

**County of Ottawa
Grand Haven, Michigan**

2015 Budget



2015 BUDGET
for
OTTAWA COUNTY
GRAND HAVEN, MICHIGAN
www.miottawa.org

2014 BOARD OF COMMISSIONERS
JAMES HOLTROP, CHAIRPERSON

JOESEPH BAUMANN
ROGER BERGMAN
ALLEN DANNENBERG
GREG DEJONG
DONALD DISSELKOEN

MATTHEW FENSKE
JAMES HOLTVLUWER
PHILIP KUYERS
STU VISSER
DENNIS VAN DAM

ADMINISTRATOR
ALAN G. VANDERBERG

FISCAL SERVICES DIRECTOR
KAREN KARASINSKI, CPA

PREPARED BY:
THE FISCAL SERVICES DEPARTMENT

TABLE OF CONTENTS

<u>INTRODUCTORY SECTION</u>	<u>Page Number</u>
Letter of Transmittal	7
Distinguished Budget Presentation Award	21
Organizational Chart	23
<u>USER'S REFERENCE GUIDE</u>	
Document Guide	25
Budget Calendar	33
Impact of County Financial Policies on the Budget	34
Property Tax/Levies	36
County Personnel Additions	39
Services Provided by the County Tax Dollar	40
Financial Outlook and Strategic Planning	40
<u>SUMMARY INFORMATION</u>	
Governmental Funds Overview	80
2015 Budget Summary - All Governmental Funds	83
Summary by Fund for 2013, 2014, and 2015	84
2015 Budget Summary - Other Funds	112
2015 Budget Summary - Component Unit	113
<u>REVENUE SOURCES</u>	67
<u>GENERAL FUND</u>	
Fund Description	115
Revenue Graphic	115
Expenditure Graphic	116
Departmental Summary of Revenues	117
Departmental Summary of Expenditures	119
<u>Expenditure Type</u>	
Legislative	122
Judicial	125
General Government	143
Public Safety	196
Public Works	219
Health and Welfare	221
Community and Economic Development	227
Other	234
Operating Transfers Out	238

TABLE OF CONTENTS

<u>SPECIAL REVENUE FUNDS</u>	<u>Fund Number</u>	<u>Page Number</u>
Fund Descriptions		241
Summary of Special Revenue Funds		244
Parks and Recreation	2081	245
Friend of the Court	2160	258
9/30 Judicial Grants	2170	250
Other Governmental Grants	2180	251
Health	2210	252
Administration/Epidemiology Division		255
Public Health Preparedness		256
Environmental Health Division		259
Public Health Services Division - Community Health		263
Public Health Services Division – Clinic		266
Health Promotion Division		270
Mental Health	2220	274
Developmentally Disabled Division		274
Other Populations		278
Mentally Ill Adult Division		279
Mentally Ill Child Division		280
Administration Division		281
Substance Abuse Disorder	2225	283
Solid Waste Clean-Up	2271	284
Landfill Tipping Fees	2272	285
Transportation System	2320	288
Farmland Preservation	2340	289
Brownfield Redevelopment	2430	290
Infrastructure	2444	291
Public Improvement Fund	2450	292
Homestead Property Tax	2550	293
Register of Deeds Automation Fund	2560	294
Stabilization	2570	295
Prosecuting Attorney Grants	2601	296
Sheriff Grant Programs	2609	297
Sheriff Contracts	2610	298
Sheriff Grants & Contracts	2630	299
Sheriff Road Patrol	2661	300
Law Library	2690	301
Workforce Investment Act - Administration	2740	302
Workforce Investment Act - Youth	2741	302
Workforce Investment Act - Adult	2742	303
Workforce Investment Act - 6/30 Grant Programs	2743	303
Workforce Investment Act - 12/31 Grant Programs	2744	304
Michigan Works	2745	305
Community Action Agency	2746	305

TABLE OF CONTENTS

<u>SPECIAL REVENUE FUNDS (continued)</u>	<u>Fund Number</u>	<u>Page Number</u>
Workforce Investment Act - 9/30 Grant Programs	2748	314
Workforce Investment Act - 3/31 Grant Programs	2749	315
Grant Programs - Pass Thru	2750	315
Emergency Feeding	2800	316
Federal Emergency Management Agency	2810	316
Community Corrections	2850	317
Revenue Sharing Reserve	2855	318
Community Action Agency (9/30 Fund)	2870	319
Weatherization	2890	319
Department of Human Services	2901	320
Child Care – Circuit Court	2920	321
Child Care - Social Services	2921	324
Veterans Trust	2941	325
DB/DC Conversion	2970	326
Compensated Absences	2980	327
 <u>DEBT SERVICE FUNDS</u>		
Ottawa County Building Authority	3513-3517	329
County Debt Information		330
Schedule of Debt Service Requirements		333
 <u>CAPITAL PROJECTS FUNDS</u>		
Qualified Energy Conservation Bonds	4010	334
Capital Improvement Fund	4020	335
Capital Construction Projects (narrative)		336
Schedule of Capital Construction Projects – Construction Costs & Annual Operating Costs		342
Capital Equipment Projects		341
 <u>PERMANENT FUNDS</u>		
Cemetery Trust	1500	345

TABLE OF CONTENTS

APPENDIX

Resolution to approve 2015 Operating Budget	347
2015 Budget Summary by Fund-All Governmental Funds	349
Financing Tools Projections	359
History of Positions by Fund	367
Community Profile	371
County of Ottawa Budget Related Financial Policies	384
Glossary of Acronyms	439
Glossary of Budget and Finance Terms	450



County of Ottawa

Administrator's Office

Alan G. Vanderberg
County Administrator

12220 Fillmore Street, Room 310, West Olive, Michigan 49460

West Olive (616) 738-4068

Fax (616) 738-4888

Grand Haven (616) 846-8295

Grand Rapids (616) 662-3100

e-mail: avanderberg@miottawa.org

September 9, 2014

Chair Holtrop and Board of Commissioners:

Detailed herein are the 2015 Operating Budgets as proposed by the Finance and Administration Committee in accordance with Public Act 621 of 1978 (Uniform Budget and Accounting Act). Section I is comprised of this letter detailing significant issues within the 2015 Budget as well as a resolution to approve the 2015 Operating Budget. Section II provides summary information and detail by fund of the 2015 Budget by source and activity. Section III includes fund descriptions, a General Fund summary by department, and summaries for all other funds. Section IV contains the majority of the information required to be presented under Public Act 621 and summarizes each fund's prior year actual, current year amended budget, and recommended 2015 Budget. Section V reports the 2015 personnel requests and recommendations. Section VI details the 2015-2020 Capital Improvement Plan.

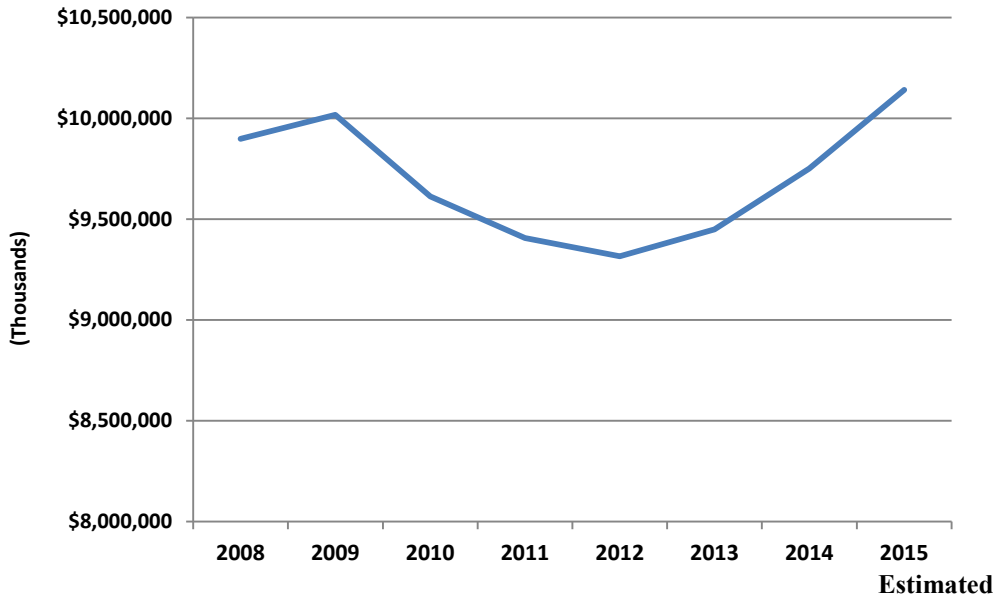
FINANCIAL ISSUES

The County believes with the passing of Proposal 1 and the creation of a statewide authority for the purpose of collecting Use Tax revenue from the State and paying it out to the local governments along with the recovery of property values brings a positive financial outlook.

Revenues: Several of the County's revenues are improving. The County's unemployment is currently lower than the state as well as the national average. These indicators directly and indirectly impact not only the tax base, but other economy driven revenues as well.

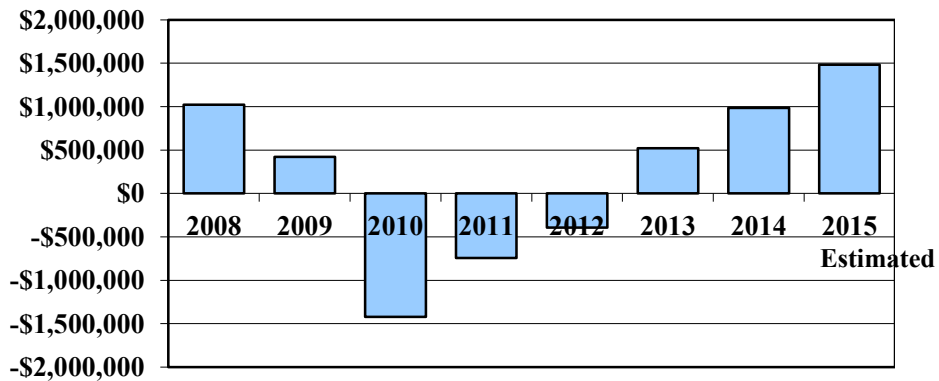
Tax Base: After three years of growth, fiscal year 2015 represents the first year that taxable values will exceed the pre-great recession values of 2009. With an estimated 4% increase in 2015, taxable value will exceed the 2009 values by 1.2%.

Ottawa County Taxable Value



This is a significant mark of recovery for Ottawa County and a welcome indicator to support the demand for services. Tax revenue is projected to increase almost \$1.5 million in 2015.

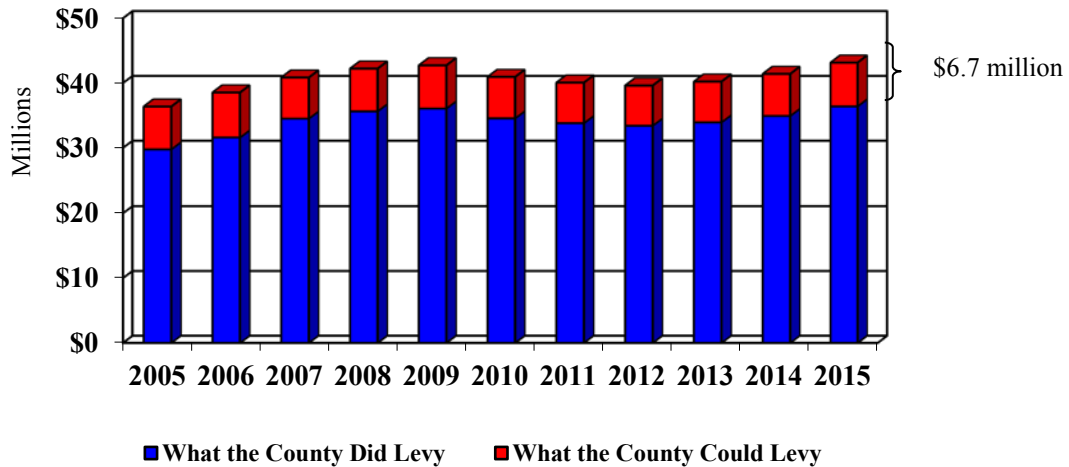
Ottawa County Change in Operating Tax Revenue



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 2015 County operations. The Board of Commissioners has chosen to continue to levy the lower amount of 3.6 mills, well below its legal maximum levy, for 2015 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 eighteenth 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 - 2015:

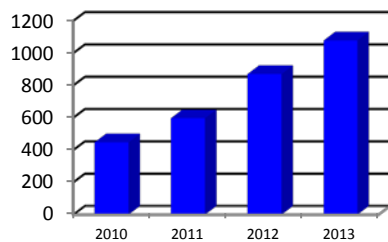
Maximum Allowable Levy vs. Actual Levy



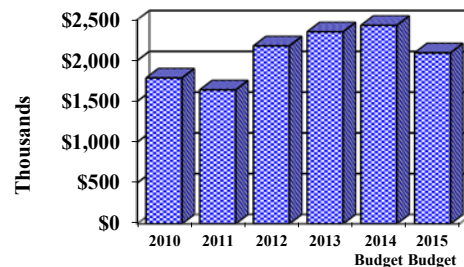
New Legislation Impacting Personal Property Taxes: As mentioned above the passing of Proposal 14-1 Public Act 80 includes a number of personal property tax reforms enacted in 2012 reducing taxes on business while protecting local governments from revenue losses. Public Act 80 reimburses local governments and School Aid Fund for revenue lost in phasing out most of the Personal Property Tax by redirecting a portion of the money collected from the state use tax to create a new local tax (the local community stabilization tax) and create a statewide taxing authority to administer the new tax. Proposal 1 did not raise taxes and provides a projected saving to the general fund in the amount of \$2.6 million.

Economy Related revenue: The estimated increase in taxable value is not consistent across all property related revenues. 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. Although there has been an increase in Residential and non-residential new construction building permits, refinancing activity has declined. Recording fees are projected to be lower than budget in 2014 and 2015 estimates were updated to reflect the trend.

Residential Building Permits



Register of Deeds Revenue

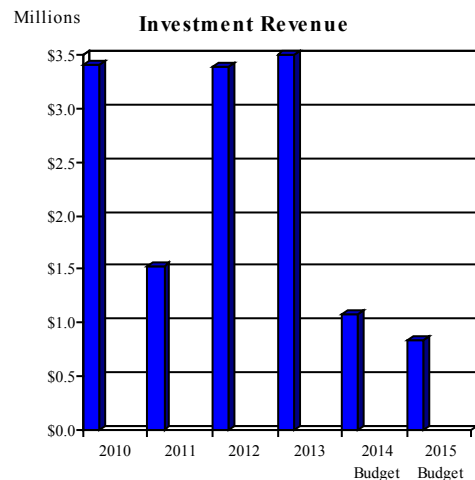


State and Federal Funding: Governor Rick Snyder’s budget includes State Revenue sharing payments equal to what they were when he first took office. This represents a \$939,713 increase from 2014 adopted budget. The County intends to comply with all State requirements established by the County Incentive Program (CIP) to receive the maximum revenue sharing available.

Mental Health: Starting April 1, 2014 the State of Michigan implemented Healthy Michigan. This plan provides health care to individuals who previously did not qualify for Medicaid and cannot afford health insurance under the Affordable Care Act. In 2015, the first full-year of implementation, the program adds \$956,664 and reduces State General Fund payments by \$1,470,530.

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. Also, because interest rates have remained low for such an extended period, longer term investments that were at higher rates have matured and have been reinvested at lower rates.



One-time Dollars: County financial policies stress the importance of matching operating revenues to operating expenditures. To counter-balance the conservative approach to estimating revenues without eliminating programs, the 2015 budget includes a \$500,000 transfer from the Ottawa County Insurance Authority. The County has budgeted the same amount in prior years, but the last time dollars were actually transferred was fiscal year 2005. At 12/31/13, the Insurance Authority’s net position was \$21.2 million. The County contributed money to start the Authority in 1990, and the balance of that contribution is \$4.7 million.

Expenditures: Like most organizations, the County faces continued increases in expenditures, and, over time, these increases can negatively impact the provision of services. Since approximately 60% of General Fund expenditures are funded with property tax, increases in expenditures should also approximate the change in taxable value.

Wages: Increases are a combination of annual step increases (per pay scale) and negotiated cost of living adjustments. Additionally, a wage and classification study will be completed in the fall of 2014, to be effective January 1, 2015.

In 2015, 4.50 full-time equivalents (FTE) were added to the budget. A Communication Specialist that has been previously shared between Administration (.5 FTE) and Parks Fund (.5 FTE) was upgraded to a full-time position in both departments. A Human Resource Specialist (1 FTE) was added to support benefit administration due to health care reform and employee training. County Administration was increased by a .5 FTE clerical position to support the 4C Strategic Initiatives program. An Application Specialist II was added to Innovation and Technology Department as a result of the 2012 Plante Moran IT Study. And, to support a contract between the Sheriff, Intermediate School District, and the Child Care Fund, a Deputy was added to manage truancy matters.

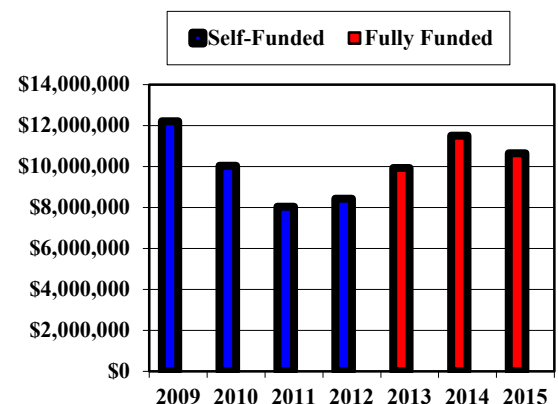
Beginning in 2010 a number of elected officials/departments agreed to temporarily leave an approved position vacant. All of the following General Fund positions will continue to be held vacant with the 2015 budget:

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, unbenefited)	N/A	\$ 8,872	Vacancy began in 2009
Sheriff – Administration	2 Clerical (Part-time, Unbenefited)	N/A	\$19,233	Vacancy began in 2009

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 2015. 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 \$175,000 budget for the health management program. Nevertheless, the graph to the right shows that 2015 budgeted costs are still lower than 2009. In fact, the costs in 2009 totaled \$12.2 million; the 2015 budget is \$10.6 million.

Ottawa County Health Care Costs



Other Post-Employment Benefits: The County implemented Governmental Accounting Standards Board Statement # 45 – Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, also known as OPEB, with the 2008 budget. Ottawa County has two sources of OPEB. Retirees of certain employee groups receive a credit of \$4-\$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 January 1, 2105 was just \$596,839. The annual required contribution (ARC) included in the 2015 budget is \$230,287.

Defined Benefit Retirement Plan: The County is a member of Michigan Employment Retirement System (MERS), an independent non-profit organization, to manage the retirement plan. As of April 2013, all new employees (except Judges) hired by the County participate in a defined contribution plan. The defined benefit plan is closed to new employees. Knowing there would be a near term increase during the transition to the defined contribution plan, the County set aside funds in separate fund (DB-DC Financing Tool).

When a defined benefit plan closes, MERS policy is to reduce the amortization period of the unfunded accrued liability by two years each year, increasing the annual required contribution. At the same time, the annual required contribution is expressed as a monthly payment, instead of a percent of active enrollment making it difficult to budget.

The 2014 rates were estimated too low and the shortage was funded from the DB-DC Financing Tool. As a result, the 2015 rates reflect a higher than would otherwise be necessary increase. The General Fund increase is 18% which translates to a \$541,000 increase.

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.

Fund Balance/Net Position: Ottawa County has a long standing history managing annual operating costs with current year revenues and 2015 is consistent with this philosophy.

Fund Type	Total Equity 2011	Total Equity 2012	Total Equity 2013	Amended Budget 2014	Proposed Budget 2015
General Fund	\$ 21,244,490	\$ 20,347,872	\$ 20,995,416	\$ 19,580,780	\$ 18,554,718
Special Revenue Funds	32,575,283	33,466,087	35,654,185	28,189,923	28,051,383
Capital Project Fund	-	-	3,162,866	3,985,498	1,463,149
Delinquent Tax					
Revolving Fund	24,023,477	24,009,202	23,749,935	22,629,289	20,832,551
Permanent Funds	5,770	5,814	5,837	5,860	5,883
Internal Service Funds	34,045,916	36,898,377	40,058,694	40,002,578	39,721,096
Total Equity	\$ 111,894,936	\$ 114,727,352	\$ 123,626,933	\$ 114,393,928	\$ 108,628,780

General Fund: Each year the County appropriates assigned fund balance (fund balance set aside from previous years savings) to accommodate department and elected officials under-spending appropriations. The remaining use of fund balance is for programs/projects that the Board has committed previous savings to accomplish or restrict funds (like donations).

Special Revenue Fund: The decline in reserve between 2013 and 2014 is two main factors; the Public Improvement Fund with a fund balance of \$3.9 million was closed to the Capital Project Fund and Parks and Recreation is using \$2.6 million of fund balance because projects funded by a previous millage roll over until complete.

The decline of \$138,540 between the amended 2014 budget and 2015 proposed budget is mainly the result of three funds. Parks and Recreation is expected to add \$426,682 to reserve for future projects. The Solid Waste Cleanup fund is expected to use \$275,353 of fund balance in connection with on-going monitoring at the landfill. The Health fund is spending \$200,000 in reserve; the fund is subsidized by the General Fund and therefore retains minimal fund balance.

Capital Projects Fund: This fund was created from the reserves of the Public Improvement Fund (2450) which will be closed as of 12/31/14 to account for 2015 planned capital projects.

As planned, net position in the Delinquent Tax Revolving Fund (DTRF) is decreasing. To be conservative the County does not include new foreclosures in the revenue estimates and multiple bond payments and an operating transfer to the General Fund are paid from the fund. Consequently, net position is expected to decrease through 2017, after which one of the larger bond issues will be paid off.

Net position in the Internal Service Funds is expected to stay steady.

Fund Balance as a Percentage of Expenditures:

	2015 Budgeted Expenditures	Estimated Equity	Equity as a % of Expenditures
General Fund	\$69,560,969	\$18,554,718	26.7%

It is the County of Ottawa’s policy to maintain an unassigned 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. The proposed budget maintains the maximum 15% unassigned fund balance and the remaining 11.7% is non-spendable (inventory), restricted (donation), committed (Board initiatives), or assigned fund balance.

Financing Tools

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.

The following funds are budgeted as Special Revenue funds, but consolidated with the General Fund for reporting purposes:

- Solid Waste Clean-up Fund (2271) is continuing to pay on-going monitoring cost at the Southwest Ottawa Landfill in 2014 (\$281,481). Estimated equity at 12/31/15 - \$3,785,320.
- 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. Estimated equity at 12/31/15 – \$1,554,136
- 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. Estimated equity at 12/31/15 - \$9,041,610
- DB/DC Conversion Fund (2970) was established to partially fund the near-term increase in retirement funding as a result of closing the defined benefit retirement plan. Estimated equity at 12/31/15 - \$4,663,654.
- Compensated Absences (2980) was established to pay for the County’s accrued liability which resulted from discontinuing the accumulation and payoff of employee sick days. Estimated equity at 12/31/15 - \$3,401,216.

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 2014 amended and 2015 budgets are discussed below.

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

Source	2014 Amended Budget	2014 Percent of Total	2015 Proposed Budget	2015 Percent of Total	Percent Increase (Decrease)
Taxes	\$ 42,193,404	26.1%	\$ 43,882,776	29.1%	4.0%
Intergovernmental Revenue	75,426,395	46.7%	67,557,514	44.8%	-10.4%
Charges for Services	15,494,802	9.6%	16,036,172	10.6%	3.5%
Fines and Forfeits	84,200	0.1%	79,400	0.1%	-5.7%
Interest on Investments	309,869	0.2%	122,810	0.1%	-60.4%
Rental Income	5,305,467	3.3%	4,701,441	3.1%	-11.4%
Licenses and Permits	1,135,850	0.7%	1,134,423	0.8%	-0.1%
Other Revenue	2,693,922	1.7%	2,067,050	1.4%	-23.3%
Operating Transfers In	11,260,860	7.0%	11,527,218	7.6%	2.4%
Bond Proceeds	-	0.0%	-	0.0%	N/A
Fund Balance Use/(Contribution)	8,056,243	5.0%	3,686,928	2.4%	-54.2%
Total Revenues	\$ 161,961,012	100.4%	\$ 150,795,732	100.0%	-6.9%

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>
	4.3565

As discussed earlier, the County is choosing to levy 3.6 mills rather than its maximum allowable. The County is estimating a 4% increase in taxable value in 2015. However, the E-911 and Parks tax revenue are based on the 2014 taxable value which increased by 3%.

Intergovernmental Revenue represents 44.84% of the Governmental funds revenue budget and is decreasing. Fluctuations by fund are listed below, with major changes outlined in the narrative that follows:

<u>Fund</u>	<u>Change over 2014</u>
General Fund	\$1,266,313
Parks & Recreation	(\$774,500)
Health	\$431,713
Friend of the Court	\$229,484
Substance User Disorder	\$1,141,857
Child Care Fund	\$352,680
Capital Project Fund	\$515,613
Workforce Investment Act (WIA) Funds/	(\$10,249,631)
Community Action Agency/Weatherization	(\$1,888,501)
Other	<u>\$1,106,091</u>
	<u>(\$7,868,881)</u>

In the General Fund, County Incentive Plan funding from the State (\$939,713) and the estimated increase in Convention and Facilities Tax (\$277,438) account for the increase in revenue. The Parks & Recreation Fund received a grant for the Macatawa Greenway Trail that is not reoccurring in 2015. Based on information from the State, the Health Fund is expecting to receive the final catch up payment for Medicaid Cost Settlement in 2015. Friend of the Court and the Child Care fund is increasing in tandem with expenditures. Grant funding pays a percentage of eligible expenditures. Substance Abuse Disorder is a new fund managed by Mental Health, through the Lakeshore Regional Partnership. In the 2015 Capital Improvement Plan, the Spoonville Trail project is funded partially from a grant.

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 2015 adopted budget, as indicated above for these funds.

Charges for Services revenue is 10.6% of total revenue for 2015 and is increasing 3.5% or \$541,370. The main area of increase is in the General Fund. The District Court discovered and corrected how fees are distributed to County and local communities in 2014 and the increase is included in the 2015 estimates. Two new collaboration agreements for financial services support between the County and Local Units are reflected in the 2015 budget.

The 2015 budget does not include a reduction as a result of the Cunningham Case that determined Courts cannot assess operational cost as has been common practice for many years. We believe this matter will be resolved with legislation this year and therefore did not reduce the revenue estimate for 2015. The annual reduction is \$825,000 if this matter is not settled.

Licenses and Permits revenue is decreasing primarily due to decreases in the estimated number of Dog Licenses. Recent years showed higher revenue amounts based on a door to door census. After the catch up period, the number of licenses is expected to decline in 2015.

Rental Income is decreasing in the General Fund because the Probate & Jail complex is fully depreciated.

Fund Balance: Discussed early in the transmittal letter by fund type.

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

Use	2014 Amended Budget	2014 Percent of Total	2015 Proposed Budget	2015 Percent of Total	Percent Increase (Decrease)
Legislative	\$443,145	0.3%	\$464,823	0.3%	4.9%
Judicial	15,981,381	9.9%	16,830,487	11.2%	5.3%
General Government	17,054,249	10.5%	17,860,526	11.8%	4.7%
Public Safety	32,338,660	20.0%	33,920,600	22.5%	4.9%
Public Works	1,724,867	1.1%	986,818	0.7%	-42.8%
Health & Welfare	70,492,058	43.4%	59,468,407	39.3%	-15.6%
Culture & Recreation	7,003,385	4.3%	3,556,418	2.4%	-49.2%
Community & Economic Development	1,080,749	0.7%	1,040,907	0.7%	-3.7%
Other	367,398	0.2%	719,005	0.5%	95.7%
Capital Projects	2,661,328	1.6%	2,857,899	1.9%	7.4%
Debt Service	3,160,491	2.0%	3,137,624	2.1%	-0.7%
Operating Transfers Out	9,653,301	6.0%	9,952,218	6.6%	3.1%
Total Expenditures	\$161,961,012	100.0%	\$150,795,732	100.0%	-6.9%

Legislative expenditures are increasing by 4.9% or \$22,000 partly due to IT software and equipment for commissioners of \$12,000.

Judicial expenditures are increasing by 5.3% or \$849,000. As in all other areas, there is an increase in fringe benefits (health insurance and pension) and cost of living increases. Additionally, the District Court is funded to implement a new drug testing program that will reduce retesting and validation due to the improved accuracy of the initial testing.

General Government expenditures are increasing 4.7% or \$806,000. In spite of the increases the County also has many reductions such as a decrease in GIS of \$156,000 related to the aerial maps completion. A total of 2.0 FTE added (discussed earlier) were in General Government. Additionally, increases in health insurance, pension costs and cost of living contributed to the overall increase. Facilities maintenance rose by \$96,000 to provide higher level of janitorial service. In addition, carpeting and expanded conference space is planned for an estimated cost of \$59,000. Human Resources budget increased \$12,000 for drug and tobacco screening and \$19,500 for new-hire DISC and Emotional Quotient Inventory (EQi) Testing.

Public Safety expenditures, representing 22.5% of total expenditures, are increasing by 4.9%. Sheriff grants and contracts alone rose by \$899,000 or roughly 57% of the overall increase. The new community policing contract with the City of Ferrysburg/Village of Spring Lake added 8 FTE additional positions started July 1, 2014 and will continue in 2015. Supply costs for the General Fund Sheriff increased to \$105,000 due to increased vehicle needs and uniforms. The remaining increases are normal, inflationary increases for cost of living and fringe benefits.

Public Works expenditures are decreasing by 42.8% or \$738,049. In the General Fund a \$290,000 reduction is due to the \$300,000 Park West drain assessment included in 2014. Roughly \$445,446 in 2014 Public Improvement projects have no corresponding 2015 cost as that activity has been moved to the Capital Projects fund for 2015 presentation.

Health and Welfare expenditures, representing 39.3% of total expenditures is decreasing by 15.6% or \$11.024 million. As mentioned earlier Michigan Works and Community Action Agency's budget for 2015 is not included in this document. Unfortunately it skews the numbers and the actual change represents an increase of \$1,295,349. There was an increase in health insurance, retirement, and cost of living in all areas, offset by a staffing reduction in Community Mental Health (CMH). In addition, a new Substance Abuse program was added that will be managed by CMH through the Lakeshore Regional Partnership.

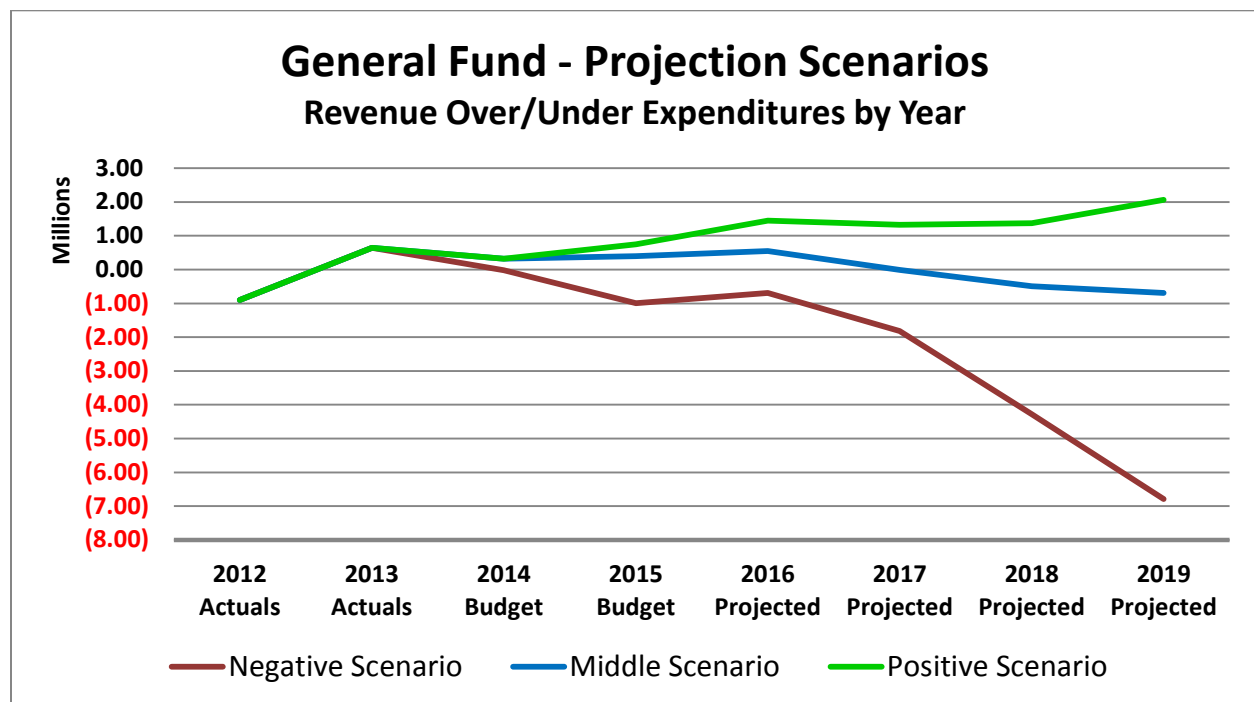
Culture and Recreation expenditures are recorded in the Parks and Recreation Fund (2081) and will vary depending on the land acquisition and capital improvement endeavors. The 2014 capital outlay estimate is \$4.246 million and includes \$1.510 million for the Macatawa Greenway project. In addition \$975,000 is included for the Grand River Ravines Development in 2014. The 2015 capital outlay budget is \$575,500 and includes \$475,500 for the Grand Ravines Phase 1 project.

GENERAL FUND FORECAST

For many years, the County of Ottawa has promoted the use of multi-year projections as a tool to prioritize immediate and long-range needs to maintain a stable financial outlook. Beginning with the 2015 budget year, the County has developed a new forecasting model that incorporates various scenarios to review the range of impact changing economic factors have on County operations.

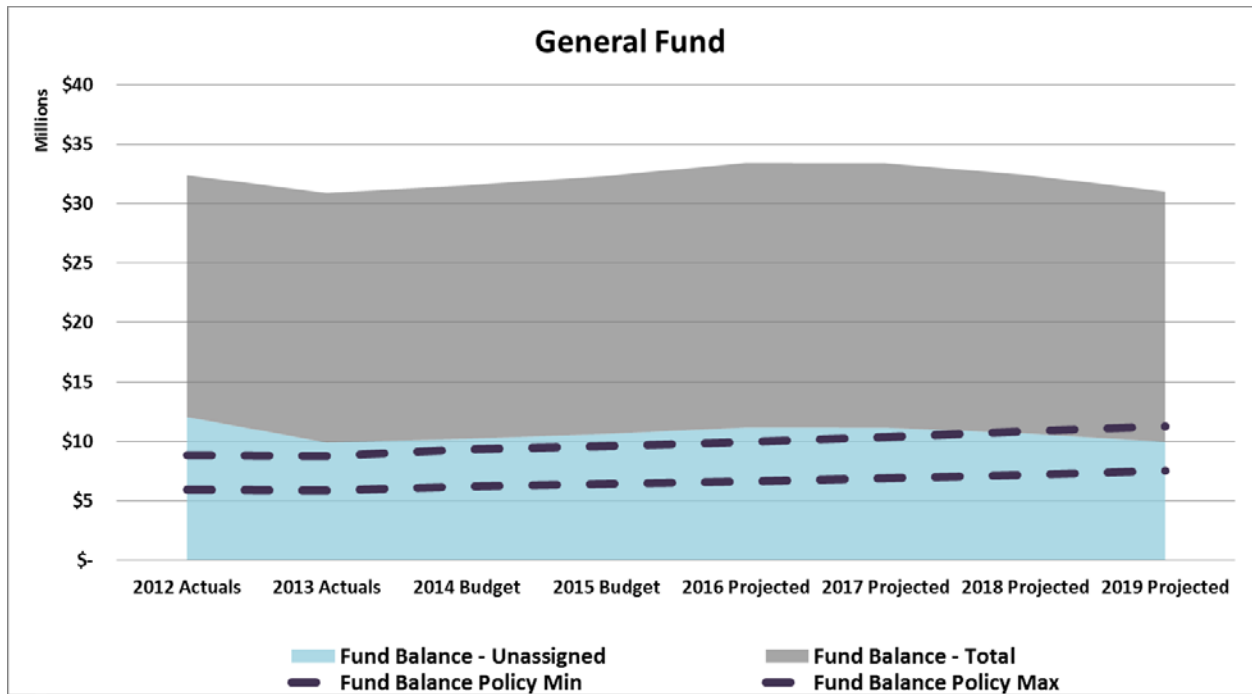
The purpose of developing the new forecasting model is threefold. The first advantage is that it creates a baseline for measuring the impact current budget decisions have during the projection period. For example, operating cost related to a capital improvement project can be added to the projection to estimate the impact on the County operations in various economic situations. The second advantage is that it allows for different scenarios to be tested in order to evaluate potential revenue and expenditure changes. Measuring the financial impact of a range of scenarios is useful in gauging the impact of sudden economic shifts. The third advantage is it creates a baseline of revenues, expenditures and fund balance to assess the County's fiscal health.

As a starting point this year, the County contracted with a local Economist to provide an in-depth analysis of the property value trends within Ottawa County which resulted in a taxable value forecast that provided a basis for various economic scenarios. The graph below depicts three scenarios (positive, middle, and negative) for the General Fund and the revenue over or under expenditures that resulted.



The following graph depicts the estimated fund balance of the General Fund for the middle scenario. Over the forecasted period, the unassigned fund balance remains within Ottawa County Fund Balance Policy limits.

The total fund balance for the General Fund (grey area) includes non-spendable items such as inventory; restricted items such as grants and donations; Board committed items such as aerial surveys, building improvements, and new initiative program. The forecast does not contemplate and increases or decreases to these designations.



CONCLUSION


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

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

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

The County 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, 2014. This was the nineteenth 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

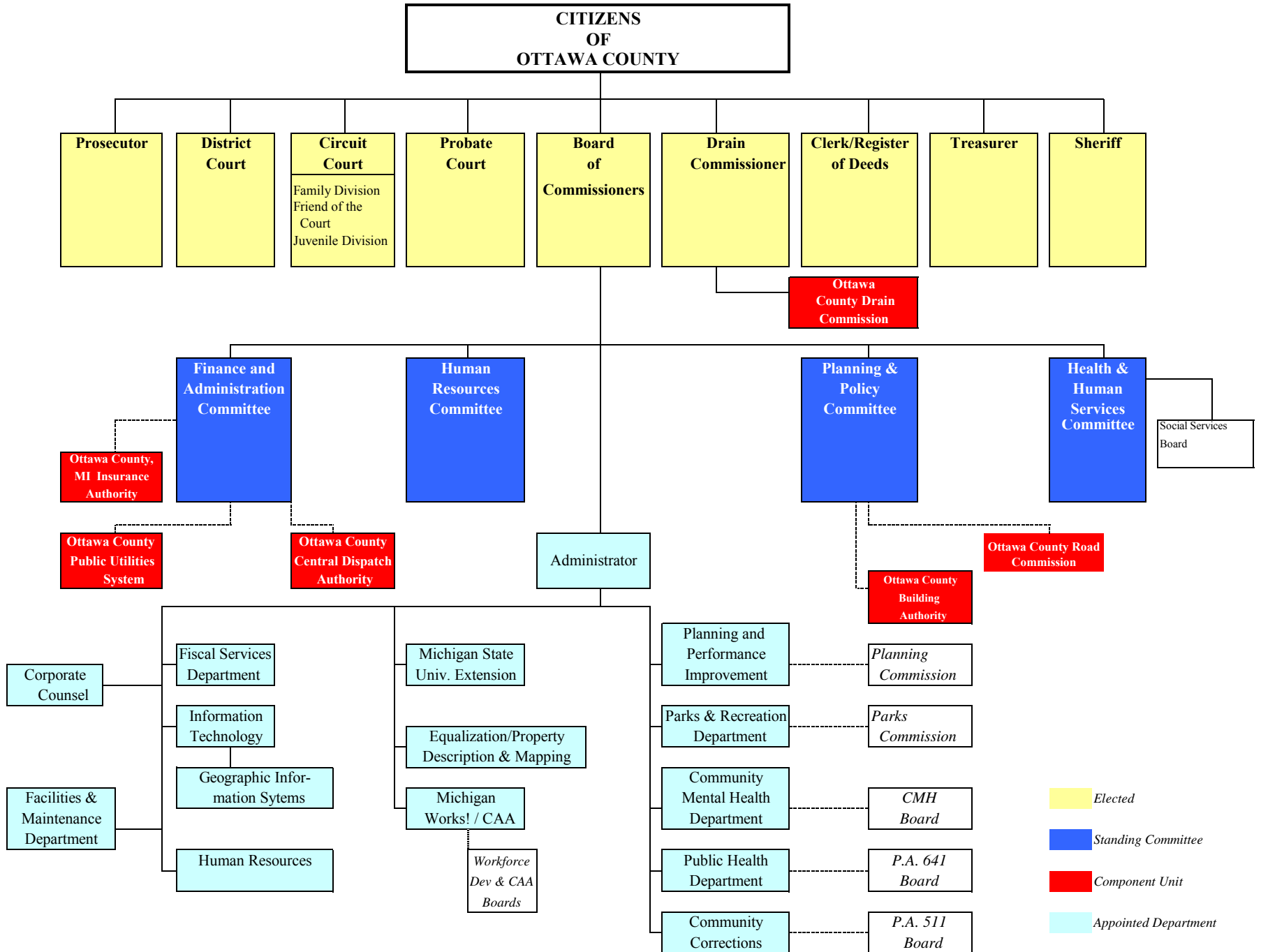
**Ottawa County
Michigan**

For the Fiscal Year Beginning

January 1, 2014

Executive Director

2015 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 2015 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?	26-27
- What types of funds are represented in the document?	28-29
- How do funds and functions relate? Where can I find a particular program?	30
- What is involved in adopting the annual budget? What financial policies guide the budget process?	22-35
<u>Property Taxes and Mill Levies</u>	
- What is the County mill levy, and what effect has legislation had on it?	36
- How does the 2014 levy compare to previous years?	37
- How are property taxes calculated?	37
- How does the Ottawa County levy compare with other counties?	38
<u>Services Provided</u>	
- What new positions are included in the 2015 Budget?	39
- What functions do County employees perform?	39
- What does my tax dollar pay for?	40
<u>Financial Outlook</u>	
- What does the future hold for Ottawa County?	40-42
<u>Strategic Planning</u>	
- To what extent has the county focused attention on long-term planning, both financial and programmatic?	43-65

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 2015 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 2015 ending fund balance, 2015 budgeted revenues/other financing sources, 2015 budgeted expenses/other financing uses, and the projected 2015 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 statement for discretely presented component unit of the County:
Water Resource Commission

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 2015 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 2011, 2012, and 2013. Projected revenues and expenditures are included for 2014. Finally, the 2015 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 2015 budget

Section II: Summary of the 2015 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 2013, 2014, and budgeted 2015

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

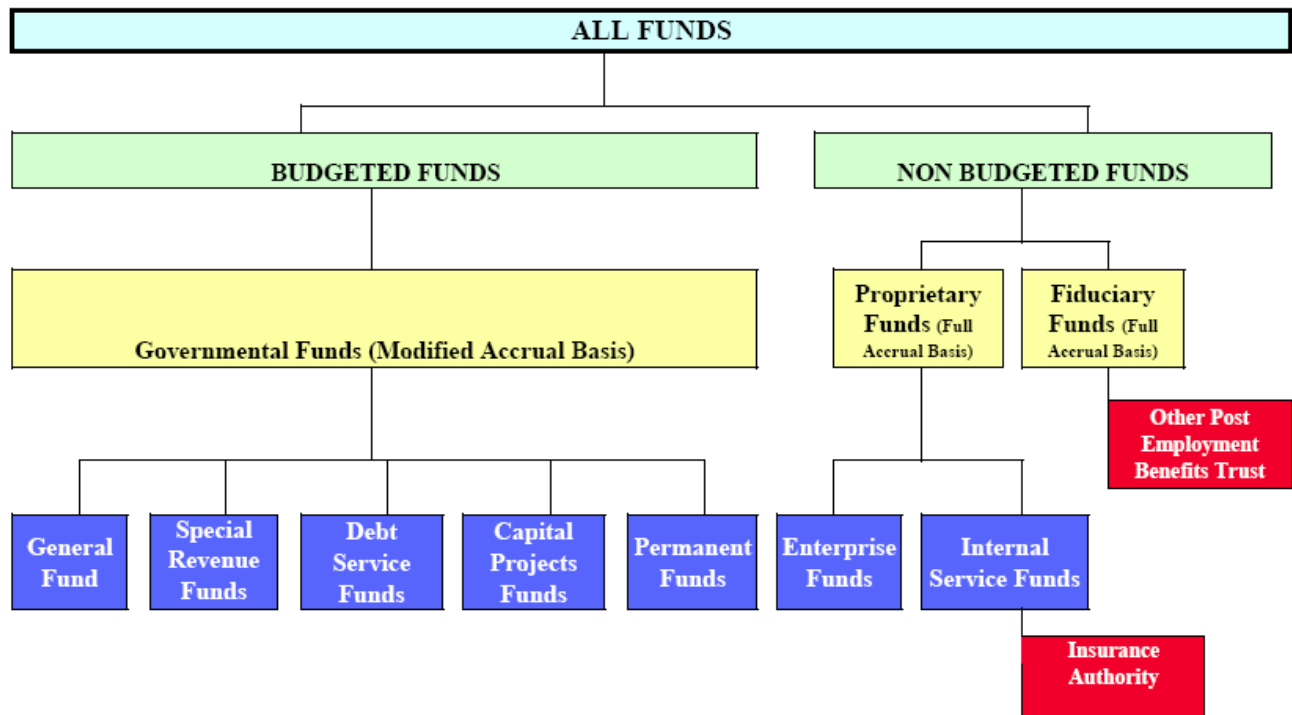
An Index is provided at the very end of the document.

