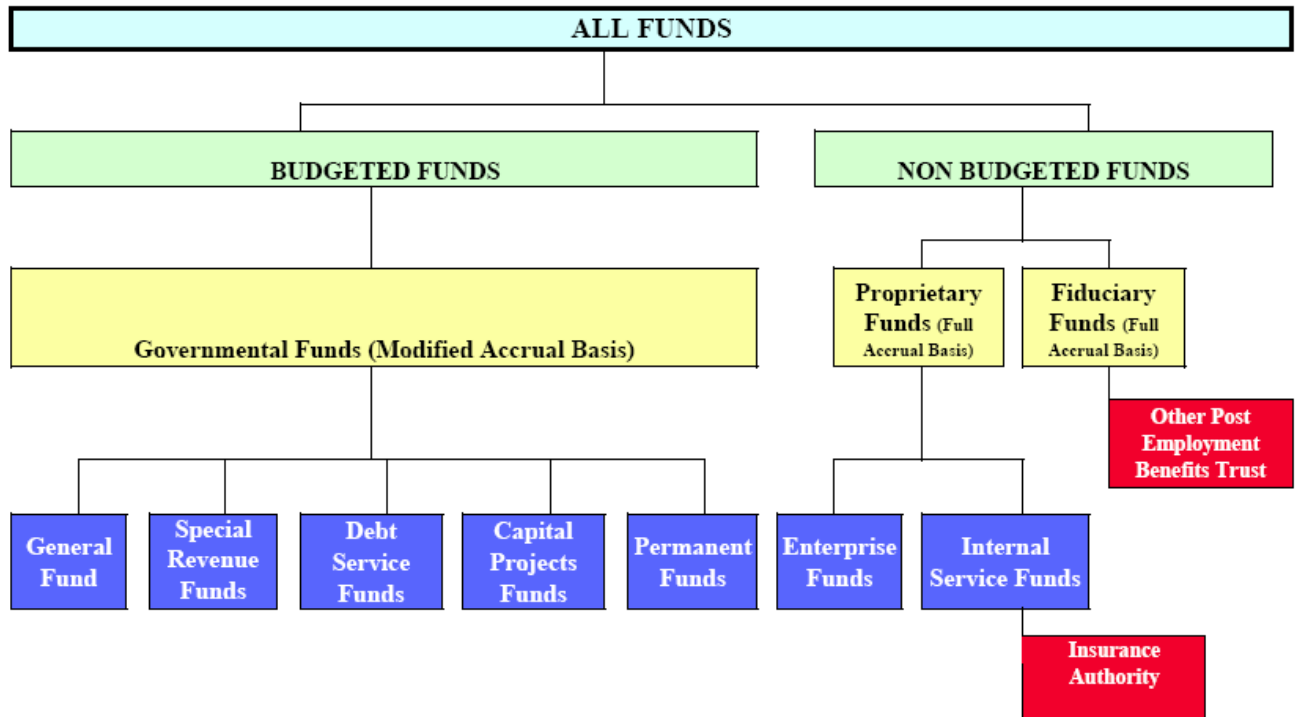
An Index is provided at the very end of the document.

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:	157							
Judicial:	160							
Circuit Court	161							
District Court	164							
Community Corrections	167							
Legal Self-Help Center	169							
Probate Court	171							
Juvenile Services	174							
Friend of the Court/ Child Support Enforcement			284					
Sobriety/Drug Courts			287					
General Government:	179							
Fiscal Services	183							
Corporate Counsel	215							
Clerk/Elections	187/209							
Administrator	180							
Equalization	199							
Human Resources	222							
Prosecuting Attorney/ Crime Victim's Rights	216/191							
Stabilization			330					
Innovation & Technology							134	
Self-Insurance							134	
Telecommunications							134	
Equipment Pool							134	
Register of Deeds	219		329					
Treasurer	195		328					
Delinquent Tax Revolving							134	
Revenue Sharing Reserve			349					
MSU Extension	206							
GIS	203							
Facilities and Maintenance	212							
Drain Commission	227							130
Public Safety:	231							
Sheriff:								
Road Patrol	232		333-335					

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	232							
Administration	232							
Records	232							
Drug Enforcement	237							
Community Policing			334					
Jail/Corrections	244							
Marine Safety	241							
Emergency Services	247							
Animal Control	251							
Dispatch/911	227							135
Public Works:								
Solid Waste Planning			319/320					
Water, Sewer, & Drainage								135
Roads								135
Health & Welfare:								
Health Services		288						
Mental Health		310						
Job Training			339					
Juvenile Detention/Foster Care			352					
Substance Abuse	255							
Department of Human Services			351					
Department of Veteran's Affairs	258		287					
Culture & Recreation								
Parks		279						
Community & Economic Development	262							
Planning	262		324-325					
Debt Service								
Building Authority Bonds				361				
Water and Sewer Bonds								135/363
Capital Construction								
Public Improvement	327							
Capital Projects					367			
Other:								
Cemetery Trust						381		

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 a 9/30 fiscal year end. 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 2014 Budget Calendar

January 23, 2013	Board Strategic Planning Session
March 1, 2013	Equipment and Personnel Request Forms sent to department heads.
March 31, 2013	Department requests for 2014 equipment requests should all be submitted through the equipment requisition process Personnel requests for 2014 should be submitted to Fiscal Services
April 1, 2013	Performance Measures sent to department heads for updating
April 30, 2013	Performance Measures returned to Planning and Performance Improvement for review
May 13, 2013	2014 Budget information session for departments to be held in conjunction with the management meeting.
May 20, 2013- June 21, 2013	Fiscal Services Department available to provide any needed assistance in completing budget documents
May 21, 2013	Finance Committee approves the Resolutions of Intent to Increase Millage Rate (if necessary and contingent on receipt of Truth in Taxation information from the State). <i>The County operating levy under consideration is for the 2013 levy and 2013 budget year. The 911 and Parks levies under consideration are for the 2013 levy and the 2014 budget year</i>
May 28, 2013	Board reviews Truth-in-Taxation Calculation, the Resolutions of Intent to Increase Millage Rate and sets the date for public hearing.
June 5, 2013	Deadline for the publication of the public hearing notice on the 2013 tax levy
June 11, 2013	Finance Committee approves the 2013 millage rates. Board holds public hearing and approves the 2013 millage rates
June 21, 2013	Departments submit completed budget requests and narratives to the Fiscal Services Department.
June 21, 2013 - July 31, 2013	Fiscal Services Department summarizes budgets and prepares documents for Administrative review.

July 15, 2013 - August 9, 2013	Administration meets with Department Heads in preparation of a proposed budget.
August 20, 2013	Preliminary General Fund budget presented to Finance Committee
August 27, 2013	Board Work session to discuss balancing options for the 2014 General Fund budget (if necessary)
September 10, 2013	Board Work session on the 2014 General Fund budget and balancing recommendations proposed by Administration (if necessary)
September 17, 2013	Finance Committee final review of the total 2014 budget and approval of the resolutions regarding the Distribution of the Convention Facility Tax and Distribution of the Cigarette Tax.; approval of the Salary and Fringe Benefits Adjustments.
	Deadline for publication of the public hearing notice on the 2014 Community Mental Health budget
September 23, 2013	Community Mental Health board holds the public hearing for the Mental Health budget and adopts the budget
September 24, 2013	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 8, 2013
October 2, 2013	Deadline for the publication of the public hearing notice on the 2014 budget
October 8, 2013	Board holds the public hearing on the budget and receives the formal Budget Presentation.
October 15, 2013 Budget,	Finance Committee reviews Resolution to Approve 2014 County Insurance Authority Budget and the Apportionment Report
October 22, 2013	Board adopts the 2014 County Budget, the Insurance Authority Budget and the Apportionment Report

County of Ottawa Budget Related Financial Policies

All of the County's budget related 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 - \$6.2 million
	Indirect Cost	The 2014 budget includes indirect cost charges to appropriate departments.
	Funding of long-term liabilities	2014 budget includes the full annual required contribution for other post employment benefits and pension benefits
	Use of technology to lower costs	2014 budget includes funds for the implementation of the IT plan; major technology infrastructure purchases reflected in the 2014 budget
Operating Budget Policy	Contingency	The 2014 budget includes \$295,121 for contingencies which is .5% of 2012 audited General Fund expenditures
	Balancing the budget	No fund shows a deficit in 2014
	Budget Basis	2014 governmental funds are budgeted on a modified accrual basis, and proprietary funds are budgeted on a full accrual basis
	Budget Calendar	The 2014 budget process adhered to the budget calendar
	Required Budget Data	Elected Officials and Department heads submitted all required budget data per the policy
	Budget Document	The 2014 budget document is in accordance with the guidelines established by the Government Finance Officers Association Distinguished Budget Award Program and on a basis consistent with the Governmental Accounting Standards Board.

Policy	Principle	Effect on Budget
Operating Budget Policy	Long-term Financial Planning	The 2014 budget document and presentation included a discussion on the General Fund 5-year budget projections and includes a deficit elimination plan.
		The County's financing tools are contributing an estimated \$7.3 million to the 2014 budget.
	Alignment with Strategic Plan	The 2014 budget addresses the goals and objectives of the County Strategic Plan (see also, User Guide)
Performance Measurement Policy	Performance measures will be incorporated into the annual budget process	Major departments include performance measures with their presentation
		The 2014 budget includes funding for Planning and Performance Improvement staff to work with departments on their goals, objectives, and performance measures.
		As part of the 2014 budget process, departments submitted updated performance measurement data on or before May 1, 2014.
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 2014 budget presentation (and document) include 5 year projections for the General fund
Infrastructure Program Fund	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.	Though no new projects have been requested by Ottawa County Municipalities, the 2014 budget includes interest revenue on existing loans in the Infrastructure fund (2444).
Grants and Third Party Contract Revenue	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 2014 budget does not include additional County – funded costs for programs previously grant funded. The Board had decided previously

Policy	Principle	Effect on Budget
	the State and Federal governments, or by third-party contract revenue.	to assume a portion of the costs for community policing programs in schools and secondary road patrol, and these are included in the 2014 budget.
Grants and Third Party Contract Revenue	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.	The 2014 health budget reflects a reduction of 1.421 full time equivalents due to the expiration of grant funding.
Capital Asset Policy	Capital Assets are budgeted out of the Equipment Pool and included in the budget approved by the Board of Commissioners. 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.	The 2014 budget includes equipment requests of \$2.3 million out of the Equipment Pool. An additional \$872,000 is included in department budgets for equipment costing less than \$5,000.
Debt Management Policy	Debt will not be issued to finance current, on-going operations	The 2014 revenue sources budget includes no debt for operations
Fund Balance Policy	Minimum Fund Balance	The projected fund balance of the General Fund at 12/31/14 will be at least 10% of the most recently audited General Fund expenditures and transfers.
Financial Goals Policy	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.	<p>The 2014 budget reflects new personal property tax legislation which partially takes effect in 2014, and 5 year General Fund projections reflect the full impact.</p> <p>The 2014 budget complies</p>

Policy	Principle	Effect on Budget
		with all the requirements of the State's County Incentive Program; the County anticipates receiving the maximum amount.
Financial Goals Policy	Preserve, maintain and plan for replacement of physical assets	The 2014 budget includes approximately \$639,000 for the replacement of technology infrastructure with additional needs identified for future years. In addition, nearly \$1.1 million is included in the 2014 budget for vehicle replacements.

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 \$1.65 million. The Board of Commissioners opted to reduce the levy further to 3.600 mills. This resulted in an additional \$6.28 *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 \$567,000. The Parks levy was also reduced slightly by Headlee from .33 mills to .3165 mills - a decrease of just over \$128,000.

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>
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	.4400	.3165	4.3565
2013	2014		.4400	.3165	4.3565
2014	2014	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

2013 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>2013 Taxable Valuation</u>	<u>Operating Millage Levy</u>
Kalamazoo	\$7,867,653,544	4.6871
Ingham	6,939,015,586	6.3512
Ottawa	9,450,229,465	3.6000
Genesee	8,591,144,574	5.5072
Washtenaw	14,210,463,343	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 2014 Budget

Positions funded by the General Fund are increasing overall, but many of the increases relate to accounting restructuring of some Special Revenue Funds being incorporated into the General Fund. 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 2014 Approved Position Requests

<u>Department</u>	<u>Description</u>	<u>Personnel Costs</u>
Planning/Performance Imp	0.50 FTE - Purchase Development Rights Specialist	\$34,967
Sheriff	4 FTEs - Road Patrol Deputies	\$286,496
Innovation & Technology	Business Analyst II	\$82,252
Innovation & Technology	Network Administrator II	\$82,252
Friend of the Court	Family Services Coordinator/Custody Investigator	\$71,962
Friend of the Court	0.50 FTE- Attorney Referee	\$45,817
Friend of the Court	FOC Warrant Officer	\$90,621
		<u>\$694,367</u>

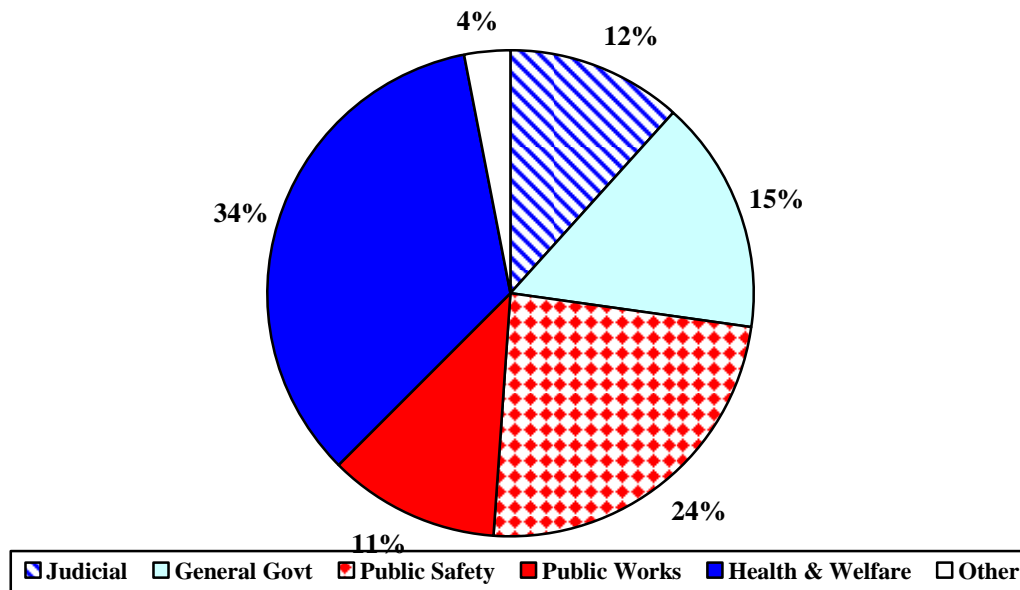
County of Ottawa 2014 Approved Position Requests

Department	Description	Personnel Costs
Temporary (Unbenefitted) Position Requests		
Health	Dental Health Coordinator - Addtl 3.85 hrs/wk	\$3,188
Probate Court	Bailiff - Addtl 2 days/year	\$192
County Clerk/Register of Deeds	Temporary Part time - Manpower Services	\$19,400
Parks & Recreation	Naturalist Guides / wage increase, addtl hours	\$14,995
Parks & Recreation	Gatekeeper - Macatawa Greenspace	\$5,424
Parks & Recreation	Volunteer Outreach Coordinator	\$15,607
		\$58,806

Personnel by Function

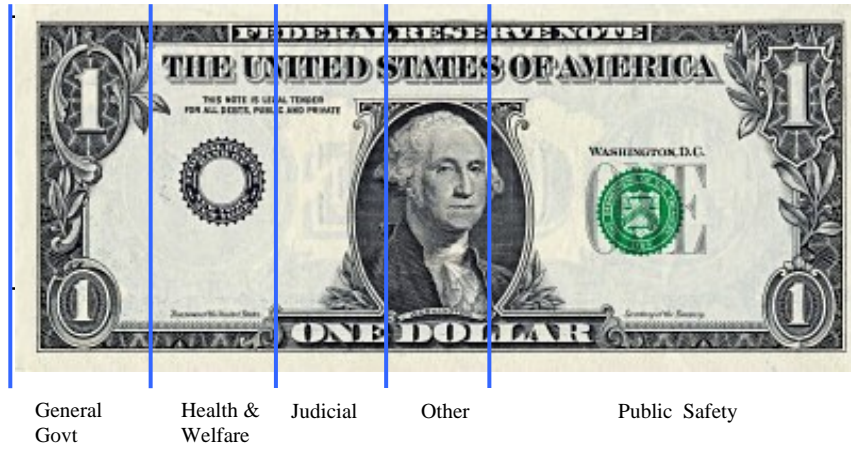
Health and Welfare functions employ the greatest number of employees. Several of these employees are paid by grant funds. The graph that follows includes employees of the County's component units.

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:

	2015	2016	2017	2018	2019
Taxable Value Assumption	3.0%	2.5%	3.0%	3.0%	3.0%

The slight decrease in 2016 reflects 2012 legislation which provides exemptions for most industrial and commercial personal property beginning December 31, 2015. Although the County anticipates a substantial reduction in revenue from personal property taxes, the County believes much of the lost revenue will be reimbursed by the State. Methods of partial reimbursement of lost revenue were included in the package of bills, and revisions to the methods of reimbursement are currently in the works.

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; however, the County has reached an agreement with the State of Michigan regarding reimbursements for the expedited Survey and Remonumentation program. The County anticipates \$180,000 per year for 10 years beginning in 2015.

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. Housing of out of County prisoners has been decreased by approximately \$240,000 per year. The collections through 2014 are higher due to an agreement the County has with Kalamazoo County to house some of their prisoners. The County anticipates this to end near the end of 2014.

Investment Income – Since Investment Income depends in part on the investment environment, it is difficult to make projections. For all but the Ottawa County, Michigan, Insurance Authority (blended component unit), the County is limited in the types of investments it may purchase under Public Act 20 of 1943. Most of the County's portfolio is comprised of certificates of deposit and treasuries. The County anticipates return rates to remain quite low.

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 transfers to assist in balancing the 2014 General Fund budget. 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 2.6% to 3.1% per year.

Since 2010, several departments agreed to keep certain positions vacant to assist in balancing the budget. These positions have not been included in the 2014 budget nor the

five year projections, and no new positions have been added to the projections. In addition, the 2014 budget reflects approximately \$365,000 in vacancy savings, and these are also reflected in the projections.

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 2.6% to 3.1% 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 2015 – 2019.

Other fringe benefits for health, dental and optical insurance are not based on salaries. The County is estimating a 10% increase per year for health insurance. The increased is based on conversations with the County’s insurance consultant. The County assumes an 8% increase per year for dental insurance and a 5% increase per year for optical insurance. 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 projections include estimated savings in connection with the Qualified Energy Conservation bond project. Specifically, the County anticipates savings of approximately \$185,000 - \$210,000 per year. Adjustments have also 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)	Friend of the Court (2160)	Child Care (2920)
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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 2015 – 2019.

Results



Revenues

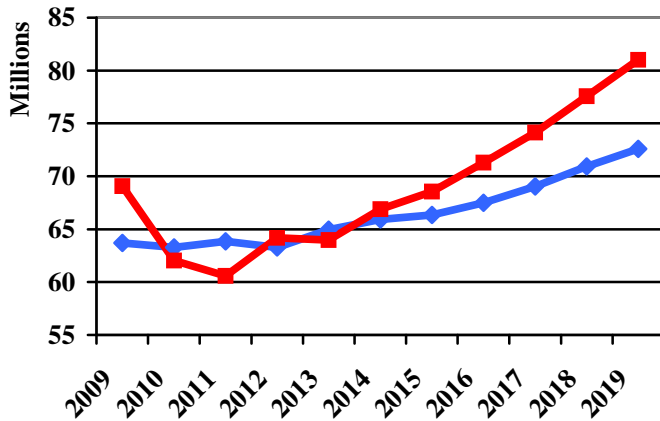


Expenditures

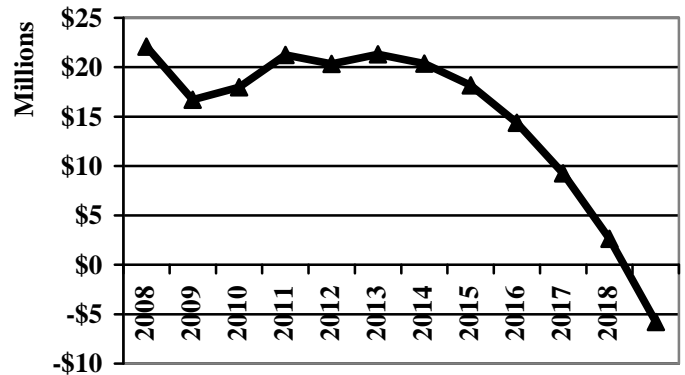


Total Fund Balance

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 \$5.8 million, and total fund balance shows a deficit by 2019 if revenue and expenditure assumptions prove true and no additional changes are made to operations. These results are much better than last year's projections which indicated a deficit of \$10.9 million by 2018. 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

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

- 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.
- Continued emphasis on the health management plan to lower future claims cost.
- 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**

	2013	2014	2015	2016	2017	2018	2019
	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:			3.0%	2.5%	3.0%	3.0%	3.0%
Revenues:							
Taxes	\$38,101,409	\$39,194,734	\$40,483,016	\$41,436,925	\$42,656,400	\$43,934,565	\$45,251,046
Intergovernmental	\$7,493,682	\$8,120,261	\$7,974,502	\$7,976,305	\$7,976,332	\$7,974,859	\$7,972,372
Charges for services	\$13,895,230	\$12,792,106	\$12,810,501	\$13,087,582	\$13,370,983	\$13,660,835	\$13,957,315
Fines & Forfeits	\$72,300	\$84,200	\$85,714	\$87,258	\$88,833	\$90,440	\$92,079
Interest on investments	\$168,165	\$168,160	\$274,400	\$330,400	\$372,800	\$525,440	\$566,000
Rental income	\$3,101,218	\$3,249,046	\$2,813,119	\$2,567,350	\$2,647,140	\$2,734,823	\$2,830,760
Licenses & permits	\$427,050	\$369,000	\$366,580	\$361,447	\$361,202	\$354,927	\$352,669
Other	\$512,015	\$609,227	\$446,629	\$553,176	\$458,907	\$567,770	\$471,807
Operating transfer in	\$1,170,937	\$1,125,000	\$1,125,000	\$1,125,000	\$1,125,000	\$1,125,000	\$1,125,000
Fund balance reserve use	\$4,848	\$222,044	-\$27,894	-\$27,894	-\$27,894	-\$27,894	-\$27,894
Total Revenue	\$64,946,854	\$65,933,778	\$66,351,567	\$67,497,549	\$69,029,704	\$70,940,764	\$72,591,154
% change over prior year	2.70%	1.50%	0.60%	1.70%	2.30%	2.80%	2.30%
Expenditures:							
Salaries	\$21,588,035	\$22,191,166	\$22,767,702	\$23,359,227	\$24,024,489	\$24,708,710	\$25,474,162
Fringe benefits	\$10,180,651	\$10,809,130	\$11,775,916	\$12,845,353	\$14,043,036	\$15,370,080	\$16,858,840
Supplies	\$2,317,258	\$2,324,541	\$2,230,575	\$2,408,766	\$2,320,629	\$2,503,292	\$2,414,319
Other services & chg	\$20,439,391	\$21,191,943	\$20,869,907	\$21,180,693	\$21,629,726	\$22,196,289	\$22,704,428
Contingency	\$0	\$295,121	\$296,378	\$315,782	\$324,589	\$337,801	\$351,682
Debt service	\$0	\$538,719	\$533,915	\$530,057	\$523,926	\$515,957	\$506,366
Capital outlay	\$14,800	\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers	\$9,437,834	\$9,533,588	\$10,082,299	\$10,645,547	\$11,272,055	\$11,948,022	\$12,693,092
Total Expenditures	\$63,977,969	\$66,884,208	\$68,556,692	\$71,285,425	\$74,138,449	\$77,580,151	\$81,002,890
% change over prior year	-0.30%	4.50%	2.50%	4.00%	4.00%	4.60%	4.40%
Revenue over (under) expenditures	\$968,885	-\$950,430	-\$2,205,125	-\$3,787,876	-\$5,108,745	-\$6,639,387	-\$8,411,736
Unassigned Fund Balance	\$12,987,109	\$11,814,635	\$9,637,404	\$5,877,422	\$796,571	-\$5,814,922	-\$14,198,763
Total Fund Balance	\$21,316,757	\$20,366,327	\$18,161,202	\$14,373,326	\$9,264,581	\$2,625,194	-\$5,786,541

Note: Assumes the following levies: 2014 = 3.6 mills, 2015 = 3.6 mills, 2016 = 3.6 mills, 2017 = 3.6 mills, 2018 = 3.6 mills, and 2019 = 3.6 mills

Note: Assumes health care costs increase by 10% per year for 2015 - 2019.

Assumes none of the positions temporarily suspended with the 2014 budget are filled.

Assumes annual COLA and step increases as follows: 2014 = 2.60%, 2015 = 2.60%, 2016 = 2.85%, 2017 = 2.85%, and 2018 = 3.10%.

Assumes contingency of .5% of prior year expenditures.

Assumes transfers of \$625,000/yr from the Delinquent Tax Revolving fund (DTRF) and \$500,000/yr from the Insurance Authority.

Assumes inmate phone commissions stay in the General Fund through 2019 and the reassignment of rent of \$300,000 per year from the Public Improvement Fund continues through 2019.

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/Register of Deeds, Water Resources Commissioner, Prosecutor, 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 January 23, 2013, to review the current strategic plan and create the business plan for 2013. This involved a review of the strengths, weaknesses, opportunities, and threats (SWOT) facing the County, and "storyboarding" the four goals to develop and rank objectives. 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.

A 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
- Right to work laws - Economy

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
- Become a convener to study, educate, and implement regional service approaches

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
- Long-term vacant commercial space
- Perception of tax dollar disparity between townships and cities
- Lack of regional economic development

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
- Fiscal cliff
- Water Levels
- Long-term vacant commercial space

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.

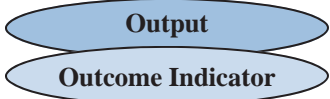
A **MISSION** statement assists an organization in easily communicating to a variety of constituencies what it does, who it serves, and why it does so. The Board of Commissioners has established the following mission statement:

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 the long-term economic, social and environmental health of the County.**
- 4. To continually improve the County's organization and services.**

GOAL 1: TO MAINTAIN AND IMPROVE THE STRONG FINANCIAL POSITION OF THE COUNTY.



Objective 1: Maintain current processes and implement new strategies to retain a **balanced budget**.

- *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.*
- *Complete implementation of the strategy moving new hires to a defined contribution (DC) plan.*
- *Continue strategies to contain health benefit costs, including; health plan design, bidding out our health plan to the market, and implementation of the health management plan.*

Adopt a budget calendar and adhere to established timelines.
 Provide information to the Board in a timely fashion.
 Board reviews a comprehensive sustainability plan.
 All employee groups are moved to a DC plan for new hires.
 Board reviews information and strategies regarding health costs.
 The health management plan is fully implemented.

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

Objective 2: 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).*
- *Advocate to achieve full funding of mandates.*
- *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.*

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

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

Objective 3: Maintain or improve **bond ratings**.

- *Maintain a balanced budget with pro-active strategies.*
- *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.

WHAT WILL WE DO TO GET THERE?

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 current processes and implement new strategies to retain a balanced budget.

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

Objective: Maintain or improve bond ratings

Budget Ramifications: Over the last couple of years, the County has implemented strategies to reduce the cost of health care. Maintaining a fully funded health care system remains the most cost effective way to provide coverage for employees. During 2013, the health management plan has been fully implemented. In addition to the biometric screening, employees who do not meet the certain wellness goals (and are not working toward them) are charged a penalty for their health insurance. Costs to run the health management program, approximately \$160,000 for 2014, are more than covered by these penalties. The penalties and the health management program are reflected in the rates charged to departments in 2014. Also during 2013, new hires in all bargaining units will be in the defined contribution pension plan.

One of the key components of the County's legislative action plan is the lobbyist; the 2014 budget includes \$36,000 for Government Consultant Services, Inc (GCSI) to represent the County on legislative matters. During 2013, GCSI facilitated the efforts for electronic case management, and the use of electronic seals, signatures and electronic filing is now allowed. The County and GCSI are working diligently for the passage of House bill 4532 that would allow for electronic storage of documents. In addition, the County anticipates significant involvement in, Personal property tax initiatives, unfunded mandates, maintaining the tax exempt status of municipal bonds.

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 May or may not be considered self-supporting depending on the requests received for funding from County municipalities. 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) as of 12/31/12. The Stabilization Fund maintains a significant fund balance and is contributing to the County budget in 2014 (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 \$304,000 - \$443,000 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 on-going 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 2014 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 2014 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 2014.
- 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 2014 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. 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.

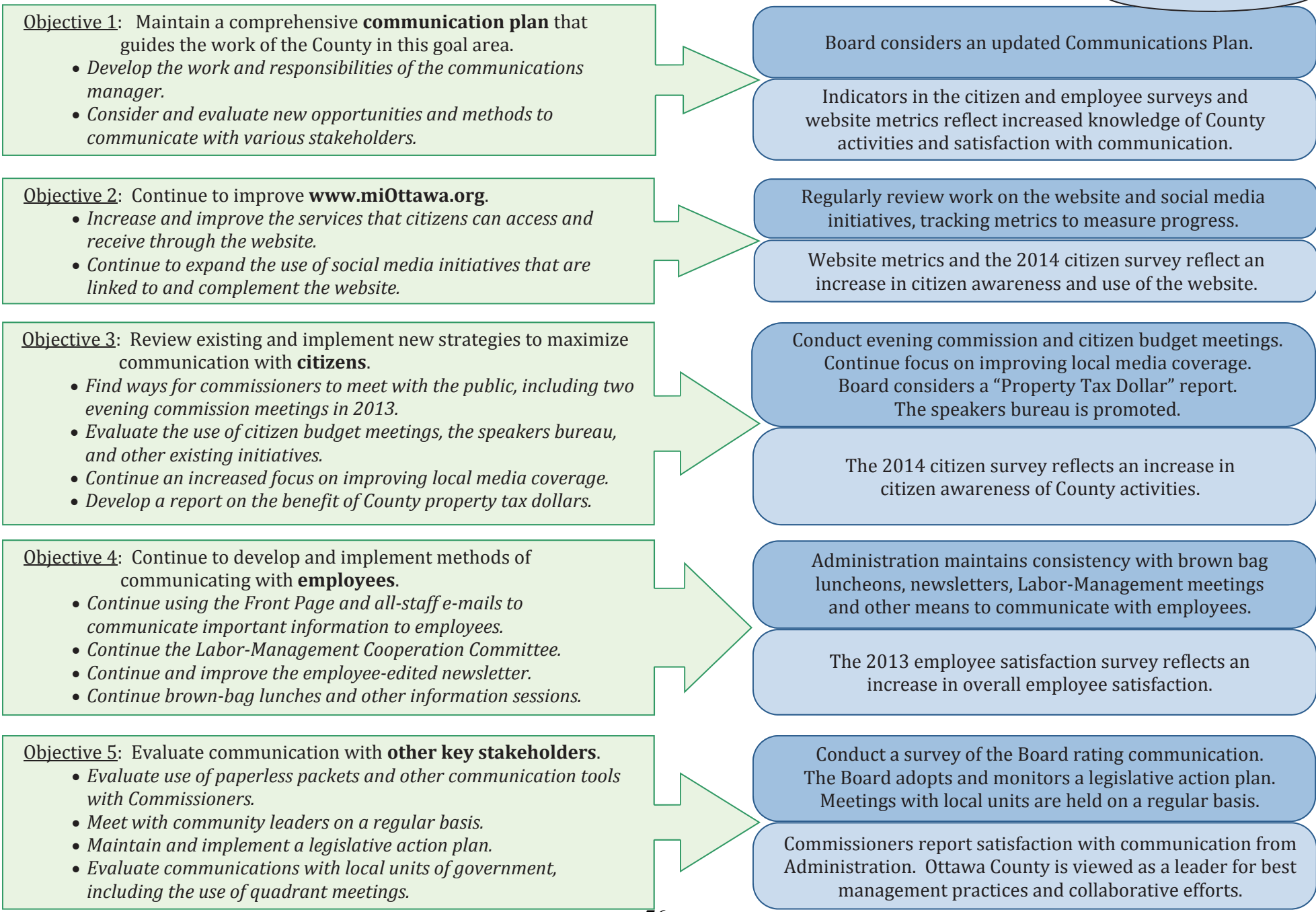
Historical/Projected Summary

	2006 – 2012	2013 – 2019
	Historical Savings	Projected Savings
	<u>To General Fund</u>	<u>To General Fund</u>
Solid Waste Clean-up Fund (2271)	\$6,725,562	\$2,326,000
Average Annual Savings	\$960,795	\$332,286
Average Annual Millage Savings	0.0984	0.0326
Public Improvement Fund (2450)	\$21,826,597	\$13,473,107
Average Annual Savings	\$3,118,085	\$1,924,730
Average Annual Millage Savings	0.3230	0.1885
Stabilization Fund (2570)	\$1,457,536	\$779,162
Average Annual Savings	\$208,219	\$111,309
Average Annual Millage Savings	0.0096	0.0107
Delinquent Tax Revolving Fund (5160)	\$18,262,724	\$16,312,641
Average Annual Savings	\$2,608,961	\$2,330,377
Average Annual Millage Savings	0.2731	0.2299
Duplicating, Telecommunications, and Equipment Pool (6450, 6550, 6641)	\$12,668,599	\$10,399,243
Average Annual Savings	\$1,809,799	\$1,485,606
Average Annual Millage Savings	0.1885	0.1454
Grand Total	\$60,941,018	\$43,290,153
Total Average Annual Savings	\$8,705,859	\$6,184,308
Total Average Annual Millage Savings	0.9048	0.6071

GOAL 2: TO MAINTAIN AND ENHANCE COMMUNICATION WITH CITIZENS, EMPLOYEES, AND OTHER STAKEHOLDERS.

Output
Outcome Indicator

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

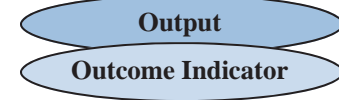
Objective: Review existing and implement new strategies to maximize communication with citizens

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 and was expanded in 2013 to improve communications for the Parks and Recreation department. During 2013, the County's website was revamped with significant new functionality. The 2014 Budget includes \$234,000 for miottawa.org maintenance and development of new services discussed under "Technology" in the transmittal letter. Also in 2014, the County is budgeting \$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 THE LONG-TERM ECONOMIC, SOCIAL AND ENVIRONMENTAL HEALTH OF THE COUNTY.



WHAT WILL WE DO TO GET THERE?

Objective 1: Consider initiatives that contribute to the **economic** health and sustainability of the County and its' residents.

- Work with existing partners to further collaborate on regional economic development efforts.
- Continue work to develop an agriculture incubator.
- Discuss an act upon road policy issues, while maintaining regular communication with the road commission. Issues include the project status of US-231 and the proper funding for infrastructure.
- Maintain MSU Extension agricultural services and other forms of support that recognize the role of agriculture in our economy.
- Maintain workforce development through MiWorks to match employees with employers.

Board is updated by economic development groups about their economic activities.
Board considers a feasibility study of the potential development of an agriculture incubator.
Continue regular meetings with the Road Commission and MDOT.
Continue with board liaison on MiWorks Board.

Unemployment rates decrease in the County.
The US-231 project is successfully completed.
The 2014 citizen survey reflects a lower concern regarding economic development.

Objective 2: Consider initiatives that contribute to the **social** health and sustainability of the County and its' residents.

- Continue to provide for public safety in the County through the work of the Sheriff, Prosecutor and Courts.
- Continue to provide for the health of residents in the County through the work of the Health and Community Mental Health Departments.
- Continue dialogue with community leaders and develop cultural intelligence training for employees so that the County is part of the solution to develop a globally diverse workforce in our community.

Board stays updated on the work and initiatives of departments in areas of public safety, public health and mental health.
Cultural intelligence training provided for all employees.

County retains low crime rates and high health rankings.
The 2014 citizen survey reflects continued high satisfaction regarding public safety and health.
Diverse peoples are welcomed and stay in the County.

Objective 3: Consider initiatives that contribute to the **environmental** health and sustainability of the County and its' residents.

- Complete the next phase of the groundwater resources inventory, including more stakeholders in the process.
- Continue efforts related to water quality.
- Continue work with the Agricultural Preservation Board.
- Complete Urban Smart Growth demonstration project.
- Conduct build-out analysis for local government units.
- Continue to support completion of the Parks and Recreation Commission Parks and Recreation Plan.

Groundwater resources study is funded and begins.
Water Quality Forum held.
Complete Urban Smart Growth project and build-out analysis for two local government units.
Continue with board liaisons on Parks Board.

Ottawa County is recognized for improving surface water quality, and can provide for the water needs of residents and agriculture.
The 2014 citizen survey reflects continued satisfaction with living in Ottawa County.

Strategic Plan Goal 3: To Contribute to the Long-Term Economic, Social and Environmental Health of the County

- Objective: Consider initiatives that contribute to the economic health and sustainability of the County and its residents
- Objective: Consider initiatives that contribute to the social health and sustainability of the County and its residents
- Objective: Consider initiatives that contribute to the environmental health and sustainability of the County and its' residents

Budget Ramifications: The 2014 budget includes the continuation of the economic development coordinator position 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, administering the newly created agriculture/technology business incubator, and developing a coordinated economic development plan for Ottawa County. The 2014 PPI budget also includes over \$50,000 for the County's economic development consultant, \$25,000 for economic attraction opportunities, and \$51,000 for an urban smart growth project.

The 2014 budget also reflects the addition of a second Friend of the Court Warrant Officer to assist with child support enforcement by investigating and arresting individuals with civil and felony warrants for non-payment of child support. When these warrants are resolved, children and families in the County receive the child support payments they are entitled to.

Agriculture is a leading industry in Ottawa County. Before the great recession, there were concerns that too much farm land was being developed. The County Board approved the Purchase of Development Rights ordinance and created the Agricultural Preservation Board. The 2014 budget includes a new .5 full time equivalent purchase development rights specialist to handle administrative duties and fund raising in order to fully implement the program.

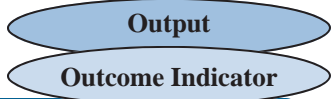
In addition, because of the rapid growth in the County, concern over green space and waterway access has become increasingly important. The 2014 Parks and Recreation budget includes a .3165 mill levy for park development, expansion and maintenance. This levy was renewed by the citizens in August of 2008 and authorizes the levy for ten years. The 2014 Parks and Recreation budget includes a total of \$1.4 million for land acquisition and capital improvements to existing properties.

Environmental initiatives include the \$304,000 in the Solid Waste Clean-up fund 2014 budget for treatment requirements of the Southwest Ottawa Landfill pursuant to the agreement between the County and the State of Michigan. The Landfill Tipping Fees fund includes \$105,000 for the recycling program, household hazardous waste disposal, and the Clean Sweep pesticide collection program. Planning is underway for the 8th 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 2014

budget includes \$13,500 for monitoring of area beaches; this initiative is partially funded through the State of Michigan. The Michigan State University (MSU) Extension program includes \$110,000 for basic extension services, \$51,000 for a nutrient management educator, \$46,000 for a small fruit/horticulture educator, and \$10,000 for the coordinator of the “Ag in the Classroom” program.

The 2014 PPI budget also reflects the \$400,000 grant with the Michigan Department of Agriculture for phase two of the water resource study. Phase I was completed in June of 2013 and indicated that groundwater levels in some areas of the County are declining while chloride concentrations in some areas are increasing. The purpose of the second phase is to determine what actions can be taken in the future to ensure County residents who use well water will have adequate supplies in the future.

GOAL 4: TO CONTINUALLY IMPROVE THE COUNTY'S ORGANIZATION AND SERVICES.



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

- Develop and incorporate a system of continuous improvement for use by all employees through the Administrator's Office.
- Continue work on various regional and county reorganizations, including the Community Mental Health system, IT Department and Road Commission/Public Utilities Task Forces.

A system of continuous improvement is implemented.
Board considers reports on proposed reorganizations.

Employees are actively involved in the continuous improvement of County processes and services.
Ottawa County is viewed as a leader in all areas of service.

Objective 2: Continue to perform **program evaluations** and implement **outcome-based performance measurement systems.**

- Conduct organizational efficiency/structure reviews and program evaluations, including;
 - ERP System
 - Cognitive Behavioral Therapy
 - Inmate Case Management Treatment Program
 - Drug Courts
 - E Ticketing
 - SWAP
- 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.

Board considers program evaluations.
Mandated service level reports used in discussions with the State and legislators.
Budget is adopted with outcome-based performance measurements incorporated.
Dashboards are utilized to help demonstrate outcomes.

Budgets are adopted based upon demonstrated outcomes.
Results are collected which demonstrate yearly and cumulative totals of both effective programs and services confirmed and savings from the improvement and/or elimination of ineffective programs and services.

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 all employees on the standard.
- Continue the investment in employee training and development through GOLD training program and tuition reimbursement.
- Examine programs from other communities and evaluate potential for an expanded volunteer program.

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

Ottawa County is recognized for excellent 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 increased **cooperation and collaboration** with local units of government.

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

Options examined with 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 to perform program evaluations and implement outcome-based performance measurement systems.
- Objective: Maintain and expand investments in the human resources of the organization.
- Objective: Examine opportunities for increased cooperation and collaboration with local units of government.

Budget Ramifications: The 2014 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 savings from programs modified, privatized, or discontinued as a result of the studies is \$5.5 million for 2014.

In 2012, the Administrator's office rolled out its "Four Cs" program (Continuous Improvement, Cultural Diversity, Communication and Customer Service). The 2014 budget includes \$75,000 for consultants, employee training and other costs associated with the initiative as well as the continuation of a 1.2 full time equivalents.

In addition, the 2014 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 continue to meet with PPI and the budget document reflects the 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 2014 budget for Planning and Performance Improvement as it uses existing staff.

In July of 2013, the County signed a three year contract with the City of Grand Haven to provide assessing services for the City. The \$124,000 contract is included in the 2014 budget. The County also provides policing services to various municipalities in the County and has a budget of \$7 million for these contracts.

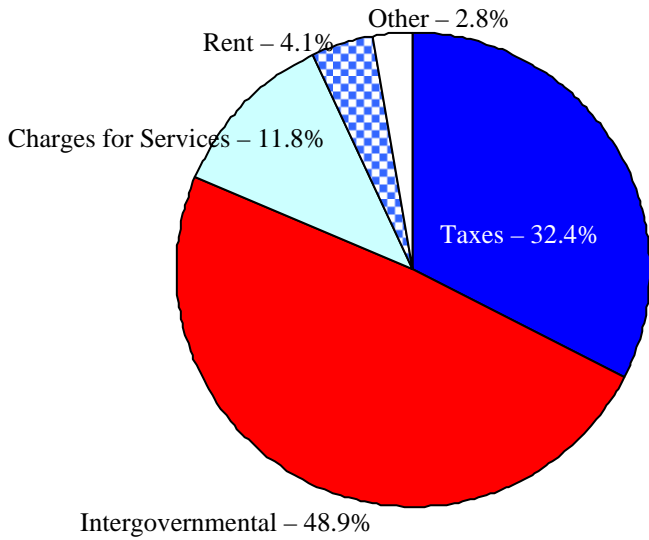
Summary Information



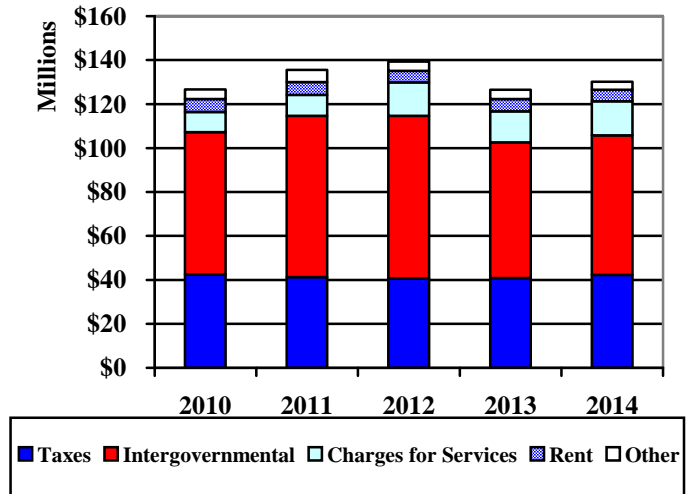
County of Ottawa Summary Information

County of Ottawa Governmental Funds – Revenue Primary Government

2014 Budget

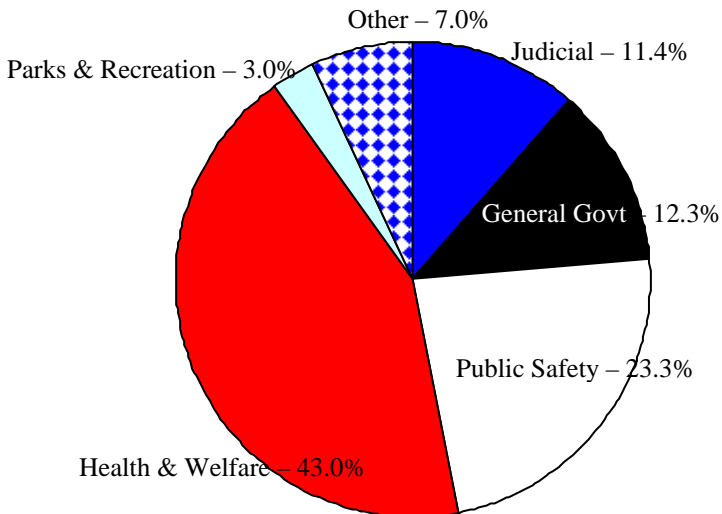


2010 – 2012 Actual, 2013 Estimated, 2014 Budgeted

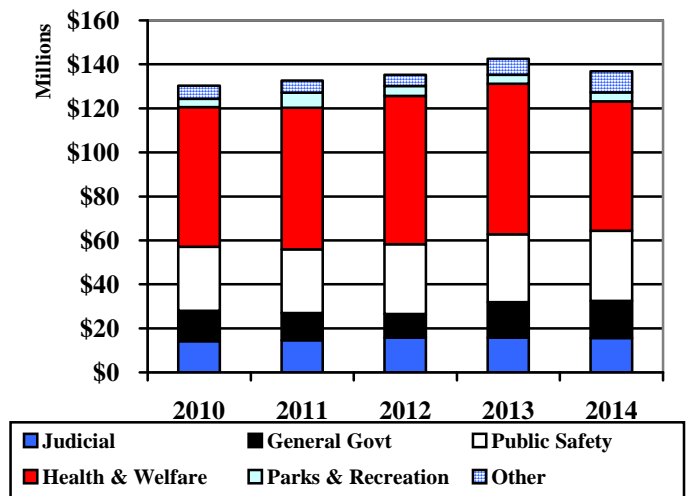


County of Ottawa Governmental Funds – Expenditures Primary Government

2014 Budget

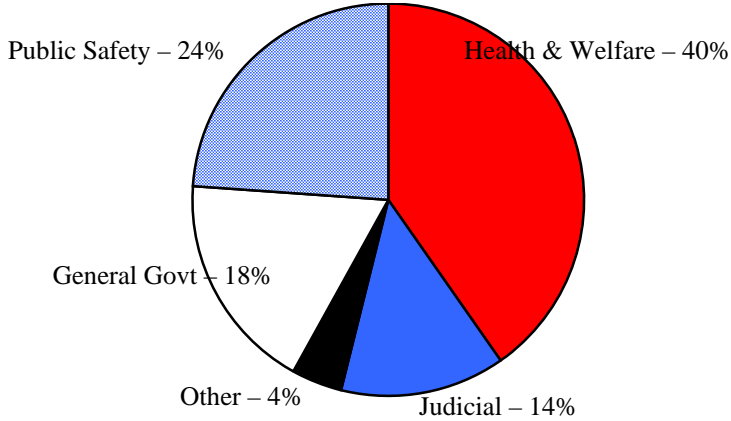


2010 – 2012 Actual, 2013 Estimated, 2014 Budgeted

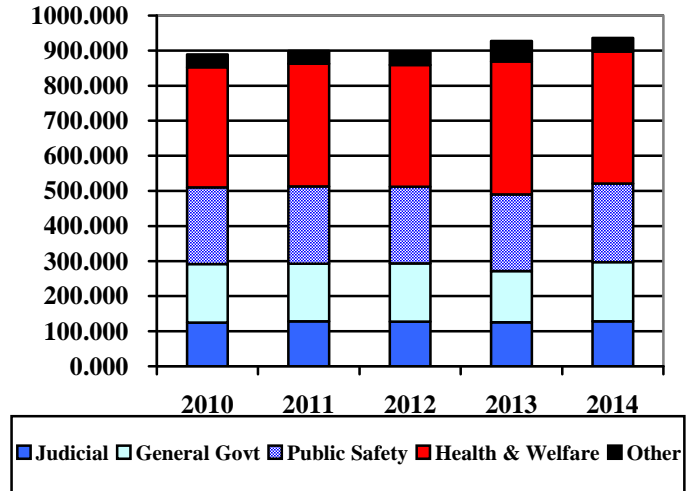


County of Ottawa Personnel by Function - All Funds Primary Government

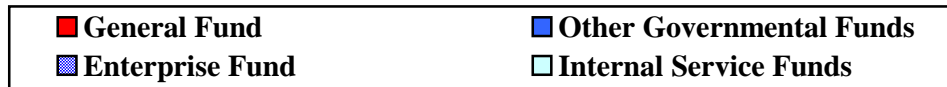
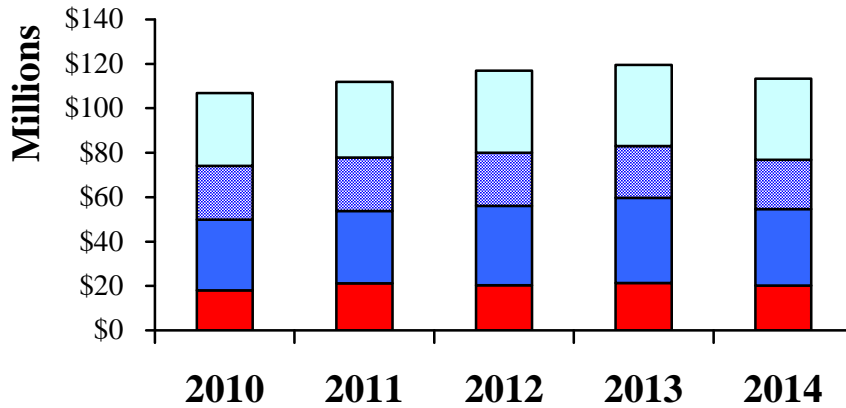
2014 Budget – Full Time Equivalents



2010 – 2014 Adopted Budget Full Time Equivalents



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 2014 BUDGET AND ESTIMATED FUND BALANCE
ALL BUDGETED FUNDS

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Fund	Total
Revenues:						
Taxes	\$39,194,734	\$2,991,483				\$42,186,217
Intergovernmental Revenue	8,120,261	55,528,466				63,648,727
Charges for Services	12,792,106	2,588,584				15,380,690
Fines and Forfeits	84,200					84,200
Interest on Investments	168,160	253,289		\$29,022	\$23	450,494
Rental	3,249,046	234,510	\$1,821,644			5,305,200
Licenses and Permits	369,000	765,155				1,134,155
Other Revenue	609,227	1,343,844				1,953,071
	<u>64,586,734</u>	<u>63,705,331</u>	<u>1,821,644</u>	<u>29,022</u>	<u>23</u>	<u>130,142,754</u>
Expenditures:						
Legislative	438,145					438,145
Judicial	11,797,900	3,768,423				15,566,323
General Government	16,571,315	310,275				16,881,590
Public Safety	24,901,232	6,971,349				31,872,581
Public Works	380,000	1,327,342				1,707,342
Health & Welfare	1,070,256	57,718,152				58,788,408
Culture & Recreation		4,108,885				4,108,885
Community & Economic Development	1,211,951	1,008				1,212,959
Other	441,102					441,102
Debt Service	538,719		2,583,144			3,121,863
Capital Projects				2,640,000		2,640,000
	<u>57,350,620</u>	<u>74,205,434</u>	<u>2,583,144</u>	<u>2,640,000</u>		<u>136,779,198</u>
Revenue Over (Under) Expenditures	7,236,114	(10,500,103)	(761,500)	(2,610,978)	23	(6,636,444)
Operating Transfers In (Out)	(8,408,588)	9,234,098	761,500			1,587,010
Bond Proceeds						
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(1,172,474)	(1,266,005)		(2,610,978)	23	(5,049,434)
Fund Balance, Beginning of Year	<u>21,311,909</u>	<u>35,215,881</u>		<u>3,168,507</u>	<u>5,837</u>	<u>59,702,134</u>
Projected Fund Balance, End of Budget Year	<u><u>\$20,139,435</u></u>	<u><u>\$33,949,876</u></u>	<u><u>None</u></u>	<u><u>\$557,529</u></u>	<u><u>\$5,860</u></u>	<u><u>\$54,652,700</u></u>

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2014

<u>All Budgeted Funds</u>	Prior Year Actual 12/31/2012	Current Year Estimated 12/31/2013	Adopted Budget 2014
Revenues:			
Taxes	\$40,693,219	\$41,054,460	\$42,186,217
Intergovernmental Revenue	75,638,236	71,632,995	\$63,648,727
Charges for Services	11,158,863	16,705,014	\$15,380,690
Fines and Forfeits	79,085	72,300	\$84,200
Interest on Investments	540,901	438,675	\$450,494
Rental	5,260,790	5,315,199	\$5,305,200
Licenses and Permits	1,043,694	1,200,890	\$1,134,155
Other Revenue	2,643,273	2,787,944	1,953,071
Total Revenues	137,058,061	139,207,477	130,142,754
Expenditures:			
Legislative	453,693	396,528	438,145
Judicial	15,743,611	15,736,310	15,566,323
General Government	10,780,937	16,120,076	16,881,590
Public Safety	31,651,485	30,942,651	31,872,581
Public Works	1,220,024	1,101,648	1,707,342
Health & Welfare	67,511,605	68,421,523	58,788,408
Community & Economic Development	737,947	793,486	1,212,959
Culture & Recreation	4,494,793	3,995,364	4,108,885
Other	129,846	130,386	441,102
Debt Service	2,585,360	2,578,644	3,121,863
Capital Projects		2,346,103	2,640,000
Total Expenditures	135,309,301	142,562,719	136,779,198
Revenue Over (Under) Expenditures	1,748,760	(3,355,242)	(6,636,444)
Operating Transfers In (Out)	452,160	1,531,683	1,587,010
Proceeds from bond issue		5,505,000	
Revenue & Other Sources Over (Under) Expenditures & Other Uses	\$2,200,920		
Budgeted Net Revenues (Expenditures)			(5,049,434)
Current Estimated Revenues Over (Under) Expenditures		3,681,441	
Fund Balance, Beginning of Year		56,020,693	59,702,134
Projected Fund Balance, End of Year		\$59,702,134	\$54,652,700

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2014

General Fund (1010)	Prior Year Actual 12/31/2012	Current Year Estimated 12/31/2013	Adopted Budget 2014
Revenues:			
Taxes	\$37,712,537	\$38,101,409	\$39,194,734
Intergovernmental Revenue	7,916,622	7,493,682	8,120,261
Charges for Services	8,337,110	13,895,230	12,792,106
Fines and Forfeits	79,085	72,300	84,200
Interest on Investments	247,952	168,165	168,160
Rental	352,601	3,101,218	3,249,046
Licenses and Permits	2,968,756	427,050	369,000
Other Revenue	505,767	512,015	609,227
Total Revenues	58,120,430	63,771,069	64,586,734
Expenditures:			
Legislative	453,693	396,528	438,145
Judicial	11,177,851	12,119,712	11,797,900
General Government	9,946,237	15,820,314	16,571,315
Public Safety	23,195,229	24,184,467	24,901,232
Public Works	296,732	89,500	380,000
Health & Welfare	754,679	1,007,054	1,070,256
Community & Economic Development	737,947	792,174	1,211,951
Other	129,846	130,386	441,102
Debt Service		0	538,719
Total Expenditures	46,692,214	54,540,135	57,350,620
Revenue Over (Under) Expenditures	11,428,216	9,230,934	7,236,114
Operating Transfers In (Out)	(12,324,834)	(8,266,897)	(8,408,588)
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(\$896,618)		
Budgeted Net Revenues (Expenditures)			(1,172,474) ²
Current Estimated Revenues Over (Under) Expenditures		964,037 ¹	
Fund Balance, Beginning of Year		20,347,872	21,311,909
Projected Fund Balance, End of Year		\$21,311,909	\$20,139,435

1 The 2013 estimate for General Fund reflects net uses of restricted/committed fund balance of \$4,848. This is comprised of \$156,000 use of committed fund balance for the Four C Initiative (see transmittal letter), the addition of \$80,000 for the portion of Convention Facility Tax required for substance abuse prevention programs not anticipated to be used in 2013, and the addition of \$40,000 to the technology reserve for revenue collected on the communications towers. The anticipated change to unassigned fund is \$969,000.

2 The budgeted change in unassigned fund balance for 2014 is a decrease of \$950,430 which is lower than the \$1 million the Board committed for the 2014 budget from 2012 revenue over expenditures. The 2014 budget also reflects the net use of \$222,000 in restricted/committed fund balance including the following: \$175,000 for an aerial fly over the for the County's GIS system, \$37,000 for the Four C initiative, \$87,000 for planning consultants and the addition of \$77,000 for ongoing projects committed by the Board.

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2014

Special Revenue	Prior Year	Current Year	Adopted
<u>Parks & Recreation (2081)</u>	Actual	Estimated	Budget
	12/31/2012	12/31/2013	2014
Revenues:			
Taxes	\$2,969,262	\$2,945,764	\$2,980,969
Intergovernmental Revenue	1,270,495	195,100	377,600
Charges for Services	427,988	698,905	446,050
Fines and Forfeits			
Interest on Investments	52,202	43,000	40,850
Rental	31,442	15,000	15,000
Licenses and Permits			
Other Revenue	66,712	23,208	6,000
Total Revenues	4,818,101	3,920,977	3,866,469
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation	4,494,793	3,995,364	4,108,885
Other			
Total Expenditures	4,494,793	3,995,364	4,108,885
Revenue Over (Under) Expenditures	323,308	(74,387)	(242,416)
Operating Transfers In (Out)			
Land Contract Issued			
Revenue & Other Sources Over (Under) Expenditures & Other Uses	\$323,308		
Budgeted Net Revenues (Expenditures)			(242,416)
Current Estimated Revenues Over (Under) Expenditures		(74,387)	
Fund Balance, Beginning of Year		3,865,181	3,790,794
Projected Fund Balance, End of Year		\$3,790,794	\$3,548,378

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. 2013 and 2014 both reflect significant fund balance use for this reason.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2014

Special Revenue	Prior Year	Current Year	Adopted
<u>Friend of the Court (2160)</u>	Actual	Estimated	Budget
	9/30/2012	9/30/2013	2014
Revenues:			
Taxes			
Intergovernmental Revenue	\$2,036,615	\$2,074,549	\$2,416,867
Charges for Services	453,139	282,977	274,625
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	2,489,754	2,357,526	2,691,492
Expenditures:			
Judicial	3,185,296	3,232,611	3,527,498
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	3,185,296	3,232,611	3,527,498
Revenue Over (Under) Expenditures	(695,542)	(875,085)	(836,006)
Operating Transfers In (Out)	695,542	875,085	836,006
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, 2014

Special Revenue	Prior Year	Current Year	Adopted
<u>9/30 Judicial Grants (2170)</u>	Actual	Estimated	Budget
	<u>9/30/2012</u>	<u>9/30/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue	\$309,035		
Charges for Services	46,203		
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	16,137		
Total Revenues	<u>371,375</u>		
Expenditures:			
Judicial	383,867		
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>383,867</u>		
Revenue Over (Under) Expenditures	(12,492)		
Operating Transfers In (Out)	2,405		
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>(\$10,087)</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		<u>None</u>	<u>None</u>

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2014

Special Revenue	Prior Year	Current Year	Adopted
<u>Other Governmental Grants (2180)</u>	Actual	Estimated	Budget
	<u>12/31/2012</u>	<u>12/31/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue	\$92,562	\$499,337	\$379,233
Charges for Services	10,994	45,000	45,000
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	2,250	17,496	
Total Revenues	<u>105,806</u>	<u>561,833</u>	<u>424,233</u>
Expenditures:			
Judicial	\$80,020	383,987	240,925
General Government			
Public Safety			
Public Works		157,569	157,569
Health & Welfare	17,915	65,000	80,000
Culture & Recreation			
Other			
Total Expenditures	<u>97,935</u>	<u>606,556</u>	<u>478,494</u>
Revenue Over (Under) Expenditures	7,871	(44,723)	(54,261)
Operating Transfers In (Out)	<u>9,707</u>	<u>44,723</u>	<u>54,261</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>\$17,578</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>17,578</u>	<u>17,578</u>
Projected Fund Balance, End of Year		<u>\$17,578</u>	<u>\$17,578</u>

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2014

Special Revenue	Prior Year	Current Year	Adopted
<u>Health (2210)</u>	Actual	Estimated	Budget
	<u>9/30/2012</u>	<u>9/30/2013</u>	<u>2014</u>
Revenues:			
Taxes			
Intergovernmental Revenue	\$3,881,638	\$3,812,086	\$3,681,511
Charges for Services	671,925	682,762	706,407
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits	691,093	773,840	765,155
Other Revenue	<u>197,529</u>	<u>239,326</u>	<u>206,220</u>
Total Revenues	5,442,185	5,508,014	5,359,293
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	8,620,769	9,101,237	9,219,433
Culture & Recreation			
Other			
Total Expenditures	<u>8,620,769</u>	<u>9,101,237</u>	<u>9,219,433</u>
Revenue Over (Under) Expenditures	(3,178,584)	(3,593,223)	(3,860,140)
Operating Transfers In (Out)	<u>3,178,586</u>	<u>3,593,223</u>	<u>3,660,140</u>
Revenue & Other Sources Over (Under)			
EXpenditures & Other Uses	<u>\$2</u>		
Budgeted Net Revenues (Expenditures)			(200,000)
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>952,576</u>	<u>952,576</u>
Projected Fund Balance, End of Year		<u><u>\$952,576</u></u>	<u><u>\$752,576</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 2014.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2014

Special Revenue	Prior Year	Current Year	Adopted
<u>Mental Health (2220)</u>	Actual	Estimated	Budget
	9/30/2012	9/30/2013	2014
Revenues:			
Taxes			
Intergovernmental Revenue	\$35,962,769	\$37,300,844	\$38,388,682
Charges for Services	358,477	381,456	403,148
Fines and Forfeits			
Interest on Investments	46,507	46,500	46,500
Rental	18,213		
Licenses and Permits			
Other Revenue	617,397	900,947	270,774
Total Revenues	37,003,363	38,629,747	39,109,104
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	37,656,706	39,416,029	39,672,212
Culture & Recreation			
Other			
Total Expenditures	37,656,706	39,416,029	39,672,212
Revenue Over (Under) Expenditures	(653,343)	(786,282)	(563,108)
Operating Transfers In (Out)	563,108	593,057	563,108
Revenue & Other Sources Over (Under) EXpenditures & Other Uses	<u>(\$90,235)</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures		(193,225)	
Fund Balance, Beginning of Year		412,922	219,697
Projected Fund Balance, End of Year		<u>\$219,697</u>	<u>\$219,697</u>

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2014

Special Revenue	Prior Year	Current Year	Adopted
<u>Solid Waste Clean - Up (2271)</u>	Actual	Estimated	Budget
Revenues:	12/31/2012	12/31/2013	2014
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	\$37,156	\$38,309	\$36,895
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>37,156</u>	<u>38,309</u>	<u>36,895</u>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works	459,075	442,000	304,000
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>459,075</u>	<u>442,000</u>	<u>304,000</u>
Revenue Over (Under) Expenditures	(421,919)	(403,691)	(267,105)
Operating Transfers In (Out)	<u>2,340,000</u>		
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>\$1,918,081</u>		
Budgeted Net Revenues (Expenditures)			(267,105)
Current Estimated Revenues Over (Under) Expenditures		(403,691)	
Fund Balance, Beginning of Year		<u>4,628,648</u>	<u>4,224,957</u>
Projected Fund Balance, End of Year		<u>\$4,224,957</u>	<u>\$3,957,852</u>

The 2013 estimate reflects the completion of capital enhancements to the landfill clean-up system.

The 2014 budgeted use of fund balance is for operations. The assumption is that clean-up costs will decrease over time and the equity in the fund will cover expenditures.

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2014

Special Revenue	Prior Year	Current Year	Adopted
<u>Landfill Tipping Fees (2272)</u>	Actual	Estimated	Budget
	12/31/2012	12/31/2013	2014
Revenues:			
Intergovernmental Revenue		\$25,000	\$28,000
Charges for Services	\$340,902	340,000	340,000
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	33,197	31,000	31,650
Total Revenues	374,099	396,000	399,650
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works	306,648	386,263	437,852
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	306,648	386,263	437,852
Revenue Over (Under) Expenditures	67,451	9,737	(38,202)
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under) Expenditures & Other Uses	\$67,451		
Budgeted Net Revenues (Expenditures)			(38,202)
Current Estimated Revenues Over (Under) Expenditures		9,737	
Fund Balance, Beginning of Year		1,073,068	1,082,805
Projected Fund Balance, End of Year		\$1,082,805	\$1,044,603

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2014

Special Revenue	Prior Year	Current Year	Adopted
Transportation System (2320)	Actual	Estimated	Budget
	9/30/2012	9/30/2013	2014
Revenues:			
Intergovernmental Revenue	\$157,569		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	157,569		
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works	157,569		
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	157,569		
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		Closed	Closed

**County of Ottawa
Budget Summary
Budget Year Ending December 31, 2014**

	Prior Year Actual 12/31/2012	Current Year Estimated 12/31/2013	Adopted Budget 2014
Special Revenue			
<u>Farmland Preservation (2340)</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		\$224	\$224
Culture & Recreation			
Other			
Total Expenditures		224	224
Revenue Over (Under) Expenditures		(224)	(224)
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under) Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			(224)
Current Estimated Revenues Over (Under) Expenditures		(224)	
Fund Balance, Beginning of Year		1,000	776
Projected Fund Balance, End of Year		<u>\$776</u>	<u>\$552</u>

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2014

Special Revenue	Prior Year	Current Year	Adopted
Brownfield Redevelopment	Actual	Estimated	Budget
<u>Authority (2430)</u>	<u>12/31/2012</u>	<u>12/31/2013</u>	<u>2014</u>
Revenues:			
Taxes	\$371	\$487	\$514
Intergovernmental Revenue			
Charges for Services			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	371	487	514
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Community and Economic Development		1,088	784
Capital Projects			
Total Expenditures		1,088	784
Revenue Over (Under) Expenditures	371	(601)	(270)
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	\$371		
Budgeted Net Revenues (Expenditures)			(270)
Current Estimated Revenues Over (Under) Expenditures		(601)	
Fund Balance, Beginning of Year		871	270
Projected Fund Balance, End of Year		\$270	None

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2014

Special Revenue	Prior Year	Current Year	Adopted
<u>Infrastructure (2444)</u>	Actual	Estimated	Budget
<u>Revenues:</u>	<u>12/31/2012</u>	<u>12/31/2013</u>	<u>2014</u>
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	\$31,687	\$25,503	\$21,263
Rental			
Other Revenue			
Total Revenues	<u>31,687</u>	<u>25,503</u>	<u>21,263</u>
<u>Expenditures:</u>			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Community and Economic Development			
Capital Projects			
Total Expenditures			
Revenue Over (Under) Expenditures	31,687	25,503	21,263
Operating Transfers In (Out)	<u>(125,000)</u>	<u>(125,000)</u>	<u>(125,000)</u>
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>(\$93,313)</u>		
Budgeted Net Revenues (Expenditures)			(103,737)
Current Estimated Revenues Over (Under) Expenditures		(99,497)	
Fund Balance, Beginning of Year		<u>1,892,404</u>	<u>1,792,907</u>
Projected Fund Balance, End of Year		<u>\$1,792,907</u>	<u>\$1,689,170</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, 2014

Special Revenue	Prior Year	Current Year	Adopted
<u>Public Improvement (2450)</u>	Actual	Estimated	Budget
	12/31/2012	12/31/2013	2014
Revenues:			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	\$36,431	\$32,544	\$31,896
Rental	419,919	382,837	219,510
Licenses and Permits			
Other Revenue			
Total Revenues	456,350	415,381	251,406
Expenditures:			
Judicial			
General Government	148,436		
Public Safety			
Public Works		26,316	427,921
Health & Welfare			
Culture & Recreation			
Capital Projects			
Total Expenditures	148,436	26,316	427,921
Revenue Over (Under) Expenditures	307,914	389,065	(176,515)
Operating Transfers In (Out)	(187,900)	(187,400)	(186,500)
Revenue & Other Sources Over (Under) Expenditures & Other Uses	\$120,014		
Budgeted Net Revenues (Expenditures)			(363,015)
Current Estimated Revenues Over (Under) Expenditures		201,665	
Fund Balance, Beginning of Year		3,607,442	3,809,107
Projected Fund Balance, End of Year		\$3,809,107	\$3,446,092

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 2013 because there are no capital projects. There are three capital projects planned for 2014.

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2014

Special Revenue	Prior Year Actual 12/31/2012	Current Year Estimated 12/31/2013	Adopted Budget 2014
<u>Homestead Property Tax (2550)</u>			
Revenues:			
Taxes	\$11,049	\$6,800	\$10,000
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	604	385	59
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	11,653	7,185	10,059
Expenditures:			
Legislative			
Judicial			
General Government	23,478	5,300	1,828
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Capital Projects			
Total Expenditures	23,478	5,300	1,828
Revenue Over (Under) Expenditures	(11,825)	1,885	8,231
Operating Transfers In (Out)	(7,172)	(49,356)	
Proceeds from Capital Lease	7,000		
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(\$11,997)		
Budgeted Net Revenues (Expenditures)			8,231
Current Estimated Revenues Over (Under) Expenditures		(47,471)	
Fund Balance, Beginning of Year		49,356	1,885
Projected Fund Balance, End of Year		\$1,885	\$10,116

The fund balance is decreasing in 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, 2014

Special Revenue	Prior Year	Current Year	Adopted
Register of Deeds	Actual	Estimated	Budget
<u>Automation Fund (2560)</u>	<u>12/31/2012</u>	<u>12/31/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue			
Charges for Services	\$273,783	\$315,000	\$300,000
Fines and Forfeits			
Interest on Investments	5,091	3,973	4,412
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>\$278,874</u>	<u>318,973</u>	<u>304,412</u>
Expenditures:			
Judicial			
General Government	189,434	234,902	281,284
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>\$189,434</u>	<u>234,902</u>	<u>281,284</u>
Revenue Over (Under) Expenditures	89,440	84,071	23,128
Proceeds from Capital Lease			
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>\$89,440</u>		
Budgeted Net Revenues (Expenditures)			23,128
Current Estimated Revenues Over (Under) Expenditures		84,071	
Fund Balance, Beginning of Year		<u>513,556</u>	<u>597,627</u>
Projected Fund Balance, End of Year		<u>\$597,627</u>	<u>\$620,755</u>

In 2013 and 2014, 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, 2014

Special Revenue	Prior Year	Current Year	Adopted
<u>Stabilization (2570)</u>	Actual	Estimated	Budget
	<u>12/31/2012</u>	<u>12/31/2013</u>	<u>2014</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)	<u>\$886,165</u>		
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>\$886,165</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>9,155,838</u>	<u>9,155,838</u>
Projected Fund Balance, End of Year		<u>\$9,155,838</u>	<u>\$9,155,838</u>

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2014

Special Revenue	Prior Year	Current Year	Adopted
Prosecuting Attorney Grants (2601)	Actual	Estimated	Budget
Revenues:	9/30/2012	9/30/2013	2014
Intergovernmental Revenue	\$140,400		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	622		
Total Revenues	141,022		
Expenditures:			
Judicial			
General Government	203,742		
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	203,742		
Revenue Over (Under) Expenditures	(62,720)		
Operating Transfers In (Out)	62,720		
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		Closed	Closed

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2014

Special Revenue	Prior Year	Current Year	Adopted
<u>Sheriff Grant Programs (2609)</u>	Actual	Estimated	Budget
	9/30/2012	9/30/2013	2014
Revenues:			
Intergovernmental Revenue	\$716,787		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	716,787		
Expenditures:			
Judicial			
General Government			
Public Safety	715,893		
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	715,893		
Revenue Over (Under) Expenditures	894		
Operating Transfers In (Out)	(1,973)		
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			
Projected Fund Balance, End of Year		Closed	Closed

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2014

Special Revenue	Prior Year	Current Year	Adopted
<u>Sheriff Contracts (2610)</u>	Actual	Estimated	Budget
	9/30/2012	9/30/2013	2014
Revenues:			
Intergovernmental Revenue	\$5,474,448		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	425		
Total Revenues	5,474,873		
Expenditures:			
Judicial			
General Government			
Public Safety	5,781,160		
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	5,781,160		
Revenue Over (Under) Expenditures	(306,287)		
Operating Transfers In (Out)	306,287		
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		Closed	Closed

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2014

Special Revenue	Prior Year	Current Year	Adopted
<u>Sheriff Grants & Contracts (2630)</u>	Actual	Estimated	Budget
	12/31/2012	12/31/2013	2014
Revenues:			
Intergovernmental Revenue	1,582,765	\$6,222,970	\$6,416,128
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	\$1,582,765	6,222,970	6,416,128
Expenditures:			
Judicial			
General Government			
Public Safety	1,665,917	\$6,758,184	\$6,971,349
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	\$1,665,917	6,758,184	6,971,349
Revenue Over (Under) Expenditures	(83,152)	(535,214)	(555,221)
Operating Transfers In (Out)	84,763	\$535,214	\$555,221
Revenue & Other Sources Over (Under) Expenditures & Other Uses	\$1,611		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		1,611	1,611
Projected Fund Balance, End of Year		\$1,611	\$1,611

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2014

Special Revenue	Prior Year	Current Year	Adopted
<u>Sheriff Road Patrol (2661)</u>	Actual	Estimated	Budget
	9/30/2012	9/30/2013	2014
Revenues:			
Intergovernmental Revenue	\$171,630		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	171,630		
Expenditures:			
Judicial			
General Government			
Public Safety	293,286		
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	293,286		
Revenue Over (Under) Expenditures	(121,656)		
Operating Transfers In (Out)	121,656		
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		Closed	Closed

County of Ottawa
Budget Summary
Budget Year Ending June 30, 2014

Special Revenue	Prior Year	Current Year	Adopted
Workforce Investment Act -	Actual	Estimated	Budget
<u>Administration (2740)</u>	<u>6/30/2012</u>	<u>6/30/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue	\$349,241		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>349,241</u>		
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	349,239		
Culture & Recreation			
Other			
Total Expenditures	<u>349,239</u>		
Revenue Over (Under) Expenditures	2		
Operating Transfers In (Out)	<u>(950)</u>		
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>(\$948)</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		<u>Closed</u>	<u>Closed</u>

County of Ottawa
Budget Summary
Budget Year Ending June 30, 2014

Special Revenue	Prior Year	Current Year	Adopted
Workforce Investment Act -	Actual	Estimated	Budget
<u>Youth (2741)</u>	<u>6/30/2012</u>	<u>6/30/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue	\$927,276		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>927,276</u>		
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	927,276		
Culture & Recreation			
Other			
Total Expenditures	<u>927,276</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>Closed</u>	<u>Closed</u>

County of Ottawa
Budget Summary
Budget Year Ending June 30, 2014

Special Revenue	Prior Year	Current Year	Adopted
Workforce Investment Act -	Actual	Estimated	Budget
<u>Adult (2742)</u>	<u>6/30/2012</u>	<u>6/30/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue	\$917,005		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>917,005</u>		
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	917,006		
Culture & Recreation			
Other			
Total Expenditures	<u>917,006</u>		
Revenue Over (Under) Expenditures	(1)		
Operating Transfers In (Out)	<u>(510)</u>		
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>(\$511)</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		<u>Closed</u>	<u>Closed</u>

County of Ottawa

Budget Summary

Budget Year Ending June 30, 2014

Special Revenue	Prior Year	Current Year	Adopted
Workforce Investment Act - 6/30 Grant Programs (2743)	Actual 6/30/2012	Estimated 6/30/2013	Budget 2014
Revenues:			
Intergovernmental Revenue	\$1,400,142		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	1,400,142		
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	1,399,262		
Culture & Recreation			
Other			
Total Expenditures	1,399,262		
Revenue Over (Under) Expenditures	880		
Operating Transfers In (Out)	(64,731)		
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(\$63,851)		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		Closed	Closed

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2014

Special Revenue	Prior Year	Current Year	Adopted
Workforce Investment Act -	Actual	Estimated	Budget
<u>12/31 Grant Programs (2744)</u>	<u>12/31/2012</u>	<u>12/31/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue	\$16,875		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	25		
Total Revenues	16,900		
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	47,404		
Culture & Recreation			
Other			
Total Expenditures	47,404		
Revenue Over (Under) Expenditures	(30,504)		
Operating Transfers In (Out)	(23,051)		
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	(\$53,555)		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		Closed	Closed

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2014

Special Revenue	Prior Year	Current Year	Adopted
<u>Michigan Works (2745)</u>	Actual	Estimated	Budget
	<u>12/31/2012</u>	<u>12/31/13</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue	\$2,106,946	\$8,909,476	
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	9,682	103,288	
Total Revenues	<u>2,116,628</u>	<u>9,012,764</u>	
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	2,123,533	9,012,764	
Culture & Recreation			
Other			
Total Expenditures	<u>2,123,533</u>	<u>9,012,764</u>	
Revenue Over (Under) Expenditures	(6,905)		
Operating Transfers In (Out)	<u>102,576</u>		
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u><u>\$95,671</u></u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>95,671</u>	<u>95,671</u>
Projected Fund Balance, End of Year		<u>\$95,671</u>	<u>\$95,671</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 December 31, 2014

Special Revenue	Prior Year	Current Year	Adopted
<u>Community Action Agency (2746)</u>	Actual	Estimated	Budget
	<u>12/31/2012</u>	<u>12/31/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue	\$641,942	\$1,564,830	
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	46,381	116,994	
Total Revenues	<u>688,323</u>	<u>1,681,824</u>	
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	718,079	1,681,826	
Culture & Recreation			
Other			
Total Expenditures	<u>718,079</u>	<u>1,681,826</u>	
Revenue Over (Under) Expenditures	(29,756)	(2)	
Operating Transfers In (Out)	<u>127,040</u>	<u>2</u>	
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>\$97,284</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>97,284</u>	<u>97,284</u>
Projected Fund Balance, End of Year		<u>\$97,284</u>	<u>\$97,284</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, 2014

Special Revenue	Prior Year	Current Year	Adopted
<u>Workforce Investment Act -</u>	Actual	Estimated	Budget
<u>9/30 Grant Programs (2748)</u>	<u>9/30/2012</u>	<u>9/30/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue	\$3,458,460		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	179,852		
Total Revenues	<u>3,638,312</u>		
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	3,656,644		
Culture & Recreation			
Other			
Total Expenditures	<u>3,656,644</u>		
Revenue Over (Under) Expenditures	(18,332)		
Operating Transfers In (Out)	<u>5,099</u>		
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>(\$13,233)</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		<u>Closed</u>	<u>Closed</u>

County of Ottawa

Budget Summary

Budget Year Ending March 31, 2014

Special Revenue	Prior Year	Current Year	Adopted
Workforce Investment Act -	Actual	Estimated	Budget
<u>3/31 Grant Programs (2749)</u>	<u>3/31/2012</u>	<u>3/31/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue	\$5,878		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	5,878		
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	5,878		
Culture & Recreation			
Other			
Total Expenditures	5,878		
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		Closed	Closed

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2014

Special Revenue	Prior Year	Current Year	Adopted
<u>Grant Programs - Pass Thru (2750)</u>	Actual 9/30/2012	Estimated 9/30/2013	Budget 2014
Revenues:			
Intergovernmental Revenue	\$156,997		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	156,997		
Expenditures:			
Judicial	18,573		
General Government			
Public Safety	138,424		
Public Works			
Health & Welfare			
Culture & Recreation			
Community and Economic Development			
Other			
Total Expenditures	156,997		
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		Closed	Closed

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2014

Special Revenue	Prior Year	Current Year	Adopted
<u>Emergency Feeding (2800)</u>	Actual	Estimated	Budget
	9/30/2012	9/30/2013	2014
Revenues:			
Intergovernmental Revenue	\$315,406		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	315,406		
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	289,263		
Culture & Recreation			
Other			
Total Expenditures	289,263		
Revenue Over (Under) Expenditures	26,143		
Operating Transfers In (Out)	(37,914)		
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(\$11,771)		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		Closed	Closed

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2014

Special Revenue	Prior Year	Current Year	Adopted
Federal Emergency	Actual	Estimated	Budget
<u>Management Agency (2810)</u>	<u>9/30/2012</u>	<u>9/30/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue	\$2,805		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
	<hr/>	<hr/>	<hr/>
Total Revenues	2,805		
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	2,805		
Culture & Recreation			
Other			
	<hr/>	<hr/>	<hr/>
Total Expenditures	2,805		
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)			
	<hr/>	<hr/>	<hr/>
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses			
	<hr/> <hr/>	<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		<u>Closed</u>	<u>Closed</u>

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2014

Special Revenue	Prior Year	Current Year	Adopted
Community	Actual	Estimated	Budget
<u>Corrections Program (2850)</u>	<u>9/30/2012</u>	<u>9/30/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue	\$236,041		
Charges for Services	170,122		
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	10,416		
Total Revenues	416,579		
Expenditures:			
Judicial	916,577		
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	916,577		
Revenue Over (Under) Expenditures	(499,998)		
Operating Transfers In (Out)	393,306		
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(\$106,692)		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		Closed	Closed

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2014

Special Revenue	Prior Year	Current Year	Adopted
<u>Community Action Agency (2870)</u>	Actual	Estimated	Budget
	9/30/2012	9/30/2013	2014
Revenues:			
Intergovernmental Revenue	\$406,937		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	41,561		
Total Revenues	448,498		
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	485,007		
Culture & Recreation			
Other			
Total Expenditures	485,007		
Revenue Over (Under) Expenditures	(36,509)		
Operating Transfers In (Out)	(43,576)		
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(\$80,085)		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		Closed	Closed

County of Ottawa
Budget Summary
Budget Year Ending March 31, 2014

Special Revenue	Prior Year	Current Year	Adopted
<u>Weatherization (2890)</u>	Actual	Estimated	Budget
	3/31/2012	3/31/2013	2014
Revenues:			
Intergovernmental Revenue	\$1,388,928		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	82,152		
Total Revenues	1,471,080		
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	1,456,961		
Culture & Recreation			
Other			
Total Expenditures	1,456,961		
Revenue Over (Under) Expenditures	14,119		
Operating Transfers In (Out)	(37,233)		
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	(\$23,114)		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		Closed	Closed

County of Ottawa

Budget Summary

Budget Year Ending September 30, 2014

Special Revenue	Prior Year	Current Year	Adopted
Department of Human	Actual	Estimated	Budget
<u>Services (2901)</u>	<u>9/30/2012</u>	<u>9/30/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue	\$165,677	\$22,140	
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>165,677</u>	<u>22,140</u>	
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	237,192	68,120	\$44,547
Culture & Recreation			
Other			
Total Expenditures	<u>237,192</u>	<u>68,120</u>	<u>44,547</u>
Revenue Over (Under) Expenditures	(71,515)	(45,980)	(44,547)
Operating Transfers In (Out)	<u>73,670</u>	<u>\$43,690</u>	<u>44,547</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>\$2,155</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures		(2,290)	
Fund Balance, Beginning of Year		<u>23,165</u>	<u>20,875</u>
Projected Fund Balance, End of Year		<u>\$20,875</u>	<u>\$20,875</u>

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2014

Special Revenue	Prior Year	Current Year	Adopted
Child Care-Circuit Court (2920)	Actual	Estimated	Budget
<u>Child Care-Circuit Court (2920)</u>	<u>9/30/2012</u>	<u>9/30/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue	\$3,356,492	\$3,512,981	\$3,840,445
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	826,143	843,670	829,200
Total Revenues	<u>4,182,635</u>	<u>4,356,651</u>	<u>4,669,645</u>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	7,774,006	8,069,493	8,701,960
Culture & Recreation			
Other			
Total Expenditures	<u>7,774,006</u>	<u>8,069,493</u>	<u>8,701,960</u>
Revenue Over (Under) Expenditures	(3,591,371)	(3,712,842)	(4,032,315)
Operating Transfers In (Out)	<u>3,591,371</u>	<u>3,712,842</u>	<u>3,832,315</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u> </u>	<u> </u>	<u> </u>
Budgeted Net Revenues (Expenditures)			(200,000)
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>1,172,093</u>	<u>1,172,093</u>
Projected Fund Balance, End of Year		<u>\$1,172,093</u>	<u>\$972,093</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, 2014

Special Revenue	Prior Year Actual	Current Year Estimated	Adopted Budget
<u>Child Care-Social Services (2921)</u>	<u>9/30/2012</u>	<u>9/30/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue	\$128		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>128</u>		
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	256		
Culture & Recreation			
Other			
Total Expenditures	<u>256</u>		
Revenue Over (Under) Expenditures	(128)		
Operating Transfers In (Out)	<u>128</u>		
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u><u> </u></u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		<u>Closed</u>	<u>Closed</u>

County of Ottawa

Budget Summary

Budget Year Ending September 30, 2014

Special Revenue	Prior Year	Current Year	Adopted
<u>Veteran's Trust (2941)</u>	Actual	Estimated	Budget
	9/30/2012	9/30/2013	2014
Revenues:			
Intergovernmental Revenue	\$71,725		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	25		
Total Revenues	71,750		
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	71,725		
Culture & Recreation			
Other			
Total Expenditures	71,725		
Revenue Over (Under) Expenditures	25		
Operating Transfers In (Out)	(25)		
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		Closed	Closed

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2014

Special Revenue	Prior Year	Current Year	Adopted
<u>DB/DC Conversion (2970)</u>	Actual	Estimated	Budget
	12/31/2012	12/31/2013	2014
Revenues:			
Taxes			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	\$47,958	\$40,870	\$41,219
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	47,958	40,870	41,219
Expenditures:			
Legislative			
Judicial			
General Government	10,000		
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	10,000		
Revenue Over (Under) Expenditures	37,958	40,870	41,219
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>\$37,958</u>		
Budgeted Net Revenues (Expenditures)			41,219
Current Estimated Revenues Over (Under) Expenditures		40,870	
Fund Balance, Beginning of Year		4,661,468	4,702,338
Projected Fund Balance, End of Year		<u>\$4,702,338</u>	<u>\$4,743,557</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, 2014

Special Revenue	Prior Year	Current Year	Adopted
<u>Compensated Absences (2980)</u>	Actual	Estimated	Budget
	<u>12/31/2012</u>	<u>12/31/2013</u>	<u>2014</u>
Revenues:			
Taxes			
Intergovernmental Revenue			
Charges for Services	\$68,220	\$63,684	\$73,354
Fines and Forfeits			
Interest on Investments	35,269	29,793	30,195
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>103,489</u>	<u>93,477</u>	<u>103,549</u>
Expenditures:			
Legislative			
Judicial			
General Government	102,613	59,560	27,163
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>102,613</u>	<u>59,560</u>	<u>27,163</u>
Revenue Over (Under) Expenditures	876	33,917	76,386
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>\$876</u>		
Budgeted Net Revenues (Expenditures)			76,386
Current Estimated Revenues Over (Under) Expenditures		33,917	
Fund Balance, Beginning of Year		<u>3,445,275</u>	<u>3,479,192</u>
Projected Fund Balance, End of Year		<u><u>\$3,479,192</u></u>	<u><u>\$3,555,578</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, 2014

Debt Service Ottawa County Building Authority (3515 - 3517)	Prior Year Actual <u>12/31/2012</u>	Current Year Estimated <u>12/31/2013</u>	Adopted Budget <u>2014</u>
Revenues:			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental	\$1,822,460	\$1,816,144	\$1,821,644
Licenses and Permits			
Other Revenue			
Total Revenues	<u>1,822,460</u>	<u>1,816,144</u>	<u>1,821,644</u>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Debt Service	<u>2,585,360</u>	<u>2,578,644</u>	<u>2,583,144</u>
Total Expenditures	<u>2,585,360</u>	<u>2,578,644</u>	<u>2,583,144</u>
Revenue Over (Under) Expenditures	(762,900)	(762,500)	(761,500)
Operating Transfers In (Out)	<u>762,900</u>	<u>762,500</u>	<u>761,500</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u><u> </u></u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u> </u>	<u> </u>
Projected Fund Balance, End of Year		<u>None</u>	<u>None</u>

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2014

Capital Projects	Prior Year	Current Year	Adopted
Qualified Energy	Actual	Estimated	Budget
<u>Conservation Bonds (4010)</u>	<u>12/31/2012</u>	<u>12/31/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue			
Interest on Investments		\$9,610	\$29,022
Rental			
Other Revenue			
Total Revenues		9,610	29,022
Expenditures:			
Capital Projects		2,346,103	2,640,000
Total Expenditures		2,346,103	2,640,000
Revenue Over (Under) Expenditures		(2,336,493)	(2,610,978)
Premium on Bonds Issued			
Bond Proceeds		5,505,000	
Revenue & Other Sources Over (Under) Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			(2,610,978)
Current Estimated Revenues Over (Under) Expenditures		3,168,507	
Fund Balance, Beginning of Year			3,168,507
Projected Fund Balance, End of Year		<u>\$3,168,507</u>	<u>\$557,529</u>

Bond proceeds not spent at 12/31/13 will be carried over to the 2014 budget year.

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2014

Permanent Fund	Prior Year	Current Year	Adopted
<u>Cemetery Trust (1500)</u>	Actual	Estimated	Budget
	<u>12/31/2012</u>	<u>12/31/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	\$44	\$23	\$23
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	44	23	23
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Total Expenditures			
Revenue Over (Under) Expenditures	44	23	23
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	\$44		
Budgeted Net Revenues (Expenditures)			23
Current Estimated Revenues Over (Under) Expenditures		23	
Fund Balance, Beginning of Year		5,814	5,837
Projected Fund Balance, End of Year		\$5,837	\$5,860

COUNTY OF OTTAWA
2014 BUDGET SUMMARY
OTHER FUNDS

FUND NUMBER	FUND NAME	2013 PROJECTED RETAINED EARNINGS	2014 REVENUE/ OPERATING TRANSFERS	2014 EXPENSES/ OPERATING TRANSFERS	2014 PROJECTED RETAINED EARNINGS
5160	Delinquent Tax Revolving Fund	\$23,372,557	\$1,689,179	\$2,809,845	\$22,251,891
6360	Innovation & Technology	1,960,525	3,979,829	3,979,829	1,960,525
6450	Duplicating	673,528	104,160	82,455	695,233
6550	Telecommunications	2,939,635	548,500	831,443	2,656,692
6641	Equipment Pool	4,641,501	1,262,260	1,211,936	4,691,825
6770	Protected Self-Funded Programs	3,842,612	343,460	364,589	3,821,483
6771	Employee Insurance	1,933,023	13,062,345	13,053,865	1,941,503
6772	Protected Self-Funded Unemployment Insurance	572,752	270,327	294,213	548,866
6775	Long Term Disability Insurance	126,126	127,521	122,157	131,490
6780	Ottawa County, Michigan Insurance Authority Fund	\$17,649,091	2,050,000	1,747,250	17,951,841
6782	Protected Self-Funded Insurance - Mental Health	2,080,357	1,000	0	2,081,357
TOTAL OTHER FUNDS		\$59,791,707	\$23,438,581	\$24,497,582	\$58,732,706

COUNTY OF OTTAWA
COMPONENT UNITS BUDGET SUMMARY

FOR THE YEAR ENDED DECEMBER 31, 2014 ¹

	Ottawa County Road Commission	Ottawa County Central Dispatch Authority	Ottawa County Office of the Water Resources Commissioner	Ottawa County Public Utilities System	Ottawa County Land Bank Authority	2014 Total Component Units
Revenues:						
Intergovernmental Revenue	\$28,500,000	\$4,857,850				\$33,357,850
Charges for Services			\$3,945,000	\$27,000,000		30,945,000
Interest on Investments	40,000	20,000	35,500	20,000		115,500
Other	140,000	75,390		50,000		265,390
Total revenues	<u>28,680,000</u>	<u>4,953,240</u>	<u>3,980,500</u>	<u>27,070,000</u>		<u>64,683,740</u>
Expenditures:						
Current operations:						
General Government					\$1,000	1,000
Public Safety		4,175,725				4,175,725
Public Works	30,300,000		18,724	15,314,000		45,632,724
Capital Projects		1,960,000	4,516,300	2,000,000		8,476,300
Debt Service:						
Principal			533,367	5,856,000		6,389,367
Interest and fiscal charges			154,609	4,900,000		5,054,609
Total expenditures	<u>30,300,000</u>	<u>6,135,725</u>	<u>5,223,000</u>	<u>28,070,000</u>	<u>1,000</u>	<u>69,729,725</u>
Revenues over (under) expenditures	<u>(1,620,000)</u>	<u>(1,182,485)</u>	<u>(1,242,500)</u>	<u>(1,000,000)</u>	<u>(1,000)</u>	<u>(5,045,985)</u>
Other financing sources (uses):						
General Obligation Bond Proceeds			2,500,000			2,500,000
Total other financing sources (uses)			<u>2,500,000</u>			<u>2,500,000</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>(1,620,000)</u>	<u>(1,182,485)</u>	<u>1,257,500</u>	<u>(1,000,000)</u>	<u>(1,000)</u>	<u>(2,545,985)</u>
Estimated fund balances, beginning of year,	<u>9,170,301</u>	<u>8,715,582</u>	<u>781,292</u>	<u>8,000,000</u>	<u>62,000</u>	<u>26,729,175</u>
Estimated fund balances, end of year	<u>\$7,550,301</u>	<u>\$7,533,097</u>	<u>\$2,038,792</u>	<u>\$7,000,000</u>	<u>\$61,000</u>	<u>\$24,183,190</u>

¹ The budget for the Ottawa County Road Commission is based on its fiscal year of September 30, 2014.

Revenue Sources



Revenue Source Descriptions

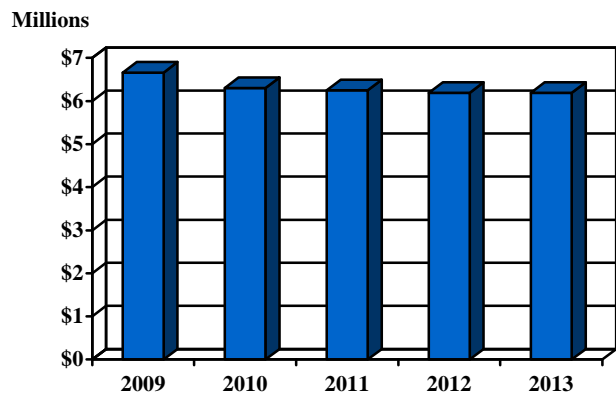
Primary Government

Property Taxes

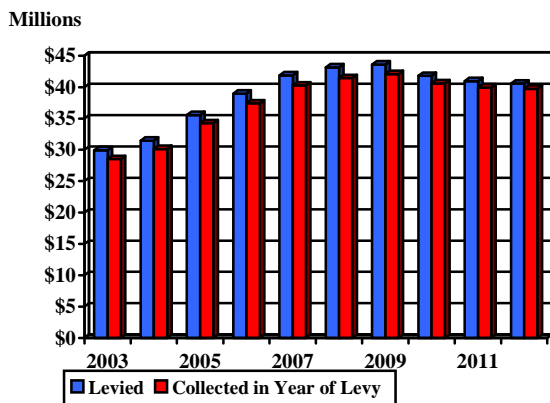
Property Taxes are levied against the assessed taxable valuation of real and personal property in the County. The tax rates are expressed in "mills" per one dollar of the assessed taxable valuation of the property; one mill of taxation is equal to one dollar on each one thousand dollars of assessed valuation. 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 2013 *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 \$6.2 million in 2013. This "cushion" can be accessed with a vote of the Board of Commissioners. The 2014 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

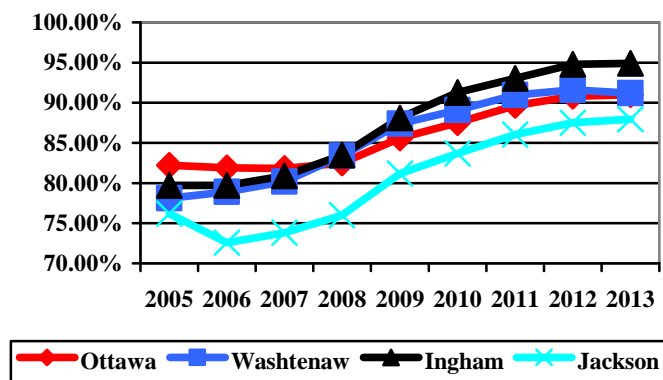


Like any municipality, Ottawa County is concerned with its tax collection rate. The County's current collection rate is slightly higher than it was in the late nineties. The graph to the right provides a ten-year history of collections for the County. The collection rate for the year the levy was made was 95.3% in 2003; in 2012, 97.9%.

Taxable Value

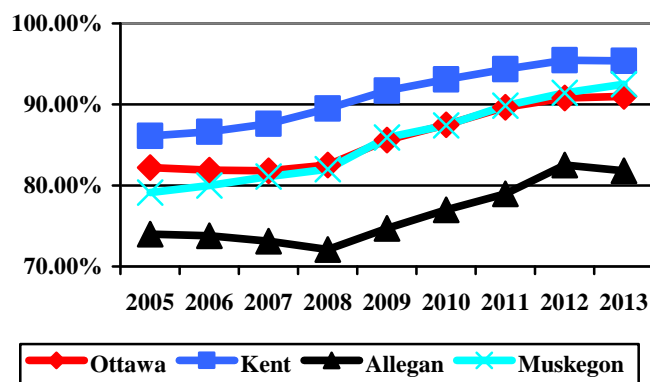
Proposal A of 1994 limits increases in the taxable value of property to the lower of the consumer price index or 5%. This has effectively lowered the 2013 taxable value of the County by approximately \$935 million which equates to just under \$3.4 million in County operating taxes annually. Even though home prices are improving, the full improvement may not be reflected in taxable value due to the cap imposed by Proposal A. Consequently, Michigan governments will be slower to feel the improvement in home prices and the economy than other sectors of the economy. 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 2013 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.

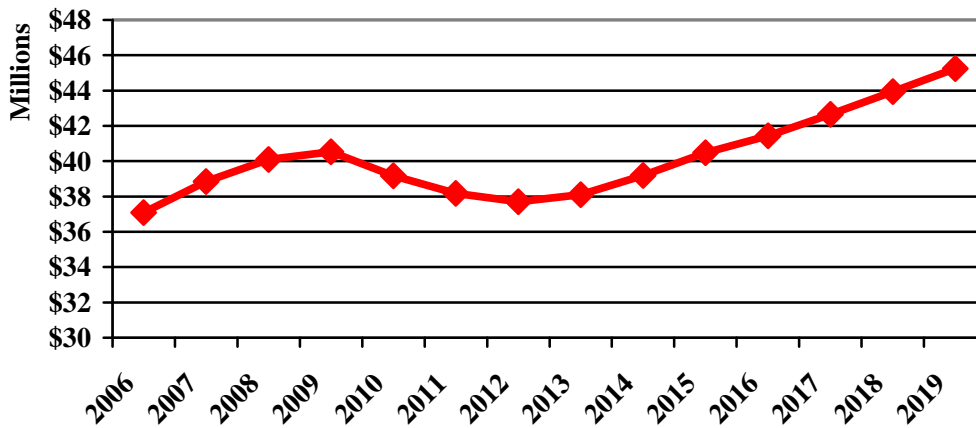
Taxable Value as a % of State Equalized Value



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, a .96%

decrease in 2012 and a 1.4% increase in 2013. Taxable value is projected to increase 3.0% in 2014. Going forward, the County anticipates similar changes for at least the next five 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 due to several factors. The chart below reflects a range of taxable value changes of 2.5 percent to 3.0 percent for 2015 – 2019.

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 three 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 2014 budget for this revenue source is \$800,000, a 9.8 percent decrease from the adopted 2013 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

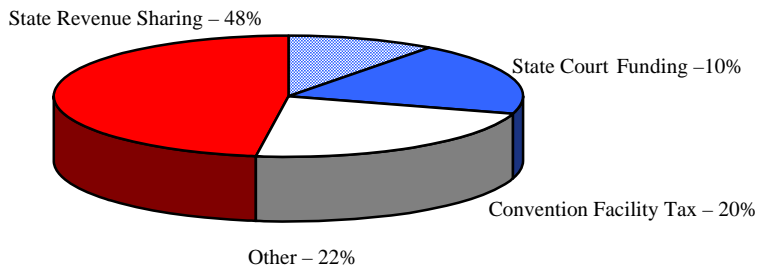
abuse. However, beginning with the 2007 budget, the County may use 50% for general operations. The 2014 budget of just \$1,539,000 is based on information received from the State of Michigan and represents a 0.0% increase.

State Revenue Sharing/County Incentive Program

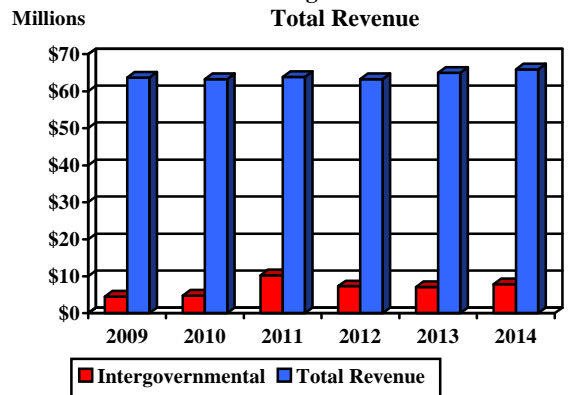
Since 2005, State Revenue Sharing payments from the State of Michigan had been suspended. Beginning in 2011, payments have resumed once again. For 2014, the County is budgeting a 21.7 percent increase, but this is misleading. In June of 2013, the State of Michigan published issued numbered letter 2013-1 which says that since revenue sharing to counties is no longer based on the actual state-wide sales tax, the revenue is a State appropriation. Consequently, the County will be unable to accrue payments they had accrued in previous years, resulting in a one-time reduction in revenue of approximately \$575,000 in 2013. In terms of cash payments over equal time periods, the increase is 4.8%. The County anticipates this revenue source to be steady over the next few years.

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 to 12.6 percent in 2014.

General Fund Intergovernmental Revenue



General Fund Intergovernmental Revenue and Total Revenue

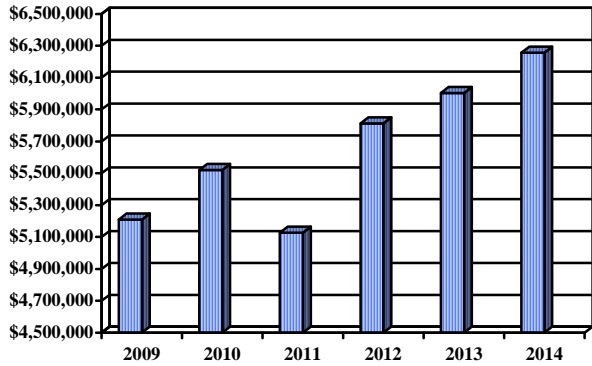


Special Revenue Funds: Special Revenue funds hold the majority of the intergovernmental revenue since these are primarily grant funds. The purposes of these grants include culture and recreation (Parks and Recreation fund), judicial (Friend of the Court), public safety (community policing), health and 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.

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

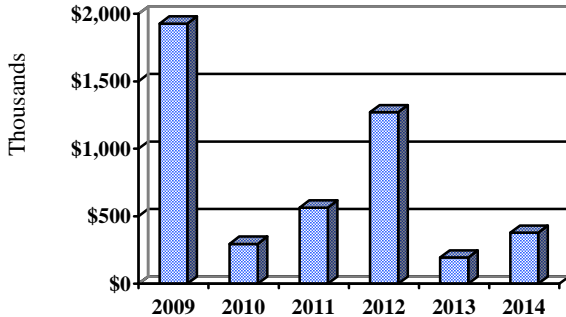


As communities have realized the value of Community Policing programs, the demand for these services has increased. The graph to the left shows the increasing dollars the County is receiving for these services. Many of these programs began with federal funding under the COPS Universal grant programs 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.

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 2014 budget includes a \$300,000 request to the State of Michigan for the Grand River Ravines Development and \$60,000 to the U.S. Fish & Wildlife Service for the Lower Grand River Restoration.

Friend of the Court Co-op Reimbursement

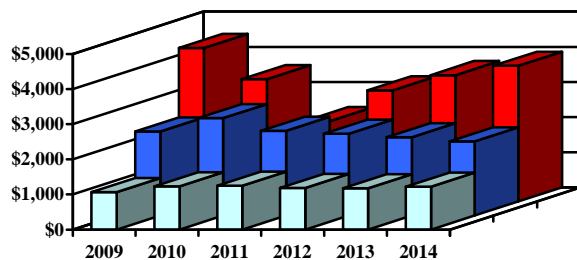
This revenue represents funds received from the state for title IV-D child support enforcement. The program is a federal, state and county cooperative effort to collect child care support from parents who are legally obligated to pay. This is accomplished through services provided to establish paternity, 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 in connection with increases in expenditures. 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). These revenues need to be subtracted from expenditures before applying the 66 percent reimbursement calculation. This subtraction costs the County approximately \$217,000 for 2014. Currently, the State of Michigan is making up this difference, but it is unknown if this will continue.

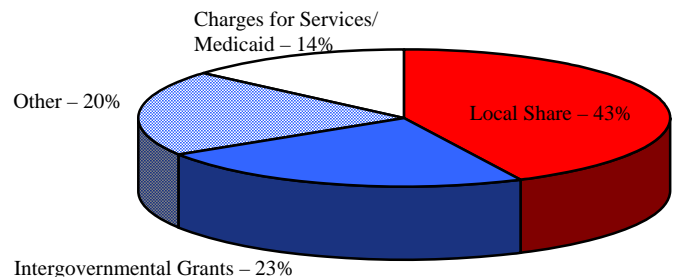
Health Fund

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 2014 increasing local share in red. The 2014 budget for Intergovernmental grant revenue funding is 23 percent of expenditures, and the local share funding 43 percent of expenditures.

Public Health Revenue (in thousands)



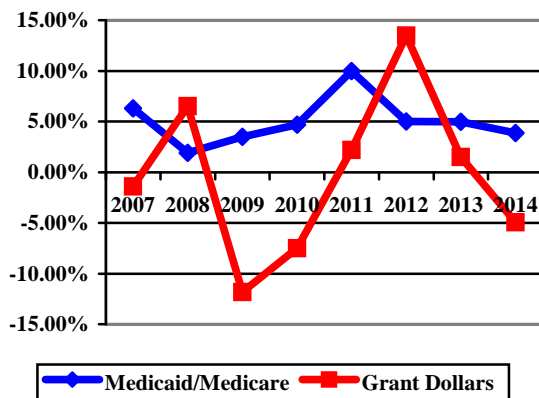
2014 Public Health Revenue



■ Charges for Services/Medicaid
■ Intergovernmental (not including Medicaid)
■ Local Share

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.

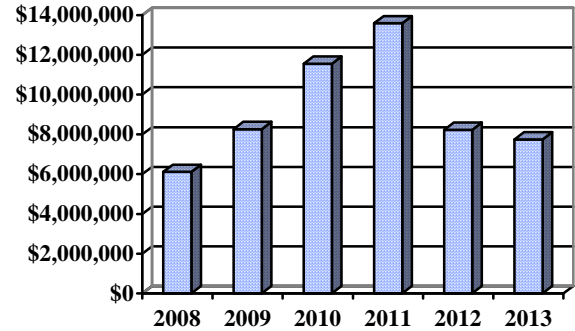
Capitation for Medicaid is an "at risk" funding. State general fund revenues are to serve priority population residents up to resources available. If overspending occurs in either funding stream, Mental Health has a fund balance of State and non-County dollars that can be used. Grant

dollar show a large increase in 2012 due to the carry-over of prior year dollars. 2013 and 2014 do 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 are still increasing, grant dollars, including those from the State of Michigan, have declined as illustrated by the previous graph.

Workforce Investment Act Funds

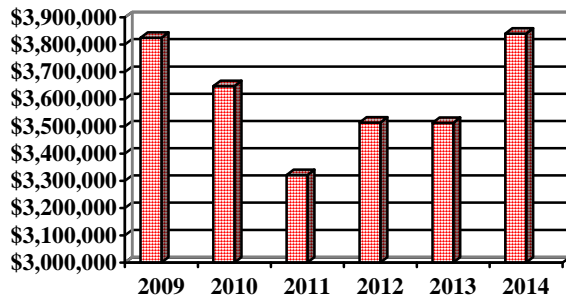
Workforce Investment Act (WIA) are federal funds received for training and employment programs for underemployed and economically disadvantaged citizens. Beginning with the 2013 budget, these funds are not included in the annual budget process because it was not efficient to include them. Instead, budgets will be established once the grant award has been made with a budget adjustment. Beginning in 2008, revenue is increasing due to federal stimulus dollars the County has received. The 2012 amount includes minimal stimulus dollars and none in the 2013 estimate.

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.

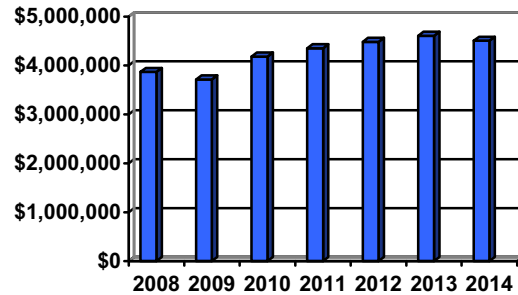
Charges for Services

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.

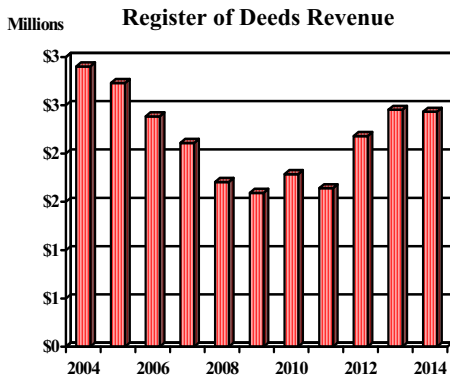
Court Costs (93% General Fund, 7% Special Revenue Funds)

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 to 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



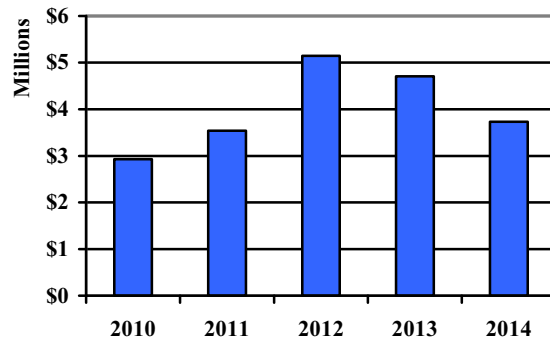
The Register of Deeds office collects fees for property services and transfer taxes. Under Public Act 134 of 1966, a fee of \$.55 for each \$500 of value of property transferred is assessed. In addition, new legislation enacted 10/1/03 allows the Register of Deeds to collect an additional \$5 (up to \$14) 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 through 2011 due to

the housing market. With residential growth in the housing market and the local economy on the rebound starting in 2012/2013 increased revenue sources are projected for 2013 and 2014. Record low interest rates have helped to accelerate home sales and new construction. The County does have significant land available for development, so as the economic recovery expands across 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

Indirect Administrative Services Revenue



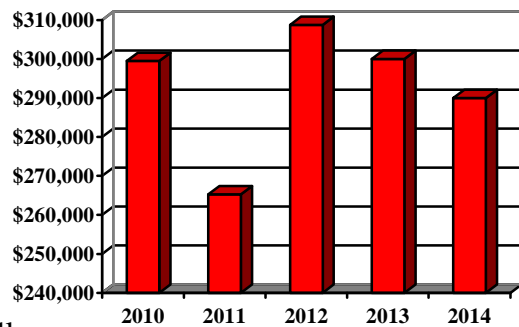
costs and where the costs are allocated to since the County does not charge all departments. Charges in the CAP are based on audited activity for two years prior. For example, charges made in 2014 are based on actual results for 2012. There are also roll forward adjustments to capture the differences between what was charged in a year versus what the actual charges were. 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. In the short time this has been implemented, it does not appear to have affected collections at County parks. 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.

Ottawa County Park Entrance Fees



Health and Mental Health

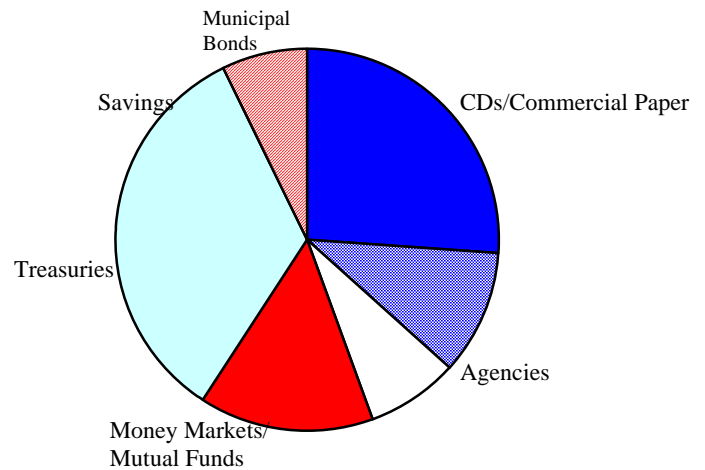
For Health and Mental Health, the charges represent fees collected from private insurance as well as fees collected from clients. Clients are charged on a sliding fee scale based on income. Revenue is projected based on historical activity and projected caseload.

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 over time because the volume of waste haulers has decreased primarily due to lower construction activity.

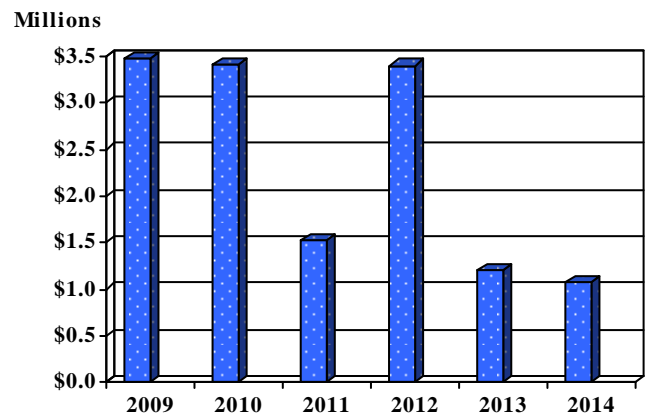
Interest on Investments

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 shows the components of the County’s investment pool as of 9/30/13.



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.

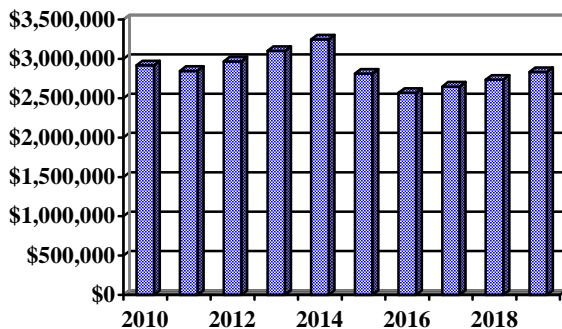
Investment Revenue



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

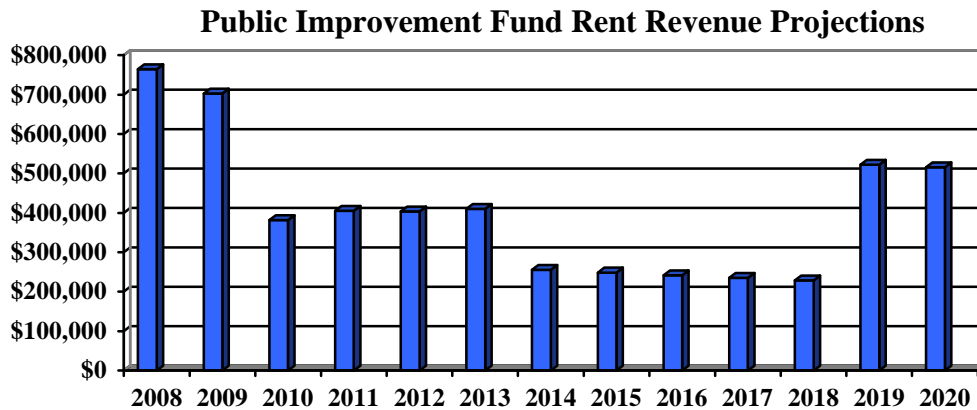
General Fund Rent Income



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

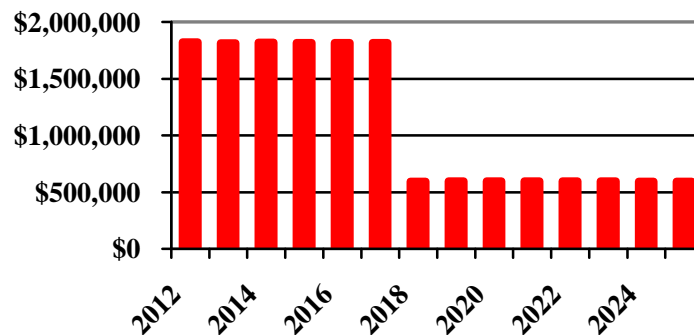
\$400,000 in 2016 as fixed charges on the Probate/Jail facility will have expired.

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 2019. Rent revenue may fall again in 2014 in connection with contracts that will come due.



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.

Ottawa County Land Bank Authority

Under Public Act 258 of 2003 the Authority's revenues are derived from the eventual sale of properties.

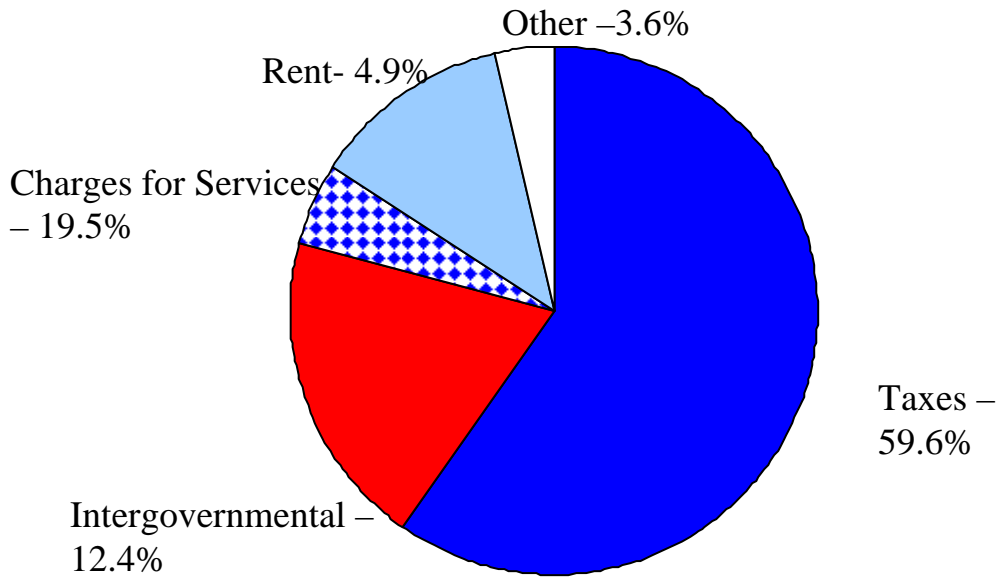
General Fund



GENERAL FUND

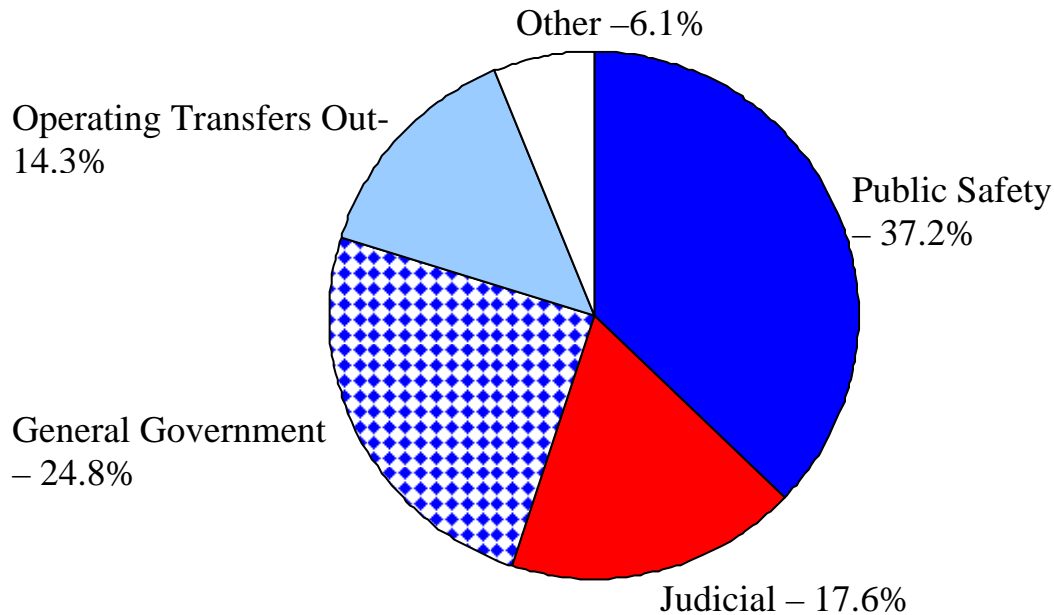
The General Fund is used to account for all revenues and expenditures applicable to the general operations of the County except for those required or determined to be more appropriately accounted for in another fund (e.g., Special Revenue fund.) Revenues are derived primarily from property tax, intergovernmental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

General Fund 2014 Revenues



SOURCE	Adopted 2014	Estimated 2013	2014 PERCENT OF TOTAL	PERCENT OF INCREASE (DECREASE)
TAXES	\$39,194,734	\$38,101,409	59.6%	2.9%
INTERGOVERNMENTAL REVENUE	\$8,120,261	\$7,493,682	12.4%	8.4%
CHARGES FOR SERVICES	\$12,792,106	\$13,895,230	19.5%	-7.9%
FINES & FORFEITS	\$84,200	\$72,300	0.1%	16.5%
INTEREST ON INVESTMENTS	\$168,160	\$168,165	0.3%	0.0%
RENTAL INCOME	\$3,249,046	\$3,101,218	4.9%	4.8%
LICENSE & PERMITS	\$369,000	\$427,050	0.6%	-13.6%
OTHER	\$609,227	\$512,015	0.9%	19.0%
OPERATING TRANSFERS IN	\$1,125,000	\$1,170,937	1.7%	-3.9%
TOTAL REVENUES	\$65,711,734	\$64,942,006	100.0%	1.2%

General Fund 2014 Expenditures



ACTIVITY	Adopted 2014	Estimated 2013	2014 PERCENT OF TOTAL	PERCENT OF INCREASE (DECREASE)
LEGISLATION	\$438,145	\$396,528	0.7%	10.5%
JUDICIAL	\$11,797,900	\$12,119,712	17.6%	-2.7%
GENERAL GOVERNMENT	\$16,571,315	\$15,820,314	24.8%	4.7%
PUBLIC SAFETY	\$24,901,232	\$24,184,467	37.2%	3.0%
PUBLIC WORKS	\$380,000	\$89,500	0.6%	324.6%
HEALTH AND WELFARE	\$1,070,256	\$1,007,054	1.5%	6.3%
COMMUNITY & ECONOMIC DEVELOPMENT	\$1,211,951	\$792,174	1.8%	53.0%
OTHER GOVERNMENTAL FUNCTIONS	\$441,102	\$130,386	0.7%	238.3%
DEBT SERVICE	\$538,719	\$0	0.8%	N/A
OPERATING TRANSFERS OUT	\$9,533,588	\$9,437,834	14.3%	1.0%
TOTAL EXPENDITURES	\$66,884,208	\$63,977,969	100.0%	4.5%

**COUNTY OF OTTAWA
GENERAL FUND COMPARATIVE ANALYSIS
ACTUAL 2011 & 2012
BUDGET 2013 & 2014**

REVENUES

ORG CODE	DEPARTMENT NAME	ACTUAL 2011	ACTUAL 2012	CURRENT	AMENDED BUDGET 2013	2014 ADOPTED BY BOARD	\$ CHANGE 2013 TO BOARD	% CHANGE 2013 BUDGET TO ADOPTED 2014
				YEAR 2013 ESTIMATED				
10101310	Circuit Court	\$306,247	\$333,356	\$382,912	\$316,250	\$369,250	\$53,000	16.76%
10101360	District Court	\$3,267,799	\$3,266,004	\$3,226,970	\$3,303,500	\$3,227,500	-\$76,000	-2.30%
10101362	Dist Ct Community Corrections	\$0	\$64,540	\$435,420	\$427,358	\$431,110	\$3,752	0.88%
10101370	Cir Ct-Legal Self Help Center	\$69,421	\$28,711	\$27,130	\$35,780	\$23,616	-\$12,164	-34.00%
10101373	State Justice Institute	\$21,918	\$3,812	\$0	\$0	\$0	\$0	N/A
10101375	State Justice Institute Technical Assistance	\$48,495	\$1,505	\$100,000	\$100,000	\$0	-\$100,000	-100.00%
10101480	Probate Court	\$63,245	\$61,962	\$67,300	\$62,100	\$65,100	\$3,000	4.83%
10101490	Circuit Ct-Juvenile Services	\$188,322	\$197,493	\$205,507	\$182,164	\$188,260	\$6,096	3.35%
10101492	Juvenile Accountability Incentive	\$10,125	\$2,263	\$0	\$0	\$0	\$0	N/A
10101660	Family Counseling Services	\$29,055	\$29,345	\$27,150	\$25,500	\$27,000	\$1,500	5.88%
10101910	Fiscal Services	\$4,282,459	\$6,156,731	\$5,743,798	\$6,002,687	\$4,996,960	-\$1,005,727	-16.75%
10101920	Canvassing Board	\$0	\$0	\$0	\$0	\$1,820	\$1,820	N/A
10102150	County Clerk	\$550,804	\$611,961	\$924,850	\$838,630	\$839,990	\$1,360	0.16%
10102240	Economic Vitality Incentive	\$0	\$0	\$5,224	\$0	\$0	\$0	N/A
10102320	Crime Victims Rights	\$0	\$46,501	\$140,900	\$140,900	\$146,600	\$5,700	4.05%
10102450	Survey & Remonumentation	\$82,542	\$94,107	\$95,943	\$96,121	\$97,045	\$924	0.96%
10102530	County Treasurer	\$41,968,871	\$39,162,285	\$38,959,615	\$39,013,861	\$40,576,471	\$1,562,610	4.01%
10102570	Equalization	\$1,994	\$1,028	\$908	\$600	\$600	\$0	0.00%
10102571	Grand Haven Assessing	\$51,471	\$139,518	\$137,500	\$137,500	\$127,000	-\$10,500	-7.64%
10102590	Geographic Inform Systems	\$88,428	\$97,699	\$79,900	\$95,300	\$79,500	-\$15,800	-16.58%
10102610	MSU Extension	\$21,252	\$27,677	\$22,565	\$22,565	\$22,916	\$351	1.56%
10102620	Elections	\$23,991	\$28,013	\$23,725	\$18,775	\$116,770	\$97,995	521.94%
10102651	Facilities & Maintenance - Hudsonville Human Services	\$59,242	\$67,907	\$68,768	\$68,319	\$67,672	-\$647	-0.95%
10102652	Facilities & Maintenance - Holland Human Services	\$196,361	\$207,045	\$227,071	\$224,227	\$233,114	\$8,887	3.96%
10102653	Facilities & Maintenance - Fulton St	\$64,964	\$69,798	\$75,999	\$82,227	\$73,780	-\$8,447	-10.27%
10102655	Facilities & Maintenance - 12251 James	\$160,285	\$187,522	\$214,085	\$207,804	\$196,092	-\$11,712	-5.64%
10102658	Facilities & Maintenance - Grand Haven Health Fac.	\$137,619	\$139,584	\$122,047	\$149,108	\$0	-\$149,108	-100.00%
10102659	Facilities & Maintenance - 12263 James	\$224,620	\$240,055	\$234,581	\$263,371	\$282,781	\$19,410	7.37%
10102665	Facilities & Maintenance - Jail/Juvenile Serv Comp	\$1,444,303	\$1,485,744	\$1,563,703	\$1,557,125	\$1,537,976	-\$19,149	-1.23%
10102667	Facilities & Maintenance - Admin Annex	\$337,584	\$339,327	\$342,456	\$343,461	\$584,531	\$241,070	70.19%

**COUNTY OF OTTAWA
GENERAL FUND COMPARATIVE ANALYSIS
ACTUAL 2011 & 2012
BUDGET 2013 & 2014**

REVENUES

ORG CODE	DEPARTMENT NAME	ACTUAL 2011	ACTUAL 2012	CURRENT	AMENDED BUDGET 2013	2014 ADOPTED BY BOARD	\$ CHANGE 2013 TO BOARD	% CHANGE 2013 BUDGET TO ADOPTED 2014
				YEAR 2013 ESTIMATED				
10102668	Facilities & Maintenance - Dept of Human Services	\$223,535	\$234,096	\$254,128	\$265,839	\$275,100	\$9,261	3.48%
10102669	Facilities & Maintenance - City of Holland	\$0	\$8,004	\$13,050	\$13,050	\$15,190	\$2,140	16.40%
10102670	Prosecuting Attorney	\$171,542	\$194,584	\$177,825	\$174,200	\$182,000	\$7,800	4.48%
10102680	Register of Deeds	\$1,641,543	\$2,181,038	\$2,452,500	\$1,865,696	\$2,433,000	\$567,304	30.41%
10102750	Water Resources Commission	\$57,621	\$54,597	\$91,900	\$61,500	\$80,000	\$18,500	30.08%
10103020	Sheriff	\$238,667	\$275,253	\$299,542	\$269,360	\$259,400	-\$9,960	-3.70%
10103100	WEMET Operations	\$7,786	\$1,916	\$4,736	\$4,000	\$4,000	\$0	0.00%
10103113	COPS-Holland/Wottawa	\$46,067	\$0	\$0	\$0	\$0	\$0	N/A
10103119	City of Coopersville	\$363,027	\$0	\$0	\$0	\$0	\$0	N/A
10103120	City of Hudsonville	\$450,742	\$0	\$0	\$0	\$0	\$0	N/A
10103170	Blendon/Holland/Robinson/Zeeland	\$31,338	\$0	\$0	\$0	\$0	\$0	N/A
10103200	Sheriff's Training	\$15,824	\$27,497	\$20,000	\$20,000	\$20,000	\$0	0.00%
10103250	Central Dispatch	\$4,219,691	\$4,128,177	\$4,086,039	\$4,102,632	\$4,142,024	\$39,392	0.96%
10103310	Marine Safety	\$152,526	\$133,310	\$142,225	\$160,225	\$135,000	-\$25,225	-15.74%
10103510	Jail	\$688,181	\$637,145	\$670,185	\$714,421	\$674,649	-\$39,772	-5.57%
10104260	Emergency Services	\$40,284	\$44,400	\$49,000	\$49,000	\$41,000	-\$8,000	-16.33%
10104261	HLS Equipment Grant	\$195,398	\$416,351	\$95,773	\$95,773	\$0	-\$95,773	-100.00%
10104262	Solution Area Planner	\$35,757	\$40,914	\$0	\$76,567	\$0	-\$76,567	-100.00%
10104263	Haz-Mat Response Team	\$32,121	\$35,367	\$35,120	\$42,315	\$33,540	-\$8,775	-20.74%
10104265	Homeland Security Equip Gt	\$24,609	\$40,441	\$262,314	\$218,322	\$67,149	-\$151,173	-69.24%
10106300	Substance Abuse	\$1,020,280	\$1,583,334	\$1,539,253	\$1,371,941	\$1,539,253	\$167,312	12.20%
10106480	Medical Examiners	\$34,032	\$37,424	\$40,300	\$32,275	\$37,600	\$5,325	16.50%
10106890	Dept of Veteran's Affairs	\$0	\$3,000	\$3,000	\$0	\$3,000	\$3,000	N/A
10107210	Planning & Transportation	\$0	\$91,545	\$0	\$0	\$0	\$0	N/A
10107211	Planning and Performance Improvement	\$20,595	\$2,873	\$50,000	\$100,000	\$380,200	\$280,200	280.20%
10109070	QECB Bonds-Debt Service	\$0	\$0	\$33,000	\$0	\$173,219	\$173,219	N/A
10109300	Transfers In Control	\$428,585	\$7,172	\$1,170,937	\$1,170,937	\$1,125,000	-\$45,937	-3.92%
TOTAL REVENUE		\$63,841,168	\$63,269,928	\$64,946,854	\$64,523,286	\$65,933,778	\$1,410,492	2.19%

**COUNTY OF OTTAWA
GENERAL FUND COMPARATIVE ANALYSIS
ACTUAL 2011 & 2012
BUDGET 2013 & 2014**

EXPENDITURES

ORG CODE	DEPARTMENT NAME	ACTUAL 2011	ACTUAL 2012	CURRENT	AMENDED BUDGET 2013	2014 ADOPTED BY BOARD	\$ CHANGE 2013 TO BOARD	% CHANGE 2013 BUDGET TO ADOPTED 2014
				YEAR 2013 ESTIMATED				
10101010	Commissioners	\$420,590	\$452,790	\$394,972	\$427,479	\$436,316	\$8,837	2.07%
10101290	Tax Allocation Board	\$3,772	\$904	\$1,556	\$1,830	\$1,829	-\$1	-0.05%
10101310	Circuit Court	\$2,479,634	\$3,100,721	\$3,072,200	\$2,893,989	\$2,764,874	-\$129,115	-4.46%
10101360	District Court	\$5,844,543	\$5,976,948	\$6,106,999	\$6,207,753	\$6,236,074	\$28,321	0.46%
10101362	Dist Ct Community Corrections	\$0	\$219,802	\$894,308	\$886,021	\$855,198	-\$30,823	-3.48%
10101370	Circuit Court - Legal Self-Help Center	\$44,811	\$75,521	\$88,570	\$97,085	\$102,720	\$5,635	5.80%
10101373	State Justice Institute	\$23,779	\$4,111	\$0	\$0	\$0	\$0	N/A
10101375	State Justice Institute Technical Assistance	\$49,751	\$4,620	\$110,628	\$110,628	\$0	-\$110,628	-100.00%
10101480	Probate Court	\$784,705	\$730,777	\$793,116	\$788,720	\$795,514	\$6,794	0.86%
10101490	Circuit Court - Juvenile Services	\$850,404	\$835,055	\$857,604	\$902,222	\$892,512	-\$9,710	-1.08%
10101492	Juvenile Accountability Block Grant	\$11,250	\$2,722	\$0	\$0	\$0	\$0	N/A
10101520	Adult Probation	\$125,705	\$212,714	\$178,263	\$183,368	\$125,248	-\$58,120	-31.70%
10101660	Family Counseling	\$17,573	\$11,489	\$12,000	\$19,000	\$18,495	-\$505	-2.66%
10101670	Jury Board	\$2,285	\$3,360	\$6,024	\$7,380	\$7,265	-\$115	-1.56%
10101720	Administrator	\$384,340	\$485,108	\$763,800	\$818,601	\$666,094	-\$152,507	-18.63%
10101910	Fiscal Services	\$1,153,576	\$1,157,151	\$1,233,196	\$1,292,643	\$1,284,896	-\$7,747	-0.60%
10101920	Canvassing Board	\$0	\$5,866	\$0	\$0	\$8,800	\$8,800	N/A
10102150	County Clerk	\$1,577,255	\$1,520,524	\$1,557,655	\$1,531,439	\$1,593,106	\$61,667	4.03%
10102240	EVIP Grant	\$0	\$4,614	\$610	\$0	\$0	\$0	N/A
10102320	Crime Victim's Rights	\$0	\$53,566	\$203,329	\$216,040	\$221,107	\$5,067	2.35%
10102450	Survey & Remonumentation	\$96,570	\$83,333	\$95,892	\$96,070	\$76,085	-\$19,985	-20.80%
10102470	Plat Board	\$819	\$1,282	\$1,029	\$1,028	\$1,290	\$262	25.49%
10102530	County Treasurer	\$819,803	\$723,983	\$788,428	\$794,018	\$817,775	\$23,757	2.99%
10102570	Equalization	\$986,832	\$905,799	\$996,365	\$1,009,437	\$1,018,713	\$9,276	0.92%
10102571	Grand Haven Assessing	\$46,702	\$139,120	\$108,707	\$128,611	\$124,823	-\$3,788	-2.95%
10102590	Geographic Information System	\$460,175	\$408,532	\$424,188	\$662,576	\$605,580	-\$56,996	-8.60%
10102610	MSU Extension	\$348,531	\$341,116	\$347,781	\$350,230	\$355,921	\$5,691	1.62%
10102620	Elections	\$81,384	\$212,523	\$108,115	\$110,361	\$336,411	\$226,050	204.83%
10102651	Facilities & Maintenance - Hudsonville Hmn Services	\$158,986	\$185,982	\$186,448	\$184,126	\$182,319	-\$1,807	-0.98%
10102652	Facilities & Maintenance - Holland Human Services	\$175,716	\$184,063	\$202,927	\$198,635	\$209,625	\$10,990	5.53%
10102653	Facilities & Maintenance - Fulton Street	\$58,416	\$62,032	\$67,659	\$73,346	\$65,440	-\$7,906	-10.78%
10102654	Facilities & Maintenance - Grand Haven	\$591,703	\$536,459	\$604,156	\$595,123	\$668,010	\$72,887	12.25%

**COUNTY OF OTTAWA
GENERAL FUND COMPARATIVE ANALYSIS
ACTUAL 2011 & 2012
BUDGET 2013 & 2014**

EXPENDITURES

ORG CODE	DEPARTMENT NAME	ACTUAL 2011	ACTUAL 2012	CURRENT	AMENDED	2014	\$ CHANGE	% CHANGE
				YEAR 2013 ESTIMATED	BUDGET 2013	ADOPTED BY BOARD	2013 TO BOARD	2013 BUDGET TO ADOPTED 2014
10102655	Facilities & Maintenance - Holland Health Facility	\$163,917	\$187,828	\$210,527	\$206,900	\$192,534	-\$14,366	-6.94%
10102656	Facilities & Maintenance - Holland District Court	\$184,994	\$196,333	\$177,882	\$183,850	\$217,773	\$33,923	18.45%
10102658	Facilities & Maintenance - Grand Haven Health	\$64,746	\$67,575	\$72,488	\$74,771	\$8,663	-\$66,108	-88.41%
10102659	Facilities & Maintenance - CMH Facility	\$174,494	\$272,734	\$180,161	\$207,915	\$229,016	\$21,101	10.15%
10102660	Corporate Counsel	\$221,502	\$222,051	\$223,842	\$231,756	\$234,743	\$2,987	1.29%
10102661	Facilities & Maintenance - Emergency Services	\$806	\$15,900	\$42	\$0	\$0	\$0	N/A
10102662	Facilities & Maintenance - Coopersville	\$10,368	\$0	\$0	\$0	\$0	\$0	N/A
10102665	Facilities & Maintenance - Jail/Juvenile Serv Complex	\$909,122	\$994,089	\$949,180	\$940,383	\$923,453	-\$16,930	-1.80%
10102667	Facilities & Maintenance - Administrative Annex	\$617,164	\$655,091	\$704,072	\$803,606	\$746,760	-\$56,846	-7.07%
10102668	Facilities & Maintenance - Dept of Human Services	\$265,628	\$269,885	\$291,432	\$302,209	\$315,482	\$13,273	4.39%
10102669	Facilities & Maintenance - City of Holland	\$0	\$7,852	\$9,052	\$11,913	\$13,833	\$1,920	16.12%
10102670	Prosecuting Attorney	\$3,198,542	\$3,402,413	\$3,462,706	\$3,495,720	\$3,473,905	-\$21,815	-0.62%
10102680	Register of Deeds	\$615,669	\$578,672	\$596,158	\$609,920	\$634,062	\$24,142	3.96%
10102700	Human Resources	\$500,956	\$560,504	\$532,358	\$550,817	\$604,658	\$53,841	9.77%
10102750	Water Resources Commission	\$631,810	\$626,459	\$699,879	\$705,649	\$720,438	\$14,789	2.10%
10102790	Building Authority	\$120	\$134	\$250	\$250	\$0	-\$250	-100.00%
10102800	Ottawa Soil & Water Conservation Dist.	\$20,766	\$20,000	\$20,000	\$20,000	\$20,000	\$0	0.00%
10103020	Sheriff	\$8,102,539	\$8,342,592	\$9,004,863	\$8,717,540	\$9,559,994	\$842,454	9.66%
10103100	West Mi Enforcement Team - Operations	\$595,756	\$621,863	\$659,068	\$655,428	\$685,740	\$30,312	4.62%
10103113	COPS Holland/West Ottawa	\$68,754	\$0	\$0	\$0	\$0	\$0	N/A
10103119	City of Coopersville	\$363,028	\$0	\$0	\$0	\$0	\$0	N/A
10103120	City of Hudsonville	\$450,743	\$0	\$0	\$0	\$0	\$0	N/A
10103170	Blendon/Holland/Robinson/Zeeland (CITE)	\$64,635	\$0	\$0	\$0	\$0	\$0	N/A
10103200	Sheriff Training	\$15,329	\$27,497	\$20,000	\$20,000	\$20,000	\$0	0.00%
10103250	Central Dispatch	\$4,219,747	\$4,135,375	\$4,078,889	\$4,105,010	\$4,142,175	\$37,165	0.91%
10103310	Marine Safety	\$207,342	\$229,089	\$240,937	\$241,118	\$233,713	-\$7,405	-3.07%
10103510	Jail	\$8,715,440	\$8,701,282	\$8,983,991	\$8,873,973	\$9,272,827	\$398,854	4.49%
10103540	Local Corrections Academy Grant	\$635	\$0	\$0	\$0	\$0	\$0	N/A
10104260	Emergency Services	\$266,198	\$310,169	\$356,160	\$346,147	\$361,909	\$15,762	4.55%
10104261	HLS Grant	\$195,399	\$383,746	\$95,773	\$95,773	\$0	-\$95,773	-100.00%
10104262	Solution Area Planner Grant	\$37,515	\$38,762	\$0	\$76,567	\$0	-\$76,567	-100.00%
10104263	Haz Mat Response Team	\$56,032	\$63,243	\$70,240	\$74,328	\$66,359	-\$7,969	-10.72%

**COUNTY OF OTTAWA
GENERAL FUND COMPARATIVE ANALYSIS
ACTUAL 2011 & 2012
BUDGET 2013 & 2014**

EXPENDITURES

ORG CODE	DEPARTMENT NAME	ACTUAL 2011	ACTUAL 2012	CURRENT	AMENDED BUDGET 2013	2014 ADOPTED BY BOARD	\$ CHANGE 2013 TO BOARD	% CHANGE 2013 BUDGET TO ADOPTED 2014
				YEAR 2013 ESTIMATED				
10104265	Homeland Security Grant	\$23,624	\$40,441	\$262,314	\$218,322	\$67,149	-\$151,173	-69.24%
10104300	Animal Control	\$381,978	\$301,169	\$412,232	\$525,574	\$491,366	-\$34,208	-6.51%
10104450	Drain Assessments	\$245,670	\$296,732	\$89,500	\$539,500	\$380,000	-\$159,500	-29.56%
10106039	Other Health and Welfare	\$0	\$0	\$28,750	\$29,000	\$29,000	\$0	0.00%
10106300	Substance Abuse	\$309,252	\$426,740	\$621,417	\$617,971	\$691,097	\$73,126	11.83%
10106480	Medical Examiners	\$284,756	\$254,953	\$281,810	\$277,703	\$269,161	-\$8,542	-3.08%
10106810	Veterans Burial	\$68,913	\$0	\$0	\$0	\$0	\$0	N/A
10106890	Veterans Affairs	\$54,384	\$72,985	\$75,077	\$92,325	\$80,998	-\$11,327	-12.27%
10107210	Planning - Transportation	\$0	\$97,485	\$0	\$0	\$0	\$0	N/A
10107211	Planning and Performance Improvement	\$618,453	\$640,462	\$786,229	\$792,431	\$1,206,012	\$413,581	52.19%
10107212	Road Salt Management	\$0	\$0	\$5,945	\$5,945	\$5,939	-\$6	-0.10%
10108650	Insurance	\$176,388	\$129,846	\$130,386	\$125,235	\$125,981	\$746	0.60%
10108900	Contingency	\$0	\$0	\$0	\$344,123	\$295,121	-\$49,002	-14.24%
10109010	Equipment Pool	\$0	\$0	\$0	\$95,000	\$20,000	-\$75,000	-78.95%
10109070	QECB Bonds - Debt Service	\$0	\$0	\$0	\$0	\$538,719	\$538,719	N/A
10109650	Operating Transfers Out	\$9,873,475	\$12,332,004	\$9,437,834	\$9,747,087	\$9,533,588	-\$213,499	-2.19%
TOTAL EXPENDITURES		\$60,576,199	\$64,166,545	\$63,977,969	\$65,549,518	\$66,884,208	\$1,334,690	2.04%
TOTAL REVENUE		\$63,841,168	\$63,269,928	\$64,946,854	\$64,523,286	\$65,933,778		
FUND BALANCE (USE)		\$3,264,969	-\$896,617	\$968,885	-\$1,026,232	-\$950,430		

Assumes fund balance committed/assigned use of \$222,044: \$175,000 for aerial maps; \$51,000 from the planning reserve for an urban smart growth project; \$37,000 for 4C Initiatives, \$30,000 for the water resources study and additions to fund balance designations/reserves for elections equipment, tower rental revenues, and jail booking fees.