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 on the following page outlines where the funds and functions can be found within this budget document.

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								
Legislative:	122							
Judicial:	125							
Circuit Court	126							
District Court	129							
Probate Court	136							
Juvenile Services	138							
Friend of the Court/ Child Support Enforcement			248					
Sobriety/Drug Courts			251					
Community Corrections	132							
Legal Self-Help Center	134							
General Government:	143							
Fiscal Services	147							
Corporate Counsel	180							
Clerk/Elections	151/176							
Administrator	144							
Equalization	164							
Human Resources	187							
Prosecuting Attorney/ Crime Victim's Rights	181/156							
Stabilization			295					
Innovation & Technology							112	
Self-Insurance							112	
Telecommunications							112	
Equipment Pool							112	
Register of Deeds	184		294					
Treasurer	160		293					
Delinquent Tax Revolving							112	
Revenue Sharing Reserve			318					
MSU Extension	172							
GIS	169							
Facilities & Maintenance	177							
Water Resource Commission	192							113
Public Safety:	196							
Sheriff:								
Road Patrol	197		298-300					

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	197							
Administration	197							
Records	197							
Drug Enforcement	201							
Community Policing			299					
Jail/Corrections	209							
Marine Safety	206							
Emergency Services	212							
Animal Control	217							
Dispatch/911	205							130
Public Works:								
Solid Waste Planning			284/285					
Health & Welfare:								
Health Services		252						
Mental Health		274						
Job Training			305					
Juvenile Detention/Foster Care			321					
Substance Abuse	223							
Department of Human Services			320					
Department of Veteran's Affairs	225		251					
Culture & Recreation								
Parks		245						
Community & Economic Development								
Planning	227		289-290					
Debt Service								
Building Authority Bonds				329				
Water and Sewer Bonds								113
Capital Construction								
Public Improvement Capital Projects	292				334			
Other:								
Cemetery Trust						345		

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 August. Elected officials also have the opportunity to meet with the Board of Commissioners to appeal any decision. After the last Board meeting in August or the first Board meeting in September, 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 September 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 September. The budget, and an appropriation ordinance implementing it, is then adopted at the last meeting in September. 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 2015 Budget Calendar

January 23, 2014	Board Strategic Planning Session
February 18, 2014	Budget Calendar presented to the Finance Committee
February 25, 2014	Budget Calendar presented to the Board of Commissioners for approval
March 31, 2014	Departments/Agencies submit Capital Improvement Project requests Deadline to submit 2015 equipment requests
May 15, 2014	Operating Budget Kick-off
May 23, 2014	Personnel Requests due
June 6, 2014	Departments/Agencies finalize 2015 Operating Budget Requests
June 27, 2014	Fiscal Services reviews budget requests and prepares summary for Administration review
June 30, 2014	Departments/Agencies submit Performance Measures to Planning and Performance Improvement
July 18, 2014	Administration budget review complete
August 19, 2014	Deadline for publication of the 2015 Community Mental Health Budget Public Hearing notice
August 25, 2014	Community Mental Health Board holds the Public Hearing and adopts the 2015 Community Mental Health Budget
August 19, 2014	Finance Committee reviews the 2015 County Budget; approve resolution for the distribution of Convention Facility Tax and Cigarette Tax
August 26, 2014	Board of Commissioners approve the resolution regarding the distribution of the Convention Facility Tax and Cigarette Tax; Board formally sets the date of the Public Hearing for the 2015 County Budget
September 3, 2014	Deadline for publication of the 2015 County Budget Public Hearing notice
September 9, 2014	Public Hearing for the 2015 County Budget
September 16, 2014	Finance Committee reviews the Resolution to approve the 2015 Insurance Authority Budget
September 23, 2014	Board of Commissioners adopts the 2015 County Budget and the 2015 Insurance Authority Budget

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 - \$6.49 million	
	Indirect Cost	The 2015 budget includes indirect cost charges to appropriate departments.	
	Funding of long-term liabilities	2015 budget includes the full annual required contribution for other post employment benefits and pension benefits	
	Use of technology to lower costs	2015 budget includes funds for the implementation of the IT plan; major technology infrastructure purchases reflected in the 2015 budget	
Operating Budget Policy	Contingency	The 2015 budget includes \$337,493 for contingencies which is .5% of 2013 audited General Fund expenditures plus \$250,000 for wage study related increases	
	Balancing the budget	No fund shows a deficit in 2015	
	Budget Basis	2015 governmental funds are budgeted on a modified accrual basis, and proprietary funds are budgeted on a full accrual basis	
	Budget Calendar	The 2015 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 2015 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.	
	Long-term Financial Planning		The 2015 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 2015 budget.
Alignment with Strategic Plan		The 2015 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 2015 budget includes funding for Planning and Performance Improvement staff to work with departments on their goals, objectives, and performance measures.	
		As part of the 2015 budget process, departments submitted updated performance measurement data on or before May 1, 2014.	

Policy	Principle	Effect on Budget
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 2015 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 2015 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 State and Federal governments, or by third-party contract revenue.	The 2015 budget does not include additional County –funded costs for programs previously grant funded. The Board had decided previously to assume a portion of the costs for community policing programs in schools and secondary road patrol, and these are included in the 2015 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 2015 mental health and substance user disorder budgets reflect a reduction of 15.9 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 2015 budget includes equipment requests of \$185,000 out of the Equipment Pool. An additional \$609,000 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 2015 revenue sources budget includes no debt for operations
Fund Balance Policy	Minimum Fund Balance	The projected fund balance of the General Fund at 12/31/15 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.	The 2015 budget reflects new personal property tax legislation which partially takes effect in 2015, and 5 year General Fund projections reflect the full impact.
		The 2015 budget complies 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 2015 budget includes approximately \$567,000 for the replacement of technology infrastructure with additional needs identified for future years. In addition, nearly \$757,000 is included in the 2015 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 \$1.71 million. The Board of Commissioners opted to reduce the levy further to 3.600 mills. This resulted in an additional \$6.49 *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 \$585,000. The Parks levy was also reduced slightly by Headlee from .33 mills to .3165 mills - a decrease of just under \$132,000.

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.

<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	.4400	.3165	4.3565
2014	2015		.4400	.3165	4.3565
2015	2015	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 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.

Comparison of Tax Levies of Other Michigan Counties

2014 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>2014 Taxable Valuation</u>	<u>Operating Millage Levy</u>
Kalamazoo	\$7,959,552,381	4.6871
Ingham	7,038,082,601	6.3512
Ottawa	9,752,001,895	3.6000
Genesee	8,559,521,911	5.5072
Washtenaw	13,847,346,129	4.5493

Highest 2013 Allocated and Voted Levy:

Ontonagon	14.55
-----------	-------

Lowest 2013 Allocated and Voted Levy:

Livingston	3.95
------------	------

Services Provided

New Positions Approved with the 2015 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 2015 Approved Position Requests

Department	Description	Personnel Costs
Administrator	0.50 FTE Secretary	\$ 25,917
Administrator	0.50 FTE Communications Specialist	\$ 47,787
Human Resources	1.00 FTE Human Resources Specialist	\$ 60,141
Innovation & Technology	1.00 FTE Applications Specialist II	\$ 78,837
Parks & Recreation	0.50 FTE Communications Specialist	\$ 37,759
Sheriff Contracts	1.00 FTE Road Patrol Deputy (Juvenile Issues)	\$ 94,435
		\$ 344,876

County of Ottawa 2015 Approved Position Requests

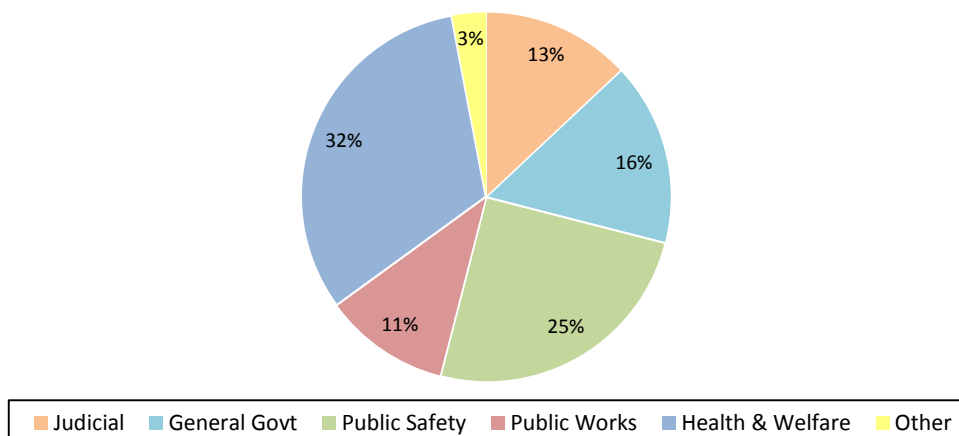
Temporary (Unbenefitted) Position Request

Department	Description	Personnel Costs
County Clerk	RPC II Holland (<i>Wage incr. - No incr. in hours</i>)	\$ 811
County Clerk	RPC II Summer Help (<i>Wage incr. - No incr. in hours</i>)	\$ 384
GIS	GIS Technicians/Interns (<i>Incr. hours</i>)	\$ 1,850
Parks & Recreation	Naturalist Guide (<i>New location</i>)	\$ 2,420
Parks & Recreation	Reservation Specialists (3) (<i>New locations</i>)	\$ 5,000
Parks & Recreation	Park Attendants (<i>New locations</i>)	\$ 13,200
Parks & Recreation	Gatekeeper (<i>New location</i>)	\$ 1,485
Parks & Recreation	Lakeshore Seasonal Supervisor (<i>Incr. hours</i>)	\$ 2,814
Parks & Recreation	Minimum Wage & Hourly Rate Increase	\$ 20,021
Planning & Performance	Economic Specialist	\$ 15,091
		\$ 63,076

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:

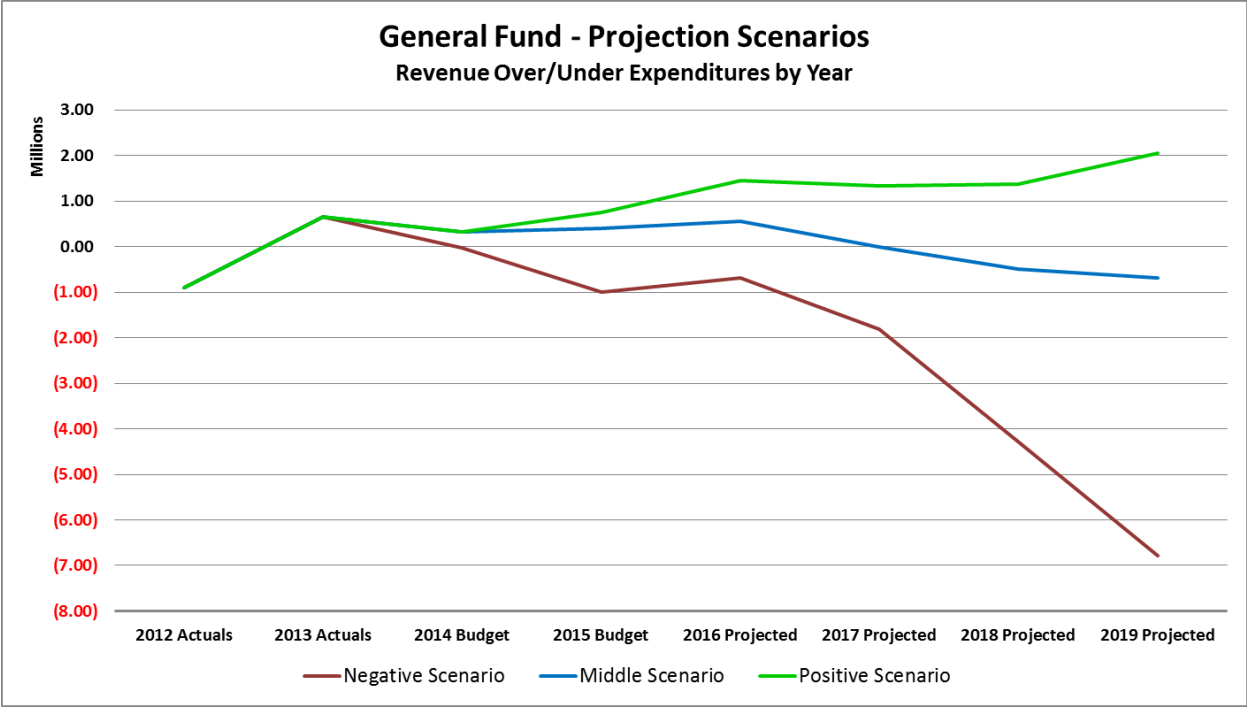


General Fund Forecast

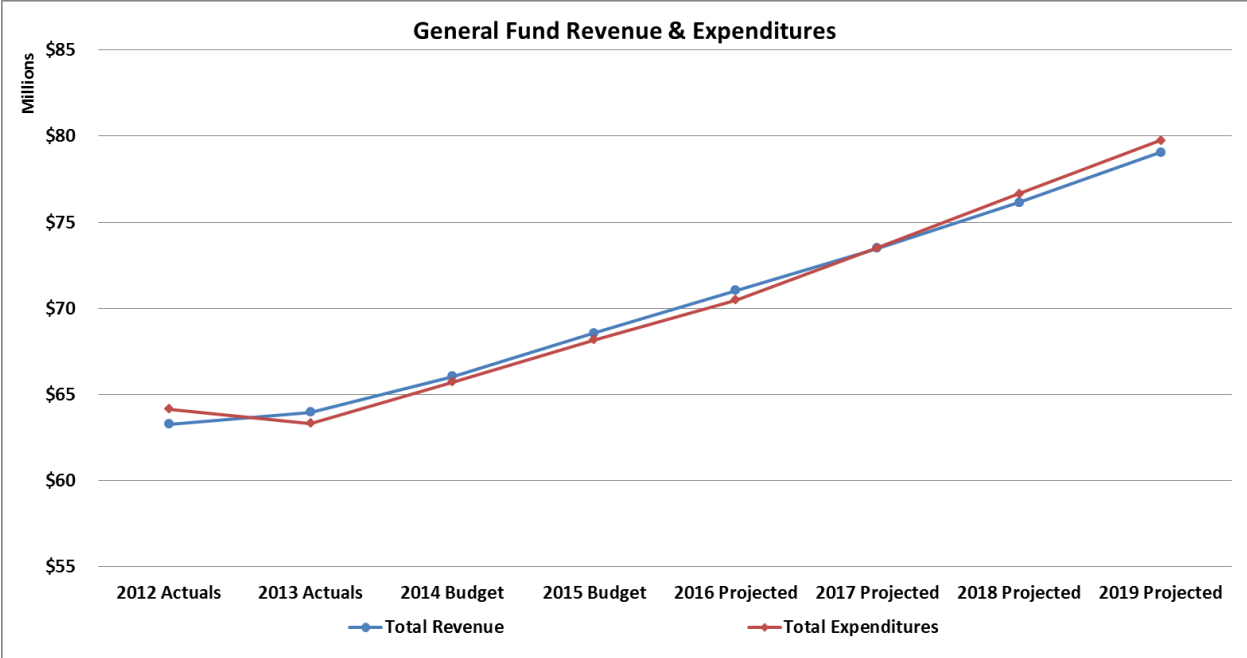
For many years, the County of Ottawa has promoted the use of multi-year projections as a tool to prioritize immediate and long-range needs to maintain a stable financial outlook. Beginning with the 2015 budget year, the County has developed a new forecasting model that incorporates various scenarios to review the range of impact changing economic factors have on County operations.

The purpose of developing the new forecasting model is threefold. The first advantage is that it creates a baseline for measuring the impact current budget decisions have during the projection period. For example, operating cost related to a capital improvement project can be added to the projection to estimate the impact on the County operations in various economic situations. The second advantage is that it allows for different scenarios to be tested in order to evaluate potential revenue and expenditure changes. Measuring the financial impact of a range of scenarios is useful in gauging the impact of sudden economic shifts. The third advantage is it creates a baseline of revenues, expenditures and fund balance to assess the County's fiscal health.

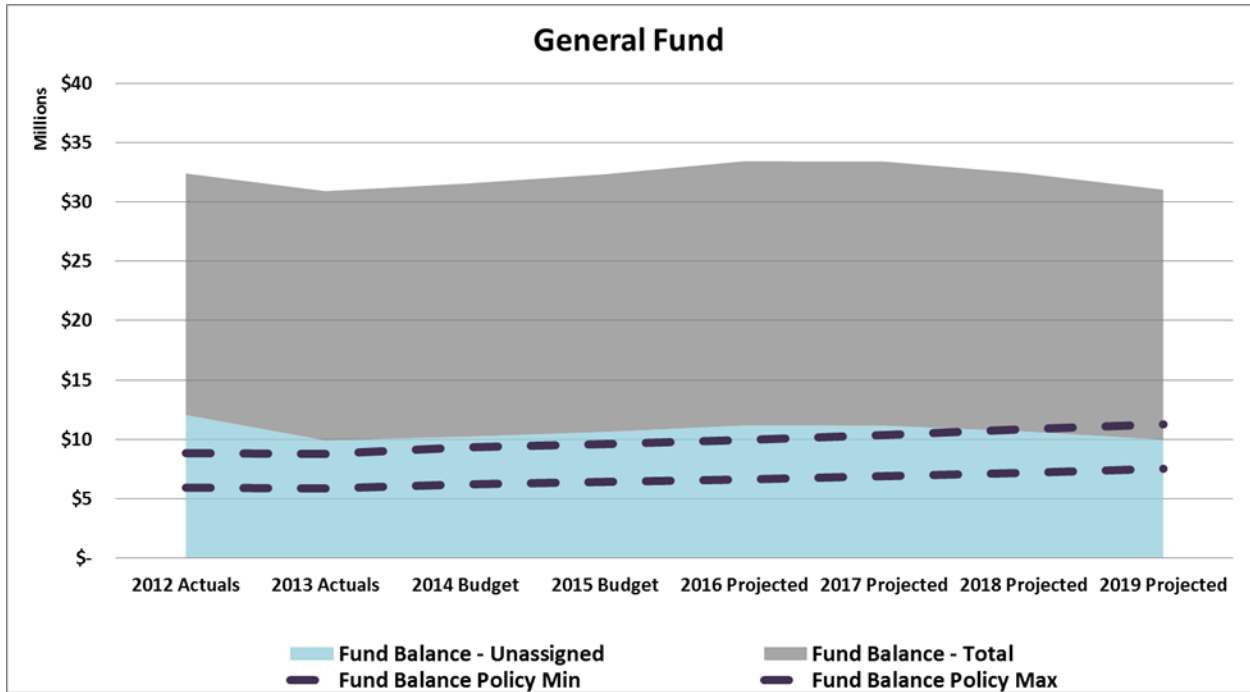
As a starting point this year, the County contracted with a local Economist to provide an in-depth analysis of the property value trends within Ottawa County which resulted in a taxable value forecast that provided a basis for various economic scenarios. The graph below depicts three scenarios (positive, middle, and negative) for the General Fund and the revenue over or under expenditures that resulted.



The following graphs depict the estimated revenues and expenditures and the estimated fund balance of the General Fund for the middle scenario. Over the forecasted period, the unassigned fund balance remains within Ottawa County Fund Balance Policy limits.



The total fund balance for the General Fund (grey area) includes non-spendable items such as inventory; restricted items such as grants and donations; Board committed items such as aerial surveys, building improvements, and new initiative program. The forecast does not contemplate and increases or decreases to these designations.



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, 2014, to review the current strategic plan and create the business plan for 2014. This involved a review of the strengths, weaknesses, opportunities, and threats (SWOT) facing the County, a confirmation of major goals, and the development and ranking of 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

- Financially sound
- People
- Health care systems in community
- Environmentally sound
- Employees
- Public safety organizations
- Work ethic
- Environment
- Lake - water resource
- Recreational opportunities
- Health care systems in the community
- Parks
- Facilities
- Relationship with municipalities
- Economically diverse
- Strong school systems
- Agriculture
- Good reputation
- Business community
- Influential with legislators (State/Federal)
- Human Services - take care of needs in County
- Insurance Authority

OPPORTUNITIES

- Legislation at end of terms/lame duck
 - ⇒More proactive
 - ⇒Unfunded mandates
- SWAP crews...keep more affordable?
 - ⇒Amount of subsidy?
 - ⇒Provide Board latest SWAP evaluation
- Ottawa County campground
- Employee: compensation package stays competitive to retain and attract top-quality employees
- More cooperation/collaboration of services
- Road millage
- Continued/expanded partnerships in economic development
- Maintain agriculture base and economy we have
- Planning education: planning/zoning/enforcement training and best management practices for locals
- Coming up with policies to encourage re-investments/re-purposing in vacant buildings

WEAKNESSES

- Standard and Poor's Bond Rating
- Roads
- Minority interaction/involvement
- Embracing diversity
- Separation of police/fire at local levels (duplication)
- Number of school districts
- Revenue sharing loss/threats
- Negative comments on employee survey
- Three MPO's in County

THREATS

- Aging population
- Pressure to reduce taxes when times are good
- Renewal of Parks millage
- School Bond loan fund; Coopersville, Allendale
 - ⇒State shortened amortization schedule period which is driving up costs and millages
- Unfunded mandates
- Uncertain/volatile economy
- Complacency
- "Unemployables" in citizenry
- Cost of health care
- Water - water resource study outcomes
- Changing retail - retail space/tax base impacts
- Managing growth - maintain open space/agriculture land

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.

Output
Outcome Indicator

Objective 1: Maintain and improve 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.*
- *Implement the new budget software module and improved budget processes and adopt the budget by the end of September.*
- *Identify financial threats and approve strategies to mitigate those threats.*
- *Maintain the health of the County financing tools.*
- *Develop an improved financial forecasting model.*
- *Investigate options to fund pension liabilities.*
- *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.*
- *Work with federal and state agencies to complete the remediation at the Southwest Ottawa Landfill.*

Adopt a budget calendar and adhere to established timelines.
Provide information to the Board in a timely fashion.
Board is updated on the financing tools and Insurance Authority.
Board reviews information and strategies regarding pension liabilities and health costs.
Maintain progress to complete the remediation work and associated costs at the Southwest Ottawa landfill.

Budgets are adopted on time 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.**

- *Develop a clear legislative action plan with regular tracking and reporting to the Board.*
- *Advocate on the issue of unfunded mandates, eliminating the addition of new unfunded mandates and receive full funding for existing unfunded mandates.*
- *Advocate to achieve the full reinstatement of revenue sharing and mitigate any negative impacts of the shift of this funding to the County Incentive Program (CIP).*
- *Continue to monitor and work with the Personal Property Tax legislation and vote to retain replacement funding.*
- *Identify other legislation that impacts our financial position, develop clear position statements on those issues and communicate those position statements to legislators.*

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

Legislation is implemented that more fully funds mandates.
Revenue sharing is not further cut and eventually fully restored.
The funding from the Personal Property Tax is fully replaced.
Positive legislation adopted and negative legislation defeated.

Objective 3: Maintain or improve **bond credit 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 and improve 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 credit 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 \$175,000 for 2015, are more than covered by these penalties. The penalties and the health management program are reflected in the rates charged to departments in 2015. Also during 2013 forward, 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 2015 budget includes \$36,000 for Government Consultant Services, Inc (GCSI) to represent the County on legislative matters. During 2014, GCSI facilitated the efforts for passage of Proposal 1 which will phase out the personal property tax for manufacturing businesses while maintaining local government revenues from Use Tax revenues. 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 the issue of unfunded mandates and 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 may or may not be considered self-supporting depending on the requests received for funding from County municipalities. The Capital Improvement Fund (formerly 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 2015 (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, vision, workers' compensation and portions of vehicle, liability and property which operate very similarly to the financing tools. In 2011 the County discontinued self-funding of the health, dental and vision programs due to more favorable private coverage rates.

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
2570	Stabilization Fund
2970	DB/DC Conversion
2980	Compensated Absences
4020	Capital Improvement Fund
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 ongoing maintenance expenditures for purge well operations will continue indefinitely. Had money not been set aside in this fund, the County would have to fund it from the General Fund or some other County fund.

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

Financial Benefits:

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

Infrastructure Fund (2444)

Year Established: 1999

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

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

Financial Benefits:

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

Capital Improvement Fund (4020) (formerly 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 \$190,000 per year for the anticipated principal and interest payments associated with the bond issue. The 2015 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 2015 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 one bond issue totaling \$150,000 in 2015.
- 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 2015 budget includes \$150,000 for the anticipated principal and interest payments associated with the West Olive and Grand Haven bond issue. .

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 in addition to paying part of the annual principal and interest payments. .

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 Capital Improvement Fund (due to funding of construction costs) and funded by the Delinquent Tax Revolving Fund, Infrastructure Fund, Capital 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 Capital 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.

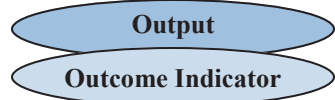
Additional Benefits:

- 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 twenty five 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

	2007 – 2013	2014 – 2020
	Historical Savings	Projected Savings
	<u>To General Fund</u>	<u>To General Fund</u>
Solid Waste Clean-up Fund (2271)	\$6,741,279	\$2,145,481
Average Annual Savings	\$963,040	\$306,497
Average Annual Millage Savings	0.0985	0.0277
Capital Improvement Fund (4020)	\$21,675,649	\$12,692,733
Average Annual Savings	\$3,096,521	\$1,813,248
Average Annual Millage Savings	0.3202	0.1660
Stabilization Fund (2570)	\$1,342,155	\$826,404
Average Annual Savings	\$191,736	\$118,058
Average Annual Millage Savings	0.0196	0.0104
Delinquent Tax Revolving Fund (5160)	\$17,536,133	\$14,390,741
Average Annual Savings	\$2,505,162	\$2,055,820
Average Annual Millage Savings	0.2604	0.1896
Duplicating, Telecommunications, and Equipment Pool (6450, 6550, 6641)	\$13,204,068	\$12,554,868
Average Annual Savings	\$1,886,295	\$1,793,552
Average Annual Millage Savings	0.1952	0.1635
Grand Total	\$60,499,284	\$42,610,227
Total Average Annual Savings	\$8,642,754	\$6,087,175
Total Average Annual Millage Savings	0.8939	0.5572

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



WHAT WILL WE DO TO GET THERE?

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

- *Develop the work and responsibilities of the communications manager.*
- *Consider and evaluate new opportunities and methods to communicate with various stakeholders.*

Board stays updated on the Communications Plan.

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

Objective 2: Review existing and implement new strategies to maximize communication with **citizens**.

- *Provide talking points for Commissioners on various topics for use when interacting with the public and other stakeholders.*
- *Evaluate existing and new technology and initiatives to improve engagement with citizens; including social media, speakers bureau, citizen budget meetings and evening commission meetings.*
- *Continue an increased focus on improving local media coverage, communicating key messages like the value proposition of taxes to services levels the County provides.*
- *Continue to improve www.miOttawa.org, increasing and improving the information and services that citizens can access.*
- *Provide timely and thorough information updates on key issues, like the M-231 project.*

Regularly provide talking points to Commissioners. Board work session to consider ways to engage with citizens. Promote and review initiatives like the speakers bureau. Continue focus on improving local media coverage. Regularly review work on the website and social media initiatives, tracking metrics to measure progress.

Website metrics and the 2014 citizen survey reflect an increase in citizen awareness and use of the website. The 2014 citizen survey reflects an increase in citizen awareness of County activities.

Objective 3: Continue to develop and implement methods of communicating with **employees**.

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

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

The 2015 employee satisfaction survey reflects an increase in overall employee satisfaction.

Objective 4: Evaluate communication with **other key stakeholders**.

- *Evaluate use of paperless packets and other communication technology and tools with Commissioners.*
- *Meet with community leaders on a regular basis.*
- *Evaluate communications with local units of government, including the use of quadrant meetings.*

Hold a work session on Commissioner technology. Conduct a survey of the Board rating communication. Meetings with local units are held on a regular basis.

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

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

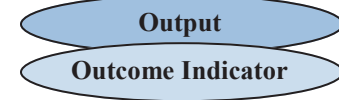
Objective: Review existing and implement new strategies to maximize communication with citizens

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. The current half time communications positions in the Administrator and Parks/Recreation departments are each expanding to full time in the 2015 Budget. During 2013, the County's website was revamped with significant new functionality. The 2015 Budget includes \$264,000 for miottawa.org maintenance and development of new services. The 2014 budget includes \$200,000 for conversion of the email system with project completion anticipated in 2015. In 2014, the County spent \$22,500 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.

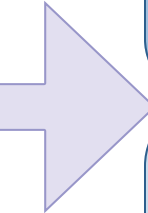
GOAL 3: TO CONTRIBUTE TO THE LONG-TERM ECONOMIC, SOCIAL AND ENVIRONMENTAL HEALTH OF THE COUNTY.



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 focus on and collaborate on regional economic development efforts.*
- *Discuss and act upon road policy issues, while maintaining regular communication with the road commission. Issues include the project status of M-231 and the proper funding for infrastructure.*
- *Continue work to develop an agriculture incubator and provide other forms of support that recognize the role of agriculture in our economy.*
- *Examine strategies to deal with obsolete building structures.*
- *Support and partner with other agencies to promote tourism.*

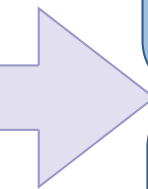


Board is updated by economic development groups about their economic activities.
Continue regular meetings with the Road Commission and MDOT.
Evaluate progress of the agriculture incubator work.

Businesses succeed and thrive in the County, contributing to low unemployment rates.
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.

- *Evaluate Affordable Healthcare Act impacts.*
- *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.*

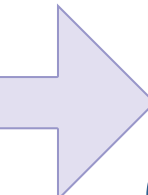


Board stays updated on the work and initiatives of departments in areas of public safety, public health and mental health.
Cultural intelligence training provided for all employees.

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 study, including more stakeholders in the process.*
- *Continue to support the work of the Parks and Recreation Commission, including their upcoming millage renewal efforts and the Grand River Greenway.*
- *Continue efforts related to water quality and beach sand quality.*
- *Continue work with the Agricultural Preservation Board, encouraging creative funding methods for their work.*
- *Complete Urban Smart Growth demonstration project.*
- *Provide community education events, like done with "fracking".*



Groundwater study is supported, funded and begins.
Continue with board liaisons on Parks Board.
Water Quality Forum held.
Complete Urban Smart Growth project.
Continue support of the Agricultural Preservation Board.
Continue "fracking" education and other community education events.

Ottawa County is recognized for improving 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 2015 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. An additional economic specialist in the PPI department is included at just under a half time equivalency. The 2015 PPI budget also includes over \$55,000 for the County's economic development consultant, \$25,000 for economic attraction opportunities, and \$34,000 for an urban smart growth project.

The 2015 budget also reflects the addition of a road patrol deputy dedicated to juvenile issues with the position being shared by the General Fund, the Child Care Fund and the Ottawa Area Intermediate School District.

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. An additional land use planning specialist will help in this regard.

In addition, because of the rapid growth in the County, concern over green space and waterway access has become increasingly important. The 2015 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 2015 Parks and Recreation budget includes a total of \$575,000 for land acquisition and capital improvements to existing properties.

Environmental initiatives include the \$281,000 in the Solid Waste Clean-up fund 2015 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 \$116,000 for the recycling program, household hazardous waste disposal, and the Clean Sweep pesticide collection program. Planning is underway for the 9th 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. Some monitoring of area beaches will be performed by the Environmental Health Division despite the loss of a specific grant for this purpose.. The Michigan State University

(MSU) Extension program includes \$115,000 for basic extension services, \$52,000 for a nutrient management educator, \$47,000 for a small fruit/horticulture educator, and \$10,000 for the coordinator of the “Ag in the Classroom” program.

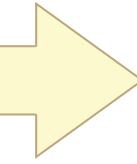
The 2015 PPI budget also reflects the \$300,000 grant with the Michigan Department of Agriculture for phase two of the water resource study. Phase I was completed in June of 2013 and indicated that groundwater levels in some areas of the County are declining while chloride concentrations in some areas 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. The total \$462,000 multi-year project includes donations of \$54,500.

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

Output
Outcome Indicator

Objective 1: Conduct activities and maintain systems to **continuously improve** to gain efficiencies and improve effectiveness.

- *Develop and incorporate a system of creativity (continuous improvement and innovation) for all employees.*
- *Complete technology projects, including; tech upgrade, email system, tech forum and justice system improvements.*
- *Complete facilities performance contract projects and begin future campus planning analysis and updates.*



A system of continuous improvement is implemented.
Technology and facility projects are completed.

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;*
 - Road Commission memorandum of understanding review
 - Tax Increment Financing (TIF) Report
 - E Ticketing
 - Sobriety/Drug Courts
 - SWAP Program
 - Others as needed
- *Continue to work with departments to improve performance measurement systems and benchmarks, relative to budgeted resources.*
- *Continue to develop and improve dashboards and other reports to increase transparency and demonstrate outcomes.*

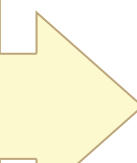


Board considers program evaluations.
Budget is adopted with outcome-based performance measurements incorporated.
Dashboards are utilized to help demonstrate outcomes.

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** and talent 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.*
- *Continue to development tools and resources to hire, train and promote "the right person on the right seat of the bus".*
- *Complete wage classification study.*

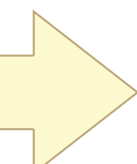


A customer service standard is implemented with training for all employees.
Employees are trained for excellence.
Wage study is presented to the Board for consideration.

Ottawa County is recognized for excellent customer service.
Ottawa County is competitive for talent and viewed as an employer of choice.

Objective 4: Examine opportunities for increased **cooperation and collaboration** with local government and other partners.

- *Examine and evaluate possibilities for collaboration on services and make cost-effective services available to units of government.*
- *Continue work on various regionalization initiatives (CMH).*
- *Continue to improve culture of collaboration and teamwork among county departments/agencies/courts.*



Shared service opportunities, regionalization and teamwork among county departments are consistently expanded.

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: Conduct activities and maintain systems to continuously improve 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 and talent of the organization.
- Objective: Examine opportunities for increased cooperation and collaboration with local government and other partners.

Budget Ramifications: The 2015 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 2015.

In 2012, the Administrator’s office rolled out its “Four Cs” program (Continuous Improvement, Cultural Diversity, Communication and Customer Service). The 2015 budget includes \$66,000 for consultants, employee training and other costs associated with the initiative as well as the continuation of a 1.2 full time equivalents. The 2015 budget includes an additional project oriented human resources specialist who will focus on health care reform, onboarding with new 4C’s initiatives, health management and compliance. A wage classification study will be completed in 2015.

In addition, the 2015 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 2015 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 2015 budget. A new two year contract with Crockery Township to provide assessing services is included in the 2015 budget for \$38,000. The County also provides policing services to various municipalities in the County and has a budget of \$7.7 million for these contracts including a new contract with the City of Ferrysburg/Spring Lake Village for eight employees. The County has a \$132,000 contract to provide accounting services with the Village of Spring Lake.

Revenue Sources



Revenue Source Descriptions

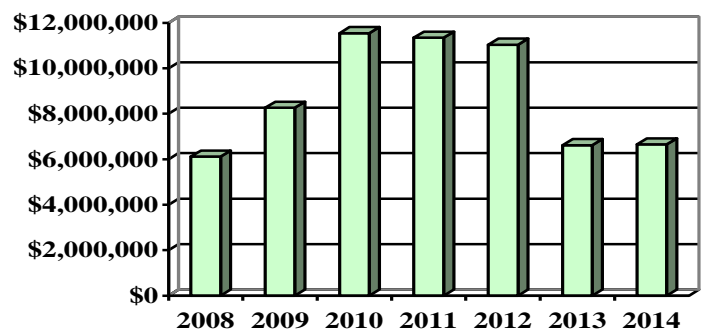
Primary Government

Property Taxes

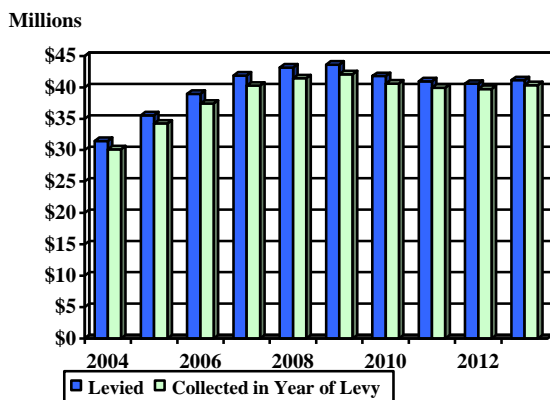
Property Taxes are levied against the assessed taxable valuation of real and personal property in the County. The tax rates are expressed in "mills" per one dollar of the assessed taxable valuation of the property; one mill of taxation is equal to one dollar on each one thousand dollars of assessed valuation. 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 2014 *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 \$6.5 million in 2014. This “cushion” can be accessed with a vote of the Board of Commissioners. The 2015 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
Workforce Investment Act Funds -
Intergovernmental Revenue**



Property Tax Levies and Collections

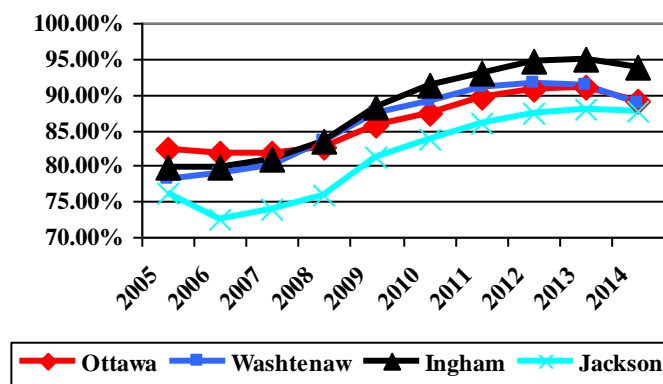


Like any municipality, Ottawa County is concerned with its tax collection rate. The County’s current collection rate is slightly higher than it was in the late nineties. The graph to the right provides a ten-year history of collections for the County. The collection rate for the year the levy was made was 95.7% in 2004; in 2013, 98.1%.

Taxable Value

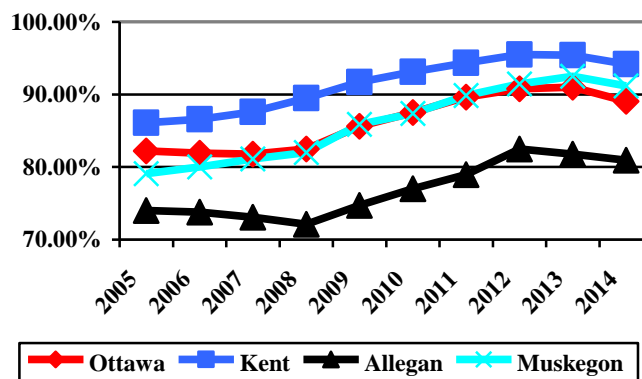
Proposal A of 1994 limits increases in the taxable value of property to the lower of the consumer price index or 5%. This has effectively lowered the 2014 taxable value of the County by approximately \$1.2 billion which equates to just over \$4.3 million in County operating taxes annually. Even though 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 2014 values, Ottawa's gap is now slightly larger than Ingham County's:

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.

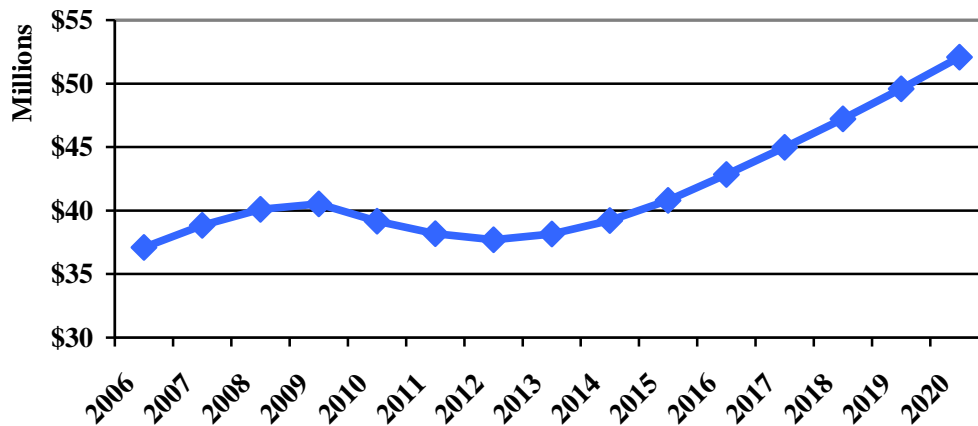
Taxable Value as a % of State Equalized Value



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 (Tax Roll Year) followed by a 2.15% decrease in 2011, a .96% decrease in 2012, a 1.44% increase in 2013 and a 3.19% increase in 2014. Taxable

value is projected to increase 5.0% in 2015. 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 5.0 percent for 2015 – 2020.

Estimated General Fund Tax Revenue (By Budget Year)



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 2015 budget for this revenue source is \$775,000, a 3.1 percent decrease from the adopted 2014 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

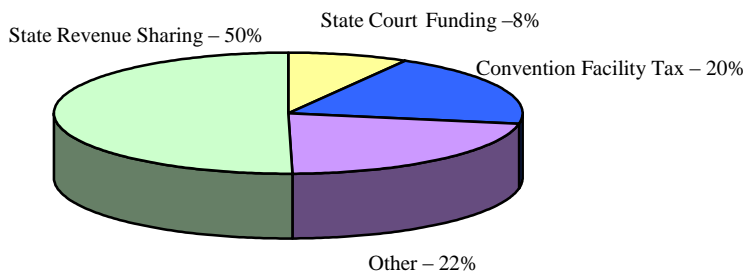
abuse. However, beginning with the 2007 budget, the County may use 50% for general operations. The 2015 budget of \$1,817,000 is based on information received from the State of Michigan and represents an 18.0% increase.

State Revenue Sharing/County Incentive Program

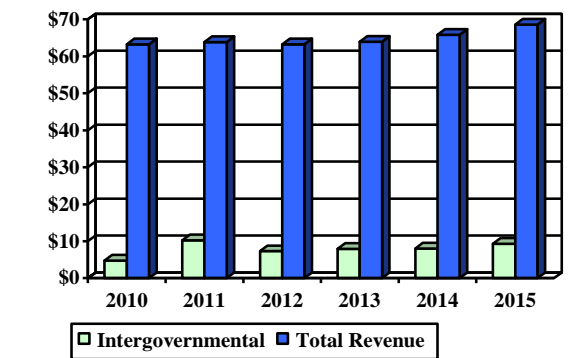
Since 2005, State Revenue Sharing payments from the State of Michigan had been suspended. Beginning in 2011, payments have resumed once again. For 2015, the County is budgeting a 25.1 percent increase. In June of 2013, the State of Michigan published issued numbered letter 2013-1 which says that since 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 13.6 percent in 2015.

General Fund Intergovernmental Revenue



General Fund Intergovernmental Revenue and Total Revenue

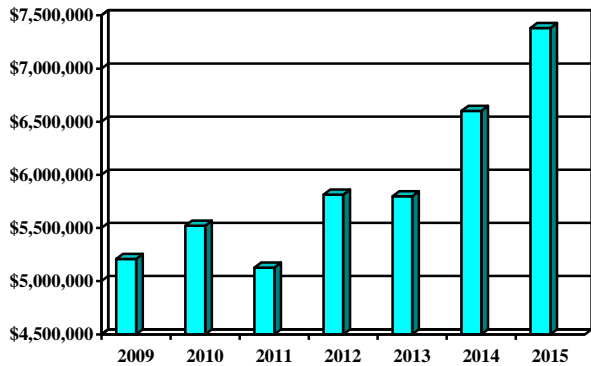


Special Revenue Funds: Special Revenue funds hold the majority of the intergovernmental revenue since these are primarily grant funds. The purposes of these grants include culture and recreation (Parks and Recreation fund), judicial (Friend of the Court), public safety (community policing), health and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

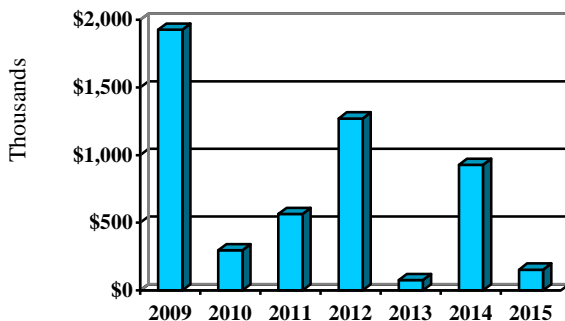


As communities have realized the value of Community Policing programs, the demand for these services has increased. The graph to the left shows the increasing dollars the County is receiving for these services. Many of these programs began with federal funding under the COPS Universal grant programs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

For 2015 eight positions were added under the City of Ferrysburg/Village of Spring Lake contract. 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 2015 budget includes a \$100,000 Land & Water Conservation Fund Grand Ravines Accessible Pathway grant and \$35,000 for a DEQ Coastal Management Natural Features Inventory Project grant.

Friend of the Court Co-op Reimbursement

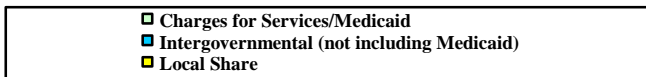
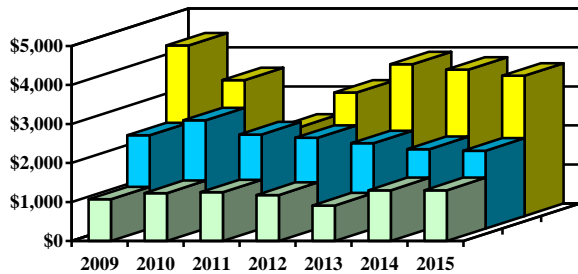
This revenue represents funds received from the state for title IV-D child support enforcement. The program is a federal, state and county cooperative effort to collect child support from parents who are legally obligated to pay. This is accomplished through services provided to establish paternity, 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 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 \$231,000 for 2015. Currently, the State of Michigan has been making up this difference since 2006. While there is no guarantee this will continue, it does not appear we are in jeopardy of losing these “make whole” revenues in the future.