2014 General Fund Budget Legislative Expenditures \$438,145



Back Row: Allen Dannenberg, Dennis Van Dam, Matthew Fenske, Greg DeJong, Stuart Visser, Roger Bergman, James Holtvluwer
Front Row: Philip Kuyers, James Holtrop, Joseph Baumann, Donald Disselkoen



OTTAWA COUNTY BOARD OF COMMISSIONERS

Back Row (Left to Right): Allen Dannenberg - District 4; Dennis L. Van Dam - District 6;
Matthew R. Fenske - District 11; Greg J. De Jong - District 8;
Stuart P. Visser - District 1; Roger A. Bergman - District 10; James H. Holtvluwer - District 7

Front Row (Left to Right): Philip D. Kuyers - District 9;
Chair James C. Holtrop - District 5; Vice-Chair Joseph S. Baumann - District 2;
Donald G. Disselkoen - District 3

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	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
	# of Board of Commissioner meetings held	-	25	23	25	25
	# of Board Committee meetings held	-	43	44	50	50
OUTCOMES	County Bond Rating - <i>Moody's</i>	Aaa	Aaa	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	1.04	1.24	1.20	1.21
	County Overall Health Ranking (<i>Robert Wood Johnson Survey</i>)	#1	#1	#2	#2	#1
	Total verified cost-effective programming and/or cost-savings from administrative/outcome evaluations	≥\$150,000	\$5,301,275	\$5,425,696	\$5,444,393	\$5,548,219
	Amount of new local investment created by businesses that received assistance from county economic department services	>\$1M	\$75,197,353	\$0	\$500,000	\$500,000
% of citizens satisfied with County Government services	100%	n/a	84%	n/a	85%	

Resources

Personnel

Position Name	2012 # of Positions	2013 # of Positions	2014 # of Positions
Commissioners	11.000	11.000	11.000

Funding

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
<i>Expenditures</i>					
Personnel Services	\$293,512	\$252,405	\$243,669	\$213,015	\$215,875
Supplies	\$15,279	\$9,147	\$6,073	\$11,900	\$13,625
Other Services & Charges	\$175,926	\$159,038	\$203,048	\$170,057	\$206,816
Capital Outlay					
Total Expenditures	<u>\$484,717</u>	<u>\$420,590</u>	<u>\$452,790</u>	<u>\$394,972</u>	<u>\$436,316</u>

Budget Highlight:

The 2014 Other Services & Charges budget includes \$20,000 for a citizen survey.

Resources

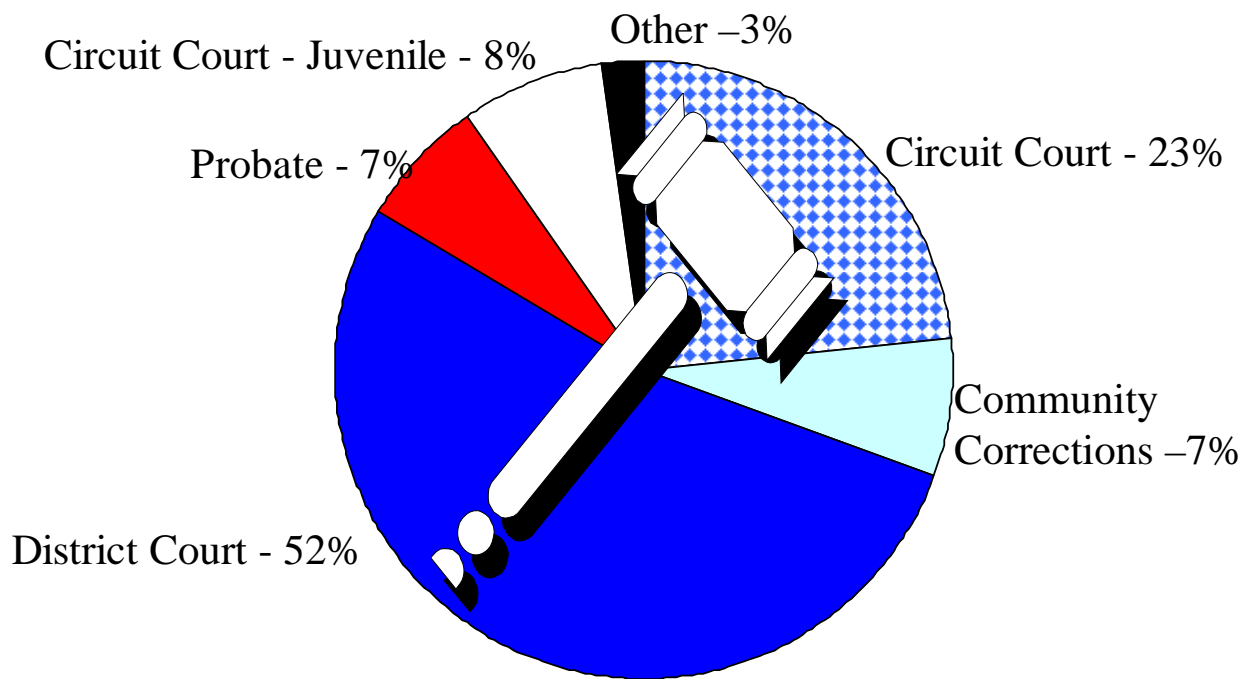
Personnel

No permanent personnel has been allocated to this department.

Funding

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Expenditures					
Personnel Services	\$327	\$1,499	\$316	\$376	\$227
Supplies					
Other Services & Charges	\$965	\$2,273	\$588	\$1,180	\$1,602
Capital Outlay					
Total Expenditures	<u>\$1,292</u>	<u>\$3,772</u>	<u>\$904</u>	<u>\$1,556</u>	<u>\$1,829</u>

2014 General Fund Budget Judicial Expenditures \$11,797,900



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)					
SERVICES & PROGRAMS	<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>					
	Meet or exceed guidelines as set forth by the State Court Administrative Office (SCAO) (<i>Goal 1</i>)					
WORKLOAD & EFFICIENCY	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	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
# of new and reopened appeal cases as reported to SCAO	-	57	61	70	80	
# of new and reopened criminal cases as reported to SCAO	-	975	988	1,050	1,123	
# of new and reopened civil cases as reported to SCAO	-	468	462	504	549	
# of new and reopened domestic relations cases as reported to SCAO	-	1,550	1,574	1,575	1,575	
# of personal protection orders authorized	-	791	755	760	765	
# of jury trials conducted	-	17	15	0	15	
% of felony cases adjudicated within 91 days from bind over	90%	75%	69%	90%	90%	
% of general civil cases adjudicated within 364 days from filing	75%	78%	77%	78%	78%	
% of divorce proceedings without minors adjudicated within 91 days from filing	90%	39%	88%	90%	90%	
% of divorce proceedings with minors adjudicated within 364 days from filing	100%	68%	90%	95%	95%	
% of appeals adjudicated within 182 days from filing from administrative agency	100%	82%	86%	100%	100%	
% of appeals adjudicated within 182 days of filing extraordinary writ	100%	50%	50%	100%	100%	
% of custody proceedings adjudicated within 238 days of filing	100%	97%	99%	100%	100%	
OUTCOMES	Clearance Rate	100%	101%	98%	100%	100%

	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
CUSTOMER SERVICE	% of attorneys satisfied with department services	90%	n/a	92%	n/a	95%
	% of public customers indicating interaction with staff was courteous, respectful, and friendly	90%	n/a	91%	n/a	95%
	Average Accessibility Score	3.5	n/a	4.1	n/a	4.5
	Average Fairness Score	3.5	n/a	3.8	n/a	4.5
	Average Timeliness Score	3.5	n/a	n/a (question not asked in survey)	n/a	4.5
	Average Outcome/Effectiveness/Quality Score	3.5	n/a	n/a (question not asked in survey)	n/a	4.5

Note: Trial Court User's Survey are not completed every year

Resources

Personnel

Position Name	2012 # of Positions	2013 # of Positions	2014 # of Positions
Judge - Circuit Court	4.000	4.000	4.000
Trial Court Director	1.000	1.000	1.000
Senior Law Clerk	1.000	1.000	0.900
Circuit Court Clerk	4.750	4.750	4.750
Mediation Assign/Collections Clerk	2.000	2.000	2.000
Court Reporter	2.000	2.000	2.000
Law Clerk/Bailiff	1.000	1.000	1.000
	15.750	15.750	15.650

Funding

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue	\$791	\$1,206	\$835	\$662	\$1,000
Charges for Services	\$209,384	\$264,256	\$291,117	\$335,000	\$321,000
Fines and Forfeitures	\$12,195	\$24,636	\$21,040	\$24,500	\$24,500
Other Revenue	\$22,360	\$16,149	\$20,364	\$22,750	\$22,750
Total Revenues	\$244,730	\$306,247	\$333,356	\$382,912	\$369,250
Expenditures					
Personnel Services	\$1,013,308	\$1,004,813	\$1,028,784	\$1,035,922	\$1,064,155
Supplies	\$43,252	\$81,870	\$81,479	\$72,220	\$87,839
Other Services & Charges	\$993,289	\$1,392,951	\$1,990,458	\$1,964,058	\$1,612,880
Capital Outlay					
Total Expenditures	\$2,049,849	\$2,479,634	\$3,100,721	\$3,072,200	\$2,764,874

Budget Highlights:

Indirect administrative expenditures (included in Other Services & Charges) were higher for occupants of the Grand Haven Courthouse in 2012 and 2013 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 performed by the Court.

The Probation Division supervises persons placed on probation by the Court. It is responsible for monitoring the requirements that must be performed 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) Dispose of cases in an efficient and fair manner</i>
	<i>Objective 2) Promote restorative justice (e.g. court fees, fines, victim costs, restitution)</i>
	<i>Objective 3) Report case dispositions to the Secretary of State and Michigan State Police Records</i>
	Court Goal 2: Adjudicate misdemeanor traffic cases and civil traffic infraction cases
	<i>Objective 1) Process traffic tickets/citations</i>
	<i>Objective 2) Conduct hearings for disputed tickets</i>
	<i>Objective 3) Collect payments for tickets</i>
	<i>Objective 4) Report case dispositions to the Secretary of State</i>
Court Goal 3: Resolve civil and small claim disputes brought before the court	
<i>Objective 1) Conduct civil hearings and trials in an efficient and fair manner</i>	
<i>Objective 2) Issue court orders and judgments</i>	
County Goal: Continually improve the County's organization and services	
Court Goal 4: 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>	
Court 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	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	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
WORKLOAD	# of traffic misdemeanors or civil traffic infractions filed	-	29,542	35,276	36,000	36,750
	# of hearings conducted for disputed tickets	-	1,582	1,200	1,300	1,400
	# of general civil cases filed	-	5,710	6,409	6,550	6,700
	# of small claims cases filed	-	1,491	1,480	1,550	1,600
	# of civil summary proceedings (e.g. landlord tenant) cases filed	-	3,241	3,373	3,450	3,525
	# of non-traffic misdemeanors filed	-	4,127	5,603	5,715	5,825
EFFICIENCY	% of fines and fees collected within 2 years of imposition	95%	96.3%	95.6%	96.0%	97.0%
	% of fines, costs and restitution collected within twelve months of assessment	95%	94.0%	93.4%	94.0%	96.0%
	% 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%	99%	99%	99%	99%
	% of pleas or trials held within 9 months of arraignment	100%	100%	100%	100%	100%
	% of cases set for trial or referred to mediation within 14 days of filing of answer	100%	73%	81%	85%	90%
OUTCOMES	Case clearance rate (i.e. new cases filed versus cases disposed)	100%	106%	94%	98%	99%
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 ⁴	Cost of District Court per capita (<i>total expenses</i> ³)	-	\$17.56	\$17.62	\$18.77	\$18.77
	Cost of District Court per filed case (<i>total expenses</i> ³)	-	\$106.01	\$90.93	\$94.83	\$92.85

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 IT Charges (831002) and Administrative Expenses (831000)

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

Resources			
Personnel	2012	2013	2014
Position Name	# of Positions	# of Positions	# of Positions
Judge - District Court	4.000	4.000	4.000
Court Administrator	1.000	1.000	1.000
Director of Probation Services	0.250	0.500	0.500
Assistant Director of Probation Services	0.750	0.700	0.700
Chief Deputy Court Clerk	3.000	3.000	3.000
Assignment Clerk	3.000	3.000	3.000
Trial Court Specialist	1.000	1.000	1.000
District Court Clerk II	10.000	10.000	10.000
Records Processing Clerk II	1.000	0.000	1.000
Senior Secretary	0.000	0.760	0.480
District Court Clerk I	10.250	11.200	11.200
Abstracting/Indexing Clerk	0.000	1.000	0.000
Court Recorder	5.000	4.000	4.000
Court Officer	0.875	0.875	0.875
Case Specialist	1.000	1.000	1.000
Probation-Treatment Specialist	8.200	8.800	8.800
Probation Secretary	0.750	0.750	0.750
Probation Assistant	1.000	0.980	0.980
Bailiff	0.700	0.700	0.700
Magistrate	1.000	1.000	1.000
	52.775	54.265	53.985

Funding	2010	2011	2012	2013 Current Year	2014 Adopted by Board
	Actual	Actual	Actual	Estimated	
Revenues					
Intergovernmental Revenue	\$78,421	\$86,986	\$80,619	\$75,270	\$80,000
Charges for Services	\$2,139,918	\$2,114,740	\$3,127,640	\$3,102,500	\$3,088,000
Fines and Forfeitures	\$1,033,350	\$1,058,163	\$48,401	\$41,700	\$50,000
Other Revenue	\$8,336	\$7,910	\$9,344	\$7,500	\$9,500
Total Revenues	\$3,260,025	\$3,267,799	\$3,266,004	\$3,226,970	\$3,227,500
Expenditures					
Personnel Services	\$3,399,963	\$3,300,970	\$3,369,179	\$3,515,337	\$3,592,274
Supplies	\$223,607	\$228,277	\$194,282	\$217,875	\$251,000
Other Services & Charges	\$2,360,133	\$2,315,296	\$2,413,486	\$2,373,787	\$2,392,800
Total Expenditures	\$5,983,703	\$5,844,543	\$5,976,948	\$6,106,999	\$6,236,074

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 ensuring 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					
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	Traditional Probation; Intensive Supervision Probation (ISP); Community Service/Jail Alternative Work Service; Cognitive Behavioral Therapy (CBT); Inmate Case Management and Treatment (Goal 1) Jail Diversion (Goal 2) Performance-Based Budgeting (e.g. Workload-Trend Analysis; Benchmark Analysis; Cost-Effectiveness Analysis (Goal 3))					
WORKLOAD	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
	# of probation enrollments	-	2,312	2,194	2,200	2,200
	# of ISP enrollments	200	178	182	180	180
	# of enrollments in community service	500	n/a	492	500	500
	# of enrollments in JAWS	475	n/a	439	475	475
	# of home visits attempted	20,000	17,786	18,923	18,000	18,000
	# of home visits successful (i.e. probationer contact made)	15,000	13,925	14,659	14,000	14,000
	# of office visits conducted (i.e. probationer reported in-person)	50,000	47,435	52,003	50,000	50,000
	# of drug tests administered	30,000	29,952	29,685	29,000	29,000
	# of alcohol tests administered	48,000	43,814	50,607	49,000	49,000

	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
OUTCOMES	Ottawa OWI III offender prison commitment rate	<10%	6.7%	13.4%	10.0%	10.0%
	Ottawa Straddle Cell offender prison commitment rate	<24%	16.6%	18.4%	20.0%	20.0%
	Ottawa prison commitment rate (overall)	<10%	8.0%	11.8%	12.0%	12.0%
	State prison commitment rate (<i>benchmark</i>)	-	20.0%	20.7%	20.0%	20.0%
COST⁴	Cost of Community Corrections per capita (total expenses ³)	-	\$2.79	\$2.49	\$2.33	\$2.33

Resources

Personnel

Position Name	2012	2013	2014
	# of Positions	# of Positions	# of Positions
Assistant Director Probation/CC	0.000	0.150	0.150
Community Corrections Secretary	0.000	0.320	0.320
Court Services Officer	0.000	1.000	1.000
Court Services Coordinator	0.000	1.000	1.000
Director of Probation & CC	0.000	0.500	0.500
District Court Clerk	0.000	0.050	0.050
Probation Officer/SSA	0.000	2.200	2.200
Probation Secretary	0.000	0.010	0.000
Probation Assistant	0.000	0.020	0.020
	0.000	5.250	5.240

Funding

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue	\$0	\$0	\$53,205	\$241,046	\$235,721
Charges for Services	\$0	\$0	\$10,975	\$185,974	\$186,749
Other Revenue	\$0	\$0	\$360	\$8,400	\$8,640
Total Revenues	\$0	\$0	\$64,540	\$435,420	\$431,110
Expenditures					
Personnel Services	\$0	\$0	\$126,238	\$522,430	\$516,160
Supplies	\$0	\$0	\$1,812	\$15,675	\$25,161
Other Services & Charges	\$0	\$0	\$91,752	\$356,203	\$313,877
Total Expenditures	\$0	\$0	\$219,802	\$894,308	\$855,198

Budget Highlights:

Expenditures in this department were previously recorded in fund 2850 which was closed as of 9/30/12.

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 IT Charges (831002) and Administrative Expenses (831000)
4. The cost and FTE calculations are computed by the Planning and Performance Improvement Department

Function Statement

The Legal Self-Help Center provides citizens with free resources for a variety of legal issues. Well trained staff is available on a walk-in basis to assist patrons who wish to resolve a variety of non-criminal matters without the assistance of a lawyer.



Online resources are also available, including links to various forms. The first center opened in Grand Haven, and a second center is being developed in Holland.

Resources

Personnel	2012			2013		2014	
	Position Name	# of Positions	# of Positions	2013 Current Year	2014 Adopted by Board	2013 Current Year	2014 Adopted by Board
Legal Self-Help Center Director		0.000	1.000				

Funding	2010	2011	2012	2013 Current	2014
	Actual	Actual	Actual	Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue					
Charges for Services	\$3,309	\$6,708	\$10,211	\$14,700	\$21,186
Other Revenue	\$5,000	\$62,713	\$18,500	\$12,430	\$2,430
Total Revenues	\$8,309	\$69,421	\$28,711	\$27,130	\$23,616
Expenditures					
Personnel Services	\$12,136	\$39,134	\$69,693	\$75,716	\$82,259
Supplies	\$12,105	\$2,080	\$4,562	\$12,854	\$8,960
Other Services & Charges	\$4,069	\$3,597	\$1,267		\$11,501
Total Expenditures	\$28,310	\$44,811	\$75,521	\$88,570	\$102,720

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue	\$44,562	\$79,738	\$7,580	\$100,000	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$1,750	\$800	\$0	\$0	\$0
Total Revenues	\$46,312	\$80,538	\$7,580	\$100,000	\$0
Expenditures					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$4,373	\$5,597	\$1,359	\$4,128	\$0
Other Services & Charges	\$45,203	\$79,183	\$10,095	\$106,500	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$49,576	\$84,780	\$11,453	\$110,628	\$0

Budget Highlights:

When the budgets were finalized, the County had not yet received formal notification of any grant awards. Budgets will be added with budget amendments as the notifications come in.

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) Establish legal guardianship and/or conservatorship</i>					
	<i>Objective 2) Oversee the administration of estates of persons in conservatorship</i>					
	<i>Objective 3) Ensure the appropriateness of commitments for hospitalization of persons with mental illness</i>					
	Court Goal 2: Establish formal record of the legal status of estates of the deceased					
	<i>Objective 1) Resolve estate proceedings efficiently and fairly</i>					
	<i>Objective 2) Interpret wills of the deceased</i>					
	County Goal: Continually improve the County's organization and services					
	Court Goal 3: 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>						
Court 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>						
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	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
	# of probate new filings	-	931	935	938	941
	# of probate re-opened cases	-	45	49	52	56
	# of total filings	-	976	984	991	999
	# of total dispositions	-	957	988	1018	1049
	# of total active cases	-	7,817	8,237	8,746	9,287
EFFICIENCY	<u>CourTool #3-Time to Disposition</u>					
	% of contested estate, trust, guardianship, or conservator matters adjudicated within 364 days from filing	75%	100%	90%	91%	92%
	% 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%

EFFICIENCY (CONT.)	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
	% of miscellaneous petitions adjudicated 35 days from filing	100%	100%	100%	100%	100%
OUTCOMES	<u>CourTool #2</u> -Clearance Rate (total outgoing/total incoming)	100%	71%	92%	93%	94%
	<u>CourTool #6</u> -Reliability/Integrity of Case Files	100%	78%	96%	97%	98%
	<u>CourTool #9</u> -Court Employee Satisfaction (biennial, taken in 2011)	90%	81%	n/a	91%	n/a
CUSTOMER SERVICE	<u>CourTool #1-Access and Fairness</u> : % of attorneys satisfied with court services	90%	n/a ³	92%	n/a ³	94%
	% of public customers indicating interaction with staff was courteous, respectful and friendly	90%	n/a ³	90%	n/a ³	92%
COST ⁵	<u>CourTool #10</u> -Cost Per Active Case (total expenses ⁴)	-	\$91.11	\$82.09	\$83.35	\$78.49

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 IT Charges (831002) and Administrative Expenses (831000)

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	2012 # of Positions	2013 # of Positions	2014 # of Positions
Judge - Probate Court	1.000	1.000	1.000
Probate Register	1.000	1.000	1.000
Chief Deputy Probate Register	1.000	1.000	1.000
Deputy Probate Register	1.000	1.000	1.000
Probate Clerk	2.000	2.000	2.000
	6.000	6.000	6.000

Funding

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Charges for Services	\$49,730	\$50,362	\$45,479	\$51,500	\$50,000
Fines and Forfeitures					\$100
Other Revenue	\$14,257	\$12,883	\$16,482	\$15,800	\$15,000
Total Revenues	\$63,987	\$63,245	\$61,962	\$67,300	\$65,100
Expenditures					
Personnel Services	\$477,082	\$468,070	\$460,871	\$494,522	\$512,667
Supplies	\$15,509	\$48,260	\$18,153	\$25,778	\$21,091
Other Services & Charges	\$267,599	\$268,375	\$251,753	\$272,816	\$261,756
Total Expenditures	\$760,190	\$784,705	\$730,777	\$793,116	\$795,514

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 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	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
	# of new and reopened juvenile cases as reported to SCAO	-	1,332	1,273	1,100	1,100
EFFICIENCY	% of detained minor/court custody cases adjudicated & disposed 84 days from petition authorization	90%	100%	n/a	100%	100%
	% of detained minor/court custody cases adjudicated & disposed 98 days from petition authorization	100%	100%	n/a	100%	100%
	% of minors not detained/court custody petitions adjudicated & disposed 119 days from petition authorization	75%	78%	87%	85%	85%
	% of minors not detained/court custody petitions adjudicated & disposed w/in 182 days from petition authorization	90%	90%	95%	90%	90%
	% of minors not detained/court custody petitions adjudicated & disposed within 210 days	100%	92%	98%	95%	95%
OUTCOMES	Case clearance rate (i.e. new cases filed versus cases disposed)	100%	102%	101%	100%	100%

CUSTOMER SERVICE	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
	% of attorneys satisfied with department services	90%	n/a ¹	92%	n/a ¹	94%
% of public customers indicating interaction with staff was courteous, respectful, and friendly	90%	n/a ¹	90%	n/a ¹	92%	

Resources

Personnel

Position Name	2012 # of Positions	2013 # of Positions	2014 # of Positions
Circuit Court Administrator	0.660	0.660	0.660
Juvenile Services Director	0.150	0.150	0.150
Juvenile Court Referee	0.875	0.875	0.875
Asst Director - Juvenile Services	0.125	0.125	0.125
Judicial Clerk Juvenile	1.000	1.000	1.000
Juvenile Register	1.000	1.000	1.000
Administrative Aide	1.000	1.000	1.000
Reimbursement Specialist	1.000	1.000	1.000
	5.810	5.810	5.810

Funding

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue	\$104,080	\$104,248	\$104,274	\$104,337	\$104,260
Charges for Services	\$65,294	\$84,074	\$93,239	\$101,170	\$84,000
Fines and Forfeitures	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$4,500	\$0	(\$20)	\$0	\$0
Total Revenues	\$173,874	\$188,322	\$197,493	\$205,507	\$188,260
Expenditures					
Personnel Services	\$417,478	\$417,707	\$437,299	\$452,377	\$484,525
Supplies	\$16,357	\$17,604	\$17,923	\$50,332	\$31,141
Other Services & Charges	\$334,592	\$371,720	\$379,833	\$354,895	\$376,846
Capital Outlay	\$0	\$43,373	\$0	\$0	\$0
Total Expenditures	\$768,427	\$850,404	\$835,055	\$857,604	\$892,512

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. These investigations 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					
	<i>Objective 1) Reduce substance abuse</i>					
	<i>Objective 2) Encourage offender education and employment</i>					
	<i>Objective 3) Ensure compliance of court or parole orders</i>					
	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					
	<i>Objective 1) Divert offenders from jail and/or prison</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) Meet or exceed the administrative performance (e.g. workload, efficiency, customer service) of comparable services provided in comparable counties²</i>					
SERVICES & PROGRAMS	Circuit Court Probation (<i>Goal 1</i>)					
	Jail Diversion (<i>Goal 2</i>)					
	Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (<i>Goal 3</i>)					
WORKLOAD	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
	# of home visits successful (i.e. probationer contact made)	1,000	1,225	1,955	1,500	1,500
	# of drug tests administered	2,400	6,538	5,516	6,000	5,500
	# of alcohol tests administered	2,400	7,127	6,120	6,600	6,100
EFFICIENCY	# of offenders diverted from prison	50	121	99	100	100
	% of probationers/parolees clean a minimum of 90 consecutive days at successful discharge	100%	90%	75%	80%	82%
	% of probationers/parolees obtaining a GED during supervision, if applicable	100%	14%	30%	25%	30%
OUTCOMES	% of probationers/parolees successfully completing supervision	65%	89%	78%	85%	85%
	Prison commitment rate	<22%	8%	11%	10%	10%
COST⁴	Cost of Department per capita (County dollars only ³)	-	\$0.10	\$0.09	\$0.10	\$0.10

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 IT Charges (831002) and Administrative Expenses (831000)

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

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Expenditures					
Supplies	\$16,238	\$12,795	\$11,303	\$10,525	\$10,900
Other Services & Charges	\$50,301	\$112,910	\$201,410	\$167,738	\$114,348
Total Expenditures	\$66,539	\$125,705	\$212,714	\$178,263	\$125,248

Budget Highlights:

Indirect administrative expenditures (included in Other Services & Charges) were higher for occupants of the Grand Haven Courthouse in 2012 and 2013 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

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Licenses and Permits	\$24,263	\$29,055	\$29,345	\$27,150	\$27,000
Total Revenues	\$24,263	\$29,055	\$29,345	\$27,150	\$27,000
Expenditures					
Other Services & Charges	\$18,096	\$17,573	\$11,489	\$12,000	\$18,495
Total Expenditures	\$18,096	\$17,573	\$11,489	\$12,000	\$18,495

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

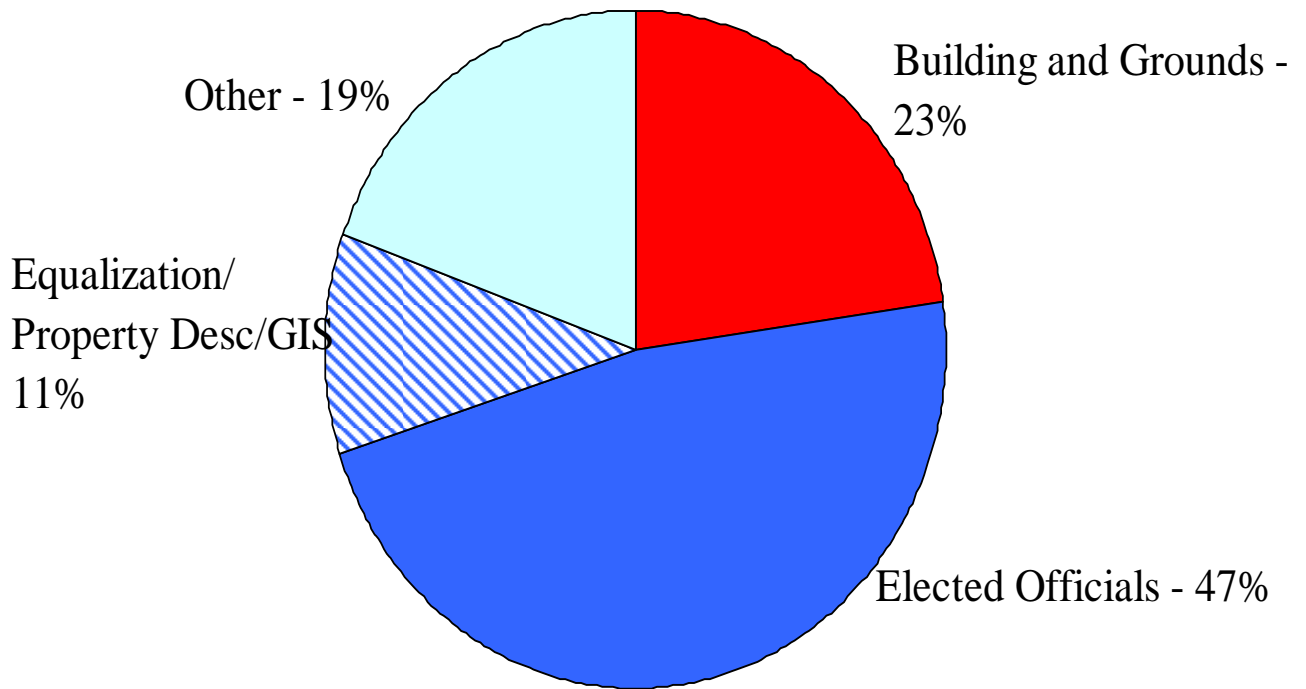
Personnel

No personnel has been allocated to this department.

Funding

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Expenditures					
Supplies	\$5,855	\$367	\$1,674	\$4,304	\$5,030
Other Services & Charges	\$2,009	\$1,918	\$1,687	\$1,720	\$2,235
Total Expenditures	\$7,864	\$2,285	\$3,360	\$6,024	\$7,265

2014 General Fund
General Government Expenditures
\$16,571,315



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	<p>County Goal: Maintain and enhance communication with citizens, employees, and other stakeholders</p> <p>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</p> <p><i>Objective 1)</i> Obtain and respond to citizen input</p> <p><i>Objective 2)</i> Communicate regularly with the public (e.g. meetings, presentations, blog, digest)</p> <p><i>Objective 3)</i> Maintain relations with local officials, outside agencies, and state and federal legislators</p> <p>Department Goal 2: Develop a motivated workforce that administers efficient and effective County programs and services</p> <p><i>Objective 1)</i> Promote informal meetings with employees</p> <p><i>Objective 2)</i> Obtain and respond to employee input</p> <p><i>Objective 3)</i> Support the County's employee training and development program</p> <p>County Goal: Maintain and improve the strong financial position of the County</p> <p>Department Goal 3: Ensure adequate financial resources are available to implement effective County programs and services</p> <p><i>Objective 1)</i> Recommend a balanced budget to the Board of Commissioners</p> <p><i>Objective 2)</i> Develop strategies to reduce the negative impact of rising employee benefit costs</p> <p><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</p> <p>County Goal: Continually improve the County's organization and services</p> <p>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</p> <p><i>Objective 1)</i> Meet and communicate regularly with county managers</p> <p><i>Objective 2)</i> Ensure the effective performance of department heads</p> <p>Department Goal 5: Promote a culture of continuous improvement of County programs and services</p> <p><i>Objective 1)</i> Encourage innovative programs that produce results</p> <p><i>Objective 2)</i> Recommend policies that promote continuous quality improvement</p> <p>Department Goal 6: Maintain an evaluation system to ensure the efficiency and effectiveness of County programs and services</p> <p><i>Objective 1)</i> Ensure that all new and proposed County programs/services undergo a thorough strategic planning process</p> <p><i>Objective 2)</i> Support the ongoing evaluation of county programs and services (i.e. administrative and outcome-based evaluations)</p> <p><i>Objective 3)</i> Utilize a system of performance-based budgeting to ensure the cost-effective delivery of county services</p> <p>Department Goal 7: Provide excellent customer service</p> <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>

Department Goal 8: Provide exceptional County Administration services						
<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	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>Goals 7&8</i>)						
	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
WORKLOAD	# 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	-	20	10	15	15
	# of citizens and business representatives reached through citizen budget meetings	-	45	40	40	40
	# of digest articles prepared and distributed	-	32	22	30	30
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	Aaa	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	1.04	1.24	1.20	1.21
	County Overall Health Ranking (<i>Robert Wood Johnson Survey</i>)	#1	#1	#2	#2	#1
	Total verified cost-effective programming and/or cost-savings from administrative/outcome evaluations	≥\$150,000	\$5,301,275	\$5,425,696	\$5,444,393	\$5,548,219
	Amount of new local investment created by businesses that received assistance from county economic department services	>\$1M	\$75,197,353	\$0	\$500,000	\$500,000
	% of citizens satisfied with County Government services	100%	n/a	84%	n/a	85%
CUSTOMER SERVICE	% 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%
	% of employees completely to fairly well satisfied with communication from Administration (<i>Employee Survey</i>)	100%	50%	n/a	55%	n/a

COST ⁵	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
	Cost of Department per capita (<i>total expenses</i> ³)		-	\$1.40	\$1.77	\$2.36
# of Administration Office FTE ⁴ per 100,000 residents		-	1.07	1.06	1.50	1.50

Resources

Personnel

Position Name	2012	2013	2014
	# of Positions	# of Positions	# of Positions
Administrator	0.840	0.840	0.840
Assistant County Administrator	1.000	1.000	1.000
Financial Analyst	0.000	0.700	0.700
Communication Specialist	0.000	0.500	0.500
Administrative Assistant	1.000	1.000	1.000
	2.840	4.040	4.040

Funding

	2010	2011	2012	2013	2014
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Expenditures					
Personnel Services	\$356,408	\$347,645	\$415,210	\$515,195	\$531,461
Supplies	\$8,223	\$5,858	\$7,785	\$22,874	\$15,850
Other Services & Charges	\$36,706	\$30,837	\$62,113	\$225,731	\$118,783
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$401,337	\$384,340	\$485,108	\$763,800	\$666,094

Budget Highlights:

2013 Other Services & Charges expenditures reflect a County-wide customer service training initiative called "Disney Way." Most employees will be trained by the end of 2013.

Subsequent expenditures for Disney Way will be for new employees.

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 IT Charges (831002) and Administrative Expenses (831000)
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.

Function Statement

The Fiscal Services Department is responsible for the development, implementation, administration, and modification of policies, procedures, 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 twenty-eight 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 achieve the 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	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
WORKLOAD	# of funds audited	-	71	71	52	52
	# of A/P invoices processed	-	45,556	41,323	37,500	35,000
	# of purchase orders over \$1,000 issued	-	1,078	1,069	1,100	1,100
	# of 1099 forms issued	-	414	400	400	400
	# of grants monitored	-	179	178	190	190
	# of grant reports submitted	-	1,758	1,666	1,700	1,700
EFFICIENCY	% of A/P checks generated without error	100%	99.5%	99.9%	99.5%	99.5%
	% of vender payments made using ACH	100%	5.0%	7.0%	8.0%	10.0%
	% of purchase orders processed within 5 business days	100%	100%	100%	100%	100%
	% of billable services invoiced within 15 days of billing cycle	98%	98%	98%	98%	98%
	% of grant dollars awarded that are unspent	0%	0%	1%	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	AAA
	Bond Rating - <i>Fitch</i>	AAA	AAA	AAA	AAA	AAA
	% variance in budget to actual revenues for the General Fund	<2%	2.0%	0.7%	2.0%	2.0%
	% variance in budget to actual expenses for the General Fund	<2%	0.2%	1.1%	0.2%	0.2%
CUSTOMER SERVICE	% of clients satisfied with department services	100%	94%	98%	100%	100%
	% of clients indicating interaction with staff was courteous, respectful, and friendly	100%	90%	90%	100%	100%
	% of clients satisfied with service response time	100%	90%	97%	100%	100%
COST ⁵	Cost of Fiscal Services per capita (<i>total expenses³</i>)	-	\$4.14	\$4.15	\$4.65	\$4.65
	Cost of Fiscal Services per County FTE ⁴ (<i>total expenses³</i>)	-	\$1,227	\$1,250	\$1,352	\$1,352
	# of County FTE per Fiscal Services FTE ⁴	-	70.26	69.78	75.29	75.29
	# of Fiscal Services FTE ⁴ per 100,000 residents	-	4.81	4.76	4.57	4.57

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 IT Charges (831002) and Administrative Expenses (831000)

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	2012	2013	2014
Position Name	# of	# of	# of
	Positions	Positions	Positions
Fiscal Services Director	0.500	0.500	0.500
Assistant Fiscal Services Director	0.800	0.800	0.800
Budget/Audit Manager	0.600	0.600	0.600
Accounting Supervisor	0.000	0.500	0.000
Budget/Audit Analyst	0.000	1.000	1.000
Risk Management/Accountant	0.250	0.250	0.250
Accountant II	4.400	3.400	3.400
Administrative Assistant/Buyer	0.750	0.750	0.750
Payroll Specialist	1.000	0.000	0.000
Account Clerk II	3.500	3.500	3.800
Accountant I	0.000	0.000	0.000
Account Clerk I	0.000	0.000	0.000
Fiscal Services Secr	1.000	1.000	1.000
	<u>12.800</u>	<u>12.300</u>	<u>12.100</u>

Funding

	2010	2011	2012	2013	2014
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$26,600	\$22,400	\$30,800	\$32,900	\$24,000
Charges for Services	\$3,647,968	\$4,205,759	\$6,060,281	\$5,640,778	\$4,693,832
Other Revenue	\$51,141	\$54,300	\$65,650	\$65,272	\$57,084
Total Revenues	<u>\$3,725,709</u>	<u>\$4,282,459</u>	<u>\$6,156,731</u>	<u>\$5,738,950</u>	<u>\$4,774,916</u>
Expenditures					
Personnel Services	\$970,797	\$942,354	\$974,404	\$980,119	\$1,011,958
Supplies	\$48,847	\$42,989	\$37,930	\$42,580	\$48,252
Other Services & Charges	\$203,221	\$168,233	\$144,817	\$210,497	\$224,686
Capital Outlay				\$0	\$0
Total Expenditures	<u>\$1,222,865</u>	<u>\$1,153,576</u>	<u>\$1,157,151</u>	<u>\$1,233,196</u>	<u>\$1,284,896</u>

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. In 2013 and 2014 Other Services & Charges reflect a full year of equipment chargebacks for the new financial software.

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

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues	<hr/>				
Other Revenue	\$1,266				\$1,820
Total Revenues	<hr/>				<hr/> <hr/>
	\$1,266				\$1,820
Expenditures	<hr/>				
Personnel Services					
Supplies					
Other Services & Charges	\$6,233		\$5,866		\$8,800
Total Expenditures	<hr/>				<hr/> <hr/>
	\$6,233		\$5,866		\$8,800

Budget Highlights:

2014 is an election year, so expenditures are higher.

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 Clerk 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	<p>County Goal: Continually improve the County's organization and services</p> <p>Department Goal 1: Ensure the accuracy, protection, and confidentiality (where applicable) of vital records</p> <p><i>Objective 1</i>) 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)</p> <p><i>Objective 2</i>) Protect, to the greatest extent possible, vital records from damage/loss (e.g. floods, fire, tornado)</p> <p><i>Objective 3</i>) Prevent, to the greatest extent possible, the unauthorized access of vital record information</p> <p>Department Goal 2: Ensure the accuracy, protection, and confidentiality (where applicable) of Circuit Court Records</p> <p><i>Objective 1</i>) Process all records efficiently and accurately (e.g. hearings, pleadings, court orders, commitments to jail and prison)</p> <p><i>Objective 2</i>) Protect, to the greatest extent possible, court records from damage/loss (e.g. floods, fire, tornado)</p> <p><i>Objective 3</i>) Prevent, to the greatest extent possible, the unauthorized access of court record information</p> <p>Department Goal 3: Ensure citizens and the courts have access to accurate records</p> <p><i>Objective 1</i>) Distribute copies of records</p> <p><i>Objective 2</i>) Provide online access to public records, where permitted</p> <p>Department Goal 4: Provide excellent customer service</p> <p><i>Objective 1</i>) Provide thorough and satisfactory services</p> <p><i>Objective 2</i>) Provide interaction with customers that is courteous, respectful, and friendly</p> <p><i>Objective 3</i>) Provide timely responses to requests for service</p> <p>Department Goal 5: Provide exceptional services/programs</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	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	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
WORKLOAD	# of new vital records filed (<i>births, deaths, marriages</i>)	-	5,920	6,070	6,100	6,200
	# of Concealed Weapon Applications processed	-	1,381	1,491	1,600	1,600
	# of certified copies of vital records distributed (<i>births, marriages, deaths</i>)	-	17,757	20,076	21,000	22,000
	# of vital record books newly preserved (books exist for years 1835-1932)	-	2	1	1	1
	# of new court cases opened	-	5,323	5,266	5,300	5,300
	# of active court files maintained	-	12,328	13,847	14,000	14,500
	# of Personal Protection Orders prepared	-	808	758	800	825
	# of jurors processed	-	740	753	750	750
	# of days spent clerking in the courtroom	-	260	270	275	275
	# of pages scanned and indexed into court imaging system	-	439,168	400,532	415,000	415,000
	# of resolutions scanned, indexed and distributed (<i>includes Contracts, Correspondence Log & Resolutions</i>)	-	475	495	500	500
	# of meeting minutes prepared, published and noticed	-	142	181	200	200
	Clerk fees collected	-	\$2,633,008	\$2,543,220	\$2,600,000	\$2,600,000
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%	78%	80%	90%	100%
	# of online document services available	6	10	12	14	16
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%	96%	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%	98%	98%	100%	100%
COST ⁵	Cost of County Clerk Office per capita (total expenses ³)	-	\$5.45	\$5.32	\$5.34	\$5.34
	Total number of County Clerk FTE ⁴ per 100,000 residents	-	8.64	8.55	8.36	8.36

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 IT Charges (831002) and Administrative Expenses (831000)

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	2012 # of Positions	2013 # of Positions	2014 # of Positions
County Clerk	1.000	0.000	0.000
Clerk/Register of Deeds	0.00	0.500	0.500
Chief Deputy County Clerk	1.000	1.000	1.000
Assistant Chief Deputy County Clerk	1.000	1.000	1.000
Vital Records Supervisor	1.000	1.000	1.000
Case Records Specialist	1.000	1.000	1.000
Account Clerk I	1.000	1.000	0.000
Case Records Processor I	8.000	9.000	10.000
Case Records Processor II	3.000	3.000	3.000
Vital Records Clerk	5.000	5.000	5.000
Records Processing Clerk I	1.000	0.000	0.000
Records Processing Clerk III	0.000	0.000	0.000
	23.000	22.500	22.500

Funding

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Licenses and Permits	\$51,346	\$53,972	\$60,555	\$102,000	\$72,000
Charges for Services	\$495,061	\$495,110	\$549,355	\$818,750	\$764,000
Other Revenue	\$1,680	\$1,722	\$2,052	\$4,100	\$3,990
Total Revenues	\$548,087	\$550,804	\$611,961	\$924,850	\$839,990
Expenditures					
Personnel Services	\$1,322,491	\$1,272,383	\$1,288,720	\$1,306,766	\$1,289,054
Supplies	\$71,011	\$95,565	\$74,873	\$81,645	\$84,688
Other Services & Charges	\$231,478	\$209,307	\$156,930	\$169,244	\$219,364
Capital Outlay					
Total Expenditures	\$1,624,980	\$1,577,255	\$1,520,524	\$1,557,655	\$1,593,106

Budget Highlights:

2013 Charges for Services reflect a temporary spike in fees for carrying concealed weapon permits. The County anticipates the permit demand will return to prior levels in 2014. In addition, revenue previously reported in the Friend of the Court (special revenue fund 2160) is now recorded here as it is court related.

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue				\$5,224	
Other Revenue					
Total Revenues				\$5,224	
Expenditures					
Personnel Services					
Supplies					
Other Services & Charges			\$4,614	\$610	
Total Expenditures			\$4,614	\$610	

Budget Highlights:

This grant is expected to end in 2013.

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>					
	<i>Objective 3) Maintain communications with victims during court proceedings</i>					
PRIMARY GOALS & OBJECTIVES	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) Meet or exceed the administrative performance (e.g. workload, efficiency, customer service) of comparable services provided in comparable counties²</i>					
SERVICES & PROGRAMS	Crime Victims Rights Services (<i>Goal 1</i>)					
	Continuous Assessment Program (e.g. Workload Analysis; Benchmark Analysis) (<i>Goal 2</i>)					
WORKLOAD	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
	# of cases opened	-	2,341	2,238	2,283	2,329
	# of communications/letters distributed to victims	-	22,066	20,596	21,008	21,428
	Total # of contacts made with victims (e.g. letters, phone calls, visits, etc.)	-	27,533	25,751	26,266	26,791
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	50%	47%	n/a	n/a
COST⁵	Cost of division per case opened (total expenses ³)	-	\$86.98	\$91.04	\$94.63	\$92.76
	Cost of division per capita (total expenses ³)	-	\$0.76	\$0.76	\$0.80	\$0.80
	# of cases opened per victims rights FTE ⁴	-	780	746	761	776
	# of victims rights FTE ⁴ per 100,000 residents	-	1.13	1.11	1.11	1.11

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 IT Charges (831002) and Administrative Expenses (831000)

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	2012 # of Positions	2013 # of Positions	2014 # of Positions
Victims Rights Coordinator	0.000	0.000	1.000
Victim Advocate	0.000	0.000	2.000
	0.000	0.000	3.000

Funding	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue			\$46,501	\$140,400	\$146,100
Other Revenue				\$500	\$500
Total Revenues			\$46,501	\$140,900	\$146,600
Expenditures					
Personnel Services			\$51,464	\$192,111	\$197,860
Supplies			\$1,425	\$8,095	\$10,595
Other Services & Charges			\$677	\$3,123	\$12,652
Total Expenditures			\$53,566	\$203,329	\$221,107

Budget Highlights:


Activities in this fund were previously recorded in Special Revenue fund 2601, Prosecuting Attorney grants.



Crime Victim's Rights has several programs and brochures available to its clients to help them through the process.

**Collection on your
ORDER OF
RESTITUTION**

"An order of restitution entered in a criminal case is a judgment and lien against all property of the defendant and remains effective until it is satisfied in full." MCL780.766(13)



Provided By:
RONALD J. FRANTZ
PROSECUTING ATTORNEY
COUNTY OF OTTAWA

If you're reading this, chances are someone who cares has given you this brochure because you or someone close to you has been a victim of crime. This program helps pay out-of-pocket medical expenses, lost earnings, funeral bills or financial support for people who suffer physical injury as a direct result of a crime.

CAN YOU BE HELPED ?

Yes, if you are:

- A person who was injured as a direct result of a crime in Michigan.
- A person who was injured while trying to help a crime victim.
- A surviving spouse, parent, child, grandparent, grandchild, brother or sister of a person who dies as a direct result of a crime.
- A Michigan resident injured in another state that doesn't pay compensation for a non-resident.
- A Michigan resident injured outside

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; Setting of Coordinates; Maintenance Phase (<i>Goal 1</i>)					
WORKLOAD	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
	# of GPS corner positions established	-	125	101	74	75
	# of previously monumented corners that needed to be replaced	-	6	20	6	6
	# of Township Completion Reports Completed	-	2	2	2	1
	# of Land Corner Recordation Certificates (LCRCs) entered into State Remonumentation database	-	6	20	6	6
	# of Grant Applications Submitted	1	1	1	1	1
	# of Grant Reports Completed	1	1	1	1	1
	# of Contracts Executed with Surveyors	-	7	6	7	6
EFFICIENCY	% of GPS corner positions established within State required accuracy standards	100%	100%	100%	100%	100%
	% of Township Completion Reports accepted by State	100%	n/a	n/a	100%	100%
	% of Land Corner Recordation Certificates (LCRCs) accepted by State	100%	n/a	n/a	100%	100%
	% of original PLS corners in State Databases	100%	n/a	98%	100%	100%
	% of GPS corner positions in State Databases	100%	n/a	96%	100%	100%
OUTCOMES	# of original PLS corners remonumented	2,901	Complete	Complete	Complete	Complete
	# of original PLS corners with established GPS coordinates (<i>Cumulative</i>)	2,723	2,473	2,574	2,648	Complete
COST	Total Cost of Remonumentation Program	-	\$94,076	\$78,074	\$96,121	\$96,121
	Total amount of County funds used to expedite the Program that have been reimbursed by the State (<i>Cumulative</i>)	\$1.79m	\$0	\$0	\$11,559	\$0

Resources

Personnel	2012 # of Positions	2013 # of Positions	2014 # of Positions
Position Name			
Planning & Performance Improvment. Director	0.015	0.020	0.020
Land Use Planning Specialist	0.032	0.080	0.080
	0.047	0.100	0.100

Funding	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue	\$86,346	\$82,542	\$94,107	\$95,943	\$97,045
Total Revenues	\$86,346	\$82,542	\$94,107	\$95,943	\$97,045
Expenditures					
Personnel Services	\$13,713	\$3,485	\$7,260	\$8,814	\$9,250
Supplies	\$312	\$41	\$84	\$648	\$660
Other Services & Charges	\$65,576	\$93,044	\$75,989	\$86,430	\$66,175
Total Expenditures	\$79,601	\$96,570	\$83,333	\$95,892	\$76,085

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	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Expenditures					
Personnel Services	\$1,175	\$819	\$1,282	\$1,029	\$1,290
Total Expenditures	\$1,175	\$819	\$1,282	\$1,029	\$1,290

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

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>
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WORKLOAD	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
		# of property tax searches conducted	-	23,376	30,110	28,000
	Value of County Investment Portfolio at year end (in millions)	-	\$83.40	\$80.00	\$83.50	\$81.10
	# of properties returned delinquent	-	5,891	5,396	4,772	4,000
	# of properties forfeited	-	927	875	685	657
	# of properties foreclosed	-	38	105	34	29
	# of current dog licenses issued	-	17,579	17,878	24,000	23,800

	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
EFFICIENCY	% of financial institutions holding County funds deemed creditworthy	90%	100%	100%	100%	95%
	% of property owners with delinquent properties contacted 90 days before foreclosure	95%	100%	100%	100%	100%
	% of total tax searches processed online	95%	97%	98%	97%	98%
	% of total dog license renewals processed online	15%	9.6%	9.7%	10.0%	10.0%
	% of total tax payments processed online	4.0%	1.3%	1.5%	2.0%	2.1%
OUTCOMES	# of new processes implemented that result in a positive return-on-investment, increased efficiency, and/or improved customer satisfaction	>4	8	5	4	4
	Invested principal lost during the year	\$0	\$0	\$0	\$0	\$0
	County Investment Portfolio rate of return	-	1.06%	1.02%	0.99%	1.00%
	<i>Benchmark rate of return</i> ³	-	2.17%	0.36%	0.62%	1.00%
	Investment Portfolio weighted average maturity at year end	<3	1.49	1.66	1.50	1.20
	% of delinquent properties forfeited	<20%	14%	15%	15%	14%
COST ⁶	% of properties foreclosed of those properties forfeited	<8%	3.9%	15.4%	6.5%	7.1%
	Cost of Department per property parcel (total expenses ⁴ , excluding Delinquent Tax Revolving Fund expenses)	-	\$7.39	\$6.52	\$7.19	\$7.19
	Cost of Delinquent Tax Revolving Fund (total expenses ⁴) per number of properties returned delinquent (average last 2 years)	-	\$16.88	\$34.93	\$41.83	\$48.49
Total Department FTE ⁵ per 100,000 parcels (including Delinquent Tax Revolving Fund FTE)	-	8.46	8.42	8.42	8.98	

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 benchmarked rate of return target is 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.
4. Total expenses include all department/division expenses less IT Charges (831002) and Administrative Expenses (831000)
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

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

The Treasurer's office and Register of Deeds office offer programs to prevent property foreclosure. Information is on the County website to assist struggling home owners in understanding their options. Personal visits are also made before foreclosure takes place.

Foreclosure Prevention

- Overview
- Mortgage Foreclosure
- Avoiding Mortgage Foreclosure
- Mortgage Resources
- Tax Foreclosure
- Tax Resources
- Register of Deeds
- County Treasurer

IMPORTANT FILES


- Delinquent Tax Timeline
- Financial Hardship Application
- Hardship Extension Policy
- What Happens Next?

Welcome to the Ottawa County Foreclosure Prevention Website. It is a top priority of the Register of Deeds and the County Treasurer to help you keep your home or property. We want property owners to know that there are options available, if they find themselves moving toward foreclosure. The materials and links below could just be the help you need to keep your home.

- » [Another Fund for Helping Ottawa County Homeowners](#)
- » [Helping Michigan's Hardest-Hit Homeowners](#)



Can't pay mortgage?	Can't pay taxes?
<ul style="list-style-type: none"> » General Information » Foreclosure Prevention » Resources 	<ul style="list-style-type: none"> » Questions & Answers » Resources » Timeline » Financial Hardship Application » Hardship Extension Policy PDF » What Happens Next? PDF



County of Ottawa
Office of the Treasurer

12220 Fillmore Street, Room 155, P.O. Box 310, West Olive, Michigan 49460

Bradley J Slagh
County Treasurer

Cheryl Clark
Chief Deputy Treasurer

Steven J Brower
Deputy Treasurer

Phone: (616) 994-1100
1-888-731-1001, ext. 1100
Fax: (616) 994-1100
Web Site: www.miOttawa.org

Foreclosure Prevention

» [Important Tax Dates PDF](#)

Tax Foreclosure FAQs

If I don't pay my taxes, will I really lose my home?
Yes. Under PA123 of 1999, if your taxes are delinquent for 25 months, you lose your property.

What is a delinquent tax?
A delinquent tax is a tax bill that was forwarded to the county treasurer for collection on March 1st of the year. For example, taxes that are billed by your city or township treasurer in 2010 were turned delinquent on March 1, 2011.

What happens after the property is forwarded to the county treasurer for collection?
The county treasurer adds a required 4% administration fee and 1% per month interest. After one year, the property is turned over to the county treasurer. For example, 2010 taxes still unpaid as of March 1, 2012 are Forfeited.

What does it mean for my property to be in Forfeiture?
FORFEITURE IS THE BEGINNING OF THE FORECLOSURE PROCESS. If your property is in Forfeiture, you have 12 months before it will be Foreclosed. However, the interest and fees will be higher. When a property is forfeited, the county treasurer adds a required 4% administration fee and 1% per month interest. After one year, the property is turned over to the county treasurer. For example, 2010 taxes still unpaid as of March 1, 2012 are Forfeited.

What Happens Next:

1. **Circuit Court Petition**
If your home or property has delinquent taxes from 2009 or earlier, State law requires that your property be listed in a Foreclosure Petition filed with the Circuit Court by June 15, 2011. This petition is a public record.
If you pay your delinquent taxes by May 25, 2011, this petition.
2. **Title Research**
State Law requires that a title search be conducted of homes and property with delinquent taxes from 2009 or earlier. A title search will identify anyone with a claim against your property such as a mortgage company, the IRS, or a contractor. We are required to send a copy of your delinquent tax notice to these individuals or companies.
If you pay your delinquent taxes by March 1, 2011, we will not do a title search on your home or property.
3. **Personal Visit**
This summer we will make in-person visits to the homes and properties with delinquent taxes from 2009 and earlier as required by State law. We provide referrals to renters who are concerned about non-payment of taxes by their landlords.
If you pay your delinquent taxes by July 6, 2011, we will not make a personal visit.
4. **Lenders Notified**
We are required by State law to notify anyone with a claim against your property (such as a bank or mortgage company, the IRS, or a contractor) due to protect their mortgage. If they pay the taxes, they may then demand repayment by you, either immediately or by increasing your monthly mortgage payment. Sometimes they file a hard credit report. They may even begin mortgage foreclosure.
Your mortgage company or bank may have already been notified by us. If not, they will likely receive a notice soon.
5. **Newspaper Listing**
This fall we are required to publish a list of homes and property with delinquent taxes from 2009 or earlier. This notice will run for 3 weeks in local newspapers. It will include your name and property address.
If you pay the remaining balance of your 2009 and earlier taxes before December 1, 2011, your property will not be listed in the newspaper.
6. **Foreclosure**
A Foreclosure Hearing will be held in February 2012 to order foreclosure on all property with remaining delinquent taxes from 2009 or earlier. *The foreclosure will become final on April 2, 2012 at 5:00pm.* The county Treasurer will own your property and it will be sold at public action. You will not receive any of the proceeds.
Some property may be sold for serious reasons.

Resources

Personnel

Position Name	2012 # of Positions	2013 # of Positions	2014 # of Positions
County Treasurer	0.950	0.950	0.950
Chief Deputy Treasurer	1.000	1.000	1.000
Deputy Treasurer	1.000	1.000	1.000
Revenue Accounting Supervisor	1.000	1.000	1.000
Delinquent Property Tax Specialist	0.300	0.300	0.300
Revenue Accounting Technician	1.000	1.000	1.000
Warranty Deed Clerk	0.300	0.300	0.300
Public Service Center Clerk	1.000	1.000	1.000
Clerk - Treasurer	1.000	1.000	1.000
	7.550	7.550	7.550

Funding

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Taxes	\$34,760,007	\$33,955,759	\$33,584,360	\$34,015,370	\$35,052,710
Licenses and Permits	\$125,615	\$251,597	\$218,402	\$237,600	\$210,000
Intergovernmental Revenue	\$1,415,163	\$7,278,670	\$4,878,786	\$4,343,867	\$4,974,374
Charges for Services	\$37,077	\$28,233	\$41,469	\$35,000	\$32,000
Fines and Forfeitures	\$5,732	\$11,762	\$9,644	\$6,100	\$9,600
Interest and Rents	\$442,734	\$312,091	\$247,903	\$168,160	\$168,160
Other Revenue	\$157,570	\$130,759	\$181,721	\$153,518	\$129,627
Total Revenues	\$36,943,898	\$41,968,871	\$39,162,285	\$38,959,615	\$40,576,471
Expenditures					
Personnel Services	\$612,136	\$600,060	\$540,798	\$584,924	\$600,875
Supplies	\$34,817	\$36,400	\$29,938	\$40,550	\$46,675
Other Services & Charges	\$187,668	\$183,343	\$153,247	\$162,954	\$170,225
Total Expenditures	\$834,621	\$819,803	\$723,983	\$788,428	\$817,775

Budget Highlights:

The 2014 tax revenue budget represents a 3% increase in taxable value applied to the 3.6000 mill levy. State revenue sharing represents the majority of the increase for intergovernmental revenue in 2014 based on the State's estimate as of July, 2013.

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	<p>County Goal: Contribute to a healthy physical, economic, and community environment</p> <p>Department Goal 1: Administer property equalization process to ensure each local unit of government contributes uniformly and equitably to any taxing authority</p> <ul style="list-style-type: none"> <i>Objective 1)</i> Determine market value of all classes of real property in all local units <i>Objective 2)</i> Audit local unit assessment rolls to verify consistency with calculated market values <i>Objective 3)</i> Adjust classes of property by adding or deducting appropriate amounts from the total valuation, and present report to County Board <i>Objective 4)</i> Represent Ottawa County in the equalization appeal process <p>Department Goal 2: Administer the apportionment process to ensure the millages of each taxing authority are valid</p> <ul style="list-style-type: none"> <i>Objective 1)</i> Audit millages requested by each taxing authority <i>Objective 2)</i> Prepare and present report to County Board <p>Department Goal 3: Ensure schools are getting total allocated mills from non-principal residences</p> <ul style="list-style-type: none"> <i>Objective 1)</i> Assist State as necessary in conducting audits of assessment rolls to identify invalid Principal Residence Exemptions (PREs) <p>Department Goal 4: Maintain the integrity of parcel base layers in the GIS, property tax descriptions, and assessment roll information</p> <ul style="list-style-type: none"> <i>Objective 1)</i> Ensure uniform parcel numbering <i>Objective 2)</i> Ensure all properties are represented on the tax assessment roll <i>Objective 3)</i> Ensure accuracy and completeness of new or changed property descriptions <i>Objective 4)</i> Ensure property tax maps match descriptions on the tax assessment roll <p>County Goal: Continually improve the County's organization and services</p> <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> Achieve quantifiable outcomes <i>Objective 3)</i> Meet or exceed the administrative performance (i.e. workload, efficiency, and outcomes) of comparable services/programs provided in comparable counties² <p>Department Goal 6: Maintain and/or minimize cost to taxpayers</p> <ul style="list-style-type: none"> <i>Objective 1)</i> Implement shared service arrangements <i>Objective 2)</i> Meet or surpass the value-per-dollar (e.g. cost per resident, cost per employee) of comparable services/programs provided in comparable counties²

SERVICES & PROGRAMS	Appraisal Studies; Two Year Sales Studies; One Year Sales Studies; Personal Property Audits, Equalization Report <i>(Goal 1)</i>					
	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&6)</i>					
WORKLOAD	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
	# of sales documents processed	-	10,594	12,089	13,000	13,500
	# of real property classes studied	-	114	114	114	114
	# of property appraisals	-	1,512	1,527	1,600	1,650
	# of personal property audits ³	-	137	161	150	150
	# of ordered changes to assessment rolls processed	-	883	1292	1400	1400
	# of new parcels assigned, description written & various layers updated in GIS	-	816	854	950	1100
	# of Subdivisions and quarter sections remapped	-	18	17	15	13
	# of total real property parcels maintained for County assessment purposes	-	106,227	106,860	107,100	107,300
	# of total real property parcels maintained for local assessment purposes	-	5,348	5,601	5,650	5,750
	# of local unit MTT Small claim and Full tribunal appeals filed	-	15	11	10	8
	# of local unit reappraisals of industrial and commercial properties	-	246	370	100	0
	# of local unit new construction visits	-	450	500	500	500
	# of properties reviewed for local assessment rolls	-	711	750	975	1,075
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%	100%	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	-	\$138,587	n/a	n/a	n/a
	County share of PRE interest on taxes	-	\$9,743	\$11,049	\$10,000	\$9,000
	Cost-savings to taxpayers (shared assessment services)	-	\$60,000	\$60,000	\$60,000	\$60,000

COST ⁶	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
	Cost of Department per real property parcel (total expenses ⁴)		-	\$8.76	\$8.10	\$8.94
# of Department FTE ⁵ per 100,000 residents		-	4.69	5.02	4.37	4.37
# of real property parcels per Department FTE ⁵		-	8,498	7,916	9,115	9,132
Cost of Assessment services for Grand Haven City per capita (total expenses ⁴)		-	n/a	\$13.24	\$12.24	\$12.24

Resources

Personnel

Position Name	2012	2013	2014
	# of Positions	# of Positions	# of Positions
Equalization Director	1.000	0.950	0.950
Deputy Equalization Director	1.000	0.950	0.950
Appraiser III	4.000	2.700	2.850
Appraiser I	1.000	0.820	0.750
Property Description Coordinator	1.000	0.980	0.950
Property Description Technician	2.000	2.000	2.000
Senior Abstracting/Indexing Clerk	1.000	1.000	1.000
Abstracting/Indexing Clerk	2.500	2.350	2.350
	13.500	11.750	11.800

Funding

	2010	2011	2012	2013 Current	2014
	Actual	Actual	Actual	Year Estimated	Adopted by Board
Revenues					
Charges for Services	\$314	\$1,994	\$1,028	\$908	\$600
Total Revenues	\$314	\$1,994	\$1,028	\$908	\$600
Expenditures					
Personnel Services	\$905,285	\$875,948	\$816,180	\$888,913	\$905,317
Supplies	\$10,392	\$12,481	\$11,008	\$12,850	\$16,311
Other Services & Charges	\$102,668	\$98,403	\$78,611	\$94,602	\$97,085
Total Expenditures	\$1,018,345	\$986,832	\$905,799	\$996,365	\$1,018,713

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.

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 IT Charges (831002) and Administrative Expenses (831000)
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	2012 # of Positions	2013 # of Positions	2014 # of Positions
Equalization Director	0.000	0.050	0.050
Deputy Equalization Director	0.000	0.050	0.050
Appraiser III	0.000	1.300	1.150
Appraiser I	0.000	0.180	0.250
Property Description Coordinator	0.000	0.020	0.050
Abstracting/Indexing Clerk	0.000	0.150	0.150
	0.000	1.750	1.700

Funding

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Charges for Services		\$51,471	\$139,518	\$137,500	\$127,000
Total Revenues		\$51,471	\$139,518	\$137,500	\$127,000
Expenditures					
Personnel Services		\$45,637	\$137,521	\$106,499	\$117,212
Supplies		\$235	\$312	\$323	\$514
Other Services & Charges		\$830	\$1,288	\$1,885	\$7,097
Capital Outlay					
Total Expenditures		\$46,702	\$139,120	\$108,707	\$124,823

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 and 2014 to better reflect the work activities. The majority of the increase for 2014 represent Innovation & Technology costs.

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 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

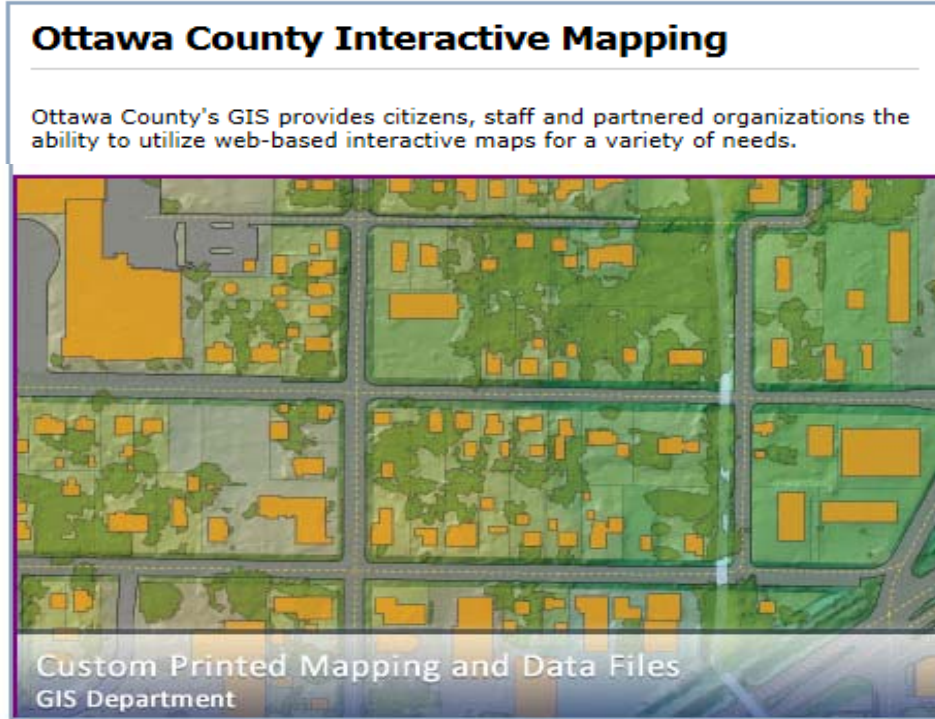
TARGET POPULATION	GIS Partner and Non-Partner Agencies Citizens County Departments					
PRIMARY GOALS & OBJECTIVES	<p>County Goal: Continually improve the County's organization and services</p> <p>Department Goal 1: Maintain County GIS Infrastructure (hardware and software) to improve decision making capabilities of customers</p> <p><i>Objective 1)</i> Ensure GIS network availability <i>Objective 2)</i> Ensure data is accurate <i>Objective 3)</i> Develop new datasets and GIS applications/web-based services</p> <p>Department Goal 2: Provide education and training to county local unit partners</p> <p><i>Objective 1)</i> Train GIS users about GIS programs <i>Objective 2)</i> Educate all users regarding GIS related policies <i>Objective 3)</i> Increase awareness of new technologies <i>Objective 4)</i> Establish partnerships with agencies & non-participating local units who purchase GIS services</p> <p>Department Goal 3: Provide excellent customer service/satisfaction</p> <p><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</p> <p>Department Goal 4: Provide exceptional services/programs</p> <p><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</p>					
SERVICES & PROGRAMS	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>)					
WORKLOAD	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
	# of total GIS licenses supported (internal / external)	100	104	115	120	125
	# of GIS users supported (County employees)	50	80	98	108	118
	# of GIS users supported (Local Units/agencies)	100	133	151	161	171
	# of service requests received	650	581	451 ³	500	500
	# of new datasets created	3	5	5	5	5
	# of GIS applications/web-based services created	3	3	1	3	3

	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
EFFICIENCY	% error in sample areas of GIS data	<1%	0.06%	<1%	<1%	<1%
	% of service requests responded to within 48 business hours	98%	99%	99%	99%	99%
	% increase in total number of available datasets	5%	1.8%	2.4%	2.4%	3.0%
	% increase in partnering agencies/local units	5%	0%	0%	5%	5%
OUTCOMES	% of time GIS servers are not available to users	0%	7.35% ⁴	<1%	<1%	<1%
	% increase in revenue from GIS data and services	4%	-8.54%	6.78%	4.00%	4.00%
CUSTOMER SERVICE	% of clients satisfied with overall department GIS services	95%	88%	n/a	95%	95%
	% of clients indicating interaction with GIS staff was courteous, respectful, and friendly	95%	100%	n/a	95%	95%
	% of clients satisfied with service response time	100%	89%	n/a	95%	95%
	% of users who report that training improved their ability to perform their job effectively (Triennial Survey)	80%	100%	n/a	n/a	80%
	% of users who have a thorough understanding of GIS policies (Triennial Survey)	80%	24%	n/a	n/a	80%
	% of employees aware of GIS technology capabilities (Triennial Survey)	80%	74%	n/a	n/a	80%
COST ⁷	GIS cost per GIS user supported (total expenses ⁵)	-	\$2,005	\$1,564	\$1,518	\$1,422
	GIS users supported per GIS FTE ⁶	-	42.6	49.8	67.3	72.3



The 2014 budget includes \$175,000 for its share of an aerial photography project.

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. Service requests were down as a result of the Department having staff vacancies for the GIS Programmer and GIS Systems Analyst positions
4. One of the four GIS servers was down for 3 months which affected the availability of some internal applications
5. Total expenses include all department/division expenses less IT Charges (831002) and Administrative Expenses (831000)
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					
		2012	2013	2014	
		# of	# of	# of	
<u>Position Name</u>		<u>Positions</u>	<u>Positions</u>	<u>Positions</u>	
GIS Manager		1.000	1.000	1.000	
GIS Technician		2.000	2.000	1.000	
GIS Programmer/Technician		1.000	1.000	1.000	
Programmer/Analyst		1.000	1.000	1.000	
		<u>5.000</u>	<u>5.000</u>	<u>4.000</u>	
Funding					
	2010	2011	2012	2013 Current	2014
	Actual	Actual	Actual	Year	Adopted
				Estimated	by Board
Revenues					
Intergovernmental Revenue			\$13,950		
Charges for Services	\$96,688	\$88,428	\$83,749	\$79,900	\$79,500
Total Revenues	<u>\$96,688</u>	<u>\$88,428</u>	<u>\$97,699</u>	<u>\$79,900</u>	<u>\$79,500</u>
Expenditures					
Personnel Services	\$428,726	\$358,258	\$347,970	\$342,230	\$355,957
Supplies	\$10,736	\$6,931	\$17,260	\$28,570	\$21,970
Other Services & Charges	\$59,478	\$94,986	\$43,301	\$53,388	\$227,653
Total Expenditures	<u>\$498,940</u>	<u>\$460,175</u>	<u>\$408,532</u>	<u>\$424,188</u>	<u>\$605,580</u>

Budget Highlights:

2014 Other Services and Charges reflect the aerial photography project.

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	<p>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)</p> <p>Local Municipalities (elected, appointed, and others)</p> <p>Residents</p> <p>Youth (School Grades K-5)</p>
PRIMARY GOALS & OBJECTIVES	<p>County Goal: Contribute to a healthy physical, economic, and community environment</p> <p>Agency Goal 1: Improve the profitability of small-fruit farming operations in Ottawa County</p> <p><i>Objective 1)</i> Implement new, improved production processes/ technologies</p> <p><i>Objective 2)</i> Increase the utilization of effective Integrated Pest Management practices</p> <p><i>Objective 3)</i> Ensure farm-to-market operations are in compliance with Federal and State food safety standards</p> <p>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> <p><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</p> <p><i>Objective 2)</i> Encourage State-level adoption of policies to facilitate homegrown energy innovation</p> <p><i>Objective 3)</i> Increase the cultivation of bio-energy crops and facilitate the sale of those crops to new markets</p> <p><i>Objective 4)</i> Assist entrepreneurs in developing and selling bio-products</p> <p><i>Objective 5)</i> Assist farms in understanding and implementing appropriate energy conservation practices</p> <p>Agency Goal 3: Increase awareness of the role of agriculture in the local economy</p> <p><i>Objective 1)</i> Provide agricultural-related education programs to students in kindergarten through 5th grade</p> <p>County Goal: Continually improve the County's organization and services</p> <p>Agency Goal 4: Provide exceptional services/programs</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	<p>Small Fruit Production Services (<i>Goal 1</i>)</p> <p>Renewable energy systems, Bio-energy crops, energy conservation and Bio-product development (<i>Goal 2</i>)</p> <p>Ag in the Classroom (<i>Goal 3</i>)</p> <p>Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (<i>Goal 4</i>)</p>

	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
WORKLOAD & EFFICIENCY	# of small-fruit growers assisted (direct contact) with implementing new production processes/technologies	-	87	102	100	100
	# of small-fruit growers trained at Integrated Pest Management Training	-	36	71	70	70
	# of small-fruit farms assisted with ensuring food safety compliance	-	57	38	38	38
	# of farms reporting implementation of sustainable energy conservation practices as a result of education and/or resources provided by MSU Extension staff	-	n/a	n/a	18	18
	# of test sites assisted with cultivating and selling bio-energy crops	-	n/a	2	2	2
	# of bio-products in early to mid-stage development	-	1	1	1	2
	# of grants applied for in support of this effort (developing bio-products)	-	3	4	4	4
	# of grants received in support of above effort	-	2	5	4	3
	# of educational resources or programs developed or updated related to implementing energy conservation practices	-	n/a	1	5	6
	# of Ag in the Classroom programs conducted	-	155	180	150	150
	# of students attending Ag in the Classroom programs	-	4,208	4,414	4,200	4,200
	# of home-owner soil samples processed	-	136	147	150	155
OUTCOMES	Average savings per farm that installs or implements energy conservation systems (based on results of feasibility study)	TBD	n/a	n/a	no estimate available now	no estimate available now
	Average net profit (per acre) for test plots that cultivate bio-energy crops ³	TBD	n/a	no data due to weather	no estimate available now	no estimate available now
	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--Prototype--not in market yet	not full year of data yet	no estimate available now	no estimate available now
COST ⁷	Cost to County for MSUE services per capita (<i>total expenses</i> ⁴)	-	\$1.23	\$1.22	\$1.26	\$1.26
	Cost to County for MSUE services per administrative FTE funded by County ⁵	-	\$109,114	\$187,339	\$194,061	\$194,061
	# of total administrative FTE ⁵ funded by County per 100,000 residents	-	1.13	0.65	0.65	0.65
	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	\$7.37	\$7.37	\$7.37
	Cost to County per farm reporting implementation of sustainable energy conservation practices as a result of education and/or resources provided by MSU Extension staff (<i>cost includes the salary for the bio-energy agent that is funded by the County</i>)	-	n/a ⁶	n/a ⁶	\$2,658	\$2,658

COST ⁷ (CONT.)	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
		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>)		\$32.26	\$27.78	\$33.33
	Cost to county per Ag in the Classroom student (<i>General Fund contribution to Ag-in-the-Classroom divided by number of students educated</i>)		\$1.19	\$1.13	\$1.19	\$1.19

Resources

Personnel

Position Name	2012	2013	2014
	# of Positions	# of Positions	# of Positions
Extension Clerk	0.750	0.750	0.750
Senior Extension Clerk	1.000	1.000	1.000
	1.750	1.750	1.750

Funding

	2010	2011	2012	2013	2014
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Other Revenue	\$21,813	\$21,252	\$27,677	\$22,565	\$22,916
Total Revenues	\$21,813	\$21,252	\$27,677	\$22,565	\$22,916
Expenditures					
Personnel Services	\$175,161	\$165,662	\$100,773	\$108,559	\$111,730
Supplies	\$24,517	\$18,637	\$2,276	\$3,200	\$2,400
Other Services & Charges	\$166,003	\$164,232	\$238,067	\$236,022	\$241,791
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$365,681	\$348,531	\$341,116	\$347,781	\$355,921

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 IT Charges (831002) and Administrative Expenses (831000)
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

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 (Goal 1)						
	Professional Customer Service (Goal 2)						
	Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (Goal 3)						
	WORKLOAD	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
		# of ballot styles reviewed and proofed	-	188	449	150	450
		# of ballot errors	-	0	1	0	0
		# of election days held (local, state, and federal)	-	5	4	4	4
		# of election inspectors trained	-	95	819	100	850
		# of campaign finance records filed	-	60	366	75	175
		# of precinct supply kits assembled	-	117	406	115	400
# of precincts programmed for election		-	117	406	115	400	
# of recall hearings conducted		-	2	0	0	0	
# of voter registration drives attended		-	4	6	5	10	
# of voter registration cards processed		-	13,009	12,198	12,500	13,500	
total # of registered voters		-	180,541	185,721	190,500	196,000	
# of days County Board of Canvassers met	-	12	27	15	20		

	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
EFFICIENCY	% of ballots needing to be re-printed	0%	0%	1%	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%	95%	95%	95%
	% of election records stored digitally	100%	10%	10%	20%	25%
	# of online election services available	-	12	12	14	14
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%	98%	98%
	% of customer indicating that interaction with elections staff was courteous, respectful, and friendly	100%	99%	99%	99%	99%
	% of customers satisfied with service response time	100%	95%	99%	99%	99%
COST ⁵	Cost of elections division per registered voter (<i>total expenses</i> ³)	-	\$0.42	\$1.12	\$0.56	\$0.54
	# of registered voters per elections division FTE ⁴	-	180,541	185,721	190,500	196,000



Ottawa County - Michigan



2013 Elections

Election Dates	Candidate Filing Deadline	Candidate Withdrawal Deadline	Voter Registration Deadline	Election Info
CURRENT ELECTION: November 5, 2013 - City General	May 14, 2013 at 4pm	May 17, 2013 at 4pm	October 7, 2013	» Official Candidate Listing » Official Proposal Listing
May 7 - General	N/A	N/A	April 8, 2013	» Election Results » Proposals

Elections results are available on the County's website the day after the election

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 IT Charges (831002) and Administrative Expenses (831000)
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	2012 # of Positions	2013 # of Positions	2014 # of Positions
Elections Coordinator	1.000	1.000	1.000

Funding

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Charges for Services	\$22,312	\$18,105	\$33,725	\$18,025	\$12,500
Other Revenue	\$2,932	\$5,886	(\$5,713)	\$5,700	\$104,270
Total Revenues	\$25,244	\$23,991	\$28,013	\$23,725	\$116,770
Expenditures					
Personnel Services	\$64,748	\$62,866	\$70,070	\$71,830	\$125,878
Supplies	\$174,222	\$2,208	\$110,407	\$3,572	\$136,191
Other Services & Charges	\$21,674	\$16,310	\$32,046	\$32,713	\$74,342
Capital Outlay	\$5,620				
Total Expenditures	\$266,264	\$81,384	\$212,523	\$108,115	\$336,411

Budget Highlights:

2014 is an election year. Beginning in 2014, expenditures facilitated by the County Elections Coordinator will be recorded as expenditures and charged back to the applicable local unit.

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	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
	Total square footage of county facilities maintained	-	636,519	634,195	670,621	670,621
EFFICIENCY	# of reported accidents in buildings or on grounds	< 5	8	3	<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%	97.18%	100.00%	97.00%	98.00%

	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 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 ³	<CPI	2.0% 2.9%	-1.4% -0.6%	-6.9% -0.6%	-6.9% -0.6%
CUSTOMER SERVICE	% of customers satisfied with Facilities' work order resolution	100%	n/a ⁴	100%	90%	90%
	% of clients indicating interaction with Facilities staff was courteous, respectful, and friendly	100%	n/a ⁴	100%	90%	90%
COST ³	Cost of County utilities expenses ⁵ per total square foot maintained (12 sites)	≤\$1.60	\$1.99	\$1.96	\$1.83	\$1.83
	Cost of Facilities Department per total square foot maintained (total expenses ⁶)	≤\$6.75	\$5.27	\$5.63	\$5.42	\$5.42
	Cost of Holland City Facilities Maintenance per total square foot maintained (total expenses ⁶)	<\$0.10	n/a	\$0.03	\$0.05	\$0.05
	Number of Facilities Department FTE ⁷ per 100,000 square foot maintained	-	3.24	3.25	3.04	3.04



Facilities and Maintenance is responsible for eleven County facilities. The Grand Have Courthouse, pictured above, is the newest facility and opened in 2009.

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 CPI, cost, and FTE calculations are computed by the Planning and Performance Improvement Department
4. A customer satisfaction survey will be developed and implemented in 2012
5. Utility expenses obtained from Performance Budget Report
6. Total expenses include all department/division expenses less IT Charges (831002) and Administrative Expenses (831000)
7. FTE is calculated using Fiscal Service's History of Positions By Fund report

Resources

Personnel

Position Name	2012 # of Positions	2013 # of Positions	2014 # of Positions
Facilities Maintenance Director	1.000	1.000	1.000
Building & Grounds Supervisor	1.000	1.000	1.000
Custodial/Maintenance Supervisor	1.000	1.000	1.000
Custodian	5.000	5.000	5.000
Maintenance Worker	11.000	11.000	11.000
Senior Secretary	1.000	1.000	1.000
Facilities Clerk	0.600	0.600	0.600
	20.600	20.600	20.600

Funding

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Charges for Services			\$8,004	\$13,050	\$15,190
Rents	\$2,916,852	\$2,846,765	\$2,968,758	\$3,101,218	\$3,249,046
Other Revenue	\$2,544	\$1,748	\$2,321	\$1,620	\$2,000
Total Revenues	\$2,919,396	\$2,848,513	\$2,979,083	\$3,115,888	\$3,266,236
Expenditures					
Personnel Services	\$1,286,061	\$1,181,947	\$1,189,058	\$1,281,265	\$1,342,718
Supplies	\$173,736	\$176,425	\$213,929	\$187,645	\$203,654
Other Services & Charges	\$2,031,692	\$2,017,688	\$2,068,439	\$2,187,116	\$2,226,536
Capital Outlay			\$164,397		
Total Expenditures	\$3,491,489	\$3,376,060	\$3,635,823	\$3,656,026	\$3,772,908

Budget Highlights:

The 2013 and 2014 budget reflects flooring projects in various buildings within the county as well as parking lot repairs.

Fund: (1010) General Fund

Department: (2660) Corporate Counsel

Resources

Personnel	2012	2013	2014
Position Name	# of	# of	# of
	Positions	Positions	Positions
Corporate Counsel	0.950	0.950	0.950
Administrative Secretary	0.750	0.750	0.750
	1.700	1.700	1.700

Funding	2010	2011	2012	2013	2014
Expenditures	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Personnel Services	\$189,878	\$193,264	\$198,793	\$200,649	\$207,618
Supplies	\$9,968	\$10,573	\$13,940	\$12,648	\$12,495
Other Services & Charges	\$14,610	\$17,665	\$9,319	\$10,545	\$14,630
Total Expenditures	\$214,456	\$221,502	\$222,051	\$223,842	\$234,743

Function Statement

The Prosecuting Attorney is the chief law enforcement officer of the County, charged with the duty to see that the laws are faithfully executed and enforced to maintain the rule of law. The Prosecutor is responsible for the authorization of criminal warrants and the prosecution of criminal cases on behalf of the People of the State of Michigan. The Prosecutor also provides legal advice to the various police agencies in the County concerning criminal matters. While the principal office is located in the County building in Grand Haven, the Prosecuting Attorney staffs a satellite office in the Holland District Court Building and West Olive Administrative Complex.

The Prosecuting Attorney is an elected constitutional officer whose duties and powers are prescribed by the legislature. The Prosecuting Attorney is charged with the fair and impartial administration of justice. The Prosecuting Attorney acts as the chief administrator of criminal justice for the County and establishes departmental policies and procedures. The Prosecuting Attorney and staff provide legal representation on behalf of the People of the State of Michigan at all stages of prosecution, from the initial abuse and neglect, delinquency, and mental commitment proceedings.

Mission Statement

The mission of the Ottawa County Prosecutor's Office is to preserve and improve the quality of life for Ottawa County residents by promoting lawful conduct and enhancing safety and security through diligent efforts to detect, investigate, and prosecute criminal offenses in Ottawa County

TARGET POPULATION	Adult and juvenile offenders (misdemeanants and felons) Single parents needing support order and/or paternity testing Victims of crime/witnesses to crime Law enforcement					
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment					
	Department Goal 1: Convict offenders that have committed a crime					
	<i>Objective 1) Process warrant requests</i>					
	<i>Objective 2) Prosecute misdemeanants and felons</i>					
	Department Goal 2: Ensure that support is provided for the care and maintenance of children					
	<i>Objective 1) Establish paternity</i>					
	<i>Objective 2) Set levels of child support</i>					
	<i>Objective 3) Ensure that non-payers of child support make payments as established by the court</i>					
	Department Goal 3: Provide high quality legal services/advice to law enforcement and social services agencies					
	<i>Objective 1) Provide thorough legal services</i>					
<i>Objective 2) Provide timely responses to requests for service (e.g. warrant review)</i>						
<i>Objective 3) Provide interaction with customer that is courteous, respectful, and friendly</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) 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>					
Professional Legal Services (<i>Goal 1</i>)						
Paternity Establishment Services; Child Support Order Services (<i>Goal 2</i>)						
Professional Customer Service; Victim Survey (<i>Goal 3</i>)						
Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis (<i>Goal 4</i>))						
WORKLOAD	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
	# of warrants authorized (misdemeanor/felony)	-	7,322	7,735	7,967	8,206
	# of warrants denied	-	2,160	2,258	2,326	2,396
	# of denied warrants per 1,000 residents	-	8.11	8.39	8.64	8.90
	# of misdemeanor cases authorized	-	5,944	6,324	6,514	6,709
	# of filed misdemeanor cases per 1,000 residents	-	22.32	23.50	24.21	24.93

	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
WORKLOAD	# of felony cases authorized	-	1,378	1,411	1,453	1,497
	# of filed felony cases per 1,000 residents	-	5.17	5.24	5.40	5.56
	# of juvenile delinquency petitions authorized	-	1,191	1,182	1,217	1,254
	# of total cases authorized (misdemeanor/felony/juvenile petition)	-	8,513	8,917	9,185	9,460
	# of total cases filed (criminal/civil/family) ³	-	11,377	11,935	12,293	12,662
	# of total filed cases per 1,000 residents	-	42.72	44.35	45.68	47.05
	# of cold case files in process	-	2	1	1	1
	# of paternity cases filed	-	133	161	166	171
	# of non-support cases filed	-	314	347	357	368
	# of child support orders obtained	-	363	339	349	360
	# of district court trials (including civil infraction trials)	-	840	764	787	811
	# of circuit court trials	-	21	16	17	18
	# of appellant briefs filed	-	10	18	19	20
	# of contacts with victims made by domestic violence (DV) staff	-	1,543	n/a ⁵	1,500	1,500
	EFFICIENCY	% of warrants processed within 48 hours (electronically submitted via OnBase)	90%	100%	n/a ⁵	90%
% of juvenile petitions processed within 48 hours		100%	100% ⁴	n/a ⁵	100%	100%
% of misdemeanor cases with plea to the highest charge (or		≥ 65%	56%	n/a ⁵	≥ 65%	≥ 65%
% of felony cases with plea to the highest charge		≥ 65%	44%	n/a ⁵	≥ 65%	≥ 65%
% of DV cases where contact is made with victim within 24 hours of arrest		100%	38%	n/a ⁵	100%	100%
OUTCOMES	# of not guilty verdicts	0	7	n/a ⁵	0	0
	% of paternity cases where paternity is established	> 90%	96.50%	95.40%	96.00%	96.00%
	% of child support cases where support order is established	> 80%	82.60%	79.00%	80.00%	80.00%
CUSTOMER SERVICE	# of customer service complaints received	0	0	0	0	0
	# of complaints regarding customer service response time	0	0	0	0	0
COST⁸	Cost of Department per filed case (Total expenses ⁶)	-	\$242.69	\$237.28	\$239.23	\$232.25
	Cost of Department per capita (Total expenses ⁶)	-	\$10.37	\$10.52	\$10.93	\$10.93
	# of total department FTE ⁷ per 100,000 residents	-	9.80	9.70	9.70	9.70

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. The Prosecutor's Office converted to new software (OPUS) in 2013. As a result, the necessary reporting functions required to obtain these data for this Outline have not yet been developed. The reports should be available before the end of 2013; and the data will be added in the 2014 Outline.

6. Total expenses include all department/division expenses less IT Charges (831002) and Administrative Expenses (831000)

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

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

Resources

Personnel	2012	2013	2014
Position Name	# of Positions	# of Positions	# of Positions
Prosecuting Attorney	1.000	1.000	1.000
Division Chief	5.000	5.000	4.000
Chief Prosecuting Attorney	1.000	1.000	1.000
Assistant Prosecuting Attorney II	5.000	5.000	5.000
Office Administrator	1.000	1.000	1.000
Legal Clerk	1.000	1.000	1.000
Legal Assistant I	1.000	1.000	1.000
Legal Assistant II	5.500	5.500	6.000
Legal Assistant III	2.000	2.000	2.000
Child Support Investigator	1.600	1.600	1.600
Domestic Violence Intervention Officer	1.000	1.000	1.000
Assistant Prosecuting Attorney I	1.000	1.000	2.000
	26.100	26.100	26.600

Funding	2010	2011	2012	2013	2014
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$130,575	\$129,880	\$152,075	\$140,000	\$140,000
Charges for Services	\$25,081	\$25,662	\$26,106	\$21,125	\$26,000
Other Revenue	\$15,187	\$16,000	\$16,403	\$16,700	\$16,000
Total Revenues	\$170,843	\$171,542	\$194,584	\$177,825	\$182,000
Expenditures					
Personnel Services	\$2,585,198	\$2,499,005	\$2,585,853	\$2,645,677	\$2,700,792
Supplies	\$84,653	\$93,564	\$103,323	\$100,752	\$110,701
Other Services & Charges	\$580,919	\$605,973	\$713,238	\$716,277	\$662,412
Total Expenditures	\$3,250,770	\$3,198,542	\$3,402,413	\$3,462,706	\$3,473,905

Budget Highlights:

Indirect administrative expenditures (included in Other Services & Charges) were higher for occupants of the Grand Haven Courthouse in 2012 and 2013 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 Register of Deeds Office records, maintains and makes public land records for all real estate located in Ottawa County. Creditors, 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	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
	# of Deed documents recorded	-	9,559	11,210	11,750	11,500
	# of Mortgage documents recorded	-	27,417	33,554	34,000	32,500
	# of LEIN documents recorded	-	3,392	3,499	3,700	3,550
	# of miscellaneous documents recorded	-	6,662	7,650	8,000	7,700
	# of microfilm audits	-	6	51	47	50
	# of plat cards updated and/or indexed	-	8	15	20	20
	# of corner/remonumentation corners updated and/or indexed	-	10	23	20	15
	# of parcel numbers repaired in index	-	275	300	325	300
	# of images replaced due to poor quality	-	1,425	1,952	1,000	500
	# of duplicate images deleted from database	-	2,735	4,621	2,500	1,000
	# of subscribers enrolled in the ROD electronic databank	-	37	41	45	47
	# of citizens assisted in Public Service Center vault	-	850	1,149	1,200	1,200
	EFFICIENCY	% of documents submitted with zero errors	≥70%	77%	77%	78%
% of total documents received electronically		>15%	20%	24%	40%	50%
% of all databank images that are grouped into a searchable document		100%	100%	100%	100%	100%

	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
EFFICIENCY (CONT.)	% of all documents years back indexed, including legal description verification	100%	30%	40%	60%	80%
	% of audits (i.e. errors) in indexed documents	<10%	4.0%	6.0%	5.0%	5.0%
OUTCOMES	% of documents received in a 24 hour period that are processed for recording	100%	99%	77%	100%	100%
	Net Department revenue per recorded document (total revenue less total expenses ³)	-	\$7.49	\$10.97	\$9.86	\$10.25
COST ⁵	Cost of Department per capita (total expenses ³)	-	\$2.25	\$2.11	\$2.23	\$2.23
	Cost of Department per document recorded (total expenses ³)	-	\$12.74	\$10.16	\$10.43	\$10.85
	# of documents recorded per Register of Deeds FTE ⁴	-	5,226	6,464	7,049	6,779

Mortgage Foreclosures Statistics

Month	2005	2006	2007	2008	2009	2010	2011	2012	2013
January	24	33	53	101	60	59	62	60	30
February	23	47	73	129	95	80	70	41	23
March	28	48	38	85	55	154	106	68	36
April	36	44	81	46	57	71	70	37	35
May	24	36	71	106	101	79	62	37	42
June	24	46	72	68	75	96	56	48	23
July	22	57	78	63	77	70	91	39	31
August	29	42	102	77	125	78	56	53	29
September	36	44	67	65	43	82	73	56	36
October	22	50	63	64	74	96	38	45	27
November	32	58	81	88	71	44	66	26	
December	33	35	71	65	100	44	77	42	

The Register of Deed's office recording statistics are available on the website (www.miottawa.org). The image to the left indicates the improvement in mortgage foreclosures in the County.

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 IT Charges (831002) and Administrative Expenses (831000). Total revenue includes all department/division revenue less Real Estate Transfer Tax (611000)
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	2012 # of Positions	2013 # of Positions	2014 # of Positions
Register of Deeds	1.000	0.000	0.000
Clerk/Register of Deeds	0.000	0.500	0.500
Chief Deputy Register of Deeds	1.000	1.000	1.000
Administrative Assistant	0.000	1.000	1.000
Abstracting/Indexing Clerk	4.000	4.000	4.000
Senior Abstracting/Indexing Clerk	2.000	1.000	1.000
Public Service Center Clerk	0.650	0.650	0.650
	<u>8.650</u>	<u>8.150</u>	<u>8.150</u>

Funding

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Charges for Services	\$1,660,884	\$1,552,153	\$2,075,489	\$2,349,500	\$2,333,000
Other Revenue	\$126,899	\$89,390	\$105,549	\$103,000	\$100,000
Total Revenues	<u>\$1,787,783</u>	<u>\$1,641,543</u>	<u>\$2,181,038</u>	<u>\$2,452,500</u>	<u>\$2,433,000</u>
Expenditures					
Personnel Services	\$599,922	\$557,486	\$524,801	\$534,305	\$565,308
Supplies	\$21,101	\$15,620	\$17,726	\$18,800	\$22,400
Other Services & Charges	\$50,691	\$42,563	\$36,146	\$43,053	\$46,354
Capital Outlay					
Total Expenditures	<u>\$671,714</u>	<u>\$615,669</u>	<u>\$578,672</u>	<u>\$596,158</u>	<u>\$634,062</u>

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

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	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
		# of job descriptions reviewed for accuracy	-	83	128	200
	# of jobs openings posted	-	101	128	150	150
	# of jobs applications received/processed	-	4,259	4,448	4,800	4,800
	# of interviews conducted	-	454	684	500	500
	# of new employees hired	-	201	199	150	150
	# of positions requiring salary adjustment (up/down) as a result of wage study	-	38	n/a	40	40
	# of leadership trainings conducted	-	13	11	15	15
	# of employee trainings conducted ³	-	176	141	150	160
	# of total employees attending training	-	1,732	1,473	2,000	1,800
	# of total employees attending compliance trainings	-	1,246	1,517	1,600	1,600
	# of bargaining units	-	8	8	7	7
	# of grievances filed	-	2	2	2	2
	# of workers compensation claims filed	-	31	35	40	40
	# of discrimination claims filed	-	1	1	1	1
	% of employees that are in unions (POAM & POLC)	<50%	21%	20%	20%	20%
	% of employees covered by collective bargaining agreements (Assoc.)	<50%	15%	14%	14%	14%
	# of wrongful termination cases filed	-	0	0	0	0

WORKLOAD (CONT.)	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
	# of payroll checks/direct deposits issued ⁴	-	n/a	27,644	28,000	28,000
EFFICIENCY	% of job descriptions reviewed	33%	25%	15%	33%	33%
	% of job openings with adequate candidate pool within 2 weeks of posting	90%	95%	95%	90%	90%
	% of open positions that are filled within 6 weeks	75%	85%	95%	75%	75%
	% of position salaries verified as competitive by wage study	33%	100% of those studied	n/a	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%	80%	80%	80%
	% 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	40	45	45
	Average days of position vacancy (non-management)	40	40	30	30	30
	% of payroll checks issued without error ⁴	100%	n/a	99%	99%	99%
	% of employees using direct deposit ⁴	100%	95%	100%	100%	100%
OUTCOMES	County employee turnover ratio	< 9%	8%	10%	8%	8%
	% of discrimination claims filed that were settled in County's favor	100%	n/a	100%	100%	100%
	% of wrongful termination cases filed that were settled in County's favor	100%	n/a	100%	100%	100%
	% of contested W/C claims settled in County's favor	75%	n/a	100%	100%	100%
	% of contested unemployment claims settled in County's favor	50%	95%	50%	50%	50%
	% of employees who leave during first year ⁵	<5%	0.02%	1.00%	2.00%	2.00%
	Employee benefit cost to County as a percent of labor cost	< 50%	43.30%	43.30%	45.00%	47.00%
	County health insurance cost per County FTE ⁶	<\$14,000	\$9,302	\$11,086	\$13,000	\$15,000
CUSTOMER SERVICE	% of employees satisfied with department services	75%	100% of those surveyed	100%	90%	90%
	% of hiring managers who report satisfaction with interviewing techniques, testing, and questions	75%	100% of those surveyed	100%	90%	90%
	% of managers reporting that leadership training increased their knowledge and improved their effectiveness as a supervisor	75%	100% of those surveyed	100%	90%	90%
	% of employees reporting that training improved their skills or provided information that will help them perform their job effectively	75%	100% of those surveyed	100%	100%	100%

	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
CUSTOMER SERVICE (CONT.)	% of managers satisfied with assistance received on employee discipline matters	75%	100% of those surveyed	100%	80%	80%
	% of employees indicating interaction with department was courteous, respectful, and friendly	100%	100% of those surveyed	100%	100%	100%
	% of employees satisfied with service response time	100%	100% of those surveyed	100%	80%	90%
COST⁹	Cost of recruitment per job posting (1 FTE/# of jobs posted) ⁷	\$500	\$465	\$289	\$350	\$375
	Cost of training per employee/manager trained (training budget/employees receiving training) ³	<\$50	\$24	\$27	\$30	\$30
	Cost of Department per capita (<i>total expenses</i> ⁸)	-	\$1.75	\$2.02	\$1.90	\$1.90
	Cost of Department per County FTE ⁶ (<i>total expenses</i> ⁸)	-	\$518.25	\$607.58	\$551.52	\$551.52
	# of total County FTE ⁶ per HR Department FTE ⁶	-	207.93	206.53	210.24	210.24

News Calendar Classes Resources Jobs
 Transcript Current Planned Discontinued

Course Catalog

Code	Title
Fiscal Services	
FS 101	Surplus Management Redistribution Program Training
FS 201	P-Card Training
FS 301	Munis Training For Department Heads and Supervisors
FS401	Reverse Auction Training
Human Resources	
HR 100	New Employee Orientation
HR 101	CPR/AED
HR 108	Understanding Ottawa County Policies
HR 109	Verbal Defense
HR 110	Time Management
HR 115	Hazard Communication
HR 175	Kolbe Training
HR 176	Kolbe Transition
HR 177	Cultural Intelligence Training I (Racial Equity)
HR 180	The Ottawa Way - Customer Service
HR 304	Ottawa County Information
HR 307	FMLA for Supervisors
HR 309	Preparing for Retirement from Ottawa County
HR 401	Business Etiquette/Civility
HR 405	Presentation Skills
HR 410	Darkness to Light - Stewards of Children
HR 501	GOLD Standard Leaders - Level 1
HR 531	Documentation and Discipline
HR 532	Behavioral Interviewing Techniques
HR 533	The Hiring Process
Innovation & Technology	
IT 190	Microsoft Office 2010 - Making the Transition
IT 198	Office 2010 Graphics
IT 206	Word 2010 Introduction
IT 216	Word 2010 Forms
IT 221	Word 2010 Mail Merge
IT 406	Excel 2010 Introduction
IT 419	Excel 2010 Database Features
IT 421	Excel 2010 Pivot Tables
IT 606	PowerPoint 2010 Introduction
IT 706	Publisher 2010 Introduction

A robust list of course offerings is available to Ottawa County employees. The County plans to roll out some of the courses to municipalities within the County soon.

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. Cost based upon a .5 FTE unclassified, grade 1 and .5 FTE unclassified, grade 4 wages
8. Total expenses include all department/division expenses less IT Charges (831002) and Administrative Expenses (831000)
9. The cost and FTE calculations are computed by the Planning and Performance Improvement Department

Resources

Personnel

Position Name	2012 # of Positions	2013 # of Positions	2014 # of Positions
Human Resources Director	0.600	0.600	0.600
Assistant Human Resources Director	0.000	0.400	0.400
Employment & Labor Relations Manager	0.400	0.000	0.000
Training and Development Coordinator	1.000	1.000	1.000
Human Resources Generalist	0.325	0.325	0.325
Human Resources Assistant	1.000	1.000	1.000
Human Resources Specialist	0.000	0.080	1.080
Human Resources Technician	1.000	1.000	1.000
	4.325	4.405	5.405

Funding

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Expenditures					
Personnel Services	\$330,580	\$365,647	\$391,572	\$420,106	\$457,573
Supplies	\$16,754	\$19,942	\$13,804	\$15,385	\$20,945
Other Services & Charges	\$191,078	\$115,367	\$155,128	\$96,867	\$126,140
Total Expenditures	\$538,412	\$500,956	\$560,504	\$532,358	\$604,658

Function Statement

The Water Resources Commissioner provides direction to private land owners and units of government through organization of projects as petitioned or as maintained, to ensure 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 Water Resources 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 stormwater 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 stormwater 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 stormwater 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 stormwater connections						
<i>Objective 3)</i> Increase awareness of water quality and educate the public on the effects of stormwater 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; Stormwater Control Services (<i>Goal 1</i>)					
	Inland Lake Level Control Program (<i>Goal 2</i>)					
	Stream Erosion & Sedimentation Control Services; Illicit Stormwater 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	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
# of new drains petitioned successfully		-	2	4	4	6
# of extensions to existing drains petitioned successfully		-	0	8	4	2
# of existing drains improved/maintained (e.g. deepened, cleared-out)		-	99	90	100	100
# of new residential, commercial, and industrial development stormwater control system construction plans reviewed		-	38	50	60	75
# of new Inland Lake Levels approved by Circuit Court		-	0	0	0	0
# of new Inland Lake Level controls constructed		-	0	0	0	0

	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
WORKLOAD (CONT.)	# of Inland Lake Level sites monitored	-	3	3	3	3
	# of earth-changing activity sites permitted	-	239	305	350	360
	# of illicit stormwater connections identified	-	0	0	0	0
	# of persons attending water quality training and education events	-	231	38	50	50
EFFICIENCY	% of petitioned projects completed within 1 year of determination of necessity	100%	50%	50%	80%	100%
	% of new residential, commercial, and industrial development approved within 30 days of receipt of required construction plan items	100%	100%	98%	100%	100%
	% of inadequate drainage that is repaired within 90 days of identification/notification	100%	50%	95%	95%	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%	0%	0%	0%	0%
	% of identified illicit stormwater connections eliminated within 90 days	100%	100%	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	30	40	120	20
CUSTOMER SERVICE	# of complaints regarding staff interaction	0	0	0	0	0
COST⁴	Cost of Department per capita (total expenses ²)	-	\$2.27	\$2.25	\$2.41	\$2.41
	Total # of department FTEs ³ per 100,000 residents	-	2.63	2.88	2.88	2.88

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline
2. Total expenses include all department/division expenses less IT Charges (831002) and Administrative Expenses (831000)
3. FTE is calculated using Fiscal Service's History of Positions By Fund report
4. The cost and FTE calculations are computed by the Planning and Performance Improvement Department

Resources			
Personnel	2012 # of Positions	2013 # of Positions	2014 # of Positions
<u>Position Name</u>	<u>Positions</u>	<u>Positions</u>	<u>Positions</u>
Drain Commissioner	1.000	1.000	1.000
Chief Deputy Drain Commissioner	1.000	1.000	1.000
Soil Erosion Control Agent	1.000	1.000	1.000
Soil Erosion Control Inspector	1.000	1.000	1.000
Drain Clerk	1.000	1.000	1.000
Development Coordinator	1.000	1.000	1.000
Secretary	0.750	0.750	0.750
Drain Inspector	1.000	1.000	1.000
	<u>7.750</u>	<u>7.750</u>	<u>7.750</u>

Funding	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Licenses	\$21,570	\$35,971	\$44,299	\$60,300	\$60,000
Intergovernmental Revenue					
Charges for Services	\$3,690	\$6,350	\$9,826	\$10,600	\$8,000
Other Revenue	\$11,034	\$15,300	\$472	\$21,000	\$12,000
Total Revenues	<u>\$36,294</u>	<u>\$57,621</u>	<u>\$54,597</u>	<u>\$91,900</u>	<u>\$80,000</u>
Expenditures					
Personnel Services	\$548,509	\$525,694	\$528,659	\$566,644	\$598,127
Supplies	\$16,259	\$14,471	\$15,759	\$12,187	\$12,200
Other Services & Charges	\$109,325	\$91,645	\$82,041	\$121,048	\$110,111
Total Expenditures	<u>\$674,093</u>	<u>\$631,810</u>	<u>\$626,459</u>	<u>\$699,879</u>	<u>\$720,438</u>

Resources					
Personnel					
<i>No personnel has been allocated to this department.</i>					
Funding	2010 Actual	2011 Actual	2012 Actual	2012 Current Year Estimated	2014 Adopted by Board
Expenditures					
Other Services & Charges	\$29,916	\$20,766	\$20,000	\$20,000	\$20,000
Total Expenditures	<u>\$29,916</u>	<u>\$20,766</u>	<u>\$20,000</u>	<u>\$20,000</u>	<u>\$20,000</u>

Fund: (1010) General Fund

Department: (2790) Building Authority - Administration

Resources

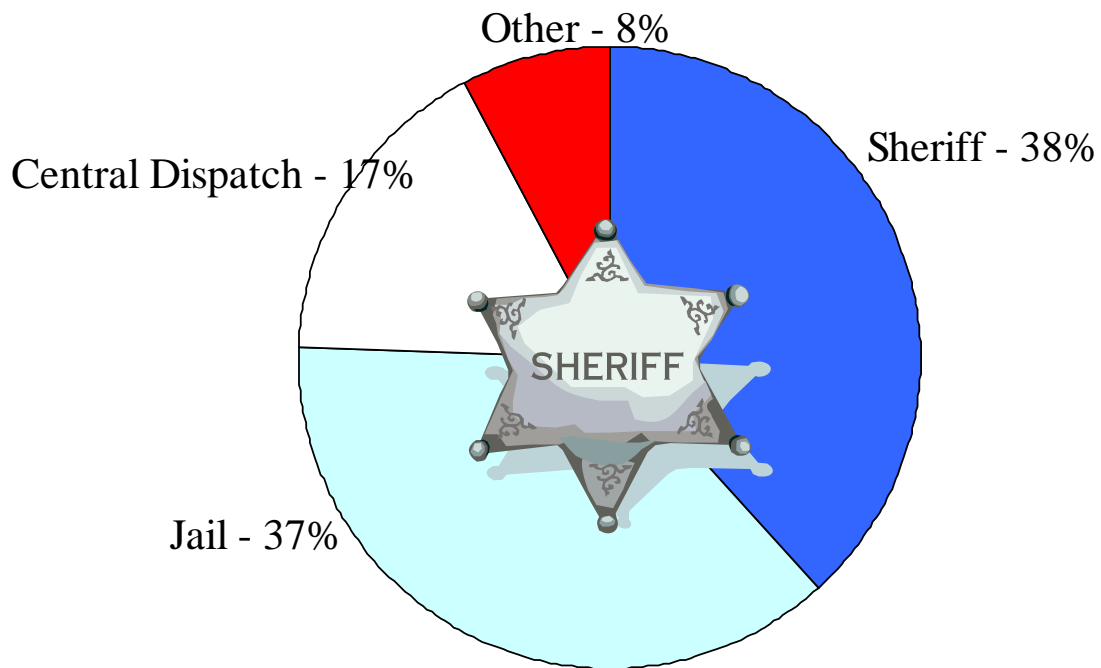
Personnel

No personnel has been allocated to this department.

Funding

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Expenditures					
Supplies					
Other Services & Charges	\$50	\$120	\$134	\$250	
Total Expenditures	\$50	\$120	\$134	\$250	

2014 General Fund Public Safety Expenditures \$24,901,232



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

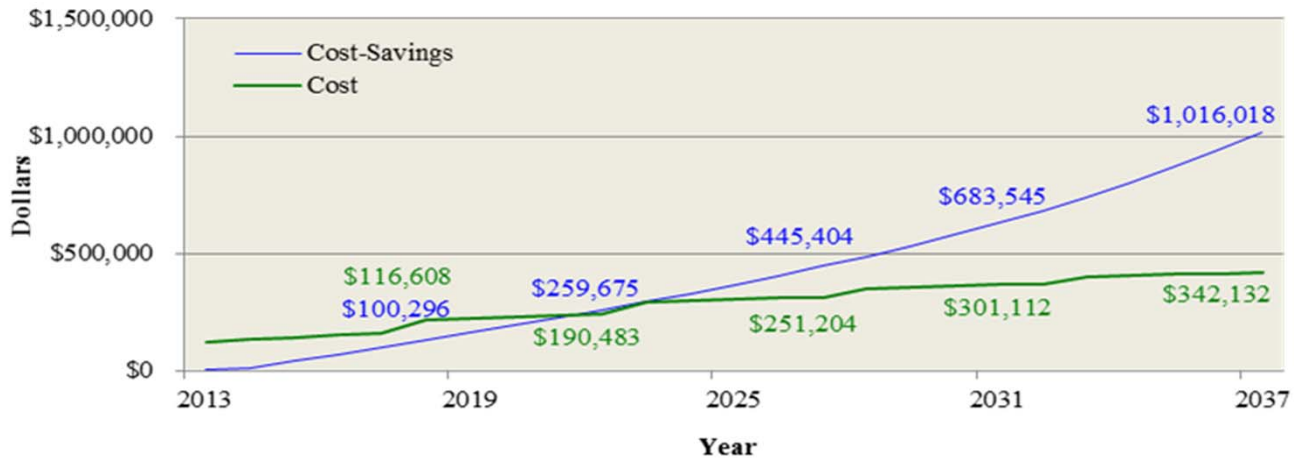
The mission of the Ottawa County Sheriff’s Office is to protect and preserve the general safety and welfare of the county residents through effective law enforcement

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 (Goal 1)					
	Road Patrol (Goal 2)					
	Records Management (Goal 3)					
	Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (Goal 4)					
	Professional Customer Service (Goal 5)					
WORKLOAD	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
	# of total calls for service	-	65,593	66,683	76,356	68,036
	# of criminal arrests	-	6,989	6,943	7,013	7,048
	# of adult arrest & juvenile arrest	-	6,989	6,943	7,013	7,048
	# of cases assigned	-	2,785	2,710	2,723	2,737
	# of incident reports reviewed/transcribed	-	16,946	19,371	19,468	19,566
	# of Criminal & Accident FOIA request	-	451	467	472	475
	# of sex offender verifications	-	1,348	1,402	1,420	1,431
	# of firearm purchase permits processed	-	2,400	2,780	2,793	2,705
	# of traffic accidents investigated	-	5,360	4,959	5,009	5,059
Average caseload per detective	172	232	225	227	230	
EFFICIENCY	% of priority one calls responded to within 5 minutes	100%	100%	100%	100%	100%
	% of services calls responded to within 15 minutes	100%	96%	95%	96%	97%
	% of time officer reports are transcribed within 2 days of receipt	90%	87%	85%	87%	88%
	% 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%	98%	98%
OUTCOMES	Violent crimes per 1,000 residents	<2	1.04	1.24	1.20	1.21
	Non-violent crimes per 1,000 residents	<70	71.3	70.7	71.4	72.1
	# of traffic crashes per 1,000 citizens ³	<50	20.0	18.4	18.6	18.7
	# of fatal traffic crashes per 1,000 citizens ³	<0.1	0.04	0.05	0.05	0.06
	# of alcohol related crashes per 1,000 citizens ³	<2	0.75	0.08	0.08	0.08
	% of violent crimes cleared	>90%	90%	82%	85%	87%
	% of non-violent crimes cleared	>90%	96%	96%	96%	96%
CUSTOMER SERVICE	# of complaints received regarding customer service response time	0	0	0	0	0
COST ⁶	Department cost per capita (total expenses ⁴)	-	\$31.43	\$31.85	\$33.86	\$33.86
	# of Administration, Road Patrol and Contract Deputy FTE ⁵ per 10,000 residents	-	4.39	4.87	4.87	4.87

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 IT Charges (831002) and Administrative Expenses (831000)
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

One of the initiatives worked on during 2013 was the Electronic Ticketing project (e-Ticket). The e-Ticket system is designed to increase efficiency, reduce cost, and improve the safety of Road Patrol Officers. Specifically, long term savings implementing an e-Ticket system are estimated at \$27,000 per year if the anticipated staff reductions at the District



The canine team searches a vehicle. The canine team continues to play a significant role in controlled substance detections, investigations and seizures within Ottawa County and requesting agencies.

Resources

Personnel	2012 # of Positions	2013 # of Positions	2014 # of Positions
Sheriff	1.000	1.000	1.000
Undersheriff	1.000	1.000	1.000
Records Management Director	1.000	1.000	1.000
Sergeant	9.250	9.250	9.250
Lieutenant	3.700	3.700	3.700
Evidence Technician	1.000	1.000	1.000
Road Patrol Deputy	28.000	28.000	32.000
Detective	14.000	14.000	14.000
Office Supervisor	0.000	0.000	1.000
Administrative Secretary II	2.000	2.000	2.000
Clerk Typist II/Matron	10.000	10.000	11.000
	<u>70.950</u>	<u>70.950</u>	<u>76.950</u>

Funding

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue	\$4,967	\$140	\$15,442	\$23,237	
Charges for Services	\$223,317	\$232,242	\$240,555	\$265,600	\$250,400
Interest and Rents			\$49	\$5	
Other Revenue	\$13,549	\$6,285	\$19,207	\$10,700	\$9,000
Total Revenues	<u>\$241,833</u>	<u>\$238,667</u>	<u>\$275,253</u>	<u>\$299,542</u>	<u>\$259,400</u>
Expenditures					
Personnel Services	\$6,667,333	\$6,454,309	\$6,673,723	\$7,183,963	\$7,623,161
Supplies	\$200,091	\$204,158	\$292,196	\$418,409	\$254,061
Other Services & Charges	\$1,291,852	\$1,350,304	\$1,376,672	\$1,402,491	\$1,682,772
Capital Outlay	\$6,043	\$93,768			
Total Expenditures	<u>\$8,165,319</u>	<u>\$8,102,539</u>	<u>\$8,342,592</u>	<u>\$9,004,863</u>	<u>\$9,559,994</u>

Budget Highlights:

The 2013 Supplies budget reflects the purchase of 105 E-Ticket printers and software. The 2014 budget reflects the addition of 4 deputy positions which were accompanied by a smaller decrease in temporary employees and overtime. The other two positions were added during the year and were accompanied by reductions in staff in the Jail and Animal Control.

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)</i> Respond to calls regarding illegal drug activity					
	<i>Objective 2)</i> Identify illegal drug activity through undercover operations					
	<i>Objective 3)</i> Investigation of conspiracy crimes (i.e. crimes in which two or more persons conspire to commit a crime)					
	<i>Objective 4)</i> Arrest persons who use, manufacture, and/ or traffic illegal drugs					
<i>Objective 5)</i> Educate students and residents on the consequences of illegal drug use, manufacturing, and trafficking						
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> Provide cost-effective services/programs						
<i>Objective 3)</i> Meet or exceed the results of peer services/programs ²						
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	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
	# of cases investigated	-	298	1,254	1,270	1,290
	# of narcotic-related arrests	-	196	432	441	448
	Total street value of drugs seized	-	\$3,789,037	\$3,082,751	>\$3,000,000	>\$3,000,000
EFFICIENCY	% of investigations resulting in arrest	-	74%	76%	75%	77%
OUTCOMES	Narcotic-related incidents per 1,000 population	<0.05	0.89	4.60	4.70	4.70
	Narcotic-related deaths per 1,000 population	<0.03	0.03	0.05	<0.03	<0.03
COST⁵	Cost per narcotic-related investigation (total expenses ³)	-	\$1,999	\$496	\$516	\$508
	Cost per narcotic-related arrest (total expenses ³)	-	\$3,040	\$1,439	\$1,486	\$1,463
	Cost of Division per capita (total expenses ³)	-	\$2.24	\$2.31	\$2.44	\$2.44
	Value of drugs seized per WEMET FTE ⁴	-	\$631,506	\$513,792	\$500,000	\$500,000
	# of cases per WEMET FTE ⁴	-	49.67	209.00	211.67	215.00
	Total # of WEMET FTE ⁴ per 100,000 residents	-	2.25	2.23	2.23	2.23

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 IT Charges (831002) and Administrative Expenses (831000)

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

Personnel	2012	2013	2014
<u>Position Name</u>	# of Positions	# of Positions	# of Positions
Sergeant	1.000	1.000	1.000
Road Patrol Deputy	5.000	5.000	5.000
	6.000	6.000	6.000

Funding	2010	2011	2012	2013	2014
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board

Revenues

Intergovernmental Revenue	\$1,295	\$7,786	\$1,916	\$4,736	\$4,000
Other Revenue					
Total Revenues	\$1,295	\$7,786	\$1,916	\$4,736	\$4,000

Expenditures

Personnel Services	\$540,703	\$506,216	\$530,125	\$569,176	\$592,435
Supplies	\$5,100	\$9,750	\$5,843	\$6,000	\$9,425
Other Services & Charges	\$75,359	\$79,790	\$85,895	\$83,892	\$83,880
Total Expenditures	\$621,162	\$595,756	\$621,863	\$659,068	\$685,740

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	2012 # of Positions	2013 # of Positions	2014 # of Positions
Road Patrol Deputy	0.000	0.000	0.000
Sergeant	0.000	0.000	0.000
	0.000	0.000	0.000

Funding

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue	\$1,246,697	\$891,174			
Other					
Total Revenues	\$1,246,697	\$891,174			
Expenditures					
Personnel Services	\$1,217,257	\$860,955			
Supplies	\$14,951	\$7,590			
Other Services & Charges	\$90,542	\$78,615			
Capital Outlay					
Total Expenditures	\$1,322,750	\$947,160			

Budget Highlights:

Effective 10/1/11, these budgets have been moved to fund 2630 - Sheriff Grants & 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)</i> Ensure all law enforcement officers achieve and/or maintain certifications					
	Department Goal 2: Provide exceptional services/programs					
	<i>Objective 1)</i> Provide cost-effective services/programs					
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	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
	# of officers trained	-	136	135	138	138
	# of officer training hours provided	-	2,110	2,212	2,215	2,215
	# of new officers certified	-	3	2	4	3
	# of certifications maintained	-	137	137	138	138
	# of training hours per officer FTE	-	54	52	54	54
EFFICIENCY	% of officers required to attend training courses who were trained within the specified time limits	100%	97%	98%	99%	99%
OUTCOMES	% of officers certified	100%	100%	100%	100%	100%
COST¹	Total training cost per officer trained	-	\$112.72	\$203.68	\$144.93	\$144.93

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue	\$20,466	\$15,824	\$27,497	\$20,000	\$20,000
Total Revenues	\$20,466	\$15,824	\$27,497	\$20,000	\$20,000
Expenditures					
Supplies	\$0	\$0	\$0	\$0	\$0
Other Services & Charges	\$20,961	\$15,329	\$27,497	\$20,000	\$20,000
Total Expenditures	\$20,961	\$15,329	\$27,497	\$20,000	\$20,000

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

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

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Taxes	\$4,409,879	\$4,219,691	\$4,128,177	\$4,086,039	\$4,142,024
Total Revenues	\$4,409,879	\$4,219,691	\$4,128,177	\$4,086,039	\$4,142,024
Expenditures					
Other Services & Charges	\$4,403,718	\$4,219,747	\$4,135,375	\$4,078,889	\$4,142,175
Total Expenditures	\$4,403,718	\$4,219,747	\$4,135,375	\$4,078,889	\$4,142,175

Budget Highlights:

The tax levy for the 2014 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>					
	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>						
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	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
	# of patrol hours on waterways	-	2,950	3,309	3,129	3,130
	# of boat safety checks conducted on waterways	-	151	82	100	140
	# of citations written for boater safety violations	-	149	89	94	104
	# of citations written for vessel registration violations	-	43	24	33	43
	# of boat operators arrested	-	11	8	10	12
	# of boater safety education students	-	611	237	300	325
	# of boating safety examinations conducted	-	151	82	86	96
	# of boating safety certificates issued	-	611	237	300	325
	# of Dive Team training hours	-	950	517	520	524

	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
EFFICIENCY	% of boats checked that meet safety standards	> 80%	93%	92%	93%	94%
	Average marine rescue response time (in minutes)	<10	5.0	5.5	5.0	5.0
	% of mariners in imminent danger who are rescued	100%	100%	100%	100%	100%
OUTCOMES	# of boating accidents	-	5	6	5	6
	# of drownings	-	3	5	4	4
	# of boating injuries	-	0	4	2	2
	# of boating deaths	-	0	0	0	0
	Boating fatalities per 1,000 registered boats	0	0	0	0	0
COST ⁵	Cost of Division per patrol hour (total expenses ³)	-	\$68.08	\$68.78	\$66.13	\$66.11
	Cost of Division per capita (total expenses ³)	-	\$0.75	\$0.85	\$0.77	\$0.77
	Total # of Marine Safety FTEs ⁴ per 100,000 residents	-	0.28	0.28	0.28	0.28

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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 IT Charges (831002) and Administrative Expenses (831000)
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					
		2012	2013	2014	
		# of	# of	# of	
<u>Position Name</u>		<u>Positions</u>	<u>Positions</u>	<u>Positions</u>	
Sergeant		0.750	0.750	0.750	
Funding					
	2010	2011	2012	2012 Current	2014
	Actual	Actual	Actual	Year	Adopted
				Estimated	by Board
Revenues					
Intergovernmental Revenue	\$141,821	\$149,826	\$130,000	\$130,000	\$135,000
Charges for Services	\$170	\$2,700	\$310	\$12,225	
Other Revenue	\$4,535		\$3,000		
Total Revenues	\$146,526	\$152,526	\$133,310	\$142,225	\$135,000
Expenditures					
Personnel Services	\$161,425	\$145,611	\$173,902	\$157,528	\$163,397
Supplies	\$12,107	\$16,281	\$5,986	\$20,652	\$10,999
Other Services & Charges	\$47,396	\$45,450	\$49,202	\$47,957	\$59,317
Capital Outlay				\$14,800	
Total Expenditures	\$220,928	\$207,342	\$229,089	\$240,937	\$233,713

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.

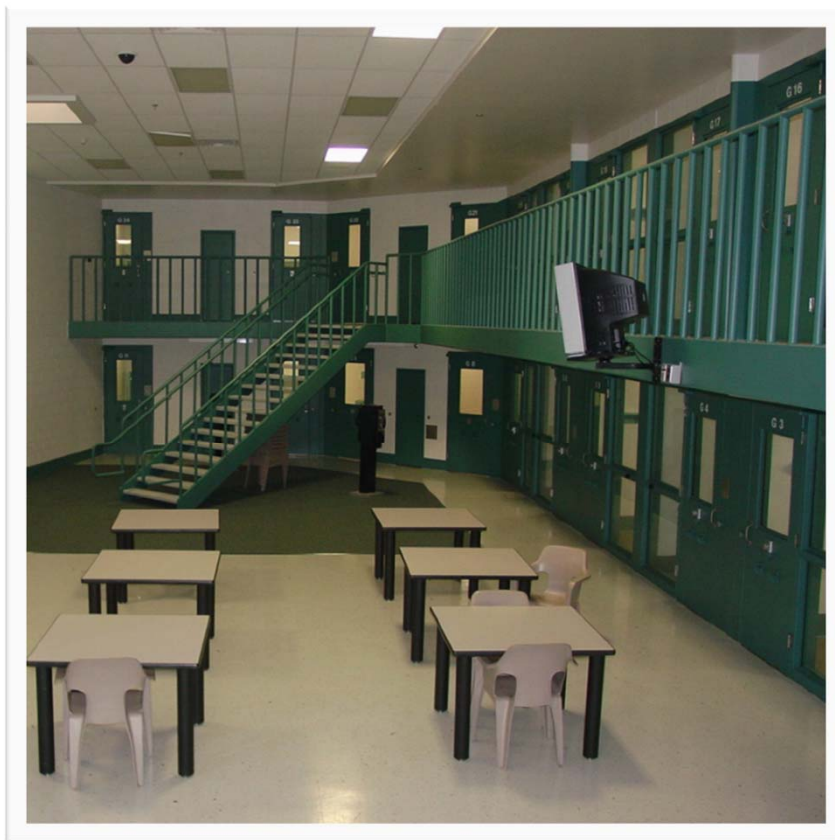
Mission Statement

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 Courthouse 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>					
<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>)						
WORKLOAD	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
	Average daily jail population	-	327.8	325.7	328.0	335.0
	# of suicide attempts	-	6	4	5	5
	# of inmate assaultive behavior incidents	-	22	19	20	22
	# of inmates physically transported to court/jail – prison – mental	-	9,378	8,233	8,805	8,815
	# of contraband items confiscated by court security staff	-	993	1,038	1,015	1,017
	# of court arrests	-	507	350	359	364
	Average daily # of individuals processed through court building screening	-	881	944	937	943
	# of court panic alarms/medical calls responded	-	38	25	31	32
	# inmate support programs offered	-	6	8	8	10

	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
EFFICIENCY	Ratio of individuals processed through court screening to the number of contraband items found/confiscated by court security staff	-	880/4	n/a	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%	5%	1%	3%	4%
OUTCOMES	Rate of compliance on MDOC inspections	100%	100%	100%	100%	100%
	# of inmate injuries/incidents per average daily population	-	45	30	35	37
	# 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)	-	\$26,143	\$26,114	\$26,505	\$25,951
	# of correctional FTE ⁴ per inmate (based on average daily jail population)	-	4.31	4.34	4.37	4.47

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3. Total expenses include all department/division expenses less IT Charges (831002) and Administrative Expenses (831000)
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



Inside photo of the adult detention center in West Olive, MI.

Fund: (1010) General Fund

Department: (3510) Jail, (3540) Local Corrections Academy Grant, (3550) Excelling in the Correctional Environment Grant

Resources

Personnel

Position Name	2012 # of Positions	2013 # of Positions	2014 # of Positions
Lieutenant/Jail Administrator	1.000	1.000	1.000
Sergeant	6.000	6.000	6.000
Corrections Officer	48.000	48.000	48.000
Court Services Officer	15.000	15.000	15.000
Clerk Typist II/Matron	5.000	5.000	4.000
	75.000	75.000	74.000

Funding

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue	\$35,339	\$43,024	\$26,233		
Charges for Services	\$628,455	\$635,864	\$594,737	\$662,725	\$663,149
Other Revenue	\$10,100	\$9,293	\$16,175	\$7,460	\$11,500
Total Revenues	\$673,894	\$688,181	\$637,145	\$670,185	\$674,649
Expenditures					
Personnel Services	\$5,632,406	\$5,455,825	\$5,466,287	\$5,809,445	\$5,972,809
Supplies	\$688,531	\$738,935	\$781,301	\$751,263	\$786,806
Other Services & Charges	\$1,558,365	\$2,504,037	\$2,453,694	\$2,423,283	\$2,513,212
Capital Outlay		\$17,278			
Total Expenditures	\$7,879,302	\$8,716,075	\$8,701,282	\$8,983,991	\$9,272,827

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>					
SERVICES & PROGRAMS	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>					
SERVICES & PROGRAMS	<i>Objective 3) Meet or exceed the results of peer services/programs²</i>					
	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	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
	# of new emergency response plans created	-	2	3	3	4
	# of emergency response plans updated	-	3	2	2	5
	# of SARA 1 Title III plans developed/reviewed	-	7	25	25	30
	# of emergency response training exercises conducted	-	8	10	8	6
	# of storms and other events tracked	-	9	8	12	12
	# of Emergency Operations Center activations	-	0	0	2	2
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	198	210	225	230
OUTCOMES	Amount of property damage from natural, technological, or terrorist-related disasters	n/a	\$1,232,984	\$0	<\$3,000,000	\$0.00
	# 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	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
	Cost of Department per capita (total expenses ³)		-	\$0.75	\$0.71	\$0.81
Total department FTE ⁴ per 100,000 residents		-	0.79	0.78	0.78	0.78

Resources

Personnel

Position Name	2012	2013	2014
	# of Positions	# of Positions	# of Positions
Director of Emergency Management	1.000	1.000	1.000
Local Emergency Planning Committee Coordinator	0.600	0.600	0.600
Records Processing Clerk II	0.500	0.500	0.500
	2.100	2.100	2.100

Funding

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue	\$42,896	\$40,134	\$44,400	\$49,000	\$41,000
Charges for Services	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$150	\$0	\$0	\$0
Total Revenues	\$42,896	\$40,284	\$44,400	\$49,000	\$41,000
Expenditures					
Personnel Services	\$174,338	\$149,916	\$150,865	\$172,185	\$179,329
Supplies	\$8,740	\$10,751	\$11,879	\$16,442	\$9,512
Other Services & Charges	\$136,672	\$105,531	\$147,426	\$167,533	\$173,068
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$319,750	\$266,198	\$310,169	\$356,160	\$361,909

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 IT Charges (831002) and Administrative Expenses (831000)

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

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>	<u>2012 # of Positions</u>	<u>2013 # of Positions</u>	<u>2014 # of Positions</u>
Homeland Security Regional Planner	1.000	1.000	1.000

Funding

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Current Year Estimated</u>	<u>2014 Adopted by Board</u>
Revenues					
Intergovernmental Revenue	\$357,598	\$255,764	\$497,706	\$358,087	\$67,149
Other Revenue					
Total Revenues	<u>\$357,598</u>	<u>\$255,764</u>	<u>\$497,706</u>	<u>\$358,087</u>	<u>\$67,149</u>
Expenditures					
Personnel Services	\$95,416	\$56,738	\$67,951	\$55,986	\$66,589
Supplies	\$245,245	\$127,982	\$158,992	\$52,915	
Other Services & Charges	\$7,286	\$2,895	\$216,926	\$249,186	\$560
Capital Outlay	\$12,193	\$68,923	\$19,080		
Total Expenditures	<u>\$360,140</u>	<u>\$256,538</u>	<u>\$462,950</u>	<u>\$358,087</u>	<u>\$67,149</u>

Budget Highlights

2013 reflects equipment grants received during the year. No grant notifications have been received for 2014, but these will be budgeted with a budget amendment upon notification.