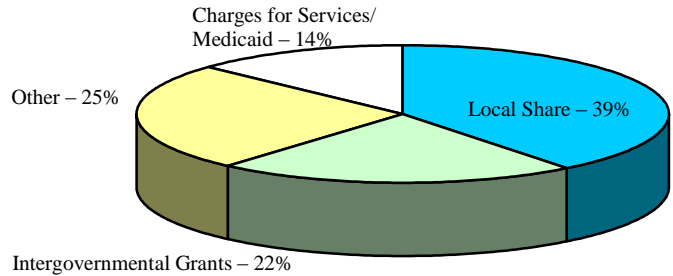
Health Fund

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 2015 increasing local share in red. The 2015 budget for Intergovernmental grant revenue funding is 22 percent of expenditures, and the local share funding 39 percent of expenditures.

Public Health Revenue (in thousands)

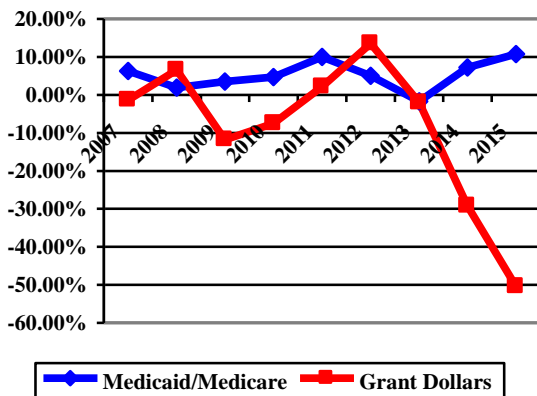


2014 Public Health Revenue



Mental Health / Substance User Disorder

% 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 in 1998. The State mandated the consolidation of Mental Health Medicaid programs into 10 Prepaid Inpatient Health Plans (PIHP) in 2014. We are part of the Lakeshore Regional Partners PIHP. The PIHP is directly holding the

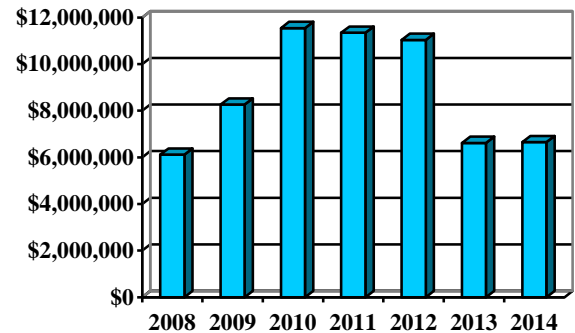
Capitated Medicaid contract, so they are “at risk” for overspending.

State general fund revenues are to serve uninsured priority population residents up to resources available. Although Medicaid dollars are still increasing, grant dollars, including those from the State of Michigan, have declined as illustrated by the previous graph. The significant decrease in grant dollars and increase in Medicaid for 2014 and 2015 are a result of the State’s new Healthy Michigan Medicaid (HMP) program.

Workforce Investment Act Funds

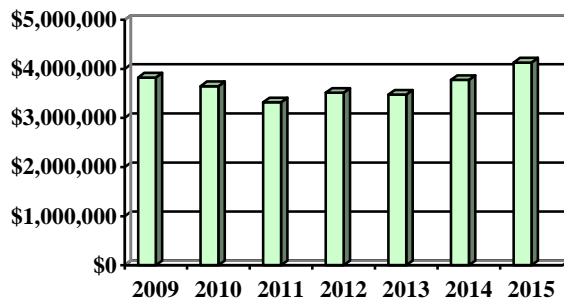
Workforce Investment Act (WIA) are federal funds received for training and employment programs for underemployed and economically disadvantaged citizens. Beginning with the 2013 budget, these funds are not included in the annual budget process because it was not efficient to include them. Instead, budgets 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 actual or 2014 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 is stalled legislative action which could potentially increase the County share.

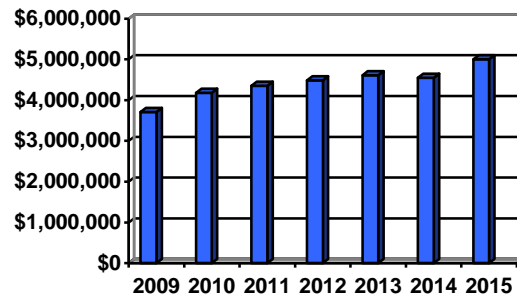
Charges for Services

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.

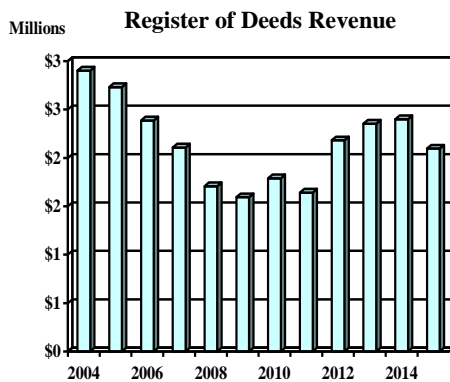
Court Costs (94.5% General Fund, 5.5% Special Revenue Funds)

Court Costs are assessed by the Court in criminal and when civil infractions are issued. The assessment of court costs must specifically be authorized by statute and are generally retained locally by the county for state violations or in the case of ordinance violations, the costs are split between the county and the local municipality. Revenue from court costs fluctuates based on the court's caseload and collection rates. Both the Circuit and District Courts review all assessed court costs on a regular basis to determine whether those assessments fall within statewide recommended ranges and to ensure such assessments do not exceed any authorized statutory amount. In recent years, the courts have increased allowable court costs where those assessments were found to be lower than the authorized statutory amount, recommended range or statewide average. These increases, coupled with a slight increase in criminal and civil infraction caseload beginning in 2013, have helped to stabilize the amount of court costs being assessed and collected while also remaining fair and consistent in the amount of costs that are being assessed.

Ottawa County Court Costs



Register of Deeds Revenue

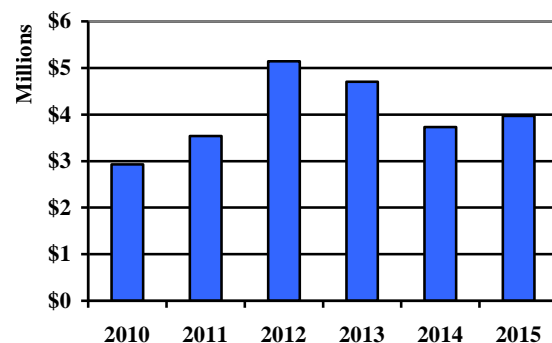


The Register of Deeds Division collects fees for recording real property documents and transfer taxes. Under Public Act 134 of 1966, a fee of \$.55 for each \$500 of value of property transferred is assessed. In addition, new legislation enacted in 2003 allows the Register of Deeds to collect \$14 for the first page of each document 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 revenue sources increased for 2013 and 2014. The drop in 2015 relates to declining foreclosure and refinancing transactions which were very prevalent in 2012-2014. 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

Indirect Administrative Services Revenue

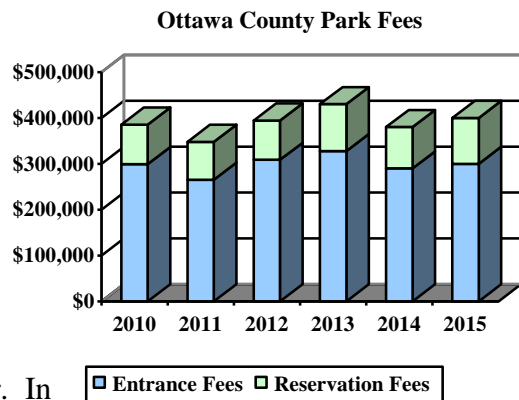


This revenue represents reimbursement for indirect costs incurred by the County in the administration of grants and other contractual programs. A cost allocation plan (CAP) is prepared annually by consultants to identify the costs. The revenue received in the General Fund is dependent on both the actual administrative costs and where the costs are allocated to since the County does not charge all departments. Charges in the CAP are based on audited activity for two years prior. For example, charges made in 2015 are based on actual results for 2013. 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 decreased in 2013, and is expected to decrease in 2014. Subsequent years should have smaller increases associated with normal inflationary increases.

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. In 2013 daily entrance fees were raised by \$1.00 and annual permit fees were raised by \$3.00. Since this was implemented, Ottawa County Parks continues to see a slight increase in annual permit sales though projections are somewhat conservative to allow for adverse weather. In 2013 Parks opened Connor Bayou as an additional reservation site and Olive Shores Park for entrance fees.



Health and Mental Health

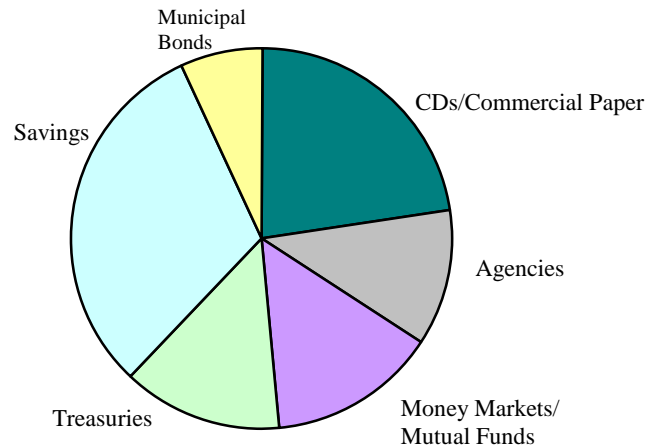
For Health and Mental Health, the charges represent fees collected from private insurance as well as fees collected from clients. Clients are charged on a sliding fee scale based on income. Revenue is projected based on historical activity and projected caseload.

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

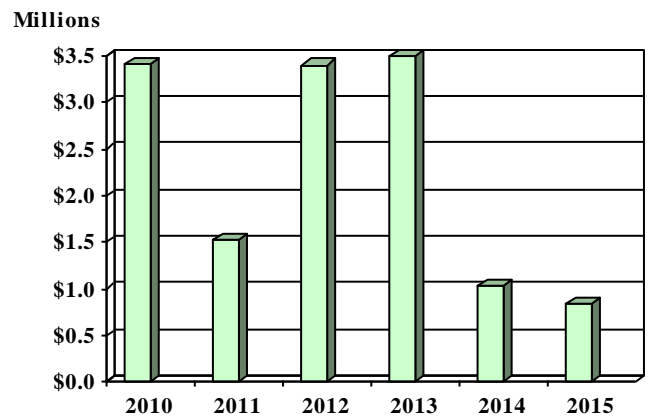
This revenue source represents both the interest earned on the investments of County funds as well as the changes in the market value of those investments at year end. Allowable investments are set by state statutes. The treasurer employs a laddered approach that results in the continuing maturity of 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 9/30/14.



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.

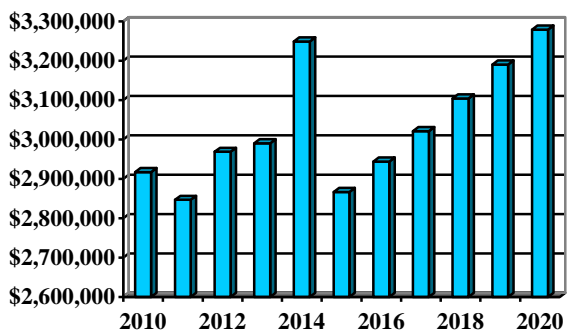
Much of the fluctuation is in the Ottawa County, Michigan, Insurance Authority (an internal service fund). The Insurance Authority is not required to adhere to Public Act 20 which limits the investment instruments available to municipalities in Michigan. Consequently, the variations are the result of 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.

Investment Revenue



Rent

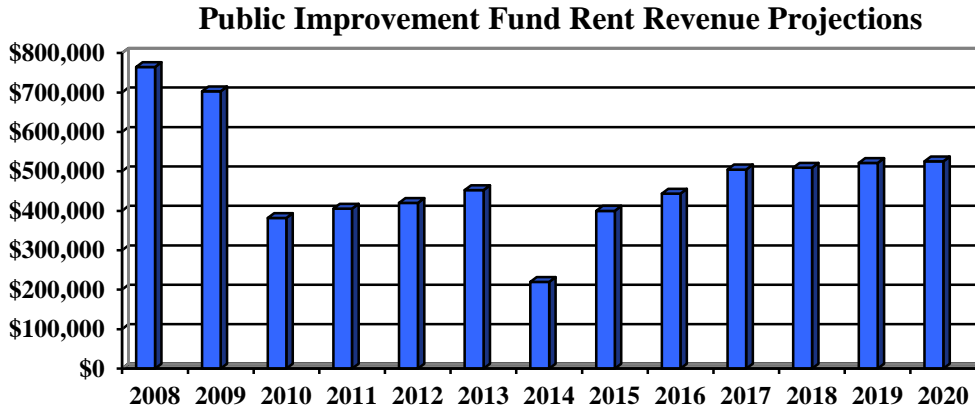
General Fund Rent Income



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. The annual operating component is projected to rise by 3% annually after 2015. In 2015, rent revenue

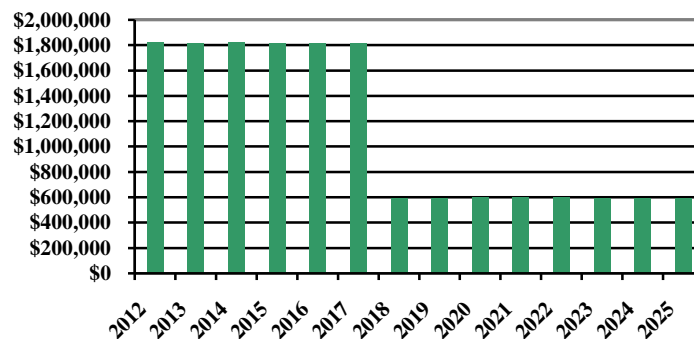
will drop by \$282,000 as fixed charges on the Probate/Jail facility will have expired.

The second source of rent revenue is in the Public Improvement fund (Special Revenue fund 2450, which will transition to Capital Project fund 4020 in 2015). 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 fell in 2014 in connection with contracts that came 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

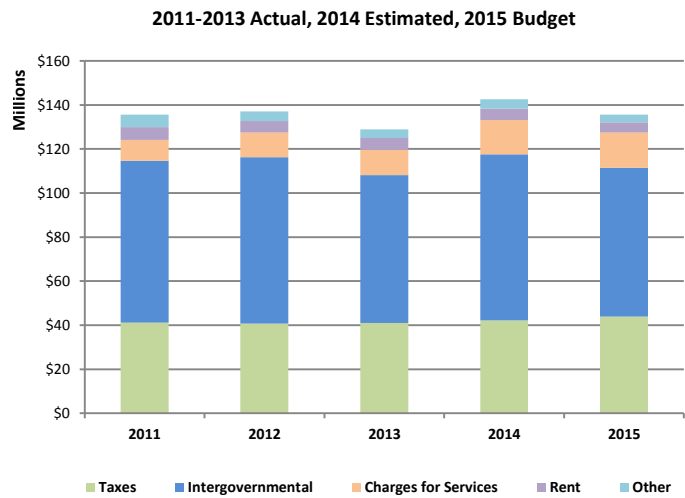
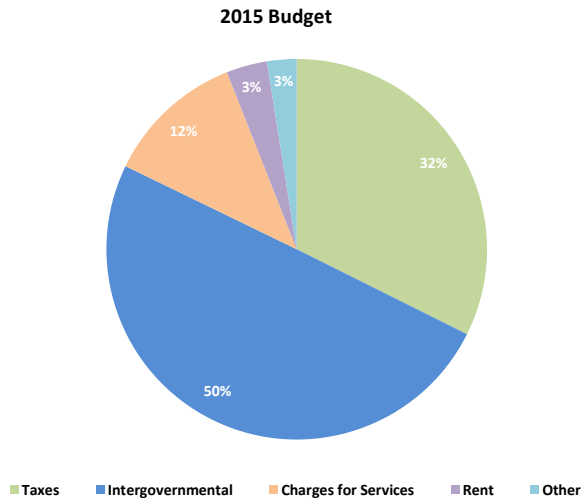
Under Public Act 258 of 2003 the Authority's revenues are derived from the eventual sale of properties.

Summary Information

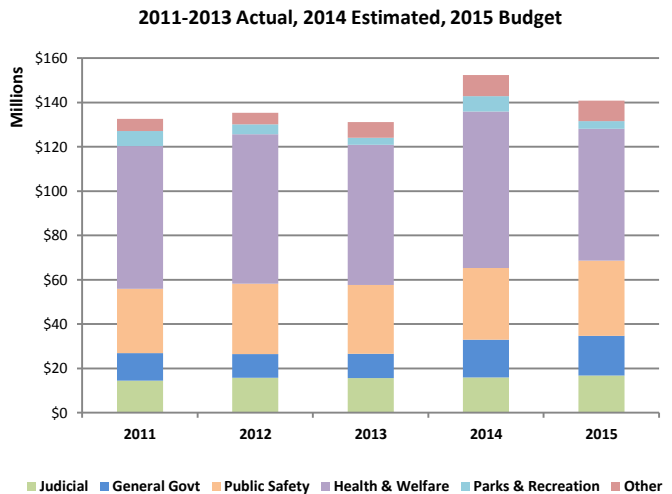
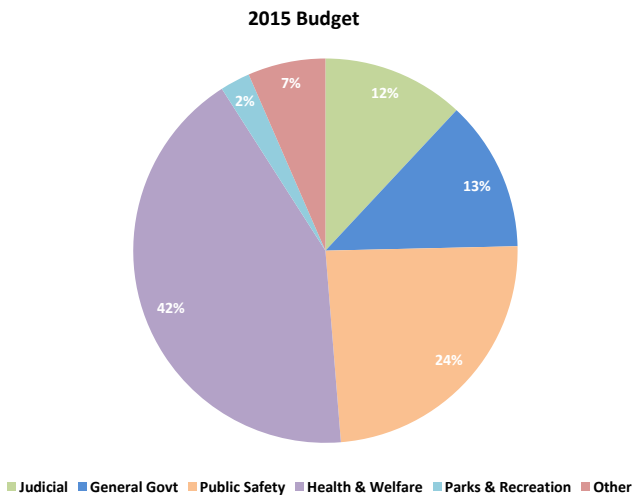


County of Ottawa Summary Information

County of Ottawa Governmental Funds – Revenue Primary Government



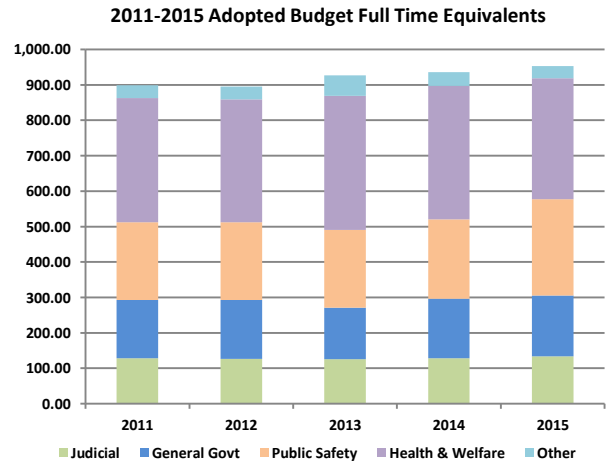
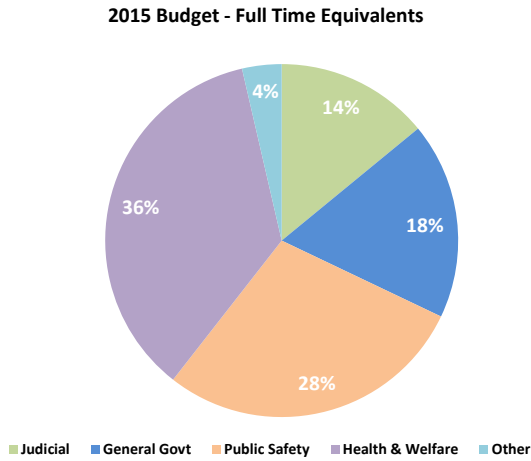
County of Ottawa Governmental Funds – Expenditures Primary Government



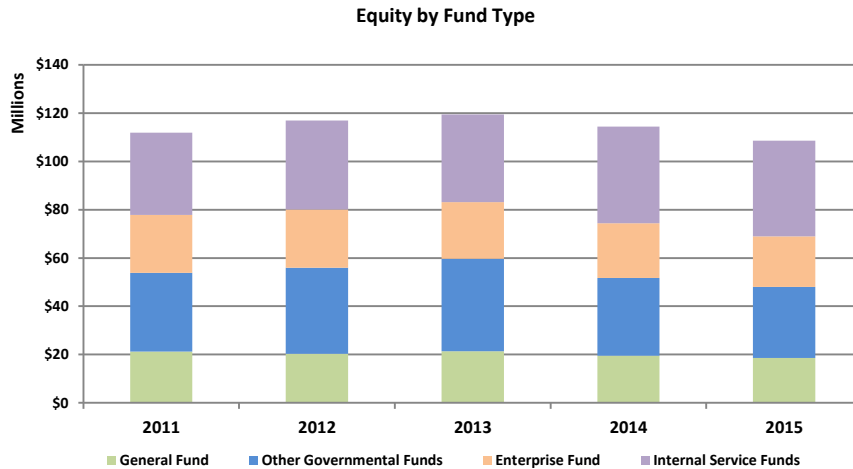
Summary Information



County of Ottawa Personnel by Function - All Funds Primary Government



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 2015 BUDGET AND ESTIMATED FUND BALANCE
ALL BUDGETED FUNDS

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Fund	Total
Revenues:						
Taxes	\$40,799,014	\$3,083,762				\$43,882,776
Intergovernmental Revenue	9,321,533	57,720,368		\$515,613		67,557,514
Charges for Services	13,220,182	2,815,990				16,036,172
Fines and Forfeits	79,400					79,400
Interest on Investments	48,360	64,165		\$10,262	\$23	122,810
Rental	2,866,747	15,750	\$1,818,944			4,701,441
Licenses and Permits	383,400	751,023				1,134,423
Other Revenue	691,271	1,375,779		\$0		2,067,050
	<u>67,409,907</u>	<u>65,826,837</u>	<u>1,818,944</u>	<u>525,875</u>	<u>23</u>	<u>135,581,586</u>
Expenditures:						
Legislative	464,823					464,823
Judicial	12,664,327	4,166,160				16,830,487
General Government	17,632,111	228,415				17,860,526
Public Safety	25,656,789	8,263,811				33,920,600
Public Works	90,000	896,818				986,818
Health & Welfare	1,237,077	58,231,330				59,468,407
Culture & Recreation		3,556,418				3,556,418
Community & Economic Development	906,589	134,318				1,040,907
Other	719,005					719,005
Debt Service	553,355		2,584,269			3,137,624
Capital Projects	0			2,857,899		2,857,899
	<u>59,924,076</u>	<u>75,477,270</u>	<u>2,584,269</u>	<u>2,857,899</u>	<u>\$0</u>	<u>140,843,514</u>
Revenue Over (Under) Expenditures	7,485,831	(9,650,433)	(765,325)	(2,332,024)	23	(5,261,928)
Operating Transfers In (Out)	(8,511,893)	9,511,893	765,325	(190,325)		1,575,000
Bond Proceeds				0		0
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(1,026,062)	(138,540)	0	(2,522,349)	23	(3,686,928)
Fund Balance, Beginning of Year	<u>19,580,780</u>	<u>28,189,923</u>	<u>0</u>	<u>3,985,498</u>	<u>5,860</u>	<u>51,762,061</u>
Projected Fund Balance, End of Budget Year	<u><u>\$18,554,718</u></u>	<u><u>\$28,051,383</u></u>	<u><u>None</u></u>	<u><u>\$1,463,149</u></u>	<u><u>\$5,883</u></u>	<u><u>\$48,075,133</u></u>

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2015

<u>All Budgeted Funds</u>	<u>Prior Year Actual 12/31/2013</u>	<u>Current Year Estimated 12/31/2014</u>	<u>Recommended Budget 2015</u>
Revenues:			
Taxes	\$41,102,695	\$42,193,404	\$43,882,776
Intergovernmental Revenue	67,009,472	75,426,395	67,557,514
Charges for Services	16,283,645	15,494,802	16,036,172
Fines and Forfeits	60,548	84,200	79,400
Interest on Investments	(77,480)	309,869	122,810
Rental	2,706,319	5,305,467	4,701,441
Licenses and Permits	3,759,927	1,135,850	1,134,423
Other Revenue	2,832,192	2,693,922	2,067,050
Total Revenues	133,677,318	142,643,909	135,581,586
Expenditures:			
Legislative	395,482	443,145	464,823
Judicial	15,698,397	15,981,381	16,830,487
General Government	15,681,348	17,054,249	17,860,526
Public Safety	30,990,804	32,338,660	33,920,600
Public Works	916,330	1,724,867	986,818
Health & Welfare	63,281,014	70,492,058	59,468,407
Community and Economic Development	704,966	1,080,749	1,040,907
Culture & Recreation	3,076,797	7,003,385	3,556,418
Other	130,386	367,398	719,005
Debt Service	2,578,085	3,160,491	3,137,624
Capital Projects	2,333,288	2,661,328	2,857,899
Total Expenditures	135,786,897	152,307,711	140,843,514
Revenue Over (Under) Expenditures	(2,109,579)	(9,663,802)	(5,261,928)
Operating Transfers In (Out)	412,440	1,607,559	1,575,000
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>(\$1,697,139.00)</u>		
Budgeted Net Revenues (Expenditures)			(3,686,928)
Current Estimated Revenues Over (Under) Expenditures		(8,056,243)	
Fund Balance, Beginning of Year		59,818,304	51,762,061
Projected Fund Balance, End of Year		<u>\$ 51,762,061.00</u>	<u>\$48,075,133</u>

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2015

General Fund (1010)	Prior Year Actual 12/31/2013	Current Year Estimated 12/31/2014	Recommended Budget 2015
Revenues:			
Taxes	\$38,152,623	\$39,201,921	\$40,799,014
Intergovernmental Revenue	7,952,614	8,055,220	9,321,533
Charges for Services	13,691,562	12,603,769	13,220,182
Fines and Forfeits	60,548	84,200	79,400
Interest on Investments	(91,289)	168,160	48,360
Rental	423,144	3,249,046	2,866,747
Licenses and Permits	2,989,964	369,000	383,400
Other Revenue	636,821	585,915	691,271
Total Revenues	63,815,987	64,317,231	67,409,907
Expenditures:			
Legislative	395,482	443,145	464,823
Judicial	12,117,675	11,996,137	12,664,327
General Government	15,409,006	16,743,974	17,632,111
Public Safety	24,454,635	24,974,274	25,656,789
Public Works	51,020	380,000	90,000
Health & Welfare	695,298	1,070,506	1,237,077
Community & Economic Development	703,506	963,401	906,589
Other	130,386	367,398	719,005
Debt Service		576,656	553,355
Total Expenditures	53,957,008	57,515,491	59,924,076
Revenue Over (Under) Expenditures	9,858,979	6,801,740	7,485,831
Operating Transfers In (Out)	(9,211,185)	(8,216,376)	(8,511,893)
Revenue & Other Sources Over (Under) Expenditures & Other Uses	\$647,794		
Budgeted Net Revenues (Expenditures)			(1,026,062) ²
Current Estimated Revenues Over (Under) Expenditures		(1,414,636) ¹	
Fund Balance, Beginning of Year		20,995,416	19,580,780
Projected Fund Balance, End of Year		\$19,580,780	\$18,554,718

1 The 2014 estimate for General Fund reflects net uses of restricted/committed fund balance of \$389,874. This is comprised of \$175,000 for the aerial survey project, \$117,970 for the Four C Initiative programs, 161,500 for the water resources study, and \$77,000 in additions to restricted/committed fund balance for various programs. The remaining amount, \$1,024,762, is the amount budgeted to come from assigned fund balance (fund balance set aside from previous years savings). This is a slightly higher amount of fund balance because two positions previously funded by the Child Care fund must now be funded by the General Fund. We anticipate less usage of fund balance than the current revised budget indicates in 2014.

2 The 2015 budget reflects the use of \$30,721 of restricted/committed fund balance for the Four C initiatives and the urban growth project. The remaining amount, \$995,341 reflects the budgeted use of fund balance. However, the County typically underspends its expenditure budget, so the County doesn't anticipate significant use of assigned fund balance. Appropriating assigned Fund balance, a long-time practice, allows the County to accommodate for department underspending without reducing services.

Prior year actual excludes indirect cost adjustment as show in the County CAFR.

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2015

Special Revenue	Prior Year	Current Year	Recommended
<u>Parks & Recreation (2081)</u>	Actual	Estimated	Budget
	<u>12/31/2013</u>	<u>12/31/2014</u>	<u>2015</u>
Revenues:			
Taxes	\$2,941,638	\$2,980,969	\$3,081,000
Intergovernmental Revenue	75,168	927,100	152,600
Charges for Services	751,138	446,050	468,500
Fines and Forfeits			
Interest on Investments	(7,744)	40,850	40,850
Rental	15,000	15,000	15,750
Licenses and Permits			
Other Revenue	100,534	6,000	224,400
Total Revenues	<u>3,875,734</u>	<u>4,415,969</u>	<u>3,983,100</u>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation	3,076,797	7,003,385	3,556,418
Other			
Total Expenditures	<u>3,076,797</u>	<u>7,003,385</u>	<u>3,556,418</u>
Revenue Over (Under) Expenditures	798,937	(2,587,416)	426,682
Operating Transfers In (Out)			
Land Contract Issued			
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>\$798,937</u>		
Budgeted Net Revenues (Expenditures)			426,682
Current Estimated Revenues Over (Under) Expenditures		(2,587,416)	
Fund Balance, Beginning of Year		4,664,118	2,076,702
Projected Fund Balance, End of Year		<u>\$2,076,702</u>	<u>\$2,503,384</u>

Changes in fund balance in this fund can vary substantially from year to year depending on the land acquisition and capital improvement projects planned for the year.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2015

Special Revenue	Prior Year	Current Year	Recommended
<u>Friend of the Court (2160)</u>	Actual	Estimated	Budget
	<u>9/30/2013</u>	<u>9/30/2014</u>	<u>2015</u>
Revenues:			
Taxes			
Intergovernmental Revenue	\$2,073,405	\$2,416,867	\$2,646,351
Charges for Services	257,706	274,625	225,450
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>2,331,111</u>	<u>2,691,492</u>	<u>2,871,801</u>
Expenditures:			
Judicial	3,219,876	3,527,498	3,756,892
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>3,219,876</u>	<u>3,527,498</u>	<u>3,756,892</u>
Revenue Over (Under) Expenditures	(888,765)	(836,006)	(885,091)
Operating Transfers In (Out)	<u>888,765</u>	<u>836,006</u>	<u>885,091</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u> </u>	<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>None</u>	<u>None</u>

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2015

Special Revenue	Prior Year	Current Year	Recommended
<u>Other Governmental Grants (2180)</u>	Actual	Estimated	Budget
	<u>12/31/2013</u>	<u>12/31/2014</u>	<u>2015</u>
Revenues:			
Intergovernmental Revenue	\$544,461	\$574,356	\$536,632
Charges for Services	45,204	45,000	50,000
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	9,972	16,698	
Total Revenues	<u>599,637</u>	<u>636,054</u>	<u>586,632</u>
Expenditures:			
Judicial	360,846	457,746	409,268
General Government			
Public Safety			
Public Works	196,960	157,569	157,569
Health & Welfare	50,600	80,000	80,000
Culture & Recreation			
Other			
Total Expenditures	<u>608,406</u>	<u>695,315</u>	<u>646,837</u>
Revenue Over (Under) Expenditures	(8,769)	(59,261)	(60,205)
Operating Transfers In (Out)	<u>14,449</u>	<u>54,261</u>	<u>60,205</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>\$5,680</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures		(5,000)	
Fund Balance, Beginning of Year		<u>23,258</u>	<u>18,258</u>
Projected Fund Balance, End of Year		<u>\$18,258</u>	<u>\$18,258</u>

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2015

Special Revenue	Prior Year	Current Year	Recommended
<u>Health (2210)</u>	Actual	Estimated	Budget
	9/30/2013	9/30/2014	2015
Revenues:			
Taxes			
Intergovernmental Revenue	\$3,065,004	\$3,575,531	\$4,007,244
Charges for Services	696,758	843,640	889,510
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits	769,963	766,850	751,023
Other Revenue	247,543	345,809	174,302
Total Revenues	4,779,268	5,531,830	5,822,079
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	8,713,367	9,282,067	9,416,798
Culture & Recreation			
Other			
Total Expenditures	8,713,367	9,282,067	9,416,798
Revenue Over (Under) Expenditures	(3,934,099)	(3,750,237)	(3,594,719)
Operating Transfers In (Out)	3,559,851	3,552,034	3,394,719
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(\$374,248)		
Budgeted Net Revenues (Expenditures)			(200,000)
Current Estimated Revenues Over (Under) Expenditures		(198,203)	
Fund Balance, Beginning of Year		578,328	380,125
Projected Fund Balance, End of Year		\$380,125	\$180,125

Increased revenue in 2015 represents reimbursements for previous years expenses by the State.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2015

Special Revenue	Prior Year	Current Year	Recommended
<u>Mental Health (2220)</u>	Actual	Estimated	Budget
	9/30/2013	9/30/2014	2015
Revenues:			
Taxes			
Intergovernmental Revenue	\$37,088,311	\$37,016,595	\$37,338,505
Charges for Services	340,644	568,647	537,530
Fines and Forfeits			
Interest on Investments	25,275		1,000
Rental			
Licenses and Permits			
Other Revenue	922,460	689,718	227,347
Total Revenues	38,376,690	38,274,960	38,104,382
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	39,025,159	39,121,110	38,667,490
Culture & Recreation			
Other			
Total Expenditures	39,025,159	39,121,110	38,667,490
Revenue Over (Under) Expenditures	(648,469)	(846,150)	(563,108)
Operating Transfers In (Out)	593,057	563,108	563,108
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(\$55,412)		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures		(283,042)	
Fund Balance, Beginning of Year		357,510	74,468
Projected Fund Balance, End of Year		\$74,468	\$74,468

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2015

Special Revenue	Prior Year	Current Year	Recommended
<u>Substance User Disorder (2225)</u>	Actual	Estimated	Budget
	9/30/2013	9/30/2014	2015
Revenues:			
Taxes			
Intergovernmental Revenue			\$1,141,857
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues			1,141,857
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			1,141,857
Culture & Recreation			
Other			
Total Expenditures			1,141,857
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
EXpenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		None	None

The above budget represents dollars available by the Federal, State, County (PA2), and charges for services.

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2015

Special Revenue	Prior Year	Current Year	Recommended
<u>Solid Waste Clean - Up (2271)</u>	Actual	Estimated	Budget
Revenues:	12/31/2013	12/31/2014	2015
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	(\$4,434)	\$36,895	\$6,128
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	(4,434)	36,895	6,128
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works	296,436	304,000	281,481
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	296,436	304,000	281,481
Revenue Over (Under) Expenditures	(300,870)	(267,105)	(275,353)
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(\$300,870)		
Budgeted Net Revenues (Expenditures)			(275,353)
Current Estimated Revenues Over (Under) Expenditures		(267,105)	
Fund Balance, Beginning of Year		4,327,778	4,060,673
Projected Fund Balance, End of Year		\$4,060,673	\$3,785,320

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, 2015

Special Revenue	Prior Year	Current Year	Recommended
<u>Landfill Tipping Fees (2272)</u>	Actual	Estimated	Budget
	12/31/2013	12/31/2014	2015
Revenues:			
Intergovernmental Revenue	\$39,473	\$28,000	\$28,000
Charges for Services	316,499	340,000	320,000
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	34,967	31,650	30,350
Total Revenues	390,939	399,650	378,350
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works	371,914	437,852	457,768
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	371,914	437,852	457,768
Revenue Over (Under) Expenditures	19,025	(38,202)	(79,418)
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under) Expenditures & Other Uses	\$19,025		
Budgeted Net Revenues (Expenditures)			(79,418)
Current Estimated Revenues Over (Under) Expenditures		(38,202)	
Fund Balance, Beginning of Year		1,092,093	1,053,891
Projected Fund Balance, End of Year		\$1,053,891	\$974,473

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2015

	Prior Year Actual 12/31/2013	Current Year Estimated 12/31/2014	Recommended Budget 2015
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	\$396	\$224	\$200
Culture & Recreation			
Other			
Total Expenditures	396	224	200
Revenue Over (Under) Expenditures	(396)	(224)	(200)
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(396)		
Budgeted Net Revenues (Expenditures)			(200)
Current Estimated Revenues Over (Under) Expenditures		(224)	
Fund Balance, Beginning of Year		604	380
Projected Fund Balance, End of Year		\$380	\$180

**County of Ottawa
Budget Summary**

Budget Year Ending December 31, 2015

Special Revenue	Prior Year	Current Year	Recommended
Brownfield Redevelopment	Actual	Estimated	Budget
<u>Authority (2430)</u>	<u>12/31/2013</u>	<u>12/31/2014</u>	<u>2015</u>
Revenues:			
Taxes	\$486	\$514	\$762
Intergovernmental Revenue		116,340	133,333
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>486</u>	<u>116,854</u>	<u>134,095</u>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Community and Economic Development	1,064	117,124	134,118
Capital Projects			
Total Expenditures		<u>117,124</u>	<u>134,118</u>
Revenue Over (Under) Expenditures	486	(270)	(23)
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>\$486</u>		
Budgeted Net Revenues (Expenditures)			(23)
Current Estimated Revenues Over (Under) Expenditures		(270)	
Fund Balance, Beginning of Year		<u>293</u>	<u>23</u>
Projected Fund Balance, End of Year		<u>\$23</u>	<u>None</u>

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2015

Special Revenue	Prior Year	Current Year	Recommended
<u>Infrastructure (2444)</u>	Actual	Estimated	Budget
Revenues:	12/31/2013	12/31/2014	2015
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	\$11,748	\$21,263	\$3,721
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	11,748	21,263	3,721
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Community and Economic Development			
Capital Projects			
Total Expenditures			
Revenue Over (Under) Expenditures	11,748	21,263	3,721
Operating Transfers In (Out)	(125,000)	(125,000)	(125,000)
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(113,252)		
Budgeted Net Revenues (Expenditures)			(121,279)
Current Estimated Revenues Over (Under) Expenditures		(103,737)	
Fund Balance, Beginning of Year		1,779,152	1,675,415
Projected Fund Balance, End of Year		1,675,415	1,554,136

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, 2015

Special Revenue	Prior Year	Current Year	Recommended
<u>Public Improvement (2450)</u>	Actual	Estimated	Budget
	12/31/2013	12/31/2014	2015
Revenues:			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	(\$3,745)	\$31,896	
Rental	452,590	219,511	
Licenses and Permits			
Other Revenue	4,600		
Total Revenues	453,445	251,407	
Expenditures:			
Judicial			
General Government	14,774		
Public Safety			
Public Works		445,446	
Health & Welfare			
Culture & Recreation			
Capital Projects			
Total Expenditures	14,774	445,446	
Revenue Over (Under) Expenditures	438,671	(194,039)	
Operating Transfers In (Out)	(187,500)	(3,664,574)	
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>\$251,171</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures		(3,858,613)	
Fund Balance, Beginning of Year		3,858,613	Closed
Projected Fund Balance, End of Year		Closed	Closed

As of the end of 2014 this fund will be closed out to fund 4020 Capital Improvement.

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2015

Special Revenue	Prior Year	Current Year	Recommended
<u>Homestead Property Tax (2550)</u>	Actual	Estimated	Budget
	12/31/2013	12/31/2014	2015
Revenues:			
Taxes	\$7,948	\$10,000	\$2,000
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	(50)	59	(50)
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	7,898	10,059	1,950
Expenditures:			
Legislative			
Judicial			
General Government	5,299	1,828	1,551
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Capital Projects			
Total Expenditures	5,299	1,828	1,551
Revenue Over (Under) Expenditures	2,599	8,231	399
Operating Transfers In (Out)	(49,356)		
Proceeds from Capital Lease			
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(\$46,757)		
Budgeted Net Revenues (Expenditures)			399
Current Estimated Revenues Over (Under) Expenditures		8,231	
Fund Balance, Beginning of Year		2,599	10,830
Projected Fund Balance, End of Year		\$10,830	\$11,229

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, 2015

Special Revenue	Prior Year	Current Year	Adopted
Register of Deeds	Actual	Estimated	Budget
<u>Automation Fund (2560)</u>	<u>12/31/2013</u>	<u>12/31/2014</u>	<u>2015</u>
Revenues:			
Intergovernmental Revenue			
Charges for Services	\$279,755	\$300,000	\$250,000
Fines and Forfeits			
Interest on Investments	(561)	4,412	745
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>279,194</u>	<u>304,412</u>	<u>250,745</u>
Expenditures:			
Judicial			
General Government	218,558	281,284	199,701
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>218,558</u>	<u>281,284</u>	<u>199,701</u>
Revenue Over (Under) Expenditures	60,636	23,128	51,044
Proceeds from Capital Lease			
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>\$60,636</u>		
Budgeted Net Revenues (Expenditures)			51,044
Current Estimated Revenues Over (Under) Expenditures		23,128	
Fund Balance, Beginning of Year		<u>574,192</u>	<u>597,320</u>
Projected Fund Balance, End of Year		<u>\$597,320</u>	<u>\$648,364</u>

In 2014 and 2015, 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, 2015

Special Revenue	Prior Year	Current Year	Recommended
<u>Stabilization (2570)</u>	Actual	Estimated	Budget
	12/31/2013	12/31/2014	2015
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)	(\$114,228)		
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(\$114,228)		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		9,041,610	9,041,610
Projected Fund Balance, End of Year		\$9,041,610	\$9,041,610

The above fund balance represents the lessor of 15% of the original proposed budget or 15% of the average amended budget over the last five years.

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2015

Special Revenue	Prior Year Actual 12/31/2013	Current Year Estimated 12/31/2014	Adopted Budget 2015
<u>Sheriff Grants & Contracts (2630)</u>			
Revenues:			
Intergovernmental Revenue	\$6,071,651	\$6,801,365	\$7,606,277
Charges for Services	10,200		
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	250	7,800	98,380
Total Revenues	6,082,101	6,809,165	7,704,657
Expenditures:			
Judicial			
General Government			
Public Safety	6,536,169	7,364,386	8,263,811
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	6,536,169	7,364,386	8,263,811
Revenue Over (Under) Expenditures	(454,068)	(555,221)	(559,154)
Operating Transfers In (Out)	457,477	555,221	559,154
Revenue & Other Sources Over (Under) Expenditures & Other Uses	\$3,409		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		5,020	5,020
Projected Fund Balance, End of Year		\$5,020	\$5,020

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2015

Special Revenue	Prior Year Actual	Current Year Estimated	Recommended Budget
<u>Michigan Works (2745)</u>	<u>12/31/2013</u>	<u>12/31/14</u>	<u>2015</u>
Revenues:			
Intergovernmental Revenue	\$5,196,564	\$10,249,631	
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	35,095	103,372	
Total Revenues	<u>5,231,659</u>	<u>10,353,003</u>	
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	5,231,659	10,353,003	
Culture & Recreation			
Other			
Total Expenditures	<u>5,231,659</u>	<u>10,353,003</u>	
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under) Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>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, 2015

Special Revenue	Prior Year	Current Year	Recommended
<u>Community Action Agency (2746)</u>	Actual	Estimated	Budget
	12/31/2013	12/31/2014	2015
Revenues:			
Intergovernmental Revenue	\$1,354,948	\$1,888,501	
Charges for Services	283	(283)	
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	45,101	77,760	
Total Revenues	1,400,332	1,965,978	
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	1,396,344	1,965,978	
Culture & Recreation			
Other			
Total Expenditures	1,396,344	1,965,978	
Revenue Over (Under) Expenditures	3,988		
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	\$3,988		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		101,272	101,272
Projected Fund Balance, End of Year		\$101,272	\$101,272

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, 2015

Special Revenue	Prior Year	Current Year	Recommended
Department of Human	Actual	Estimated	Budget
<u>Services (2901)</u>	<u>9/30/2013</u>	<u>9/30/2014</u>	<u>2015</u>
Revenues:			
Intergovernmental Revenue	\$22,129		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>22,129</u>		
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	60,452	44,547	44,547
Culture & Recreation			
Other			
Total Expenditures	<u>60,452</u>	<u>44,547</u>	<u>44,547</u>
Revenue Over (Under) Expenditures	(38,323)	(44,547)	(44,547)
Operating Transfers In (Out)	<u>43,690</u>	<u>44,547</u>	<u>44,547</u>
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>\$5,367</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>28,532</u>	<u>28,532</u>
Projected Fund Balance, End of Year		<u>\$28,532</u>	<u>\$28,532</u>

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2015

Special Revenue	Prior Year Actual 9/30/2013	Current Year Estimated 9/30/2014	Recommended Budget 2015
<u>Child Care-Circuit Court (2920)</u>			
Revenues:			
Intergovernmental Revenue	\$3,525,744	\$3,776,889	\$4,129,569
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	794,849	829,200	621,000
Total Revenues	4,320,593	4,606,089	4,750,569
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	8,108,135	8,574,847	8,880,638
Culture & Recreation			
Other			
Total Expenditures	8,108,135	8,574,847	8,880,638
Revenue Over (Under) Expenditures	(3,787,542)	(3,968,758)	(4,130,069)
Operating Transfers In (Out)	3,779,920	3,768,758	4,130,069
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(\$7,622)		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures		(200,000)	
Fund Balance, Beginning of Year		1,164,471	964,471
Projected Fund Balance, End of Year		\$964,471	\$964,471

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 in 2014. However, the County does not anticipate actually having to use the \$200,000.