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>	<u>2012 # of Positions</u>	<u>2013 # of Positions</u>	<u>2014 # of Positions</u>
Local Emergency Planning Committee Coordinator	0.400	0.400	0.400

Funding

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Current Year Estimated</u>	<u>2014 Adopted by Board</u>
Revenues					
Intergovernmental Revenue	\$29,075	\$26,869	\$32,017	\$35,120	\$33,540
Charges for Services					
Other Revenue	\$500	\$5,252	\$3,350		
Total Revenues	\$29,575	\$32,121	\$35,367	\$35,120	\$33,540
Expenditures					
Personnel Services	\$25,995	\$18,128	\$21,244	\$23,330	\$23,729
Supplies	\$7,402	\$12,649	\$21,780	\$15,130	\$7,450
Other Services & Charges	\$25,254	\$25,255	\$20,219	\$31,780	\$35,180
Total Expenditures	\$58,651	\$56,032	\$63,243	\$70,240	\$66,359

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)</i> Respond to and investigate calls regarding animal cruelty					
	<i>Objective 2)</i> Arrest persons that violate State animal control laws					
	<i>Objective 3)</i> Educate residents about animal control laws and responsible pet ownership					
	Department Goal 2: Protect the public from stray animals					
	<i>Objective 1)</i> Ensure all dogs have rabies vaccination (through dog licensing)					
	<i>Objective 2)</i> Capture stray animals and transport to Harbor Shores Humane Society					
	<i>Objective 3)</i> Educate youth and residents about the consequences of approaching stray animals					
	County Goal: Continually improve the County's organization and services					
SERVICES & PROGRAMS	Department Goal 3: Provide exceptional services/programs					
	<i>Objective 1)</i> Maintain high-efficiency work outputs ¹					
	<i>Objective 2)</i> Produce results that equal exceed peers ²					
	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 calls for service						
WORKLOAD	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>)					
EFFICIENCY	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
	# of calls regarding animal complaints/incidents & animal welfare	-	2,811	2,799	2,805	2,833
	# of citations issued	-	5	6	6	8
	# of arrests for animal cruelty	-	0	0	0	0
	# of County dog licenses issued	-	17,579	13,461	14,100	14,200
	# of summons issued for unlicensed dogs	-	2	4	4	4
	# of nuisance animal calls	-	2,797	2,616	2,629	2,635
# of animals picked up and delivered to shelter	-	2,286	2,052	2,169	2,190	
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%	90%	92%	93%	94%
	# of animal complaints per 1,000 residents	-	10.50	7.62	8.06	8.10

CUSTOMER SERVICE	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
	# of complaints regarding customer service response time	0	0	0	0	0
COST ⁵	Cost of Division per animal control complaint response provided (total expenses ³)	-	\$135.89	\$107.60	\$133.52	\$132.20
	# of animal control complaints investigated per Animal Control FTE ⁴	-	937.00	933.00	935.00	944.33
	Total # of Animal Control FTE ⁴ per 100,000 residents	-	1.13	1.11	1.11	1.11

Resources

Personnel	Position Name	2012	2013	2014
		# of Positions	# of Positions	# of Positions
	Animal Control Officer	3.000	3.000	2.000

Funding	2010	2011	2012	2013	2014
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board

Expenditures

Personnel Services	\$191,994	\$186,337	\$137,727	\$132,176	\$137,771
Supplies	\$2,393	\$1,945	\$962	\$2,300	\$8,304
Other Services & Charges	\$186,719	\$193,696	\$162,479	\$277,756	\$345,291
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$381,106	\$381,978	\$301,169	\$412,232	\$491,366

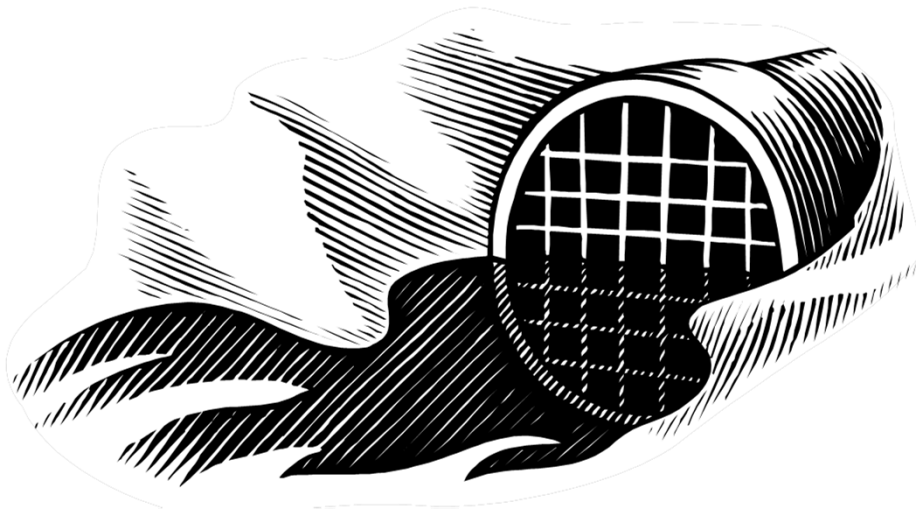
Budget Highlights:

One full time position was eliminated during 2013. However, the contract with Harbor Humane Society to care for animals picked by our officers increased significantly in order to cover their costs.

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2014 General Fund Budget

Public Works Expenditures \$380,000



Fund: (1010) General Fund

Department: (4450) Drain Assessments

Function Statement

This department records the County's share of drain assessments as determined by the Water Resources Commissioner's office.

Resources

Personnel

No personnel has been allocated to this department.

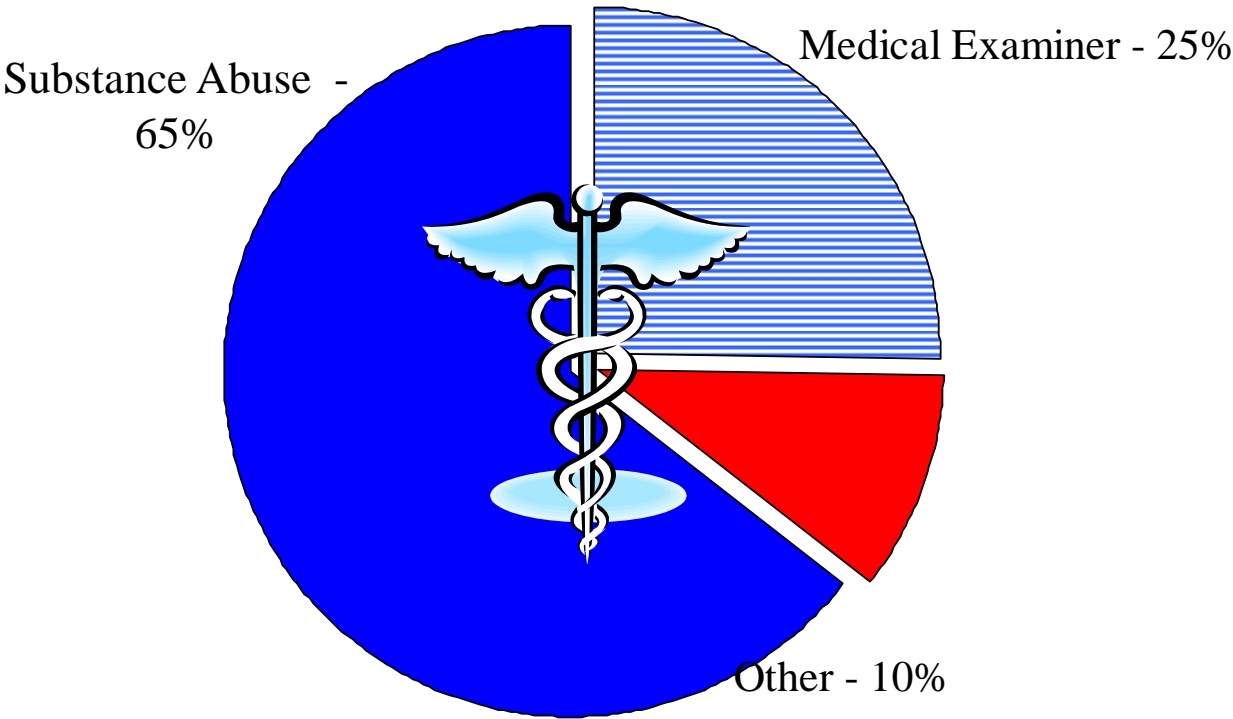
Funding

	2010	2011	2012	2013	2014
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Expenditures					
Other Services & Charges	\$344,229	\$245,670	\$296,732	\$89,500	\$380,000
Total Expenditures	\$344,229	\$245,670	\$296,732	\$89,500	\$380,000

Budget Highlights:

The County share of drain assessments varies by year depending on the number and scope of projects. The 2014 budget includes the County's \$300,000 share of the Park West drain project.

2014 General Fund
Health and Welfare Expenditures
\$1,070,256



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

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue	\$972,813	\$1,020,280	\$1,583,334	\$1,539,253	\$1,539,253
Total Revenues	\$972,813	\$1,020,280	\$1,583,334	\$1,539,253	\$1,539,253
Expenditures					
Other Services & Charges	\$414,953	\$309,252	\$426,740	\$621,417	\$691,097
Total Expenditures	\$414,953	\$309,252	\$426,740	\$621,417	\$691,097

Function Statement

Previously, this department recorded the costs associated with jail inmate health care which is now recorded in the jail. Currently, this department records contributions to area aging agencies.

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Charges for Services	\$9,777				
Total Revenues	\$9,777				
Expenditures					
Personnel Services					
Supplies	\$20,056				
Other Services & Charges	\$760,949			\$28,750	\$29,000
Total Expenditures	\$781,005			\$28,750	\$29,000

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	2012 # of Positions	2013 # of Positions	2014 # of Positions
Clerk	0.200	0.200	0.200

Funding

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue	\$1,600	\$2,400	\$800	\$1,600	\$1,600
Charges for Services	\$21,617	\$31,632	\$36,624	\$38,700	\$36,000
Total Revenues	\$23,217	\$34,032	\$37,424	\$40,300	\$37,600

Expenditures

Personnel Services	\$42,181	\$43,028	\$39,104	\$39,179	\$39,719
Supplies	\$1,581	\$404	\$382	\$860	\$650
Other Services & Charges	\$232,561	\$241,324	\$215,467	\$241,771	\$228,792
Total Expenditures	\$276,323	\$284,756	\$254,953	\$281,810	\$269,161

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. The County also acts as a point of contact for veterans to access or be referred for other services.

Mission Statement

To act as a one-stop for information on services available for County veterans 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) Increase the amount of federal benefits received by Ottawa County veterans (e.g. medical, pension, vocational)</i>					
	<i>Objective 2) Provide emergency financial assistance to impoverished veterans and their families</i>					
	<i>Objective 3) Provide state-mandated burial assistance to widows and families of veterans that demonstrate financial need</i>					
	County Goal: Continually improve the County's organization and services					
PRIMARY GOALS & OBJECTIVES	Department Goal 2: Provide exceptional services/programs					
	<i>Objective 1) Maintain high-efficiency work outputs¹</i>					
	<i>Objective 2) Achieve quantifiable outcomes</i>					
	<i>Objective 3) Provide interaction with customers that is courteous, respectful, and friendly</i>					
	<i>Objective 4) Provide timely responses to requests for service</i>					
	<i>Objective 5) Meet or exceed the administrative performance (i.e. workload, efficiency, outcomes, and customer service) of comparable services/programs provided in comparable counties²</i>					
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	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
	# of veterans that contact the County Veterans Affairs Department for assistance	-	n/a	1,013	1,200	1,400
	# of federal benefit appointments scheduled for a County Veteran with a Veterans Service Officer	-	87 ³	300 (estimated)	350	375
	# of applications taken from veterans and their families requesting emergency financial assistance (state and county assistance)	-	51 ⁴	85	75	75
	# of applications taken from widows and families of veterans requesting burial assistance	-	228	79	90	90
OUTCOMES	Amount of federal benefits (direct allocations and grants) received per County veteran	\$3,000	\$2,500	\$2,636	\$2,800	\$3,000
	Total amount of County emergency financial assistance distributed to impoverished veterans and their families	-	\$32,683	\$18,785	\$10,000	\$10,000
	Total amount of State emergency financial assistance distributed to impoverished veterans and their families	-	\$54,066	\$70,556	\$75,000	\$80,000

	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
OUTCOMES (CONT.)	Total amount of County financial support for burials distributed to eligible widows and families of veterans	-	\$68,400	\$23,700	\$25,000	\$25,000
	Improve County's ranking as it relates to the amount of federal benefits (direct allocations and grants) received per County veteran	< 83	80	82	81	80
CUSTOMER SERVICE	% of veterans satisfied with department services	100%	n/a ⁵	n/a ⁵	n/a ⁵	95%
	% of veterans indicating interaction with staff was courteous, respectful, and friendly	100%	n/a ⁵	n/a ⁵	n/a ⁵	98%
	% of veterans satisfied with service response time	100%	n/a ⁵	n/a ⁵	n/a ⁵	98%
COST ⁶	Cost of Veterans Affairs per county veteran (total expenses ⁷)	-	\$9.22	\$9.44	\$9.29	\$9.29
	Cost of Veterans Affairs per impoverished county veteran (total expenses ⁷)	-	n/a ⁸	n/a ⁸	n/a ⁸	n/a ⁸

Resources

Personnel

No personnel has been allocated to this department.

Funding

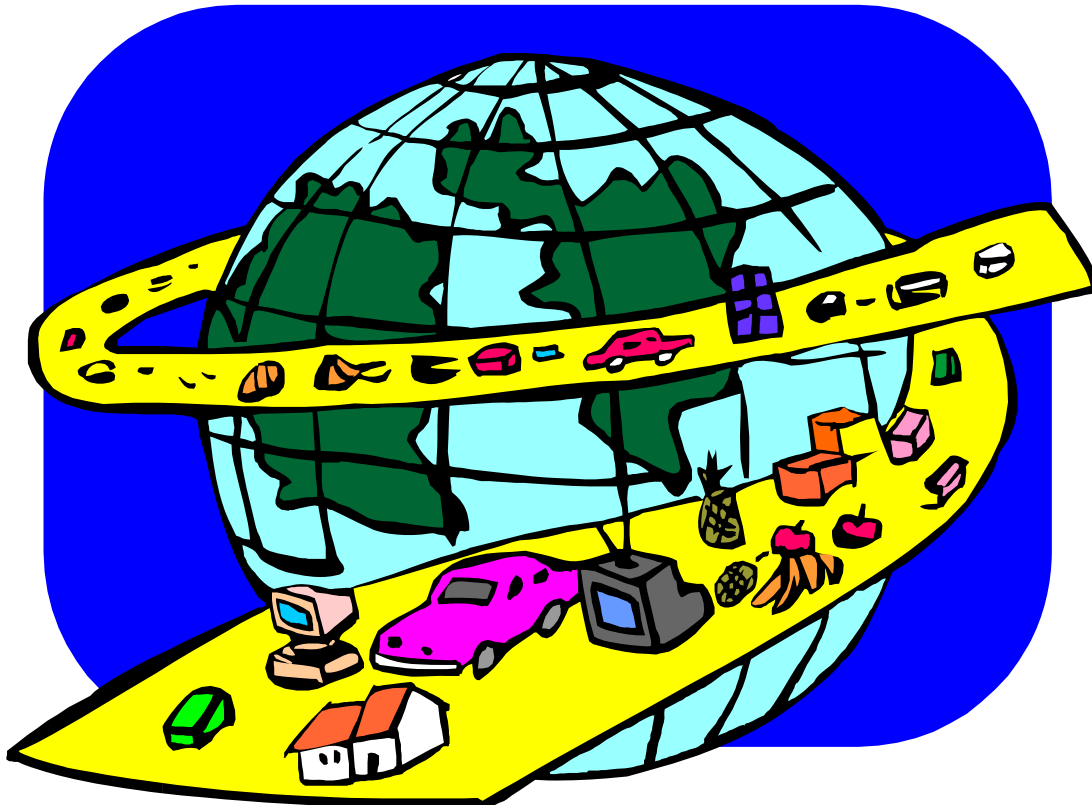
	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue	\$0	\$0	\$3,000	\$3,000	\$3,000
Total Revenues	\$0	\$0	\$3,000	\$3,000	\$3,000
Expenditures					
Supplies	\$0	\$30	\$69	\$700	\$700
Other Services & Charges	\$61,395	\$123,267	\$72,915	\$74,377	\$80,298
Total Expenditures	\$61,395	\$123,297	\$72,985	\$75,077	\$80,998

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..

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 2014
6. The cost and FTE calculations are computed by the Planning and Performance Improvement Department
7. Total expenses include all department/division expenses less IT Charges (831002) and Administrative Expenses (831000)
8. According to the 2010 US Census, the percent of veterans in Ottawa County who are 'below poverty' is 0%

2014 General Fund Budget
Community & Economic Development
Expenditures \$1,211,951



Resources

No personnel has been allocated to this department.

Funding

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue			\$91,545		
Interest and Rents					
Other Revenue					
<hr/>					
Total Revenues			\$91,545		
<hr/> <hr/>					
Expenditures					
Personnel Services					
Supplies					
Other Services & Charges			\$97,485		
<hr/>					
Total Expenditures			\$97,485		
<hr/> <hr/>					

Budget Highlights:

2012 reflects 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> Generate revenue by constructing communications towers in underserved areas <i>Objective 5)</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 <i>(Goal 1)</i>					
	Economic Development Initiatives <i>(Goal 2)</i>					
SERVICES & PROGRAMS	Land Use, Environmental, and Transportation Projects <i>(Goal 3)</i>					
	Professional Customer Service <i>(Goal 4)</i>					
SERVICES & PROGRAMS	Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) <i>(Goal 5)</i>					
	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
WORKLOAD	# of Department Performance Plans prepared for the County's Annual Performance-based Budget process	-	52	52	52	52
	# of Strategic Plans completed for County programs, departments, and local agencies	-	2	2	2	2
	# of Administrative Evaluations completed	-	2	0	2	2
	# of Outcome-based Evaluations completed (e.g. Recidivism Analyses, Cost-Benefit Analyses, Time Study Analyses)	-	1	2	3	3
	# of specialized/technical reports completed (e.g. Road Commission Report, Public Utilities Report, Benchmarking Report)	-	3	5	7	7
	# of requests fulfilled for data/research assistance	-	38	45	50	50
	# of Data Books maintained	-	3	3	4	5
	# of data sets maintained/updated for Ottawa County On-line Performance Dashboards	-	20	23	24	25
	# of brownfield projects completed/in-progress	-	1	1	1	1
	# of business trainings hosted by the Department	-	n/a	1	2	4
	# of businesses assisted that received federal or state incentives	-	2	0	1	1
	Completion of a Feasibility Study for Agricultural Incubator	-	n/a	No	Yes	-
	# of new County wireless communication towers constructed	-	0	1	0	1
	# 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	-	2	2	4	4
EFFICIENCY	% of evaluation recommendations approved by County Board	100%	100%	100%	100%	100%
	% of communities referencing county development plan/projects in their respective master plans	>90%	35%	35%	42%	50%
	% of townships adopting a resolution of support for the PDR Program	100%	24%	24%	41%	64%
	% of requests for information via the County Planning Listserv fulfilled within the timeframe required	100%	100%	100%	100%	100%
	% of local units adopting standardized colors and terminologies in their master plans	> 90%	58%	58%	62%	70%
	% of local units adopting standardized colors and terminologies in their zoning ordinances	> 90%	42%	42%	46%	50%
	% of data and information that is provided in requested time frame	100%	100%	100%	100%	100%

	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
OUTCOMES	Total verified cost-effective programming and/or cost-savings from administrative/outcome evaluations	≥\$150,000	\$5,301,275	\$5,425,696	\$5,444,393	\$5,548,219
	Total cost-savings from programming requiring improvement, modification, privatization, or discontinuation as a result of administrative/outcome evaluations	≥\$150,000	\$1,638,325	\$1,759,437	\$1,787,287	\$1,855,010
	County Return-on-Investment from Strategic Planning & Program Evaluation Services	>\$15.00	\$36.40	\$35.77	\$36.00	\$36.85
	# of new jobs created by businesses that received assistance from the department	-	49	32	80	125
	# of jobs created by brownfield businesses	-	2	32	30	60
	Increase in property value as a result of brownfield projects	-	\$0	\$25,000	\$40,000	\$70,000
	# of new jobs created by businesses that received federal or state incentives	-	47	0	50	50
	County Return-on-Investment from Economic Development position	>\$15.00	\$24.00	\$16.59	\$17.00	\$19.00
	Net revenue from wireless communication towers (4.2 year ROI on initial investment)	≥\$40,000	n/a	n/a	\$19,798	\$68,394
	Amount of new local investment created by businesses that received assistance from department economic department services	>\$1M	\$75,197,353	\$0	\$500,000	\$500,000
	% of grants that result in an unintentional ongoing financial obligation to the County	0%	0%	0%	n/a ³	n/a ³
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 ⁶	Cost of Department per capita (total expenses ⁴)	-	\$2.19	\$2.30	\$2.52	\$2.52
	Department FTEs ⁵ per 100,000 residents	-	2.20	2.21	2.19	2.19

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. Grants administration was transferred to Fiscal Services in 2013

4. Total expenses include all department/division expenses less IT Charges (831002) and Administrative Expenses (831000)

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	2012 # of Positions	2013 # of Positions	2014 # of Positions
Planning & Performance Impv. Director	0.985	0.980	0.980
Asst Planning & Performance Impv. Director	1.000	1.000	1.000
Economic Development Coordinator	1.000	1.000	1.000
Research & Evaluation Analyst	1.000	1.000	1.000
Land Use Planning Analyst	0.968	0.920	0.920
Purchase Development Rights Specialist	0.000	0.000	0.500
Senior Secretary	1.000	1.000	1.000
	5.953	5.900	6.400

Funding

2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
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Revenues

Intergovernmental Revenue			\$50,000	\$300,000
Charges for Services				
Other Revenue	\$17,552	\$20,595	\$2,873	\$80,200
	\$17,552	\$20,595	\$2,873	\$50,000
	\$17,552	\$20,595	\$2,873	\$50,000

Expenditures

Personnel Services	\$452,218	\$474,271	\$518,630	\$550,588	\$603,237
Supplies	\$12,345	\$19,059	\$13,686	\$14,672	\$15,386
Other Services & Charges	\$110,487	\$125,123	\$108,145	\$220,969	\$587,389
	\$575,050	\$618,453	\$640,462	\$786,229	\$1,206,012
	\$575,050	\$618,453	\$640,462	\$786,229	\$1,206,012

Budget Highlights:

2014 Intergovernmental Revenue and Other Services and Charges reflect the second phase of the 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

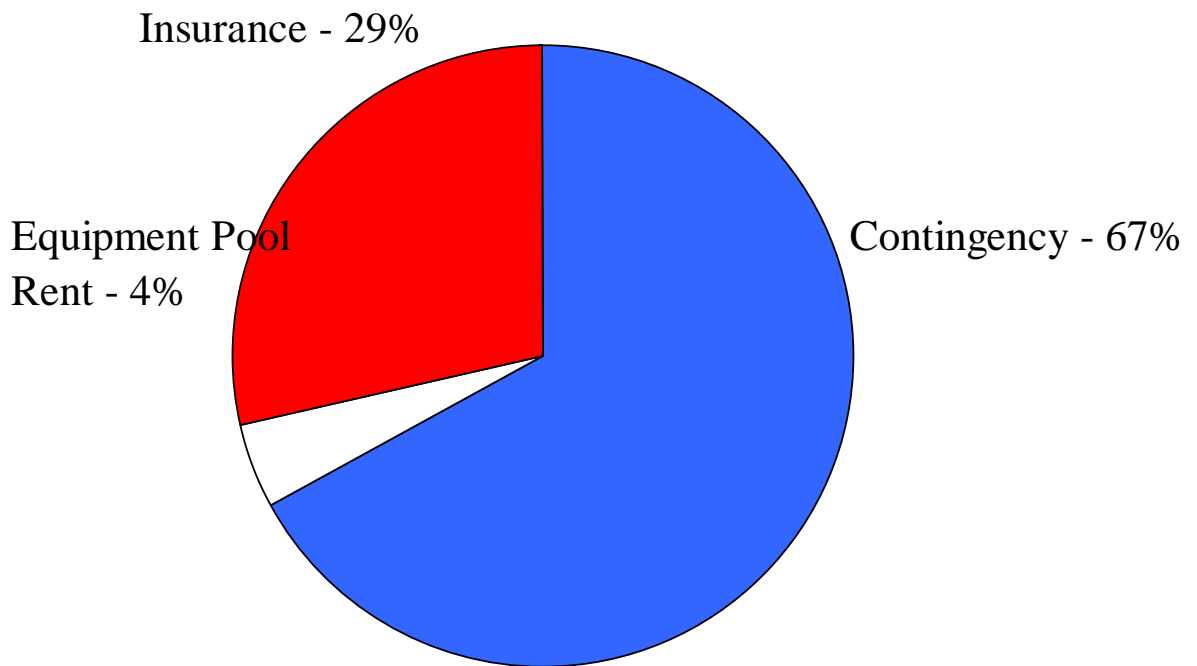
Personnel

No personnel has been allocated to this department.

Funding

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue					
Other Revenue					
Total Revenues					
Expenditures					
Personnel Services					
Supplies					
Other Services & Charges				\$5,945	\$5,939
Total Expenditures				\$5,945	\$5,939

2014 General Fund Other Expenditures \$441,102



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

	2010	2011	2012	2013	2014
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Expenditures					
Personnel Services	\$84,571	\$58,702	\$18,360	\$9,800	
Other Services & Charges	\$141,258	\$117,686	\$111,486	\$120,586	\$125,981
Total Expenditures	\$225,829	\$176,388	\$129,846	\$130,386	\$125,981

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

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Expenditures					
Debt Service					\$295,121
Total Expenditures					\$295,121

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 2014 budget represents .5% of 2012 expenditures.

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

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Expenditures					
Other Services & Charges					\$20,000
Total Expenditures					\$20,000

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.

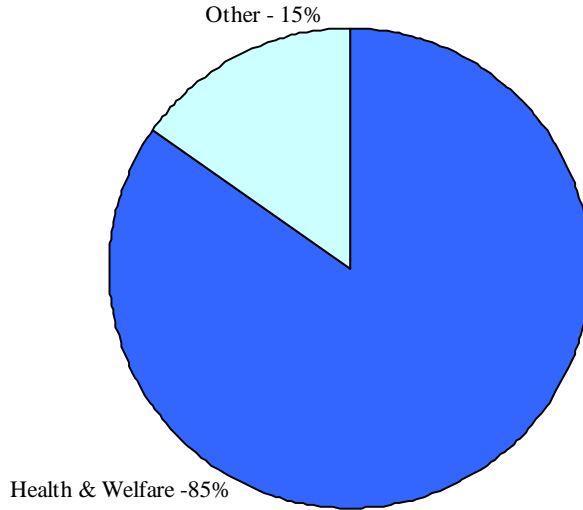
Funding

	2010	2011	2012	2013	2014
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Other Financing Sources	\$4,904,581	\$428,585	\$7,172	\$1,170,937	\$1,125,000
Total Revenues	<u>\$4,904,581</u>	<u>\$428,585</u>	<u>\$7,172</u>	<u>\$1,170,937</u>	<u>\$1,125,000</u>

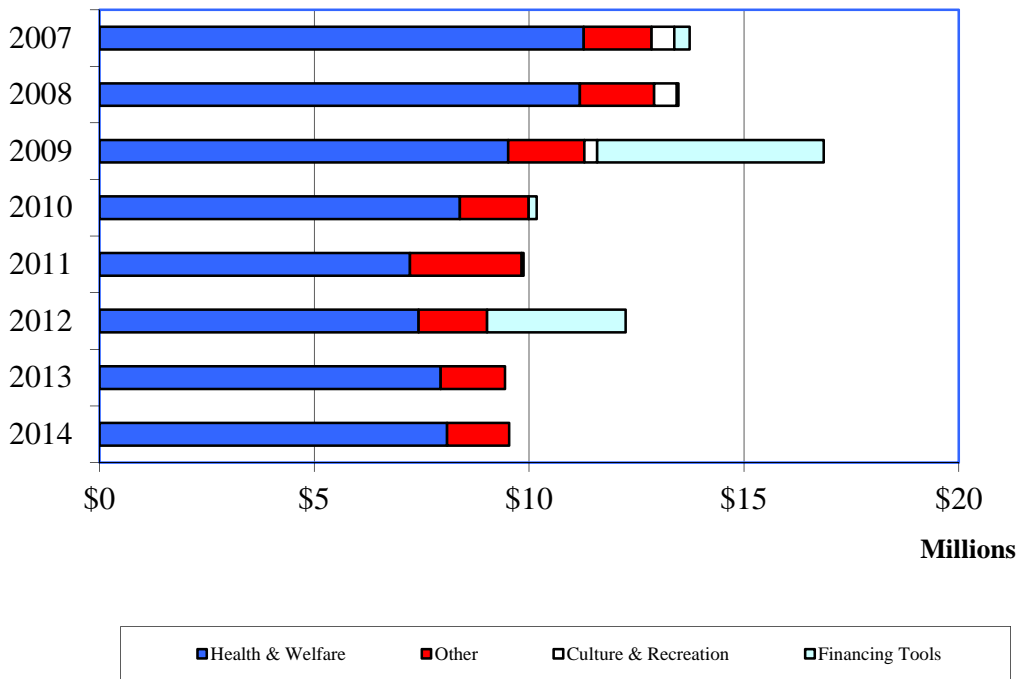
Budget Highlights:

The 2014 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 2007 - 2014



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

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Expenditures					
Parks and Recreation		\$46,500			
Friend of the Court	\$546,235	\$702,574	\$695,542	\$875,085	\$836,006
9/30 Judicial Grants	\$42,721	\$8,659	\$12,087		
Judicial Grants				\$44,723	\$54,261
Health	\$3,499,252	\$3,059,837	\$3,166,575	\$3,581,675	\$3,648,130
Cigarette Tax	\$25,459	\$12,011	\$9,851	\$11,548	
Mental Health	\$722,178	\$563,108	\$563,108	\$593,057	\$563,108
Solid Waste Cleanup			\$2,340,000		
Homestead Property Tax	\$65,748				
Stabilization			\$886,165		
Prosecuting Attorney Grants	\$67,927	\$62,627	\$62,720		
Sheriff Grant Programs	\$14,245				
O/T - Cops Universal	\$209,803	\$210,168	\$306,287		
Sheriff Grants & Contracts			\$82,790	\$535,214	\$555,221
Sheriff Road Patrol	\$111,130	\$124,007	\$121,656		
Grant Pass Thru	\$27,408	\$24,078			
Community Corrections	\$519,991	\$465,509	\$393,306		
Community Action Agency	\$29,000	\$29,000	\$26,750		
DHS - 9/30 Fund	\$74,837	\$73,750	\$73,670	\$43,690	\$44,547
Child Care	\$3,992,884	\$3,491,647	\$3,591,371	\$3,712,842	\$3,832,315
Child Care-FIA			\$128		
Soldiers & Sailors Relief	\$45,725				
DB/DC Conversion		\$1,000,000			
Innovation and Technology				\$40,000	
OCBA - Grand Haven/West Olive	\$180,621				
Total Expenditures	\$10,175,164	\$9,873,475	\$12,332,004	\$9,437,834	\$9,533,588

Special Revenue Funds



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 GOVERNMENTAL FUNDS

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

Friend of the Court Fund (2160) - This Fund accounts for the operations of the Friend of the Court including the Co-op Reimbursement Grant, the 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. This fund is closed as of September 30, 2012.

Other Governmental Grants (2180) - This fund was opened in 2012 and accounts for various grants, primarily judicial grants, previously reported in funds 2170 and 2941.

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.

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 may be transferred 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.

Prosecuting Attorney Grants Fund (2601) - This Fund is used to account for monies granted to the County by the State for prosecution against drug offenders. The grant was moved to the General Fund effective October 1, 2012, so this fund is closed as of September 30, 2012.

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. This fund is closed effective September 30, 2012. Future grants will be recorded in fund 2630.

Sheriff Contracts (2610) - These Funds account for Federal monies granted to the townships that contract with the County to improve the long-term ability of local law enforcement agencies public safety through innovative crime prevention, including community policing. The contracts were moved to fund 2630 effective October 1, 2012, so this fund is closed as of September 30, 2012.

COUNTY OF OTTAWA

SPECIAL REVENUE FUNDS (CONTINUED)

Sheriff Grants & Contracts (2630) – These funds account for various public safety grants and contracts for policing services with County municipalities.

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. The contracts were moved to fund 2630 effective October 1, 2012, so this fund is closed as of September 30, 2012.

Workforce Investment Act Funds (2740, 2741, 2742, 2743, 2744, 2748, and 2749) - These Funds are used to account for Federal funds which 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. These funds have been rolled into fund 2745 – Michigan Works or 2746 – Community Action Agency at the end of their 2012 fiscal years.

Michigan Works (2745) and Community Action Agency (2746) - These funds account for various labor related grants (including Workforce Investment Act grants) received by the Michigan Works agency and Community Action Agency. The funds were opened in 2012 to record grants previously reported in other Workforce Investment Act Funds, the Emergency Feeding Fund (2800), the Federal Emergency Management Agency fund (2810), the Community Action Agency fund (2870) and the Weatherization fund (2890).

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. The fund has been rolled into 2746 – Community Action Agency as of October 1, 2012.

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. The fund has been rolled into 2746 – Community Action Agency as of October 1, 2012.

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. This fund also receives money from the County for a Domestic Violence Intervention Program. The grant was moved to the General Fund effective October 1, 2012, so this fund is closed as of September 30, 2012.

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. The fund has been rolled into 2746 – Community Action Agency as of October 1, 2012.

COUNTY OF OTTAWA

SPECIAL REVENUE FUNDS (CONTINUED)

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. The fund has been rolled into 2746 – Community Action Agency as of April 1, 2012.

Department of Human Services (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.

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. The grant has been moved to fund 2180 as of October 1, 2012, so the fund is closed as of September 30, 2012.

DB/DC Conversion Fund (2970) – The fund was established by the County Board to set aside funds needed for startup 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
2014 BUDGET SUMMARY
SPECIAL REVENUE FUNDS

FUND NUMBER	FUND NAME	2013 PROJECTED FUND BALANCE	2014 REVENUE/ OPERATING TRANSFERS	2014 EXPENDITURES/ OPERATING TRANSFERS	2014 PROJECTED FUND BALANCE
2081	Parks and Recreation	\$3,790,794	\$3,866,469	\$4,108,885	\$3,548,378
2160	Friend of the Court		3,527,498	3,527,498	
2180	Other Governmental Grants	17,578	478,494	478,494	17,578
2210	Health	952,576	9,019,433	9,219,433	752,576
2220	Mental Health	219,697	39,672,212	39,672,212	219,697
2271	Solid Waste Clean-Up	4,224,957	36,895	304,000	3,957,852
2272	Landfill Tipping Fees	1,082,805	399,650	437,852	1,044,603
2340	Farmland Preservation	776		224	552
2430	Brownfield Redevelopment Authority	270	514	784	
2444	Infrastructure	1,792,907	21,263	125,000	1,689,170
2450	Public Improvement	3,809,107	251,406	614,421	3,446,092
2550	Homestead Property Tax	1,885	10,059	1,828	10,116
2560	Register of Deeds Technology	597,627	304,412	281,284	620,755
2570	Stabilization	9,155,838			9,155,838
2630	Sheriff Grants & Contracts	1,611	6,971,349	6,971,349	1,611
2745	Michigan Works	95,671			95,671
2746	Community Action Agency	97,284			97,284
2901	Department of Human Services	20,875	44,547	44,547	20,875
2920	Child Care - Circuit Court	1,172,093	8,501,960	8,701,960	972,093
2970	DB/DC Conversion	4,702,338	41,219		4,743,557
2980	Compensated Absences	3,479,192	103,549	27,163	3,555,578
TOTAL SPECIAL REVENUE FUNDS		\$35,215,881	\$73,250,929	\$74,516,934	\$33,949,876

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	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
WORKLOAD	# of acres of active park land maintained	-	4,038	4,467	5,010	5,233
	# of miles of trails maintained	-	74	80	88	90
	# of acres of park land acquired	-	294	6	80	100
	Square footage of facilities maintained	-	69,620	71,120	70,940	70,040
	# of acres of habitat restoration	-	8	44	8	40
	# of park improvement projects completed	-	6	14	10	10
	# of county parks with interpretive facilities	-	11	14	16	18
	# of education programs conducted	-	173	240	245	265
	# of persons participating in natural resource-based education programs	-	5,571	6,042	6,105	6,935
	# of paid reservation orders (e.g. shelters, picnic areas, lodges)	-	1,068	1,137	1,250	1,344
	# of people utilizing park facilities through reservation orders	-	73,614	73,782	78,100	82,062
	# of grants applied for or applications in-process	-	2	2	2	2
EFFICIENCY	Dollar value of grants awarded	-	\$500,000	\$971,568	\$350,000	\$350,000
	# of acres of land acquired through donations	-	17	0	0	0
	# of service hours provided by volunteers	-	4,500	10,448	8,000	9,000
	% of operating cost funded by millage	-	83%	81%	87%	83%
	Amount of revenue generated from user fees and leases	-	\$424,999	\$438,668	\$403,200	\$404,032
OUTCOMES	# of acres of county park land per 1,000 population	≥ 20	23.82	23.60	23.89	24.26
	% of park lands developed for accessible recreation	70%	53%	60%	60%	63%
	% of parks and facilities in compliance with ADA	100%	78%	88%	88%	88%
CUSTOMER SERVICE	# of formal compliments received regarding park services and staff interaction	-	132	150	150	150
	# of formal complaints regarding staff interaction	0	1	2	0	0
	# of formal complaints regarding customer service response time	0	8	0	0	0
COST⁵	Total operating cost ³ of parks and recreation department per capita	-	\$9.45	\$8.89	\$9.47	\$9.47
	Total operating cost of nature center per visitor	-	\$11.25	\$12.42	\$12.55	\$12.95
	# of acres of active park land maintained per Parks and Recreation FTE (permanent and temporary seasonal) ⁴	-	107.19	119.12	127.06	128.23
	# of total department FTE (permanent and temporary seasonal) ⁴ per 100,000 population	-	14.15	13.94	14.65	15.17

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, IT Charges (831002), and Administrative Expenses (831000)

4. Permanent FTE obtained from Fiscal Service's History of Positions by Fund report. Temporary seasonal FTE provided by Parks Department

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 Parks and Open Space Land System

The Ottawa County Parks and Open Space Land system is comprised of 26 parks and 12 open land areas encompassing 6,000 acres of recreation opportunities for citizens. Popular County parks include:

Rosy Mound Natural Area



Rosy Mound is a classic Great Lakes dune system including high wooded dunes, foredunes, beach and a dune blowout. A 0.7 mile (one way) hiking trail from the parking area to the Lake Michigan shoreline includes 1,000 feet of stairs up and down the dunes and scenic views of woods, the dune blowout and Lake Michigan.

Hager Park

A highlight of Hager Park on the east side of the County is the Age of Discovery community-built playground which overlooks a terrain map of the United States.



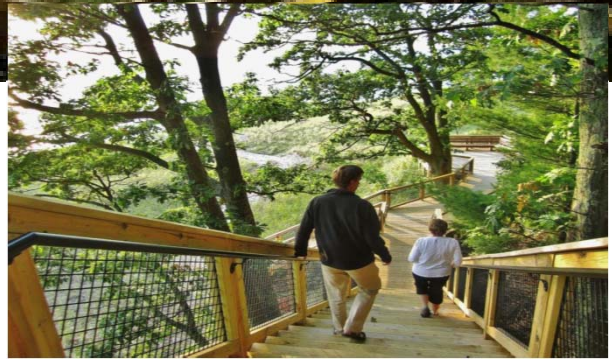
Pigeon Creek Park



Pigeon Creek Park in the center of the County provides 10 miles of trails for hiking, biking and equestrian use, a 0.9 mile barrier free trail, 3 miles of ski trails including a sledding hill. The Pigeon Creek Lodge provides ski rental, a food and beverage concession and serves as a warming house.

Olive Shores Park

Olive Shores Park in West Olive is a mostly wooded 20-acre site including a mature beech-maple-hemlock forest, a steep dune formation, and 738' of Lake Michigan frontage. The park was the location of a scene in the Tom Hanks movie, "Road to Perdition."



Musketawa Trail



The Musketawa Trail is a 26 mile paved (12 foot wide) all-season linear park constructed on an abandoned rail line between Marne and Muskegon

Tunnel Park

The 22 acre Tunnel Park in Holland is a great place for swimming, sunbathing and picnicking. In addition to the unique tunnel through a dune, this park has a children's playground complete with a dune climb and a dune stairway with scenic views of Lake Michigan



Resources

Personnel	2012	2013	2014
Position Name	# of	# of	# of
	Positions	Positions	Positions
Director of Parks & Recreation	1.000	1.000	1.000
Coordinator of Park Planning & Development	1.000	1.000	1.000
Parks Planner	1.000	1.000	1.000
Parks Manager	1.000	1.000	1.000
Naturalist	1.000	1.000	1.000
Coordinator of Park Maintenance & Operations	1.000	1.000	1.000
Park Supervisor	4.000	4.000	4.000
Administrative Clerk	1.000	1.000	1.000
Natural Resources Management Supervisor	1.000	1.000	1.000
Secretary	0.750	0.750	0.750
Coordinator of Interpretive & Information Services	1.000	1.000	1.000
Park Equipment Specialist	1.000	1.000	1.000
Communication Specialist	0.000	0.500	0.500
Park Maintenance Worker	1.000	2.000	2.000
	15.750	17.250	17.250

Funding	2010	2011	2012	2013	2014
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Taxes	\$3,171,884	\$3,035,087	\$2,969,261	\$2,945,764	\$2,980,969
Intergovernmental Revenue	\$296,116	\$564,477	\$1,270,495	\$195,100	\$377,600
Charges for Services	\$406,044	\$370,485	\$445,930	\$698,905	\$446,050
Interest	\$75,984	\$58,535	\$52,202	\$43,000	\$40,850
Rents	\$68,081	\$63,692	\$13,500	\$15,000	\$15,000
Other Revenue	\$237,089	\$722,026	\$66,712	\$23,208	\$6,000
Other Financing Sources		\$138,000			
Total Revenues	\$4,255,198	\$4,952,302	\$4,818,100	\$3,920,977	\$3,866,469
Expenditures					
Personnel Services	\$1,586,349	\$1,616,065	\$1,675,757	\$1,864,566	\$1,937,387
Supplies	\$178,719	\$187,126	\$240,111	\$189,890	\$217,045
Other Services & Charges	\$469,450	\$713,957	\$478,312	\$516,892	\$577,953
Capital Outlay	\$1,599,731	\$4,281,891	\$2,009,111	\$1,424,016	\$1,376,500
Debt Service			\$91,500		
Total Expenditures	\$3,834,249	\$6,799,039	\$4,494,791	\$3,995,364	\$4,108,885

Budget Highlights:

Intergovernmental Revenue and Capital Outlay fluctuate with the land purchases, park improvement projects planned and grant revenue received. The timing of project costs and grant dollars received are often not in the same years. Charges for Services in 2013 included nearly \$233,000 in land sale proceeds. Other Revenue in 2011 reflected a nearly \$500,000 donation from the Great Lakes Fishery Trust for the Holland Harbor Access Project. Other Revenue in 2010-2011 included 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>						
<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)						
<i>Objective 1) Survey court users to obtain their feedback on the Court's treatment of customers</i>						
SERVICES & PROGRAMS	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	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
	# of new cases filed (Title IV-D child support enforcement)	-	1,073	1,109	1,100	1,100
	# of cases active (Title IV-D child support enforcement)	-	12,571	12,177	12,200	12,200
	# of parenting time and custody assessments completed	-	223	211	220	220
EFFICIENCY	# of bench warrants filed	-	1,943	1,595	1,600	1,600
	% of domestic relation hearings scheduled within 3 weeks of case filing	85%	80%	90%	90%	90%
	% of custody assessments completed within time guidelines	95%	80%	98%	98%	98%
OUTCOMES	% of DHS-Office of Child Support audits that show compliance with Federal and State child support regulations	95%	100%	100%	100%	100%
	Paternity Establishment Rate	90%	95.4%	96.9%	96.9%	97.0%
	Support Order Establishment Rate	80%	79.0%	80.1%	82.0%	82.0%
	Collection Rate on Current Support (outstanding payments)	80%	73.8%	76.2%	77.0%	77.0%
	Collection Rate on Arrears	80%	76.9%	76.3%	77.0%	77.0%
CUSTOMER SERVICE	Collection Rate on Medical	80%	67.0%	68.6%	69.0%	69.0%
	% of attorneys satisfied with court services	90%	n/a ¹	85%	n/a ¹	90%
	% of public customers indicating interaction with staff was courteous, respectful, and friendly	90%	n/a ¹	89%	n/a ¹	90%

1. Survey is conducted every other year

Fund: 2160 Friend of the Court

Resources

Personnel

Position Name	2012 # of Positions	2013 # of Positions	2014 # of Positions
Friend of the Court	1.000	1.000	1.000
Assistant FOC - Operations	1.000	1.000	1.000
Accounting Manager	1.000	1.000	1.000
Investigators	11.000	11.000	11.000
Family Services Coord/Custody Investigator	3.000	3.000	4.000
Data Processing Specialist	4.000	4.000	4.000
Senior Data Processing Specialist	1.000	1.000	1.000
Location Specialist	1.000	1.000	1.000
FOC Clerk II	3.000	3.000	3.000
Accounting Clerk	3.000	3.000	3.000
Referee	1.125	1.125	1.725
FOC Clerk I	4.000	4.000	4.000
Deputy/Road Patrol	1.000	1.000	2.000
Third Party Liability Specialist	1.000	1.000	1.000
	36.125	36.125	38.725

Funding

Budget Summary	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue	\$2,023,467	\$1,994,955	\$2,036,615	\$2,074,549	\$2,416,867
Charges for Services	\$298,081	\$414,887	\$453,139	\$282,977	\$274,625
Interest					
Other Financing Sources	\$546,235	\$702,574	\$695,542	\$875,085	\$836,006
Total Revenues	\$2,867,783	\$3,112,416	\$3,185,296	\$3,232,611	\$3,527,498
Expenditures					
Personnel Services	\$2,511,970	\$2,544,328	\$2,517,733	\$2,528,330	\$2,792,683
Supplies	\$54,814	\$46,441	\$40,607	\$53,270	\$81,142
Other Services & Charges	\$490,984	\$521,647	\$626,955	\$651,011	\$653,673
Capital Outlay					
Total Expenditures	\$3,057,768	\$3,112,416	\$3,185,296	\$3,232,611	\$3,527,498

Budget Highlights:

2.5 additional positions were approved for 2014 including a Family Services Coordinator/Custody, a FOC Warrant Officer and a 0.50 Attorney Referee.

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	2012 # of Positions	2013 # of Positions	2014 # of Positions
Drug Court Coordinator	1.000	0.000	0.000
Caseworker	1.000	1.000	0.000
Probation Treatment Specialist	1.000	1.000	0.000
Administrative Aide	0.000	0.000	0.000
Assistant Director - Probation	0.000	0.150	0.000
Case Manager/Surveillance	1.000	0.000	0.000
	4.000	2.150	0.000

Funding

Budget Summary	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue	\$211,989	\$283,905	\$309,034	\$0	\$0
Charges for Services	\$0	\$21,764	\$46,203	\$0	\$0
Interest	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$4,125	\$4,125	\$16,137	\$0	\$0
Other Financing Sources	\$73,827	\$43,172	\$12,087	\$0	\$0
Total Revenues	\$289,941	\$352,966	\$383,462	\$0	\$0
Expenditures					
Personnel Services	\$243,344	\$287,247	\$308,502	\$0	\$0
Supplies	\$20,878	\$17,605	\$24,883	\$0	\$0
Other Services & Charges	\$23,303	\$45,459	\$50,484	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$287,525	\$350,311	\$383,869	\$0	\$0

Budget Highlights:

Activity in this fund has been moved to fund 2180, Other Governmental Grants.

Fund: 2180 Other Governmental Grants

Function Statement

This Fund accounts for miscellaneous grant revenue received from the State and other agencies for drug court programs, veteran's trust, and transportation.

Resources

Personnel

Position Name	2012 # of Positions	2013 # of Positions	2014 # of Positions
Drug Court Coordinator	0.000	0.000	0.000
Caseworker	0.000	0.000	1.000
Probation Treatment Specialist	0.000	0.000	1.000
Administrative Aide	0.000	0.000	0.000
Assistant Director - Probation	0.000	0.000	0.150
Case Manager/Surveillance	0.000	0.000	0.000
	0.000	0.000	2.150

Funding

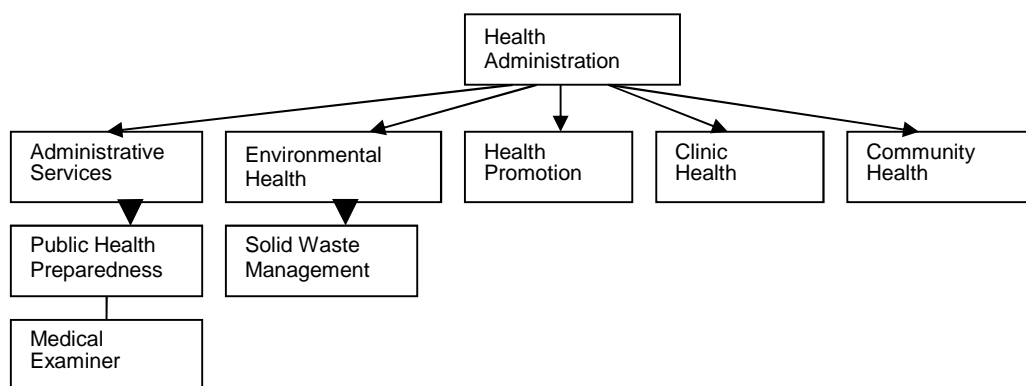
Budget Summary	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue	\$0	\$0	\$92,562	\$499,337	\$379,233
Charges for Services	\$0	\$0	\$10,994	\$45,000	\$45,000
Interest	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$2,250	\$17,496	\$0
Other Financing Sources	\$0	\$0	\$9,707	\$44,723	\$54,261
Total Revenues	\$0	\$0	\$115,513	\$606,556	\$478,494
Expenditures					
Personnel Services	\$0	\$0	\$74,145	\$278,653	\$206,163
Supplies	\$0	\$0	\$2,136	\$23,606	\$11,437
Other Services & Charges	\$0	\$0	\$21,653	\$304,297	\$260,894
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$97,934	\$606,556	\$478,494

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 or Federal Government. Consequently, the budget can vary significantly from year to year. 2012 represents three months of activity as activity for the 9/30 Judicial Grants (fund 2170), Transportation (fund 2320) and Veteran's Trust (fund 2941) were moved to this fund on 10/1/12.

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

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Licenses & Permits	\$399,731	\$265,590	\$691,093	\$773,840	\$765,155
Intergovernmental Revenue	\$3,847,837	\$4,800,092	\$3,881,637	\$3,812,086	\$3,681,511
Charges for Services	\$1,060,640	\$1,059,744	\$671,925	\$682,762	\$706,407
Other Revenue	\$396,984	\$386,779	\$197,529	\$239,326	\$206,220
Other Financing Sources	\$3,537,651	\$3,085,296	\$3,178,585	\$3,593,223	\$3,660,140
Total Revenues	\$9,242,843	\$9,597,501	\$8,620,769	\$9,101,237	\$9,019,433
Expenditures					
Personnel Services	\$6,317,526	\$6,066,874	\$5,891,724	\$6,112,403	\$6,362,839
Supplies	\$174,758	\$164,280	\$1,026,358	\$1,141,109	\$1,114,358
Other Services & Charges	\$2,740,863	\$2,492,907	\$1,702,687	\$1,847,725	\$1,742,236
Capital Outlay	\$10,089	\$4,306			
Other Financing Uses		\$871,527			
Total Expenditures	\$9,243,236	\$9,599,894	\$8,620,769	\$9,101,237	\$9,219,433

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>						
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					
<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	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
	% completion of the Ottawa County Health Assessment Profile (<i>Every 3 years</i>)	-	100%	100%	n/a	50%
	% completion of the Ottawa County BRFSS (<i>Every 3 years</i>)	-	100%	n/a	n/a	100%
	# of health data elements collected, analyzed, and displayed	-	2,235	3,210	3,000	3,000
	# of health data requests completed	-	21	64	65	65
	# of alerts, warnings, advisories or closures issued due to identified health threat	-	12	19	16	16
	# of data reports requiring data analysis	-	7	4	5	5
	# of committees/councils provided consultation and data support	-	6	9	8	8

	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
EFFICIENCY	% of requests for data completed within agreed upon timeframe	100%	100%	100%	100%	100%
	% data report submitted to state within timeline	100%	100%	100%	100%	100%
	% of completed health data reports posted on website	100%	100%	100%	100%	100%
OUTCOMES	% of infectious diseases threats identified within 72 hours of index case identification	100%	100%	100%	100%	100%
CUSTOMER SERVICE	% of customers indicating that the services/information received was helpful/useful	100%	100%	100%	100%	100%
	% of customers indicating that the services/information received met their needs	100%	100%	100%	100%	100%
	% of customers indicating that interaction with staff was courteous and professional	100%	100%	100%	100%	100%
COST ⁸	Cost of Epidemiology per capita (total expenses ⁶)	-	\$0.00	\$0.24	\$0.38	\$0.38
	# of Epidemiology Division FTE ⁷ per 100,000 residents	-	0.00	0.42	0.42	0.42

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 IT Charges (831002) and Administrative Expenses (831000)
7. FTE is calculated using Fiscal Service's History of Positions By Fund report
8. The cost calculations are computed by the Planning and Performance Improvement Department

Resources			
Personnel	2012	2013	2014
Position Name	# of Positions	# of Positions	# of Positions
Account Clerk	1.000	1.000	1.000
Accountant I	1.000	1.000	1.000
Administrative Secretary	1.000	1.000	1.000
Assistant Health Administrator	1.000	1.000	1.000
Communication Specialist	1.000	1.000	1.000
Epidemiologist	0.000	1.000	1.000
Health Administrative Clerk	0.800	0.800	0.800
Health Officer/ Administrator	1.000	1.000	1.000
Health Promotion Clerk	0.100	0.100	0.100
Health Educator	1.000	0.000	0.000
Medical Director	1.000	1.000	1.000
PC Support Specialist	0.000	0.000	0.000
Programmer/ Analyst	1.000	1.000	1.000
Senior Accountant	1.000	1.000	1.000
	<u>10.900</u>	<u>10.900</u>	<u>10.900</u>

Funding	2010	2011	2012	2013	2014
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$1,108,810	\$1,082,782	\$1,036,123	\$1,036,569	\$1,036,220
Charges for Services	\$260				
Other Revenue	\$1,562	\$16,124	\$8,329		
Other Financing Sources	\$3,537,651	\$3,085,296	\$3,178,585	\$3,593,223	\$3,660,140
Total Revenues	<u>\$4,648,283</u>	<u>\$4,184,202</u>	<u>\$4,223,037</u>	<u>\$4,629,792</u>	<u>\$4,696,360</u>
Expenditures					
Personnel Services	\$1,009,317	\$1,105,473	\$1,032,063	\$1,029,650	\$1,062,087
Supplies	\$9,421	\$7,622	\$23,340	\$16,106	\$16,362
Other Services & Charges	\$835,503	\$792,715	\$872,109	\$930,518	\$987,660
Capital Outlay	\$991				
Other Financing Uses		\$871,527			
Total Expenditures	<u>\$1,855,232</u>	<u>\$2,777,337</u>	<u>\$1,927,512</u>	<u>\$1,976,274</u>	<u>\$2,066,109</u>

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 Long Term Care Outreach Community Outreach Agencies Special/Diverse Populations																																																											
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 and coordinate with community partners on response to an actual public health emergency</i>																																																												
SERVICES & PROGRAMS	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>																																																											
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	Department Goal 3: Provide exceptional services/programs																																																											
<i>Objective 1) Maintain high-efficiency work outputs¹</i>																																																												
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<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>																																																												
WORKLOAD	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>)																																																											
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #003366; color: white;">ANNUAL MEASURES</th> <th style="background-color: #cccccc;">TARGET</th> <th style="background-color: #003366; color: white;">2011 ACTUAL</th> <th style="background-color: #003366; color: white;">2012 ACTUAL</th> <th style="background-color: #003366; color: white;">2013 ESTIMATED</th> <th style="background-color: #003366; color: white;">2014 PROJECTED</th> </tr> </thead> <tbody> <tr> <td># of updates completed to SNS Plan</td> <td style="text-align: center;">-</td> <td style="text-align: center;">11</td> <td style="text-align: center;">22</td> <td style="text-align: center;">25</td> <td style="text-align: center;">25</td> </tr> <tr> <td># of updates completed to CERC Plan</td> <td style="text-align: center;">-</td> <td style="text-align: center;">3</td> <td style="text-align: center;">15</td> <td style="text-align: center;">15</td> <td style="text-align: center;">15</td> </tr> <tr> <td># of updates completed to COOP</td> <td style="text-align: center;">-</td> <td style="text-align: center;">0</td> <td style="text-align: center;">2</td> <td style="text-align: center;">5</td> <td style="text-align: center;">5</td> </tr> <tr> <td># of response training exercises conducted</td> <td style="text-align: center;">-</td> <td style="text-align: center;">5</td> <td style="text-align: center;">13</td> <td style="text-align: center;">8</td> <td style="text-align: center;">8</td> </tr> <tr> <td># of employees trained to respond to a public health emergency</td> <td style="text-align: center;">All</td> <td style="text-align: center;">16</td> <td style="text-align: center;">All</td> <td style="text-align: center;">All</td> <td style="text-align: center;">All</td> </tr> <tr> <td># of staff/community partners who received Personal Preparedness training</td> <td style="text-align: center;">-</td> <td style="text-align: center;">n/a</td> <td style="text-align: center;">n/a</td> <td style="text-align: center;">All</td> <td style="text-align: center;">All</td> </tr> <tr> <td># of emergency personnel who received Incident Command Structure and National Incident Management System Training</td> <td style="text-align: center;">All</td> <td style="text-align: center;">16</td> <td style="text-align: center;">15</td> <td style="text-align: center;">10</td> <td style="text-align: center;">10</td> </tr> <tr> <td># of actual documented public health emergency events/outbreaks</td> <td style="text-align: center;">-</td> <td style="text-align: center;">0</td> <td style="text-align: center;">1</td> <td style="text-align: center;">3</td> <td style="text-align: center;">3</td> </tr> </tbody> </table>						ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED	# of updates completed to SNS Plan	-	11	22	25	25	# of updates completed to CERC Plan	-	3	15	15	15	# of updates completed to COOP	-	0	2	5	5	# of response training exercises conducted	-	5	13	8	8	# of employees trained to respond to a public health emergency	All	16	All	All	All	# of staff/community partners who received Personal Preparedness training	-	n/a	n/a	All	All	# of emergency personnel who received Incident Command Structure and National Incident Management System Training	All	16	15	10	10	# of actual documented public health emergency events/outbreaks	-	0	1	3	3
	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED																																																						
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	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
EFFICIENCY	% of after-action reports for annual exercises completed within 60 days	100%	100%	100%	100%	100%
	% grade given to the ERP by MDCH – OPHP ³	100%	90%	n/a	100%	100%
	% grade given to the SNS Plan by MDCH – OPHP ³	100%	97%	97%	98%	98%
	% grade given to the CERC by MDCH – OPHP ³	100%	n/a	n/a	100%	100%
	% of PHEP Cooperative Agreement Local Health Department Workplan Requirements Completed	100%	n/a	100%	100%	100%
	% of PHEP Performance Measures Completed	100%	n/a	100%	100%	100%
	% of HHS/CDC 15 Target Capabilities Completed	100%	n/a	100%	100%	100%
OUTCOMES	# of critical deficiencies identified during actual public health emergency	0	0	1	0	0
	% of improvements implemented (as indicated in after action report)	100%	100%	100%	100%	100%
CUSTOMER SERVICE	% of customers indicating that the services/information received was helpful/useful	100%	100%	100%	100%	100%
	% of customers indicating that the services/information received met their needs	100%	100%	100%	100%	100%
	% of customers indicating that interaction with staff was courteous and professional	100%	100%	100%	100%	100%
COST⁶	Cost of department per capita (total expenses ⁴)	-	\$0.78	\$0.47	\$0.52	\$0.52
	Total # of department FTEs ⁵ per 100,000 residents	-	0.60	0.42	0.42	0.42

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 IT Charges (831002) and Administrative Expenses (831000)

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	2012 # of Positions	2013 # of Positions	2014 # of Positions
PH Preparedness Coordinator	1.000	1.000	1.000
Community Health Nurse	0.000	0.000	0.000
Health Educator	0.000	0.000	0.000
	1.000	1.000	1.000

Funding

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Licenses and Permits	\$238,619				
Intergovernmental Revenue	\$375,442	\$216,257	\$143,297	\$159,155	\$145,904
Charges for Services					
Other Revenue	\$20,498	\$7,700	\$3,682		
Total Revenues	\$634,559	\$223,957	\$146,979	\$159,155	\$145,904

Expenditures

Personnel Services	\$305,715	\$90,552	\$80,313	\$91,100	\$93,274
Supplies	\$6,709	\$2,352	\$5,365	\$16,970	\$3,370
Other Services & Charges	\$201,456	\$87,662	\$21,957	\$24,057	\$18,841
Capital Outlay	\$6,458				
Total Expenditures	\$520,338	\$180,566	\$107,635	\$132,127	\$115,485

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)</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	<p>Clean Drinking Water Program; Campground Inspection Services (<i>Goal 1</i>)</p> <p>Safe Sewage Disposal Program; Campground Inspection Services (<i>Goal 2</i>)</p> <p>Beach Testing Program; Public Swimming Pool Inspection Services (<i>Goal 3</i>)</p> <p>Food Service Inspection and Educational Program (<i>Goal 4</i>)</p> <p>Animal Rabies Testing Services (<i>Goal 5</i>)</p> <p>Professional Customer Service (<i>Goal 6</i>)</p> <p>Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (<i>Goal 7</i>)</p>					
	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
WORKLOAD	# of groundwater supply systems (wells) inspected prior to real estate transfers	-	616	677	680	690
	# of new and replacement well permits issued	-	304	311	326	336
	# of vacant property evaluations completed for future development	-	33	172	146	150
	# of wastewater disposal systems inspected prior to real estate transfers	-	935	1,063	1,163	1,211
	# of sewage disposal system permits issued for new construction	-	155	205	236	265
	# of sewage disposal system permits issued for repair/replacement at existing homes	-	301	273	260	265
	# of septage hauling vehicles inspected	-	25	25	27	27
	# of public beach sampling events conducted	-	924	945	720	720
	# of public swimming pools licensed and inspected	-	130	130	130	130
	# of campgrounds licensed and inspected	-	24	24	24	24
	# of fixed food establishment inspections	-	1,047	1,191	1,200	1,250
	# of vending machine and STFU inspections	-	81	72	80	80
	# of temporary food establishment inspections	-	213	299	300	300
	# of re-inspections conducted	-	492	436	400	400
	# of foodborne illnesses and/or complaints investigated	-	34	374	100	100
	# of food service employees trained, including school concessions	-	191	114	150	150
	# web-based food service training modules available	-	4	4	4	5
# of rabies tests conducted on animals	-	25	16	20	20	
EFFICIENCY	% of complaints related to food safety responded to within 1 day	100%	100%	100%	100%	100%
OUTCOMES	# of persons that become ill from unsafe well water	0	0	0	0	0
	# of reported injuries or fatalities at licensed pools or campgrounds resulting from non-compliant Environmental Health factors	0	0	0	0	0
	% of persons bitten by an animal confirmed to have rabies that contract the disease	0%	0%	0%	0%	0%

	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
CUSTOMER SERVICE	% of customers indicating that the services/information received met their needs	100%	100%	99%	99%	99%
	% of customers indicating that interaction with staff was courteous and professional	100%	100%	99%	100%	99%
COST ⁵	Cost of Division per capita (total expenses ³)	-	\$5.68	\$5.99	\$6.52	\$6.52
	Total # of Environmental Health FTE ⁴ per 100,000 residents	-	6.12	6.46	7.03	7.03



An Environmental Health employee conducts a drain field boring during a real estate evaluation. Prior to the transfer of ownership of any facility utilizing an on site water supply and/or an on site water dispersal system, the Ottawa County Department of Public Health must evaluate that water dispersal system and sample the water supply.

The Environmental Health Division offers several online training programs covering various food sanitation issues. The training programs help prepare restaurant managers and other key staff for the Food Service Safety & Sanitation Test which is required for their food service license.

Leading the Way to Food Safety Videos

The Ottawa County Department of Public Health is providing a series of short food safety videos. These videos are intended to be used to help educate the food service industry in reducing the risks associated with food borne illness. Even though these videos are intended for the food service industry, anyone preparing food at home will find them informative.

Time & Temperature Control for Potentially Hazardous Foods

Llevar la Manera a la Seguridad Alimentaria

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 IT Charges (831002) and Administrative Expenses (831000)
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	2012 # of Positions	2013 # of Positions	2014 # of Positions
Environmental Health Clerk	2.400	2.400	3.300
Environmental Health Specialist*	9.000	9.900	9.900
Environmental Health Manager	0.900	0.900	0.000
Environmental Health Specialist/Beach Qual	0.800	1.000	0.000
Team Supervisor	2.000	2.000	2.000
Environmental Technician	0.000	0.500	0.500
Records Processing Clerk II	0.200	0.000	0.000
	15.300	16.700	15.700

*One position is partially funded, but may be fully reinstated if future resources allow.

Funding

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Licenses and Permits	\$161,112	\$265,590	\$691,093	\$773,840	\$765,155
Intergovernmental Revenue	\$364,499	\$417,862	\$175,372	\$163,409	\$67,400
Charges for Services	\$202,253	\$204,753	\$207,843	\$229,525	\$232,800
Other Revenue	\$12,641	\$9,684	\$33,002	\$40,070	\$34,670
Total Revenues	\$740,505	\$897,889	\$1,107,310	\$1,206,844	\$1,100,025

Expenditures

Personnel Services	\$976,599	\$1,012,550	\$1,121,911	\$1,137,255	\$1,190,698
Supplies	\$19,691	\$19,843	\$39,076	\$61,733	\$40,942
Other Services & Charges	\$145,797	\$196,851	\$159,422	\$181,958	\$162,186
Capital Outlay	\$872	\$1,412			
Total Expenditures	\$1,142,959	\$1,230,656	\$1,320,408	\$1,380,946	\$1,393,826

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	<p>Medicaid eligible pregnant women, mothers and children (Maternal and infant Health Program - MIHP)</p> <p>Children and their families with special health care needs (Children's Special Health Care Services - CSHCS)</p> <p>Children ages birth to 9th grade (Hearing and Vision Programs)</p>
PRIMARY GOALS & OBJECTIVES	<p>County Goal: Contribute to a healthy physical, economic, and community environment</p> <p>Department Goal 1: Reduce infant mortality and low birth weight for those enrolled in program</p> <p><i>Objective 1</i>) Ensure Medicaid eligible pregnant women receive prenatal care</p> <p><i>Objective 2</i>) Ensure Medicaid eligible infants receive pediatric care</p> <p><i>Objective 3</i>) Refer clients to domestic violence counseling, substance abuse counseling, and/or Community Mental Health, if necessary</p> <p><i>Objective 4</i>) Conduct case management visits with clients to review dietary and medical needs, and interactions with children</p> <p>Department Goal 2: Improve quality-of-care of children ages 0 to 21 with special health care needs who are in program</p> <p><i>Objective 1</i>) Refer children with special health care needs to appropriate medical services</p> <p><i>Objective 2</i>) Reduce the financial burden on parents for obtaining specialized health care services for their children</p> <p><i>Objective 3</i>) Provide support services to parents of children with chronic health problems</p> <p><i>Objective 4</i>) Conduct service contacts with clients to ensure necessary services are being obtained</p> <p>Department Goal 3: Improve hearing and vision in children ages 0 to 9th grade who have hearing loss or visual impairment</p> <p><i>Objective 1</i>) Screen children for hearing loss and/or visual impairment</p> <p><i>Objective 2</i>) Re-screen children determined to have potential hearing and/ or vision impairment</p> <p><i>Objective 3</i>) Refer children with two failed screens to appropriate medical services</p> <p><i>Objective 4</i>) Follow-up medically referred children to encourage evaluation and/or treatment</p> <p>Department Goal 4: Reduce the incidence and impact of child abuse</p> <p><i>Objective 1</i>) Conduct assessments and medical exams for abused children upon request of the Children's Advocacy Center</p> <p><i>Objective 2</i>) Assist prosecutors with investigations of suspected child abuse</p> <p>County Goal: Continually improve the County's organization and services</p> <p>Department Goal 5: Provide excellent customer service</p> <p><i>Objective 1</i>) Provide thorough and satisfactory services</p> <p><i>Objective 2</i>) Provide interaction with customers that is courteous, respectful, and friendly</p> <p><i>Objective 3</i>) Provide timely responses to requests for service</p> <p>Department Goal 6: Provide exceptional services/programs</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	<p>Maternal and Infant Health Care Program (MIHP) (<i>Goal 1</i>)</p> <p>Children's Special Health Care Services (CSHCS) (<i>Goal 2</i>)</p> <p>Hearing and Vision Screening Services (<i>Goal 3</i>)</p> <p>Children's Advocacy Center (CAC) Services (<i>Goal 4</i>)</p> <p>Professional Customer Service (<i>Goal 5</i>)</p> <p>Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (<i>Goal 6</i>)</p>

	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
WORKLOAD	# of eligible pregnant women served (MIHP)	-	207	205	205	205
	# of eligible infants served (MIHP)	-	206	210	210	210
	# of infant case management contacts (MIHP)	-	1,883	1,782	1,800	1,800
	# of maternal case management contacts (MIHP)	-	927	1,039	1,000	1,000
	# of clients served with special health care needs (CSHCS)	-	943	927	965	1,000
	# of service encounter contacts (CSHCS)	-	705	565	665	580
	# of hearing screens conducted	-	14,808	14,579	14,317	14,400
	# of vision screens conducted	-	17,174	17,946	16,218	16,200
	# of children receiving a referral for vision/hearing	-	1,691	1,700	1,443	1,500
	# of assessments conducted for CAC	-	94	103	100	100
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%	<5%	<5%	<5%	<5%
	% of MHP client newborns with low birth weight	7%	11%	10%	10%	10%
	% of CSHCS clients who receive specialty care for improving quality of life	100%	100%	100%	100%	100%
	% of children screened with potential hearing loss who had a confirmed medical diagnosis and/or received treatment	100%	92%	74%	75%	70%
	% of children screened with potential vision loss who had a confirmed medical diagnosis and/or received treatment	100%	95%	92%	93%	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%	100%	100%	100%	100%
	% of customers indicating that the services/information received met their needs	100%	100%	100%	100%	100%
	% of customers indicating that interaction with staff was courteous and professional	100%	100%	100%	100%	100%
COST⁵	Cost per MIHP client (total cost ³ divided by # clients served)	-	\$1,773.33	\$1,691.26	\$1,906.76	\$1,906.76
	Cost per CSHCS client (total cost ³ divided by # clients served)	-	\$407.66	\$371.33	\$374.80	\$361.68
	Cost per Hearing/Vision screen conducted (total cost ³ divided by # screens conducted)	-	\$9.13	\$9.58	\$10.26	\$10.24
	Total cost ³ of Community Health services per capita	-	\$6.62	\$6.30	\$6.67	\$6.67
	Total # of department FTEs ⁴ per 100,000 residents	-	7.63	7.47	7.49	7.49

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 IT Charges (831002) and Administrative Expenses (831000)

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



Hearing and vision screenings are one of the "silent" functions of your Department of Public Health. Unless your child has been referred for follow-up, you may not even realize the screenings we are providing at your child's school. In the school settings, hearing is screened during Kindergarten, 2nd grade, and 4th grade. Vision is screened in 1st grade, 3rd grade, 5th grade, 7th grade, and 9th grade or in conjunction with driver's education

Resources

Personnel <u>Position Name</u>	2012	2013	2014
	# of Positions	# of Positions	# of Positions
Clinic Support	0.500	0.500	0.500
Clinical Health Supervisor	0.000	1.000	1.000
Community Health Clerk	1.000	1.000	2.000
Community Health Nurse I	5.600	5.600	5.600
Community Health Supervisor	1.000	0.000	0.000
Community Health Team Supervisor	1.000	1.000	0.000
CSHCS Clerical *	1.000	1.000	1.000
Health Promotion Manager	0.340	0.340	0.340
Hearing & Vision Tech	3.200	3.400	3.400
Maternal and Infant Health Clerk	0.750	0.750	0.750
Nutritionist	0.500	0.600	0.600
Public Health Social Worker	1.800	2.000	1.800
Records Processing Clerk II	0.000	0.000	0.000
Public Health Outreach Worker	1.000	0.600	0.600
	17.690	17.790	17.590

* Children's Special Health Care Service Program Representative

Funding	2010	2011	2012	2013	2014
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$563,763	\$845,061	\$843,289	\$790,056	\$768,571
Charges for Services	\$308,974	\$299,831	\$18,407	\$12,004	\$15,800
Other Revenue	\$7,510	\$25,341	\$13,124	\$37,810	\$35,700
Other Financing Sources					
Total Revenues	\$880,247	\$1,170,233	\$874,820	\$839,870	\$820,071
Expenditures					
Personnel Services	\$1,318,340	\$1,241,857	\$1,133,714	\$1,218,977	\$1,253,030
Supplies	\$18,634	\$18,347	\$40,883	\$23,872	\$29,648
Other Services & Charges	\$137,153	\$150,007	\$184,205	\$208,390	\$143,707
Capital Outlay					
Total Expenditures	\$1,474,127	\$1,410,211	\$1,358,802	\$1,451,239	\$1,426,385

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) Conduct breast and pelvic exams and breast and cervical cancer screenings</i>
	<i>Objective 2) Provide family planning counseling and education</i>
	<i>Objective 3) Distribute contraceptives to clients</i>
	Department Goal 2: Reduce Sexually Transmitted Infections (STI) being transmitted by those persons who receive STI treatment services*
	<i>Objective 1) Provide education regarding STI prevention</i>
	<i>Objective 2) Provide STI testing, treatment, and counseling</i>
	Department Goal 3: Minimize the spread of communicable disease
	<i>Objective 1) Monitor communicable disease</i>
	<i>Objective 2) Investigate reported cases of communicable disease</i>
	<i>Objective 3) Provide treatment and control spread of confirmed cases of communicable disease</i>
	<i>Objective 4) Provide education regarding the signs, symptoms, and transmission of communicable disease</i>
	Department Goal 4: Protect the public against vaccine preventable disease
<i>Objective 1) Ensure vaccinations are received by eligible children and adults</i>	
<i>Objective 2) Provide immunizations to travelers to high risk areas</i>	
<i>Objective 3) Provide education regarding vaccinations, immunizations, and vaccine preventable disease</i>	
<i>Objective 4) Perform quality assurance with vaccine providers (e.g. proper storage, expirations)</i>	
County Goal: Continually improve the County's organization and services	
Department Goal 5: 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 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>	
* 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	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
WORKLOAD	# of unduplicated family planning clients receiving medical exam	2,200	2,007	1,888	1,965	1,965
	# of unduplicated family planning clients receiving counseling and education	3,000	2,426	2,185	2,671	2,671
	# of unduplicated clients receiving contraceptives	2,850	2,365	2,139	2,597	2,597
	# of STI clinic client encounters	5,900	5,250	4,679	4,651	4,651
	# of HIV tests performed	1,000	936	909	900	900
	# of STI prevention education sessions conducted	5,900	5,250	4,679	4,651	4,651
	# of MDSS communicable diseases reported	1,100	1,156	1,253	1,200	1,200
	# of immunizations administered to children	14,000	11,485	10,914	10,500	10,500
	# of immunizations provided to travelers	2,600	1,994	1,764	1,700	1,700
	# of immunization and vaccine preventable disease education sessions	18	25	18	12	12
	# of LTBI (latent tuberculosis infections) reported	45	45	37	32	32
	# of active TB clients	5	3	2	2	2
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 ³ 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 ⁴ registry data	90%	85%	84%	85%	85%
OUTCOMES	% of clients who became pregnant while receiving family planning services	<1%	<1%	<1%	<1%	<1%
	Communicable disease rate	0.0040	0.00434	0.00476	0.00437	0.00449
	Vaccine preventable disease rate	0.0004	0.0003	0.0003	0.0002	0.0002
CUSTOMER SERVICE	% of customers indicating that the services/information received was helpful/useful	100%	99%	100%	100%	100%
	% of customers indicating that the services/information received met their needs	100%	99%	100%	100%	100%
	% of customers indicating that interaction with staff was courteous and professional	100%	99%	98%	99%	99%

	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
COST ⁷	Cost of Family Planning services per client served - clinic, counseling, and/or education (total expenses not including admin or clerical ⁵)	-	\$160.89	\$174.98	\$170.65	\$170.65
	Cost of Immunization services per client served - children and travelers (total expenses not including admin or clerical ⁵)	-	\$93.97	\$93.51	\$106.80	\$106.80
	Cost of STI clinic services per client encounter (total expenses not including admin or clerical ⁵)	-	\$50.34	\$56.14	\$62.66	\$62.66
	Cost of Communicable Disease services per capita (total expenses not including admin or clerical ⁵)	-	\$237.18	\$222.84	\$277.72	\$277.72
	Total Cost of Clinic Health Services per capita (total expenses ⁵)	-	\$14.01	\$13.37	\$14.51	\$14.51
	Total # of department FTEs ⁶ per 100,000 residents	-	13.72	12.87	12.75	12.75

The screenshot shows the Facebook interface for the 'Flu Granny of the Ottawa County Health Department' page. The page has 1,048 likes and a post from December 14, 2012, with 8 likes. The post text is: "You didn't hear me the first umpteen times? For the ba-billionth time: Wash your hands! And tell your friends too, so they don't spread their icky little germs to you." The page also includes a navigation bar with 'Home' and 'Find Friends' options, and a search bar.

Flu Granny is a facebook page managed by the Ottawa County Health Department. Billboard ads have also informed the public of the value of flu vaccines.

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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. MDSS: Michigan Disease Surveillance System
4. MCIR: Michigan Care Improvement Registry
5. Total expenses include all department/division expenses less IT Charges (831002) and Administrative Expenses (831000)
6. FTE is calculated using Fiscal Service's History of Positions By Fund report
7. Total Cost and FTE calculations will be computed by the Planning and Performance Improvement Department

Resources**Personnel**

Position Name	2012 # of Positions	2013 # of Positions	2014 # of Positions
Clinic Health Manager	1.000	1.000	2.800
Clinic Support	10.500	10.500	10.500
Clinical Health Supervisor	1.800	1.800	0.000
Community Health Nurse I	12.200	12.000	12.000
Community Health Supervisor	1.000	1.000	1.000
Health Technician	1.800	1.800	1.800
Nurse Practitioner	1.200	1.200	1.200
Office Supervisor/Clinical Support	1.000	1.000	1.000
	30.500	30.300	30.300

Funding

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue	\$1,261,700	\$2,014,020	\$1,396,059	\$1,395,796	\$1,394,689
Charges for Services	\$478,910	\$467,958	\$403,530	\$407,595	\$416,045
Other Revenue	\$80,958	\$81,608	\$9,866	\$26,388	\$27,550
Total Revenues	\$1,821,568	\$2,563,586	\$1,809,456	\$1,829,779	\$1,838,284

Expenditures

Personnel Services	\$2,062,914	\$2,007,843	\$1,925,088	\$2,029,004	\$2,137,779
Supplies	\$99,287	\$101,542	\$833,850	\$950,413	\$940,973
Other Services & Charges	\$1,144,785	\$987,126	\$257,062	\$306,425	\$241,330
Capital Outlay					
Total Expenditures	\$3,306,986	\$3,096,511	\$3,016,000	\$3,285,842	\$3,320,082

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	<p>County Goal: Contribute to a healthy physical, economic, and community environment</p> <p>Department Goal 1: Increase the physical health status of Ottawa County residents</p> <p><i>Objective 1)</i> Increase access to healthy food choices <i>Objective 2)</i> Increase community access to physical activity <i>Objective 3)</i> Educate residents about healthy eating and physical activity</p> <p>Department Goal 2: Reduce tobacco use among youth and resident's exposure to second-hand smoke</p> <p><i>Objective 1)</i> Decrease tobacco sales to underage youth <i>Objective 2)</i> Implement the Michigan Department of Community Health tobacco work plan</p> <p>Department Goal 3: Reduce dental disease among low-income, uninsured, and Medicaid-eligible children in Ottawa County</p> <p><i>Objective 1)</i> Provide preventative (sealants, flouride, cleanings), diagnostic (exams, x-rays) and restorative (fillings, extractions, etc.) services through the "Miles of Smiles" Mobile Dental Unit <i>Objective 2)</i> Provide screenings/exams, fluoride varnish, and sealant treatments in schools and Headstart</p> <p>Department Goal 4: Increase enrollment of teens and low-income residents to family planning and sexually transmitted infection (STI) services</p> <p><i>Objective 1)</i> Increase awareness of family planning services that are available to reduce unintended pregnancies <i>Objective 2)</i> Increase awareness of STI treatment and prevention services <i>Objective 3)</i> Educate youth and parents regarding the consequences of early sexual involvement</p> <p>Department Goal 5: Reduce alcohol-related traffic crashes in Ottawa County</p> <p><i>Objective 1)</i> Provide effective administrative support for the CHOOSE Coalition</p> <p>County Goal: Continually improve the County's organization and services</p> <p>Department Goal 6: Provide excellent customer service</p> <p><i>Objective 1)</i> Provide thorough department 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</p> <p>Department Goal 7: Provide exceptional services/programs</p> <p><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</p>
SERVICES & PROGRAMS	<p>Ottawa County Food Council; Nutrition Options for Wellness (NOW); Coordinated School Health; Electronic Benefit Transfer Program; Building Healthy Community Initiatives (<i>Goal 1</i>)</p> <p>No Cigs for Kids Program; Smoke-Free Ottawa County Services (<i>Goal 2</i>)</p> <p>Mile of Smiles Dental Services; In-School Sealant and Varnish Services (<i>Goal 3</i>)</p> <p>Marketing Services for Family Planning and STI Treatment and Prevention (<i>Goal 4</i>)</p> <p>CHOOSE Program (<i>Goal 5</i>)</p> <p>Professional Customer Service (<i>Goal 6</i>)</p> <p>Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (<i>Goal 7</i>)</p>

	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
WORKLOAD	# of residents using electronic benefits transfer system at farm markets	-	n/a	506	500	500
	# of nutrition and exercise sessions conducted	-	10	115	700	238
	# of policy/environmental changes implemented to increase access to physical activity and healthy food choices	-	4	1	1	2
	# of Food Policy Council and subcommittee meetings facilitated	-	n/a	9	50	50
	# of cigarette vendor education trainings conducted	-	14	9	20	20
	# dental services provided on "Miles Of Smiles" mobile dental unit (exams, cleanings, x-rays, fillings, extractions, etc.)	-	9,515	8,112	8,978	9,000
	# of dental services provided in the school (screenings, sealants, etc)	-	2,224	2,364	2,632	3,499
	# of dental services provided in Early Headstart/Headstart fluoride varnish program (assessments, fluoride treatments)	-	483	468	484	490
	# of Family Planning/STD presentations to schools/Juvenile Detention Center/ Girls Group/Harbor House/Hope College/Grand Valley State University	-	46	42	40	40
	# of CHOOSE coalition and task force meetings administered	-	15	6	4	6
EFFICIENCY	% of food pantries with adopted policies related to nutrition/exercise	100%	100%	100%	100%	100%
	% of cigarette vendors passing compliance checks	100%	97%	90%	90%	92%
	% of cigarette vendors notified of status in 1 month of compliance check	100%	97%	100%	100%	100%
OUTCOMES	% reduction in dental disease in children served on Miles of Smiles	>30%	39%	37%	30%	32%
	% of Ottawa County teens using family planning services	25%	21%	22%	22%	22%
	% reduction in alcohol related crashes in South West quadrant compared to other county quadrants (by 2014)	>30%	n/a	n/a	n/a	30%

	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
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 promotions division per capita (total expenses ³)	-	\$4.00	\$3.78	\$3.81	\$3.81
	# of promotions division FTEs ⁴ per 100,000 residents	-	3.52	3.11	3.31	3.31



The Miles of Smiles Dental Van provides on-site preventative and restorative dental services to qualifying individuals. A volunteer network of over 100 dentists, hygienists and students provide assistance on Miles of Smiles

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 IT Charges (831002) and Administrative Expenses (831000)
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	2012 # of Positions	2013 # of Positions	2014 # of Positions
Dental Assistant	0.800	0.800	0.800
Dental Hygienist	0.800	0.800	0.800
Health Educator	2.600	3.000	2.600
Health Promotion Clerk	0.900	0.900	2.360
Health Promotion Manager	0.660	0.660	0.000
Health Promotion Supervisor	0.600	0.700	0.000
Oral Health Team Supervisor	1.000	1.000	1.000
	7.360	7.860	7.560

Funding

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue	\$173,623	\$224,110	\$287,497	\$267,101	\$268,727
Charges for Services	\$70,243	\$87,202	\$42,145	\$33,638	\$41,762
Other Revenue	\$273,815	\$246,322	\$129,527	\$135,058	\$108,300
Total Revenues	\$517,681	\$557,634	\$459,168	\$435,797	\$418,789
Expenditures					
Personnel Services	\$644,641	\$608,599	\$598,636	\$606,417	\$625,971
Supplies	\$21,016	\$14,574	\$83,844	\$72,015	\$83,063
Other Services & Charges	\$276,169	\$278,546	\$207,932	\$196,377	\$188,512
Capital Outlay	\$1,768	\$2,894			
Total Expenditures	\$943,594	\$904,613	\$890,412	\$874,809	\$897,546

Budget Highlights:

Several grant budgets are uncertain in 2014, so the County budgets conservatively.

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.

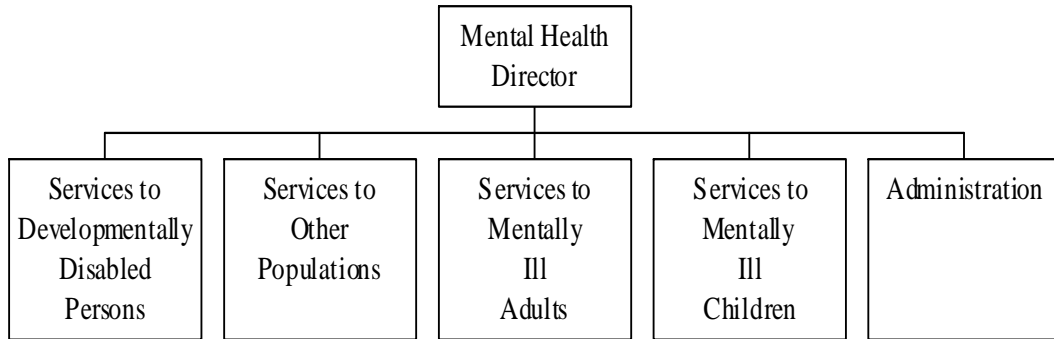
TARGET POPULATION	Developmentally Disabled Children and Adults (Medicaid and Eligible Uninsured) Mentally Ill Children and Adults (Medicaid and Eligible Uninsured)						
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment						
	Department Goal 1: Improve quality of life of persons with significant developmental disabilities and/or serious persistent mental illness						
	<i>Objective 1) Perform inpatient screens of persons in crisis who are at risk of inpatient hospitalization</i>						
	<i>Objective 2) Conduct face-to-face assessments to determine level of functioning and mental health needs</i>						
	<i>Objective 3) Provide direct services to eligible consumers</i>						
	<i>Objective 4) Provide referrals for services to eligible consumers</i>						
PRIMARY GOALS & OBJECTIVES	<i>Objective 5) Divert eligible offenders from jail</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 consumers that is courteous, respectful, and friendly</i>						
	<i>Objective 3) Provide timely responses to requests for service</i>						
PRIMARY GOALS & OBJECTIVES	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	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	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED	
	# of persons screened for potential CMH services (e.g. phone calls received)	-	1,980	1,442	1,450	1,450	
	# of CMH consumer assessments conducted	-	1,186	955	1,000	1,000	
	# of referrals provided for outside services (if not eligible following assessment)	-	338	251	275	275	
	# of unduplicated adult consumers that received CMH services	-	2,447	2,314	2,400	2,400	
	# of unduplicated youth consumers that received CMH services	-	537	608	610	610	
	# of consumers recommended for diversion from jail (post-booking)	-	29	8	18	18	

Fund: (2220) Mental Health

	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
EFFICIENCY	% of adults and children in crisis screened within 3 hours of request	95%	97.5%	97.1%	97.0%	97.0%
	% of persons receiving their first face-to-face assessment within 14 days of request for service	95%	99.6%	99.7%	97.0%	97.0%
	% of persons receiving their first ongoing service within 14 days of initial assessment	95%	94.9%	96.3%	95.0%	95.0%
	% of consumers discharged from inpatient care that are seen for follow-up care within 7 days	95%	98.3%	98.1%	95.0%	95.0%
	% of consumers with a current treatment plan	95%	90.2%	99.1%	99.0%	99.0%
OUTCOMES	% of adult consumers readmitted to inpatient psychiatric unit within 30 days after CMH discharge	<15%	2.8%	6.0%	7.0%	7.0%
	% of youth consumers readmitted to inpatient psychiatric unit within 30 days after CMH discharge	<15%	0.0%	2.2%	2.0%	2.0%
	% of adult consumers readmitted to inpatient psychiatric unit within 180 days after CMH discharge	<20%	9.9%	19.9%	20.0%	20.0%
	% of youth consumers readmitted to inpatient psychiatric unit within 180 days after CMH discharge	<20%	15.0%	9.1%	10.0%	10.0%
	% of consumers recommended for diversion from jail (post-booking) who were actually diverted	90%	100%	100%	100%	100%
	% of Medicaid consumers served of the total Medicaid eligible population in Ottawa County (i.e. penetration rate)	-	7.7%	8.1%	8.0%	8.0%
CUSTOMER SERVICE	% of consumers satisfied with quality of department services	90%	94.0%	91.4%	90.0%	90.0%
	% 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%	89.6%	87.5%	85.0%	85.0%
COST⁵	Cost of CMH per consumer - youth and adults (<i>Total expenses</i>) ³	-	\$11,512	\$12,504	\$12,318	\$12,318
	# of CMH FTE ⁴ per 100,000 residents	-	64.33	65.14	69.42	69.42

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 IT Charges (831002) and Administrative Expenses (831000)
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



	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue	\$31,335,605	\$34,136,856	\$35,962,768	\$37,300,844	\$38,388,682
Charges for Services	\$612,714	\$409,070	\$358,476	\$381,456	\$403,148
Rents	\$135,801	\$78,927	\$18,213		
Interest	\$33,969	\$34,024	\$46,507	\$46,500	\$46,500
Other Revenue	\$157,387	\$453,444	\$617,396	\$900,947	\$270,774
Other Financing Sources	\$722,178	\$563,108	\$563,108	\$593,057	\$563,108
Total Revenues	\$32,997,654	\$35,675,429	\$37,566,469	\$39,222,804	\$39,672,212
Expenditures					
Personnel Services	\$11,339,115	\$11,001,766	\$12,344,938	\$13,216,729	\$13,353,378
Supplies	\$538,565	\$614,720	\$444,462	\$461,388	\$494,790
Other Services & Charges	\$21,151,591	\$23,582,299	\$24,758,883	\$25,737,912	\$25,775,678
Capital Outlay	\$11,000	\$79,483	\$108,423		\$48,366
Other Financing Uses					
Total Expenditures	\$33,040,271	\$35,278,268	\$37,656,706	\$39,416,029	\$39,672,212

Resources			
Personnel	2012	2013	2014
Position Name	# of Positions	# of Positions	# of Positions
Clinical Office Manager	0.165	0.415	0.415
Mental Health Prescriber	0.100	0.100	0.100
Compliance Manager	0.064	0.118	0.118
Director of Quality Improvement	0.110	0.080	0.078
Compliance Assistant	0.193	0.358	0.358
Mental Health Aide	37.000	37.000	36.000
Mental Health Clinician	4.000	5.000	5.000
Mental Health Nurse	3.500	3.500	3.500
Mental Health Specialist*	21.690	17.604	16.604
Mental Health Trainer	1.000	1.000	1.000
Occupational Therapist	0.500	1.500	1.500
Program Coordinator-County	2.527	2.684	2.346
Program Supervisor	1.243	1.196	1.351
CBS Team Leader	0.000	4.000	4.000
Medical Assistant	0.000	1.000	1.000
Mental Health Clerk	2.000	2.333	3.333
Training Center Clerk	0.700	0.700	0.700
Speech Language Therapist	0.500	0.500	0.500
Team Supervisor - M Health	2.667	3.719	4.000
	77.958	82.808	81.904

* Additional position(s) are not funded in 2012, but may be reinstated if future resources allow.

Funding	2010	2011	2012	2013	2014
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$20,042,255	\$21,465,709	\$22,941,011	\$23,457,804	\$24,332,529
Charges for Services	\$563,320	\$332,218	\$299,297	\$295,123	\$316,294
Rents	\$135,801	\$78,927	\$18,213		
Other Revenue	\$40,461	\$421,133	\$250,206	\$121,757	\$122,340
Total Revenues	\$20,781,837	\$22,297,987	\$23,508,727	\$23,874,684	\$24,771,163
Expenditures					
Personnel Services	\$4,537,176	\$4,460,255	\$4,877,478	\$5,187,073	\$5,252,915
Supplies	\$140,508	\$217,432	\$110,873	\$107,092	\$119,634
Other Services & Charges	\$13,697,407	\$14,881,445	\$16,008,838	\$15,999,692	\$16,797,728
Total Expenditures	\$18,375,091	\$19,586,937	\$21,008,238	\$21,293,857	\$22,170,277

Budget Highlights:

Increase in intergovernmental allocation to this program for funding community placements for individuals with developmental disabilities.

Resources

Personnel

Position Name	2012 # of Positions	2013 # of Positions	2014 # of Positions
Program Coordinator	0.000	0.000	0.000
Mental Health Specialist	0.233	0.233	0.244
	0.233	0.233	0.244

Funding

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue	\$299,590	\$314,143	\$281,259	\$358,250	\$353,750
Other Revenue	\$730	\$3,330	\$2,664	\$8,727	\$8,727
Total Revenues	\$300,320	\$317,473	\$283,923	\$366,977	\$362,477

Expenditures

Personnel Services	\$17,866	\$16,067	\$17,253	\$18,273	\$18,306
Supplies					
Other Services & Charges	\$286,628	\$300,435	\$297,009	\$367,408	\$362,606
Capital Outlay					
Total Expenditures	\$304,494	\$316,502	\$314,263	\$385,681	\$380,912

Resources

Personnel

Position Name	2012 # of Positions	2013 # of Positions	2014 # of Positions
Account Clerk II	0.000	0.000	0.000
Clinical Office Manager	0.735	0.585	0.585
Clinical Nurse	0.900	0.900	0.900
Compliance Manager	0.266	0.212	0.212
Director of Quality Improvement	0.044	0.037	0.035
Medical Assistant	2.000	1.000	1.000
Compliance Assistant	0.807	0.642	0.642
Mental Health Clinician	19.000	21.000	21.000
Mental Health Nurse	4.000	5.000	5.000
Mental Health Specialist	13.170	12.170	12.170
Nursing Supervisor	0.800	0.800	0.000
Peer Support Specialist	4.000	5.000	5.000
Program Coordinator	1.267	0.610	8.000
Program Supervisor	1.039	1.043	1.000
Medical Director	0.00	0.612	0.556
Staff Psychiatrist	0.400	1.000	1.000
Mental Health Clerk	5.000	5.000	5.500
Records Processing Clerk II	0.00	0.500	0.000
Residential Worker	0.00	0.00	0.00
Team Supervisor	7.333	8.281	0.000
	60.762	64.392	62.600

Funding

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue	\$9,643,027	\$10,192,104	\$10,870,858	\$11,483,593	\$11,506,866
Charges for Services	\$26,082	\$40,069	\$16,207	\$46,663	\$50,283
Rents					
Other Revenue	\$12,670	\$15,919	\$228,615	\$109,384	\$102,334
Total Revenues	\$9,681,779	\$10,248,092	\$11,115,680	\$11,639,640	\$11,659,483

Expenditures

Personnel Services	\$4,209,739	\$3,890,025	\$4,618,181	\$5,009,294	\$5,047,385
Supplies	\$301,084	\$313,806	\$281,550	\$297,823	\$312,284
Other Services & Charges	\$4,280,319	\$5,101,283	\$5,684,205	\$5,665,646	\$5,458,438
Capital Outlay		\$7,528			
Total Expenditures	\$8,791,142	\$9,312,642	\$10,583,936	\$10,972,763	\$10,818,107

Resources

Personnel

Position Name	2012 # of Positions	2013 # of Positions	2014 # of Positions
Mental Health Clinician	4.000	5.000	5.000
Mental Health Nurse	1.000	1.000	1.000
Mental Health Specialist	0.240	0.326	0.326
Peer Specialist	1.000	1.000	1.000
Program Coordinator	0.000	0.000	1.000
Program Supervisor	0.690	0.761	0.649
Medical Director	0.000	0.000	0.250
Mental Health Clerk	1.000	0.667	0.667
Staff Psychiatrist	0.400	0.00	0.000
Team Supervisor	1.000	1.000	0.000
	9.330	9.754	9.892

Funding

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue	\$1,297,548	\$1,510,387	\$1,670,529	\$2,001,197	\$2,195,537
Charges for Services	\$19,598	\$32,756	\$39,584	\$36,318	\$33,171
Rents					
Other Revenue					
Total Revenues	<u>\$1,317,146</u>	<u>\$1,543,143</u>	<u>\$1,710,112</u>	<u>\$2,037,515</u>	<u>\$2,228,708</u>
Expenditures					
Personnel Services	\$480,819	\$528,085	\$640,801	\$742,911	\$794,940
Supplies	\$11,055	\$12,116	\$9,280	\$8,947	\$13,619
Other Services & Charges	\$579,410	\$705,912	\$715,590	\$929,055	\$1,063,782
Capital Outlay					
Total Expenditures	<u>\$1,071,284</u>	<u>\$1,246,113</u>	<u>\$1,365,671</u>	<u>\$1,680,913</u>	<u>\$1,872,341</u>

Budget Highlights:

Increase in intergovernmental revenue and other services expenditures for full year implementation of the new Medicaid autism benefit.

Resources

Personnel

Position Name	2012 # of Positions	2013 # of Positions	2014 # of Positions
Account Clerk	7.500	7.500	7.100
Accountant I	1.000	1.000	1.000
Accountant - M.H. Billing	1.000	1.000	0.000
Administrative Assistant	1.100	1.000	1.000
CMH Deputy Director	1.000	1.000	1.000
Community. Dev. & Relations Coordinator	1.000	1.000	1.000
Compliance Manager	0.670	0.670	0.670
Contract Manager	1.000	1.000	1.000
Cost Analyst	1.000	1.000	1.000
Director of QI & Planning	0.846	0.883	0.887
Assistant Human Resources Director	0.500	0.500	0.500
IT Program Coordinator	1.000	1.000	1.000
Medical Records Assistant	0.000	0.000	0.000
Mental Health Director	1.000	1.000	1.000
Mental Health Specialist	0.768	0.768	0.756
Mental Health Finance Manager	1.000	1.000	1.000
Nursing Supervisor	0.200	0.200	0.000
Program Coordinator- County	1.206	1.706	0.654
Program Evaluator	1.000	1.000	1.000
Program Supervisor	0.028	0.000	0.000
Programmer/ Analyst	1.000	1.000	1.000
Quality Improvement/ Managed Care Asst	0.000	1.000	1.000
Quality Improvement Asst	0.000	0.000	0.000
Recipient Rights Coordinator	2.000	1.000	1.000
Recipient Rights & Info Officer	0.000	1.000	1.000
Peer Specialist	0.000	1.000	1.000
Medical Director	0.000	0.388	0.194
Staff Psychiatrist	0.200	0.000	0.000
Mental Health Clerk	1.000	1.000	1.000
	27.018	29.614	26.761

Resources					
Funding	2010	2011	2012	2013	2014
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$53,185	\$654,513	\$199,112		
Charges for Services	\$3,714	\$4,027	\$3,388	\$3,352	\$3,400
Rents					
Interest	\$33,969	\$34,024	\$46,507	\$46,500	\$46,500
Other Revenue	\$103,526	\$13,062	\$135,912	\$661,079	\$37,373
Other Financing Sources	\$722,178	\$563,108	\$563,108	\$593,057	\$563,108
Total Revenues	\$916,572	\$1,268,734	\$948,026	\$1,303,988	\$650,381
Expenditures					
Personnel Services	\$2,093,515	\$2,107,334	\$2,191,226	\$2,259,178	\$2,239,832
Supplies	\$85,918	\$71,366	\$42,759	\$47,526	\$49,253
Other Services & Charges	\$2,307,827	\$2,593,224	\$2,053,240	\$2,776,111	\$2,093,124
Capital Outlay	\$11,000	\$44,150	\$97,372		\$48,366
Other Financing Uses					
Total Expenditures	\$4,498,260	\$4,816,074	\$4,384,598	\$5,082,815	\$4,430,575

Budget Highlights:

Decrease in other revenue and other services expenditures are for change in budgeting psychiatric contracts within the Lakeshore Behavioral Health affiliation.

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

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue					
Interest	\$41,126	\$30,602	\$37,156	\$38,309	\$36,895
Other Revenue					
Other Financing Sources			\$2,340,000		
Total Revenues	\$41,126	\$30,602	\$2,377,156	\$38,309	\$36,895
Expenditures					
Other Services & Charges	\$394,398	\$344,970	\$418,468	\$330,000	\$304,000
Supplies					
Capital Outlay	\$56,541	\$56,686	\$40,607	\$112,000	
Operating Transfers					
Total Expenditures	\$450,939	\$401,656	\$459,075	\$442,000	\$304,000

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>)					
WORKLOAD	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
	# of hours the Resource Recovery Service Centers were open to the public	-	2,496	2,496	2,496	2,496
	# of users of the Resource Recovery Service Center (RRSC)	-	12,958	13,429	13,250	13,500
	# of recycling service memberships	-	659	748	725	750
	# of pounds of pesticides collected	-	11,207	22,059	20,000	25,000
	# of gallons of liquid hazardous waste collected	-	11,207	8,275	9,250	10,000
	# of pounds of solid hazardous waste collected	-	71,270	93,021	95,000	100,000
	# of cubic yards of recyclables collected	-	3,606	3,450	3,500	3,700
	# of calls regarding mercury spill responded to	-	3	6	5	5

EFFICIENCY	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
	% of recycling membership applications processed within one month	100%	100%	100%	100%	100%
OUTCOMES	# of gallons of liquid household hazardous waste diverted from landfill	5,000	11,207	8,275	9,250	10,000
	# of pounds of solid household hazardous waste diverted from landfill	43,000	82,477	93,021	95,000	100,000
	% 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	n/a	n/a
	% of customers indicating that the services/information received met their needs	100%	n/a	n/a	n/a	n/a
	% of customers indicating that interaction with staff was courteous and professional	100%	n/a	n/a	n/a	n/a
COST ⁵	Cost of waste management per RRSC user (total expenses ³)	-	\$21.99	\$21.25	\$27.52	\$27.01
	Cost of waste management per capita (total expenses ³)	-	\$1.07	\$1.06	\$1.36	\$1.36
	# of RRSC users per waste management FTEs ⁴	-	3,483	3,950	3,487	3,553
	# of waste management FTEs ⁴ per 100,000 residents	-	1.40	1.26	1.41	1.41



The County has several recycling programs including electronics disposal, used appliance disposal, used motor oil recycling and sharps disposal.

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 IT Charges (831002) and Administrative Expenses (831000)
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	2012 # of Positions	2013 # of Positions	2014 # of Positions
Environmental Health Manager	0.100	0.100	0.100
Team Supervisor - Health	1.000	1.000	1.000
Sr Environmental Health Specialist	0.600	0.100	0.100
Technician	0.000	0.500	0.500
Sr Recycle Center Attendant	0.000	0.000	1.000
Recycle Center Attendant	1.500	1.500	1.000
Environmental Health Clerk	0.200	0.600	0.600
	3.400	3.800	4.300

Funding

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue				\$25,000	\$28,000
Charges for Services	\$327,084	\$367,653	\$340,902	\$340,000	\$340,000
Interest and Rents					
Other Revenue	\$27,077	\$31,995	\$33,197	\$31,000	\$31,650
Other Financing Sources					
Total Revenues	\$354,161	\$399,648	\$374,099	\$396,000	\$399,650
Expenditures					
Personnel Services	\$222,608	\$171,318	\$181,943	\$221,015	\$252,513
Supplies	\$9,250	\$10,635	\$8,703	\$12,780	\$16,628
Other Services & Charges	\$139,201	\$144,441	\$115,998	\$152,468	\$168,711
Capital Outlay					
Total Expenditures	\$371,059	\$326,394	\$306,645	\$386,263	\$437,852

Budget Highlights:

Clean Sweep pesticide collection program moved from the Public Health Fund to this fund in 2013.

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

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue	\$157,569	\$157,569	\$157,569		
Other Financing Sources					
Total Revenues	\$157,569	\$157,569	\$157,569		
Expenditures					
Supplies					
Other Services & Charges	\$157,569	\$157,569	\$157,569		
Other Financing Uses		\$25,787			
Total Expenditures	\$157,569	\$183,356	\$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.

Activity in this fund was moved to the Other Governmental Grants fund (2180) effective 10/1/12.

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

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Charges for Services					
Other Revenue	\$1,000				
Total Revenues	\$1,000				
Expenditures					
Supplies				\$224	\$224
Other Services & Charges					
Total Expenditures	\$224				

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

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Taxes			\$371	\$487	\$514
Charges for Services		\$1,500			
Other Revenue					
Total Revenues		\$1,500	\$371	\$487	\$514
Expenditures					
Supplies					\$150
Other Services & Charges		\$1,000		\$1,088	\$634
Total Expenditures		\$1,000		\$1,088	\$784

Before and after pictures of one of the Brownfield Redevelopment projects, the Lemon Creek Winery in Grand Haven.



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

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Charges for Services					
Interest	\$46,613	\$38,453	\$31,687	\$25,503	\$21,263
Other Financing Sources					
Total Revenues	\$46,613	\$38,453	\$31,687	\$25,503	\$21,263
Expenditures					
Other Services & Charges					
Capital Outlay					
Operating Transfers	\$125,000	\$525,000	\$125,000	\$125,000	\$125,000
Total Expenditures	\$125,000	\$525,000	\$125,000	\$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	2010	2011	2012	2013	2014
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Charges for Services					
Interest	\$39,217	\$35,059	\$36,431	\$32,544	\$31,896
Rents	\$379,751	\$405,303	\$419,919	\$382,837	\$219,510
Other	\$2,050				
Other Financing Sources					
Total Revenues	\$421,018	\$440,362	\$456,350	\$415,381	\$251,406
Expenditures					
Supplies		\$165	\$64	\$23,477	
Other Services & Charges	\$5,385	\$3,971	\$2,754	\$2,839	\$2,921
Capital Outlay		\$23,690	\$145,618		\$425,000
Operating Transfers	\$186,900	\$187,700	\$187,900	\$187,400	\$186,500
Total Expenditures	\$192,285	\$215,526	\$336,336	\$213,716	\$614,421

Budget Highlights:

The 2014 Budget consists of estimated costs to construct a new tower in Spring Lake (\$200,000) with the balance for construction costs of combining the Clerk and Register of Deeds office (\$75,000) as well as a new garage in Hudsonville for the Sheriff's department (\$150,000).

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	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Taxes	\$6,917	\$9,743	\$11,049	\$6,800	\$10,000
Interest	\$648	\$793	\$604	\$385	\$59
Other Financing Sources	\$101,743		\$7,000		
Total Revenues	\$109,308	\$10,536	\$18,653	\$7,185	\$10,059
Expenditures					
Supplies		\$400	\$400	\$400	\$400
Other Services & Charges	\$560	\$570	\$580	\$1,400	\$1,428
Capital Outlay	\$35,995		\$7,000		
Debt Service	\$23,397	\$23,395	\$15,498	\$3,500	
Operating Transfers		\$6,455	\$7,172	\$49,356	
Total Expenditures	\$59,952	\$30,820	\$30,650	\$54,656	\$1,828

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	2012 # of Positions	2013 # of Positions	2014 # of Positions
Public Service Center Clerk	0.350	0.350	0.350

Funding

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Interest	\$4,649	\$4,638	\$5,091	\$3,973	\$4,412
Charges for Services	\$246,127	\$233,176	\$273,783	\$315,000	\$300,000
Other Revenue					
Other Financing Sources					
Total Revenues	\$250,776	\$237,814	\$278,874	\$318,973	\$304,412
Expenditures					
Personnel Services		\$152	\$19,755	\$21,827	\$23,113
Supplies	\$18,386	\$8,231	\$14,161	\$19,290	\$28,300
Other Services & Charges	\$116,900	\$159,914	\$155,517	\$178,285	\$206,871
Debt Service	\$8,998	\$11,997			
Capital Outlay	\$122,495	\$39,300		\$15,500	\$23,000
Total Expenditures	\$266,779	\$219,594	\$189,433	\$234,902	\$281,284

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 2013 and are planned for 2014.

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

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 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

Resources

Personnel

Position Name	2012 # of Positions	2013 # of Positions	2014 # of Positions
Victims Rights Coordinator	1.000	1.000	0.000
Victims Advocate	2.000	2.000	0.000
	3.000	3.000	0.000

Funding

Budget Summary	2010	2011	2012	2013	2014
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$144,000	\$140,400	\$140,400		
Other	\$500	\$588	\$622		
Other Financing Sources	\$67,927	\$62,627	\$62,720		
Total Revenues	\$212,427	\$203,615	\$203,742		
Expenditures					
Personnel Services	\$193,475	\$190,723	\$192,049		
Supplies	\$15,304	\$8,980	\$8,412		
Other Services & Charges	\$3,648	\$3,912	\$3,282		
Other Financing Uses		\$25,089			
Total Expenditures	\$212,427	\$228,704	\$203,742		

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. Beginning 10/01/12 this activity is accounted for in the General Fund (Department 2320).

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	2012 # of Positions	2013 # of Positions	2014 # of Positions
Road Patrol Deputy	0.000	0.000	0.000

Funding

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue	\$305,823	\$428,262	\$716,787		
Interest					
Other Financing Sources	\$14,245				
Total Revenues	\$320,068	\$428,262	\$716,787		
Expenditures					
Personnel Services	\$119,695	\$61,064	\$46,246		
Supplies	\$140,476	\$39,107	\$132,901		
Other Services & Charges	\$24,734	\$11,647	\$35,103		
Capital Outlay	\$35,163	\$315,364	\$501,641		
Operating Transfers			\$1,973		
Total Expenditures	\$320,068	\$427,182	\$717,864		

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. Beginning 10/01/12 this activity is accounted for in the Sheriff Grants & Contracts Fund (2630).

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	2012 # of Positions	2013 # of Positions	2014 # of Positions
Sergeant	6.000	0.000	0.000
Road Patrol Deputy	51.000	0.000	0.000
	57.000	0.000	0.000

Funding

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue	\$4,189,685	\$4,160,513	\$5,474,448		
Other	\$5,081	\$1,950	\$425		
Other Financing Sources	\$209,805	\$210,168	\$306,287		
Total Revenues	\$4,404,571	\$4,372,631	\$5,781,160		
Expenditures					
Personnel Services	\$3,822,174	\$3,794,124	\$5,014,154		
Supplies	\$70,028	\$78,477	\$136,724		
Other Services & Charges	\$485,069	\$501,290	\$630,281		
Capital Outlay	\$27,315				
Total Expenditures	\$4,404,586	\$4,373,891	\$5,781,160		

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. Beginning 10/01/12 this activity is accounted for in the Sheriff Grants & Contracts Fund (2630).

Fund: 2630 Sheriff Grants & Contracts

Function Statement

This fund records Sheriff contracts with other municipalities for community policing services and various 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	2012 # of Positions	2013 # of Positions	2014 # of Positions
Sergeant	6.000	7.000	7.000
Road Patrol Deputy	51.000	53.000	54.000
	57.000	60.000	61.000

Funding

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue			\$1,582,766	\$6,222,970	\$6,416,128
Other Financing Sources			\$84,762	\$535,214	\$555,221
Total Revenues			\$1,667,528	\$6,758,184	\$6,971,349
Expenditures					
Personnel Services			\$1,410,564	\$5,789,193	\$5,973,898
Supplies			\$77,421	\$204,301	\$163,115
Other Services & Charges			\$165,968	\$764,690	\$812,166
Capital Outlay			\$11,963		\$22,170
Total Expenditures			\$1,665,915	\$6,758,184	\$6,971,349

Budget Highlights:

Effective 10/1/12 three funds were merged together including Sheriff Grant Programs (2609), Sheriff Contracts (2610) and Sheriff Road Patrol (2661). The largest share of activity, covering 58 positions for 2014, relates to the contracts with local municipalities and school districts for community policing. Activity reflected above for 2012 covers the three month time period of 10/1/12 through 12/31/12.



The billboard above was funded by grant dollars in 2013 to address drinking and driving .

Fund: 2661 Sheriff Road Patrol

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	2012 # of Positions	2013 # of Positions	2014 # of Positions
Sergeant	1.000	0.000	0.000
Road Patrol Deputy	2.000	0.000	0.000
	3.000	0.000	0.000

Funding

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue	\$215,491	\$190,700	\$171,630		
Other Financing Sources	\$111,130	\$124,007	\$121,656		
Total Revenues	\$326,621	\$314,707	\$293,286		
Expenditures					
Personnel Services	\$274,644	\$256,738	\$243,772		
Supplies	\$676	\$1,868	\$8,168		
Other Services & Charges	\$51,301	\$56,099	\$41,345		
Capital Outlay					
Total Expenditures	\$326,621	\$314,705	\$293,286		

Budget Highlights:

Effective 10/1/12 this budget was merged into Fund 2630 Sheriff Grants & Contracts.

Fund: 2740 Workforce Investment Act - Administration

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

Funding	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue	\$404,101	\$501,471	\$349,241		
Other Revenue		\$1,000			
Total Revenues	\$404,101	\$502,471	\$349,241		
Expenditures					
Personnel Services	\$207,186	\$330,866	\$219,091		
Supplies	\$31,391	\$18,614	\$12,292		
Other Services & Charges	\$165,525	\$152,992	\$117,858		
Other Financing Uses			\$950		
Total Expenditures	\$404,102	\$502,472	\$350,191		

Fund: 2741 Workforce Investment Act - Youth

Resources

Funding	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue	\$1,995,691	\$895,959	\$927,276		
Other Revenue					
Total Revenues	\$1,995,691	\$895,959	\$927,276		
Expenditures					
Personnel Services	\$101,126	\$111,516	\$162,531		
Supplies	\$9,571	\$5,564	\$4,199		
Other Services & Charges	\$1,884,989	\$775,517	\$760,547		
Total Expenditures	\$1,995,686	\$895,957	\$927,277		

Budget Highlights:

In connection with a new financial software implementation, several of the Michigan Works! And Community Action Agency programs were combined into two funds, Michigan Works! (2745) and Community Action Agency (2746). Consequently, 2013 and 2014 are zero.

Fund: 2742 Workforce Investment Act - Adult

Resources					
Funding	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue	\$945,072	\$627,618	\$917,005		
Total Revenues	\$945,072	\$627,618	\$917,005		
Expenditures					
Personnel Services	\$86,132	\$63,998	\$113,344		
Supplies	\$5,807	\$4,104	\$2,761		
Other Services & Charges	\$853,131	\$556,159	\$800,901		
Capital Outlay		\$3,360			
Other Financing Uses			\$510		
Total Expenditures	\$945,070	\$627,621	\$917,515		

Fund: 2743 Workforce Investment Act - 6/30 Grant Programs

Resources					
Funding	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue	\$2,508,651	\$2,165,063	\$1,400,141		
Total Revenues	\$2,508,651	\$2,165,063	\$1,400,141		
Expenditures					
Personnel Services	\$180,210	\$219,743	\$138,601		
Supplies	\$45,531	\$24,296	\$8,029		
Other Services & Charges	\$2,290,841	\$1,928,327	\$1,252,630		
Capital Outlay		\$3,360			
Other Financing Uses	\$9,927		\$64,731		
Total Expenditures	\$2,526,509	\$2,175,726	\$1,463,990		

Budget Highlights:

In connection with a new financial software implementation, several of the Michigan Works! And Community Action Agency programs were combined into two funds, Michigan Works! (2745) and Community Action Agency (2746). Consequently, 2013 and 2014 are zero.

Fund: 2744 Workforce Investment Act - 12/31 Grant Programs

Resources					
Funding	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue	\$116,947	\$51,029	\$16,875		
Charges for Services					
Other Revenue	\$37,483	\$32,659	\$25		
Other Financing Sources					
Total Revenues	\$154,430	\$83,688	\$16,900		
Expenditures					
Personnel Services	\$44,247	\$19,571	\$5,372		
Supplies	\$875	\$179	\$65		
Other Services & Charges	\$100,913	\$61,444	\$41,960		
Capital Outlay					
Other Financing Uses			\$23,051		
Total Expenditures	\$146,035	\$81,194	\$70,448		

Fund: 2748 Workforce Investment Act - 9/30 Grant Programs

Resources					
Funding	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue	\$3,593,548	\$51,029	\$3,458,460		
Charges for Services					
Other Revenue	\$37,483	\$32,659	\$179,852		
Other Financing Sources			\$18,331		
Total Revenues	\$3,631,031	\$83,688	\$3,656,644		
Expenditures					
Personnel Services	\$44,247	\$19,571	\$355,614		
Supplies	\$875	\$179	\$56,842		
Other Services & Charges	\$100,913	\$61,444	\$3,244,189		
Capital Outlay					
			\$13,232		
Total Expenditures	\$146,035	\$81,194	\$3,669,877		

Budget Highlights:

In connection with a new financial software implementation, several of the Michigan Works! And Community Action Agency programs were combined into two funds, Michigan Works! (2745) and Community Action Agency (2746). Consequently, 2013 and 2014 are zero.

Fund: (2745) Michigan Works

Function Statement

The Workforce Investment Act (WIA) - Adult Program provides employment training primarily to adults/dislocated workers 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. 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 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	Low Income Adults, Eligible Youth ages 14-21					
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment					
	Agency Goal 1: To increase the employment, retention and earnings and/or work readiness of adults/dislocated workers/welfare recipients/ and youths					
	<i>Objective 1) Provide employment training to eligible adults</i>					
	<i>Objective 2) Track adult employment retention and earnings information</i>					
SERVICES & PROGRAMS	WIA Adult Program (<i>Goal 1</i>)					
WORKLOAD & EFFICIENCY	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
	% of adults receiving training	>50%	90%	85%	55%	40%
	Credential/ skill attainment rate	>70%	88%	86%	86%	90%
OUTCOMES	% of adults who obtain employment	>70%	95%	92%	80%	85%
	% of adults who retain jobs	>80%	91%	91%	91%	91%
	Replacement wages of eligible adults	n/a	\$11,257	\$12,187	\$13,113	\$14,130

SERVICES & PROGRAMS	WIA Dislocated Worker Program (<i>Goal 1</i>)					
WORKLOAD & EFFICIENCY	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
	% of dislocated workers who receive training	72%	90%	83%	70%	55%
	Credential/skill attainment rate	84%	85%	81%	80%	83%
OUTCOMES	% of dislocated workers who obtain employment	94%	93%	91%	91%	90%
	% of dislocated workers who retain jobs	92%	95%	95%	95%	97%
	Replacement wages of eligible dislocated workers	\$12,800	\$16,287	\$16,064	\$16,350	\$16,500

SERVICES & PROGRAMS	Jobs, Employment, and Training (JET) Program (<i>Goal 1</i>)					
WORKLOAD & EFFICIENCY	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
	# of welfare recipients who receive training	-	36	59	47	53
OUTCOMES	% of welfare recipients who obtain employment	>40%	34%	51%	42%	45%
	% of welfare recipients who retain jobs	>40%	34%	20%	27%	29%
	% of cases closed due to earnings	>40%	21%	54%	37%	39%

Fund: (2745) Michigan Works

SERVICES & PROGRAMS		WIA Youth Program (<i>Goal 1</i>)				
WORKLOAD	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
		# of older youth who receive training	53	6	46	50
	# of younger youth who receive training	100	161	255	196	215
EFFICIENCY	% of older youth attaining credentials/ skills	80%	100%	100%	80%	80%
	% of younger youth attaining credentials/skills	96%	86%	88%	89%	90%
OUTCOMES	% of older youth who obtain employment	83%	100%	83%	90%	87%
	% of older youth who retain jobs	85%	95%	95%	100%	100%
	Average change in earnings for older youth	\$3,100	\$4,365	\$4,341	\$8,840	\$9,020

Ottawa County MICHIGAN WORKS! | Service Center: 616.396.2154
 MiTalent: www.mitalent.org
 MARVIN: 866.638.3993
 Claims: 866.500.0017






<p>Job Search Sites</p> <p>www.careerbuilder.com www.dice.com http://grandrapids.craigslist.org www.indeed.com www.jobster.com www.mlive.com/jobs www.monster.com www.odesk.com www.simplyhired.com www.thingamajob.com</p>	<p>www.quintcareers.com/top_50_sites.html www.regionalhelpwanted.com/home/130.htm?SN=130&</p> <p>Resources</p> <p>http://onetcenter.org salary.com payscale.com jobskills.info khake.com</p> <p>Recruiters</p> <p>Management Recruiters of Ottawa County Select Resources Arrow Strategies TEKSystems KForce Otterbase theladders.com</p>	<p>www.michigan.gov/careers www.linkedin.com (networking) www.miottawa.org/michiganworks www.facebook.com/ocmwa Twitter: @ocmwa LinkedIn: Michigan Works</p>
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This is a business-sized card which participants can keep with them. It has a number of resources on it such as a list of job search sites, the area's largest employers and the phone numbers for temporary agencies and recruiters. This is one of many tools available through the Michigan Works Agency

Resources

Positions for all Michigan Works and Community Action Agency programs are listed below. Most of the positions are split among several different grants.

Personnel	2012	2013	Estimated 2014
<u>Position Name</u>	<u># of Positions</u>	<u># of Positions</u>	<u># of Positions</u>
Account Clerk	1.000	1.000	0.800
Accountant I	0.000	1.000	1.000
Assessment & Eligibility Specialist	3.600	3.600	2.000
Business Services Representative	2.000	2.000	2.000
CAA/Housing Program Supervisor	1.000	1.000	1.000
Financial Supervisor	1.000	0.000	0.000
FSS Case Manager	1.000	1.000	0.000
Marketing Specialist - MI Works	1.000	1.000	1.000
Medicaid/CAA Clerk	1.000	1.000	1.000
MI Works Service Coordinator	1.000	1.000	0.000
MI Works/CAA Director	1.000	1.000	1.000
Procurement Contract Coordinator	1.000	1.000	1.000
Program Supervisor - MI Works	2.000	2.000	2.000
Quality Assurance & Trng Coord	0.000	1.000	1.000
Records Processing Clerk II	1.000	0.000	0.000
Senior Accountant	0.000	1.000	1.000
Senior Secretary	1.000	1.000	1.000
Team Supervisor-MI Works	0.000	1.000	2.000
Talent Development Associate	0.000	15.960	22.975
Talent Development Lead	0.000	3.000	5.000
Weatherization Inspectors	2.000	1.000	1.000
Weatherization Program Coordinator	1.000	1.000	1.000
Workforce Intelligence Analyst	1.000	0.000	0.000
	22.600	41.560	47.775

Michigan Works and Community Action Agency provides administration oversight on several 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.

Estimated 2014 full time equivalents are based on current approved employees as of October, 2013.

Resources

Funding	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue			\$2,106,946	\$8,909,476	\$0
Other Revenue			\$9,682	\$103,288	\$0
Other Financing Sources			\$102,576	\$0	\$0
Total Revenues			\$2,219,205	\$9,012,764	\$0
Expenditures					
Personnel Services			\$725,125	\$3,202,560	\$0
Supplies			\$31,230	\$142,195	\$0
Other Services & Charges			\$1,367,179	\$5,668,009	\$0
Capital Outlay			\$0	\$0	\$0
Total Expenditures			\$2,123,534	\$9,012,764	\$0

Budget Highlights:

The full time equivalents are up in 2013 because some of the work that was contracted out in the past is now done in-house. The 2012 dollars represent a partial year for the majority of the grants as they are reported in this fund as of October 1, 2012. The budgets for all Michigan Works grants are budgeted upon grant notification through the budget amendment process. There are no County funds involved in these programs, and funding varies significantly from year to year.

Fund: (2746) 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. 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. This fund records the Community Development Block Grant which provides home rehabilitation and emergency home repair assistance to eligible homeowners. 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 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>					
	<i>Objective 3) To assist every household seeking assistance</i>					
	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>					
	Agency Goal 1: To improve the living conditions of low-income families					
	<i>Objective 1) To provide home rehabilitation to homeowners</i>					
<i>Objective 2) To provide emergency repairs to homeowners</i>						
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	Management Plan; Community Partnership Program; Application Processing (<i>Goal 1</i>)					
WORKLOAD & EFFICIENCY	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
	# of partnerships created/maintained	54	62	63	63	53
	# of applicants assisted	5,200	5,587	5,375	4,800	4,800

SERVICES & PROGRAMS	Commodity Supplemental Food Program; Emergency Food Assistance Program (<i>Goal 1</i>)					
WORKLOAD & EFFICIENCY	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
	# of individuals obtaining food monthly	400	392	369	365	365
	# of individuals receiving food quarterly	2,000	3,406	2,907	2,900	2,900

Fund: (2746) Community Action Agency

SERVICES & PROGRAMS		Home Rehabilitation Program; Emergency Home Repair Program (<i>Goal 1</i>)				
WORKLOAD & EFFICIENCY	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
	# of homes receiving rehabilitation	12	0	1	3	3
	# of homes receiving emergency repair	6	4	0	3	3
SERVICES & PROGRAMS		Energy Education Program; Energy Reduction Program (<i>Goal 1</i>)				
WORKLOAD & EFFICIENCY	ANNUAL MEASURES	TARGET	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
	# of individuals receiving energy-saving education	250	204	102	30	30
	# of homes receiving energy-saving measures	250	213	234	32	32



The line for the food distribution at the Community Action House on November 8, 2013.

Four times each year, the Community Action Agency coordinates a federal government surplus food giveaway to low income families. This is one of several programs to assist Ottawa County residents managed by the Community Action Agency.

Fund: 2746 Community Action Agency - Administration

Resources

Personnel

See Fund 2745 for a listing of personnel for both Michigan Works as well as Community Action Agency Fund (CAA).

Funding

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue			\$641,942	\$1,564,830	\$0
Other Revenue			\$46,381	\$116,994	\$0
Other Financing Sources			\$188,426	\$2	\$0
Total Revenues			\$876,749	\$1,681,826	\$0
Expenditures					
Personnel Services			\$199,438	\$454,270	\$0
Supplies			\$259,310	\$183,619	\$0
Other Services & Charges			\$259,332	\$1,043,937	\$0
Capital Outlay			\$0	\$0	\$0
Total Expenditures			\$718,080	\$1,681,826	\$0

Budget Highlights:

The budgets for all Community Action Agency funds are budgeted upon grant notification through the budget amendment process. There are no County funds involved in these programs, and funding varies significantly from year to year.

Fund: 2749 Workforce Investment Act - 3/31 Grant Programs

Funding	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue	\$17,500	\$5,490	\$5,878		
Other Revenue	\$5,000				
Total Revenues	\$22,500	\$5,490	\$5,878		
Expenditures					
Personnel Services					
Supplies			\$131		
Other Services & Charges	\$22,500	\$5,490	\$5,747		
Total Expenditures	\$22,500	\$5,490	\$5,878		

Budget Highlights:

In connection with a new financial software implementation, several of the Michigan Works! And Community Action Agency programs were combined into two funds, Michigan Works! (2745) and Community Action Agency (2746). Consequently, 2013 and 2014 are zero.

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, energy efficiency and economic development.

Resources

Funding	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue	\$1,238,844	\$929,552	\$156,997		
Other Revenue					
Other Financing Sources	\$27,408	\$24,078			
Total Revenues	\$1,266,252	\$953,630	\$156,997		
Expenditures					
Personnel Services	\$76,852	\$67,270			
Supplies	\$15,588				
Other Services & Charges	\$722,660	\$453,372	\$32,726		
Total Expenditures	\$1,266,253	\$953,630	\$156,997		

Budget Highlights:

All grants expired in 2012.

Fund: 2800 Emergency Feeding

Resources					
Funding	2010	2011	2012	2013	2014
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$365,851	\$366,731	\$315,406		
Other Financing Sources		\$5,199	\$1,499		
Total Revenues	\$365,851	\$371,930	\$316,905		
Expenditures					
Personnel Services	\$12,362	\$27,074	\$27,607		
Supplies	\$305,051	\$309,506	\$229,320		
Other Services & Charges	\$48,238	\$42,464	\$32,337		
Capital Outlay					
Total Expenditures	\$365,651	\$379,044	\$289,265		

Budget Highlights:

In connection with a new financial software implementation, several of the Michigan Works! And Community Action Agency programs were combined into two funds, Michigan Works! (2745) and Community Action Agency (2746). Consequently, 2013 and 2014 are zero.

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					
Funding	2010	2011	2012	2013	2014
Budget Summary	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$2,500		\$2,805		
Interest	\$20				
Other Financing Sources	\$2,480				
Total Revenues	\$5,000		\$2,805		
Expenditures					
Other Services & Charges	\$5,000		\$2,805		
Total Expenditures	\$5,000		\$2,805		

Budget Highlights:

In connection with a new financial software implementation, several of the Michigan Works! And Community Action Agency programs were combined into two funds, Michigan Works! (2745) and Community Action Agency (2746). Consequently, 2013 and 2014 are zero.

Fund: 2850 Community Corrections Program

Resources

Personnel

Position Name	2012 # of Positions	2013 # of Positions	2014 # of Positions
Director of Probation & Community Correction	0.750	0.000	0.000
Assistant Director of Probation Services	0.250	0.000	0.000
Court Services Coordinator	1.000	0.000	0.000
Court Services Officer	1.000	0.000	0.000
Probation Officer-Substance Abuse	2.800	0.000	0.000
Probation Assistant	0.000	0.000	0.000
Probation Secretary	0.000	0.000	0.000
District Court Clerk	0.000	0.000	0.000
Senior Secretary	0.800	0.000	0.000
	6.600	0.000	0.000

Funding

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue	\$220,000	\$241,041	\$236,041		
Charges for Services	\$197,817	\$187,156	\$170,122		
Other Revenue	\$9,896	\$7,846	\$10,416		
Other Financing Sources	\$519,991	\$465,509	\$393,306		
Total Revenues	\$947,704	\$901,552	\$809,885		
Expenditures					
Personnel Services	\$678,230	\$588,719	\$555,553		
Supplies	\$18,452	\$11,365	\$23,417		
Other Services & Charges	\$266,549	\$266,957	\$337,611		
Other Financing Uses	\$31,106	\$135,374			
Total Expenditures	\$994,337	\$1,002,415	\$916,581		

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. This fund was closed as of 9/30/12 and activities are now reported in the General Fund Department (1362).

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

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Taxes					
Interest	\$31,335				
Total Revenues	\$31,335				
Expenditures					
Other Financing Uses	\$4,681,321	\$422,130			
Total Expenditures	\$4,681,321	\$422,130			

Budget Highlights:

As planned, this fund was depleted in 2011. Revenue sharing payments have been reinstated by the State of Michigan.

Fund: 2870 Community Action Agency

Resources					
Funding	2010	2011	2012	2013	2014
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$936,494	\$519,781	\$406,937		
Other Revenue	\$21,904	\$34,902	\$41,560		
Other Financing Sources	\$29,000	\$29,000	\$26,750		
Total Revenues	\$987,398	\$583,683	\$475,248		
Expenditures					
Personnel Services	\$410,852	\$280,460	\$249,081		
Supplies	\$93,489	\$76,779	\$11,408		
Other Services & Charges	\$497,426	\$214,986	\$224,518		
Capital Outlay	\$17,128				
Other Financing Uses	\$2,480	\$50,094	\$70,327		
Total Expenditures	\$1,021,375	\$622,319	\$555,334		

Budget Highlights:

In connection with a new financial software implementation, several of the Michigan Works! And Community Action Agency programs were combined into two funds, Michigan Works! (2745) and Community Action Agency (2746). Consequently, 2013 and 2014 are zero.

Fund: 2890 Weatherization

Resources					
Funding	2010	2011	2012	2013	2014
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$663,686	\$1,684,566	\$1,388,928		
Other Revenue	\$21,282	\$114,083	\$82,153		
Other Financing Sources					
Total Revenues	\$684,968	\$1,798,649	\$1,471,081		
Expenditures					
Personnel Services	\$274,281	\$407,522	\$351,694		
Supplies	\$306,834	\$1,201,349	\$945,794		
Other Services & Charges	\$100,277	\$153,836	\$159,477		
Capital Outlay		\$16,576			
Total Expenditures	\$681,392	\$1,779,283	\$1,456,965		

Budget Highlights:

In connection with a new financial software implementation, several of the Michigan Works! And Community Action Agency programs were combined into two funds, Michigan Works! (2745) and Community Action Agency (2746). Consequently, 2013 and 2014 are zero.

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

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue	\$150,779	\$182,776	\$165,677	\$22,140	
Charges for Services					
Rents					
Other Revenue	\$1,452	\$431			
Other Financing Sources	\$135,160	\$73,750	\$73,670	\$43,690	\$44,547
Total Revenues	\$287,391	\$256,957	\$239,347	\$65,830	\$44,547
Expenditures					
Personnel Services					
Supplies	\$7,223	\$1,318	\$1,150	\$593	\$593
Other Services & Charges	\$280,168	\$254,402	\$236,042	\$67,527	\$43,954
Operating Transfers		\$250,000			
Total Expenditures	\$287,391	\$505,720	\$237,192	\$68,120	\$44,547

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. In January 2013 the State of Michigan regional Accounting Service Center took over claims and benefit processing. In 2014 remaining activity relates to running the local office.

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					
	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>					
PRIMARY GOALS & OBJECTIVES						
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	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 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	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	2011 ACTUAL	2012 ACTUAL	2013 ESTIMATED	2014 PROJECTED
WORKLOAD & EFFICIENCY (CONT.)	% 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%	n/a	100%	100%	100%
	% of public customers indicating interaction with staff was courteous, respectful, and friendly	90%	n/a	100%	100%	100%



The Ropes Court emphasizes experiential learning which is a process of safely opening up new avenues to participants by allowing them to take healthy risks through designed activities which challenge them individually and as a group to resolve conflicts, open communication, build confidence and trust, and gain mastery in areas that may cause anxiety or fear.

While the Ropes Course was initially utilized primarily by delinquent teens within the court system, it is now available to community groups for a modest fee which helps maintain the course.

Resources

Personnel	2012	2013	2014
Position Name	# of Positions	# of Positions	# of Positions
Detention Superintendent	1.000	1.000	1.000
Assistant Superintendent	1.000	1.000	1.000
Director of Juvenile Services	0.850	0.850	0.860
Assistant Director of Juvenile Services	0.875	0.875	0.865
Treatment Program Supervisor	1.000	1.000	1.000
Administrative Aide	1.000	1.000	1.000
Group Leader - Juvenile	7.000	7.000	7.000
Youth Specialist	17.650	17.650	17.650
Shift Supervisor	5.000	5.000	5.000
Casework Services Manager	1.000	1.000	1.000
Senior Caseworker	2.000	2.000	2.000
Treatment Specialist	5.000	5.000	5.000
Programs Supervisor	1.000	1.000	1.000
Treatment Services Manager	1.000	1.000	1.000
Caseworker	11.000	11.000	11.000
Assistant Juvenile Register	1.000	1.000	1.000
Circuit Court Administrator	0.340	0.340	0.340
Juvenile Court Clerk II	1.000	1.000	1.000
Administrative Clerk	1.000	1.000	1.000
Juvenile Community Justice Supr	1.000	1.000	1.000
Lieutenant	0.300	0.300	0.300
Deputy	3.000	3.000	3.000
	64.015	64.015	64.015

Funding	2010	2011	2012	2013	2014
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$3,648,170	\$3,321,634	\$3,356,492	\$3,512,981	\$3,840,445
Other Revenue	\$528,276	\$719,227	\$826,143	\$843,670	\$829,200
Other Financing Sources	\$3,992,884	\$3,491,647	\$3,591,371	\$3,712,842	\$3,832,315
Total Revenues	\$8,169,330	\$7,532,508	\$7,774,006	\$8,069,493	\$8,501,960
Expenditures					
Personnel Services	\$4,292,219	\$4,143,298	\$4,008,834	\$4,148,715	\$4,715,334
Supplies	\$179,283	\$154,708	\$205,436	\$205,714	\$202,559
Other Services & Charges	\$3,215,059	\$3,234,504	\$3,559,735	\$3,715,064	\$3,784,067
Other Financing Uses		\$750,000			
Total Expenditures	\$7,686,561	\$8,282,510	\$7,774,006	\$8,069,493	\$8,701,960

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 2014 budget reflects a \$200,000 use of fund balance, but no fund balance us is anticipated (see also, transmittal letter).

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	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue	\$271		\$128		
Other Revenue					
Other Financing Sources			\$128		
Total Revenues	\$271		\$256		
Expenditures					
Other Services & Charges	\$796		\$256		
Other Financing Uses		\$73,260			
Total Expenditures	\$796	\$73,260	\$256		

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. The fund has been combined with the Child Care Fund (2920) effective 10/1/12.

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	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Other Financing Sources	\$45,725				
Total Revenues	\$45,725				
Expenditures					
Other Services & Charges	\$45,725				
Total Expenditures	\$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	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Intergovernmental Revenue	\$21,872	\$53,048	\$71,725		
Other Financing Sources					
Total Revenues	\$21,872	\$53,048	\$71,725		
Expenditures					
Other Services & Charges	\$23,353	\$53,048	\$71,725		
Total Expenditures	\$23,353	\$53,048	\$71,725		

Budget Highlights:

This program has been combined with fund 2180, Other Governmental Grants effective 10/1/12.

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

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Charges for Services		\$341,471			
Interest		\$18,115	\$47,958	\$40,870	\$41,219
Other Revenue					
Other Financing Sources		\$4,271,524			
Total Revenues		\$4,631,110	\$47,958	\$40,870	\$41,219
Expenditures					
Other Services & Charges		\$7,600	\$10,000		
Total Expenditures		\$7,600	\$10,000		

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

	2010 Actual	2011 Actual	2012 Actual	2013 Current Year Estimated	2014 Adopted by Board
Revenues					
Charges for Services	\$69,431	\$82,410	\$68,220	\$63,684	\$73,354
Interest	\$45,845	\$37,703	\$35,269	\$29,793	\$30,195
Total Revenues	\$115,276	\$120,113	\$103,489	\$93,477	\$103,549
Expenditures					
Personnel Services	\$71,125	\$26,140	\$102,613	\$59,560	\$27,163
Other Financing Uses		\$375,000			
Total Expenditures	\$71,125	\$401,140	\$102,613	\$59,560	\$27,163

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.

Debt Service, Capital Projects, and Permanent Funds



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

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

Resources

Personnel

No personnel has been allocated to this department.