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2015

Special Revenue	Prior Year	Current Year	Recommended
<u>DB/DC Conversion (2970)</u>	Actual	Estimated	Budget
	<u>12/31/2013</u>	<u>12/31/2014</u>	<u>2015</u>
Revenues:			
Taxes			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	(\$4,493)		\$6,680
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	(4,493)		6,680
Expenditures:			
Legislative			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures			
Revenue Over (Under) Expenditures	(4,493)		6,680
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>(\$4,493)</u>		
Budgeted Net Revenues (Expenditures)			6,680
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		4,656,974	4,656,974
Projected Fund Balance, End of Year		<u>4,656,974</u>	<u>4,663,654</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.

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2015

Special Revenue	Prior Year	Current Year	Recommended
<u>Compensated Absences (2980)</u>	Actual	Estimated	Budget
	<u>12/31/2013</u>	<u>12/31/2014</u>	<u>2015</u>
Revenues:			
Taxes			
Intergovernmental Revenue			
Charges for Services	(\$106,104)	\$73,354	\$75,000
Fines and Forfeits			
Interest on Investments	(3,364)		5,091
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>(109,468)</u>	<u>73,354</u>	<u>80,091</u>
Expenditures:			
Legislative			
Judicial			
General Government	33,711	27,163	27,163
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>33,711</u>	<u>27,163</u>	<u>27,163</u>
Revenue Over (Under) Expenditures	(143,179)	46,191	52,928
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>(\$143,179)</u>		
Budgeted Net Revenues (Expenditures)			52,928
Current Estimated Revenues Over (Under) Expenditures		46,191	
Fund Balance, Beginning of Year		<u>3,302,097</u>	<u>3,348,288</u>
Projected Fund Balance, End of Year		<u><u>\$3,348,288</u></u>	<u><u>\$3,401,216</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, 2015

Debt Service Ottawa County Building Authority (3515 - 3517)	Prior Year Actual 12/31/2013	Current Year Estimated 12/31/2014	Recommended Budget 2015
Revenues:			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental	\$1,815,585	\$1,821,910	\$1,818,944
Licenses and Permits			
Other Revenue			
Total Revenues	1,815,585	1,821,910	1,818,944
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Debt Service	2,578,085	2,583,835	2,584,269
Total Expenditures	2,578,085	2,583,835	2,584,269
Revenue Over (Under) Expenditures	(762,500)	(761,925)	(765,325)
Operating Transfers In (Out)	762,500	761,925	765,325
Revenue & Other Sources Over (Under) Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		None	None

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2015

Capital Projects Qualified Energy Conservation Bonds (4010)	Prior Year Actual 12/31/2013	Current Year Estimated 12/31/2014	Recommended Budget 2015
Revenues:			
Intergovernmental Revenue			
Interest on Investments	\$1,154	\$6,311	\$262
Rental			
Other Revenue			
Total Revenues	1,154	6,311	262
Expenditures:			
Capital Projects	2,333,288	2,661,328	498,716
Total Expenditures	2,333,288	2,661,328	498,716
Revenue Over (Under) Expenditures	(2,332,134)	(2,655,017)	(498,454)
Premium on Bonds Issued			
Bond Proceeds	5,495,000		
Revenue & Other Sources Over (Under) Expenditures & Other Uses	\$3,162,866		
Budgeted Net Revenues (Expenditures)			(498,454)
Current Estimated Revenues Over (Under) Expenditures		(2,655,017)	
Fund Balance, Beginning of Year		3,162,866	507,849
Projected Fund Balance, End of Year		\$507,849	\$9,395

Bond proceeds not spent at 12/31/14 will be carried over to the 2015 budget year.

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2015

Capital Projects	Prior Year	Current Year	Recommended
Capital Improvement (4020)	Actual	Estimated	Budget
	12/31/2013	12/31/2014	2015
Revenues:			
Intergovernmental Revenue			\$515,613
Charges for Services			
Fines and Forfeits			
Interest on Investments			10,000
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues			525,613
Expenditures:			
Capital Projects			2,359,183
Total Expenditures			2,359,183
Revenue Over (Under) Expenditures			(1,833,570)
Operating Transfers In (Out)		\$3,477,649	(190,325)
Premium on Bonds Issued			
Bond Proceeds			
Revenue & Other Sources Over (Under) Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			(2,023,895)
Current Estimated Revenues Over (Under) Expenditures		3,477,649	
Fund Balance, Beginning of Year			3,477,649
Projected Fund Balance, End of Year		\$3,477,649	\$1,453,754

The proposed budget includes land, building, software, furniture & equipment improvements or replacement.

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2015

Permanent Fund	Prior Year	Current Year	Recommended
<u>Cemetery Trust (1500)</u>	Actual	Estimated	Budget
	<u>12/31/2013</u>	<u>12/31/2014</u>	<u>2015</u>
Revenues:			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	\$23	\$23	\$23
Rental			
Licenses and Permits			
Other Revenue			
	<hr/>	<hr/>	<hr/>
Total Revenues	23	23	23
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
	<hr/>	<hr/>	<hr/>
Total Expenditures			
Revenue Over (Under) Expenditures	23	23	23
Operating Transfers In (Out)			
	<hr/>	<hr/>	<hr/>
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>\$23</u>		
Budgeted Net Revenues (Expenditures)			23
Current Estimated Revenues Over (Under) Expenditures		23	
Fund Balance, Beginning of Year		<hr/> 5,837	<hr/> 5,860
Projected Fund Balance, End of Year		<hr/> \$5,860	<hr/> \$5,883

COUNTY OF OTTAWA
2015 BUDGET SUMMARY
OTHER FUNDS

FUND NUMBER	FUND NAME	2014 PROJECTED NET POSITION	2015 REVENUE/ OPERATING TRANSFERS	2015 EXPENSES/ OPERATING TRANSFERS	2015 PROJECTED NET POSITION
5160	Delinquent Tax Revolving Fund	\$22,629,289	\$1,008,764	\$2,805,502	\$20,832,551
6360	Innovation & Technology	2,174,527	3,885,100	4,089,958	1,969,669
6450	Duplicating	655,194	83,220	88,259	650,155
6550	Telecommunications	2,656,096	713,319	897,208	2,472,207
6641	Equipment Pool	4,485,905	1,205,670	1,192,873	4,498,702
6770	General Liability & Worker's Compensation - Protected Self-Funded	3,867,723	203,664	388,260	3,683,127
6771	Employee Benefits	1,882,891	12,416,148	12,270,497	2,028,542
6772	Unemployment - Protected Self-Funded	499,466	270,702	501,249	268,919
6775	Long Term Disability Insurance	129,700	131,292	61,610	199,382
6780	Ottawa County, Michigan Insurance Authority Fund	21,570,723	2,107,417	1,808,100	21,870,040
6782	Mental Health - Protected Self-Funded	2,080,353	0	0	2,080,353
TOTAL OTHER FUNDS		<u>\$62,631,867</u>	<u>\$22,025,296</u>	<u>\$24,103,516</u>	<u>\$60,553,647</u>

COUNTY OF OTTAWA

COMPONENT UNITS BUDGET SUMMARY

FOR THE YEAR ENDED DECEMBER 31, 2015

	Ottawa County Office of the Water Resources Commissioner
Revenues:	
Intergovernmental Revenue	
Charges for Services	\$1,662,687
Interest on Investments	13,750
Other	
Total revenues	<u>1,676,437</u>
Expenditures:	
Current operations:	
General Government	
Public Safety	
Public Works	
Capital Projects	4,105,000
Debt Service:	
Principal	1,110,767
Interest and fiscal charges	195,411
Total expenditures	<u>5,411,178</u>
Revenues over (under) expenditures	<u>(3,734,741)</u>
Other financing sources (uses):	
General Obligation Bond Proceeds	
Total other financing sources (uses)	<u> </u>
Revenues and other financing sources over (under) expenditures and other financing uses	(3,734,741)
Estimated fund balances, beginning of year,	5,155,041
Estimated fund balances, end of year	<u><u>\$1,420,300</u></u>

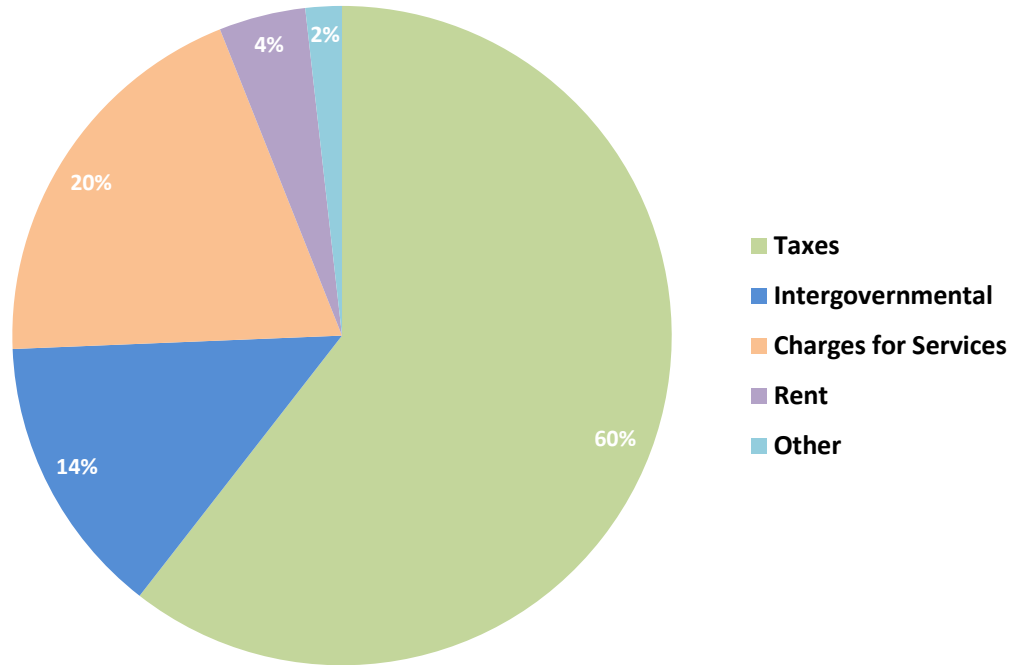
General Fund



General Fund

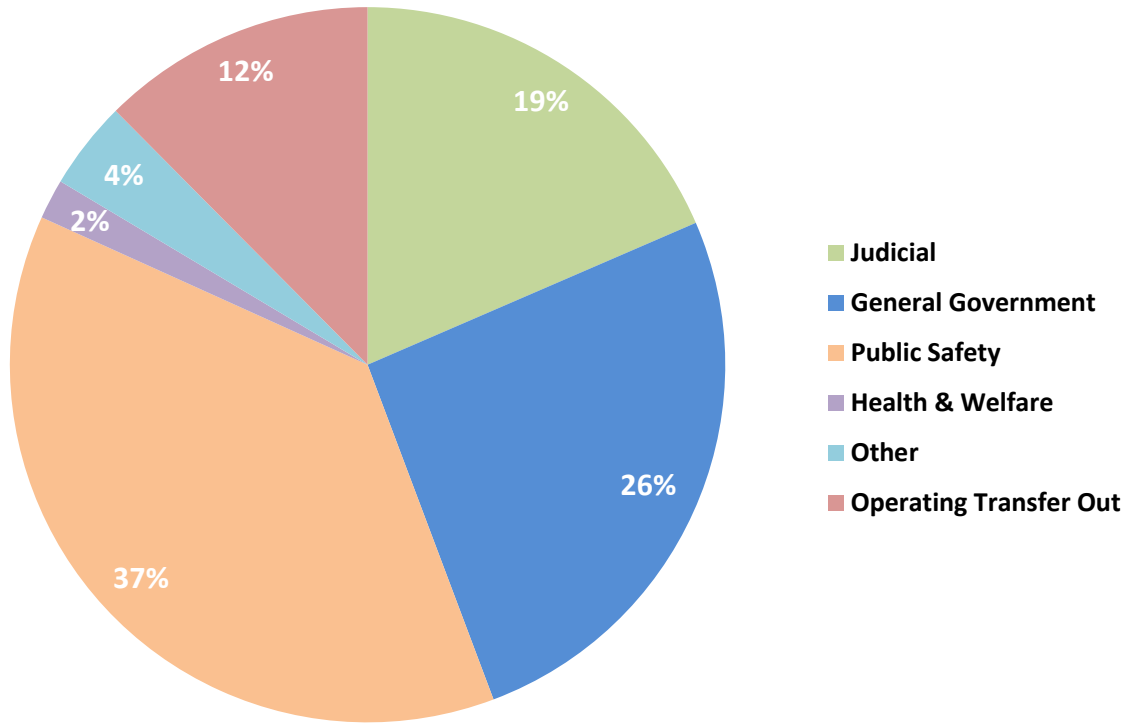
The General Fund is used to account for all revenues and expenditures applicable to the general operations of the County except for those required or determined to be more appropriately accounted for in another fund (e.g., Special Revenue fund.) Revenues are derived primarily from property tax, intergovernmental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

General Fund 2015 Revenues



Source	Adopted 2015	Estimated 2014	2015 Percent of Total	Percent Increase (Decrease)
Taxes	\$ 40,799,014	\$ 39,201,921	60.50%	4.1%
Intergovernmental	9,321,533	8,055,220	13.80%	15.7%
Charges for Services	13,220,182	12,603,769	19.60%	4.9%
Fines and Forfeits	79,400	84,200	0.10%	-5.7%
Interest on Investments	48,360	168,160	0.10%	-71.2%
Rental	2,866,747	3,249,046	4.30%	-11.8%
Licenses & Permits	383,400	369,000	0.60%	3.9%
Other Revenue	691,271	585,915	1.00%	18.0%
Total Revenues	\$ 67,409,907	\$ 64,317,231	100.0%	4.8%

General Fund 2015 Expenditures



Activity	Adopted 2015	Estimated 2014	2015 Percent of Total	Percent Increase (Decrease)
Legislation	\$ 464,823	\$ 443,145	0.70%	4.9%
Judicial	12,664,327	11,996,137	18.50%	5.6%
General Government	17,632,111	16,743,974	25.80%	5.3%
Public Safety	25,656,789	24,974,274	37.50%	2.7%
Public Works	90,000	380,000	0.10%	-76.3%
Health & Welfare	1,237,077	1,070,506	1.80%	15.6%
Community & Economic Development	906,589	963,401	1.30%	-5.9%
Other Governmental Functions	719,005	367,398	1.10%	95.7%
Debt Service	553,355	576,656	0.80%	-4.0%
Operating Transfers Out	8,511,893	8,216,376	12.40%	3.6%
Total Expenditures	\$ 68,435,969	\$ 65,731,867	100.0%	4.1%

**COUNTY OF OTTAWA
GENERAL FUND COMPARATIVE ANALYSIS
ACTUAL 2012 & 2013
BUDGET 2014 & 2015**

REVENUES

ORG CODE	DEPARTMENT NAME	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	2015 RECOMMENDED BUDGET	\$ CHANGE 2014 TO 2015	% CHANGE 2014 BUDGET TO 2015
10101310	Circuit Court	\$333,356	\$394,816	\$369,250	\$369,250	\$0	0.00%
10101360	District Court	\$3,266,004	\$3,222,298	\$3,227,500	\$3,717,500	\$490,000	15.18%
10101362	Dist Ct Community Corrections	\$64,540	\$459,731	\$431,110	\$429,870	-\$1,240	-0.29%
10101370	Cir Ct-Legal SelfHelp	\$28,711	\$26,712	\$23,616	\$17,066	-\$6,550	-27.74%
10101373	GF State Justice Instit	\$3,812	\$0	\$0	\$0	\$0	N/A
10101375	SJI Technical Assis	\$1,505	\$74,976	\$25,025	\$0	-\$25,025	-100.00%
10101480	Probate Court	\$61,962	\$69,013	\$65,100	\$63,100	-\$2,000	-3.07%
10101490	Circuit Ct-Juv Serv	\$197,493	\$209,271	\$193,260	\$193,260	\$0	0.00%
10101492	GF Juvenile Acc Incent.	\$2,263	\$0	\$0	\$0	\$0	N/A
10101660	Family Counseling Ser	\$29,345	\$27,705	\$27,000	\$27,000	\$0	0.00%
10101910	Fiscal Services	\$6,156,731	\$5,711,146	\$4,558,704	\$4,979,031	\$420,327	9.22%
10101920	Canvassing Board	\$0	\$0	\$1,820	\$5,057	\$3,237	177.86%
10102150	County Clerk	\$611,961	\$895,538	\$874,990	\$881,990	\$7,000	0.80%
10102240	Economic Vitality Incentive	\$0	\$5,340	\$0	\$0	\$0	N/A
10102320	Crime Victims Right	\$46,501	\$145,925	\$146,600	\$164,000	\$17,400	11.87%
10102450	Survey & Remonument	\$94,107	\$89,233	\$97,045	\$311,334	\$214,289	220.81%
10102530	County Treasurer	\$39,162,285	\$38,754,174	\$40,583,658	\$42,900,436	\$2,316,778	5.71%
10102570	Equalization	\$1,028	\$937	\$600	\$3,600	\$3,000	500.00%
10102571	Grand Haven Assess	\$139,518	\$143,302	\$127,000	\$132,500	\$5,500	4.33%
10102572	Crockery Twp Assess	\$0	\$0	\$21,280	\$38,980	\$17,700	83.18%
10102590	Geographic Inform Sys	\$97,699	\$83,781	\$79,500	\$79,500	\$0	0.00%
10102610	MSU Extension	\$27,677	\$23,489	\$22,916	\$5,000	-\$17,916	-78.18%
10102620	Elections	\$28,013	\$36,098	\$131,770	\$198,460	\$66,690	50.61%
10102651	Facilities Mtce - Hudsonville Hu	\$67,907	\$65,296	\$67,672	\$58,878	-\$8,794	-13.00%
10102652	Facilities Mtce - Holland Human	\$207,045	\$216,060	\$233,114	\$230,587	-\$2,527	-1.08%
10102653	Facilities Mtce - Fulton St	\$69,798	\$72,973	\$73,780	\$121,221	\$47,441	64.30%
10102655	Facilities Mtce - 12251 James	\$187,522	\$198,394	\$196,092	\$214,233	\$18,141	9.25%
10102658	Facilities Mtce - GH Hlth Fac.	\$139,584	\$139,908	\$0	\$0	\$0	N/A
10102659	Facilities Mtce - 12263 James	\$240,055	\$224,562	\$282,781	\$261,953	-\$20,828	-7.37%
10102665	Facilities Mtce - Juv Serv Comp	\$1,485,744	\$1,494,427	\$1,537,976	\$1,095,720	-\$442,256	-28.76%

**COUNTY OF OTTAWA
GENERAL FUND COMPARATIVE ANALYSIS
ACTUAL 2012 & 2013
BUDGET 2014 & 2015**

REVENUES

ORG CODE	DEPARTMENT NAME	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	2015 RECOMMENDED BUDGET	\$ CHANGE 2014 TO 2015	% CHANGE 2014 BUDGET TO 2015
10102667	Facilities Mtce - Admin Annex	\$339,327	\$339,655	\$584,531	\$602,981	\$18,450	3.16%
10102668	Facilities Mtce - Dept of Human Serv	\$234,096	\$240,621	\$275,100	\$281,174	\$6,074	2.21%
10102669	Facilities Mtce - City of Holland	\$8,004	\$5,392	\$15,190	\$15,190	\$0	0.00%
10102670	Prosecuting Attorney	\$194,584	\$197,537	\$182,000	\$195,000	\$13,000	7.14%
10102680	Register Of Deeds	\$2,181,038	\$2,354,110	\$2,398,000	\$2,096,000	-\$302,000	-12.59%
10102700	Human Resources	\$0	\$0	\$0	\$3,000	\$3,000	N/A
10102750	Water Resources Com	\$54,597	\$98,359	\$81,595	\$107,000	\$25,405	31.14%
10103020	Sheriff	\$275,253	\$310,969	\$259,400	\$264,500	\$5,100	1.97%
10103100	WEMET Operations	\$1,916	\$8,029	\$4,000	\$4,000	\$0	0.00%
10103200	Sheriff's Training	\$27,497	\$27,560	\$20,000	\$26,000	\$6,000	30.00%
10103250	Central Dispatch	\$4,128,177	\$4,089,787	\$4,142,024	\$4,279,050	\$137,026	3.31%
10103310	Marine Safety	\$133,310	\$154,535	\$147,244	\$97,100	-\$50,144	-34.06%
10103510	Jail	\$637,145	\$618,967	\$674,649	\$639,700	-\$34,949	-5.18%
10104260	Emergency Services	\$44,400	\$64,632	\$48,500	\$53,500	\$5,000	10.31%
10104261	HLS Equipment Grant	\$416,351	\$404,485	\$0	\$0	\$0	N/A
10104262	Solution Area Planner	\$40,914	\$0	\$0	\$0	\$0	N/A
10104263	Haz-Mat Response Team	\$35,367	\$33,569	\$33,540	\$38,971	\$5,431	16.19%
10104265	Homeland Sec Equip	\$40,441	\$275,990	\$119,477	\$82,179	-\$37,298	-31.22%
10106300	Substance Abuse	\$1,583,334	\$1,730,383	\$1,539,253	\$1,816,691	\$277,438	18.02%
10106480	Medical Examiners	\$37,424	\$37,470	\$37,600	\$39,035	\$1,435	3.82%
10106890	Dept of Veteran's A	\$3,000	\$3,000	\$3,000	\$3,000	\$0	0.00%
10107210	Planning & Transp	\$91,545	\$0	\$0	\$0	\$0	N/A
10107211	Planning/Performance	\$2,873	\$35,830	\$149,000	\$69,695	-\$79,305	-53.22%
10109070	QECC Bonds-Debt Ser	\$0	\$0	\$203,969	\$196,615	-\$7,354	-3.61%
10109300	Transfers In Control	\$7,172	\$163,584	\$1,125,000	\$1,125,000	\$0	0.00%
TOTAL REVENUE		\$63,269,928	\$63,979,568	\$65,442,231	\$68,534,907	\$3,092,676	4.73%

**COUNTY OF OTTAWA
GENERAL FUND COMPARATIVE ANALYSIS
ACTUAL 2012 & 2013
BUDGET 2014 & 2015**

EXPENDITURES

ORG CODE	DEPARTMENT NAME	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	2015 RECOMMENDED BUDGET	\$ Change 2014 TO 2015	% Change 2014 BUDGET TO 2015
10101010	Commissioners	\$452,790	\$394,731	\$441,316	\$463,046	\$21,730	4.92%
10101290	Reapportion/Tax Alloc	\$904	\$749	\$1,829	\$1,777	-\$52	-2.84%
10101310	Circuit Court	\$3,100,721	\$3,116,080	\$2,764,874	\$2,855,188	\$90,314	3.27%
10101360	District Court	\$5,976,948	\$6,163,694	\$6,236,074	\$6,675,851	\$439,777	7.05%
10101362	Dist Ct Community Corrections	\$219,802	\$857,432	\$855,198	\$899,672	\$44,474	5.20%
10101370	Cir Ct-Legal SelfHelp	\$75,521	\$92,855	\$102,720	\$122,240	\$19,520	19.00%
10101373	State Justice Institute	\$4,111	\$0	\$0	\$0	\$0	N/A
10101375	SJI Technical Assist	\$4,620	\$82,050	\$25,025	\$0	-\$25,025	-100.00%
10101480	Probate Court	\$730,777	\$780,781	\$795,514	\$830,518	\$35,004	4.40%
10101490	Circuit Ct-Juv Serv	\$835,055	\$829,748	\$1,065,724	\$1,116,409	\$50,685	4.76%
10101492	Juvenile Acc Incent.	\$2,722	\$0	\$0	\$0	\$0	N/A
10101520	Adult Probation	\$212,714	\$178,877	\$125,248	\$143,352	\$18,104	14.45%
10101660	Family Counseling Ser	\$11,489	\$10,387	\$18,495	\$15,382	-\$3,113	-16.83%
10101670	Jury Board	\$3,360	\$5,770	\$7,265	\$5,715	-\$1,550	-21.34%
10101720	Administrator	\$485,108	\$552,683	\$591,094	\$694,073	\$102,979	17.42%
10101910	Fiscal Services	\$1,157,151	\$1,166,224	\$1,293,096	\$1,413,694	\$120,598	9.33%
10101920	Canvassing Board	\$5,866	\$0	\$8,800	\$5,057	-\$3,743	-42.53%
10102150	County Clerk	\$1,520,524	\$1,540,341	\$1,593,106	\$1,720,741	\$127,635	8.01%
10102230	Strategic Initiatives	\$0	\$155,057	\$156,453	\$110,000	-\$46,453	-29.69%
10102240	Economic Vitality Incentive	\$4,614	\$726	\$0	\$0	\$0	N/A
10102320	Crime Victims Rights	\$53,566	\$196,755	\$221,107	\$221,713	\$606	0.27%
10102450	Survey & Remonumentation	\$83,333	\$89,681	\$76,085	\$87,246	\$11,161	14.67%
10102470	Plat Board	\$1,282	\$766	\$1,290	\$1,708	\$418	32.40%
10102530	County Treasurer	\$723,983	\$753,904	\$817,775	\$824,837	\$7,062	0.86%
10102570	Equalization	\$905,799	\$969,842	\$1,006,114	\$1,017,305	\$11,191	1.11%
10102571	Grand Haven Assessing	\$139,120	\$104,720	\$124,823	\$127,060	\$2,237	1.79%
10102572	Crockery Twp Assessing	\$0	\$0	\$18,603	\$37,659	\$19,056	102.44%
10102590	Geographic Inform Sys	\$408,532	\$393,007	\$605,580	\$443,910	-\$161,670	-26.70%
10102610	MSU Extension	\$341,116	\$344,961	\$355,921	\$367,886	\$11,965	3.36%
10102620	Elections	\$212,523	\$103,812	\$352,411	\$301,537	-\$50,874	-14.44%
10102651	Facilities Mtce - Hudsonville Human	\$185,982	\$179,061	\$182,319	\$195,646	\$13,327	7.31%
10102652	Facilities Mtce - Holland Human Serv	\$184,063	\$195,912	\$209,625	\$204,335	-\$5,290	-2.52%

**COUNTY OF OTTAWA
GENERAL FUND COMPARATIVE ANALYSIS
ACTUAL 2012 & 2013
BUDGET 2014 & 2015**

EXPENDITURES

ORG CODE	DEPARTMENT NAME	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	2015 RECOMMENDED BUDGET	\$ Change 2014 TO 2015	% Change 2014 BUDGET TO 2015
10102653	Facilities Mtce - Fulton St	\$62,032	\$68,764	\$65,440	\$68,886	\$3,446	5.27%
10102654	Facilities Mtce - Grand Haven	\$536,459	\$585,375	\$668,010	\$689,862	\$21,852	3.27%
10102655	Facilities Mtce - 12251 James	\$187,828	\$202,796	\$192,534	\$215,746	\$23,212	12.06%
10102656	Facilities Mtce - Hol Dist Court	\$196,333	\$166,485	\$217,773	\$314,035	\$96,262	44.20%
10102658	Facilities Mtce - GH Hlth Fac.	\$67,575	\$69,038	\$21,263	\$677	-\$20,586	-96.82%
10102659	Facilities Mtce - 12263 James	\$272,734	\$169,517	\$229,016	\$202,425	-\$26,591	-11.61%
10102660	Corporate Counsel	\$222,051	\$218,929	\$234,743	\$249,760	\$15,017	6.40%
10102661	Facilities Mtce - Emergency Serv	\$15,900	\$42	\$0	\$0	\$0	N/A
10102665	Facilities Mtce - Juv Serv Comp	\$994,089	\$934,685	\$923,453	\$959,303	\$35,850	3.88%
10102666	Facilities Mtce-Other Building & Grounds	\$0	\$3,893	\$3,907	\$0	-\$3,907	-100.00%
10102667	Facilities Mtce - Admin Annex	\$655,091	\$681,967	\$756,760	\$824,631	\$67,871	8.97%
10102668	Facilities Mtce - Dept of Human Serv	\$269,885	\$285,696	\$315,482	\$324,905	\$9,423	2.99%
10102669	Facilities Mtce - City of Holland	\$7,852	\$8,414	\$13,833	\$17,397	\$3,564	25.76%
10102670	Prosecuting Attorney	\$3,402,413	\$3,447,414	\$3,491,905	\$3,736,779	\$244,874	7.01%
10102680	Register Of Deeds	\$578,672	\$584,720	\$634,062	\$707,056	\$72,994	11.51%
10102700	Human Resources	\$560,504	\$515,558	\$619,558	\$751,984	\$132,426	21.37%
10102750	Water Resources Commissioner	\$626,459	\$698,116	\$722,033	\$754,008	\$31,975	4.43%
10102790	Bldg Authority-Admin.	\$134	\$134	\$0	\$250	\$250	N/A
10102800	Ott Soil/Water Conser	\$20,000	\$20,000	\$20,000	\$40,000	\$20,000	100.00%
10103020	Sheriff	\$8,342,592	\$8,961,787	\$9,560,964	\$9,893,897	\$332,933	3.48%
10103100	WEMET Operations	\$621,863	\$639,427	\$685,740	\$699,402	\$13,662	1.99%
10103170	Blendon/Holl/Robsn/Ze	\$0	\$0	\$0	\$0	\$0	N/A
10103200	Sheriff's Training	\$27,497	\$27,560	\$20,000	\$26,000	\$6,000	30.00%
10103250	Central Dispatch	\$4,135,375	\$4,068,889	\$4,142,175	\$4,280,105	\$137,930	3.33%
10103310	Marine Safety	\$229,089	\$231,705	\$245,957	\$221,876	-\$24,081	-9.79%
10103510	Jail	\$8,701,282	\$9,056,858	\$9,272,827	\$9,540,634	\$267,807	2.89%
10104260	Emergency Services	\$310,169	\$336,769	\$369,409	\$357,219	-\$12,190	-3.30%
10104261	HLS Equipment Grant	\$383,746	\$396,086	\$0	\$0	\$0	N/A
10104262	Solution Area Planner	\$38,762	\$0	\$0	\$0	\$0	N/A
10104263	Haz-Mat Response Team	\$63,243	\$67,139	\$66,359	\$77,941	\$11,582	17.45%
10104265	Homeland Sec Equip Gt	\$40,441	\$278,285	\$119,477	\$82,179	-\$37,298	-31.22%
10104300	Animal Control	\$301,169	\$390,127	\$491,366	\$477,536	-\$13,830	-2.81%

**COUNTY OF OTTAWA
GENERAL FUND COMPARATIVE ANALYSIS
ACTUAL 2012 & 2013
BUDGET 2014 & 2015**

EXPENDITURES

ORG CODE	DEPARTMENT NAME	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	2015 RECOMMENDED BUDGET	\$ Change 2014 TO 2015	% Change 2014 BUDGET TO 2015
10104450	Drain Assessments	\$296,732	\$51,020	\$380,000	\$90,000	-\$290,000	-76.32%
10106039	Other Health & Welfare	\$0	\$36,250	\$29,000	\$29,000	\$0	0.00%
10106300	Substance Abuse	\$426,740	\$302,925	\$691,097	\$829,537	\$138,440	20.03%
10106480	Medical Examiners	\$254,953	\$298,571	\$269,161	\$316,900	\$47,739	17.74%
10106890	Dept of Veteran's Aff	\$72,985	\$57,551	\$81,248	\$61,640	-\$19,608	-24.13%
10107210	Planning & Transp	\$97,485	\$0	\$0	\$0	\$0	N/A
10107211	Planning/Performance	\$640,462	\$703,272	\$957,462	\$905,008	-\$52,454	-5.48%
10107212	Road Salt Management	\$0	\$230	\$5,939	\$1,581	-\$4,358	-73.38%
10108650	Insurance	\$129,846	\$130,385	\$125,981	\$111,512	-\$14,469	-11.49%
10108900	Contingency	\$0	\$0	\$226,317	\$587,493	\$361,176	159.59%
10109010	Equipment Pool	\$0	\$0	\$15,100	\$20,000	\$4,900	32.45%
10109070	QECB Bonds-Debt Service	\$0	\$250	\$576,656	\$553,355	-\$23,301	-4.04%
10109650	Operating Transfers Out-Internal	\$12,332,003	\$9,374,769	\$9,341,376	\$9,636,893	\$295,517	3.16%
TOTAL EXPENDITURES		\$64,166,544	\$63,332,000	\$66,856,867	\$69,560,969	\$2,704,102	4.04%
TOTAL REVENUE		\$63,269,928	\$63,979,568	\$65,442,231	\$68,534,907	\$3,092,676	4.73%
FUND BALANCE SURPLUS (USE)		-\$896,616	\$647,568	-\$1,414,636	-\$1,026,062	\$388,574	

2015 General Fund Budget Legislative Expenditures \$464,823



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	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
	# of Board of Commissioner meetings held	-	23	24	24	24
	# of Board Committee meetings held	-	44	48	45	45
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	1.24	1.25	1.27	1.27
	County Overall Health Ranking (<i>Robert Wood Johnson Survey</i>)	#1	#2	#2	#1	#1
	Total verified cost-effective programming and/or cost-savings from administrative/outcome evaluations	≥\$150,000	\$5,428,380	\$5,510,540	\$5,642,645	\$5,762,706
	% of citizens satisfied with County Government services	100%	84%	n/a	85%	n/a

Fund: (1010) General Fund

Department: (1010) Commissioners

Resources

Personnel

Position Name	2013 # of Positions	2014 # of Positions	2015 # of Positions
Commissioners	11.000	11.000	11.000

Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
<i>Expenditures</i>					
Personnel Services	\$252,405	\$243,669	\$217,090	\$215,875	\$220,632
Supplies	\$9,147	\$6,073	\$11,194	\$7,700	\$19,650
Other Services & Charges	\$159,038	\$203,048	\$166,448	\$217,741	\$222,764
Capital Outlay					
Total Expenditures	\$420,590	\$452,790	\$394,732	\$441,316	\$463,046

Budget Highlight:

The 2015 Other Services & Charges budget includes \$20,000 for a citizen survey.

Fund: (1010) General Fund

Department: (1290) Reapportionment

Resources

Personnel

No permanent personnel has been allocated to this department.

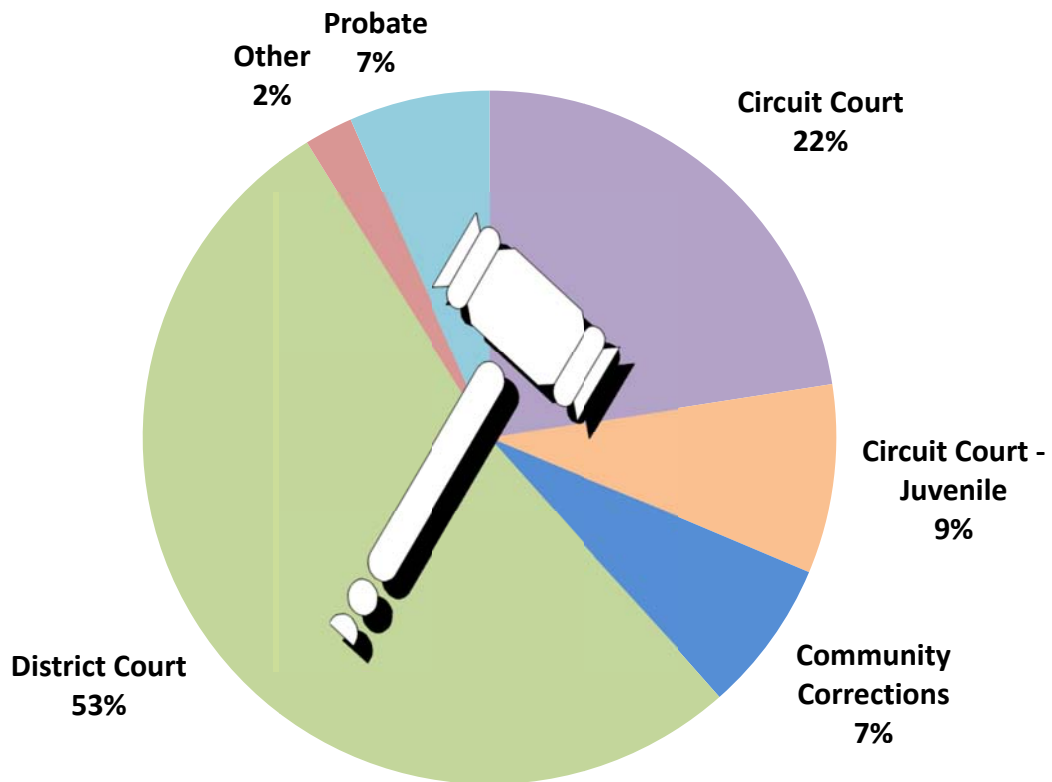
Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Expenditures					
Personnel Services	\$1,500	\$316	\$368	\$227	\$175
Supplies					
Other Services & Charges	\$2,274	\$589	\$383	\$1,602	\$1,602
Capital Outlay					
Total Expenditures	\$3,774	\$905	\$751	\$1,829	\$1,777

2015 General Fund Budget

Judicial Expenditures

\$12,664,327



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					
PRIMARY GOALS & OBJECTIVES	Law Enforcement					
	Citizens					
SERVICES & PROGRAMS	County Goal: Continually improve the County's organization and services					
	Court Goal 1: To process cases in compliance with established time frames (Time to Disposition - National Center for State Courts (NCSC) Performance Measures, CourTools 3; Ottawa County Goal 1, Objective 3)					
	<i>Objective 1) Assess the length of time to disposition and/or otherwise resolved within established time frames</i>					
	Court Goal 2: To efficiently manage cases in a timely manner and prevent backlogs of cases (Clearance Rates - NCSC CourTools 2; Ottawa County Goal 1, Objective 2 & 3)					
	<i>Objective 1) Assess the number of outgoing cases as a percentage of the number of incoming cases utilizing the formula established by the NCSC</i>					
WORKLOAD & EFFICIENCY	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>)					
OUTCOMES	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	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
# of new and reopened appeal cases as reported to SCAO	-	61	64	65	65	
# of new and reopened criminal cases as reported to SCAO	-	988	936	950	965	
# of new and reopened civil cases as reported to SCAO	-	462	386	400	415	
# of new and reopened domestic relations cases as reported to SCAO	-	1,574	1,630	1,690	1,725	
# of personal protection orders authorized	-	755	611	625	650	
# of jury trials conducted	-	15	31	20	20	
% of felony cases adjudicated within 154 days from bind over	85%	69%	92%	95%	95%	
% of general civil cases adjudicated within 364 days from filing	70%	77%	80%	85%	85%	
% of divorce proceedings without minors adjudicated within 364 days from filing	98%	88%	98%	98%	98%	
% of divorce proceedings with minors adjudicated within 364 days from filing	95%	90%	93%	95%	95%	
% of appeals adjudicated within 182 days from filing from administrative agency	98%	86%	85%	98%	98%	
% of appeals adjudicated within 182 days of filing extraordinary writ	98%	50%	n/a	100%	100%	
% of custody proceedings adjudicated within 238 days of filing	95%	99%	97%	98%	98%	
Clearance Rate	100%	98%	105%	105%	105%	

CUSTOMER SERVICE	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
	% of attorneys satisfied with department services	90%	92%	n/a	95%	95%
	% of public customers indicating interaction with staff was courteous, respectful, and friendly	90%	91%	93%	92%	92%
	Average Accessibility Score	3.5	4.1	4.4	4.5	4.5
	Average Fairness Score	3.5	3.8	3.6	3.5	3.5
	Average Timeliness Score	3.5	n/a (question not asked in survey)	4.0	4.0	4.0
	Average Outcome/Effectiveness/Quality Score	3.5	n/a (question not asked in survey)	n/a	4.0	4.0

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

Resources

Personnel

Position Name	2013 # of Positions	2014 # of Positions	2015 # 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	0.900	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	15.650	15.650

Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$1,206	\$835	\$662	\$1,000	\$1,000
Charges for Services	\$264,256	\$291,117	\$355,461	\$321,000	\$321,000
Fines and Forfeitures	\$24,636	\$21,040	\$19,625	\$245,000	\$24,500
Other Revenue	\$16,149	\$20,364	\$19,069	\$22,750	\$22,750
Total Revenues	\$306,247	\$333,356	\$394,817	\$589,750	\$369,250
Expenditures					
Personnel Services	\$1,004,813	\$1,028,784	\$1,031,157	\$1,064,155	\$1,142,884
Supplies	\$81,870	\$81,479	\$78,121	\$88,008	\$91,989
Other Services & Charges	\$1,392,951	\$1,990,458	\$2,006,801	\$1,612,711	\$1,620,315
Capital Outlay					
Total Expenditures	\$2,479,634	\$3,100,721	\$3,116,079	\$2,764,874	\$2,855,188

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 decreased in 2014, and should stabilize in 2015 and beyond.

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	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
WORKLOAD	# of traffic misdemeanors or civil traffic infractions filed	-	35,276	35,460	36,000	36,250
	# of hearings conducted for disputed tickets	-	1,200	1,556	1,600	1,650
	# of general civil cases filed	-	6,409	6,613	6,700	6,800
	# of small claims cases filed	-	1,480	1,667	1,750	1,800
	# of civil summary proceedings (e.g. landlord tenant) cases filed	-	3,373	3,313	3,400	3,475
	# of non-traffic misdemeanors filed	-	5,603	5,305	5,400	5,500
EFFICIENCY	% of fines and fees collected within 2 years of imposition	95%	95.6%	95.2%	96.0%	97.0%
	% of fines, costs and restitution collected within twelve months of assessment	95%	93.4%	93.0%	95.0%	95.0%
	% 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%	99%	99%	99%
	% of pre-trials with a scheduled date within 21 days of arraignment	95%	99%	98%	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%	81%	85%	90%	95%
OUTCOMES	Case clearance rate (i.e. new cases filed versus cases disposed)	100%	94%	95%	96%	97%
CUSTOMER SERVICE	# of formal complaints received regarding staff interaction	0	0	1	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)	-	\$17.62	\$18.17	\$18.73	\$18.73
	Cost of District Court per filed case (<i>total expenses</i> ³)	-	\$90.93	\$94.64	\$95.91	\$94.88

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	2013	2014	2015
	# of	# of	# of
<u>Position Name</u>	<u>Positions</u>	<u>Positions</u>	<u>Positions</u>
Judge - District Court	4.000	4.000	4.000
Court Administrator	1.000	1.000	1.000
Director of Probation Services	0.500	0.500	0.500
Assistant Director of Probation Services	0.700	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	1.000	1.000
Community Corr. Secretary	0.480	0.480	0.480
District Court Clerk I	11.200	11.200	11.200
Court Recorder	4.000	4.000	4.000
Court Officer	0.875	0.875	0.880
Case Specialist	1.000	1.000	1.000
Probation-Treatment Specialist	8.800	8.800	8.800
Probation Secretary	0.750	0.750	0.750
Probation Assistant	0.980	0.980	0.980
Bailiff	0.700	0.700	0.700
Magistrate	1.000	1.000	1.000
Enforcement Officer	0.000	0.000	0.050
	<u>53.985</u>	<u>53.985</u>	<u>54.040</u>

Funding	2011	2012	2013	2014	2015
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$86,986	\$80,619	\$75,270	\$80,000	\$70,000
Charges for Services	\$3,121,630	\$3,127,640	\$3,103,936	\$3,088,000	\$3,589,000
Fines and Forfeitures	\$51,273	\$48,401	\$36,055	\$50,000	\$50,000
Interest and Rents					
Other Revenue	\$7,910	\$9,344	\$7,037	\$9,500	\$8,500
Total Revenues	<u>\$3,267,799</u>	<u>\$3,266,004</u>	<u>\$3,222,298</u>	<u>\$3,227,500</u>	<u>\$3,717,500</u>
Expenditures					
Personnel Services	\$3,300,970	\$3,369,179	\$3,547,123	\$3,592,274	\$3,811,801
Supplies	\$228,277	\$194,282	\$224,993	\$251,000	\$332,352
Other Services & Charges	\$2,315,296	\$2,413,486	\$2,391,578	\$2,392,800	\$2,531,698
Total Expenditures	<u>\$5,844,543</u>	<u>\$5,976,947</u>	<u>\$6,163,694</u>	<u>\$6,236,074</u>	<u>\$6,675,851</u>

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 system; 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	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
	# of probation enrollments	-	2,194	2,431	2,400	2,400
	# of ISP enrollments	200	182	162	180	180
	# of enrollments in community service	500	492	579	575	575
	# of enrollments in JAWS	475	439	447	450	450
	# of home visits attempted	20,000	18,923	17,368	18,000	18,000
	# of home visits successful (i.e. probationer contact made)	15,000	14,659	12,865	13,000	13,000
	# of office visits conducted (i.e. probationer reported in-person)	50,000	52,003	50,322	50,000	50,000
	# of drug tests administered	30,000	29,685	29,471	29,000	29,000
	# of alcohol tests administered	48,000	50,607	47,122	48,000	48,000

OUTCOMES	ANNUAL MEASURES	TARGET	2012	2013	2014	2015
			ACTUAL	ACTUAL	ESTIMATED	PROJECTED
	Ottawa OWI III offender prison commitment rate	<10%	13.4%	6.5%	8.0%	8.0%
	Ottawa Straddle Cell offender prison commitment rate	<24%	18.4%	17.9%	17.0%	17.0%
	Ottawa prison commitment rate (overall)	<10%	11.8%	10.6%	11.0%	11.0%
	State prison commitment rate (<i>benchmark</i>)	-	20.7%	21.1%	20.5%	20.5%
COST⁴	Cost of Community Corrections per capita (total expenses ³)	-	\$2.49	\$2.20	\$2.38	\$2.38

Resources

Personnel

Position Name	2013	2014	2015
	# of Positions	# of Positions	# of Positions
Assistant Director Probation/CC	0.150	0.150	0.150
Community Corrections Secretary	0.320	0.320	0.320
Court Services Officer	1.000	1.000	1.000
Court Services Coordinator	1.000	1.000	1.000
Director of Probation & CC	0.500	0.500	0.500
District Court Clerk	0.050	0.050	0.050
Probation Officer/SSA	2.200	2.200	2.200
Probation Assistant	0.020	0.020	0.020
Enforcement Officer	0.000	0.000	0.440
	<u>5.240</u>	<u>5.240</u>	<u>5.680</u>

Funding

	2011	2012	2013	2014	2015
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$0	\$53,205	\$237,517	\$235,721	\$235,721
Charges for Services	\$0	\$10,975	\$215,160	\$186,749	\$193,349
Other Revenue	\$0	\$360	\$7,054	\$8,640	\$800
Total Revenues	<u>\$0</u>	<u>\$64,540</u>	<u>\$459,731</u>	<u>\$431,110</u>	<u>\$429,870</u>
Expenditures					
Personnel Services	\$0	\$126,238	\$496,199	\$516,160	\$566,657
Supplies	\$0	\$1,812	\$13,611	\$25,161	\$22,090
Other Services & Charges	\$0	\$91,752	\$347,623	\$313,877	\$310,925
Total Expenditures	<u>\$0</u>	<u>\$219,802</u>	<u>\$857,433</u>	<u>\$855,198</u>	<u>\$899,672</u>

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		2013	2014	2015		
	Position Name	# of Positions	# of Positions	# of Positions		
	Legal Self-Help Center Director	1.000	1.000	1.000		

Funding		2011	2012	2013	2014	2015
		Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues						
	Intergovernmental Revenue					
	Charges for Services	\$6,708	\$10,211	\$14,662	\$21,186	\$14,672
	Other Revenue	\$62,713	\$18,500	\$12,050	\$2,430	\$2,394
	Total Revenues	\$69,421	\$28,711	\$26,712	\$23,616	\$17,066
Expenditures						
	Personnel Services	\$39,133	\$69,693	\$78,627	\$82,259	\$100,440
	Supplies	\$2,080	\$4,562	\$12,623	\$8,960	\$7,799
	Other Services & Charges	\$3,596	\$1,267	\$1,605	\$11,501	\$14,001
	Total Expenditures	\$44,809	\$75,522	\$92,855	\$102,720	\$122,240

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$48,495	\$1,505	\$74,976	\$25,025	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$48,495	\$1,505	\$74,976	\$25,025	\$0
Expenditures					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$1,257	\$1,135	\$2,334	\$0	\$0
Other Services & Charges	\$48,494	\$3,486	\$79,716	\$25,025	\$0
Capital Outlay					
Total Expenditures	\$49,751	\$4,621	\$82,050	\$25,025	\$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					
	Objective 1) Establish legal guardianship and/or conservatorship					
	Objective 2) Oversee the administration of estates of persons in conservatorship					
	Objective 3) Ensure the appropriateness of commitments for hospitalization of persons with mental illness					
	Court Goal 2: Establish formal record of the legal status of estates of the deceased					
	Objective 1) Resolve estate proceedings efficiently and fairly					
	Objective 2) Interpret wills of the deceased					
	County Goal: Continually improve the County's organization and services					
	Court Goal 3: Provide excellent customer service					
Objective 1) Provide thorough court services						
Objective 2) Provide timely responses to requests for service						
Objective 3) Provide interaction with customers that is courteous, respectful, and friendly						
Court Goal 4: Provide exceptional services/programs						
Objective 1) Maintain high-efficiency work outputs ¹						
Objective 2) Meet or exceed the administrative performance (e.g. workload, efficiency, customer service) of comparable services provided in comparable counties ²						
Objective 3) Meet or surpass the value-per-dollar (e.g. outcome results, cost per capita, FTE per resident) of comparable services provided in comparable counties ²						
SERVICES & PROGRAMS	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	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
	# of probate new filings	-	935	927	935	940
	# of probate re-opened cases	-	49	39	40	45
	# of total filings	-	984	966	970	985
	# of total dispositions	-	988	967	970	975
	# of total active cases	-	8,237	8,770	9,000	9,300
EFFICIENCY	<u>CourTool #3-Time to Disposition</u>					
	% of contested estate, trust, guardianship, or conservator matters adjudicated within 364 days from filing	75%	90%	95%	95%	95%
	% of mental illness and judicial proceeding petitions adjudicated within 28 days from filing	100%	100%	98%	98%	100%
	% of civil proceedings adjudicated within 728 days from filing	75%	100%	95%	97%	98%
	% of miscellaneous petitions adjudicated 35 days from filing	100%	100%	100%	100%	100%

	ANNUAL MEASURES	TARGET	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
OUTCOMES	CourTool #2-Clearance Rate (total outgoing/total incoming)	100%	92%	100%	100%	100%
	CourTool #6-Reliability/Integrity of Case Files	100%	96%	n/a	97%	98%
	CourTool #9-Court Employee Satisfaction (biennial, taken in 2011)	80%	n/a	78%	n/a	80%
CUSTOMER SERVICE	CourTool #1-Access and Fairness % of attorneys satisfied with court services	90%	92%	95%	95%	95%
	% of public customers indicating interaction with staff was courteous, respectful and friendly	90%	90%	90%	92%	92%
COST ⁵	CourTool #10-Cost Per Active Case (total expenses ⁴)	-	\$82.09	\$82.47	\$81.53	\$78.90

Resources

Personnel

Position Name	2013	2014	2015
	# of Positions	# of Positions	# 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

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Charges for Services	\$50,362	\$45,479	\$50,075	\$50,000	\$50,000
Fines and Forfeitures	\$0	\$0	\$0	\$100	\$100
Other Revenue	\$12,883	\$16,482	\$18,938	\$15,000	\$13,000
Total Revenues	\$63,245	\$61,961	\$69,013	\$65,100	\$63,100
Expenditures					
Personnel Services	\$468,068	\$460,871	\$496,637	\$512,667	\$550,547
Supplies	\$48,261	\$18,153	\$19,228	\$21,091	\$21,863
Other Services & Charges	\$268,375	\$251,753	\$264,916	\$261,756	\$258,108
Total Expenditures	\$784,704	\$730,777	\$780,781	\$795,514	\$830,518

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

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>					
	Court Goal 3: To serve the public and Court stakeholders in a satisfactory and professional manner (Access and Fairness - NCSC CourTools 1)					
SERVICES & PROGRAMS	<i>Objective 1) Survey Court users to obtain their feedback on the Court's treatment of customers</i>					
	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	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
	# of new and reopened juvenile cases as reported to SCAO	-	1,273	1,126	1,104	1,095
EFFICIENCY	% of detained minor/court custody cases adjudicated & disposed 84 days from petition authorization	90%	n/a	100%	100%	100%
	% of detained minor/court custody cases adjudicated & disposed 98 days from petition authorization	100%	n/a	100%	100%	100%
	% of minors not detained/court custody petitions adjudicated & disposed 119 days from petition authorization	75%	87%	89%	90%	92%
	% of minors not detained/court custody petitions adjudicated & disposed w/in 182 days from petition authorization	90%	95%	n/a ¹	n/a ¹	n/a ¹
	% of minors not detained/court custody petitions adjudicated & disposed within 210 days	100%	98%	99%	100%	100%
OUTCOMES	Case clearance rate (i.e. new cases filed versus cases disposed)	100%	101%	101%	100%	100%

CUSTOMER SERVICE	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
	% of attorneys satisfied with department services	90%	92%	93%	94%	94%
% of public customers indicating interaction with staff was courteous, respectful, and friendly	90%	90%	93%	94+%	94%	

Resources

Personnel

Position Name	2013 # of Positions	2014 # of Positions	2015 # 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	0.870
Asst Director - Juvenile Services	0.125	0.125	0.120
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
Juvenile Caseworker	0.000	0.000	2.000
	5.810	5.810	7.800

Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$104,248	\$104,274	\$104,323	\$104,260	\$104,260
Charges for Services	\$84,075	\$93,239	\$104,948	\$90,000	\$89,000
Fines and Forfeitures					
Other Revenue	\$0	(\$20)	\$0	\$0	\$0
Total Revenues	\$188,323	\$197,493	\$209,271	\$194,260	\$193,260
Expenditures					
Personnel Services	\$417,707	\$437,299	\$442,508	\$652,737	\$701,939
Supplies	\$17,604	\$17,923	\$26,521	\$36,141	\$17,243
Other Services & Charges	\$371,720	\$379,833	\$360,720	\$377,846	\$397,227
Capital Outlay	\$43,373	\$0	\$0	\$0	\$0
Total Expenditures	\$850,404	\$835,055	\$829,749	\$1,066,724	\$1,116,409

Budget Highlights:

2015 Supplies includes replacement computer equipment

1. SCAO no longer counts at 182 days

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					
	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	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	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
	# of home visits successful (i.e. probationer contact made)	1,000	1,955	1,468	1,600	1,700
	# of drug tests administered	2,400	5,516	4,828	5,000	5,500
	# of alcohol tests administered	2,400	6,120	5,500	6,000	6,500
EFFICIENCY	# of offenders diverted from prison	50	99	110	100	100
	% of probationers/parolees clean a minimum of 90 consecutive days at successful discharge	100%	75%	79%	80%	80%
	% of probationers/parolees obtaining a GED during supervision, if applicable	100%	30%	27%	35%	35%
OUTCOMES	% of probationers/parolees successfully completing supervision	65%	78%	73%	75%	75%
	Prison commitment rate	<22%	11%	10%	12%	12%
COST ⁴	Cost of Department per capita (County dollars only ³)	-	\$0.09	\$0.08	\$0.08	\$0.08

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

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Expenditures					
Supplies	\$12,795	\$11,303	\$11,369	\$10,900	\$10,900
Other Services & Charges	\$112,910	\$201,410	\$167,508	\$114,348	\$132,452
Total Expenditures	\$125,705	\$212,713	\$178,877	\$125,248	\$143,352

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 decreased in 2014, and should stabilize in 2015 and beyond.

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

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Licenses and Permits	\$29,055	\$29,345	\$27,150	\$27,000	\$27,000
Total Revenues	\$29,055	\$29,345	\$27,150	\$27,000	\$27,000
Expenditures					
Other Services & Charges	\$17,573	\$11,489	\$12,000	\$18,495	\$15,382
Total Expenditures	\$17,573	\$11,489	\$12,000	\$18,495	\$15,382

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

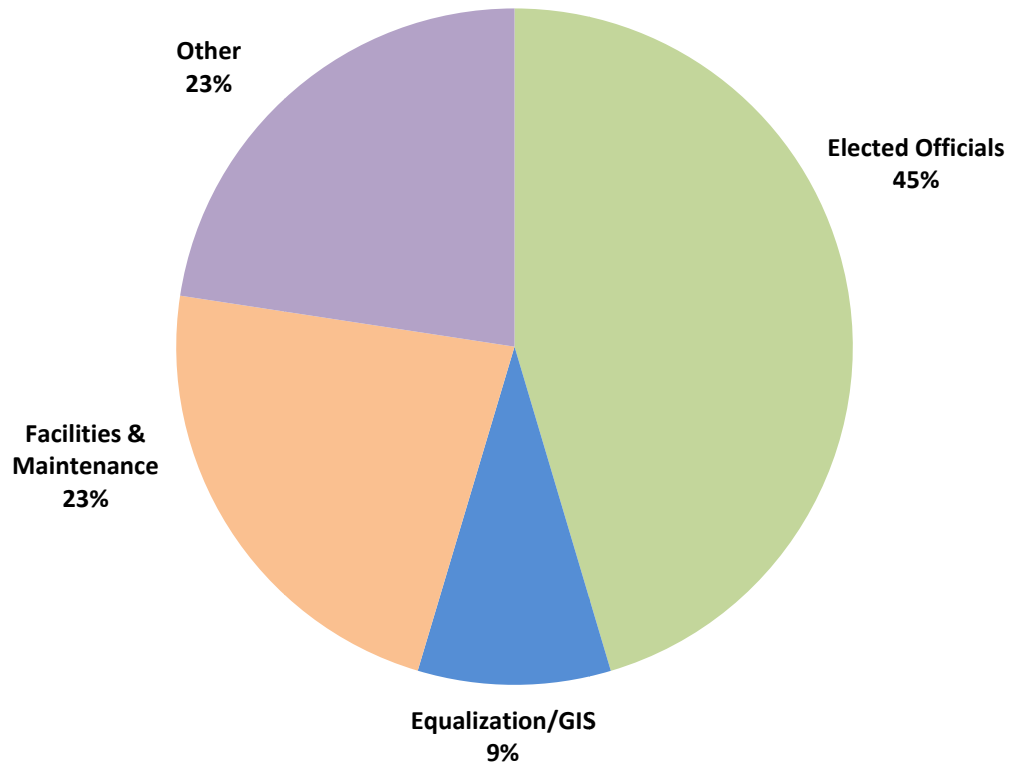
Personnel

No personnel has been allocated to this department.

Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Expenditures					
Supplies	\$367	\$1,674	\$4,049	\$5,030	\$3,500
Other Services & Charges	\$1,918	\$1,687	\$1,721	\$2,235	\$2,215
Total Expenditures	\$2,285	\$3,361	\$5,770	\$7,265	\$5,715

2015 General Fund Budget
General Government Expenditures
\$17,632,111



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	Elected Officials (Local and County) County Employees Administrative Departments and the Courts Citizens Businesses
PRIMARY GOALS & OBJECTIVES	County Goal: Maintain and enhance communication with citizens, employees, and other stakeholders
	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
	<i>Objective 1)</i> Obtain and respond to citizen input
	<i>Objective 2)</i> Communicate regularly with the public (e.g. meetings, presentations, blog, digest)
	<i>Objective 3)</i> Maintain relations with local officials, outside agencies, and state and federal legislators
	Department Goal 2: Develop a motivated workforce that administers efficient and effective County programs and services
	<i>Objective 1)</i> Promote informal meetings with employees
	<i>Objective 2)</i> Obtain and respond to employee input
	<i>Objective 3)</i> Support the County's employee training and development program
	County Goal: Maintain and improve the strong financial position of the County
	Department Goal 3: Ensure adequate financial resources are available to implement effective County programs and services
	<i>Objective 1)</i> Recommend a balanced budget to the Board of Commissioners
	<i>Objective 2)</i> Develop strategies to reduce the negative impact of rising employee benefit costs
	<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
County Goal: Continually improve the County's organization and services	
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	
<i>Objective 1)</i> Meet and communicate regularly with county managers	
<i>Objective 2)</i> Ensure the effective performance of department heads	
Department Goal 5: Promote a culture of continuous improvement of County programs and services	
<i>Objective 1)</i> Encourage innovative programs that produce results	
<i>Objective 2)</i> Recommend policies that promote continuous quality improvement	
Department Goal 6: Maintain an evaluation system to ensure the efficiency and effectiveness of County programs and services	
<i>Objective 1)</i> Ensure that all new and proposed County programs/services undergo a thorough strategic planning process	
<i>Objective 2)</i> Support the ongoing evaluation of county programs and services (i.e. administrative and outcome-based evaluations)	
<i>Objective 3)</i> Utilize a system of performance-based budgeting to ensure the cost-effective delivery of county services	
Department Goal 7: 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 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	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 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	-	10	6	5	5
	# of citizens and business representatives reached through citizen budget meetings	-	40	n/a	n/a	n/a
	# of digest articles prepared and distributed	-	22	21	24	24
EFFICIENCY	% of citizen information requests responded to within 1 business day	100%	n/a	n/a	n/a	n/a
	% of commissioner requests for information responded to within 1 business days	100%	n/a	n/a	n/a	n/a
	% 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	1.24	1.25	1.27	1.27
	County Overall Health Ranking (<i>Robert Wood Johnson Survey</i>)	#1	#2	#2	#1	#1
	Total verified cost-effective programming and/or cost-savings from administrative/outcome evaluations	≥\$150,000	\$5,428,380	\$5,510,540	\$5,642,645	\$5,762,706
	% of citizens satisfied with County Government services	100%	84%	n/a	85%	n/a
CUSTOMER SERVICE	% of customers indicating interaction with Administration staff was courteous, respectful, and friendly	100%	n/a	n/a	n/a	n/a
	% of customers satisfied with Administration staff response time	100%	n/a	n/a	n/a	n/a
	% of employees completely to fairly well satisfied with communication from Administration (<i>Employee Survey</i>)	100%	n/a	65%	n/a	68%

COST ⁵	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
	Cost of Department per capita (<i>total expenses</i> ³)		-	\$1.77	\$2.00	\$2.11
# of Administration Office FTE ⁴ per 100,000 residents		-	1.06	1.48	1.48	1.48

Resources

Personnel

Position Name	2013 # of Positions	2014 # of Positions	2015 # of Positions
Administrator	0.840	0.840	0.840
Assistant County Administrator	1.000	1.000	1.000
Financial Analyst	0.700	0.700	0.700
Communication Specialist	0.500	0.500	1.000
Administrative Assistant	1.000	1.000	1.000
Secretary	0.000	0.000	0.500
	4.040	4.040	5.040

Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Expenditures					
Personnel Services	\$347,644	\$415,210	\$509,522	\$531,461	\$635,190
Supplies	\$5,858	\$7,785	\$13,235	\$11,422	\$9,734
Other Services & Charges	\$30,837	\$62,113	\$29,926	\$50,283	\$49,149
Capital Outlay		\$0	\$0	\$0	\$0
Total Expenditures		\$485,108	\$552,683	\$593,166	\$694,073

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

The Ottawa County CAFR has been a recipient of the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting for the past 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 recommending 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	<p>County Goal: Maintain and improve the strong financial position of the County</p> <p>Department Goal 1: Maintain and improve the County's financial stability</p> <p><i>Objective 1</i>) Ensure that expenditures do not exceed revenues and available fund balance (i.e. balanced budget)</p> <p><i>Objective 2</i>) Provide accurate and timely financial reports (e.g. CAFR, Single Audit, Annual Budget)</p> <p><i>Objective 3</i>) Adhere to generally accepted accounting standards (e.g. GAAP, GASB, FASB, GFOA)</p> <p>Department Goal 2: Ensure that all County financial obligations are met</p> <p><i>Objective 1</i>) Prepare and pay all invoices</p> <p><i>Objective 2</i>) Process purchase orders</p> <p>Department Goal 3: Ensure reimbursement of all awarded grant funds</p> <p><i>Objective 1</i>) Track and report all grant reimbursable expenditures</p> <p>County Goal: Continually improve the County's organization and services</p> <p>Department Goal 4: 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> <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	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	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
WORKLOAD	# of funds audited	-	71	45	47	46
	# of A/P invoices processed	-	41,323	35,344	35,000	35,000
	# of purchase orders over \$1,000 issued	-	1,069	978	1,000	1,000
	# of 1099 forms issued	-	400	317	300	300
	# of grants monitored	-	178	151	155	155
	# of grant reports submitted	-	1,666	n/a	n/a	n/a
EFFICIENCY	% of A/P checks generated without error	100%	99.9%	99.9%	99.9%	99.9%
	% of vender payments made using ACH	100%	7.0%	7.0%	10.0%	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%	100%	100%
	% of grant dollars awarded that are unspent	0%	1%	n/a	n/a	n/a
	\$ of questioned costs on single audit	\$0	\$0	\$0	\$0	\$0
OUTCOMES	Bond Rating - <i>Moody's</i>	Aaa	Aaa	Aaa	Aaa	Aaa
	Bond Rating - <i>Standard and Poor's</i>	AAA	AA	AA	AA	AA
	Bond Rating - <i>Fitch</i>	AAA	AAA	AAA	AAA	AAA
	% variance in budget to actual revenues for the General Fund	<2%	0.7%	1.3%	< 2%	< 2%
	% variance in budget to actual expenses for the General Fund	<2%	1.1%	2.0%	< 2%	< 2%
CUSTOMER SERVICE	% of clients satisfied with department services	100%	98%	n/a	n/a	n/a
	% of clients indicating interaction with staff was courteous, respectful, and friendly	100%	90%	n/a	n/a	n/a
	% of clients satisfied with service response time	100%	97%	n/a	n/a	n/a
COST ⁵	Cost of Fiscal Services per capita (<i>total expenses</i> ³)	-	\$4.15	\$4.13	\$4.54	\$4.54
	Cost of Fiscal Services per County FTE ⁴ (<i>total expenses</i> ³)	-	\$1,250	\$1,216	\$1,322	\$1,322
	# of County FTE per Fiscal Services FTE ⁴	-	69.78	75.29	77.37	77.37
	# of Fiscal Services FTE ⁴ per 100,000 residents	-	4.76	4.51	4.44	4.44

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	2013	2014	2015
Position Name	# of	# of	# of
	Positions	Positions	Positions
Fiscal Services Director	0.500	0.500	0.490
Assistant Fiscal Services Director	0.800	0.800	0.800
Budget/Audit Manager	0.600	0.600	0.000
Accounting Supervisor	0.500	0.000	0.000
Budget/Audit Analyst	1.000	1.000	1.000
Risk Management/Accountant	0.250	0.250	0.250
Accountant II	3.400	3.400	3.400
Administrative Assistant/Buyer	0.750	0.750	0.750
Account Clerk II	3.500	3.800	3.800
Fiscal Services Secretary	1.000	1.000	1.000
Local Unit Financial Liaison	0.000	0.000	1.000
Accounting Manager	0.000	0.000	0.600
	12.300	12.100	13.090

Funding

	2011	2012	2013	2014	2015
	Actual	Actual	Actual	Current Year	Adopted
				Estimated	by Board
Revenues					
Intergovernmental Revenue	\$22,400	\$30,800	\$32,400	\$24,000	\$30,000
Charges for Services	\$4,205,758	\$6,060,281	\$5,599,897	\$4,477,620	\$4,881,431
Other Revenue	\$54,300	\$65,650	\$78,849	\$449,030	\$98,321
Total Revenues	\$4,282,458	\$6,156,731	\$5,711,146	\$4,950,650	\$5,009,752
Expenditures					
Personnel Services	\$942,355	\$974,404	\$941,807	\$1,011,958	\$1,139,887
Supplies	\$42,990	\$37,930	\$31,705	\$48,252	\$34,870
Other Services & Charges	\$168,232	\$144,817	\$192,712	\$232,886	\$238,937
Capital Outlay					
Total Expenditures	\$1,153,577	\$1,157,151	\$1,166,224	\$1,293,096	\$1,413,694

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, 2014 and 2015 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

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Other Revenue	\$0	\$0	\$0	\$1,820	\$5,057
Total Revenues	\$0	\$0	\$0	\$1,820	\$5,057
Expenditures					
Personnel Services	\$0	\$0	\$0	\$6,720	\$3,617
Supplies					
Other Services & Charges	\$0	\$5,866	\$0	\$2,080	\$1,440
Total Expenditures	\$0	\$5,866	\$0	\$8,800	\$5,057

Budget Highlights:

2014 was an election year, so expenditures were 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	County Goal: Continually improve the County's organization and services
	Department Goal 1: Ensure the accuracy, protection, and confidentiality (where applicable) of vital records
	<i>Objective 1</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)
	<i>Objective 2</i>) Protect, to the greatest extent possible, vital records from damage/loss (e.g. floods, fire, tornado)
	<i>Objective 3</i>) Prevent, to the greatest extent possible, the unauthorized access of vital record information
	Department Goal 2: Ensure the accuracy, protection, and confidentiality (where applicable) of Circuit Court Records
	<i>Objective 1</i>) Process all records efficiently and accurately (e.g. hearings, pleadings, court orders, commitments to jail and prison)
	<i>Objective 2</i>) Protect, to the greatest extent possible, court records from damage/loss (e.g. floods, fire, tornado)
	<i>Objective 3</i>) Prevent, to the greatest extent possible, the unauthorized access of court record information
	Department Goal 3: Ensure citizens and the courts have access to accurate records
<i>Objective 1</i>) Distribute copies of records	
<i>Objective 2</i>) Provide online access to public records, where permitted	
Department Goal 4: 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 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	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	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
WORKLOAD	# of new vital records filed (<i>births, deaths, marriages</i>)	-	6,070	6,181	6,200	6,300
	# of Concealed Weapon Applications processed	-	1,491	1,845	1,900	1,900
	# of certified copies of vital records distributed (<i>births, marriages, deaths</i>)	-	20,076	20,173	21,000	22,000
	# of vital record books newly preserved (books exist for years 1835-1932)	-	1	0	1	1
	# of new court cases opened	-	5,266	4,916	5,400	5,400
	# of active court files maintained	-	13,847	14,150	14,500	14,500
	# of Personal Protection Orders prepared	-	758	596	650	700
	# of jurors processed	-	753	802	800	800
	# of days spent clerking in the courtroom	-	270	275	280	280
	# of pages scanned and indexed into court imaging system	-	400,532	457,573	460,000	470,000
	# of resolutions scanned, indexed and distributed (<i>includes Contracts, Correspondence Log & Resolutions</i>)	-	495	341	400	400
	# of meeting minutes prepared, published and noticed	-	181	174	185	200
	Clerk fees collected	-	\$2,543,220	\$2,409,160	\$2,500,000	\$2,500,000
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%	80%	80%	90%	100%
	# of online document services available	6	12	12	13	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%	99%	100%	100%
	% of clients indicating interaction with staff was courteous, respectful, and friendly	100%	95%	98%	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)	-	\$5.32	\$5.30	\$5.38	\$5.38
	Total number of County Clerk FTE ⁴ per 100,000 residents	-	8.55	8.25	8.25	8.25

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

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

3. Total expenses include all department/division expenses less 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	2013 # of Positions	2014 # of Positions	2015 # of Positions
Clerk/Register of Deeds	0.500	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
Case Records Processor I	9.000	10.000	10.000
Case Records Processor II	3.000	3.000	3.000
Vital Records Clerk	5.000	5.000	5.000
	22.500	22.500	22.500

Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Licenses and Permits	\$53,972	\$60,555	\$98,271	\$72,000	\$72,000
Charges for Services	\$495,110	\$549,355	\$793,273	\$799,000	\$806,000
Other Revenue	\$1,722	\$2,052	\$3,994	\$3,990	\$3,990
Total Revenues	\$550,804	\$611,962	\$895,538	\$874,990	\$881,990
Expenditures					
Personnel Services	\$1,272,382	\$1,288,720	\$1,290,851	\$1,289,054	\$1,429,849
Supplies	\$95,565	\$74,873	\$83,192	\$98,688	\$91,128
Other Services & Charges	\$209,307	\$156,930	\$166,298	\$205,364	\$199,764
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,577,255	\$1,520,524	\$1,540,341	\$1,593,106	\$1,720,741

Budget Highlights:

2013 Licenses and Permits reflect a temporary spike in fees for carrying concealed weapon permits. The permit demand returned to prior levels during 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


	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Expenditures					
Personnel Services	\$0	\$0	\$753	\$0	\$0
Supplies	\$0	\$0	\$4,467	\$1,890	\$4,000
Other Services & Charges	\$0	\$0	\$149,836	\$154,563	\$106,000
Capital Outlay					
Total Expenditures	\$0	\$0	\$155,057	\$156,453	\$110,000

Budget Highlights:

\$66,000 is budgeted for "4 C's" training initiatives for County employees. \$35,000 is budgeted for a communication service designed to improve the way the County interacts with the community through various social media outlets.

Ottawa County Strives for Excellent Service

As part of its *Four C's Initiative* launched by the Ottawa County Board of Commissioners in 2013, the county is kicking off a program to acknowledge acts of outstanding customer service.



Employee Recognition

Nominate an Ottawa County Employee for Outstanding Customer Service!

"We want our customers to have positive experiences accessing Ottawa County services, and we want to know about it. Whether a customer is traversing the halls of a building or navigating paperwork, we are here to serve," commented Shannon Felgner, Communications Manager for Ottawa County. "Pursuing any government service can feel intimidating."

Customers can nominate an Ottawa County employee for an Outstanding Customer Service award at miOttawa.org. One employee per quarter will be selected for the award.

Ottawa County employees are being trained on how to better serve the public. The county contracted with Capogagli-Jackson Consulting to provide guidance to all of its employees. The Ottawa County Road Commission-a separate entity from county government-has even joined the effort. So far, 520 county employees and 53 road commission staff-about half of the workforce-has been prepared. Sessions continue monthly through 2014.

Along with customer service, cultural intelligence, creativity and communication make up the remaining C's in the initiative.

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$0	\$0	\$5,340	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$5,340	\$0	\$0
Expenditures					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Other Services & Charges	\$0	\$4,614	\$726	\$0	\$0
Total Expenditures	\$0	\$4,614	\$726	\$0	\$0

Budget Highlights:

The EVIP grant closed September 30, 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>					
	<i>Objective 3) Meet or surpass the value-per-dollar (e.g. outcome results, cost per capita, FTE per resident) of comparable services provided in comparable counties²</i>					
SERVICES & PROGRAMS	Crime Victims Rights Services (<i>Goal 1</i>)					
	Continuous Assessment Program (e.g. Workload Analysis; Benchmark Analysis) (<i>Goal 2</i>)					
WORKLOAD	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
	# of cases opened	-	2,238	1,978	2,077	2,181
	# of communications/letters distributed to victims	-	20,596	18,662	19,595	20,578
	Total # of contacts made with victims (e.g. letters, phone calls, visits, etc.)	-	25,751	23,754	24,942	26,189
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	47%	44%	n/a	n/a
COST⁵	Cost of division per case opened (total expenses ³)	-	\$91.04	\$99.47	\$101.98	\$97.12
	Cost of division per capita (total expenses ³)	-	\$0.76	\$0.72	\$0.78	\$0.78
	# of cases opened per victims rights FTE ⁴	-	746	659	692	727
	# of victims rights FTE ⁴ per 100,000 residents	-	1.11	1.10	1.10	1.10

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. 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	2013	2014	2015
Position Name	# of Positions	# of Positions	# of Positions
Victims Rights Coordinator	0.000	1.000	1.000
Victim Advocate	0.000	2.000	2.000
	0.000	3.000	3.000

Funding	2011	2012	2013	2014	2015
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$0	\$46,501	\$145,425	\$146,100	\$164,000
Other Revenue	\$0	\$0	\$500	\$500	\$0
Total Revenues	\$0	\$46,501	\$145,925	\$146,600	\$164,000
Expenditures					
Personnel Services	\$0	\$51,464	\$187,937	\$197,860	\$209,766
Supplies	\$0	\$1,425	\$4,579	\$9,995	(\$3,905)
Other Services & Charges	\$0	\$677	\$4,239	\$13,252	\$15,852
Total Expenditures	\$0	\$53,566	\$196,755	\$221,107	\$221,713

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.

Welcome, Sydney!

Posted on September 16, 2014

The Ottawa County Prosecutor's Office welcomed a special, new team member this summer. Sydney joined the office as a Canine Advocate! She will support child victims during forensic interviews, court preparation and while testifying in court. Sydney is a graduate from the Leader Dog's for the Blind Program in Rochester Hills, MI and was trained to work with young victims in high stress situations. When Sydney becomes comfortable in her new role in Ottawa County, a more detailed article will be published. Since Sydney is "man's best friend," you can become her friend her on [Facebook](#). ("Sydney Canine")



VICTIM'S RIGHTS
are protected by the Constitution
of the State of Michigan.

See your prosecuting attorney
for more information.

Joan Grillo Earns Lifetime Achievement Award

Posted on September 12, 2014

At the Fifth Annual "Fuel Up for Katty Shack" pre-race dinner, Joan Grillo of the Ottawa County Prosecutor's Office was awarded the Lifetime Achievement in Service to Victims of Crime from the Crime Victim Foundation of Michigan.

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 remonument 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	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
	# of GPS corner positions established	-	101	71	83	55
	# of previously monumented corners that needed to be replaced	-	20	8	8	20
	# of Township Completion Reports Completed	-	2	2	1	2
	# of Land Corner Recordation Certificates (LCRCs) entered into State Remonumentation database	-	20	8	10	26
	# of Grant Applications Submitted	1	1	1	1	1
	# of Grant Reports Completed	1	1	1	1	1
	# of Contracts Executed with Surveyors	-	6	6	5	5
EFFICIENCY	% of GPS corner positions established within State required accuracy standards	100%	100%	100%	100%	100%
	% of Township Completion Reports accepted by State	100%	100%	100%	100%	100%
	% of Land Corner Recordation Certificates (LCRCs) accepted by State	100%	100%	100%	100%	100%
	% of original PLS corners in State Databases	100%	98%	98%	98%	100%
	% of GPS corner positions in State Databases	100%	89%	91%	94%	96%
OUTCOMES	# of original PLS corners remonumented	2,901	Complete	n/a	n/a	n/a
	# of original PLS corners with established GPS coordinates (<i>Cumulative</i>)	2,901	2,574	2,645	2,728	2,783
COST	Total Cost of Remonumentation Program	-	\$78,074	\$84,071	\$80,175	\$80,000
	Total amount of County funds used to expedite the Program that have been reimbursed by the State (<i>Cumulative</i>)	\$1.79m	\$0	\$0	\$0	\$0

Resources

Personnel	2013 # of Positions	2014 # of Positions	2015 # of Positions
Position Name			
Planning & Performance Improvemt. Director	0.020	0.020	0.020
Land Use Planning Specialist	0.080	0.080	0.080
	0.100	0.100	0.100

Funding	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$82,542	\$94,107	\$89,233	\$97,045	\$311,334
Total Revenues	\$82,542	\$94,107	\$89,233	\$97,045	\$311,334
Expenditures					
Personnel Services	\$3,485	\$7,260	\$8,939	\$9,250	\$10,237
Supplies	\$41	\$84	\$545	\$660	\$94
Other Services & Charges	\$93,044	\$75,989	\$80,198	\$66,175	\$76,915
Total Expenditures	\$96,569	\$83,333	\$89,681	\$76,085	\$87,246

Budget Highlights:

The State of Michigan and the County entered into an agreement in December 2012 for reimbursement of funds expended to expedite the county plan pursuant to the State Survey and Remonumentation Act. The County will receive annual installments over a 10 year period with the first installment in 2015.

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	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Expenditures					
Personnel Services	\$820	\$1,282	\$766	\$1,290	\$1,708
Total Expenditures	\$820	\$1,282	\$766	\$1,290	\$1,708

Function Statement

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

Mission Statement

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

TARGET POPULATION	Citizens					
	Property Owners					
	Business Owners					
	Bankruptcy Courts					
	Local Units of Government					
	Community Organizations					
	County Departments and Elected Offices					
Historians and Genealogical Researchers						
PRIMARY GOALS & OBJECTIVES	County Goal: Maintain and improve the strong financial position of the County					
	Department Goal 1: Protect public funds					
	<i>Objective 1) Diversify investments</i>					
	<i>Objective 2) Evaluate creditworthiness of financial institutions holding county funds</i>					
	Department Goal 2: Ensure liquidity of public funds					
	<i>Objective 1) Utilize laddered investments to meet cash flow needs</i>					
	Department Goal 3: Maximize return on investment					
	<i>Objective 1) Invest General Pool funds at competitive rates</i>					
	Department Goal 4: Adhere to state statutes that address forfeiture and foreclosure processes					
	<i>Objective 1) Ensure property owners and those with an interest in a property are properly notified of delinquent, forfeiture and foreclosure status</i>					
	<i>Objective 2) Collect and account for delinquent and forfeited accounts</i>					
	<i>Objective 3) Handle the disposal of foreclosed property and accounting</i>					
	County Goal: Continually improve the County's organization and services					
Department Goal 5: Provide exceptional services/programs						
<i>Objective 1) Increase the number of electronic transactions for services</i>						
<i>Objective 2) Maintain high-efficiency work outputs¹</i>						
<i>Objective 3) Provide cost-effective services</i>						
<i>Objective 4) Meet or exceed the results of services/programs provided by other counties²</i>						
SERVICES & PROGRAMS	Financial Institution Assessments (<i>Goal 1</i>)					
	County Investment Policy (<i>Goals 2&3</i>)					
	General Property Tax Act; First Class Mail Notices; Certified Mail Notices; Personal Contact with Pre-foreclosure Occupied Properties; Foreclosed Property Auction (<i>Goal 4</i>)					
	Electronic Payment Program; Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis, Cost-Effectiveness Analysis) (<i>Goal 5</i>)					
WORKLOAD	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
	# of property tax searches conducted	-	30,110	22,228	24,000	26,000
	Value of County Investment Portfolio at year end (in millions)	-	\$80.00	\$83.67	\$82.00	\$83.01
	# of properties returned delinquent	-	5,396	4,772	4,092	3,800
	# of properties forfeited	-	875	685	670	572
	# of properties foreclosed	-	105	34	19	24
	# of current dog licenses issued	-	15,055	22,904	21,404	20,704

	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
EFFICIENCY	% of financial institutions holding County funds deemed creditworthy	90%	100%	100%	100%	100%
	% of property owners with delinquent properties contacted 90 days before foreclosure	95%	100%	95%	75%	100%
	% of total tax searches processed online	95%	98%	99%	99%	99%
	% of total dog license renewals processed online	15%	11.2%	11.2%	12.0%	12.5%
OUTCOMES	# of new processes implemented that result in a positive return-on-investment, increased efficiency, and/or improved customer satisfaction	>4	5	3	4	4
	Invested principal lost during the year	\$0	\$0	\$0	\$0	\$0
	County Investment Portfolio rate of return	-	1.02%	-0.14%	-0.14%	0.15%
	Benchmark rate of return ³	-	0.36%	-0.04%	-0.05%	0.10%
	Investment Portfolio weighted average maturity at year end	<3	1.66	2.50	2.60	2.40
	% of delinquent properties forfeited	<20%	15%	13%	14%	14%
% of properties foreclosed of those properties forfeited	<8%	15.4%	3.8%	2.8%	5.0%	
COST ⁶	Cost of Department per property parcel (total expenses ⁴ , excluding Delinquent Tax Revolving Fund expenses)	-	\$6.52	\$6.83	\$7.35	\$8.29
	Cost of Delinquent Tax Revolving Fund (total expenses ⁴) per number of properties returned delinquent (average last 2 years)	-	\$34.93	\$41.97	\$47.31	\$53.13
	Total Department FTE ⁵ per 100,000 parcels (including Delinquent Tax Revolving Fund FTE)	-	8.42	8.44	8.43	8.43

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline
2. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks
3. 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 end of August with a second Land Auction held by the end of September for parcels not sold at the first auction.

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, you go 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, you go 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). Sometimes the mortgage company will pay the taxes due to protect their mortgage. If they pay your 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	2013 # of Positions	2014 # of Positions	2015 # 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
	<u>7.550</u>	<u>7.550</u>	<u>7.550</u>

Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Taxes	\$33,955,759	\$33,584,360	\$34,062,835	\$35,059,897	\$36,519,964
Licenses and Permits	\$251,597	\$218,402	\$232,542	\$210,000	\$204,400
Intergovernmental Revenue	\$7,278,670	\$4,878,786	\$4,327,476	\$4,974,374	\$5,889,467
Charges for Services	\$28,233	\$41,469	\$32,052	\$32,000	\$32,000
Fines and Forfeitures	\$11,762	\$9,644	\$4,868	\$9,600	\$4,800
Interest and Rents	\$307,309	\$247,903	(\$91,295)	\$168,160	\$48,360
Other Revenue	\$135,541	\$181,721	\$185,696	\$129,627	\$201,445
Total Revenues	<u>\$41,968,871</u>	<u>\$39,162,285</u>	<u>\$38,754,174</u>	<u>\$40,583,658</u>	<u>\$42,900,436</u>
Expenditures					
Personnel Services	\$600,058	\$540,798	\$574,210	\$600,875	\$630,952
Supplies	\$36,400	\$29,938	\$34,829	\$46,675	\$32,495
Other Services & Charges	\$183,344	\$153,247	\$144,865	\$170,225	\$161,390
Total Expenditures	<u>\$819,802</u>	<u>\$723,983</u>	<u>\$753,904</u>	<u>\$817,775</u>	<u>\$824,837</u>

Budget Highlights:

The 2015 tax revenue budget represents a 4% increase in taxable value applied to the 3.6000 mill levy. State revenue sharing and the Conventions and Facilities tax represent the majority of the increase for intergovernmental revenue in 2015.

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> <p><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> <p>Department Goal 2: Administer the apportionment process to ensure the millages of each taxing authority are valid</p> <p><i>Objective 1)</i> Audit millages requested by each taxing authority <i>Objective 2)</i> Prepare and present report to County Board</p> <p>Department Goal 3: Maintain the integrity of parcel base layers in the GIS, property tax descriptions, and assessment roll information</p> <p><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> <p>County Goal: Continually improve the County's organization and services</p> <p>Department Goal 4: Provide exceptional services/programs</p> <p><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> <p>Department Goal 5: Maintain and/or minimize cost to taxpayers</p> <p><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</p>
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>) Property Description and Mapping Program (<i>Goal 3</i>) Performance Based Budgeting (e.g. Workload-Trend Analysis; Benchmark Analysis; Cost-Effectiveness Analysis) (<i>Goal 4&5</i>)

	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
WORKLOAD	# of sales documents processed	-	12,089	14,033	14,500	15,000
	# of real property classes studied	-	114	114	114	114
	# of property appraisals	-	1,527	1,591	1,600	1,600
	# of personal property audits ³	-	161	133	140	140
	# of ordered changes to assessment rolls processed	-	1,292	1,753	1,800	1,800
	# of new parcels assigned, descriptions written & various layers updated in GIS	-	854	1,111	1,400	1,500
	# of new Subdivisions and condos mapped	-	5	14	18	18
	# of total real property parcels maintained for County assessment purposes	-	106,860	107,197	107,500	108,000
	# of total real property parcels maintained for local assessment purposes	-	5,601	5,356	7,545	7,600
	# of local unit MTT Small claim and Full tribunal appeals filed	-	11	6	4	4
	# of local unit reappraisals of industrial and commercial properties	-	370	0	0	0
	# of local unit new construction visits	-	495	485	600	600
	# of properties reviewed for local assessment rolls	-	736	1,023	1,500	1,500
	EFFICIENCY	% of local assessment rolls audited	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 time a requested millage is incorrectly audited	0%	0%	0%	0%	0%
	Cost-savings to taxpayers (shared assessment services)	-	\$60,000	\$60,000	\$60,000	\$60,000
COST⁶	Cost of Department per real property parcel (total expenses ⁴)	-	\$8.10	\$8.66	\$9.01	\$8.96
	# of Department FTE ⁵ per 100,000 residents	-	5.02	4.31	4.33	4.33
	# of real property parcels per Department FTE ⁵	-	7,916	9,123	9,110	9,153
	Cost of Assessment services for Grand Haven City per capita (total expenses ⁴)	-	\$13.24	\$9.61	\$11.46	\$11.46

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 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	2013	2014	2015
Position Name	# of	# of	# of
	Positions	Positions	Positions
Equalization Director	0.950	0.950	0.920
Deputy Equalization Director	0.950	0.950	0.940
Appraiser III	2.700	2.850	2.820
Appraiser I	0.820	0.750	0.300
Property Description Coordinator	0.980	0.950	1.000
Property Description Technician	2.000	2.000	1.000
Senior Abstracting/Indexing Clerk	1.000	1.000	0.960
Abstracting/Indexing Clerk	2.350	2.350	2.550
Administrative Assistant	0.000	0.000	1.000
	11.750	11.800	11.490

Funding	2011	2012	2013	2014	2015
	Actual	Actual	Actual	Current Year	Adopted
				Estimated	by Board
Revenues					
Charges for Services	\$1,994	\$1,028	\$937	\$600	\$3,600
Total Revenues	\$1,994	\$1,028	\$937	\$600	\$3,600
Expenditures					
Personnel Services	\$875,946	\$816,180	\$867,451	\$887,714	\$904,049
Supplies	\$12,481	\$11,008	\$11,481	\$16,311	\$10,053
Other Services & Charges	\$98,402	\$78,611	\$90,910	\$105,500	\$103,203
Total Expenditures	\$986,829	\$905,799	\$969,842	\$1,009,525	\$1,017,305

Budget Highlights:

In 2011, the County signed a contract with the City of Grand Haven to provide assessing services.

In 2014, the County signed a contract with Crockery Township to provide assessing services.

Resources

Personnel

Position Name	2013 # of Positions	2014 # of Positions	2015 # of Positions
Equalization Director	0.050	0.050	0.050
Deputy Equalization Director	0.050	0.050	0.050
Appraiser III	1.300	1.150	1.050
Appraiser I	0.180	0.250	0.400
Property Description Coordinator	0.020	0.050	0.000
Abstracting/Indexing Clerk	0.150	0.150	0.150
Senior Abstracting Clerk	0.000	0.000	0.030
	1.750	1.700	1.730

Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Charges for Services	\$51,471	\$139,518	\$143,302	\$127,000	\$132,500
Total Revenues	\$51,471	\$139,518	\$143,302	\$127,000	\$132,500
Expenditures					
Personnel Services	\$45,636	\$137,521	\$102,734	\$117,212	\$119,060
Supplies	\$235	\$312	\$240	\$514	\$525
Other Services & Charges	\$830	\$1,288	\$1,746	\$7,097	\$7,475
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$46,701	\$139,120	\$104,720	\$124,823	\$127,060

Budget Highlights:

In 2011, the County signed a contract with the City of Grand Haven to provide assessing services.