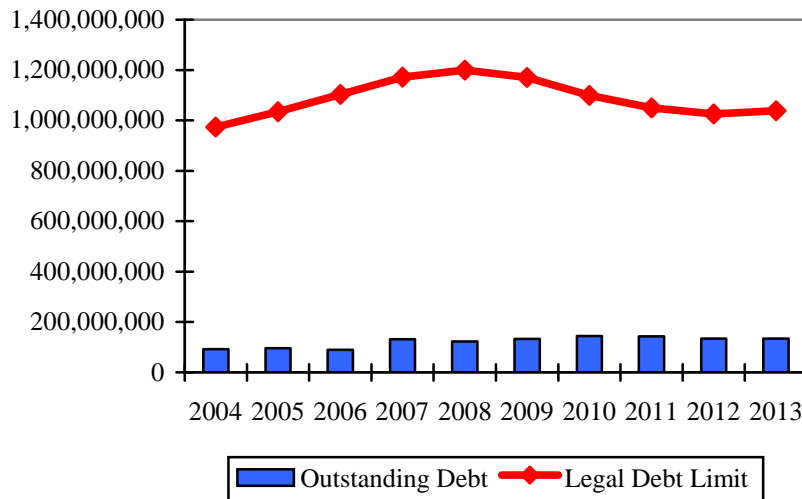
Funding

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

County of Ottawa Debt Information

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

County of Ottawa Legal Debt Limit and Debt Outstanding



Future Debt

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

Effect of Debt Payments on County Operations

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

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

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

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

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

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

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

Bonds:

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

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

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

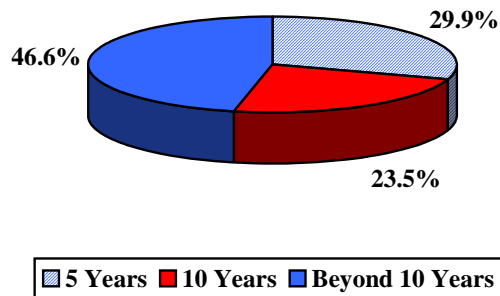
The County has pledged its full faith and credit for payment on the above obligations. Ottawa County has obtained a AAA rating from Fitch on General Obligation Limited Tax Bonds. Moody's Bond Rating is Aaa for General Obligation Unlimited and Limited Tax Bonds. Standard and Poor's Bond Rating is AA for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

Notes Payable:

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

Debt Retirements:

County of Ottawa Debt Retirements



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

Debt per Capita

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

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

Debt per Capita Comparison

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

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

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

**COUNTY OF OTTAWA
CAPITAL PROJECTS FUND**

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

Resources

Personnel

No personnel has been allocated to this department.

Funding

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

Budget Highlights:

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

2014 Capital Improvements

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

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

1. Capital Construction Projects

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

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

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

Parks and Recreation Projects

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

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



Existing Upper Macatawa Natural Area

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

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



Existing Grand River Greenway

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

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



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

Public Improvement Fund projects:

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

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

Effect on the Operating Budget

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

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

Effect on the Operating Budget

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

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

Effect on the Operating Budget

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

Capital Projects Fund

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

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

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

Effect on the Operating Budget

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

Total Project Benefits

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

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

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

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

Ottawa County (primary government)

Ottawa Beach Waterfront Walkway ¹	Grant/Parks & Recreation	\$600,000	\$600,000	\$20,000	\$0	\$580,000
Historic Ottawa Beach Pumphouse Museum ¹	Donations/Parks & Recreation Millage	\$1,500,000	\$1,530,000	\$30,000	\$0	\$1,500,000
Upper Macatawa 84th Ave Improvements ¹	Parks & Recreation Millage	\$75,000	\$75,000	\$0	\$75,000	\$0
Pigeon Creek South Trail Expansion ¹	Parks & Recreation Millage	\$60,000	\$70,000	\$0	\$70,000	\$0
Grand River Greenway Acquisition ¹	Grant/Parks & Recreation Millage	\$4,400,000	\$4,400,000	\$0	\$200,000	\$4,200,000
Grand River Ravines Improvements ¹	Grant/Parks & Recreation Millage	\$950,000	\$950,000	\$0	\$900,000	\$50,000
Lower Grand River Restoration ¹	Parks & Recreation Millage	\$60,000	\$60,000	\$0	\$60,000	\$0
Spring Lake Cell Tower	Public Improvement Fund	\$200,000	\$200,000	\$0	\$200,000	\$0
Sheriff Garage - Hudsonville	Public Improvement Fund	\$150,000	\$150,000	\$0	\$150,000	\$0
Clerk/Register of Deeds Combination	Public Improvement Fund	\$75,000	\$75,000	\$0	\$75,000	\$0
Energy Upgrades (JCI) for County Facilities	Qualified Energy Conservation Bonds	\$5,453,677	\$5,453,677	\$2,296,103	\$2,640,000	\$517,574
Total Primary Government		\$13,523,677	\$13,563,677	\$2,346,103	\$4,370,000	\$6,847,574

Ottawa County Drain Commission (component unit)

Park West Phase II	Bonds	\$6,000,000	\$4,500,000	\$1,200,000	\$3,300,000	\$0
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PROJECT DESCRIPTION	CAPITAL CONSTRUCTION COSTS					
	PROPOSED METHOD OF FINANCING	ESTIMATED COSTS		EXPENDED TO DATE (INC. CURRENT YR)	BUDGET YEAR 2014	FUTURE YEARS
		ORIGINAL	AMENDED			
Hiawatha	Special Assessments	\$350,000	\$300,000	\$27,700	\$272,300	\$0
No. 52	Special Assessments	\$125,000	\$150,000	\$42,000	\$108,000	\$0
Shoemaker	Special Assessments	\$150,000	\$150,000	\$26,700	\$123,300	\$0
Van Laar	Special Assessments	\$75,000	\$75,000	\$0	\$75,000	\$0
Van Haitzma	Special Assessments	\$100,000	\$100,000	\$12,300	\$87,700	\$0
Orphan Drains	Special Assessments	\$100,000	\$100,000	\$0	\$100,000	\$0
Maintenance	Special Assessments	\$450,000	\$450,000	\$0	\$450,000	\$0
Total - Ottawa County Drain Commission		\$7,350,000	\$5,825,000	\$1,308,700	\$4,516,300	\$0

Ottawa County Public Utilities (component unit)

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

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

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

County of Ottawa
Capital Construction Projects - Anticipated Annual Operational Costs
 Budget Year Ending December 31, 2014

PROJECT DESCRIPTION	ESTIMATED ANNUAL OPERATION COSTS (includes debt repayment)							
	PROPOSED METHOD OF FINANCING	EXPEN-DITURE TYPE	ACTUAL PRIOR YEAR 2012	ESTIMATED CURRENT YEAR 2013	BUDGET YEAR 2014	FUTURE YEARS		
						2015	2016	2017
Ottawa County (primary government)								
Ottawa Beach Waterfront Walkway ¹	Property Tax Levy	Maintenance	\$0	\$0	\$0	\$250	\$500	\$500
Historic Ottawa Beach Pumphouse Museum ¹	Property Tax Levy	Maintenance	\$0	\$0	\$500	\$1,500	\$1,500	\$1,500
Upper Macatawa 84th Ave Improvements ¹	Property Tax Levy	Maintenance	\$0	\$0	\$50	\$100	\$100	\$100
Pigeon Creek South Trail Expansion ¹	Property Tax Levy	Maintenance	\$0	\$0	\$150	\$200	\$200	\$200
Grand River Greenway Acquisition ¹	Property Tax Levy	Maintenance	\$0	\$0	\$0	\$500	\$250	\$250
Grand River Ravines Improvements ¹	Property Tax Levy	Maintenance	\$0	\$0	\$100	\$15,000	\$20,000	\$25,000
Lower Grand River Restoration ¹	Property Tax Levy	Maintenance	\$0	\$0	\$0	\$100	\$100	\$100
Spring Lake Cell Tower	Lease payments from carriers renting space	Maintenance	\$0	\$0	\$0	\$2,800	\$2,800	\$2,800
		Lease Payments in	\$0	\$0	\$0	(\$44,000)	(\$44,000)	(\$44,000)
Sheriff Garage - Hudsonville	Property Tax Levy	Maintenance	\$0	\$0	\$0	<\$1,000	<\$1,000	<\$1,000
Clerk/Register of Deeds Combination	Property Tax Levy	Maintenance	\$0	\$0	\$0	\$0	\$0	\$0
Energy Upgrades (JCI) for County Facilities Lighting, Mechanical, Water Conservation, Power	Several - Please see below ²	Debt Svc-Prin Debt Svc-Intr Utilities and Mntce Savings	\$0 \$0 \$0	\$0 \$0 \$0	\$365,000 \$173,219 (\$137,262)	\$370,000 \$163,415 (\$158,072)	\$370,000 \$159,558 (\$163,949)	\$370,000 \$153,427 (\$170,014)
Total Ottawa County Primary Government			\$0	\$0	\$401,757	\$351,793	\$347,059	\$339,863
Ottawa County Drain Commission (component unit)								
Park West Phase II ³	Special Assessments	Debt Service Maintenance	\$0 \$0	\$0 \$0	\$220,000 \$0	\$220,000 \$0	\$220,000 \$10,000	\$220,000 \$10,000
Hiawatha	Special Assessments		\$0	\$0	\$0	\$0	\$0	\$0
No. 52	Special Assessments		\$0	\$0	\$0	\$0	\$0	\$0
Shoemaker	Special Assessments		\$0	\$0	\$0	\$0	\$0	\$0
Van Laar	Special Assessments		\$0	\$0	\$0	\$0	\$0	\$0
Van Haitzma	Special Assessments		\$0	\$0	\$0	\$0	\$0	\$0
Orphan Drains	Special Assessments		\$0	\$0	\$0	\$0	\$0	\$0
Maintenance	Special Assessments		\$0	\$0	\$0	\$0	\$0	\$0
Total - Ottawa County Drain Commission			\$0	\$0	\$220,000	\$220,000	\$230,000	\$230,000

PROJECT DESCRIPTION	ESTIMATED ANNUAL OPERATION COSTS (includes debt repayment)							
	PROPOSED METHOD OF FINANCING	EXPEN-DITURE TYPE	ACTUAL PRIOR YEAR 2012	ESTIMATED CURRENT YEAR 2013	BUDGET YEAR 2014	FUTURE YEARS		
						2015	2016	2017

Ottawa County Public Utilities (component unit) ⁴

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

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

1. No debt will be issued for this project. Estimated annual operation costs, if any, are for maintenance including utilities, supplies, etc. No new personnel are projected to be added.
2. A Federal grant will pay for interest under the Qualified Energy Conservation Bonds program. Savings on utilities and maintenance costs will cover some of the principal costs as will anticipated energy rebates. Any remaining amount will be covered by the Pubic Improvement fund.
3. For most projects, the Drain Commission does not anticipate any maintenance costs for several years once projects are complete. The Park West drain, however, is likely to have additional fine tuning until rain gardens, bioswales and easement areas are fully stabilized. These costs will be covered by special assessments to the effected parties once construction funds are depleted.
4. The annual operating costs for public utilities projects are strictly for debt service. The maintenance costs are the responsibility of the municipality.

2. Capital Equipment Projects

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

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

February:

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

March:

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

April:

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

May/June:

- Departments include recommended equipment request in their budget submissions

July/August:

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

August/September:

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

October:

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

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

Acquisition Costs

Operating Budget Costs ¹

Description	Department	Funding Source		Operational Impacts	2014 Budget	2015 Budget	2016 Budget	2017 Budget	2018 Budget	Future Budget	Operating Budget	Operational Savings
		for Initial Purchase	Estimated Purchase Price		Amount*	Amount*	Amount*	Amount*	Amount*	Amount	Funding Source	
Routine												
Avatar MSO Upgrade and Avatar Plexus Foundation, Cache Elite	Community Mental Health (CMH)	CMH	\$48,366	Upgrade to meet federal regulation changes effective 10/1/14, improved service and accuracy, increased efficiency and data integration with service providers and regional CMH	\$48,366	\$0	\$0	\$0	\$0		State of Michigan	None identified
OnBase Unity Server	Information Technology	Equipment Pool	\$10,000	Improves reliability and efficiency	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000		Various departmental chargebacks thru IT	None identified
Printer Plotter/Scanner	Geographic Information Systems (GIS)	Equipment Pool	\$9,000	Improves reliability and efficiency	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800		General Fund/User Fees	Difficult to quantify
Non-Routine												
Jury Software	Clerk	Equipment Pool	\$25,000	Improves reliability, efficiency and enhance software features	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000		General Fund/User Fees	Difficult to quantify
Document Storage Software	Public Health - Environmental Health Field & Food Services	Equipment Pool	\$35,000	Improves efficiency, modernization	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000		State of Michigan and General Fund Transfer	Difficult to quantify
Email System Conversion, Hardware/Software to Replace Lotus Notes Application	Information Technology	Equipment Pool	\$327,400	Modernization, reduced internal operational support requirements and increased efficiency.	\$96,056	\$57,836	\$57,836	\$57,836	\$57,836		Various departmental chargebacks thru IT Billing Study	Difficult to quantify
MICA Service Contract	Information Technology	Equipment Pool	\$124,800	Process improvement, efficiency and accuracy of design.	\$124,800	\$0	\$0	\$0	\$0		Various departmental chargebacks thru IT	Difficult to quantify
Justice System Programming	Information Technology	Equipment Pool	\$390,000	Replacement of archaic and problematic system and support requirements.	\$390,000	\$0	\$0	\$0	\$0		Various departmental chargebacks thru IT	Difficult to quantify
Judge's Dashboard (iJustice System)	Information Technology	Equipment Pool	\$50,000	Reduced reliance on paper files and improved service.	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000		Various departmental chargebacks thru IT	Reduced printing and faster access to information for Judges during hearings.
Deduplication and File Archiving	Information Technology	Equipment Pool	\$200,000	Enhanced service and organizational efficiency.	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000		Various departmental chargebacks thru IT	Infrastructure improvements will reduce costs related to growing demand.
LAN Management Software	Information Technology	Equipment Pool	\$30,000	Increased reliability and reduced operational support requirements.	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000		Various departmental chargebacks thru IT	Leveraging of staff resources.
SAN Enclosure, Control Unit and Drives	Information Technology	Equipment Pool	\$47,060	Enhanced service and organizational efficiency, continuity of operations.	\$9,412	\$9,412	\$9,412	\$9,412	\$9,412		Various departmental chargebacks thru IT	Infrastructure improvements will reduce costs related to growing demand.
BMC Compliance Manager	Information Technology	Equipment Pool	\$10,800	Improves efficiency, modernization	\$2,160	\$2,160	\$2,160	\$2,160	\$2,160		Various departmental chargebacks thru IT	Reduced power consumption.
WAN Routers	Telecommunications Fund	Equipment Pool	\$120,000	Enhanced service and organizational efficiency, continuity of operations.	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000		General Fund/User Fees	Infrastructure improvements will reduce costs related to growing demand.
Grand Total			\$1,427,426		\$766,594	\$165,208	\$165,208	\$165,208	\$165,208	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	2014	2015	2016	2017	2018	Future	Operating	Operational Savings
		for Initial Purchase	Estimated Purchase Price		Budget Amount*	Budget Amount*	Budget Amount*	Budget Amount*	Budget Amount*	Budget Amount	Budget Funding	
Routine												
Vehicles - Chevy or Ford (Quantity of 2)	District Court - Community Corrections	Equipment Pool	\$38,000	Improves reliability of vehicle/employee safety	\$9,500	\$9,500	\$9,500	\$9,500		\$0	General Fund	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Aerial Photography (5 year cycle)	Geographic Information Systems (GIS)	GIS Department	\$175,000	Improves information accuracy and enhances planning activities	\$175,000					\$0	General Fund	None identified
Mixer and Oven for Kitchen	Bldg/Grnds-Juv Serv Comp	Equipment Pool	\$37,000	Improves reliability and efficiency	\$7,400	\$7,400	\$7,400	\$7,400	\$7,400	\$0	General Fund	Repair cost avoidance; difficult to quantify
Facility UPS and Battery Backup	Bldg/Grnds-Admin Annex	Equipment Pool	\$62,562	Improves reliability and efficiency	\$12,512	\$12,512	\$12,512	\$12,514		\$0	General Fund	Repair cost avoidance; difficult to quantify
Vehicle - GMC Terrain	Water Resources (Drains)	Equipment Pool	\$22,146	Improves reliability of vehicle/employee safety	\$3,164	\$3,164	\$3,164	\$3,164	\$3,164	\$6,326	General Fund	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Vehicles - Detective (Quantity of 4)	Sheriff	Equipment Pool/ Set-up from Departmental Budget	\$101,080	Improves reliability of vehicle/employee safety	\$26,080	\$25,000	\$25,000	\$25,000		\$0	General Fund	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Vehicles - Patrol (Quantity of 6)	Sheriff	Equipment Pool/ Set-up from Departmental Budget	\$174,600	Improves reliability of vehicle/employee safety	\$63,900	\$36,900	\$36,900	\$36,900		\$0	General Fund	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Vehicle - Evidence Van	Sheriff	Equipment Pool/ Set-up from Departmental Budget	\$38,500	Improves reliability of vehicle/employee safety, enhanced capabilities, modernization	\$17,125	\$7,125	\$7,125	\$7,125		\$0	General Fund	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Vehicle - Patrol 461	Sheriff Contracts - City of Hudsonville	Equipment Pool/ Set-up from Departmental Budget	\$24,600	Improves reliability of vehicle/employee safety	\$6,150	\$6,150	\$6,150	\$6,150		\$0	Funding government unit	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Vehicle - 714	Marine Safety	Equipment Pool/ Set-up from Departmental Budget	\$31,405	Improves reliability of vehicle/employee safety	\$9,005	\$5,600	\$5,600	\$5,600	\$5,600	\$0	General Fund	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Boat Motor - Yamaha 250hp	Marine Safety	Equipment Pool/ Set-up from Departmental Budget	\$18,000	Improves reliability	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$0	General Fund	Repair cost avoidance; difficult to quantify
Vehicles - SWAP Transport Vans (Quantity of 2) and Jail Transport Vans (Quantity of 2)	Jail	Equipment Pool/ Set-up from Departmental Budget	\$111,080	Improves reliability of vehicle/employee safety	\$33,455	\$25,875	\$25,875	\$25,875		\$0	General Fund	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Vehicles - Including Mavron Animal Control Units (Quantity of 2)	Animal Control	Equipment Pool/ Set-up from Departmental Budget	\$75,660	Improves reliability of vehicle/employee safety	\$22,710	\$17,650	\$17,650	\$17,650		\$0	General Fund	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Mowers - Commercial Grade	Parks & Recreation	Equipment Pool	\$43,000	Improves reliability/employee safety	\$8,600	\$8,600	\$8,600	\$8,600	\$8,600	\$0	Parks Levy	Repair cost avoidance; difficult to quantify
Vehicle - 4WD Pickup	Parks & Recreation	Equipment Pool	\$25,000	Improves reliability of vehicle/employee safety	\$3,571	\$3,571	\$3,571	\$3,571	\$3,571	\$7,145	Parks Levy	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Vehicle - Utility	Parks & Recreation	Equipment Pool	\$8,000	Improves reliability of vehicle/employee safety	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$0	Parks Levy	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Vehicle - Detective	Friend of the Court - Warrant Officer	Equipment Pool	\$25,500	Improves reliability of vehicle/employee safety	\$6,750	\$6,250	\$6,250	\$6,250		\$0	State of Michigan	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Mobile Generator For Miles of Smiles	Public Health - Healthy Children	Equipment Pool	\$18,500	Improves reliability	\$3,700	\$3,700	\$3,700	\$3,700	\$3,700	\$0	State of Michigan	Repair cost avoidance; difficult to quantify
Vehicles (Quantity of 6)	Community Mental Health	Equipment Pool	\$125,214	Improves reliability of vehicle/employee safety	\$17,887	\$17,887	\$17,887	\$17,887	\$17,887	\$35,779	State of Michigan	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify

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

* 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

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

Budget Highlights:

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

Appendix



The Ottawa County Board of Commissioners
of the County of Ottawa
Grand Haven, Michigan

RESOLUTION TO APPROVE 2014 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 22, 2013, at 1:30 p.m. local time.

PRESENT: Members – Visser, Baumann, Dannenberg, Holtrop, Van Dam, DeJong, Kuyers, Bergman, Fenske. (9)

ABSENT: Member – Disselkoen, Holtvluwer. (2)

The following preamble and resolution were offered by Bergman and supported by Kuyers:

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 2014; 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 2014 Budgeted Revenue and Expenditures as attached totaling \$208,758,592 and \$216,354,011, 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 2014 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 "2014 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.

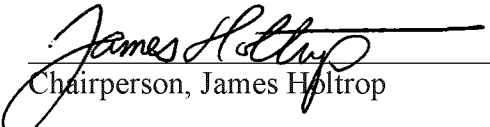
FURTHER BE IT RESOLVED THAT all resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution be and the same are hereby rescinded.

YEAS: DeJong, Dannenberg, Baumann, Visser, Kuyers, Fenske, Bergman, Van Dam, Holtrop. (9)

NAYS: Members – None

ABSTAIN: Members – None

RESOLUTION DECLARED ADOPTED.


Chairperson, James Holtrop


County Clerk/Register, Daniel Krueger

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 22, 2013, 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
22nd day of October, A.D., 2013.


County Clerk/Register, Daniel Krueger

COUNTY OF OTTAWA
2014 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

2014 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	Other Governmental Grants 2180	Health 2210
Fund Balance	(\$1,172,474)	(\$242,416)			(\$200,000)
SOURCES:					
Revenue					
Taxes	\$39,194,734	\$2,980,969			
Intergovernmental Revenue	\$8,120,261	\$377,600	\$2,416,867	\$379,233	\$3,681,511
Charges for Services	\$12,792,106	\$446,050	\$274,625	\$45,000	\$706,407
Fines & Forfeits	\$84,200				
Interest on Investments	\$168,160	\$40,850			
Rental Income	\$3,249,046	\$15,000			
Licenses & Permits	\$369,000				\$765,155
Other	\$609,227	\$6,000			\$206,220
Operating Transfers In	\$1,125,000		\$836,006	\$54,261	\$3,660,140
Total Revenue	\$65,711,734	\$3,866,469	\$3,527,498	\$478,494	\$9,019,433

COUNTY OF OTTAWA
2014 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

2014 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	General Fund 1010	<i>SPECIAL REVENUE FUNDS</i>			
		Parks & Recreation 2081	Friend of the Court 2160	Other Governmental Grants 2180	Health 2210
ACTIVITIES:					
Expenditures					
Legislative	\$438,145				
Judicial	\$11,797,900		\$3,527,498	\$240,925	
General Government	\$16,571,315				
Public Safety	\$24,901,232				
Public Works	\$380,000			\$157,569	
Health & Welfare	\$1,070,256			\$80,000	\$9,219,433
Culture & Recreation		\$4,108,885			
Community & Economic Development	\$1,211,951				
Other Government Functions	\$441,102				
Capital Projects					
Debt Service	\$538,719				
Operating Transfers Out	\$9,533,588				
Total Appropriations	<u>\$66,884,208</u>	<u>\$4,108,885</u>	<u>\$3,527,498</u>	<u>\$478,494</u>	<u>\$9,219,433</u>
Revenue Over (Under)					
Expenditures	<u>(\$1,172,474)</u>	<u>(\$242,416)</u>			<u>(\$200,000)</u>

COUNTY OF OTTAWA
2014 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

SPECIAL REVENUE FUNDS

2014 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Mental Health 2220	Solid Waste Clean - Up 2271	Landfill Tipping Fees 2272	Farmland Preservation 2340	Brownfield Redevelopment Authority 2430	Infra- structure 2444
Fund Balance		(\$267,105)	(\$38,202)	(\$224)	(\$270)	(\$103,737)
SOURCES:						
Revenue						
Taxes					\$514	
Intergovernmental Revenue	\$38,388,682		\$28,000			
Charges for Services	\$403,148		\$340,000			
Fines & Forfeits						
Interest on Investments	\$46,500	\$36,895				\$21,263
Rental Income						
Licenses & Permits						
Other	\$270,774		\$31,650			
Operating Transfers In	\$563,108					
Total Revenue	\$39,672,212	\$36,895	\$399,650		\$514	\$21,263

COUNTY OF OTTAWA
2014 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

SPECIAL REVENUE FUNDS

2014 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Mental Health 2220	Solid Waste Clean - Up 2271	Landfill Tipping Fees 2272	Farmland Preservation 2340	Brownfield Redevelopment Authority 2430	Infra- structure 2444
ACTIVITIES:						
Expenditures						
Legislative						
Judicial						
General Government						
Public Safety						
Public Works		\$304,000	\$437,852			
Health & Welfare	\$39,672,212					
Culture & Recreation						
Community & Economic Development				\$224	\$784	
Other Government Functions						
Capital Projects						
Debt Service						
Operating Transfers Out						\$125,000
Total Appropriations	\$39,672,212	\$304,000	\$437,852	\$224	\$784	\$125,000
Revenue Over (Under)						
Expenditures		(\$267,105)	(\$38,202)	(\$224)	(\$270)	(\$103,737)

COUNTY OF OTTAWA
2014 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

SPECIAL REVENUE FUNDS

2014 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Public Improvement 2450	Homestead Property Tax 2550	Register of Deeds Automation Fund 2560	Stabil- ization 2570	Sheriff Grants & Contracts 2630	Michigan Works 2745
Fund Balance	(\$363,015)	\$8,231	\$23,128			
SOURCES:						
Revenue						
Taxes		\$10,000				
Intergovernmental Revenue					\$6,416,128	
Charges for Services			\$300,000			
Fines & Forfeits						
Interest on Investments	\$31,896	\$59	\$4,412			
Rental Income	\$219,510					
Licenses & Permits						
Other						
Operating Transfers In					\$555,221	
Total Revenue	\$251,406	\$10,059	\$304,412		\$6,971,349	

COUNTY OF OTTAWA
2014 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

SPECIAL REVENUE FUNDS

2014 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Public Improvement 2450	Homestead Property Tax 2550	Register of Deeds Automation Fund 2560	Stabil- ization 2570	Sheriff Grants & Contracts 2630	Michigan Works 2745
ACTIVITIES:						
Expenditures						
Legislative						
Judicial						
General Government		\$1,828	\$281,284			
Public Safety					\$6,971,349	
Public Works	\$427,921					
Health & Welfare						
Culture & Recreation						
Community & Economic Development						
Other Government Functions						
Capital Projects						
Debt Service						
Operating Transfers Out	\$186,500					
Total Appropriations	\$614,421	\$1,828	\$281,284		\$6,971,349	
Revenue Over (Under)						
Expenditures	(\$363,015)	\$8,231	\$23,128			

COUNTY OF OTTAWA
2014 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

SPECIAL REVENUE FUNDS

2014 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Community Action Agency 2746	Department of Human Services 2901	Child Care Circuit Court 2920	DB/DC Conversion 2970	Compensated Absences 2980	Total Special Revenue
Fund Balance			(\$200,000)	\$41,219	\$76,386	(\$1,266,005)
SOURCES:						
Revenue						
Taxes						\$2,991,483
Intergovernmental Revenue			\$3,840,445			\$55,528,466
Charges for Services					\$73,354	\$2,588,584
Fines & Forfeits						
Interest on Investments				\$41,219	\$30,195	\$253,289
Rental Income						\$234,510
Licenses & Permits						\$765,155
Other			\$829,200			\$1,343,844
Operating Transfers In		\$44,547	\$3,832,315			\$9,545,598
Total Revenue		\$44,547	\$8,501,960	\$41,219	\$103,549	\$73,250,929

COUNTY OF OTTAWA
2014 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

SPECIAL REVENUE FUNDS

2014 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Community Action Agency 2746	Department of Human Services 2901	Child Care Circuit Court 2920	DB/DC Conversion 2970	Compensated Absences 2980	Total Special Revenue
ACTIVITIES:						
Expenditures						
Legislative						
Judicial						\$3,768,423
General Government					\$27,163	\$310,275
Public Safety						\$6,971,349
Public Works						\$1,327,342
Health & Welfare		\$44,547	\$8,701,960			\$57,718,152
Culture & Recreation						\$4,108,885
Community & Economic Development						\$1,008
Other Government Functions						
Capital Projects						
Debt Service						
Operating Transfers Out						\$311,500
Total Appropriations		\$44,547	\$8,701,960		\$27,163	\$74,516,934
Revenue Over (Under)						
Expenditures			(\$200,000)	\$41,219	\$76,386	(\$1,266,005)



COUNTY OF OTTAWA
2014 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

2014 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	<i>DEBT SERVICE FUND</i>	<i>CAPITAL PROJECTS FUND</i>	<i>PERMANENT FUND</i>	Primary Government Total All Funds
Fund Balance		(\$2,610,978)	\$23	(\$5,049,434)
SOURCES:				
Revenue				
Taxes				\$42,186,217
Intergovernmental Revenue				\$63,648,727
Charges for Services				\$15,380,690
Fines & Forfeits				\$84,200
Interest on Investments		\$29,022	\$23	\$450,494
Rental Income	\$1,821,644			\$5,305,200
Licenses & Permits				\$1,134,155
Other				\$1,953,071
Operating Transfers In	\$761,500			\$11,432,098
Total Revenue	\$2,583,144	\$29,022	\$23	\$141,574,852

COUNTY OF OTTAWA
2014 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

2014 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	<i>DEBT SERVICE FUND</i>	<i>CAPITAL PROJECTS FUND</i>	<i>PERMANENT FUND</i>	Primary Government Total All Funds
ACTIVITIES:				
Expenditures				
Legislative				\$438,145
Judicial				\$15,566,323
General Government				\$16,881,590
Public Safety				\$31,872,581
Public Works				\$1,707,342
Health & Welfare				\$58,788,408
Culture & Recreation				\$4,108,885
Community & Economic Development				\$1,212,959
Other Government Functions				\$441,102
Capital Projects		\$2,640,000		\$2,640,000
Debt Service	\$2,583,144			\$3,121,863
Operating Transfers Out				\$9,845,088
Total Appropriations	\$2,583,144	\$2,640,000		\$146,624,286
Revenue Over (Under)				
Expenditures		(\$2,610,978)	\$23	(\$5,049,434)

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	\$4,628,648	\$4,224,957	\$3,957,852	\$3,668,681
Revenues:											
Interest on Investments	\$335,869	\$443,448	\$274,840	\$41,269	\$41,126	\$30,602	\$37,156	\$38,309	\$36,895	\$34,829	\$37,787
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	\$2,377,156	\$38,309	\$36,895	\$34,829	\$37,787
Expenditures:											
Landfill Clean-up	\$131,613	\$130,388	\$141,225	\$282,919	\$394,400	\$344,970	\$418,468	\$330,000	\$304,000	\$324,000	\$304,000
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	\$40,607	\$112,000		\$0	\$0
Total Expenditures	\$280,719	\$309,356	\$4,345,315	\$478,501	\$450,941	\$401,655	\$459,075	\$442,000	\$304,000	\$324,000	\$304,000
Projected Ending Fund Balance	\$7,865,050	\$7,999,142	\$3,928,667	\$3,491,435	\$3,081,620	\$2,710,567	\$4,628,648	\$4,224,957	\$3,957,852	\$3,668,681	\$3,402,469
	PROJECTIONS 										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Beginning Fund Balance	\$3,402,469	\$3,118,277	\$2,854,191	\$2,570,150	\$2,305,987	\$2,025,801	\$1,766,369	\$1,484,762	\$1,196,125	\$899,105	\$591,362
Revenues:											
Interest on Investments	\$39,809	\$39,914	\$39,959	\$39,837	\$43,814	\$44,568	\$42,393	\$38,604	\$33,492	\$26,074	\$17,741
Other Revenue											
Total Revenue	\$39,809	\$39,914	\$39,959	\$39,837	\$43,814	\$44,568	\$42,393	\$38,604	\$33,492	\$26,074	\$17,741
Expenditures:											
Landfill Clean-up	\$324,000	\$304,000	\$324,000	\$304,000	\$324,000	\$304,000	\$324,000	\$327,240	\$330,512	\$333,817	\$337,155
Capital Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$324,000	\$304,000	\$324,000	\$304,000	\$324,000	\$304,000	\$324,000	\$327,240	\$330,512	\$333,817	\$337,155
Projected Ending Fund Balance	\$3,118,277	\$2,854,191	\$2,570,150	\$2,305,987	\$2,025,801	\$1,766,369	\$1,484,762	\$1,196,125	\$899,105	\$591,362	\$271,948

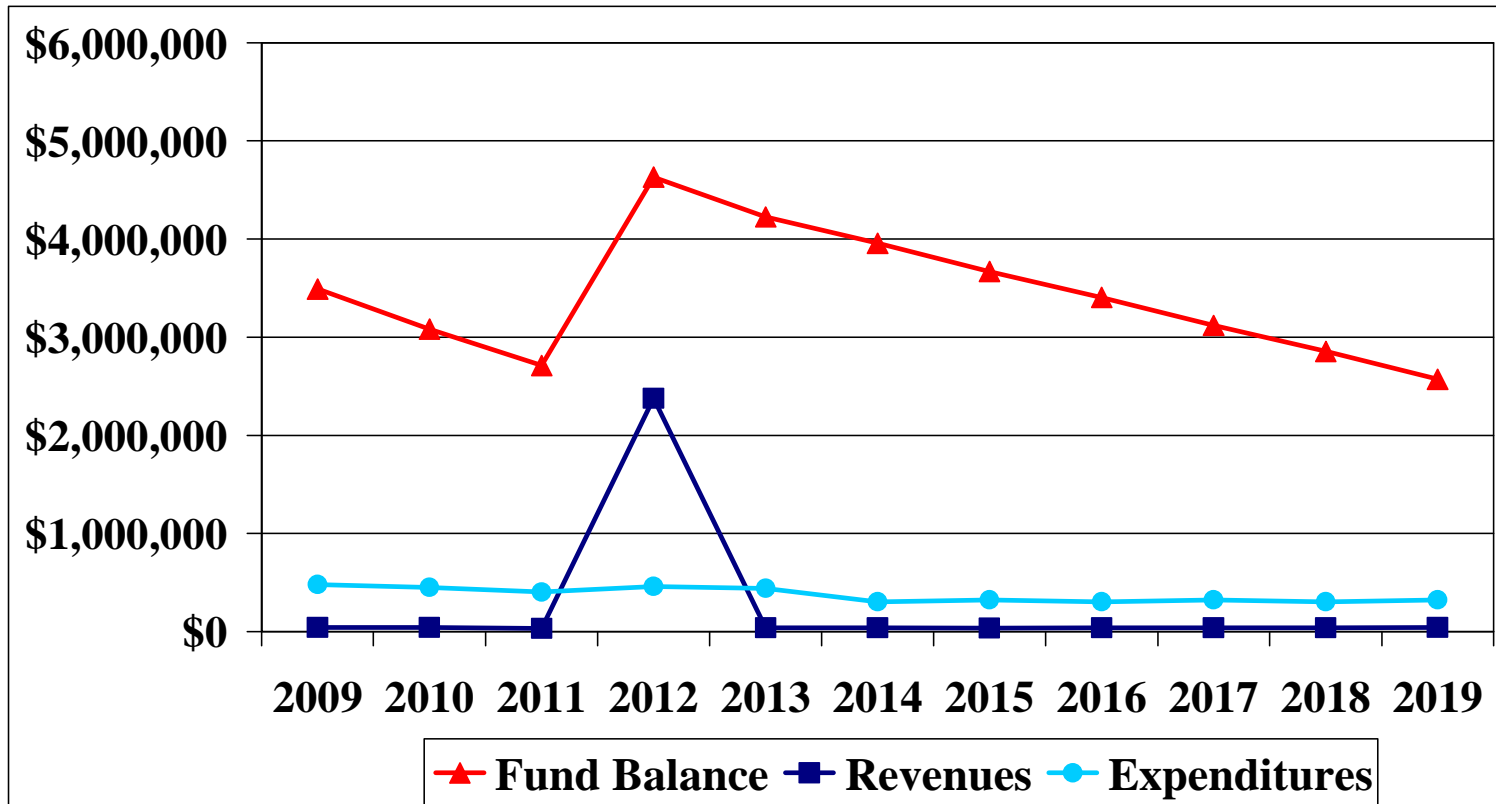
Assumes an annual interest rate of .86% - 3.30%.

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 may need 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.

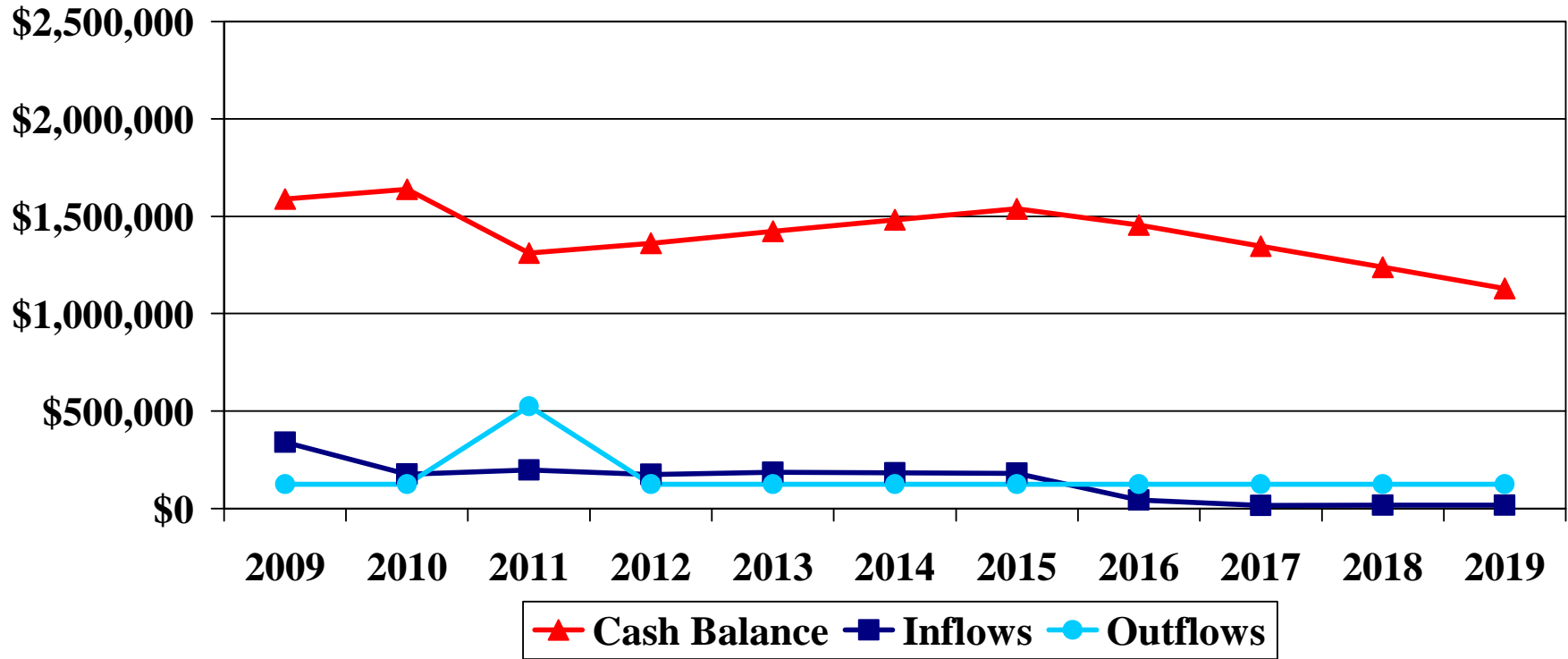
	2006	2007	2008	2009	2010	2011	2012	ESTIMATED 2013	BUDGET 2014	PROJECTIONS 2015	PROJECTIONS 2016
Beginning Cash Balance	\$1,442,605	\$712,501	\$1,109,115	\$1,373,164	\$1,588,212	\$1,638,980	\$1,311,353	\$1,361,526	\$1,423,551	\$1,482,332	\$1,538,075
Inflows:											
Loan Repayments	\$322,197	\$349,866	\$335,901	\$288,280	\$158,842	\$177,189	\$158,842	\$177,189	\$168,016	\$168,016	\$28,968
Interest on Investments <i>1</i>	\$47,699	\$46,748	\$53,148	\$51,768	\$16,926	\$20,184	\$16,331	\$9,836	\$15,765	\$12,727	\$13,522
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	\$175,173	\$187,025	\$183,781	\$180,743	\$42,490
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	\$0	\$0	\$0	\$0	\$0	\$400,000	\$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	\$1,361,526	\$1,423,551	\$1,482,332	\$1,538,075	\$1,455,565

PROJECTIONS

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Beginning Cash Balance	\$1,455,565	\$1,346,334	\$1,238,066	\$1,129,995	\$1,022,008	\$914,184	\$808,209	\$702,924	\$596,926	\$489,784	\$381,048
Inflows:											
Loan Repayments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest on Investments <i>1</i>	\$15,769	\$16,732	\$16,929	\$17,013	\$17,176	\$19,025	\$19,715	\$19,002	\$17,858	\$16,264	\$13,728
Operating Transfers - General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Inflows	\$15,769	\$16,732	\$16,929	\$17,013	\$17,176	\$19,025	\$19,715	\$19,002	\$17,858	\$16,264	\$13,728
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	\$1,346,334	\$1,238,066	\$1,129,995	\$1,022,008	\$914,184	\$808,209	\$702,924	\$596,926	\$489,784	\$381,048	\$269,776

1 Assumes an annual interest rate of .86% to 3.0%.

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	\$3,607,441	\$3,809,107	\$3,446,092	\$3,665,878
Revenues:											
Interest on Investments	\$231,670	\$346,122	\$328,830	\$38,765	\$39,217	\$35,059	\$36,431	\$32,544	\$31,896	\$30,326	\$37,759
12251 James Street Building	\$215,916	\$215,919	\$130,138	\$45,626	\$43,200	\$43,058	\$43,319	\$43,266	\$43,266	\$42,885	\$42,885
Coopersville Building	\$26,736	\$26,736	\$26,736	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DHS Building ²	\$465,627	\$459,825	\$452,606	\$473,989	\$451,324	\$483,997	\$475,773	\$475,773	\$475,773	\$423,441	\$414,972
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	\$45,913	\$45,914	\$45,914	\$45,914
Other Revenue	\$67,415	\$72,906	\$71,756	\$99,808	\$104,155	\$105,165	\$128,656	\$148,690	\$156,539	\$156,539	\$156,539
Rent Diverted to General Fund	\$0	\$0	\$0	\$0	(\$300,000)	(\$300,000)	(\$300,000)	(\$357,060)	(\$528,238)	(\$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	\$456,349	\$415,382	\$251,406	\$425,361	\$424,325
Expenditures											
Building & Improvement	\$70,510	\$125,636	\$56,538	\$195,928	\$0	\$23,690	\$145,618	\$0	\$425,000	\$0	\$0
Debt Service - GH/WO	\$0	\$325	\$187,713	\$187,200	\$186,900	\$187,700	\$187,900	\$187,400	\$186,500	\$190,575	\$188,825
Operating Transf Out GH/WO	\$68,161	\$0	\$1,266,618	\$3,917,388	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other / Consultants	\$406,499	\$5,515	\$0	\$8,411	\$5,385	\$4,136	\$2,818	\$26,316	\$2,921	\$15,000	\$15,000
Total Expenditures	\$545,170	\$131,476	\$1,510,869	\$4,308,927	\$192,285	\$215,526	\$336,336	\$213,716	\$614,421	\$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	\$3,607,441	\$3,809,107	\$3,446,092	\$3,665,878	\$3,886,378

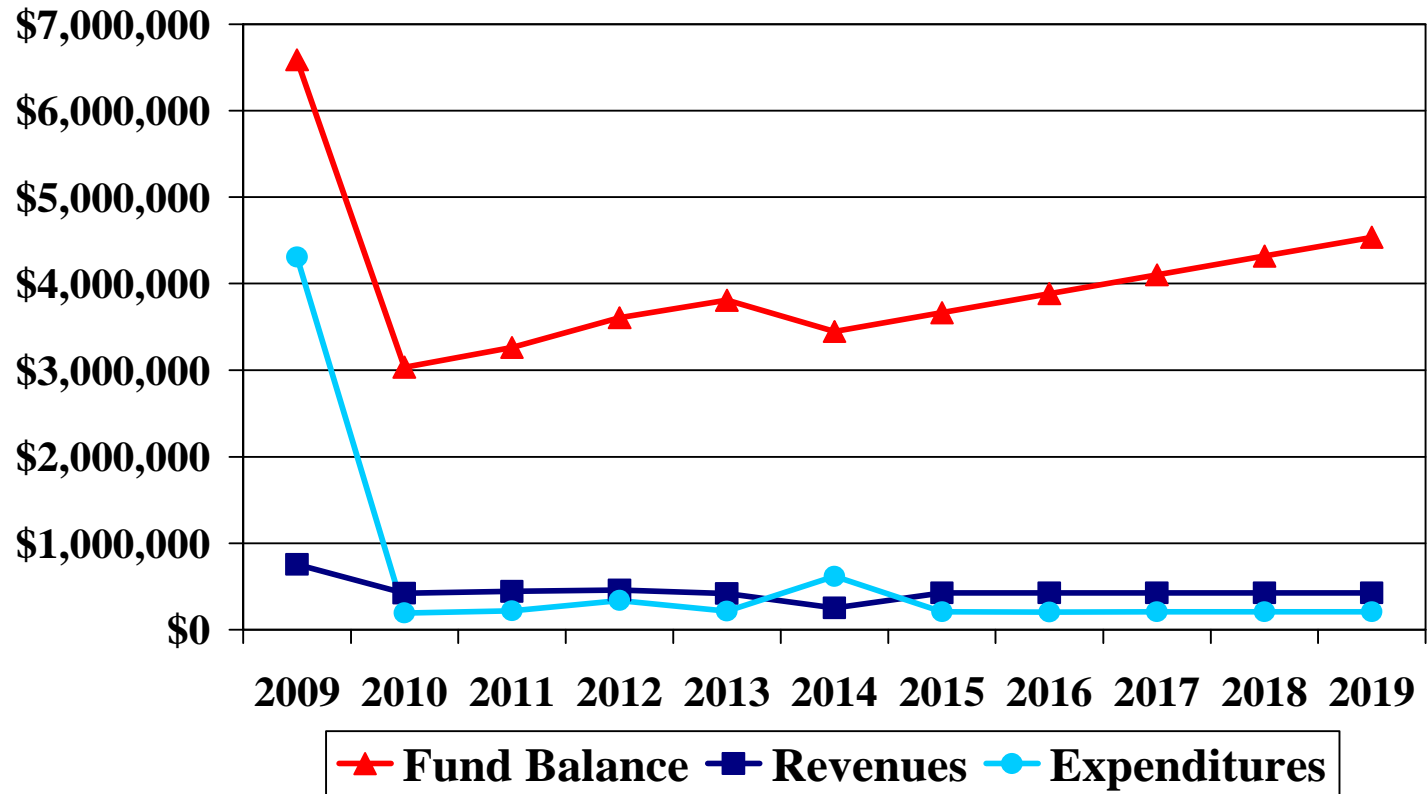
PROJECTIONS

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Beginning Fund Balance	\$3,886,378	\$4,104,491	\$4,321,662	\$4,538,628	\$5,060,804	\$5,551,967	\$6,060,636	\$6,583,050	\$7,125,035	\$7,691,301	\$8,273,454
Revenues:											
Interest on Investments	\$45,471	\$52,537	\$60,503	\$70,349	\$96,155	\$122,143	\$145,455	\$171,159	\$199,501	\$223,048	\$248,204
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
DHS Building ²	\$406,673	\$398,540	\$390,569	\$382,758	\$375,103	\$367,601	\$360,249	\$353,044	\$345,983	\$339,063	\$332,282
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)	(\$300,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$156,539	\$156,539	\$156,539	\$156,539	\$156,539	\$156,539	\$156,539	\$156,539	\$156,539	\$156,539	\$156,539
Total Revenues	\$423,738	\$422,671	\$422,666	\$724,701	\$696,938	\$715,432	\$729,102	\$746,920	\$768,201	\$784,828	\$803,203
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	\$4,104,491	\$4,321,662	\$4,538,628	\$5,060,804	\$5,551,967	\$6,060,636	\$6,583,050	\$7,125,035	\$7,691,301	\$8,273,454	\$8,872,807

1 Interest is estimated at .86% to 3.0% annually. Does not reflect future lease payments for the Spring Lake tower which will be constructed in 2014.

2 The lease agreement between the County and the Department of Human Services expires in 2014. This schedule assumes a payment structure similar to the current contract.

Public Improvement

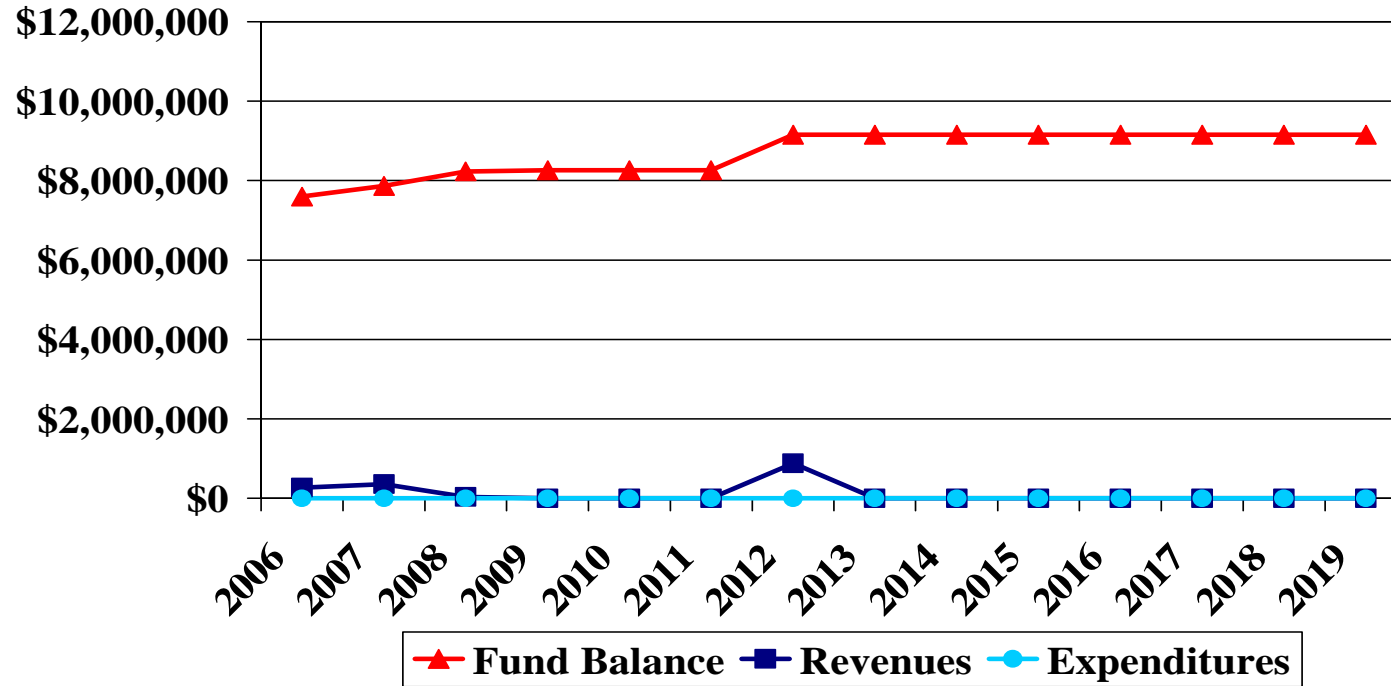


County of Ottawa Financing Tools Stabilization Fund (2570) History/Projections

	2006	2007	2008	2009	2010	2011	2012	ESTIMATED 2013	BUDGET 2014	PROJECTIONS 2015	2016
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											
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
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 .86% - 3.3% per year
This financing tool is currently fully funded as of 12/31/12.

Stabilization



County of Ottawa
Financing Tools
Delinquent Tax Revolving Fund (5160)
History/Projections

	2006	2007	2008	2009	2010	2011	2012	ESTIMATED 2013	BUDGET 2014	PROJECTIONS 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	\$24,009,201	\$23,372,557	\$22,251,891	\$20,780,652
Revenues:											
Operating Revenue	\$1,149,927	\$1,519,704	\$1,917,109	\$2,225,825	\$1,853,450	\$1,827,646	\$1,788,556	\$1,263,273	\$1,227,644	\$1,025,256	\$979,835
Forfeiture Revenue	\$141,926	\$192,211	\$284,488	\$569,925	\$260,332	\$479,577	\$273,321	\$771,935	\$306,735	\$144,565	\$130,826
Nonoperating Revenue	\$844,786	\$999,816	\$706,196	\$156,383	\$200,078	\$159,838	\$162,500	\$137,600	\$154,800	\$160,765	\$174,015
Total Revenue	\$2,136,639	\$2,711,731	\$2,907,793	\$2,952,133	\$2,313,860	\$2,467,061	\$2,224,377	\$2,172,808	\$1,689,179	\$1,330,586	\$1,284,676
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	\$187,636	\$133,075	\$214,001	\$207,581	\$197,202
Transfer to General/Other Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$2,051,017	\$2,051,377	\$1,970,844	\$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	\$2,238,653	\$2,809,452	\$2,809,845	\$2,801,825	\$2,790,196
Ending Fund Balance	\$24,236,439	\$24,406,620	\$24,562,184	\$24,727,299	\$24,271,796	\$24,023,477	\$24,009,201	\$23,372,557	\$22,251,891	\$20,780,652	\$19,275,132

PROJECTIONS



	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Beginning Fund Balance	\$19,275,132	\$17,777,197	\$17,511,508	\$17,242,658	\$17,010,364	\$16,812,082	\$16,672,983	\$16,576,398	\$16,505,358	\$16,445,997	\$16,994,142
Revenues:											
Operating Revenue	\$979,988	\$991,223	\$986,954	\$984,540	\$991,470	\$1,029,917	\$1,043,038	\$1,043,913	\$1,036,376	\$1,033,664	\$1,040,941
Forfeiture Revenue	\$134,473	\$136,909	\$125,818	\$149,683	\$136,909	\$134,176	\$144,850	\$144,850	\$140,611	\$143,417	\$143,650
Nonoperating Revenue	\$181,994	\$179,080	\$191,716	\$208,464	\$250,801	\$284,057	\$301,314	\$323,671	\$346,150	\$357,224	\$385,427
Total Revenue	\$1,296,455	\$1,307,212	\$1,304,488	\$1,342,687	\$1,379,180	\$1,448,150	\$1,489,202	\$1,512,434	\$1,523,137	\$1,534,305	\$1,570,018
Expenses:											
Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Forfeiture Expenses	\$201,146	\$203,157	\$201,125	\$201,125	\$203,136	\$213,293	\$213,293	\$213,293	\$211,160	\$211,160	\$213,272
Transfer to General/Other Funds	\$625,000	\$625,000	\$625,000	\$625,000	\$625,000	\$625,000	\$625,000	\$625,000	\$625,000	\$625,000	\$625,000
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	\$2,794,390	\$1,572,901	\$1,573,338	\$1,574,981	\$1,577,462	\$1,587,249	\$1,585,787	\$1,583,474	\$1,582,498	\$986,160	\$988,272
Ending Fund Balance	\$17,777,197	\$17,511,508	\$17,242,658	\$17,010,364	\$16,812,082	\$16,672,983	\$16,576,398	\$16,505,358	\$16,445,997	\$16,994,142	\$17,575,888

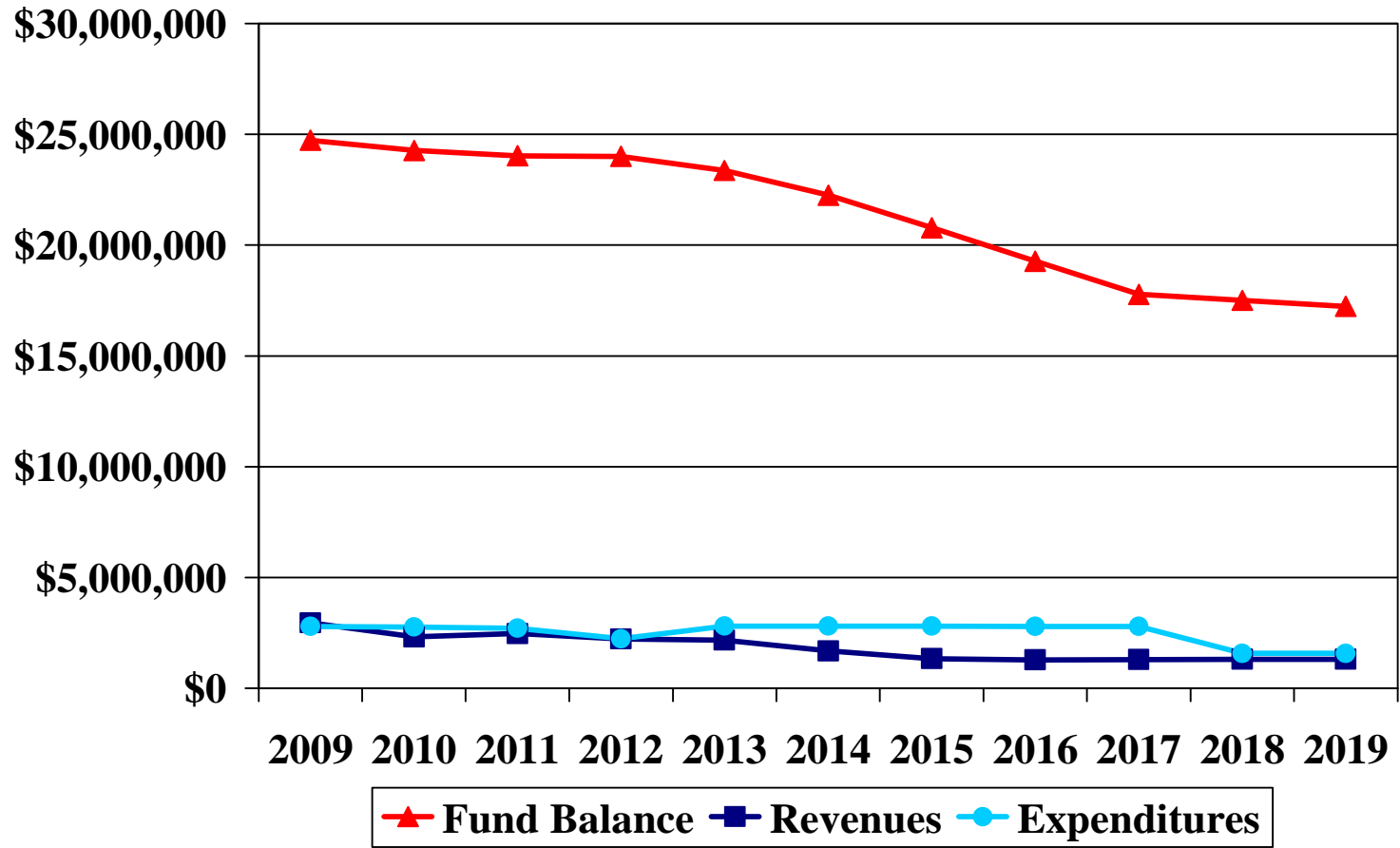
Long term projections for this fund are difficult to determine due to the overall economic volatility. Collection rates as well as the total delinquency have been changing from prior year averages. These projections reflect changes in the annual delinquency of -5% to +5%.

Interest for 2014 thru 2027 ranges from .86% 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, with one of the larger payments ending in 2025.

Delinquent Tax Revolving Fund

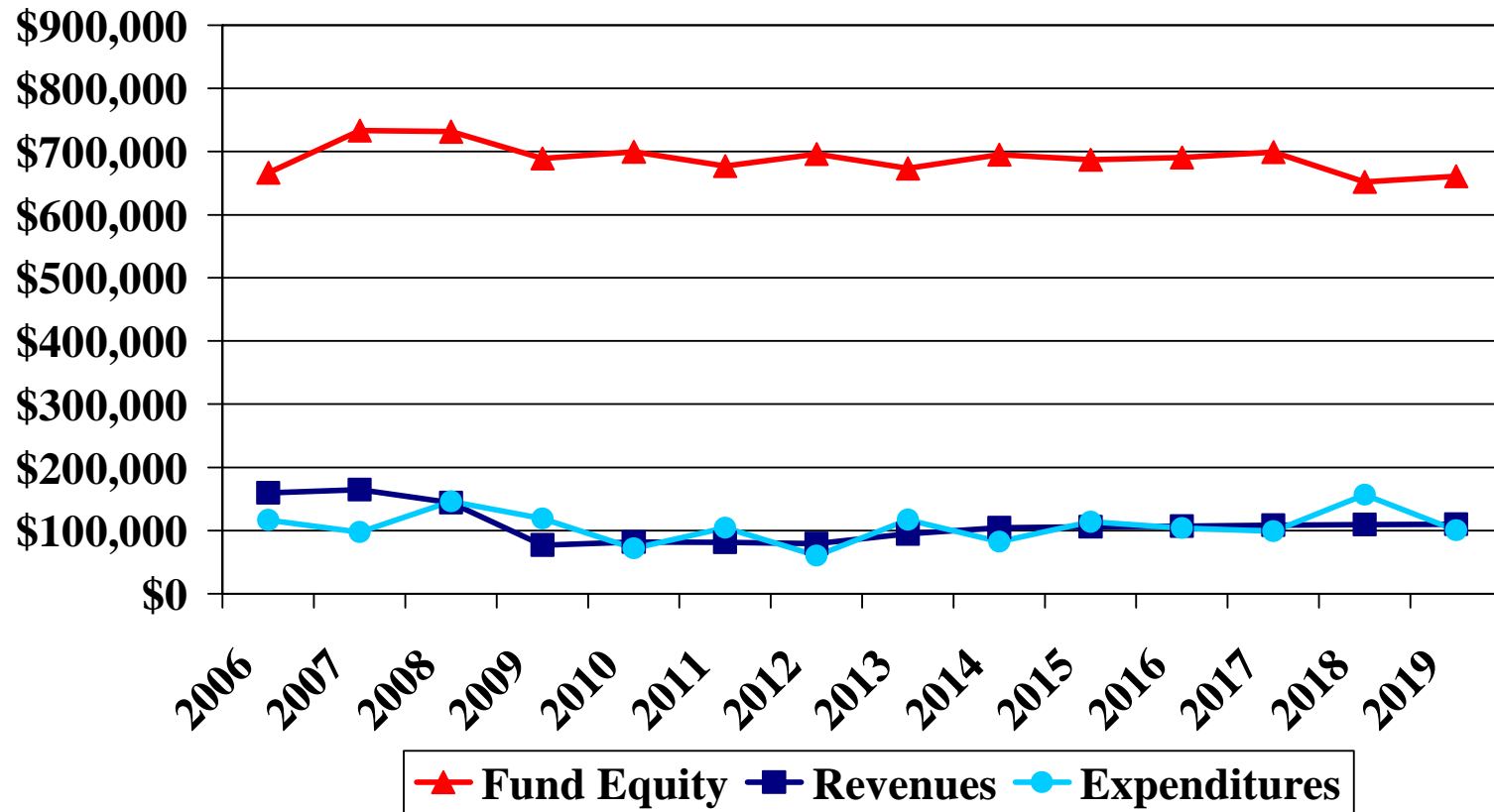


**County of Ottawa
Financing Tools
Duplicating Fund (6450)
History/Projections**


	2006	2007	2008	2009	2010	2011	2012	ESTIMATED 2013	BUDGET 2014	PROJECTIONS 2015	2016
Beginning Fund Equity	\$623,065	\$666,476	\$733,656	\$731,485	\$689,195	\$699,565	\$676,961	\$696,089	\$673,528	\$695,233	\$687,241
Revenues:											
Operating Revenue	\$135,334	\$128,483	\$115,034	\$70,429	\$73,807	\$76,660	\$73,266	\$89,150	\$99,400	\$99,649	\$99,898
Nonoperating Revenue	\$24,398	\$36,071	\$28,937	\$6,236	\$7,992	\$4,802	\$6,158	\$5,176	\$4,760	\$6,118	\$7,079
Operating Transfers in	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$159,732	\$164,554	\$143,971	\$76,665	\$81,799	\$81,462	\$79,424	\$94,326	\$104,160	\$105,767	\$106,977
Expenses:											
Operating Expenses	\$116,321	\$97,374	\$146,142	\$118,955	\$71,429	\$104,066	\$60,296	\$116,887	\$82,455	\$113,759	\$104,031
Operating Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$116,321	\$97,374	\$146,142	\$118,955	\$71,429	\$104,066	\$60,296	\$116,887	\$82,455	\$113,759	\$104,031
Ending Fund Equity	\$666,476	\$733,656	\$731,485	\$689,195	\$699,565	\$676,961	\$696,089	\$673,528	\$695,233	\$687,241	\$690,186
	PROJECTIONS										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Beginning Fund Equity	\$690,186	\$699,407	\$651,873	\$661,046	\$669,562	\$678,716	\$688,180	\$637,265	\$642,573	\$647,154	\$650,286
Revenues:											
Operating Revenue	\$100,148	\$100,398	\$100,649	\$100,901	\$101,153	\$101,406	\$101,660	\$101,914	\$102,169	\$102,424	\$102,680
Nonoperating Revenue	\$8,075	\$8,952	\$9,126	\$10,246	\$12,722	\$14,932	\$16,516	\$16,569	\$17,992	\$18,767	\$19,509
Operating Transfers in	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$108,223	\$109,350	\$109,775	\$111,147	\$113,875	\$116,338	\$118,176	\$118,483	\$120,161	\$121,191	\$122,189
Expenses:											
Operating Expenses	\$99,002	\$156,885	\$100,602	\$102,631	\$104,721	\$106,874	\$169,091	\$113,175	\$115,581	\$118,059	\$120,612
Operating Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$99,002	\$156,885	\$100,602	\$102,631	\$104,721	\$106,874	\$169,091	\$113,175	\$115,581	\$118,059	\$120,612
Ending Fund Equity	\$699,407	\$651,873	\$661,046	\$669,562	\$678,716	\$688,180	\$637,265	\$642,573	\$647,154	\$650,286	\$651,863

*Note: Chargeback rates to departments have been reduced to bring fund equity down.
Assumes an annual interest rate of .86% - 3.0%.*

Duplicating

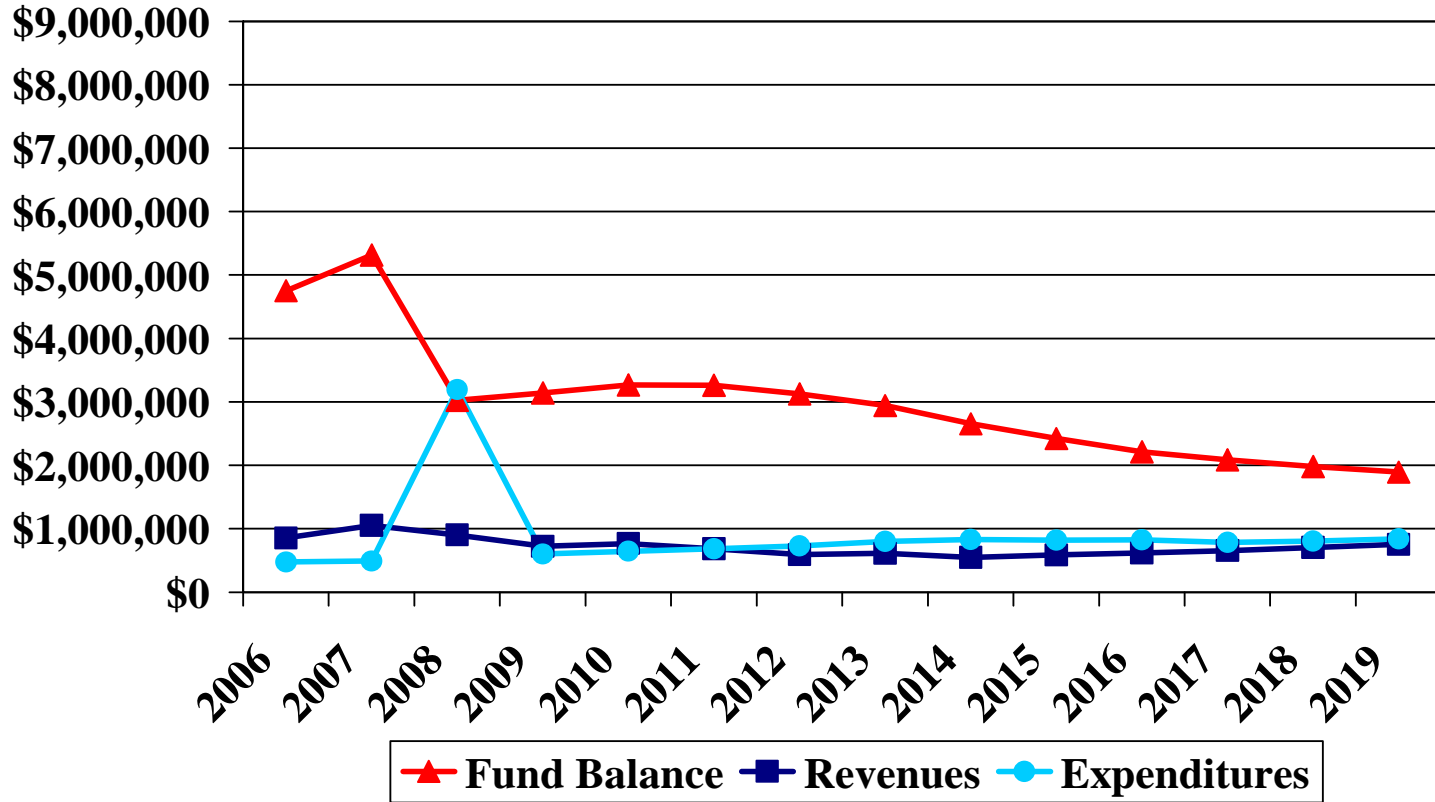


**County of Ottawa
Financing Tools
Telecommunications (6550)
History/Projections**

								ESTIMATED	BUDGET	PROJECTIONS	
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Beginning Fund Equity	\$4,379,802	\$4,754,622	\$5,316,040	\$3,022,401	\$3,141,580	\$3,266,146	\$3,264,002	\$3,127,473	\$2,939,635	\$2,656,692	\$2,423,601
Revenues:											
Operating Revenue *	\$687,552	\$806,909	\$705,878	\$705,109	\$735,570	\$657,313	\$581,328	\$592,000	\$624,000	\$660,355	\$689,837
Nonoperating Revenue	\$165,254	\$246,288	\$195,984	\$17,257	\$33,413	\$27,417	\$10,775	\$19,000	\$16,500	\$19,135	\$20,550
Diverted Phone Comm.	\$0	\$0	\$0	\$0				\$0	(\$92,000)	(\$92,000)	(\$92,000)
Total Revenue	\$852,806	\$1,053,197	\$901,862	\$722,366	\$768,983	\$684,730	\$592,103	\$611,000	\$548,500	\$587,490	\$618,387
Expenses:											
Operating Expenses	\$477,986	\$491,779	\$445,501	\$453,187	\$494,417	\$536,874	\$578,632	\$648,838	\$681,443	\$670,581	\$676,099
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	\$2,600,000	\$0		\$0	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$477,986	\$491,779	\$3,195,501	\$603,187	\$644,417	\$686,874	\$728,632	\$798,838	\$831,443	\$820,581	\$826,099
Ending Fund Equity	\$4,754,622	\$5,316,040	\$3,022,401	\$3,141,580	\$3,266,146	\$3,264,002	\$3,127,473	\$2,939,635	\$2,656,692	\$2,423,601	\$2,215,889
	PROJECTIONS										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Beginning Fund Equity	\$2,215,889	\$2,085,277	\$1,982,157	\$1,891,732	\$1,899,067	\$1,899,293	\$1,917,436	\$1,897,760	\$1,880,837	\$1,866,563	\$1,853,399
Revenues:											
Operating Revenue	\$727,963	\$773,863	\$820,747	\$844,088	\$847,178	\$863,303	\$839,235	\$856,906	\$875,107	\$893,854	\$913,163
Nonoperating Revenue	\$21,500	\$21,870	\$22,564	\$24,504	\$30,300	\$35,324	\$38,426	\$41,078	\$43,727	\$44,837	\$45,971
Diverted Phone Comm.	(\$92,000)	(\$92,000)	(\$92,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$657,463	\$703,733	\$751,311	\$868,592	\$877,478	\$898,627	\$877,661	\$897,984	\$918,834	\$938,691	\$959,134
Expenses:											
Operating Expenses	\$638,075	\$656,852	\$691,736	\$711,257	\$727,251	\$730,485	\$747,337	\$764,907	\$783,108	\$801,855	\$821,164
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	\$788,075	\$806,852	\$841,736	\$861,257	\$877,251	\$880,485	\$897,337	\$914,907	\$933,108	\$951,855	\$971,164
Ending Fund Equity	\$2,085,277	\$1,982,157	\$1,891,732	\$1,899,067	\$1,899,293	\$1,917,436	\$1,897,760	\$1,880,837	\$1,866,563	\$1,853,399	\$1,841,369

* Assumes no legislative changes are enacted affecting commissions on inmate phone calls, and subsequent contractual arrangements for the commissions are similar to the current contract.