Resources

Personnel

Position Name	2013 # of Positions	2014 # of Positions	2015 # of Positions
Equalization Director	0.000	0.000	0.030
Deputy Equalization Director	0.000	0.000	0.010
Appraiser III	0.000	0.000	0.130
Appraiser I	0.000	0.000	0.300
Abstracting/Indexing Clerk	0.000	0.000	0.050
Senior Abstracting Clerk	0.000	0.000	0.010
	0.000	0.000	0.530

Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Year Estimated	2015 Adopted by Board
Revenues					
Charges for Services	\$0	\$0	\$0	\$21,280	\$38,980
Total Revenues	\$0	\$0	\$0	\$21,280	\$38,980
Expenditures					
Personnel Services	\$0	\$0	\$0	\$17,603	\$33,144
Supplies	\$0	\$0	\$0	\$0	\$450
Other Services & Charges	\$0	\$0	\$0	\$1,000	\$4,065
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$18,603	\$37,659

Budget Highlights:

On June 1, 2014 the County signed a contract with Crockery Township to provide assessing services.

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	County Goal: Continually improve the County's organization and services					
	Department Goal 1: Maintain County GIS Infrastructure (hardware and software) to improve decision making capabilities of customers					
	<i>Objective 1) Ensure GIS network availability</i>					
	<i>Objective 2) Ensure data is accurate</i>					
	<i>Objective 3) Develop new datasets and GIS applications/web-based services</i>					
	Department Goal 2: Provide education and training to county local unit partners					
	<i>Objective 1) Train GIS users about GIS programs</i>					
	<i>Objective 2) Educate all users regarding GIS related policies</i>					
	<i>Objective 3) Increase awareness of new technologies</i>					
	<i>Objective 4) Establish partnerships with agencies & non-participating local units who purchase GIS services</i>					
SERVICES & PROGRAMS	Department Goal 3: Provide excellent customer service/satisfaction					
	<i>Objective 1) Provide thorough and satisfactory services</i>					
	<i>Objective 2) Provide interaction with customers that is courteous, respectful, and friendly</i>					
	<i>Objective 3) Provide timely responses to requests for service</i>					
	Department Goal 4: Provide exceptional services/programs					
	<i>Objective 1) Maintain high-efficiency work outputs¹</i>					
	<i>Objective 2) Meet or exceed the administrative performance (e.g. workload, efficiency, customer service) of comparable services provided in comparable counties²</i>					
	<i>Objective 3) Meet or surpass the value-per-dollar (e.g. outcome results, cost per capita, FTE per resident) of comparable services provided in comparable counties²</i>					
	Five Year Technology Plan (Goal 1)					
	Training and Education Program (Goal 2)					
Professional Customer Service (Goal 3)						
Performance Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (Goal 4)						
WORKLOAD	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
	# of total GIS licenses supported (internal/external)	100	115	115	146	150
	# of GIS users supported (County employees)	50	98	119	174	183
	# of GIS users supported (Local Units/agencies)	100	151	173	266	275
	# of service requests received	650	451 ³	420	550	575
	# of new datasets created	3	5	26	20	17
	# of GIS applications/web-based services created	3	1	4	14	5

	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
EFFICIENCY	% error in sample areas of GIS data	<1%	<1%	<1%	<1%	<1%
	% of service requests responded to within 48 business hours	98%	99%	100%	98%	98%
	% increase in total number of available datasets	5%	2.4%	2.5%	3.0%	3.0%
	% increase in partnering agencies/local units	5%	0%	0%	5%	5%
OUTCOMES	% of time GIS servers are not available to users	0%	<1%	<1%	<1%	<1%
	% increase in revenue from GIS data and services	4%	6.78%	<1.00%	-5.11%	3.77%
CUSTOMER SERVICE	% of clients satisfied with overall department GIS services	95%	n/a	95.65%	95.00%	95.00%
	% of clients indicating interaction with GIS staff was courteous, respectful, and friendly	95%	n/a	96%	95%	95%
	% of clients satisfied with service response time	100%	n/a	91.30%	95.00%	100.00%
	% of users who report that training improved their ability to perform their job effectively (Triennial Survey)	80%	n/a	26%	80%	80%
	% of users who have a thorough understanding of GIS policies (Triennial Survey)	80%	n/a	30%	50%	80%
	% of employees aware of GIS technology capabilities (Triennial Survey)	80%	n/a	48%	75%	80%
COST⁶	GIS cost per GIS user supported (total expenses ⁴)	-	\$1,564	\$1,291	\$1,341	\$1,288
	GIS users supported per GIS FTE ⁵	-	49.8	58.4	110.0	114.5

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. 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	2013	2014	2015
Position Name	# of Positions	# of Positions	# of Positions
GIS Manager	1.000	1.000	1.000
GIS Technician	2.000	1.000	1.000
GIS Programmer/Technician	1.000	1.000	1.000
Programmer/Analyst	1.000	1.000	1.000
	<u>5.000</u>	<u>4.000</u>	<u>4.000</u>

Funding	2011	2012	2013	2014	2015
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$0	\$13,950	\$0	\$0	\$0
Charges for Services	\$88,428	\$83,749	\$83,781	\$79,500	\$79,500
Other Revenue	\$0	\$0	\$0	\$0	\$0
Total Revenues	<u>\$88,428</u>	<u>\$97,699</u>	<u>\$83,781</u>	<u>\$79,500</u>	<u>\$79,500</u>

Expenditures					
Personnel Services	\$358,257	\$347,970	\$325,516	\$358,732	\$355,470
Supplies	\$6,930	\$17,260	\$23,643	\$21,770	\$19,562
Other Services & Charges	\$94,987	\$43,301	\$43,848	\$225,078	\$68,878
Total Expenditures	<u>\$460,174</u>	<u>\$408,532</u>	<u>\$393,007</u>	<u>\$605,580</u>	<u>\$443,910</u>

Budget Highlights:

2014 Other Services and Charges reflect the aerial photography project. Samples can be seen below.



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	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
WORKLOAD & EFFICIENCY	# of small-fruit growers assisted (direct contact) with implementing new production processes/technologies	-	102	108	100	100
	# of small-fruit growers trained at Integrated Pest Management Training	-	71	108	100	100
	# of small-fruit farms assisted with ensuring food safety compliance	-	38	28	25	25
	# of farms reporting implementation of sustainable energy conservation practices as a result of education and/or resources provided by MSU Extension staff (target is dairy farms)	-	n/a	0	5	5
	# of test sites assisted with cultivating and selling bio-energy crops	-	2	2	3	4
	# of bio-products in early to mid-stage development	-	1	1	2	2
	# of grants applied for in support of this effort (developing bio-products)	-	4	2	2	2
	# of grants received in support of above effort	-	5	1	1	1
	# of educational resources or programs developed or updated related to implementing energy conservation practices	-	1	4	3	3
	# of Ag in the Classroom programs conducted	-	180	100 ³	175	175
	# of students attending Ag in the Classroom programs	-	4,414	2,600 ³	4,400	4,400
# of soil samples processed	-	147	144	150	150	
OUTCOMES	Average savings per farm that installs or implements energy conservation systems (based on results of feasibility study)	TBD	n/a	n/a	\$5,000	\$5,000
	Average net profit (per acre) for test plots that cultivate bio-energy crops ⁴	TBD	no data due to weather	\$251	\$251	\$251
	Average net profit range for entrepreneurs that develop new bio-products (based on survey done after products are marketed, probably in 2013)	TBD	not full year of data yet	\$198,000	\$198,000	\$207,900
COST ⁸	Cost to County for MSUE services per capita (<i>total expenses</i> ⁵)	-	\$1.22	\$1.23	\$1.26	\$1.26
	Cost to County for MSUE services per administrative FTE funded by County ⁵	-	\$187,339	\$191,050	\$195,974	\$195,974
	# of total administrative FTE ⁶ funded by County per 100,000 residents	-	0.65	0.64	0.64	0.64
	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>)	-	\$7.37	\$6.89	\$7.25	\$7.47
	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 ⁷	n/a	\$10,084	\$10,386

COST ⁸ (CONT.)	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 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>)	-	\$27.78	\$50.00 ³	\$28.57
	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>)	-	\$1.13	\$1.92 ³	\$1.14	\$1.14

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline
2. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks
3. Due to inclement winter weather during the school year and the number of days that schools were closed, several Ag in the Classroom programs were cancelled. This resulted in a higher cost per program and cost per student
4. 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 done in 2011
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. Not applicable in 2012 due to start-up phase of projects and time required for implementation
8. Cost and FTE calculations are computed by the Planning and Performance Improvement Department

Resources

Personnel

Position Name	2013 # of Positions	2014 # of Positions	2015 # 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

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$21,252	\$27,677	\$23,489	\$22,916	\$5,000
Total Revenues	\$21,252	\$27,677	\$23,489	\$22,916	\$5,000
Expenditures					
Personnel Services	\$165,662	\$100,773	\$107,138	\$111,730	\$112,989
Supplies	\$18,638	\$2,276	\$2,749	\$2,400	\$2,780
Other Services & Charges	\$164,232	\$238,067	\$235,074	\$241,791	\$252,117
Total Expenditures	\$348,532	\$341,116	\$344,961	\$355,921	\$367,886

MICHIGAN STATE UNIVERSITY
Extension

[Home](#) | [About](#) | [Events](#) | [Experts](#) | [Counties](#)

4-H
4-H
Agriculture
Business
Community
Family
Food & Health
Lawn & Garden
Natural Resources

Ottawa County

Ottawa MSU Extension Office Services

Department Overview

The basic function of Ottawa County MSU Extension is to disseminate and encourage the application of research-generated knowledge and leadership techniques to individuals, families, youth and communities. Extension responds to local needs through a unique partnership of county, state, and federal resources. Information is extended to all Ottawa County residents through MSU's non-formal education systems, which assist people to make better decisions about issues that affect their lives. MSU Extension is made up of four institutes: Agriculture & Agribusiness, Children & Youth, Greening Michigan, and Health & Nutrition

General program areas include:

- 4-H & Youth Development
- Agriculture
- Business Development for Agriculture, Natural Resources
- Community
- Family
- Food & Health
- Lawn & Garden
- Natural Resources

Resources

Personnel

Position Name	2013 # of Positions	2014 # of Positions	2015 # of Positions
Elections Coordinator	1.000	1.000	1.000

Funding

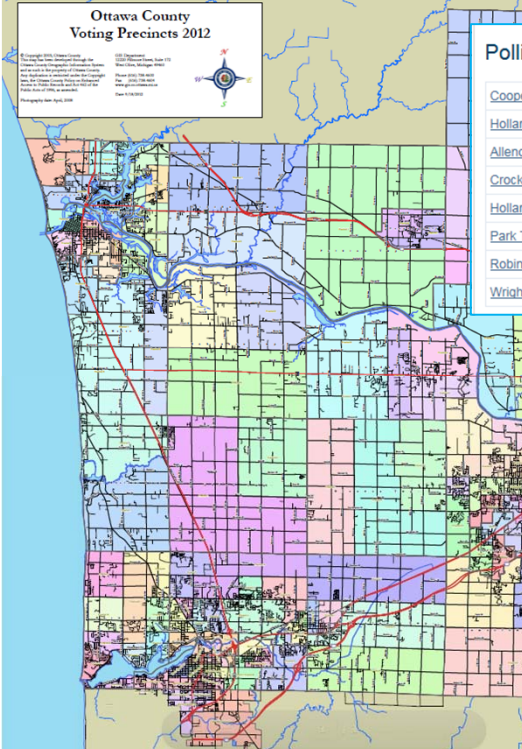
	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Charges for Services	\$18,105	\$33,725	\$4,589	\$12,500	\$18,025
Other Revenue	\$5,886	(\$5,713)	\$31,509	\$119,270	\$180,435
Total Revenues	\$23,990	\$28,013	\$36,098	\$131,770	\$198,460

Expenditures

Personnel Services	\$62,866	\$70,070	\$70,136	\$125,878	\$135,252
Supplies	\$2,208	\$110,407	\$2,985	\$137,191	\$82,178
Other Services & Charges	\$16,311	\$32,046	\$30,691	\$89,342	\$84,107
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$81,384	\$212,523	\$103,812	\$352,411	\$301,537

Budget Highlights:

2014 was 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.



Ottawa County Voting Precincts 2012

12220 Fillmore Street, Room 130
West Olive, Michigan 49460
Phone: 616.226.4400
Fax: 616.226.4401
www.ottawacounty.org
Copyright 2012
Date: 10/10/12

Polling Locations

Coopersville City	Ferrysburg City	Grand Haven City
Holland City	Hudsonville City	Zeeland City
Allendale Charter Township	Blendon Township	Chester Township
Crockery Township	Georgetown Charter Township	Grand Haven Charter Township
Holland Charter Township	Jamestown Charter Township	Olive Township
Park Township	Polkton Charter Township	Port Sheldon Township
Robinson Township	Spring Lake Township	Tallmadge Charter Township

Voter Information

Visit the [Michigan Voter Information Center](#) to check the status of your voter registration, find your polling location, and view upcoming issues and candidates that may be on your ballot.

Registering to vote is quick and simple! If you are a citizen of the United States, and are at least 18 years of age, complete a [voter registration form](#). Print out and mail to:

Ottawa County Clerk, Elections Division
12220 Fillmore Street, Room 130
West Olive, MI 49460

If you will be out of town during the election: [Application for Absentee Ballot](#)

M-100 Voting Equipment

This helpful video will guide you through the process of using optical scan ballots and voting equipment in Ottawa County: [Instructional Demonstration Video](#).

AutoMark Voter Assist Terminal

The AutoMARK Voter Assist Terminal is a tool used in each precinct in Ottawa County to help voters who may be hearing or sight impaired or otherwise disabled by marking their optical scan ballot before it is placed in the tabulator. Anyone may use the AutoMARK, and this brief video gives a step by step demonstration: [Instructional Demonstration Video](#)

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	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
	Total square footage of county facilities maintained	-	634,195	670,621	670,621	670,621
EFFICIENCY	# of reported accidents in buildings or on grounds	< 5	3	4	< 5	< 5
	# 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%	100.00%	100.00%	99.00%	99.00%
	% of employees with thorough understanding of conserving energy while at work	100%	n/a	n/a	n/a	n/a
	% of employees with thorough understanding of building & grounds policies	100%	n/a	n/a	n/a	n/a

	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 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	-1.4% -0.6%	-1.3% 2.8%	-5.1% 2.8%	-5.1% 2.8%
CUSTOMER SERVICE	% of customers satisfied with Facilities' work order resolution	100%	100%	99%	99%	99%
	% of clients indicating interaction with Facilities staff was courteous, respectful, and friendly	100%	100%	100%	100%	100%
COST ³	Cost of County utilities expenses ⁴ per total square foot maintained (12 sites)	≤\$1.60	\$1.96	\$1.94	\$1.84	\$1.84
	Cost of Facilities Department per total square foot maintained (total expenses ⁵)	≤\$6.75	\$5.63	\$5.20	\$5.50	\$5.50
	Cost of Holland City Facilities Maintenance per total square foot maintained (total expenses ⁵)	<\$0.10	n/a	\$0.03	\$0.05	\$0.05
	Number of Facilities Department FTE ⁶ per 100,000 square foot maintained	-	3.25	3.04	3.04	3.04

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. Utility expenses obtained from Performance Budget Report

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

Resources

Personnel

Position Name	2013 # of Positions	2014 # of Positions	2015 # 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
	<u>20.600</u>	<u>20.600</u>	<u>20.600</u>

Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Charges for Services	\$0	\$8,004	\$5,392	\$15,190	\$15,190
Rents	\$2,846,766	\$2,968,758	\$2,989,964	\$3,263,073	\$2,866,747
Other Revenue	\$1,748	\$2,321	\$1,932	\$2,000	\$0
Total Revenues	<u>\$2,848,514</u>	<u>\$2,979,083</u>	<u>\$2,997,288</u>	<u>\$3,280,263</u>	<u>\$2,881,937</u>
Expenditures					
Personnel Services	\$1,181,952	\$1,189,058	\$1,252,379	\$1,351,745	\$1,376,664
Supplies	\$176,426	\$213,929	\$158,733	\$199,729	\$216,430
Other Services & Charges	\$2,017,684	\$2,068,439	\$2,140,531	\$2,261,968	\$2,424,754
Capital Outlay	\$0	\$164,397	\$0	\$0	\$0
Total Expenditures	<u>\$3,376,063</u>	<u>\$3,635,823</u>	<u>\$3,551,643</u>	<u>\$3,813,442</u>	<u>\$4,017,848</u>



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

Fund: (1010) General Fund

Department: (2660) Corporate Counsel

Resources

Personnel	2013	2014	2015
Position Name	# of Positions	# of Positions	# of Positions
Corporate Counsel	0.950	0.950	0.950
Administrative Secretary	0.750	0.750	0.750
	1.700	1.700	1.700

Funding

	2011	2012	2013	2014	2015
Expenditures	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Personnel Services	\$193,261	\$198,793	\$202,743	\$207,618	\$224,133
Supplies	\$10,573	\$13,940	\$7,870	\$12,495	\$12,565
Other Services & Charges	\$17,666	\$9,319	\$8,316	\$14,630	\$13,062
Total Expenditures	\$221,501	\$222,051	\$218,929	\$234,743	\$249,760

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)</i> Process warrant requests <i>Objective 2)</i> Prosecute misdemeanants and felons Department Goal 2: Ensure that support is provided for the care and maintenance of children <i>Objective 1)</i> Establish paternity <i>Objective 2)</i> Set levels of child support <i>Objective 3)</i> Ensure that non-payers of child support make payments as established by the court Department Goal 3: Provide high quality legal services/advice to law enforcement and social services agencies <i>Objective 1)</i> Provide thorough legal services <i>Objective 2)</i> Provide timely responses to requests for service (e.g. warrant review) <i>Objective 3)</i> Provide interaction with customer that is courteous, respectful, and friendly County Goal: Continually improve the County's organization and services Department Goal 4: Provide exceptional services/programs <i>Objective 1)</i> Maintain high-efficiency work outputs ¹ <i>Objective 2)</i> Meet or exceed the administrative performance (e.g. workload, efficiency, customer service) of comparable services provided in comparable counties ² <i>Objective 3)</i> Meet or surpass the value-per-dollar (e.g. outcome results, cost per capita, FTE per resident) of comparable services provided in comparable counties ²					
SERVICES & PROGRAMS	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	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
	# of warrants authorized (misdemeanor/felony)	-	7,735	7,391	7,761	8,149
	# of warrants denied	-	2,258	2,347	2,464	2,588
	# of denied warrants per 1,000 residents	-	8.39	8.61	9.04	9.49
	# of misdemeanor cases authorized	-	6,324	6,110	6,415	6,736
	# of filed misdemeanor cases per 1,000 residents	-	23.50	22.41	23.52	24.70

	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
WORKLOAD	# of felony cases authorized	-	1,411	1,281	1,345	1,412
	# of filed felony cases per 1,000 residents	-	5.24	4.70	4.93	5.18
	# of juvenile delinquency petitions authorized	-	1,182	1,027	1,078	1,132
	# of total cases authorized (misdemeanor/felony/juvenile petition)	-	8,917	8,418	8,839	9,281
	# of total cases filed (criminal/civil/family) ³	-	11,935	11,661	12,244	12,856
	# of total filed cases per 1,000 residents	-	44.35	42.76	44.90	47.14
	# of cold case files in process	-	1	1	1	1
	# of paternity cases filed	-	161	181	190	200
	# of non-support cases filed	-	347	427	448	471
	# of child support orders obtained	-	339	n/a ⁴	n/a ⁴	n/a ⁴
	# of district court trials (including civil infraction trials)	-	764	784	823	864
	# of circuit court trials	-	16	27	28	30
	# of appellant briefs filed	-	18	10	11	12
	# of contacts with victims made by domestic violence (DV) staff	-	n/a ⁵	961	1,009	1,059
EFFICIENCY	% of warrants processed within 48 hours (electronically submitted via OnBase)	90%	n/a ⁵	69%	80%	90%
	% of juvenile petitions processed within 48 hours	100%	n/a ⁵	75%	85%	95%
	% of misdemeanor cases with plea to the highest charge	≥ 65%	n/a ⁵	61%	65%	65%
	% of felony cases with plea to the highest charge	≥ 65%	n/a ⁵	50%	65%	65%
	% of DV cases where contact is made with victim within 24 hours of arrest	100%	n/a ⁵	50%	60%	70%
OUTCOMES	# of not guilty verdicts	0	n/a ⁵	6	n/a	n/a
	% of paternity cases where paternity is established	> 90%	95.4%	97.0%	90.0%	90.0%
	% of child support cases where support order is established	> 80%	79%	80%	80%	80%
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)	-	\$237.28	\$248.91	\$243.83	\$232.22
	Cost of Department per capita (Total expenses ⁶)	-	\$10.52	\$10.64	\$10.95	\$10.95
	# of total department FTE ⁷ per 100,000 residents	-	9.70	9.57	9.75	9.75

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. Due to a change in the State computer system in 2013, this data is no longer available

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 2012 are not available

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	2013	2014	2015
Position Name	# of Positions	# of Positions	# of Positions
Prosecuting Attorney	1.000	1.000	1.000
Division Chief	5.000	4.000	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	6.000	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	2.000	2.000
	26.100	26.600	26.600

Funding

	2011	2012	2013	2014	2015
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$129,880	\$152,075	\$153,417	\$140,000	\$153,000
Charges for Services	\$25,662	\$26,106	\$20,388	\$26,000	\$18,000
Other Revenue	\$16,000	\$16,403	\$23,732	\$16,000	\$24,000
Total Revenues	\$171,541	\$194,584	\$197,537	\$182,000	\$195,000
Expenditures					
Personnel Services	\$2,499,004	\$2,585,853	\$2,649,704	\$2,700,792	\$2,964,365
Supplies	\$93,564	\$103,323	\$99,995	\$111,701	\$95,684
Other Services & Charges	\$605,974	\$713,238	\$697,715	\$679,412	\$676,730
Total Expenditures	\$3,198,542	\$3,402,413	\$3,447,414	\$3,491,905	\$3,736,779

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 decreased in 2014 and will stabilize in 2015 and beyond.

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	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
	# of Deed documents recorded	-	11,210	11,898	11,900	12,000
	# of Mortgage documents recorded	-	33,554	33,386	33,400	34,000
	# of LEIN documents recorded	-	3,499	2,918	3,000	3,200
	# of miscellaneous documents recorded	-	7,650	7,518	7,580	7,600
	# of microfilm audits	-	51	0	20	100
	# of plat cards updated and/or indexed	-	15	16	17	17
	# of corner/remonumentation corners updated and/or indexed	-	23	16	14	13
	# of parcel numbers repaired in index	-	300	n/a	n/a	n/a
	# of images replaced due to poor quality	-	1,952	1,049	950	600
	# of duplicate images deleted from database	-	4,621	14,827	10,000	100
	# of subscribers enrolled in the ROD electronic databank	-	41	n/a	n/a	n/a
	# of citizens assisted in Public Service Center vault	-	1,149	854	795	725
EFFICIENCY	% of documents submitted with zero errors	≥70%	77%	82%	83%	85%
	% of total documents received electronically	>15%	24%	29%	32%	33%
	% of all databank images that are grouped into a searchable document	100%	100%	n/a	n/a	n/a

	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
EFFICIENCY (CONT.)	% of all documents years back indexed, including legal description verification	100%	40%	50%	60%	70%
	% of audits (i.e. errors) in indexed documents	<10%	6.0%	6.0%	5.0%	5.0%
OUTCOMES	% of documents received in a 24 hour period that are processed for recording	100%	77%	80%	82%	85%
	Net Department revenue per recorded document (total revenue less total expenses ³)	-	\$10.97	\$11.03	\$13.09	\$12.88
COST ⁵	Cost of Department per capita (total expenses ³)	-	\$2.11	\$2.10	\$2.28	\$2.28
	Cost of Department per document recorded (total expenses ³)	-	\$10.16	\$10.30	\$11.12	\$10.94
	# of documents recorded per Register of Deeds FTE ⁴	-	6,464	6,837	6,856	6,969

Register of Deeds

Mortgage Foreclosures Statistics

Month	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
January	24	33	53	101	60	59	62	60	30	29
February	23	47	73	129	95	80	70	41	23	18
March	28	48	38	85	55	154	106	68	36	19
April	36	44	81	46	57	71	70	37	35	18
May	24	36	71	106	101	79	62	37	42	19
June	24	46	72	68	75	96	56	48	23	18
July	22	57	78	63	77	70	91	39	31	24
August	29	42	102	77	125	78	56	53	29	14
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	28	
December	33	35	71	65	100	44	77	42	19	

The Register of Deeds' office records statistics which are available on their website (www.miottawa.org). The image to the left indicates improvements in mortgage foreclosures in Ottawa 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	2013 # of Positions	2014 # of Positions	2015 # of Positions
Clerk/Register of Deeds	0.500	0.500	0.500
Chief Deputy Register of Deeds	1.000	1.000	1.000
Administrative Assistant	1.000	1.000	1.000
Abstracting/Indexing Clerk	4.000	4.000	4.000
Senior Abstracting/Indexing Clerk	1.000	1.000	1.000
Public Service Center Clerk	0.650	0.650	0.650
	8.150	8.150	8.150

Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Charges for Services	\$1,552,153	\$2,075,489	\$2,245,001	\$2,298,000	\$1,998,000
Other Revenue	\$89,390	\$105,549	\$109,110	\$100,000	\$98,000
Total Revenues	\$1,641,543	\$2,181,038	\$2,354,110	\$2,398,000	\$2,096,000
Expenditures					
Personnel Services	\$557,487	\$524,801	\$528,835	\$565,308	\$640,958
Supplies	\$15,620	\$17,726	\$16,356	\$20,650	\$18,000
Other Services & Charges	\$42,563	\$36,146	\$39,529	\$48,104	\$48,098
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$615,671	\$578,672	\$584,720	\$634,062	\$707,056

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 negotiating 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> <p><i>Objective 2)</i> Enforce and adhere to collective bargaining agreements, personnel-related policies and employee benefit manuals</p>

PRIMARY GOALS & OBJECTIVES	<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>)

	ANNUAL MEASURES	TARGET	2012	2013	2014	2015
			ACTUAL	ACTUAL	ESTIMATED	PROJECTED
WORKLOAD	# of job descriptions reviewed for accuracy	-	128	114	400	125
	# of job openings posted	-	128	114	125	125
	# of job applications received/processed	-	4,448	3,977	4,000	4,000
	# of interviews conducted	-	684	641	625	625
	# of new employees hired	-	199	192	175	175
	# of positions requiring salary adjustment (up/down) as a result of wage study	-	n/a	n/a	10%	n/a
	# of leadership trainings conducted	-	11	22	20	20
	# of employee trainings conducted ³	-	141	115	150	175
	# of total employees attending trainings	-	1,473	1,707	1,800	1,800
	# of total employees attending compliance trainings	-	1,517	1,350	1,400	1,450
	# of bargaining units	-	8	7	7	7
	# of grievances filed	-	2	2	2	2
	# of workers compensation claims filed	-	35	49	45	45
	# of discrimination claims filed	-	1	2	1	1
	% of employees that are in unions (POAM & POLC)	<50%	20%	20%	20%	20%
	% of employees covered by collective bargaining agreements (Assoc.)	<50%	14%	31%	31%	31%
	# of wrongful termination cases filed	-	0	0	0	0
	# of payroll checks/direct deposits issued ⁴	-	27,644	27,235	27,500	27,500

	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
EFFICIENCY	% of job descriptions reviewed	33%	15%	28%	100%	20%
	% of job openings with adequate candidate pool within 2 weeks of posting	90%	95%	90%	90%	90%
	% of open positions that are filled within 6 weeks	75%	95%	90%	90%	90%
	% of position salaries verified as competitive by wage study	33%	n/a	n/a	100%	n/a
	% 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%	80%	100%	100%	100%
	% of grievances responded to within contractually specified time frame	100%	100%	100%	100%	100%
	% of contract interpretation questions that are responded to within two business days	100%	100%	100%	100%	100%
	Average days of position vacancy (management)	45	40	50	50	50
	Average days of position vacancy (non-management)	40	30	30	30	30
	% of payroll checks issued without error ⁴	100%	99%	99%	99%	99%
	% of employees using direct deposit ⁴	100%	100%	100%	100%	100%
	OUTCOMES	County employee turnover ratio	< 9%	10%	10%	10%
% of discrimination claims filed that were settled in County's favor		100%	100%	100%	100%	100%
% of wrongful termination cases filed that were settled in County's favor		100%	100%	100%	100%	100%
% of contested W/C claims settled in County's favor		75%	100%	100%	100%	100%
% of contested unemployment claims settled in County's favor		50%	50%	89%	75%	75%
% of employees who leave during first year ⁵		<5%	1%	<1%	<1%	<1%
Employee benefit cost to County as a percent of labor cost		< 50%	43.3%	40.0%	45.0%	49.0%
County health insurance cost per County FTE ⁶		<\$14,000	\$11,086	\$11,693	\$12,275	\$12,891
CUSTOMER SERVICE	% of employees satisfied with department services	75%	100%	100%	100%	100%
	% of hiring managers who report satisfaction with interviewing techniques, testing, and questions	75%	100%	100%	100%	100%
	% of managers reporting that leadership training increased their knowledge and improved their effectiveness as a supervisor	75%	100%	100%	100%	100%
	% of employees reporting that training improved their skills or provided information that will help them perform their job effectively	75%	100%	100%	100%	100%
	% of managers satisfied with assistance received on employee discipline matters	75%	100%	100%	100%	100%

	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
CUSTOMER SERVICE (CONT.)	% of employees indicating interaction with department was courteous, respectful, and friendly	100%	100%	100%	100%	100%
	% of employees satisfied with service response time	100%	100%	100%	100%	100%
COST ⁹	Cost of recruitment per job posting (1 FTE/# of jobs posted) ⁷	\$500	\$289	\$300	\$300	\$300
	Cost of training per employee/manager trained (training budget/employees receiving training) ³	<\$50	\$27	\$12	\$20	\$20
	Cost of Department per capita (<i>total expenses</i> ⁸)	-	\$2.02	\$1.82	\$2.15	\$2.15
	Cost of Department per County FTE ⁶ (<i>total expenses</i> ⁸)	-	\$607.58	\$537.24	\$626.97	\$626.97
	# of total County FTE ⁶ per HR Department FTE ⁶	-	206.53	210.00	173.05	173.05

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	2013 # of Positions	2014 # of Positions	2015 # of Positions
Human Resources Director	0.600	0.600	0.600
Assistant Human Resources Director	0.400	0.400	0.400
Training and Development Coordinator	1.000	1.000	1.000
Human Resources Generalist	0.325	0.325	0.310
Human Resources Assistant	1.000	1.000	1.000
Human Resources Specialist	0.080	1.080	2.080
Human Resources Technician	1.000	1.000	1.000
	4.405	5.405	6.390

Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Expenditures					
Personnel Services	\$365,647	\$391,572	\$403,752	\$457,573	\$551,269
Supplies	\$19,941	\$13,804	\$11,883	\$25,845	\$20,830
Other Services & Charges	\$115,366	\$155,128	\$99,922	\$136,140	\$179,885
Total Expenditures	\$500,954	\$560,504	\$515,558	\$619,558	\$751,984

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 Water Resources 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						
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>)						
WORKLOAD	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
	# of new drains petitioned successfully	-	4	10	6	6
	# of extensions to existing drains petitioned successfully	-	8	3	6	6
	# of existing drains improved/maintained (e.g. deepened, cleared-out)	-	90	84	85	85
	# of new residential, commercial, and industrial development stormwater control system construction plans reviewed	-	50	65	70	80
	# 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	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
WORKLOAD (CONT.)	# of Inland Lake Level sites monitored	-	3	3	4	3
	# of earth-changing activity sites permitted	-	305	443	475	480
	# of illicit stormwater connections identified	-	0	0	0	0
	# of persons attending water quality training and education events	-	38	40	50	50
EFFICIENCY	% of petitioned projects completed within 1 year of determination of necessity	100%	50%	95%	100%	100%
	% of new residential, commercial, and industrial development approved within 30 days of receipt of required construction plan items	100%	98%	98%	100%	100%
	% of inadequate drainage that is repaired within 90 days of identification/notification	100%	95%	90%	100%	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	40	450	400	400
CUSTOMER SERVICE	# of complaints regarding staff interaction	0	0	0	0	0
COST⁴	Cost of Department per capita (total expenses ²)	-	\$2.25	\$2.48	\$2.53	\$2.53
	Total # of department FTEs ³ per 100,000 residents	-	2.88	2.84	2.84	2.84

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	2013	2014	2015
Position Name	# of Positions	# of Positions	# of Positions
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	2011	2012	2013	2014	2015
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Licenses	\$35,971	\$44,299	\$64,626	\$60,000	\$80,000
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$6,350	\$9,826	\$12,663	\$9,595	\$15,000
Other Revenue	\$15,300	\$472	\$21,071	\$12,000	\$12,000
Total Revenues	<u>\$57,621</u>	<u>\$54,597</u>	<u>\$98,359</u>	<u>\$81,595</u>	<u>\$107,000</u>
Expenditures					
Personnel Services	\$525,694	\$528,659	\$558,310	\$606,007	\$636,486
Supplies	\$14,471	\$15,759	\$14,065	\$14,800	\$12,160
Other Services & Charges	\$91,646	\$82,041	\$125,741	\$101,226	\$105,362
Total Expenditures	<u>\$631,811</u>	<u>\$626,459</u>	<u>\$698,116</u>	<u>\$722,033</u>	<u>\$754,008</u>

Resources					
Personnel	<i>No personnel has been allocated to this department.</i>				
Funding					
	2011	2012	2013	2014	2015
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Expenditures					
Other Services & Charges	\$20,766	\$20,000	\$20,000	\$20,000	\$40,000
Total Expenditures	<u>\$20,766</u>	<u>\$20,000</u>	<u>\$20,000</u>	<u>\$20,000</u>	<u>\$40,000</u>

Resources

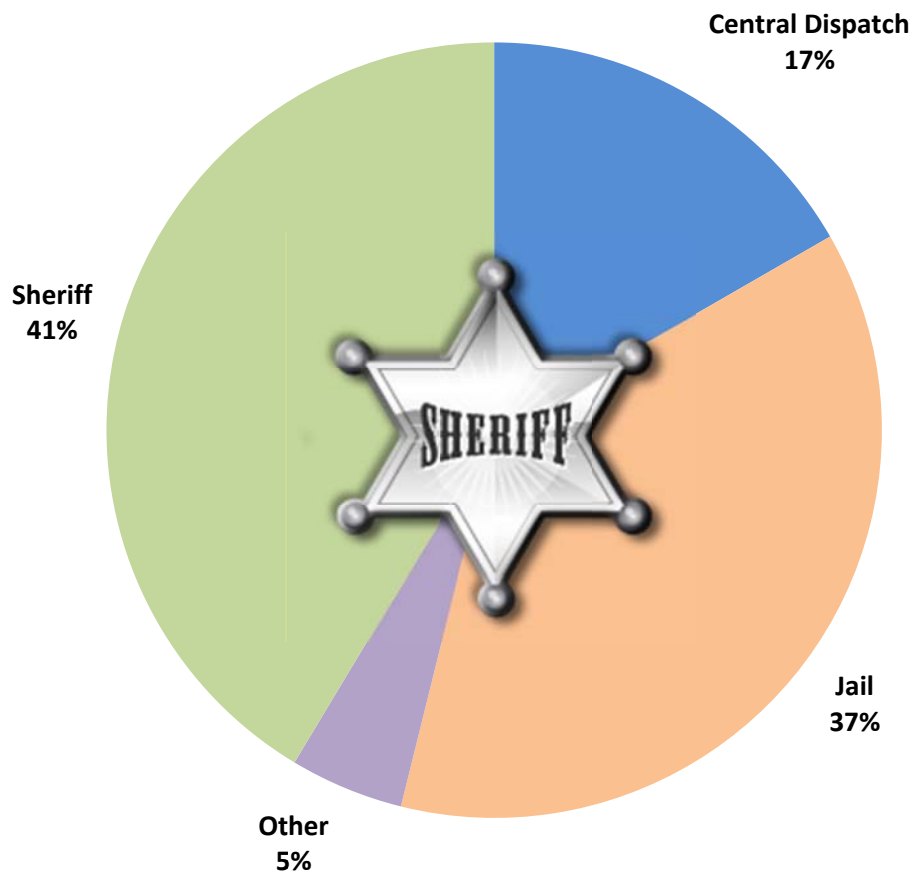
Personnel

No personnel has been allocated to this department.

Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Expenditures					
Supplies	\$0	\$0	\$0	\$0	\$0
Other Services & Charges	\$120	\$134	\$134	\$0	\$250
Total Expenditures	\$120	\$134	\$134	\$0	\$250

**2015 General Fund Budget
Public Safety Expenditures
\$25,656,789**



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 program 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>	
<i>Objective 2) Provide timely responses to calls for service</i>	

SERVICES & PROGRAMS	Law Enforcement (<i>Goal 1</i>)					
	Road Patrol (<i>Goal 2</i>)					
Records Management (<i>Goal 3</i>)						
Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (<i>Goal 4</i>)						
Professional Customer Service (<i>Goal 5</i>)						
	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
WORKLOAD	# of total calls for service	-	66,683	65,179	66,509	68,566
	# of criminal arrests	-	6,943	6,307	6,400	6,500
	# of adult arrest & juvenile arrest	-	6,943	6,307	6,400	6,500
	# of cases assigned	-	2,710	2,467	2,520	2,555
	# of incident reports reviewed/transcribed	-	19,371	n/a	n/a	n/a
	# of Criminal & Accident FOIA request	-	467	1,347	1,360	1,380
	# of sex offender verifications	-	1,402	1,421	1,426	1,430
	# of firearm purchase permits processed	-	2,780	1,158	1,150	1,155
	# of traffic accidents investigated	-	4,959	5,980	5,988	5,602
	Average caseload per detective	172	225	205	207	210
EFFICIENCY	% of priority one calls responded to within 5 minutes	100%	100%	100%	100%	100%
	% of services calls responded to within 15 minutes	100%	95%	95%	95%	95%
	% of time officer reports are transcribed within 2 days of receipt	90%	85%	n/a	n/a	n/a
	% 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%	n/a	n/a	n/a
OUTCOMES	Violent crimes per 1,000 residents	<2	1.24	1.25	1.27	1.27
	Non-violent crimes per 1,000 residents	<70	70.7	65.2	66.0	67.0
	# of traffic crashes per 1,000 citizens ³	<50	18.4	22.2	20.0	19.0
	# of fatal traffic crashes per 1,000 citizens ³	<0.1	0.05	0.06	0.06	0.06
	# of alcohol related crashes per 1,000 citizens ³	<2	0.08	0.83	0.81	0.79
	% of violent crimes cleared	>90%	82%	84%	86%	90%
	% of non-violent crimes cleared	>90%	96%	88%	90%	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)	-	\$31.85	\$33.68	\$34.56	\$34.56
	# of Administration, Road Patrol and Contract Deputy FTE ⁵ per 10,000 residents	-	4.87	4.80	5.06	5.06

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



The K-9 Unit consists of four deputies and four trained police dogs. The deputies, as well as the canines, must be trained and certified in tracking (human scent), building searches, article and evidence searches, area searches for lost and missing persons, obedience, handler protection, criminal apprehension and narcotics detection.



The Sheriff's Office Traffic Services Unit consists of one captain, one sergeant and three full-time deputies. The sergeant's duties include supervising the three full-time traffic deputies; along with serious and fatal crash investigations and reconstruction, which includes forensic mapping of crash and crime scenes. In addition, the captain and sergeant serve as a liaison between state and local offices regarding traffic safety issues. Traffic Services deputies enforce state traffic laws, investigate motor vehicle crashes, and serve as traffic enforcement training officers for all new deputies.



Resources

Personnel	2013	2014	2015
Position Name	# of Positions	# of Positions	# 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	0.000	0.000
Captain	0.000	3.700	3.700
Evidence Technician	1.000	1.000	1.000
Road Patrol Deputy	28.000	32.000	32.000
Detective	14.000	14.000	14.000
Office Supervisor	0.000	1.000	1.000
Administrative Secretary II	2.000	2.000	2.000
Clerk Typist II/Matron	10.000	11.000	11.000
	70.950	76.950	76.950

Funding

	2011	2012	2013	2014	2015
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$140	\$15,442	\$0	\$0	\$0
Charges for Services	\$232,242	\$240,555	\$265,355	\$250,400	\$255,500
Interest and Rents	\$0	\$49	\$5	\$0	\$0
Other Revenue	\$6,285	\$19,207	\$45,610	\$9,000	\$9,000
Total Revenues	\$238,667	\$275,253	\$310,969	\$259,400	\$264,500
Expenditures					
Personnel Services	\$6,454,309	\$6,673,723	\$7,238,734	\$7,623,161	\$7,815,635
Supplies	\$204,157	\$292,196	\$341,450	\$255,031	\$360,028
Other Services & Charges	\$1,350,304	\$1,376,672	\$1,381,602	\$1,682,772	\$1,718,234
Capital Outlay	\$93,768	\$0	\$0	\$0	\$0
Total Expenditures	\$8,102,539	\$8,342,592	\$8,961,787	\$9,560,964	\$9,893,897

Budget Highlights:

Effective January 1, 2014 Lieutenants were reclassified to Captains.

Function Statement

The West Michigan Enforcement Team (WEMET) consists of five deputies and one sergeant assigned to the WEMET Multi-Jurisdictional Drug Enforcement Team (coordinated by the Michigan State Police) to enhance drug enforcement activities.

Mission Statement

Enhance drug enforcement efforts and reduce drug related incidents in the county

TARGET POPULATION	Illegal Drug Users and Manufacturers Students and Ottawa County Residents					
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment					
	Department Goal 1: Reduce the use, manufacturing, and trafficking of illegal drugs					
	<i>Objective 1) Respond to calls regarding illegal drug activity</i>					
	<i>Objective 2) Identify illegal drug activity through undercover operations</i>					
	<i>Objective 3) Investigation of conspiracy crimes (i.e. crimes in which two or more persons conspire to commit a crime)</i>					
	<i>Objective 4) Arrest persons who use, manufacture, and/or traffic illegal drugs</i>					
<i>Objective 5) Educate students and residents on the consequences of illegal drug use, manufacturing, and trafficking</i>						
County Goal: Continually improve the County's organization and services						
Department Goal 2: Provide exceptional services/programs						
<i>Objective 1) Maintain high-efficiency work outputs¹</i>						
<i>Objective 2) Provide cost-effective services/programs</i>						
<i>Objective 3) Meet or exceed the results of peer services/programs²</i>						
SERVICES & PROGRAMS	Drug Enforcement Program; School Education Program (<i>Goal 1</i>) Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (<i>Goal 2</i>)					
WORKLOAD	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
	# of cases investigated	-	1,254	1,243	1,248	1,251
	# of narcotic-related arrests	-	432	420	426	428
Total street value of drugs seized		-	\$3,082,751	\$3,082,783	\$3,090,000	\$3,110,000
EFFICIENCY	% of investigations resulting in arrest	-	76%	79%	80%	80%
OUTCOMES	Narcotic-related incidents per 1,000 population	<0.05	4.60	4.61	4.63	4.64
	Narcotic-related deaths per 1,000 population	<0.03	0.05	n/a	n/a	n/a
COST⁵	Cost per narcotic-related investigation (total expenses ³)	-	\$496	\$514	\$546	\$545
	Cost per narcotic-related arrest (total expenses ³)	-	\$1,439	\$1,522	\$1,600	\$1,593
	Cost of Division per capita (total expenses ³)	-	\$2.31	\$2.34	\$2.50	\$2.50
	Value of drugs seized per WEMET FTE ⁴	-	\$513,792	\$513,797	\$515,000	\$518,333
	# of cases per WEMET FTE ⁴	-	209.00	207.17	208.00	208.50
	Total # of WEMET FTE ⁴ per 100,000 residents	-	2.23	2.20	2.20	2.20

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	2013	2014	2015
Position Name	# 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

	2011	2012	2013	2014	2015
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$7,786	\$1,916	\$8,029	\$4,000	\$4,000
Other Revenue	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$7,786	\$1,916	\$8,029	\$4,000	\$4,000
Expenditures					
Personnel Services	\$506,214	\$530,125	\$551,568	\$592,435	\$605,733
Supplies	\$9,750	\$5,843	\$3,862	\$9,425	\$8,510
Other Services & Charges	\$79,790	\$85,895	\$83,997	\$83,880	\$85,159
Total Expenditures	\$595,754	\$621,863	\$639,427	\$685,740	\$699,402

Function Statement

Public Act 302 of 1982 enables law enforcement agencies to receive 60% of funds generated by certified, full-time, Road Patrol Officers. Training provides and strengthens the opportunity for Officers to gain more expertise in all areas of law enforcement.

Mission Statement

To maintain and improve the expertise of Ottawa County officers

TARGET POPULATION	New and Current Deputies					
PRIMARY GOALS & OBJECTIVES	County Goal: Continually improve the County's organization and services					
	Department Goal 1: Improve the level of technical knowledge of law enforcement officers					
	<i>Objective 1) Ensure all law enforcement officers achieve and/or maintain certifications</i>					
	Department Goal 2: Provide exceptional services/programs					
<i>Objective 1) Provide cost-effective services/programs</i>						
SERVICES & PROGRAMS	Road Patrol Training Program; Law Enforcement Certification Program (<i>Goal 1</i>) Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (<i>Goal 2</i>)					
WORKLOAD	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
	# of officers trained	-	135	133	135	135
	# of officer training hours provided	-	2,212	2,104	2,174	2,200
	# of new officers certified	-	2	2	13	4
	# of certifications maintained	-	137	137	141	142
	# of training hours per officer FTE	-	52.0	53.5	54.0	55.0
EFFICIENCY	% of officers required to attend training courses who were trained within the specified time limits	100%	98%	98%	98%	98%
OUTCOMES	% of officers certified	100%	100%	100%	100%	100%
COST¹	Total training cost per officer trained	-	\$203.68	\$207.22	\$148.15	\$148.15

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

Function Statement

Public Act 302 of 1982 enables law enforcement agencies to receive 60% of funds generated by certified, full-time, Road Patrol Officers. These funds are specifically to be used for in-service training for certified officers. They are not meant to take the place of County funds provided for training purposes or for salaries, but rather to enhance and broaden training. This strengthens and provides the opportunity for Certified Law Enforcement Officers to gain more expertise in areas not available without these funds.

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$15,824	\$27,497	\$27,560	\$20,000	\$26,000
Total Revenues	\$15,824	\$27,497	\$27,560	\$20,000	\$26,000
Expenditures					
Other Services & Charges	\$15,329	\$27,497	\$27,560	\$20,000	\$26,000
Total Expenditures	\$15,329	\$27,497	\$27,560	\$20,000	\$26,000

Function Statement

This department records the tax revenue collected for the Ottawa County Central Dispatch Authority (OCCDA), a component unit of the County, and the lease payments to cover the principal and interest payments on the bond issue for the E-911 Central Dispatch system. The last payment on the issue was made in the year 2009, so the entire levy is now distributed to E-911 Central Dispatch.

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Taxes	\$4,219,691	\$4,128,177	\$4,089,787	\$4,142,024	\$4,279,050
Total Revenues	<u>\$4,219,691</u>	<u>\$4,128,177</u>	<u>\$4,089,787</u>	<u>\$4,142,024</u>	<u>\$4,279,050</u>
Expenditures					
Other Services & Charges	\$4,219,747	\$4,135,375	\$4,068,889	\$4,142,175	\$4,280,105
Total Expenditures	<u>\$4,219,747</u>	<u>\$4,135,375</u>	<u>\$4,068,889</u>	<u>\$4,142,175</u>	<u>\$4,280,105</u>

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	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
	# of patrol hours on waterways	-	3,309	3,127	3,190	3,195
	# of boat safety checks conducted on waterways	-	82	95	100	105
	# of citations written for boater safety violations	-	89	83	85	88
	# of citations written for vessel registration violations	-	24	18	20	24
	# of boat operators arrested	-	8	7	8	8
	# of boater safety education students	-	237	763	650	700
	# of boating safety examinations conducted	-	82	24	44	56
	# of boating safety certificates issued	-	237	763	705	720
	# of Dive Team training hours	-	517	502	500	510

	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
EFFICIENCY	% of boats checked that meet safety standards	> 80%	92%	100%	100%	100%
	Average marine rescue response time (in minutes)	<10	5.5	5.8	5.5	5.5
	% of mariners in imminent danger who are rescued	100%	100%	100%	100%	100%
OUTCOMES	# of boating accidents	-	6	8	7	8
	# of drownings	-	5	5	2	2
	# of boating injuries	-	4	3	3	4
	# of boating deaths	-	0	0	0	0
COST ⁵	Cost of Division per patrol hour (total expenses ³)	-	\$68.78	\$73.98	\$72.51	\$72.40
	Cost of Division per capita (total expenses ³)	-	\$0.85	\$0.85	\$0.85	\$0.85
	Total # of Marine Safety FTEs ⁴ per 100,000 residents	-	0.28	0.28	0.28	0.28



The Sheriff's Office Marine Unit operates six different boats out of the Coast Guard stations in Grand Haven and Holland. Primary areas of patrol include Spring Lake, the Grand River, Lake Macatawa, Lake Michigan, Crockery Lake, and Cranberry Lake. The Marine Unit focuses efforts on education in an attempt to gain voluntary compliance with marine laws and safety regulations.

Enforcement continues to be a component of marine safety, but education and compliance will create a safe and enjoyable boating environment. Deputies team with the Lakeshore Safe Kids Coalition in distributing water safety information throughout the lakeshore area. Deputies and volunteers distributed over 200 children's personal floatation devices (PFDs - life jackets.)



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	2013	2014	2015
Position Name	# of Positions	# of Positions	# of Positions
Sergeant	0.750	0.750	0.750

Funding	2011	2012	2013	2014	2015
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$149,826	\$130,000	\$137,735	\$147,244	\$97,100
Charges for Services	\$2,700	\$310	\$11,800	\$0	\$0
Other Revenue	\$0	\$3,000	\$5,000	\$0	\$0
Total Revenues	\$152,526	\$133,310	\$154,535	\$147,244	\$97,100
Expenditures					
Personnel Services	\$145,610	\$173,902	\$156,828	\$163,397	\$147,440
Supplies	\$16,282	\$5,986	\$11,428	\$17,243	\$9,457
Other Services & Charges	\$45,450	\$49,202	\$43,648	\$65,317	\$64,979
Capital Outlay	\$0	\$0	\$19,800	\$0	\$0
Total Expenditures	\$207,342	\$229,089	\$231,705	\$245,957	\$221,876

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	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
	Average daily jail population	-	325.7	338.0	342.0	352.0
	# of suicide attempts	-	4	2	2	2
	# of inmate assaultive behavior incidents	-	19	23	20	18
	# of inmates physically transported to court/jail – prison – mental	-	8,233	7,857	7,903	7,998
	# of contraband items confiscated by court security staff	-	1,038	89	90	95
	# of court arrests	-	350	279	280	285
	Average daily # of individuals processed through court building screening	-	944	92	98	100
	# of court panic alarms/medical calls responded	-	25	34	26	28
	# of inmate support programs offered	-	8	8	9	9

	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
EFFICIENCY	% 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%	1%	<15%	<15%	<15%
OUTCOMES	Rate of compliance on MDOC inspections	100%	100%	100%	100%	100%
	# of inmate injuries/incidents per average daily population	-	30	20	22	24
	# 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)	-	\$26,114	\$26,262	\$24,382	\$23,689
	# of correctional FTE ⁴ per inmate (based on average daily jail population)	-	4.34	4.51	4.62	4.76

Available Programs

The Corrections Division offers the following programs for the inmate populations at the West Olive facility:

- » General Equivalency Diploma
- » Life Skills Education Course
- » Coping with Confinement
- » A Time To Heal
- » Living Consciously
- » Freedom for Women
- » Anger Management
- » Substance Abuse Programs

The goal of these various programs is to assist inmates in becoming law abiding, productive members of the community once they are released from incarceration.



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

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

Resources

Personnel

Position Name	2013 # of Positions	2014 # of Positions	2015 # of Positions
Lieutenant/Jail Administrator	1.000	0.000	0.000
Captain	0.000	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	16.000
Clerk Typist II/Matron	5.000	4.000	4.000
	75.000	74.000	75.000

Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$43,024	\$26,233	\$20,394	\$0	\$0
Charges for Services	\$635,864	\$594,737	\$592,222	\$663,149	\$628,200
Other Revenue	\$9,293	\$16,175	\$6,350	\$11,500	\$11,500
Total Revenues	\$688,180	\$637,145	\$618,967	\$674,649	\$639,700
Expenditures					
Personnel Services	\$5,455,824	\$5,466,287	\$5,888,089	\$5,972,809	\$6,289,555
Supplies	\$738,301	\$781,301	\$752,965	\$786,806	\$844,468
Other Services & Charges	\$2,504,036	\$2,453,694	\$2,415,805	\$2,513,212	\$2,406,611
Capital Outlay	\$17,278	\$0	\$0	\$0	\$0
Total Expenditures	\$8,715,438	\$8,701,282	\$9,056,858	\$9,272,827	\$9,540,634

Budget Highlights:

Effective January 1, 2014 Lieutenants were reclassified to Captains.

Function Statement

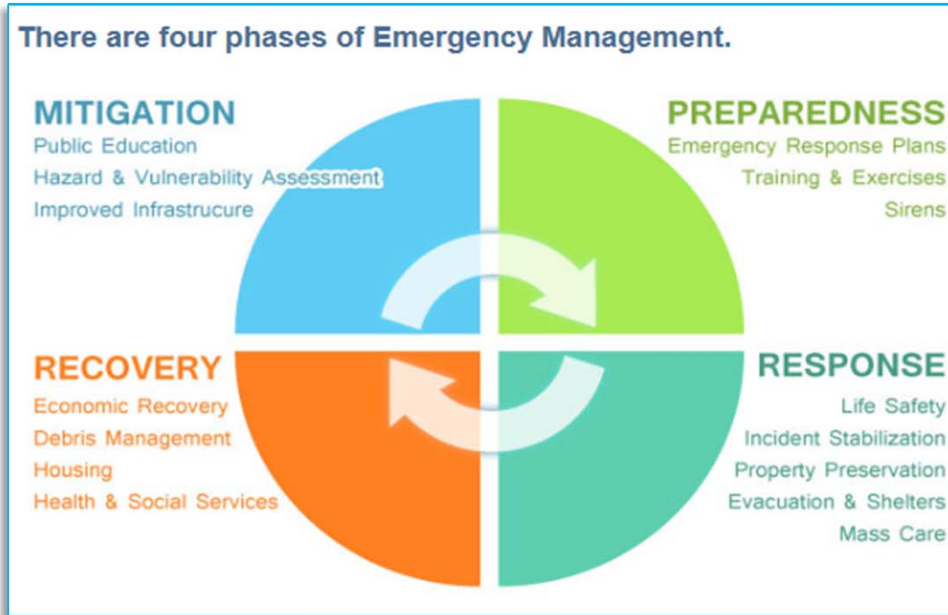
The Emergency Services department is the designated agency to coordinate disaster preparedness/response actions and recovery assistance on behalf of Ottawa County. The department performs hazards analysis, makes assessments of the response capabilities available locally and maintains an emergency operations 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>					
SERVICES & PROGRAMS	<i>Objective 4) Coordinate effective emergency response to an actual disaster</i>					
	County Goal: Continually improve the County's organization and services					
	Department Goal 2: Provide exceptional services/programs					
	<i>Objective 1) Maintain high-efficiency work outputs¹</i>					
	<i>Objective 2) Provide cost-effective services/programs</i>					
SERVICES & PROGRAMS	<i>Objective 3) Meet or exceed the results of peer services/programs²</i>					
	Emergency Preparation and Response Services (<i>Goal 1</i>)					
SERVICES & PROGRAMS	Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (<i>Goal 2</i>)					
WORKLOAD	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
	# of new emergency response plans created	-	3	4	5	8
	# of emergency response plans updated	-	2	5	10	15
	# of SARA 1 Title III plans developed/reviewed	-	25	28	31	34
	# of emergency response training exercises conducted	-	10	10	10	10
	# of storms and other events tracked	-	8	9	10	10
	# of Emergency Operations Center activations	-	0	1	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	210	225	230	235
OUTCOMES	Amount of property damage from natural, technological, or terrorist-related disasters	n/a	\$0	n/a	n/a	n/a
	# of injuries from natural, technological, or terrorist-related disasters	0	0	0	0	0
	# of deaths from natural, technological, or terrorist-related disasters	0	0	0	0	0

	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
COST ⁵	Cost of Department per capita (total expenses ³)	-	\$0.71	\$0.80	\$0.87	\$0.87
	Total department FTE ⁴ per 100,000 residents	-	0.78	0.77	0.77	0.77



Planning & Preparedness

Are you ready for an emergency? In an emergency or natural disaster, it could be days until vital services in Ottawa County are restored. You need a Go Bag packed with emergency supplies; a plan that says who you will contact and where you will go if you must evacuate your home.



Family Preparedness Guide



Just In Time



Ready.gov



American Red Cross Flood App

Be Prepared! Do you have?



A Go Bag?



A Household Disaster Plan?



An Emergency Supply Kit?

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	2013 # of Positions	2014 # of Positions	2015 # of Positions
<u>Position Name</u>			
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
	<u>2.100</u>	<u>2.100</u>	<u>2.100</u>

Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$40,134	\$44,400	\$64,632	\$52,298	\$53,500
Charges for Services	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$150	\$0	\$0	\$0	\$0
Total Revenues	<u>\$40,284</u>	<u>\$44,400</u>	<u>\$64,632</u>	<u>\$52,298</u>	<u>\$53,500</u>
Expenditures					
Personnel Services	\$149,917	\$150,865	\$170,841	\$186,362	\$192,726
Supplies	\$10,751	\$11,879	\$10,269	\$11,965	\$8,375
Other Services & Charges	\$105,532	\$147,426	\$155,660	\$174,880	\$156,118
Total Expenditures	<u>\$266,200</u>	<u>\$310,169</u>	<u>\$336,769</u>	<u>\$373,207</u>	<u>\$357,219</u>

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>2013 # of Positions</u>	<u>2014 # of Positions</u>	<u>2015 # of Positions</u>
Homeland Security Regional Planner	1.000	1.000	1.000

Funding

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Current Year Estimated</u>	<u>2015 Adopted by Board</u>
Revenues					
Intergovernmental Revenue	\$255,765	\$497,706	\$680,474	\$119,477	\$82,179
Other Revenue	\$0	\$0	\$0	\$0	\$0
Total Revenues	<u>\$255,765</u>	<u>\$497,706</u>	<u>\$680,474</u>	<u>\$119,477</u>	<u>\$82,179</u>
Expenditures		0	0	0	0
Personnel Services	\$183,213	\$226,429	\$197,095	\$77,589	\$81,679
Supplies	\$1,505	\$206,703	\$283,513	\$9,204	\$0
Other Services & Charges	2894.59	10737.54	178164.05	\$32,684	\$500
Capital Outlay	\$68,923	\$19,080	\$15,600	\$0	\$0
Total Expenditures	<u>\$256,535</u>	<u>\$462,950</u>	<u>\$674,372</u>	<u>\$119,477</u>	<u>\$82,179</u>

Budget Highlights

No grant notifications have been received for 2015, but the budget will be amended upon any notifications.

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

Position Name	2013 # of Positions	2014 # of Positions	2015 # of Positions
Local Emergency Planning Committee Coordinator	0.400	0.400	0.400

Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$26,869	\$32,017	\$33,569	\$33,540	\$38,971
Charges for Services	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$5,252	\$3,350	\$0	\$0	\$0
Total Revenues	\$32,121	\$35,367	\$33,569	\$33,540	\$38,971
Expenditures					
		0	0	0	0
Personnel Services	\$18,127	\$21,244	\$23,455	\$23,729	\$26,749
Supplies	\$12,649	\$21,780	\$26,586	\$7,450	\$12,357
Other Services & Charges	\$25,254	\$20,219	\$17,098	\$35,180	\$38,835
Total Expenditures	\$56,030	\$63,243	\$67,139	\$66,359	\$77,941



Pictured above is the HazMat truck used by the Ottawa County HazMat Response and Technical Rescue Team.

Pictured below are members of the Ottawa County HazMat Response and Technical Rescue Team responding to an emergency.



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 or 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						
Animal Cruelty Response Services, Be Aware, Responsible and Kind (BARK) Education Program (<i>Goal 1</i>)						
Dog Licensing Enforcement Services, Animal Retrieval Services (<i>Goal 2</i>)						
Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (<i>Goal 3</i>)						
Professional Customer Service (<i>Goal 4</i>)						
WORKLOAD	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
	# of calls regarding animal complaints/incidents & animal welfare	-	2,799	2,510	2,614	2,667
	# of citations issued	-	6	6	8	10
	# of arrests for animal cruelty	-	0	0	0	0
	# of County dog licenses issued	-	13,461	14,593	14,300	14,440
	# of summons issued for unlicensed dogs	-	4	6	10	12
	# of nuisance animal calls	-	2,616	2,510	2,614	2,667
	# of animals picked up and delivered to shelter	-	2,052	1,937	1,985	2,005
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%	92%	93%	94%	95%
	# of animal complaints per 1,000 residents	-	7.62	9.33	9.71	9.90

CUSTOMER SERVICE	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 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)	-	\$107.60	\$155.43	\$187.97	\$184.24
	# of animal control complaints investigated per Animal Control FTE ⁴	-	933.00	836.67	1,307.00	1,333.50
	Total # of Animal Control FTE ⁴ per 100,000 residents	-	1.11	1.10	0.73	0.73

Resources

Personnel

Position Name	2013 # of Positions	2014 # of Positions	2015 # of Positions
Animal Control Officer	3.000	2.000	2.000

Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
--	----------------	----------------	----------------	-----------------------------------	-----------------------------

Expenditures

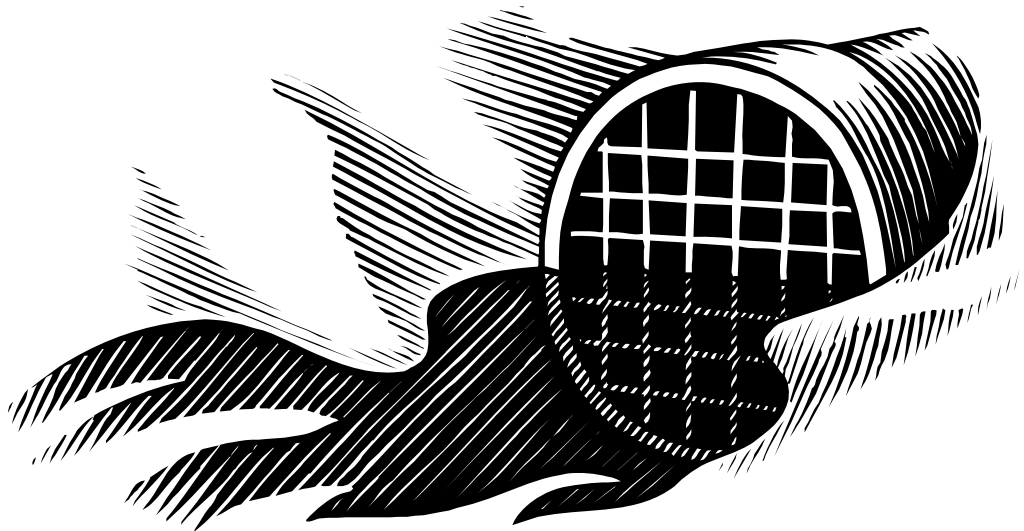
Personnel Services	\$186,338	\$137,727	\$129,704	\$137,771	\$142,420
Supplies	\$1,945	\$962	\$1,881	\$8,304	\$2,440
Other Services & Charges	\$193,696	\$162,479	\$258,542	\$345,291	\$332,676
Total Expenditures	\$381,979	\$301,169	\$390,127	\$491,366	\$477,536

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.

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

**2015 General Fund Budget
Public Works Expenditures
\$90,000**



Function Statement

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

Resources

Personnel

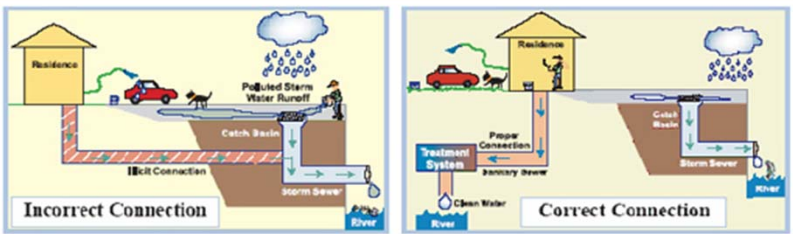
No personnel has been allocated to this department.

Funding

	2011	2012	2013	2014	2015
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Expenditures					
Other Services & Charges	\$245,670	\$296,732	\$51,020	\$380,000	\$90,000
Total Expenditures	\$245,670	\$296,732	\$51,020	\$380,000	\$90,000

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.



What is an Illicit Discharge or Connection?

An illicit discharge is any discharge to the storm sewer system that is not composed entirely of rain water or groundwater. Examples include dumping of motor vehicle fluids, household hazardous wastes, grass clippings, leaf litter, industrial waste, restaurant wastes, or any other non-storm water waste into a storm water system. An illicit connection is the discharge of pollutants or non-storm water materials into a storm sewer system via a pipe or other direct connection. Sources of illicit connections may include sanitary sewer taps, wash water for laundromats or carwashes, and other similar sources.

How Do I Spot an Illicit Discharge or Connection?

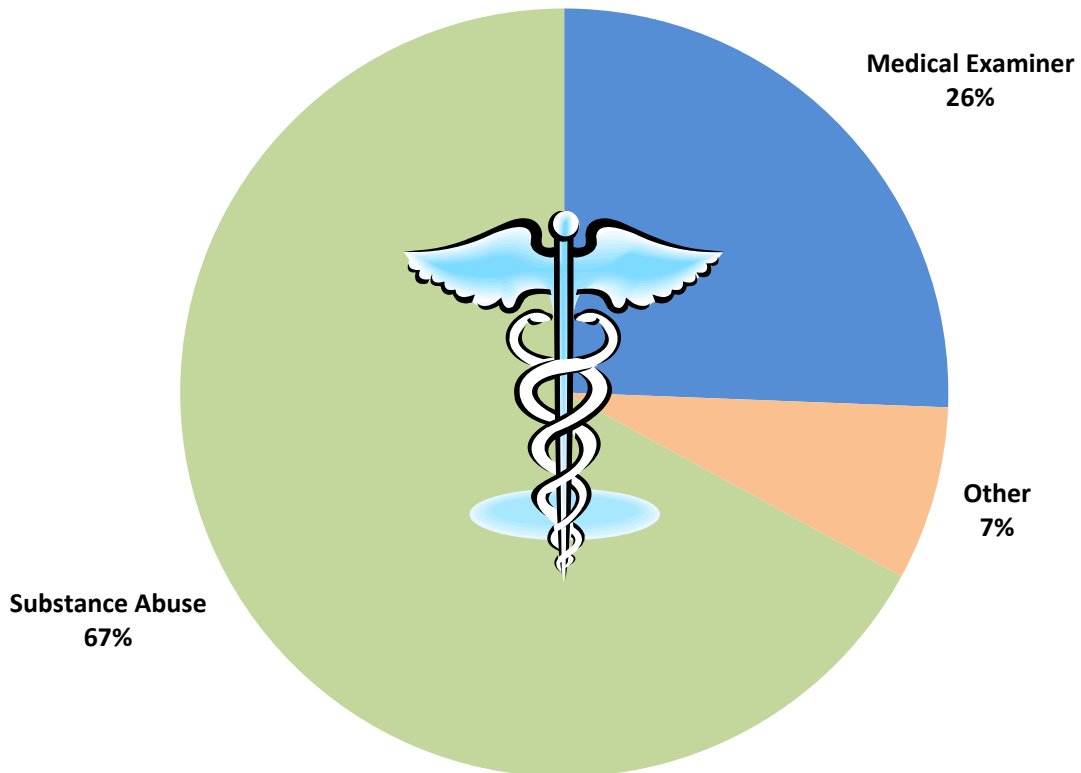
- » Look for makeshift pipes or hoses that lead to a storm drain or body of water.
- » Watch for stains, unusual odors, structural damage to streets or gutters, and abnormal vegetative growth in nearby lakes and streams.
- » If you see an illicit discharge or connection, REPORT IT to your community. The Illicit Discharge and Connection Ordinance, adopted by your community, gives them legal authority to inspect and sample discharge, as well as enforce sanctions for violations.

** Text and graphics for this article were obtained from the MDOT Storm Water Management Brochure Together...Better Roads, Cleaner Streams.*

2015 General Fund Budget

Health & Welfare Expenditures

\$1,237,077



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

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Charges for Services	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$36,250	\$29,000	\$29,000
Other Services & Charges	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$36,250	\$29,000	\$29,000

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

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$1,020,280	\$1,583,334	\$1,730,383	\$1,539,253	\$1,816,691
Total Revenues	<u>\$1,020,280</u>	<u>\$1,583,334</u>	<u>\$1,730,383</u>	<u>\$1,539,253</u>	<u>\$1,816,691</u>
Expenditures					
Other Services & Charges	\$309,252	\$426,740	\$302,925	\$691,097	\$829,537
Total Expenditures	<u>\$309,252</u>	<u>\$426,740</u>	<u>\$302,925</u>	<u>\$691,097</u>	<u>\$829,537</u>

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	2013 # of Positions	2014 # of Positions	2015 # of Positions
Clerk	0.200	0.200	0.200

Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$2,400	\$800	\$800	\$1,600	\$800
Charges for Services	\$31,632	\$36,624	\$36,670	\$36,000	\$38,235
Total Revenues	\$34,032	\$37,424	\$37,470	\$37,600	\$39,035

Expenditures

Personnel Services	\$43,027	\$39,104	\$42,970	\$39,719	\$50,145
Supplies	\$404	\$382	\$774	\$2,200	\$2,165
Other Services & Charges	\$241,323	\$215,467	\$254,828	\$227,242	\$264,590
Total Expenditures	\$284,754	\$254,953	\$298,571	\$269,161	\$316,900

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	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
	# of veterans that contact the County Veterans Affairs Department for assistance	-	1,013	1,261	1,300	1,400
	# of federal benefit appointments scheduled for a County Veteran with a Veterans Service Officer	-	300 (estimated)	273	300	300
	# of applications taken from veterans and their families requesting emergency financial assistance (state and county assistance)	-	85	62	80	80
	# of applications taken from widows and families of veterans requesting burial assistance	-	79	63	55	50
OUTCOMES	Amount of federal benefits (direct allocations and grants) received per County veteran	\$3,000	\$2,636	\$3,343	\$3,400	\$3,500
	Total amount of County emergency financial assistance distributed to impoverished veterans and their families	-	\$18,785	\$14,312	\$12,000	\$10,000
	Total amount of State emergency financial assistance distributed to impoverished veterans and their families	-	\$70,556	\$55,290	\$57,000	\$60,000

	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
OUTCOMES (CONT.)	Total amount of County financial support for burials distributed to eligible widows and families of veterans	-	\$23,700	\$15,530	\$15,000	\$14,000
	Improve County's ranking as it relates to the amount of federal benefits (direct allocations and grants) received per County veteran	< 83	82	81	80	79
CUSTOMER SERVICE	% of veterans satisfied with department services	100%	n/a ³	n/a ³	n/a	n/a
	% of veterans indicating interaction with staff was courteous, respectful, and friendly	100%	n/a ³	n/a ³	n/a	n/a
	% of veterans satisfied with service response time	100%	n/a ³	n/a ³	n/a	n/a
COST ⁴	Cost of Veterans Affairs per county veteran (total expenses ⁵)	-	\$9.44	\$7.06	\$10.52	\$10.52
	Cost of Veterans Affairs per impoverished county veteran (total expenses ⁵)	-	n/a ⁶	n/a ⁶	n/a ⁶	n/a ⁶

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 Veterans Affairs Committee, 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.

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$0	\$3,000	\$3,000	\$3,000	\$3,000
Total Revenues	\$0	\$3,000	\$3,000	\$3,000	\$3,000
Expenditures					
Supplies	\$30	\$69	\$65	\$700	\$700
Other Services & Charges	\$54,353	\$72,915	\$57,486	\$80,548	\$60,940
Total Expenditures	\$54,383	\$72,985	\$57,551	\$81,248	\$61,640

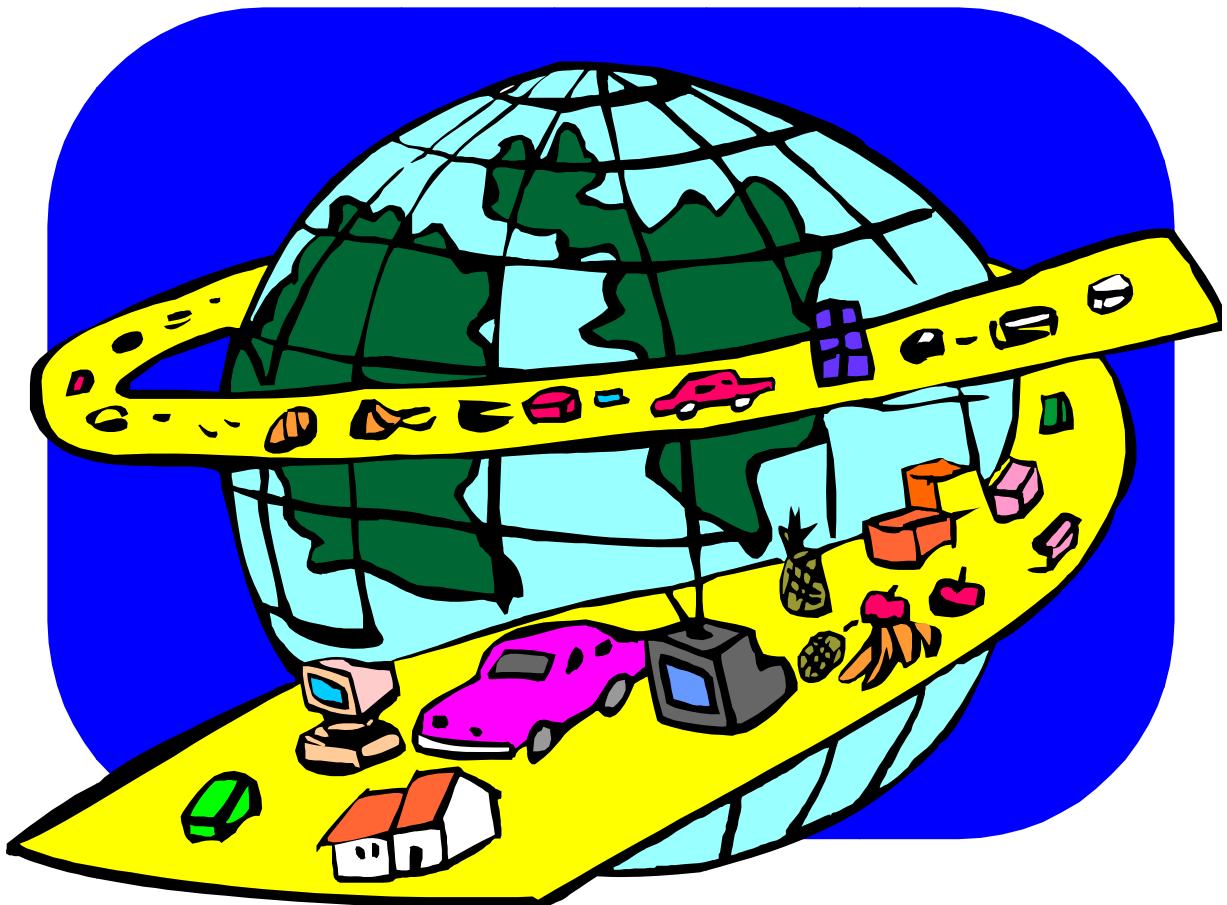
Budget Highlights:

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. A Customer Service Satisfaction Survey will be developed and distributed in 2014
4. The cost and FTE calculations are computed by the Planning and Performance Improvement Department
5. Total expenses include all department/division expenses less IT Charges (831002) and Administrative Expenses (831000)
6. According to the 2010 US Census, the percent of veterans in Ottawa County who are 'below poverty' is 0%

**2015 General Fund Budget
Community & Economic Development
Expenditures**

\$906,589



Resources

No personnel has been allocated to this department.

Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$0	\$91,545	\$0	\$0	\$0
Interest and Rents	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$91,545	\$0	\$0	\$0
Expenditures					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Other Services & Charges	\$0	\$97,485	\$0	\$0	\$0
Total Expenditures	\$0	\$97,485	\$0	\$0	\$0

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	<p>County Board and Administration</p> <p>Elected Offices and County Departments</p> <p>Local Leaders, Agencies, and Citizens</p> <p>Community Planners</p>
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> <p><i>Objective 1)</i> Establish and maintain outcome-based performance measures for County departments</p> <p><i>Objective 2)</i> Evaluate County services/programs to verify cost-effectiveness or to provide recommendations to ensure that services/programs are cost-effective</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><i>Objective 4)</i> Generate revenue by constructing communications towers in underserved areas</p> <p><i>Objective 5)</i> Provide statistical data to bolster county, community, and local agency grant applications</p> <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> <p><i>Objective 1)</i> Foster the development and expansion of businesses that produce services and products associated with the agribusiness sector of the economy</p> <p><i>Objective 2)</i> Increase the number of new businesses in all sectors of the economy</p> <p><i>Objective 3)</i> Increase new capital investment in existing local businesses</p> <p><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> <p>Department Goal 3: Protect and improve quality-of-life in Ottawa County</p> <p><i>Objective 1)</i> Ensure safe and efficient transportation corridors</p> <p><i>Objective 2)</i> Preserve farmland, open space, and scenic vistas and byways</p> <p><i>Objective 3)</i> Enhance the vibrancy, livability, and aesthetic character of urban communities</p> <p><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> <p>County Goal: Continually improve the County's organization and services</p> <p>Department Goal 4: Provide excellent customer service/satisfaction</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 service requests</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	Strategic Planning and Program Evaluations, Statistical Research, Data Books (<i>Goal 1</i>)					
	Economic Development Initiatives (<i>Goal 2</i>)					
	Land Use, Environmental, and Transportation Projects (<i>Goal 3</i>)					
	Professional Customer Service (<i>Goal 4</i>)					
	Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (<i>Goal 5</i>)					
WORKLOAD	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
		# of Department Performance Plans prepared for the County's Annual Performance-based Budget process	-	52	52	52
	# of Strategic Plans completed for County programs, departments, and local agencies	-	2	1	2	3
	# of Evaluations completed (e.g. administrative, outcome-based, cost-benefit, time-studies, organizational efficiency)	-	2	2	3	4
	# of specialized/technical reports completed (e.g. Road Commission Report, Public Utilities Report, Benchmarking Report)	-	5	6	7	7
	# of requests fulfilled for data/research assistance	-	45	38	42	45
	# of Data Books maintained	-	3	3	3	4
	# of data sets maintained/updated for Ottawa County On-line Performance Dashboards	-	23	28	30	32
	# of brownfield projects completed/in-progress	-	1	0	6	12
	# of business trainings hosted by the Department	-	1	1	1	2
	Completion of a Feasibility Study for Ag-tech Incubator	-	No	Yes	n/a	n/a
	# of clients receiving Ag-tech Incubator services	-	0	3	6	10
	# of new County wireless communication towers constructed	-	1	0	0	1
	# of land use planning projects active at any given time (e.g. PDR, Water Study, Standardized Mapping, Urban Smart Growth)	-	5	7	5	5
	# of Excellence Through Training programs conducted	-	2	3	4	4
EFFICIENCY	% of requests for information via the County Planning Listserv fulfilled within the timeframe required	100%	100%	100%	100%	100%
	% of data and information that is provided in requested time frame	100%	100%	100%	100%	100%

	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
OUTCOMES	Total verified cost-effective programming and/or cost-savings from administrative/outcome evaluations	≥\$150,000	\$5,428,380	\$5,510,540	\$5,642,645	\$5,762,706
	Total cost-savings from programming requiring improvement, modification, privatization, or discontinuation as a result of administrative/outcome evaluations	≥\$150,000	\$1,733,369	\$1,762,206	\$1,871,098	\$1,948,530
	County Return-on-Investment from Strategic Planning & Program Evaluation Services	>\$15.00	\$35.77	\$36.00	\$35.87	\$36.69
	Net revenue from wireless communication towers (4.2 year ROI on initial investment)	≥\$40,000	n/a	\$19,800	\$48,000	\$49,500
	# of new jobs created by Incubator clients	-	n/a	n/a	2	5
	# of jobs created by brownfield projects	-	32	0	18	30
	% of local units adopting standardized colors and terminologies in their master plans	> 90%	58%	58%	58%	65%
	% of local units adopting standardized colors and terminologies in their zoning ordinances	> 90%	42%	42%	42%	58%
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 ³	Cost of Department per capita (total expenses ⁴)	-	\$2.30	\$2.50	\$4.32	\$4.32
	Department FTEs ⁵ per 100,000 residents	-	2.21	2.16	2.35	2.35

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

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

Resources

Personnel

Position Name	2013 # of Positions	2014 # of Positions	2015 # of Positions
Planning & Performance Impv. Director	0.980	0.980	0.980
Asst Planning & Performance Impv. Director	1.000	1.000	1.000
Economic Development Coordinator	1.000	1.000	0.800
Research & Evaluation Analyst	1.000	1.000	1.000
Land Use Planning Analyst	0.920	0.920	0.920
Purchase Development Rights Specialist	0.000	0.500	0.000
Senior Secretary	1.000	1.000	1.000
	5.900	6.400	5.700

Funding

2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
----------------	----------------	----------------	-----------------------------------	-----------------------------

Revenues

Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$119,300.00	\$62,895.00
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Revenue	\$20,595.00	\$2,873.31	\$35,830.00	\$29,700.00	\$6,800.00
	\$20,595.00	\$2,873.31	\$35,830.00	\$149,000.00	\$69,695.00

Expenditures

Personnel Services	\$474,269	\$518,630	\$548,779	\$563,995	\$599,619
Supplies	\$19,059	\$13,686	\$13,234	\$20,828	\$18,116
Other Services & Charges	\$125,123	\$108,145	\$141,259	\$372,639	\$287,273
Total Expenditures	\$618,452	\$640,462	\$703,272	\$957,462	\$905,008

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.

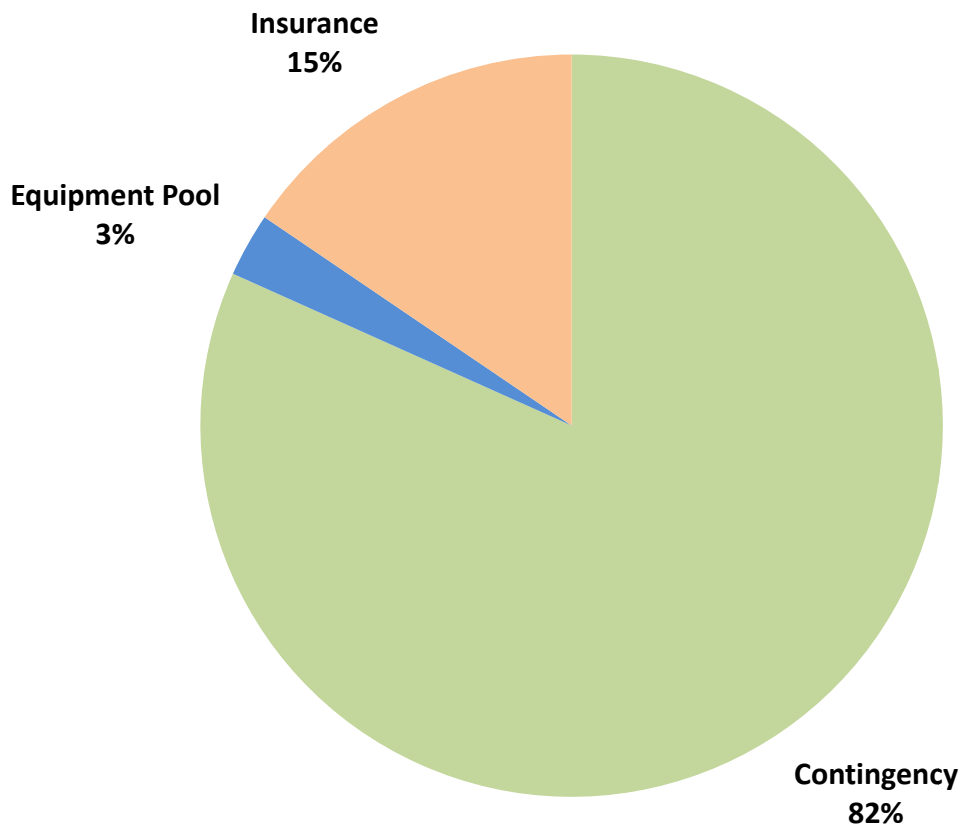
Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Other Services & Charges	\$0	\$0	\$230	\$5,939	\$1,581
Total Expenditures	\$0	\$0	\$230	\$5,939	\$1,581

2015 General Fund Budget

Other Expenditures

\$719,005



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

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Expenditures					
Personnel Services	\$58,702	\$18,360	\$9,800	\$0	\$0
Other Services & Charges	\$117,686	\$111,486	\$120,586	\$125,981	\$111,512
Total Expenditures	\$176,388	\$129,846	\$130,385	\$125,981	\$111,512

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

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Expenditures					
Debt Service	\$0	\$0	\$0	\$222,906	\$587,493
Total Expenditures	\$0	\$0	\$0	\$222,906	\$587,493

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.

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

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Expenditures					
Other Services & Charges	\$0	\$0	\$0	\$15,100	\$20,000
Total Expenditures		\$0	\$0	\$15,100	\$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.

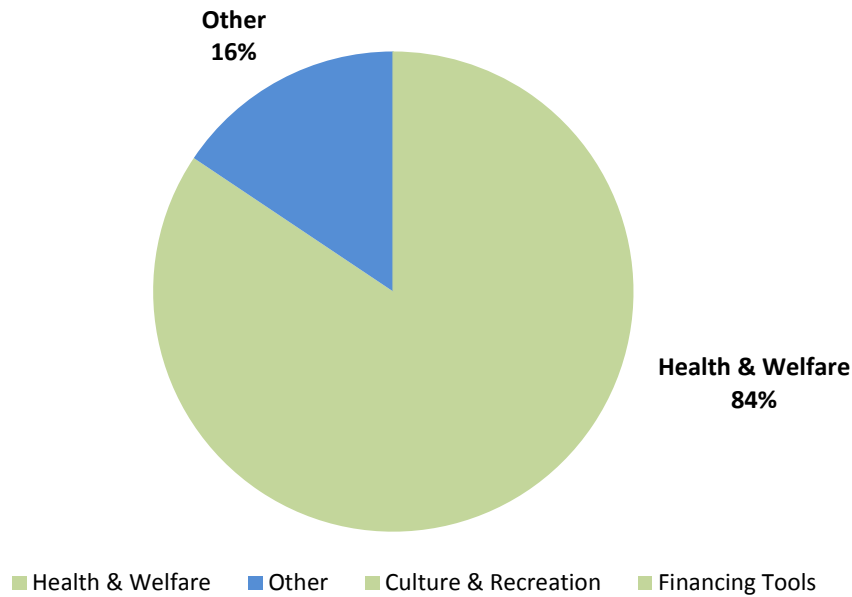
Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Other Financing Sources	\$428,585	\$7,172	\$163,584	\$1,125,000	\$1,125,000
Total Revenues	\$428,585	\$7,172	\$163,584	\$1,125,000	\$1,125,000

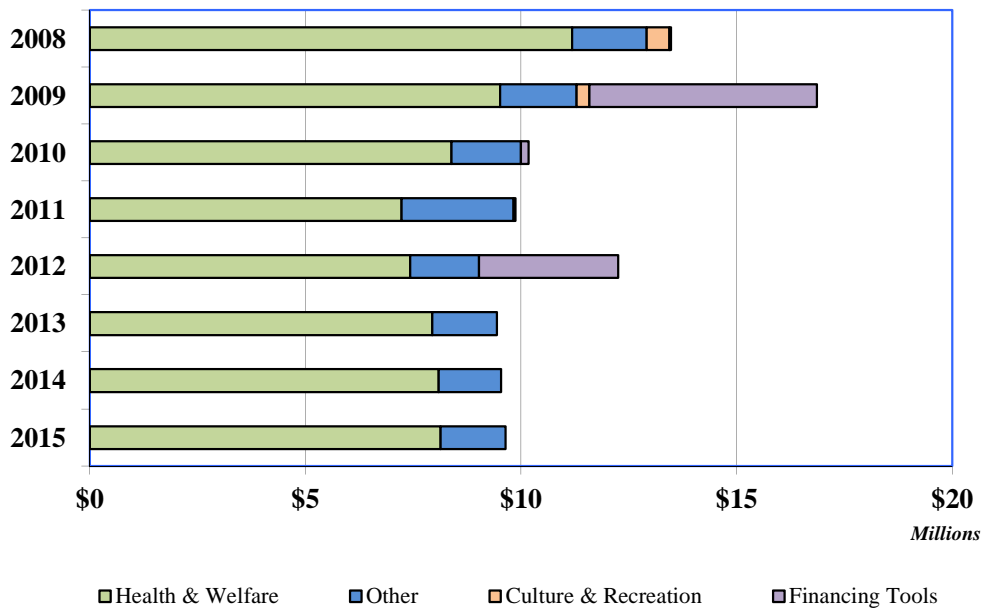
Budget Highlights:

The 2015 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 2015 budget followed by historical comparisons.



Operating Transfers Out 2008 - 2015



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. The 2012 amount for Financing Tools represent \$3,226,165 transferred to Solid Waste Cleanup and Stabilization.

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Expenditures					
Parks and Recreation	\$46,500	\$0	\$0	\$0	\$0
Friend of the Court	\$702,574	\$695,542	\$888,765	\$836,006	\$885,091
9/30 Judicial Grants	\$8,659	\$12,087	\$0	\$0	\$0
Judicial Grants	\$0	\$0	\$14,449	\$54,261	\$60,205
Health	\$3,059,837	\$3,166,575	\$3,550,000	\$3,540,024	\$3,382,719
Cigarette Tax	\$12,011	\$9,851	\$7,411	\$0	\$12,000
Mental Health	\$563,108	\$563,108	\$593,057	\$563,108	\$563,108
Solid Waste Cleanup	\$0	\$2,340,000	\$0	\$0	\$0
Stabilization	\$0	\$886,165	\$0	\$0	\$0
Prosecuting Attorney Grants	\$62,627	\$62,720	\$0	\$0	\$0
O/T - Cops Universal	\$210,168	\$306,287	\$0	\$0	\$0
Sheriff Grants & Contracts	\$0	\$82,790	\$320,375	\$555,221	\$559,154
Sheriff Road Patrol	\$124,007	\$121,656	\$137,102	\$0	\$0
Grant Pass Thru	\$24,078	\$0	\$0	\$0	\$0
Community Corrections	\$465,509	\$393,306	\$0	\$0	\$0
Community Action Agency	\$29,000	\$26,750	\$0	\$0	\$0
DHS - 9/30 Fund	\$73,750	\$73,670	\$43,690	\$44,547	\$44,547
Child Care	\$3,491,647	\$3,591,371	\$3,779,920	\$3,748,209	\$4,130,069
Child Care-FIA	\$0	\$128	\$0	\$0	\$0
DB/DC Conversion	\$1,000,000	\$0	\$0	\$0	\$0
Innovation and Technology	\$0	\$0	\$40,000	\$0	\$0
Total Expenditures	\$9,873,474	\$12,332,004	\$9,374,769	\$9,341,376	\$9,636,893

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.