Telecommunications



**County of Ottawa
Financing Tools
Equipment Pool Fund (6641)
History/Projections**

	2006	2007	2008	2009	2010	2011	2012	ESTIMATED 2013	BUDGET 2014	PROJECTIONS 2015	2016
Beginning Fund Equity	\$5,641,538	\$5,552,615	\$5,803,262	\$4,538,679	\$4,636,445	\$4,576,201	\$4,585,492	\$4,581,789	\$4,641,501	\$4,691,825	\$4,725,458
Revenues:											
Operating Revenue	\$1,009,952	\$1,256,930	\$1,332,918	\$1,247,288	\$1,020,730	\$740,699	\$619,455	\$877,282	\$1,207,623	\$1,276,820	\$1,207,154
Nonoperating Revenue	(\$87,469)	\$131,688	\$138,977	\$87,434	\$33,309	\$83,332	\$79,136	\$52,391	\$54,637	\$58,427	\$61,158
Operating Transfers in	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$922,483	\$1,388,618	\$1,471,895	\$1,334,722	\$1,054,039	\$824,031	\$698,591	\$929,673	\$1,262,260	\$1,335,247	\$1,268,312
Expenses:											
Operating Expenses	\$1,011,406	\$1,137,971	\$1,236,478	\$1,236,956	\$1,114,283	\$814,740	\$702,294	\$869,961	\$1,211,936	\$1,301,614	\$1,233,058
Operating Transfers Out	\$0	\$0	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$1,011,406	\$1,137,971	\$2,736,478	\$1,236,956	\$1,114,283	\$814,740	\$702,294	\$869,961	\$1,211,936	\$1,301,614	\$1,233,058
Ending Fund Equity	\$5,552,615	\$5,803,262	\$4,538,679	\$4,636,445	\$4,576,201	\$4,585,492	\$4,581,789	\$4,641,501	\$4,691,825	\$4,725,458	\$4,760,712

PROJECTIONS



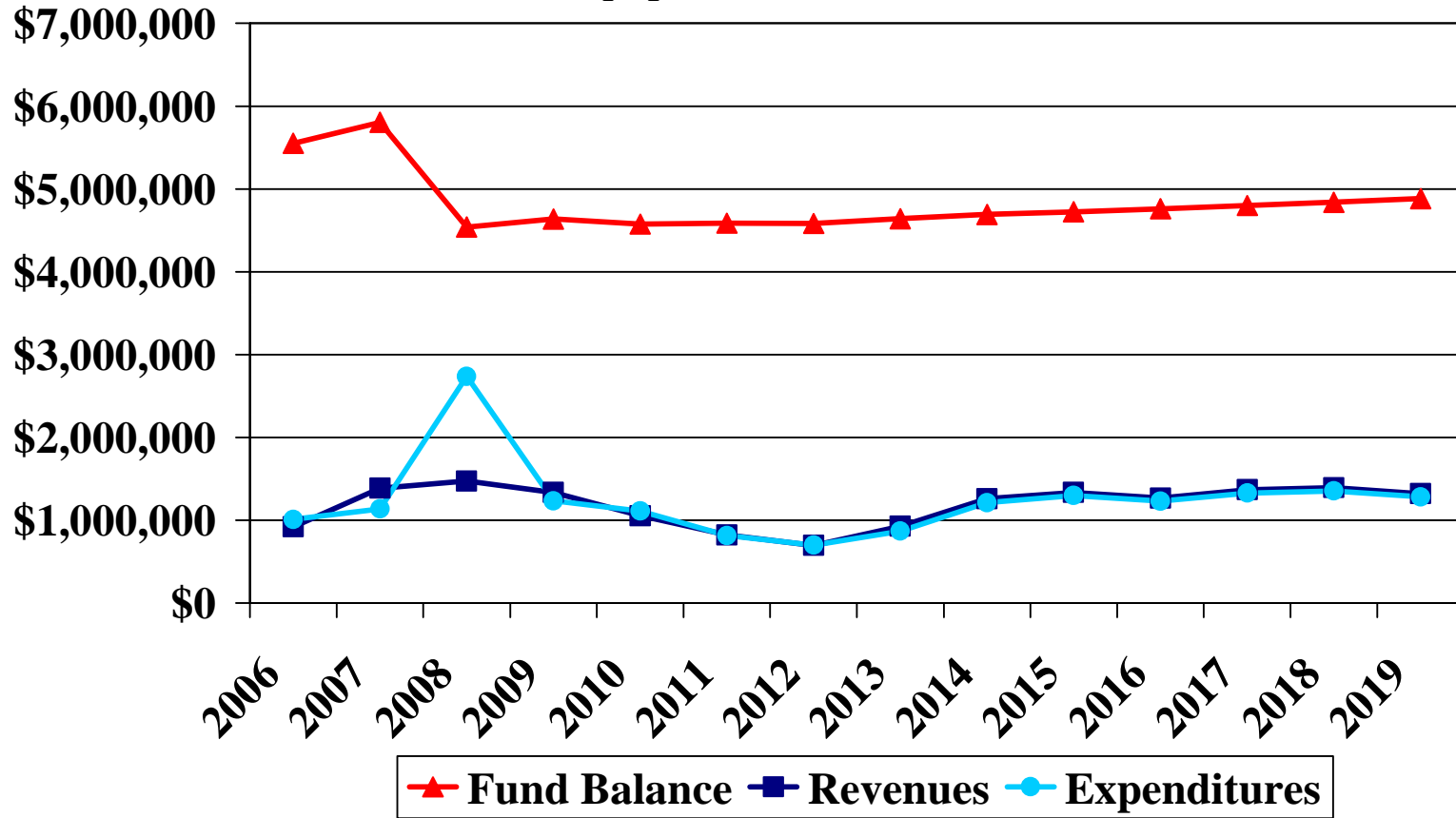
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Beginning Fund Equity	\$4,760,712	\$4,798,560	\$4,839,101	\$4,881,715	\$4,926,330	\$4,976,281	\$5,030,250	\$5,086,541	\$5,145,332	\$5,206,744	\$5,269,189
Revenues:											
Operating Revenue	\$1,303,227	\$1,326,557	\$1,251,467	\$1,208,076	\$1,211,833	\$1,183,110	\$1,181,465	\$1,190,476	\$1,195,193	\$1,195,617	\$1,196,047
Nonoperating Revenue	\$64,900	\$68,781	\$72,083	\$75,356	\$82,007	\$87,386	\$91,116	\$95,072	\$99,199	\$101,790	\$104,409
Operating Transfers in	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$1,368,127	\$1,395,338	\$1,323,550	\$1,283,432	\$1,293,840	\$1,270,496	\$1,272,581	\$1,285,548	\$1,294,392	\$1,297,407	\$1,300,456
Expenses:											
Operating Expenses	\$1,330,279	\$1,354,797	\$1,280,936	\$1,238,817	\$1,243,889	\$1,216,527	\$1,216,290	\$1,226,757	\$1,232,980	\$1,234,962	\$1,237,003
Operating Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$1,330,279	\$1,354,797	\$1,280,936	\$1,238,817	\$1,243,889	\$1,216,527	\$1,216,290	\$1,226,757	\$1,232,980	\$1,234,962	\$1,237,003
Ending Fund Equity	\$4,798,560	\$4,839,101	\$4,881,715	\$4,926,330	\$4,976,281	\$5,030,250	\$5,086,541	\$5,145,332	\$5,206,744	\$5,269,189	\$5,332,642

Assumes equipment is replaced based existing patterns. Technology changes are difficult to predict.

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Equipment Pool



**County of Ottawa
History of Positions By Fund
For the Years 2012 - 2014**

Fund #	Dept #	Sub-Dept #	Department Name	2012 Full-Time Equivalents	2013 Full-Time Equivalents	2014 Full-Time Equivalents	Change in Full-Time Equivalents 2013 to 2014
GENERAL FUND							
1010	1010		Commissioners	11.00	11.00	11.00	
1010	1310		Circuit Court	15.75	15.75	15.65	-0.10 3
1010	1360		District Court	52.78	53.99	53.99	
1010	1362		Community Corrections	6.60	5.25	5.24	-0.01 3
1010	1370		Legal Self-Help Center	0.00	1.00	1.00	
1010	1480		Probate Court	6.00	6.00	6.00	
1010	1490		Family Court - Juvenile Services	5.81	5.81	5.81	
1010	1720		Administrator	2.84	4.04	4.04	
1010	1910		Fiscal Services	12.80	12.30	12.10	-0.20 3,1
1010	2150		County Clerk	23.00	22.50	22.50	
1010	2320		Crime Victims Rights	3.00	3.00	3.00	3.00 3
1010	2450		Survey & Remonumentation	0.05	0.10	0.10	
1010	2530		County Treasurer	7.55	7.55	7.55	
1010	2570		Equalization	13.50	11.75	11.80	0.05 3
1010	2571		Grand Haven Assessing	0.00	1.75	1.70	-0.05 3
1010	2590		Geographic Information System	5.00	5.00	4.00	-1.00 1
1010	2610		Michigan State University Extension	1.75	1.75	1.75	
1010	2620		Elections	1.00	1.00	1.00	
1010	2651		Bldg. & Grnds - Hudsonville	1.18	1.18	1.06	-0.12 3
1010	2652		Bldg. & Grnds - Holland Human Serv.	1.31	1.31	1.23	-0.08 3
1010	2653		Bldg. & Grnds - Fulton Street	0.49	0.49	0.50	0.01 3
1010	2654		Bldg. & Grnds - Grand Haven	3.66	3.66	3.70	0.04 3
1010	2655		Bldg. & Grnds - Holland Health Facility	1.33	1.33	1.36	0.03 3
1010	2656		Bldg. & Grnds - Holland District Court	1.44	1.24	1.27	0.03 3
1010	2658		Bldg. & Grnds - Grand Haven Health	0.57	0.57	0.60	0.03 3
1010	2659		Bldg. & Grnds - CMH Facility	1.59	1.59	1.63	0.04 3
1010	2660		Corporate Counsel	1.70	1.70	1.70	
1010	2665		Bldg. & Grnds-Probate/Juvenile Complex	3.35	3.35	3.36	0.01 3
1010	2667		Bldg. & Grnds-Administrative Annex	3.80	3.80	3.79	-0.01 3
1010	2668		Bldg. & Grnds-FIA	1.88	1.88	1.90	0.02 3
1010	2669		Bldg. & Grnds-City of Holland	0.00	0.20	0.20	
1010	2670		Prosecuting Attorney	26.10	26.10	26.60	0.50 1
1010	2680		Register of Deeds	8.65	8.15	8.15	
1010	2700		Human Resources	4.33	4.41	5.41	1.00 1
1010	2750		Drain Commission	7.75	7.75	7.75	
1010	3020		Sheriff	70.95	70.95	76.95	6.00 2
1010	3100		West Michigan Enforcement Team	6.00	6.00	6.00	
1010	3310		Marine Safety	0.75	0.75	0.75	
1010	3510		Jail	75.00	75.00	74.00	-1.00 1
1010	4260		Emergency Services	2.10	2.10	2.10	
1010	4262		Solution Area Planner	0.00	1.00	0.00	-1.00 3
1010	4263		HAZMAT Response Team	0.40	0.40	0.40	
1010	4265		Homeland Security	1.00	0.00	1.00	1.00 3
1010	4300		Animal Control	3.00	3.00	2.00	-1.00 1
1010	6480		Medical Examiner	0.20	0.20	0.20	
1010	7211		Planner/Grants	5.95	5.90	6.40	0.50 2
TOTAL GENERAL FUND				393.30	400.54	408.23	7.69
PARKS & RECREATION							
2081	7510		Parks Department	15.75	17.25	17.25	
FRIEND OF THE COURT							
2160	1410		Friend of the Court	35.13	35.13	36.73	1.60 2
2160	1440		FOC Warrant Officer	1.00	1.00	2.00	1.00 2
TOTAL FRIEND OF THE COURT				36.13	36.13	38.73	2.60
OTHER GOVERNMENTAL GRANTS							
2180	1371		Dist. Ct. SCAO Drug Ct. Grant	1.00	1.15	1.15	
2180	1372		Adult Priority Population	2.00	0.001		0.00

**County of Ottawa
History of Positions By Fund
For the Years 2012 - 2014**

Fund #	Dept #	Sub-Dept #	Department Name	2012 Full-Time Equivalents	2013 Full-Time Equivalents	2014 Full-Time Equivalents	Change in Full-Time Equivalents 2013 to 2014
2180	1493		SCAO Juvenile Drug Ct. Grant	1.00	1.00	1.00	
				<u>4.00</u>	<u>2.15</u>	<u>2.15</u>	<u>0.00</u>
HEALTH FUND							
2210	6010		Agency Support	6.90	6.90	6.90	
2210	6011		Public Health Preparedness	0.83	0.75	0.75	
2210	6012		Accounting/MIS	4.00	4.00	4.00	
2210	6015		PHP Risk Communication	0.17	0.25	0.25	
2210	6020		Environmental - Field Services	7.00	7.60	7.60	
2210	6021		Environmental - Food Services	7.50	8.10	8.10	
2210	6022		Environmental - Beach Grant	0.80	1.00	0.00	-1.00 4
2210	6031		Hearing/Vision	3.76	3.76	3.76	
2210	6032		Safe Routes to School	0.00	0.07	0.00	-0.07 4
2210	6033		Building Healthy Communities	0.00	0.03	0.00	-0.03 3
2210	6034		Tobacco Reduction	0.00	0.20	0.00	-0.20 4
2210	6041		Clinic Clerical	10.75	10.75	10.75	
2210	6042		Family Planning	6.85	6.85	6.85	
2210	6044		Immunization Clinic	5.85	5.85	5.85	
2210	6045		Healthy Children's Contract	2.93	2.93	2.93	
2210	6048		Substance Abuse Prevention	0.37	0.80	0.75	-0.05 3
2210	6049		Substance Abuse Prevention	0.50	0.00	0.00	
2210	6050		Children's Special Health Care Services	4.88	4.48	4.48	
2210	6051		SNAP Education	0.00	0.00	0.25	0.25 3
2210	6053		Maternal/Infant Support Services	9.05	9.55	9.35	-0.20 2
2210	6054		Farmers Market Grant	0.00	0.15	0.00	-0.15 4
2210	6055		AIDS/Sexually Transmitted Diseases (STD)	3.05	3.15	3.15	
2210	6059		Communicable Disease	4.00	3.70	3.70	
2210	6310		Health Education	1.59	1.65	1.22	-0.43 3
2210	6311		Nutrition/Wellness	1.96	2.03	2.41	0.38 3
			TOTAL HEALTH FUND	<u>82.75</u>	<u>84.55</u>	<u>83.05</u>	<u>-1.50</u>
MENTAL HEALTH FUND							
2220	6491	1240	D.D. Clinical Support	11.06	14.52	13.07	-1.45 3
2220	6491	1242	D.D. Clinical Management	1.35	1.63	0.91	-0.72 1,3
2220	6491	1349	D.D. Supported Employment	18.52	18.58	18.51	-0.07 3
2220	6491	1357	D.D. Skill Building	24.52	24.41	23.51	-0.90 1,3
2220	6491	1440	D.D. Community Living Skills	0.00	0.75	0.84	0.10 3
2220	6491	1443	D.D. Community Living Skills	0.91	0.00	0.00	
2220	6491	5400	D.D. Training	0.45	0.43	0.43	
2220	6491	5401	D.D. Group Home Training	1.69	1.67	1.67	0.00 3
2220	6491	5510	D.D. Client Services Management	17.10	17.21	18.45	1.24 3
2220	6491	5522	D.D. Child Case Management	2.36	2.98	3.95	0.97 3
2220	6492	5511	Other Pop. HUD Leasing Assistance Grant III	0.06	0.06	0.00	-0.06 3
2220	6492	5540	Other Pop. HUD Leasing Assistance Grant II	0.01	0.01	0.00	-0.01 3
2220	6492	5541	Other Pop. HUD Leasing Assistance Grant	0.15	0.15	0.00	-0.15 3
2220	6492	5610	Other Pop. HUD Grant Homeless	0.01	0.01	0.00	-0.01 3
2220	6492	5611	Hud Grants (Combined; leasing assistance & homeless)	0.00	0.00	0.24	0.24 3
2220	6493	3240	M.I. Adult Emergency Services	6.14	6.64	6.64	
2220	6493	3241	M.I. Adult Access Center	8.90	8.32	8.00	-0.32 3
2220	6493	3242	M.I. Adult Medication Clinic	3.53	2.89	1.47	-1.41 1,3
2220	6493	3244	M.I. MDT Grand Haven	9.14	8.64	8.64	
2220	6493	3247	M.I. Vocational Rehabilitation	0.67	0.67	0.67	
2220	6493	3249	M.I. Adult Assertive Community Treatment	7.14	7.51	7.51	
2220	6493	3253	M.I. MDT Holland 2	0.00	8.64	8.64	
2220	6493	3254	M.I. MDT Holland 1	14.74	7.84	7.79	-0.06 3
2220	6493	3256	M.I. MDT MI/DD	6.59	8.59	8.59	
2220	6493	3344	M.I. Adult Lakeshore Clubhouse	3.89	4.64	4.64	
2220	6494	4244	M.I. Child Home Based Services	3.04	4.25	4.14	-0.11 3
2220	6494	4245	M.I. Child Home Outpatient	6.00	5.78	5.92	0.14 3
2220	6494	4451	M.I. Child Respite	0.29	0.36	0.41	0.05 3

**County of Ottawa
History of Positions By Fund
For the Years 2012 - 2014**

Fund #	Dept #	Sub-Dept #	Department Name	2012 Full-Time Equivalents	2013 Full-Time Equivalents	2014 Full-Time Equivalents	Change in Full-Time Equivalents 2013 to 2014
2220	6495	5020	Administration - Board	2.37	2.38	2.04	-0.35 1,3
2220	6495	5022	Administration Quality Improvement	2.20	2.71	2.69	-0.03 3
2220	6495	5023	Administration Recipient Rights	2.00	2.00	2.00	
2220	6495	5024	Administration Community Relations & Public Education	1.50	3.00	2.00	-1.00 1
2220	6495	5026	Administration Finance	7.58	7.61	6.68	-0.93 1,3
2220	6495	5029	Administration Managed Care Organization Administration	10.37	10.91	10.36	-0.55 1,3
2220	6495	5030	Administration Medical Records	0.00	0.00	0.00	
2220	6495	5031	IT	1.00	1.00	1.00	
TOTAL MENTAL HEALTH				<u>175.30</u>	<u>186.80</u>	<u>181.40</u>	<u>-5.40</u>
LANDFILL TIPPING FEES							
2272	5250		Laidlaw Surcharge	3.40	3.80	4.30	0.50 1
REGISTER OF DEEDS							
2560	2360		Automation Fund	0.35	0.35	0.35	
COPS UNIVERSAL							
2630	3114	C3113	COPS - Holland/West Ottawa	1.00	1.00	1.00	
2630	3114	C3114	Community Policing-Grand Haven Township	3.00	3.00	3.00	
2630	3114	C3115	Spring Lake Township	0.00	0.00	1.00	1.00 1
2630	3114	C3119	City of Coopersville	5.00	5.00	5.00	
2630	3114	C3120	City of Hudsonville	6.00	6.00	6.00	
2630	3114	C3131	Community Policing-Holland Township	4.00	4.00	4.00	
2630	3114	C3132	Community Policing-Park Township	1.00	1.00	1.00	
2630	3114	C3133	Community Policing- Zeeland Township	1.00	1.00	1.00	
2630	3114	C3134	Community Policing- Port Sheldon Twp/West Ottawa	1.00	1.00	1.00	
2630	3114	C3135	Community Policing- Allendale Twp/Allendale Schools	1.00	1.00	1.00	
2630	3114	C3136	Community Policing- Grand Haven Twp/Grand Haven Sch.	1.00	1.00	1.00	
2630	3114	C3137	Community Policing- Georgetown Twp/Jenison Schools	1.00	1.00	1.00	
2630	3114	C3138	Community Policing- Zeeland Twp/Zeeland Schools	1.00	1.00	1.00	
2630	3114	C3139	Community Policing- Holland Township/Park Township	10.00	10.00	10.00	
2630	3114	C3141	Community Policing- Holland/Park	1.00	1.00	1.00	
2630	3114	C3142	Community Policing- Spring Lake Twp/ Schools	1.00	1.00	1.00	
2630	3114	C3143	Community Policing- Jamestown Township	1.00	1.00	1.00	
2630	3114	C3144	Community Policing- Tallmadge/Chester/Wright/Polkton	1.00	1.00	1.00	
2630	3114	C3146	Community Policing- Georgetown Township	13.00	13.00	13.00	
2630	3114	C3147	Community Policing- Allendale Twp/MI Police Corp	1.00	1.00	0.00	-1.00 3
2630	3114	C3148	Community Policing- Allendale	1.00	1.00	2.00	1.00 3
2630	3114	C3149	Community Policing-Communities that Care	1.00	1.00	1.00	
2630	3114	C3170	Blendon/Holland/Robinson/Zeeland	1.00	1.00	1.00	
TOTAL COPS UNIVERSAL				<u>57.00</u>	<u>57.00</u>	<u>58.00</u>	<u>1.00</u>
SHERIFF ROAD PATROL							
2630	3150		Sheriff Road Patrol	3.00	3.00	3.00	
WORKFORCE INVESTMENT ACT FUNDS/MICHIGAN WORKS!/COMMUNITY ACTION AGENCY							
2740 - 2749, 2800, 2870 - 2890				22.60	41.56	47.78	6.22 1
CHILD CARE							
2920	6620		Family Court - Detention Services	30.70	30.70	30.70	
2920	6622		Juvenile Intensive Supervision	3.30	3.30	3.30	
2920	6623		Juvenile Treatment/Div Services	11.83	11.83	11.83	
2920	6624		Juvenile In-Home Services	18.19	18.19	18.19	
TOTAL CHILD CARE				<u>64.02</u>	<u>64.02</u>	<u>64.02</u>	
DELINQUENT TAX REVOLVING FUND							
5160	8950		Taxes	1.40	1.40	1.40	
INNOVATION & TECHNOLOGY							
6360	2580		Innovation & Technology	18.90	18.90	20.90	2.00 2

**County of Ottawa
History of Positions By Fund
For the Years 2012 - 2014**

Fund #	Dept #	Sub-Dept #	Department Name	2012 Full-Time Equivalents	2013 Full-Time Equivalents	2014 Full-Time Equivalents	Change in Full-Time Equivalents 2013 to 2014
DUPLICATING							
6450	2890		General Services Administration	0.13	0.13	0.13	0.01 3
TELECOMMUNICATIONS							
6550	2890		Telephones	1.18	1.18	1.19	0.01 3
EQUIPMENT POOL FUND							
6641	9010		Equipment Pool	0.40	0.40	0.40	
PROTECTED SELF-FUNDED PROGRAMS							
6770	8690		P.S.F. Liability Insurance	1.13	1.13	1.13	
6770	8710		P.S.F. Worker's Compensation Insurance	0.46	0.46	0.46	0.00 3
6771	8520		P.S.F. Health Insurance	1.65	1.57	1.57	0.00
6771	8540		P.S.F. Dental Insurance	0.22	0.22	0.22	
6771	8550		P.S.F. Vision Insurance	0.22	0.22	0.22	
6772	8700		P.S.F. Unemployment Insurance	0.28	0.28	0.28	
6775	8580		P.S.F. Long-Term Disability	0.09	0.09	0.09	0.00 3
TOTAL PROTECTED SELF-FUNDED PROGRAMS				<u>4.04</u>	<u>3.96</u>	<u>3.96</u>	<u>0.00</u>
GRAND TOTAL OF ALL FUNDS				<u>893.23</u>	<u>926.10</u>	<u>936.22</u>	<u>10.12</u>

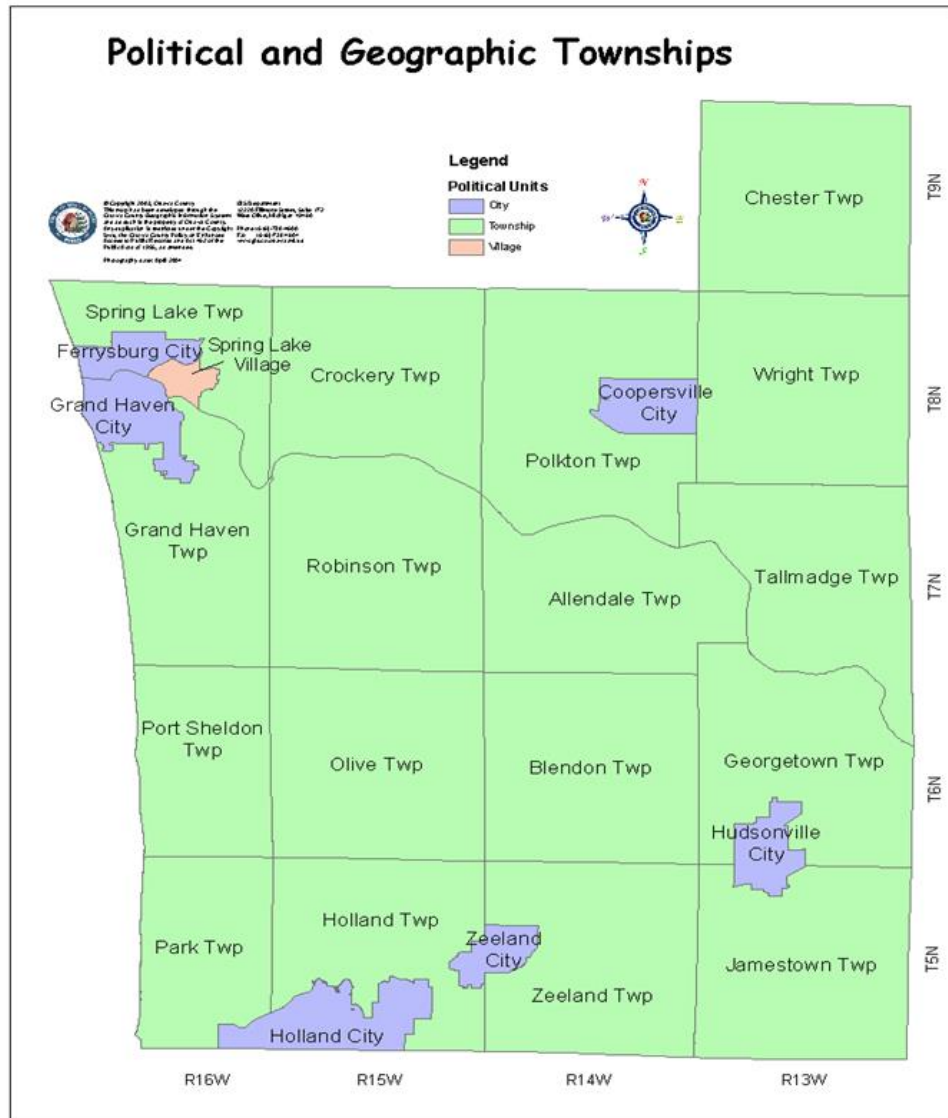
The total change in full time equivalents of 10.12 is comprised of the following:

- 1 Net positions approved/eliminated during 2013
- 2 Position eliminated/added with the 2014 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



County of Ottawa Community Profile

Ottawa County State Perspective



Ottawa County

Introduction

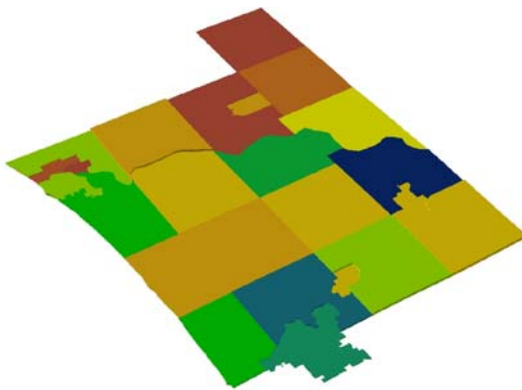
Named for the Ottawa Indians who hunted the area's forests and fished the waters, Ottawa County was established in 1837. The County is located in the southwest part of Michigan's Lower Peninsula, having over 30 miles of Lake Michigan shoreline. The County is bordered by the City of Muskegon on its northwesterly 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. The 2012 Census estimate shows a population of 269,099. 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



Legend

Raised or lowered values represent percentage change over time
Population (Actual, Estimated, or Projected)

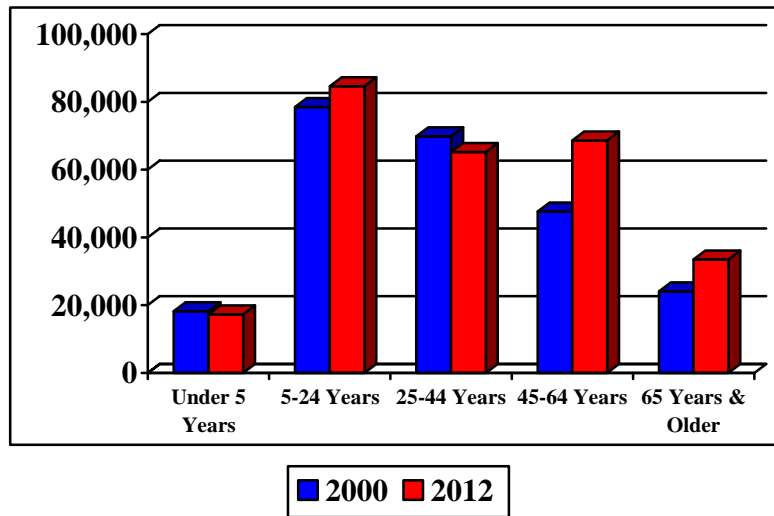
Less than 2,500	12,500 to 14,999
2,500 to 2,999	15,000 to 19,999
3,000 to 3,499	20,000 to 24,999
3,500 to 3,999	25,000 to 29,999
4,000 to 4,999	30,000 to 34,999
5,000 to 7,499	35,000 to 39,999
7,500 to 9,999	40,000 to 44,999
10,000 to 12,499	45,000 or greater

Source: U.S. Census Bureau (1980, 1990, 2000, & 2010 Census and 2012 Population Estimates)

2012 Population (Census Estimate)
(with % change 2010 to 2012)

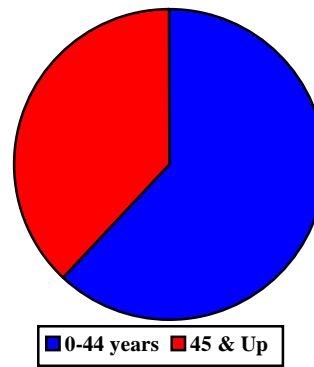
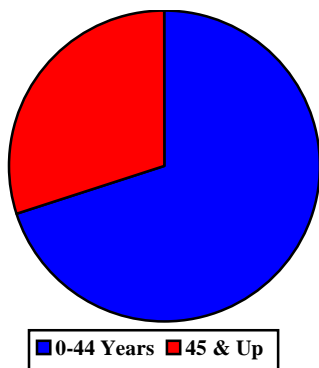
Characteristics – Age

County of Ottawa Population by Age Group – 2000 (census) & 2012 (estimates):



2000 Population Composition by Age

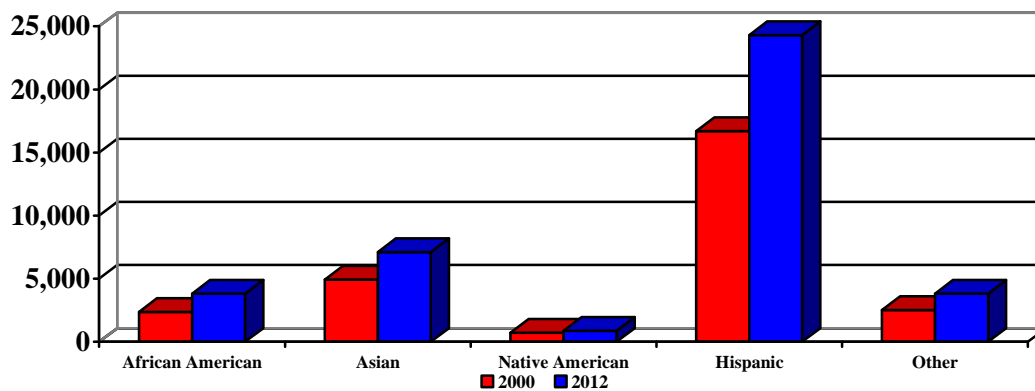
2012 Population Composition by Age



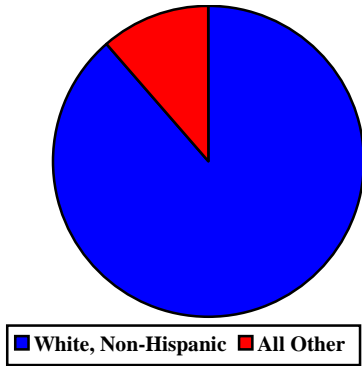
As with many communities in Michigan, the age of the population is rising.

Characteristics - Race

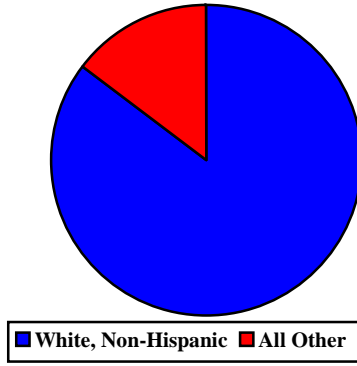
County of Ottawa Non-White Population – 2000 & 2012



2000 Population Composition by Race



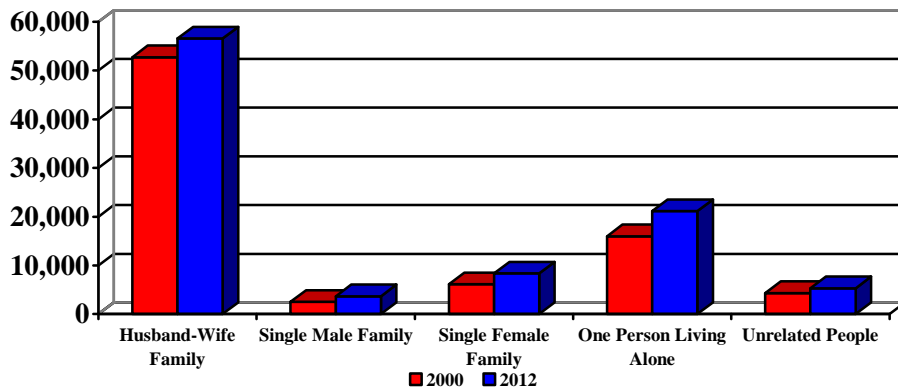
2012 Population Composition by Race



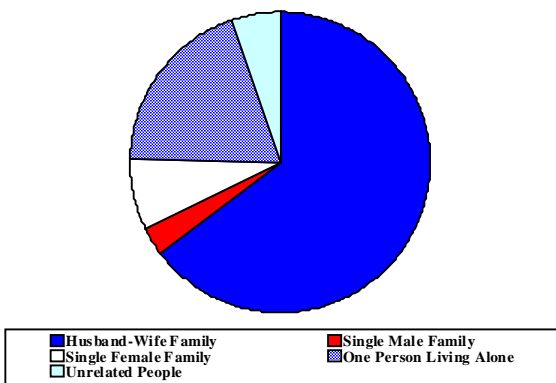
Both categories include Hispanic/Latino Origin. The federal government considers race and Hispanic/Latino origin to be two separate and distinct concepts. Hispanic/Latinos (origin) may be of any race.

Characteristics – Household Composition

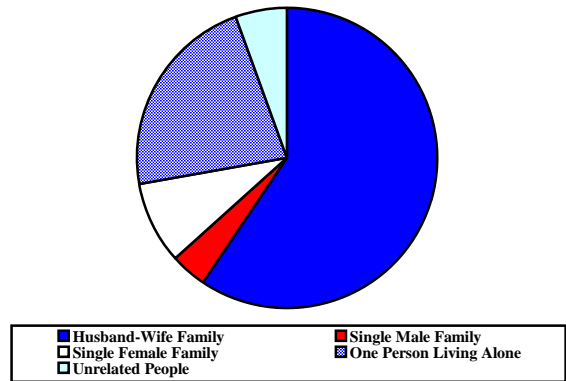
County of Ottawa Household Composition – 2000 & 2012



2000 Population Composition by Household

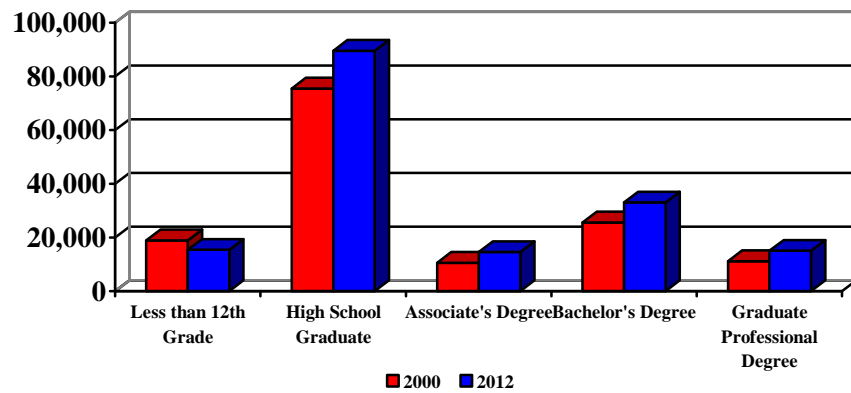


2012 Population Composition by Household

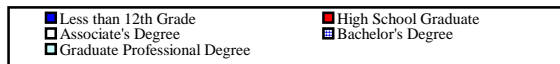
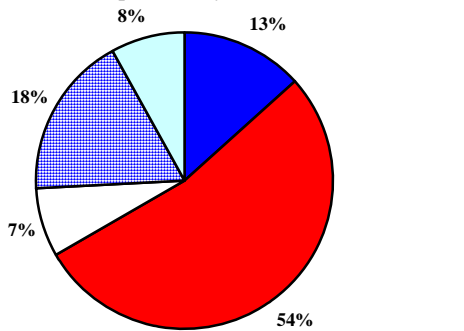


Characteristics – Education

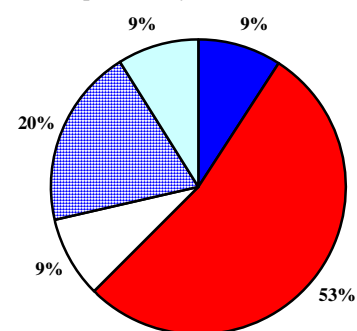
County of Ottawa Population Education Attainment – 2000 & 2012



2000 Population Composition by Educational Attainment



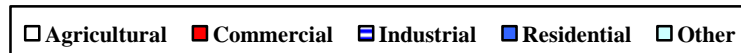
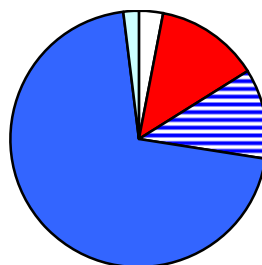
2012 Population Composition by Educational Attainment



Education levels have improved over the last twelve years. The number of citizens with less than a 12th grade education has decreased by 31%. The number of citizens with *bachelor's and graduate degrees* has increased 30.6%

Tax Base

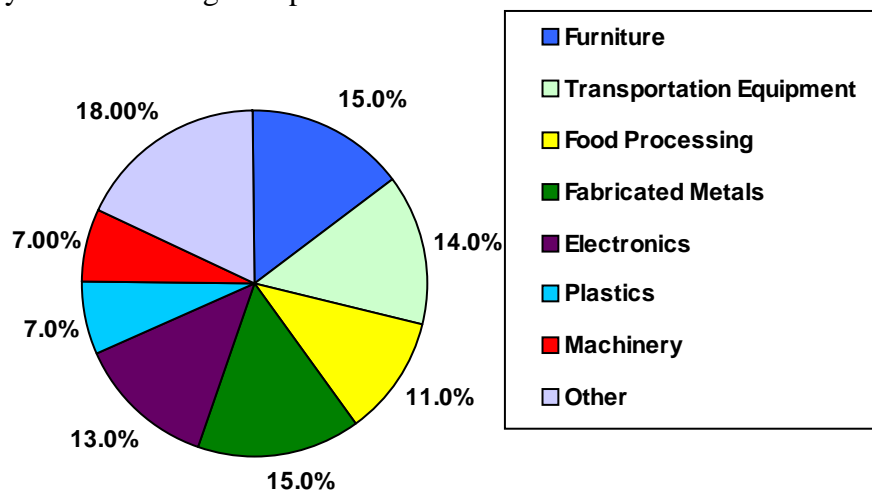
Ottawa County is considered a bedroom community of Kent County which encompasses the City of Grand Rapids. The graph below shows the make up of the County's tax base:



Industrial

Industrial property valuations account for \$1,055,037,687 or 11.2% of the County's 2013 Taxable Value. Ottawa County has a large and diversified industrial base of nearly 800 manufacturing firms. The size of firms ranges 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 2012, 72 certificates were issued by the State Tax Commission to manufacturing firms who collectively proposed investments of approximately \$277 million in new buildings & improvements, land improvements and the acquisition of new personal property (machinery, equipment, furniture & fixtures) over a 24-month period. In 2012 Ottawa County ranked fifth out of Michigan's 83 counties in terms of the total amount of private investments or 7.1% of the statewide total. Ottawa County and Kent County were tied statewide for the highest number of exemption certificates (72 each). The chart below shows IFT exemptions per year over the last five years:

Year	Number of Exemptions	Total Exemption Amount	Estimated Job Creation
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
2012	72	\$251,486,768	1,392

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 38 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. A State recreation

area and part of another State park are also located in the County. 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 \$298,845,709 and amounts to approximately 3.2% of the County's total taxable value in 2013. 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 \$6,684,733,447 or 70.7% of the 2013 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. Overall growth has increased 46.9% comparing the first six months of 2013 to 2012.

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, 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 undergraduate enrollment of 21,235. GVSU is the fourth largest employer in the County. Hope College, located in the City of Holland, is a four-year liberal arts college with an enrollment of 3,296 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.

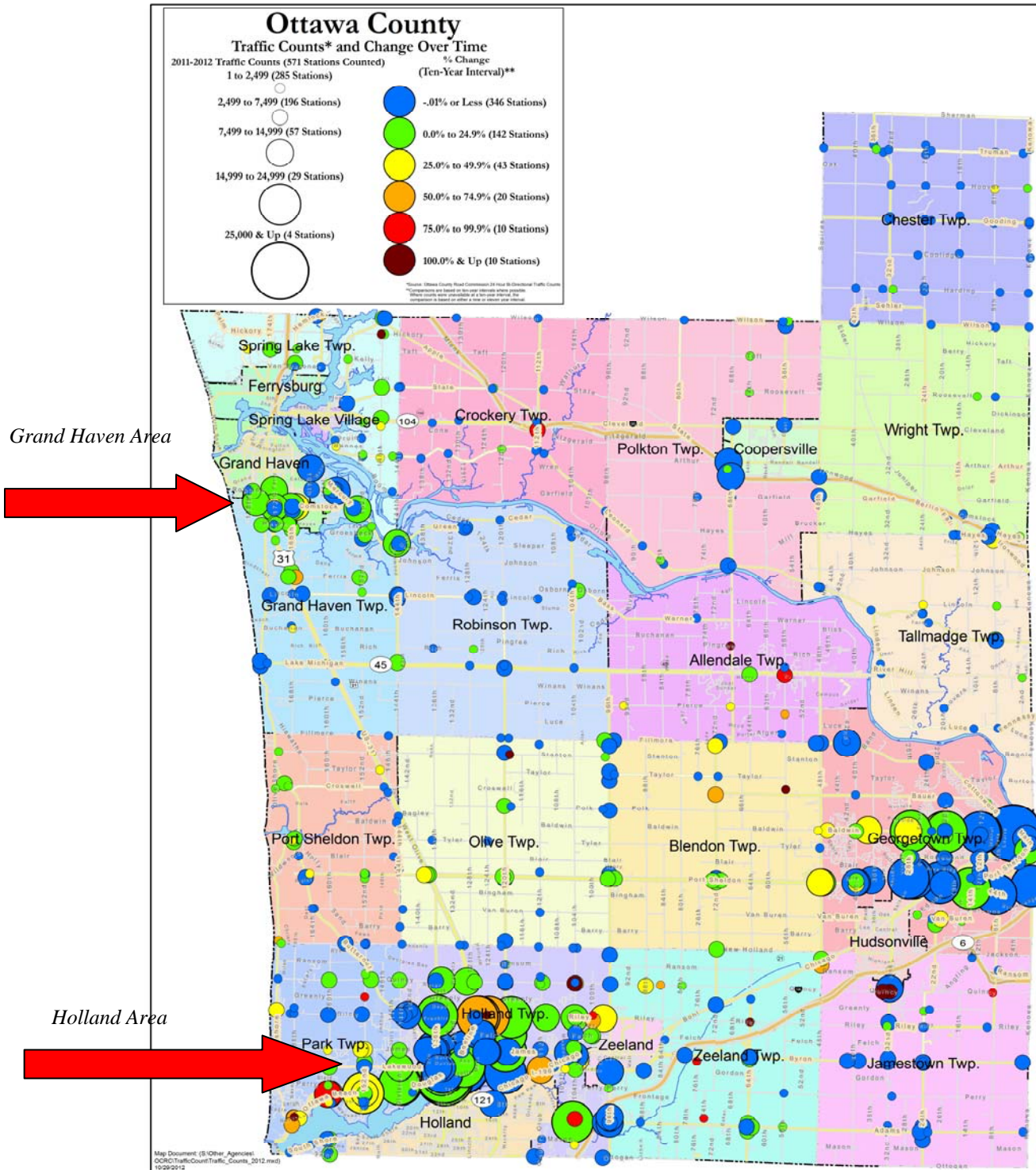
Transportation

Ottawa County is accessed by several Interstate and State Highways, including I-96, I-196, US-31, M-45, and M-104. 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 the City of Holland and Holland Charter Township under a transit millage and to neighboring 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.

For more information on the County, please visit the Ottawa County Tourbook on our website at http://www.elocallink.tv/clients3/mi/ottawacounty2013/tourplay.php?movie=ottami13_wel_iwd&spon=welcome

Ten (10) largest employers in Ottawa County in terms of employment:

<u>Company</u>	<u>Business</u>	<u>Approximate Number Employees</u>
Herman Miller	Office Furniture	3,973
Johnson Controls (1)	Automotive Interior Parts	3,444
Gentex Corporation	Automotive Mirrors	3,638
Grand Valley State University (2)	Higher Education	3,213
Holland Hospital	Health Care	2,042
Haworth (1)	Office Furniture	1,970
Shape Corporation	Metal Roll Forming	1,537
Meijer, Inc.	Retailer	1,429
Magna Mirrors (1)	Automotive Windows & Mirrors	1,301
County of Ottawa	Government	1,213

SOURCE: Ottawa County Economic Development Office, Inc. and State of Michigan

- (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)
2003	249,228	7,089,238	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	33.5	55,575	5.1%
2006	256,851	8,220,749	32,006	33.8	55,412	5.3%
2007	258,808	8,377,588	32,370	34.1	55,032	5.6%
2008	260,891	8,568,552	32,843	34.2	54,662	6.9%
2009	261,957	8,213,000	31,352	34.6	55,068	12.1%
2010	263,801	8,514,000	32,274	34.5	55,233	11.2%
2011	266,300	8,995,000	33,778	34.9	55,595	8.3%
2012	269,099	n/a	n/a	n/a	n/a	6.4%

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) Audited Membership Count, Ottawa Area Intermediate School District
- (4) U.S. Department of Labor, Bureau of Labor Statistics, updated with most recent census figures

**Principal Taxpayers
December 31, 2012**

Taxpayer	Type of Business	Taxable Assessed Valuation (1)	Rank	Percentage of Total County Taxable Assessed Value
Consumers Energy	Utility	\$678,046,974	1	7.28%
Gentex Corporation	Automotive Components	118,450,586	2	1.27%
Mead Johnson and Co.	Food Products	54,149,996	3	0.58%
Herman Miller Inc.	Office Furniture	47,149,065	4	0.51%
Bil Mar Foods Inc./Sara Lee	Food Products	36,913,229	5	0.40%
Johnson Controls Interiors	Automotive Components	34,408,276	6	0.37%
Request Foods	Food Products	33,096,659	7	0.36%
Michigan Electric Transmission	Utility	28,817,182	8	0.31%
Shape Corp.	Metal Extrusion	28,123,783	9	0.30%
Leprino Foods Inc.	Cheese Production	26,031,285	10	0.28%
		<u>\$1,085,187,035</u>		<u>11.66%</u>

Source: Ottawa County Equalization Department. The 2012 Taxable Values is \$9,316,153,677.

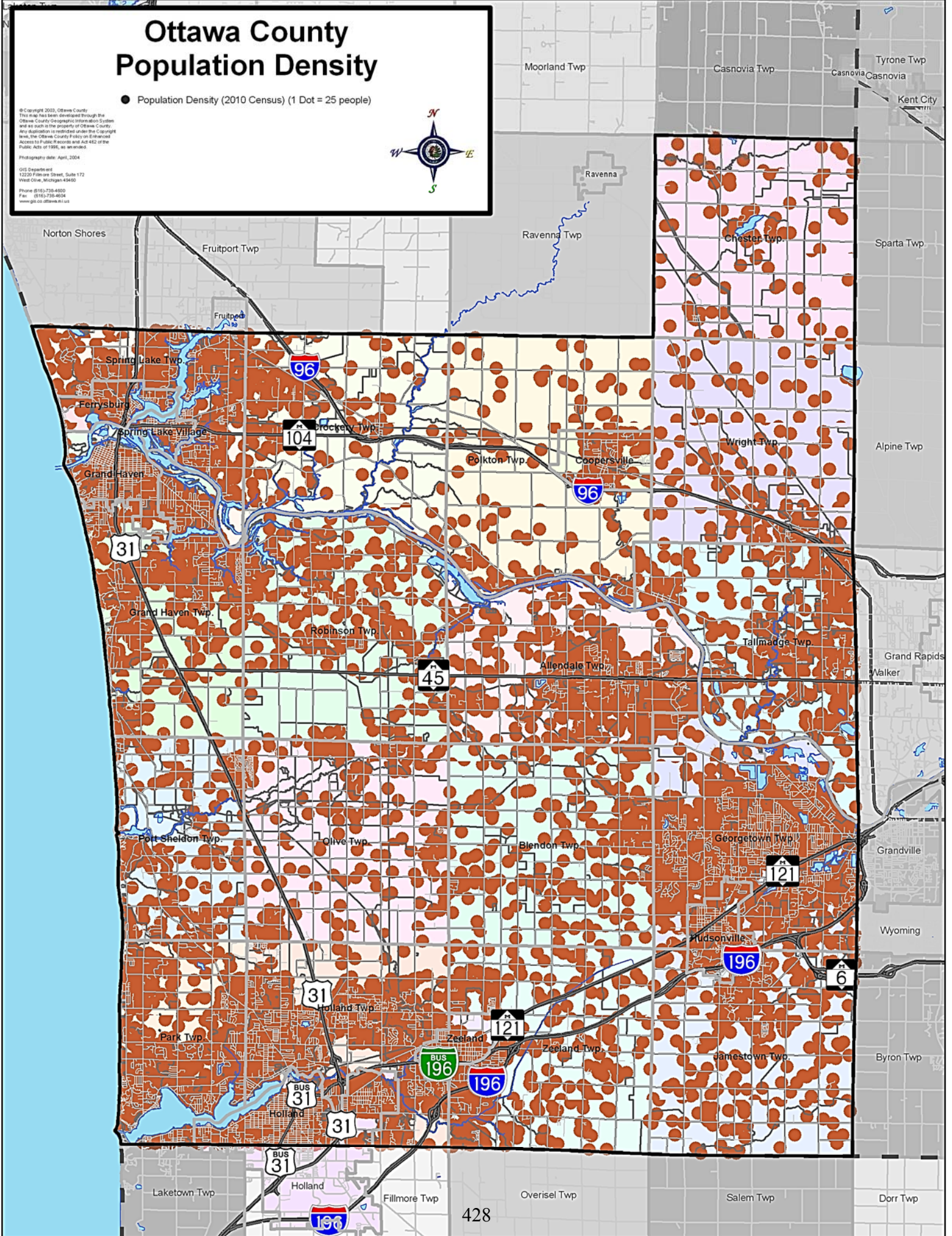
Ottawa County Population Density

● Population Density (2010 Census) (1 Dot = 25 people)

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Public Acts of 1996, as amended.

Photography date: April, 2004

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12220 Filmore Street, Suite 172
West Olive, Michigan 49480
Phone: (616) 738-4900
Fax: (616) 738-4604
www.gis.co.ottawa.mi.us



Ottawa County Sheriff's Office Calls for Service 2009-2012

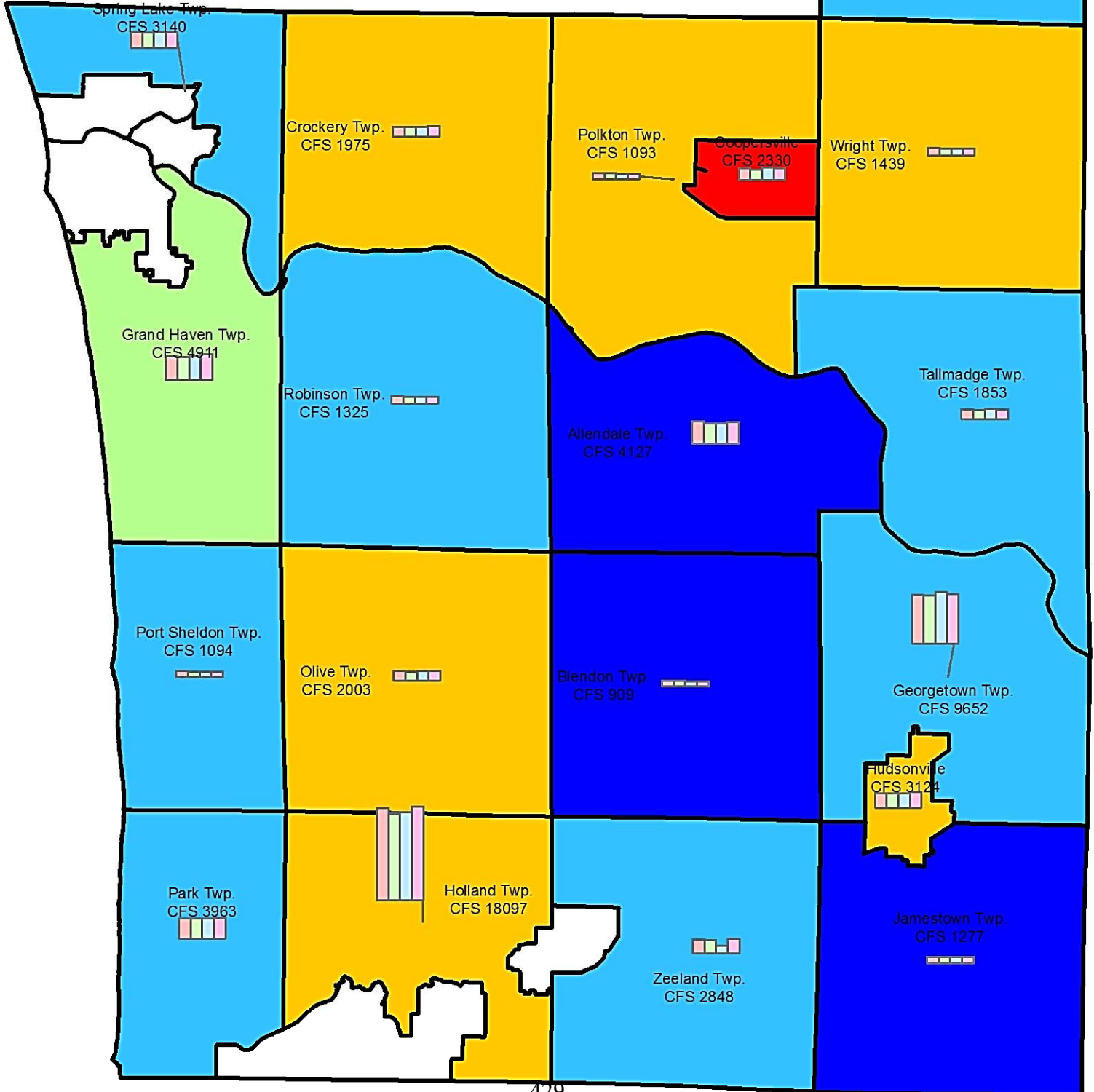
Legend



- Sheriff's Office Calls for Service 2009
- Sheriff's Office Calls for Service 2010
- Sheriff's Office Calls for Service 2011
- Sheriff's Office Calls for Service 2012

Number of Calls for Service (2012)
(CFS) per 1,000 people*

- 200 or Less
- 201 to 300
- 301 to 400
- 401 to 500
- 501 or More



*Population Data Source: 2010 Census

Ottawa County Sheriff's Office Cases Investigated 2009-2012

Legend

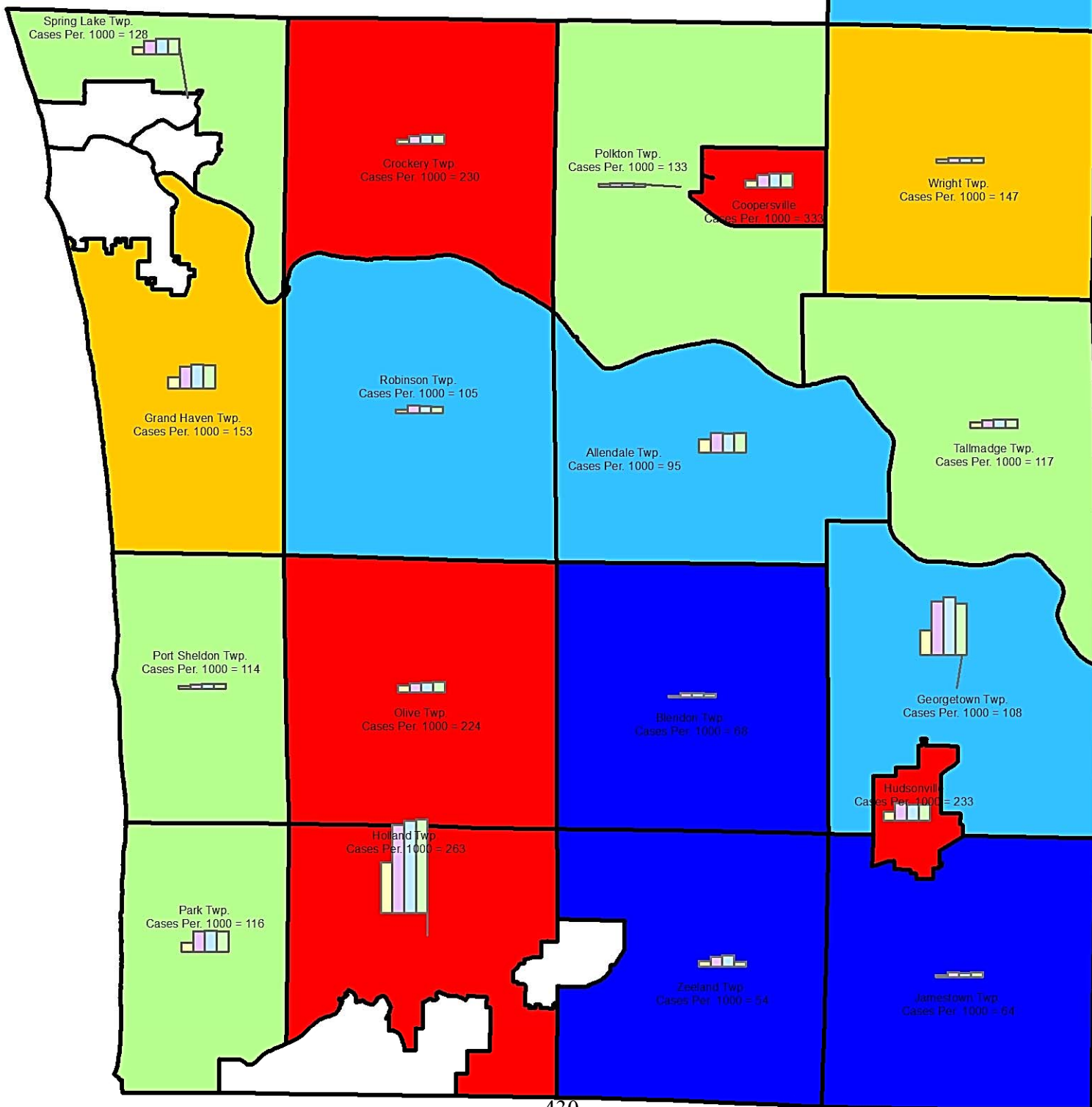


- Cases Investigated by Sheriff's Office 2009
- Cases Investigated by Sheriff's Office 2010
- Cases Investigated by Sheriff's Office 2011
- Cases Investigated by Sheriff's Office 2012

Number of Cases Investigated (2012)
per 1,000 people*

- 65 or Less
- 66 to 75
- 76 to 100
- 101 to 150
- 150 or More

*Population Data Source: 2010 Census



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 16, 2013



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

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



County of Ottawa

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

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 16, 2013



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.



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- 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 16, 2013



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 unassigned 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

Last Review by Internal Policy Review Team: April 16, 2013



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IV. 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;



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- 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.

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

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 9, 2013

Last Review by Internal Policy Review Team: April 16, 2013



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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 Fiscal Services 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 16, 2013



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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 Performance Improvement 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

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 9, 2013

Last Review by Internal Policy Review Team: April 16, 2013



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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



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and the proprietary funds (budgeted in total only) will be based on full accrual. The County's legal level of control is generally by expenditure category within a department (e.g. supplies, other services, etc.). However, the following accounts have a line item level of control:

807000: Legal
 861000: Conferences and Travel
 831000 Administrative Expense
 831002: IT Charges
 863000: Board Travel
 868000 Auto Insurance
 910000: Insurance (Liability)
 920000: Utilities
 940000: Equipment Rental
 939000: Building Rental
 971000 – 981000: All capital accounts
 990100 – 990600 All Debt Service Accounts
 991010 – 998510: All Operating Transfers Out

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



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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-

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 - July 31 Fiscal Services Department summarizes budgets and prepares documents for Administrative review.

Mid July - Mid August Administration and Fiscal Services Director meet with Department Heads 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



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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.

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 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.



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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:
 - 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 of Ottawa

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. *2970 DB/DC Conversion Fund* This 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
- f. *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.
- g. *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 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.
- h. *6450 Duplicating Fund*
- i. *6550 Telecommunications Fund*
- j. *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

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: April 16, 2013



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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.



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- 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 9, 2013

Last Review by Internal Policy Review Team: April 16, 2013



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 to five 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.



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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

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 and any subsequent applicable Standards, 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: May 28, 2013 B/C 13-106

Board of Commissioner Review Date and Resolution Number: May 14, 2013 B/C 13-098

Name and Date of Last Committee Review: Planning and Policy Committee May 9, 2013

Last Review by Internal Policy Review Team: April 16, 2013



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



County of Ottawa

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 non-spendable, 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 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.



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: Planning and Policy Committee, May 9, 2013

Last Review by Internal Policy Review Team: April 16, 2013



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 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



County of Ottawa

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:



County of Ottawa

<u>Instrument</u>	<u>Percent of Portfolio</u>		<u>Maturity/Duration</u>
	<u>Portfolio Min/Max</u>	<u>Issuer 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 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.



County of Ottawa

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 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



County of Ottawa

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.

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.



County of Ottawa

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.

SECTION XIII. INVESTMENT PERFORMANCE AND REPORTING

The County Treasurer shall submit to the Board of Commissioners through the Finance Committee of the Board by March 15 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



County of Ottawa

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.

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.

GAAS: Generally Accepted Auditing Standards established by the AICPA for the conduct and reporting of financial audits. There are 10 basic GAAS, classed into three broad categories: general standards, standards of fieldwork, and standards of reporting. The Auditing Standards Board of the AICPA publishes SAS to comment and expand upon these basic standards. These SAS, together with the 10 basic standards, constitute GAAS. These GAAS set forth the objectives of the audit and establish measures that can be applied to judge the quality of its performance.

GAGAS: Generally Accepted Government Auditing Standards established by the GAO in its publication Standards for Audit of Governmental Organizations, Programs, Activities and Functions ("yellow book") for the conduct and reporting of both financial and performance audits. GAGAS set forth general standards applicable to both types of audits and separate standards of fieldwork and reporting for financial and performance audits. The GAGAS standards of fieldwork and reporting for financial audits incorporate and build upon GAAS.

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

LED: light emitting diode

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 Fiscal Services 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 Fiscal Services 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, Assigned: The portion of fund balance that is constrained by the government's intent to be used for a specific purpose, but for which no formal action has been taken by the Board. Fund balance assignments can also be made by the official to whom the governing body has delegated the authority to assign amounts to be used for specific purposes. For Ottawa County, the County Administrator has been granted that authority by the Board.

Fund Balance, Committed: The portion of fund balance that can only be used for specific purposes due to constraints imposed by formal action of the government's highest level of decision making authority (e.g., resolution by the Board of Commissioners). The commitment stands unless the government the same type of action to eliminate or alter it (resolution).

Fund Balance, Nonspendable: The portion of fund balance that is not available for appropriation. Generally, these funds are either not in spendable form (i.e., inventory) or legally or contractually required to be maintained intact.

Fund Balance, Restricted: The portion of fund balance which has constraints placed on it either externally (by grantors, laws or regulations of other governments, or creditors) or internally imposed through constitutional provisions or enabling legislation.

Fund Balance, Unassigned: The portion of fund balance available for appropriation.

GLOSSARY OF BUDGET AND FINANCE TERMS

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.

Generally Accepted Accounting Principles (GAAP): 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 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.

Generally Accepted Auditing Standards (GAAS): Standards established by the AICPA for the conduct and reporting of financial audits. There are 10 basic GAAS, classed into three broad categories: general standards, standards of fieldwork, and standards of reporting. The Auditing Standards Board of the AICPA publishes SAS to comment and expand upon these basic standards. These SAS, together with the 10 basic standards, constitute GAAS. These GAAS set forth the objectives of the audit and establish measures that can be applied to judge the quality of its performance.

Generally Accepted Government Auditing Standards (GAGAS): Standards established by the GAO in its publication Standards for Audit of Governmental Organizations, Programs, Activities and Functions ("yellow book") for the conduct and reporting of both financial and performance audits. GAGAS set forth general standards applicable to both types of audits and separate standards of fieldwork and reporting for financial and performance audits. The GAGAS standards of fieldwork and reporting for financial audits incorporate and build upon GAAS.

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.

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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.

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.

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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.

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

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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).

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.

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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 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.

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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.

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.

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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 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

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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.

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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