SPECIAL REVENUE FUNDS ROLLED INTO GENERAL FUND FOR CAFR

Solid Waste Clean-Up Fund (2271) – This Fund was established to account for monies received from settlement of a claim. The monies are mainly used for the clean-up of the Southwest Ottawa Landfill.

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 for earmarked revenues set aside for public improvements. Funding is provided from General Fund appropriations and building rentals. This Fund has been rolled into 4020, Capital Improvement, as of January 1, 2014.

Stabilization Fund (2570) – This Fund was established to assure the continued solid financial condition of the County in case of an emergency.

DB/DC Conversion Fund (2970) – This 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

SPECIAL REVENUE FUNDS (CONTINUED)

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.

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.

Substance User Disorder (2225) – This Fund is used to account for monies to provide substance abuse services within the County. Monies are provided by Federal, State, County (PA2), and charges for services.

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.

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.

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.

COUNTY OF OTTAWA

SPECIAL REVENUE FUNDS (CONTINUED)

Sheriff Grants & Contracts (2630) – This Fund accounts for various public safety grants and contracts for policing services with County municipalities.

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).

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) - This Fund is 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.

**COUNTY OF OTTAWA
2015 BUDGET SUMMARY
SPECIAL REVENUE FUNDS**

FUND NUMBER	FUND NAME	2014 PROJECTED FUND BALANCE	2015 REVENUE/ OPERATING TRANSFERS	2015 EXPENDITURES/ OPERATING TRANSFERS	2015 PROJECTED FUND BALANCE
2081	Parks and Recreation	\$2,076,702	\$3,983,100	\$3,556,418	\$2,503,384
2160	Friend of the Court		3,756,892	3,756,892	
2180	Other Governmental Grants	18,258	646,837	646,837	18,258
2210	Health	380,125	9,216,798	9,416,798	180,125
2220	Mental Health	74,468	38,667,490	38,667,490	74,468
2225	Substance User Disorder		1,141,857	1,141,857	
2271	Solid Waste Clean-Up	4,060,673	6,128	281,481	3,785,320
2272	Landfill Tipping Fees	1,053,891	378,350	457,768	974,473
2340	Farmland Preservation	380		200	180
2430	Brownfield Redevelopment Authority	23	134,095	134,118	
2444	Infrastructure	1,675,415	3,721	125,000	1,554,136
2450	Public Improvement				
2550	Homestead Property Tax	10,830	1,950	1,551	11,229
2560	Register of Deeds Technology	597,320	250,745	199,701	648,364
2570	Stabilization	9,041,610			9,041,610
2630	Sheriff Grants & Contracts	5,020	8,263,811	8,263,811	5,020
2745	Michigan Works	95,671			95,671
2746	Community Action Agency	101,272			101,272
2901	Department of Human Services	28,532	44,547	44,547	28,532
2920	Child Care - Circuit Court	964,471	8,880,638	8,880,638	964,471
2970	DB/DC Conversion	4,656,974	6,680		4,663,654
2980	Compensated Absences	3,348,288	80,091	27,163	3,401,216
TOTAL SPECIAL REVENUE FUNDS		\$28,189,923	\$75,463,730	\$75,602,270	\$28,051,383

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>)

	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
WORKLOAD	# of acres of active park land maintained	-	4,467	4,927	5,128	5,128
	# of miles of trails maintained	-	80	86	91	92
	# of acres of park land acquired	-	6	2	47	0
	Square footage of facilities maintained	-	71,120	91,300	91,348	90,508
	# of acres of habitat restoration	-	44	8	1	1
	# of park improvement projects completed	-	14	10	10	10
	# of county parks with interpretive facilities	-	14	16	18	18
	# of education programs conducted	-	240	258	273	290
	# of persons participating in natural resource-based education programs	-	6,042	5,258	5,270	5,400
	# of paid reservation orders (e.g. shelters, picnic areas, lodges)	-	1,137	1,188	1,200	1,250
	# of people utilizing park facilities through reservation orders	-	73,782	78,001	78,900	82,000
	# of grants applied for or applications in-process	-	2	1	2	2
EFFICIENCY	Dollar value of grants awarded	-	\$971,568	\$867,100	\$77,600	\$152,600
	# of acres of land acquired through donations	-	0	6	0	0
	# of service hours provided by volunteers	-	10,448	6,653	7,500	8,000
	% of operating cost funded by millage	-	81%	78%	81%	80%
	Amount of revenue generated from user fees and leases	-	\$438,668	\$473,978	\$461,050	\$472,250
OUTCOMES	# of acres of county park land per 1,000 population	≥ 20	23.60	23.31	23.49	23.63
	% of park lands developed for accessible recreation	70%	60%	60%	63%	63%
	% of parks and facilities in compliance with ADA	100%	88%	88%	88%	88%
CUSTOMER SERVICE	# of formal compliments received regarding park services and staff interaction	-	150	54	50	50
	# of formal complaints regarding staff interaction	0	2	3	0	0
	# of formal complaints regarding customer service response time	0	0	0	0	0
COST⁵	Total operating cost ³ of parks and recreation department per capita	-	\$8.89	\$9.17	\$10.11	\$10.11
	Total operating cost of nature center per visitor	-	\$12.42	\$11.00	\$10.89	\$10.89
	# of acres of active park land maintained per Parks and Recreation FTE (permanent and temporary seasonal) ⁴	-	119.12	123.02	120.74	117.48
	# of total department FTE (permanent and temporary seasonal) ⁴ per 100,000 population	-	13.94	14.69	15.57	16.01

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

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

3. 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

Resources			
Personnel	2013 # of Positions	2014 # of Positions	2015 # of Positions
Position Name	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
Park Operations 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 Secretary	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	0.500	0.500	1.000
Park Maintenance Worker	2.000	2.000	2.000
	17.250	17.250	17.750

Funding	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Taxes	\$3,035,087	\$2,969,261	\$2,941,639	\$2,980,969	\$3,081,000
Intergovernmental Revenue	\$564,477	\$1,270,495	\$75,168	\$927,100	\$152,600
Charges for Services	\$370,485	\$445,930	\$751,138	\$446,050	\$468,500
Interest	\$58,535	\$52,202	(\$7,744)	\$40,850	\$40,850
Rents	\$63,692	\$13,500	\$15,000	\$15,000	\$15,750
Other Revenue	\$722,026	\$66,712	\$100,534	\$6,000	\$224,400
Other Financing Sources	\$138,000	\$0	\$0	\$0	\$0
Total Revenues	\$4,952,302	\$4,818,100	\$3,875,736	\$4,415,969	\$3,983,100
Expenditures					
Personnel Services	\$1,616,067	\$1,675,757	\$1,807,624	\$1,937,387	\$2,067,448
Supplies	\$187,125	\$240,111	\$174,140	\$220,145	\$258,390
Other Services & Charges	\$713,956	\$478,312	\$518,281	\$600,046	\$655,080
Capital Outlay	\$4,281,890	\$2,009,111	\$576,752	\$4,245,807	\$575,500
Debt Service	\$0	\$91,500	\$0	\$0	\$0
Total Expenditures	\$6,799,038	\$4,494,791	\$3,076,796	\$7,003,385	\$3,556,418

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 the same years. The majority of 2014 Intergovernmental Revenue includes carryover dollars for the Macatawa Greenway Trail. Capital Outlay includes several projects some of which include grant dollars as well as private donations.

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 Goal 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	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
	# of new cases filed (Title IV-D child support enforcement)	-	1,109	1,187	1,180	1,180
	# of cases active (Title IV-D child support enforcement)	-	12,177	11,932	12,500	12,500
	# of parenting time and custody assessments completed	-	211	264	264	264
	# of bench warrants filed	-	1,595	1,763	1,700	1,700
EFFICIENCY	% of domestic relation hearings scheduled within 3 weeks of case filing	85%	90%	90%	90%	90%
	% of custody assessments completed within time guidelines	95%	98%	96%	98%	98%
	% of DHS-Office of Child Support audits that show compliance with Federal and State child support regulations	95%	100%	100%	100%	100%
OUTCOMES	Paternity Establishment Rate	90%	96.9%	93.9%	95.3%	95.3%
	Support Order Establishment Rate	80%	80.1%	80.2%	81.8%	81.8%
	Collection Rate on Current Support (outstanding payments)	80%	76.2%	77.1%	78.0%	78.0%
	Collection Rate on Arrears	80%	76.3%	75.0%	75.0%	75.0%
	Collection Rate on Medical	80%	68.6%	64.2%	67.2%	67.2%
CUSTOMER SERVICE	% of attorneys satisfied with court services	90%	85%	n/a ¹	85%	n/a ¹
	% of public customers indicating interaction with staff was courteous, respectful, and friendly	90%	89%	93%	93%	93%

1. Survey is conducted every other year

Fund: 2160 Friend of the Court

Resources

Personnel

Position Name	2013 # of Positions	2014 # of Positions	2015 # of Positions
Friend of the Court	1.000	1.000	1.000
Assistant FOC - Operations	1.000	1.000	1.000
Assistant FOC - Field Services	1.000	1.000	1.000
Investigators	11.000	11.000	11.000
Family Services Coord/Custody Investigator	3.000	4.000	4.000
Data Processing Specialist	4.000	4.000	4.000
Senior Data Processing Specialist	1.000	1.000	1.000
Parent 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	1.725	1.730
FOC Clerk I	4.000	4.000	4.000
Deputy/Road Patrol	1.000	2.000	2.000
Third Party Liability Specialist	1.000	1.000	1.000
	36.125	38.725	38.730

Funding

Budget Summary	0 2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$1,994,955	\$2,036,615	\$2,073,404	\$2,416,867	\$2,646,351
Charges for Services	\$414,887	\$453,139	\$257,707	\$274,625	\$225,450
Interest	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$702,574	\$695,542	\$888,765	\$836,006	\$885,091
Total Revenues	\$3,112,416	\$3,185,296	\$3,219,876	\$3,527,498	\$3,756,892
Expenditures					
Personnel Services	\$2,544,329	\$2,517,733	\$2,521,319	\$2,810,290	\$2,992,549
Supplies	\$46,440	\$40,607	\$50,670	\$81,142	\$62,083
Other Services & Charges	\$521,648	\$626,955	\$648,657	\$636,066	\$702,260
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$3,112,416	\$3,185,296	\$3,220,646	\$3,527,498	\$3,756,892

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	2013 # of Positions	2014 # of Positions	2015 # of Positions
Drug Court Coordinator	0.000	0.000	0.000
Caseworker	1.000	0.000	0.000
Probation Treatment Specialist	1.000	0.000	0.000
Administrative Aide	0.000	0.000	0.000
Assistant Director - Probation	0.150	0.000	0.000
Case Manager/Surveillance	0.000	0.000	0.000
	2.150	0.000	0.000

Funding

Budget Summary	2011	2012	2013	2014	2015
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$283,905	\$309,034	\$0	\$0	\$0
Charges for Services	\$21,764	\$46,203	\$0	\$0	\$0
Interest	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$4,125	\$16,137	\$0	\$0	\$0
Other Financing Sources	\$43,172	\$12,087	\$0	\$0	\$0
Total Revenues	\$352,966	\$383,462	\$0	\$0	\$0
Expenditures					
Personnel Services	\$287,247	\$308,502	\$0	\$0	\$0
Supplies	\$17,605	\$24,883	\$0	\$0	\$0
Other Services & Charges	\$45,459	\$50,484	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$350,311	\$383,869	\$0	\$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	2013 # of Positions	2014 # of Positions	2015 # of Positions
Drug Court Coordinator	0.000	0.000	0.850
Caseworker	1.000	1.000	1.000
Probation Treatment Specialist	1.000	1.000	1.000
Enforcement Officer	0.000	0.000	1.460
Assistant Director - Probation	0.150	0.150	0.150
Case Work Surveillance Officer	0.000	0.000	0.630
	2.150	2.150	5.090

Funding

Budget Summary	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$0	\$92,562	\$544,460	\$1,058,535	\$536,632
Charges for Services	\$0	\$10,994	\$45,204	\$45,000	\$50,000
Interest	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$2,250	\$9,972	\$16,698	\$0
Other Financing Sources	\$0	\$9,707	\$14,449	\$54,261	\$60,205
Total Revenues	\$0	\$115,513	\$614,085	\$1,174,494	\$646,837

Expenditures

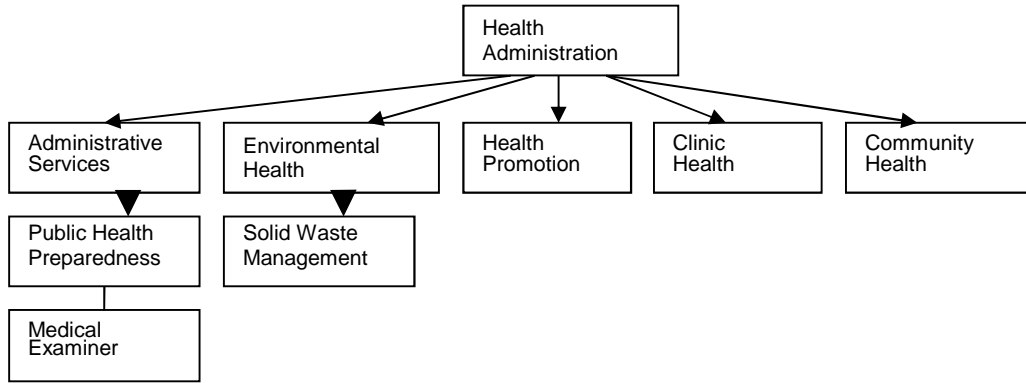
Personnel Services	\$0	\$74,145	\$265,944	\$336,163	\$361,438
Supplies	\$0	\$2,136	\$36,519	\$47,209	\$11,498
Other Services & Charges	\$0	\$21,653	\$305,943	\$796,122	\$273,901
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$97,934	\$608,407	\$1,179,494	\$646,837

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

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Licenses & Permits	\$265,590	\$691,093	\$769,963	\$766,850	\$751,023
Intergovernmental Revenue	\$4,800,092	\$3,881,637	\$3,065,004	\$3,575,531	\$4,007,244
Charges for Services	\$1,059,744	\$671,925	\$696,758	\$839,782	\$889,510
Other Revenue	\$386,779	\$197,529	\$247,543	\$345,809	\$174,302
Other Financing Sources	\$3,085,296	\$3,178,585	\$3,559,851	\$3,552,034	\$3,394,719
Total Revenues	\$9,597,501	\$8,620,769	\$8,339,119	\$9,080,006	\$9,216,798
Expenditures					
Personnel Services	\$6,066,874	\$5,891,724	\$6,001,207	\$6,477,021	\$6,657,328
Supplies	\$164,280	\$1,026,358	\$948,513	\$852,148	\$950,892
Other Services & Charges	\$2,492,907	\$1,702,687	\$1,755,617	\$2,105,366	\$1,808,578
Capital Outlay	\$4,306		\$8,030		
Other Financing Uses	\$871,527				
Total Expenditures	\$9,599,894	\$8,620,769	\$8,713,367	\$9,434,535	\$9,416,798

Budget Highlights:

Increased revenue in 2015 represents reimbursements for previous years expenses by the State.

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	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
	% completion of the Ottawa County Health Assessment Profile (<i>Every 3 years</i>)	-	100%	n/a	75%	25%
	% completion of the Ottawa County BRFSS (<i>Every 3 years</i>)	-	n/a	n/a	100%	n/a
	# of health data elements collected, analyzed, and displayed	-	3,210	4,720	4,200	3,900
	# of health data requests completed	-	64	53	60	60
	# of alerts, warnings, advisories or closures issued due to identified health threat	-	19	12	15	15
	# of data reports requiring data analysis	-	4	27	22	22
	# of committees/councils provided consultation and data support	-	9	23	20	20

	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
EFFICIENCY	% of requests for data completed within agreed upon timeframe	100%	100%	100%	100%	100%
	% of data reports submitted to state within timeline	100%	100%	100%	100%	100%
	% of completed health data reports posted on website	100%	100%	90%	95%	95%
OUTCOMES	% of infectious disease 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)	-	\$0.24	\$0.38	\$0.38	\$0.38
	# of Epidemiology Division FTE ⁷ per 100,000 residents	-	0.42	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	2013	2014	2015
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	1.000	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	0.000	0.000	0.000
Medical Director	1.000	1.000	1.000
Programmer/ Analyst	1.000	1.000	1.000
Senior Accountant	1.000	1.000	1.000
	10.900	10.900	10.900

Funding

	2011	2012	2013	2014	2015
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$1,082,782	\$1,036,123	\$1,035,738	\$1,036,220	\$1,036,220
Charges for Services					
Other Revenue	\$16,124	\$8,329	\$17,967	\$64,250	
Other Financing Sources	\$3,085,296	\$3,178,585	\$3,559,850	\$3,552,034	\$3,394,719
Total Revenues	\$4,184,202	\$4,223,037	\$4,613,555	\$4,652,504	\$4,430,939
Expenditures					
Personnel Services	\$1,105,473	\$1,032,063	\$1,026,746	\$1,168,283	\$1,155,502
Supplies	\$7,622	\$23,340	\$13,067	\$712	\$12,895
Other Services & Charges	\$792,715	\$872,109	\$940,135	\$1,067,922	\$995,122
Capital Outlay					
Other Financing Uses	\$871,527				
Total Expenditures	\$2,777,337	\$1,927,512	\$1,979,948	\$2,236,917	\$2,163,519

Budget Highlights:

Other Financing Sources revenue, the operating transfer from the General Fund, has been adjusted by \$200,000 to use a portion of the fund's accumulated fund balance.

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	<p>County Goal: Contribute to a healthy physical, economic, and community environment</p> <p>Department Goal 1: Demonstrate ability to perform effective public health response during a public health emergency</p> <p><i>Objective 1)</i> Develop plans to respond to public health emergencies (i.e. Strategic National Stockpile (SNS) Plan, Crisis Emergency Risk Communication (CERC) Plan, Continuity of Operations Plan (COOP))</p> <p><i>Objective 2)</i> Assist community partners in creating local health preparedness plans</p> <p><i>Objective 3)</i> Conduct emergency response training exercises with local communities</p> <p><i>Objective 4)</i> Provide personal preparedness training to residents</p> <p><i>Objective 5)</i> Maintain adequately trained health department staff</p> <p><i>Objective 6)</i> Educate and coordinate with community partners on response to an actual public health emergency</p> <p>County Goal: Continually improve the County's organization and services</p> <p>Department Goal 2: 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 3: 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	Health Preparedness Planning Services (<i>Goal 1</i>) Professional Customer Service (<i>Goal 2</i>) Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (<i>Goal 3</i>)					
WORKLOAD	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
	# of updates completed to SNS Plan	-	22	17	15	1
	# of updates completed to CERC Plan	-	15	17	12	1
	# of updates completed to COOP	-	2	3	1	1
	# of response training exercises conducted	-	13	6	8	10
	# of employees trained to respond to a public health emergency	All	All	All	All	All
	# of emergency personnel who received Incident Command Structure and National Incident Management System Training	All	15	9	12	10
	# of actual documented public health emergency events/outbreaks	-	1	5	2	1

	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 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%	n/a	Completed	Completed	Completed
	% grade given to the SNS Plan by MDCH – OPHP ³	100%	97%	n/a	97%	97%
	% grade given to the CERC by MDCH – OPHP ³	100%	n/a	n/a	Completed	Completed
	% of PHEP Cooperative Agreement Local Health Department Workplan Requirements Completed	100%	100%	100%	100%	100%
	% of PHEP Performance Measures Completed	100%	100%	100%	100%	100%
	% of HHS/CDC 15 Target Capabilities Completed	100%	100%	100%	100%	100%
OUTCOMES	# of critical deficiencies identified during actual public health emergency	0	1	0	1	1
	% 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)	-	\$0.47	\$0.51	\$0.52	\$0.52
	Total # of department FTEs ⁵ per 100,000 residents	-	0.42	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	2013 # of Positions	2014 # of Positions	2015 # of Positions
PH Preparedness Coordinator	1.000	1.000	1.000
Health Educator	0.000	0.000	0.000
	1.000	1.000	1.000

Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Licenses and Permits					
Intergovernmental Revenue	\$216,257	\$143,297	\$172,828	\$150,472	\$151,603
Charges for Services					
Other Revenue	\$7,700	\$3,682		\$5,208	
Total Revenues	\$223,957	\$146,979	\$172,828	\$155,680	\$151,603

Expenditures

Personnel Services	\$90,552	\$80,313	\$93,410	\$99,439	\$99,462
Supplies	\$2,352	\$5,365	\$4,731	\$16,788	\$8,618
Other Services & Charges	\$87,662	\$21,957	\$15,570	\$8,523	\$13,899
Capital Outlay			\$8,030		
Total Expenditures	\$180,566	\$107,635	\$121,741	\$124,750	\$121,979

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>	
<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	Clean Drinking Water Program; Campground Inspection Services (<i>Goal 1</i>) Safe Sewage Disposal Program; Campground Inspection Services (<i>Goal 2</i>) Beach Testing Program; Public Swimming Pool Inspection Services (<i>Goal 3</i>) Food Service Inspection and Educational Program (<i>Goal 4</i>) Animal Rabies Testing Services (<i>Goal 5</i>) Professional Customer Service (<i>Goal 6</i>) Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (<i>Goal 7</i>)					
	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
WORKLOAD	# of groundwater supply systems (wells) inspected prior to real estate transfers	-	677	734	756	649
	# of new and replacement well permits issued	-	311	340	336	300
	# of vacant property evaluations completed for future development	-	172	68	65	45
	# of wastewater disposal systems inspected prior to real estate transfers	-	1,063	1,004	1,026	1,022
	# of sewage disposal system permits issued for new construction	-	205	315	265	245
	# of sewage disposal system permits issued for repair/replacement at existing homes	-	273	272	265	305
	# of septage hauling vehicles inspected	-	25	25	27	27
	# of public beach sampling events conducted	-	945	589	500	400
	# of public swimming pools licensed and inspected	-	130	128	180	180
	# of campgrounds licensed and inspected	-	24	23	22	23
	# of fixed food establishment inspections	-	1,191	1,186	1,200	1,200
	# of vending machine and STFU inspections	-	72	57	100	100
	# of temporary food establishment inspections	-	299	332	340	395
	# of re-inspections conducted	-	436	394	350	350
	# of foodborne illnesses and/or complaints investigated	-	374	181	200	200
	# of food service employees trained, including school concessions	-	114	149	200	200
	# of web-based food service training modules available	-	4	4	4	4
# of rabies tests conducted on animals	-	16	18	15	15	
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	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
CUSTOMER SERVICE	% of customers indicating that the services/information received met their needs	100%	99%	99%	99%	99%
	% of customers indicating that interaction with staff was courteous and professional	100%	99%	100%	100%	100%
COST ⁵	Cost of Division per capita (total expenses ³)	-	\$5.95	\$5.91	\$6.22	\$6.22
	Total # of Environmental Health FTE ⁴ per 100,000 residents	-	6.46	6.94	6.54	6.54

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	2013 # of Positions	2014 # of Positions	2015 # of Positions
Environmental Health Clerk	2.400	3.300	2.400
Environmental Health Specialist*	9.900	9.900	10.000
Environmental Health Manager	0.900	0.000	0.900
Environmental Health Specialist/Beach Qual	1.000	0.000	0.000
Team Supervisor	2.000	2.000	2.000
Environmental Technician	0.500	0.500	0.500
Records Processing Clerk II	0.000	0.000	0.000
	16.700	15.700	15.800

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

Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Licenses and Permits	\$265,590	\$691,093	\$769,963	\$766,850	\$751,023
Intergovernmental Revenue	\$417,862	\$175,372	\$127,287	\$54,513	\$66,608
Charges for Services	\$204,753	\$207,843	\$253,219	\$241,250	\$222,190
Other Revenue	\$9,684	\$33,002	\$32,221	\$42,833	\$35,375
Total Revenues	\$897,889	\$1,107,310	\$1,182,690	\$1,105,446	\$1,075,196

Expenditures

Personnel Services	\$1,012,550	\$1,121,911	\$1,079,469	\$1,054,261	\$1,171,673
Supplies	\$19,843	\$39,076	\$72,326	\$26,630	\$30,630
Other Services & Charges	\$196,851	\$159,422	\$163,846	\$287,199	\$223,719
Capital Outlay	\$1,412				
Total Expenditures	\$1,230,656	\$1,320,408	\$1,315,641	\$1,368,090	\$1,426,022

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 with 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	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
WORKLOAD	# of eligible pregnant women served (MIHP)	-	205	298	250	250
	# of eligible infants served (MIHP)	-	210	292	250	250
	# of infant case management contacts (MIHP)	-	1,782	1,877	1,800	1,800
	# of maternal case management contacts (MIHP)	-	1,039	1,188	1,050	1,050
	# of clients served with special health care needs (CSHCS)	-	927	984	1,013	1,050
	# of service encounter contacts (CSHCS)	-	565	916	605	607
	# of hearing screens conducted	-	14,579	15,759	14,800	15,000
	# of vision screens conducted	-	17,946	18,518	16,700	17,700
	# of children receiving a referral for vision/hearing	-	1,700	1,798	1,665	1,720
	# of assessments conducted for CAC	-	103	93	95	95
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%	10%	n/a	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%	74%	83%	78%	78%
	% of children screened with potential vision loss who had a confirmed medical diagnosis and/or received treatment	100%	92%	95%	93%	93%
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%	n/a	100%	100%
	% of customers indicating that the services/information received met their needs	100%	100%	n/a	100%	100%
	% of customers indicating that interaction with staff was courteous and professional	100%	100%	n/a	100%	100%
COST⁵	Cost per MIHP client (total cost ³ divided by # clients served)	-	\$1,691.26	\$1,253.59	\$1,543.24	\$1,543.24
	Cost per CSHCS client (total cost ³ divided by # clients served)	-	\$371.33	\$354.96	\$346.89	\$334.66
	Cost per Hearing/Vision screen conducted (total cost ³ divided by # screens conducted)	-	\$9.58	\$8.83	\$9.58	\$9.23
	Total cost ³ of Community Health services per capita	-	\$6.26	\$6.26	\$6.48	\$6.48
	Total # of department FTEs ⁴ per 100,000 residents	-	7.47	7.39	7.32	7.32

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 Position Name	2013	2014	2015
	# of Positions	# of Positions	# of Positions
Clinic Support	0.500	0.500	0.000
Clinical Health Supervisor	1.000	1.000	0.000
Community Health Clerk	1.000	2.000	1.000
Community Health Nurse I	5.600	5.600	5.600
Community Health Supervisor	0.000	0.000	0.000
Community Health Team Supervisor	1.000	0.000	0.000
CSHCS Clerical *	1.000	1.000	1.000
Health Promotion Manager	0.340	0.340	0.340
Hearing & Vision Tech	3.400	3.400	3.400
CSHCS/HV Clerk	0.000	0.000	0.800
Maternal and Infant Health Clerk	0.750	0.750	0.750
Nutritionist	0.600	0.600	0.600
Public Health Social Worker	2.000	1.800	1.800
Public Health Team Supervisor	0.000	0.000	2.000
Records Processing Clerk II	0.000	0.000	0.000
Public Health Outreach Worker	0.600	0.600	0.000
	17.790	17.590	17.290

* Children's Special Health Care Service Program Representative

Funding	2011	2012	2013	2014	2015
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$845,061	\$843,289	\$603,518	\$874,668	\$1,012,190
Charges for Services	\$299,831	\$18,407	\$10,042	\$4,500	
Other Revenue	\$25,341	\$13,124	\$39,697	\$56,569	\$21,533
Other Financing Sources					
Total Revenues	\$1,170,233	\$874,820	\$653,257	\$935,737	\$1,033,723
Expenditures					
Personnel Services	\$1,241,857	\$1,133,714	\$1,183,520	\$1,263,048	\$1,302,430
Supplies	\$18,347	\$40,883	\$25,247	\$26,012	\$24,497
Other Services & Charges	\$150,007	\$184,205	\$184,056	\$182,420	\$140,903
Capital Outlay					
Total Expenditures	\$1,410,211	\$1,358,802	\$1,392,823	\$1,471,480	\$1,467,830

Function Statement

Clinic services are provided in clinics, homes, schools, and community facilities. Programs provided include the following: Family Planning Program (medical exams, pregnancy testing/counseling, prescription birth control, and education); Sexually Transmitted Disease (STD) Clinics (confidential testing, treatment and education on STDs and anonymous counseling and testing for HIV/AIDS); Communicable Disease including Tuberculosis (investigation and follow-up); and Immunization Services (vaccine administration, monitoring, distribution, and Travel Clinic).

Mission Statement

Provide family planning, communicable disease and immunization services to underserved populations to reduce unplanned pregnancies and the occurrence and spread of communicable diseases in the County

TARGET POPULATION	At-Risk Populations (uninsured, underinsured, below poverty level, Medicaid eligible) Sexually Active Teens and Adults Ottawa County Residents
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment
	Department Goal 1: Reduce unplanned pregnancies among persons who seek family planning services*
	<i>Objective 1)</i> Conduct breast and pelvic exams and breast and cervical cancer screenings
	<i>Objective 2)</i> Provide family planning counseling and education
	<i>Objective 3)</i> Distribute contraceptives to clients
	Department Goal 2: Reduce Sexually Transmitted Infections (STI) being transmitted by those persons who receive STI treatment services*
	<i>Objective 1)</i> Provide education regarding STI prevention
	<i>Objective 2)</i> Provide STI testing, treatment, and counseling
	Department Goal 3: Minimize the spread of communicable disease
	<i>Objective 1)</i> Monitor communicable disease
	<i>Objective 2)</i> Investigate reported cases of communicable disease
	<i>Objective 3)</i> Provide treatment and control spread of confirmed cases of communicable disease
	<i>Objective 4)</i> Provide education regarding the signs, symptoms, and transmission of communicable disease
Department Goal 4: Protect the public against vaccine preventable disease	
<i>Objective 1)</i> Ensure vaccinations are received by eligible children and adults	
<i>Objective 2)</i> Provide immunizations to travelers to high risk areas	
<i>Objective 3)</i> Provide education regarding vaccinations, immunizations, and vaccine preventable disease	
<i>Objective 4)</i> Perform quality assurance with vaccine providers (e.g. proper storage, expirations)	
County Goal: Continually improve the County's organization and services	
Department Goal 5: Provide excellent customer service	
<i>Objective 1)</i> Provide thorough and satisfactory services	
<i>Objective 2)</i> Provide interaction with customers that is courteous, respectful, and friendly	
<i>Objective 3)</i> Provide timely responses to requests for service	
Department Goal 6: Provide exceptional services/programs	
<i>Objective 1)</i> Maintain high-efficiency work outputs ¹	
<i>Objective 2)</i> Meet or exceed the administrative performance (e.g. workload, efficiency, customer service) of comparable services provided in comparable counties ²	
<i>Objective 3)</i> Meet or surpass the value-per-dollar (e.g. outcome results, cost per capita, FTE per resident) of comparable services provided in comparable counties ²	
<small>* 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)</small>	
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	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
WORKLOAD	# of unduplicated family planning clients receiving medical exam	2,200	1,888	1,730	1,800	1,800
	# of unduplicated family planning clients receiving counseling and education	3,000	2,185	2,021	2,100	2,100
	# of unduplicated clients receiving contraceptives	2,850	2,139	1,990	2,000	2,000
	# of STI clinic client encounters	5,900	4,679	4,327	4,400	4,400
	# of HIV tests performed	1,000	909	1,022	1,100	1,100
	# of STI prevention education sessions conducted	5,900	4,679	4,610	4,700	4,700
	# of MDSS communicable diseases reported	1,100	1,253	1,293	1,250	1,250
	# of immunizations administered to children	14,000	10,914	9,619	8,737	8,500
	# of immunizations provided to travelers	2,600	1,764	902	900	900
	# of immunization and vaccine preventable disease education sessions	18	18	12	23	18
	# of LTBI (latent tuberculosis infections) reported	45	37	32	35	35
	# of active TB clients	5	2	3	3	3
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%	95%	95%	95%
	% 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 ⁵	90%	84%	84%	65%	70%
OUTCOMES	% of clients who became pregnant while receiving family planning services	<1%	<1%	<1%	<1%	<1%
	Incidence rate of reported STI by those who received STI treatment/prevention education services	<1%	n/a	<1%	<1%	<1%
	Communicable disease rate	0.0040	0.00476	0.004728	0.004879	0.0048
	Vaccine preventable disease rate	0.0004	0.0003	0.0004	0.0004	0.0004
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%	98%	100%	100%	100%

COST ⁸	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
	Cost of Family Planning services per client served - clinic, counseling, and/or education (total expenses not including admin or clerical ⁶)	-	\$174.98	\$198.75	\$195.62	\$195.62
	Cost of Immunization services per client served - children and travelers (total expenses not including admin or clerical ⁶)	-	\$93.51	\$108.42	\$134.22	\$137.60
	Cost of STI clinic services per client encounter (total expenses not including admin or clerical ⁶)	-	\$56.14	\$66.23	\$66.03	\$66.03
	Cost of Communicable Disease services per capita (total expenses not including admin or clerical ⁶)	-	\$222.84	\$257.54	\$287.47	\$287.47
	Total Cost of Clinic Health Services per capita (total expenses ⁶)	-	\$13.29	\$13.25	\$14.32	\$14.32
	Total # of department FTEs ⁷ per 100,000 residents	-	12.87	12.58	12.61	12.61

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. MDSS: Michigan Disease Surveillance System
4. MCIR: Michigan Care Improvement Registry
5. Effective January 1, 2014 CDC/MDCH changed the immunization requirement to include a second Hepatitis A vaccine
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. Total Cost and FTE calculations will be computed by the Planning and Performance Improvement Department

Resources**Personnel**

Position Name	2013 # of Positions	2014 # of Positions	2015 # of Positions
Clinic Health Manager	1.000	2.800	1.000
Clinic Support	10.500	10.500	10.200
Clinical Health Supervisor	1.800	0.000	0.000
Community Health Nurse I	12.000	12.000	11.800
Community Health Supervisor	1.000	1.000	0.000
Public Health Team Supervisor	0.000	0.000	2.800
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
	30.300	30.300	29.800

Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$2,014,020	\$1,396,059	\$936,766	\$1,319,434	\$1,626,350
Charges for Services	\$467,958	\$403,530	\$407,434	\$383,345	\$463,113
Other Revenue	\$81,608	\$9,866	\$32,544	\$52,183	\$33,525
Total Revenues	\$2,563,586	\$1,809,456	\$1,376,744	\$1,754,962	\$2,122,988

Expenditures

Personnel Services	\$2,007,843	\$1,925,088	\$2,026,321	\$2,208,524	\$2,260,344
Supplies	\$101,542	\$833,850	\$769,377	\$688,850	\$795,200
Other Services & Charges	\$987,126	\$257,062	\$283,586	\$375,410	\$258,381
Capital Outlay					
Total Expenditures	\$3,096,511	\$3,016,000	\$3,079,284	\$3,272,784	\$3,313,925

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 Individuals (0-24)
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 <i>Objective 4)</i> Provide effective administration support for the OCFPC</p> <p>Department Goal 2: Reduce tobacco use among youth</p> <p><i>Objective 1)</i> Decrease tobacco sales to underage youth</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, fluoride, 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 young adults 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 ROADD Coalition <i>Objective 2)</i> Reduce alcohol sales to under age youth</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); Electronic Benefit Transfer Program (<i>Goal 1</i>) No Cigs for Kids Program (<i>Goal 2</i>) Mile of Smiles Dental Services; In-School Sealant and Varnish Services (<i>Goal 3</i>) Marketing Services for Family Planning and STI Treatment and Prevention; Wear One campaign (<i>Goal 4</i>) ROADD Program (<i>Goal 5</i>) Professional Customer Service (<i>Goal 6</i>) Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis) (<i>Goal 7</i>)</p>

	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
WORKLOAD	# of residents using electronic benefits transfer system at farm markets	-	506	500	500	500
	# of nutrition and exercise educational sessions conducted	-	115	700	238	79
	# of policy/environmental changes implemented to increase access to physical activity and healthy food choices	-	1	1	6	10
	# of Food Policy Council and subcommittee meetings facilitated	-	9	14	14	14
	# of cigarette vendor education trainings conducted	-	9	32	107	55
	# dental services provided on "Miles of Smiles" mobile dental unit (exams, cleanings, x-rays, fillings, extractions, fluoride varnish, sealants)	-	8,112	6,222	6,075	6,014
	# of dental services provided through the SEAL program (screenings, sealants, fluoride varnish)	-	2,364	2,589	2,632	2,495
	# of dental services provided in Early Headstart/Headstart fluoride varnish program (assessments, fluoride treatments)	-	468	601	448	518
	# of Family Planning/STI presentations, workshops and conferences to schools/Juvenile Detention Center/Girls Group/Harbor House/Hope College/Grand Valley State University/community	-	42	40	40	35
	# of alcohol vendor education trainings conducted	-	n/a	n/a	150	75
# of ROADD coalition and task force meetings administered	-	6	4	11	28	
EFFICIENCY	% of policies adopted related to nutrition/exercise	100%	100%	100%	100%	100%
	% of cigarette vendors passing compliance checks	100%	90%	86%	86%	90%
	% of cigarette vendors notified of status in 1 month of compliance check	100%	100%	100%	100%	100%
	% of alcohol retailers passing compliance checks	96%	n/a	94%	94%	96%
OUTCOMES	% increase in number of Ottawa County residents with a healthy Body Mass Index (3 year survey)	≥3%	n/a	37.4% (2011BRFS)	n/a	38.5%
	% reduction in dental disease in children served on Miles of Smiles	>30%	37%	8%	30%	25%
	% of young adults using family planning services	25%	22%	22%	22%	22%
	% of Ottawa County young adults using STI services	50%	n/a	47%	47%	48%
	% reduction in alcohol related traffic crashes where driver is 18-24	3%	n/a	n/a	n/a	37%

	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
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 ⁵	Cost of promotions division per capita (total expenses ³)	-	\$3.76	\$3.53	\$3.86	\$3.86
	# of promotions division FTEs ⁴ per 100,000 residents	-	3.11	3.26	3.15	3.15

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	2013 # of Positions	2014 # of Positions	2015 # of Positions
Dental Assistant Clinic Manager	0.800	0.800	0.800
Dental Hygienist Manager	0.800	0.800	0.800
Health Educator	3.000	2.600	2.600
Health Promotion Clerk	0.900	2.360	0.900
Health Promotion Manager	0.660	0.000	0.660
Health Promotion Team Supervisor	0.700	0.000	0.900
Oral Health Team Supervisor	1.000	1.000	1.000
	7.860	7.560	7.660

Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$224,110	\$287,497	\$188,866	\$140,224	\$114,273
Charges for Services	\$87,202	\$42,145	\$26,062	\$210,687	\$204,207
Other Revenue	\$246,322	\$129,527	\$125,112	\$124,768	\$83,869
Total Revenues	\$557,634	\$459,168	\$340,040	\$475,679	\$402,349
Expenditures					
Personnel Services	\$608,599	\$598,636	\$591,731	\$683,466	\$667,917
Supplies	\$14,574	\$83,844	\$63,765	\$93,156	\$79,052
Other Services & Charges	\$278,546	\$207,932	\$168,423	\$183,892	\$176,554
Capital Outlay	\$2,894				
Total Expenditures	\$904,613	\$890,412	\$823,919	\$960,514	\$923,523

Budget Highlights:

Several grant budgets are uncertain in 2015, so the County budgets conservatively.

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 (<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	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
	# of persons screened for potential CMH services (e.g. phone calls received)	-	1,442	1,341	1,300	1,250
	# of CMH consumer assessments conducted	-	955	806	800	750
	# of referrals provided for outside services (if not eligible following assessment)	-	251	133	120	110
	# of unduplicated adult consumers that received CMH services	-	2,314	2,108	2,000	1,900
	# of unduplicated youth consumers that received CMH services	-	608	692	750	800
	# of consumers diverted from jail (post-booking)	-	8	25	23	27

	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
EFFICIENCY	% of adults and children in crisis screened within 3 hours of request	95%	97.1%	95.5%	96.0%	97.0%
	% of persons receiving their first face-to-face assessment within 14 days of request for service	95%	99.7%	99.6%	99.0%	99.0%
	% of persons receiving their first ongoing service within 14 days of initial assessment	95%	96.3%	96.1%	96.0%	96.5%
	% of consumers discharged from inpatient care that are seen for follow-up care within 7 days	95%	98.1%	98.9%	99.0%	98.5%
	% of consumers with a current treatment plan	95%	99.1%	92.8%	97.0%	98.0%
OUTCOMES	% of adult consumers readmitted to inpatient psychiatric unit within 30 days after CMH discharge	<15%	6.0%	8.2%	8.0%	7.0%
	% of youth consumers readmitted to inpatient psychiatric unit within 30 days after CMH discharge	<15%	2.2%	6.1%	4.0%	5.0%
	% of adult consumers readmitted to inpatient psychiatric unit within 180 days after CMH discharge	<20%	19.9%	17.1%	16.0%	17.5%
	% of youth consumers readmitted to inpatient psychiatric unit within 180 days after CMH discharge	<20%	9.1%	13.4%	12.0%	10.5%
	% of Medicaid consumers served of the total Medicaid eligible population in Ottawa County (i.e. penetration rate)	-	8.1%	4.5%	4.8%	5.2%
CUSTOMER SERVICE	% of consumers satisfied with quality of department services	90%	91.4%	94.8%	95.0%	95.0%
	% 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%	87.5%	91.2%	91.0%	92.0%
COST ⁵	Cost of CMH per consumer - youth and adults (<i>Total expenses</i>) ³	-	\$12,504	\$13,508	\$14,120	\$14,382
	# of CMH FTE ⁴ per 100,000 residents	-	65.14	68.50	66.52	66.52

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

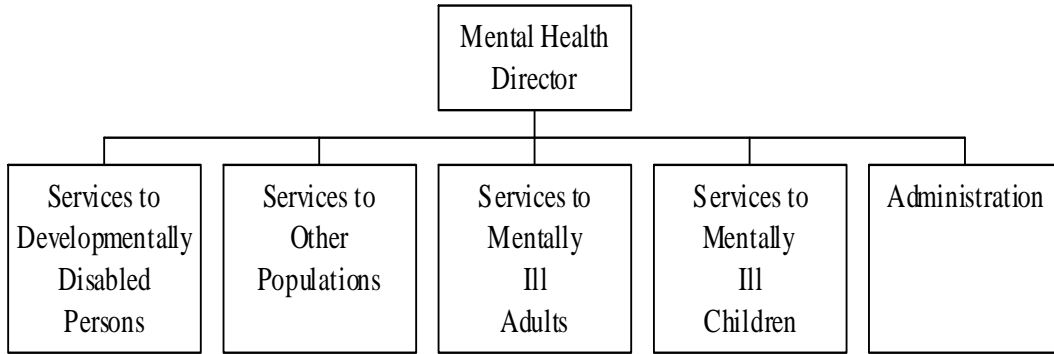
2. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks

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



	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$34,136,856	\$35,962,768	\$37,088,311	\$37,016,596	\$37,338,505
Charges for Services	\$409,070	\$358,476	\$340,644	\$568,646	\$537,530
Rents	\$78,927	\$18,213			
Interest	\$34,024	\$46,507	\$25,275		\$1,000
Other Revenue	\$453,444	\$617,396	\$922,460	\$689,718	\$227,347
Other Financing Sources	\$563,108	\$563,108	\$593,057	\$846,150	\$563,108
Total Revenues	\$35,675,429	\$37,566,469	\$38,969,747	\$39,121,110	\$38,667,490
Expenditures					
Personnel Services	\$11,001,766	\$12,344,938	\$13,028,245	\$12,798,413	\$12,936,481
Supplies	\$614,720	\$444,462	\$412,517	\$494,790	\$471,867
Other Services & Charges	\$23,582,299	\$24,758,883	\$25,574,465	\$25,779,541	\$25,259,142
Capital Outlay	\$79,483	\$108,423	\$9,930	\$48,366	
Other Financing Uses					
Total Expenditures	\$35,278,268	\$37,656,706	\$39,025,157	\$39,121,110	\$38,667,490

Resources			
Personnel	2013	2014	2015
Position Name	# of	# of	# of
	Positions	Positions	Positions
Clinical Office Manager	0.415	0.415	0.410
Mental Health Prescriber	0.100	0.100	0.280
Compliance Manager	0.118	0.118	0.120
Director of Quality Improvement	0.080	0.078	0.000
Compliance Assistant	0.358	0.358	0.360
Mental Health Aide	37.000	36.000	28.000
Mental Health Clinician	5.000	5.000	5.000
Mental Health Nurse	3.500	3.500	3.500
Mental Health Specialist	17.604	16.604	16.770
Mental Health Trainer	1.000	1.000	1.000
Occupational Therapist	1.500	1.500	1.500
Program Coordinator-County	2.684	2.346	1.740
Program Supervisor	1.196	1.351	1.360
CBS Team Leader	4.000	4.000	3.000
Medical Assistant	1.000	1.000	1.000
Mental Health Clerk	2.333	3.333	3.340
Training Center Clerk	0.700	0.700	0.700
Speech Language Therapist	0.500	0.500	0.500
Team Supervisor - M Health	3.719	4.000	4.000
	82.808	81.904	72.580

Funding	2011	2012	2013	2014	2015
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$21,465,709	\$22,941,011	\$23,515,674	\$23,745,537	\$23,797,120
Charges for Services	\$332,218	\$299,297	\$290,690	\$485,825	\$493,749
Rents	\$78,927	\$18,213			
Other Revenue	\$421,133	\$250,206	\$191,183	\$122,340	\$46,142
Total Revenues	\$22,297,987	\$23,508,727	\$23,997,547	\$24,353,702	\$24,337,011
Expenditures					
Personnel Services	\$4,460,255	\$4,877,478	\$5,118,015	\$5,155,445	\$5,262,760
Supplies	\$217,432	\$110,873	\$96,345	\$119,834	\$93,009
Other Services & Charges	\$14,881,445	\$16,008,838	\$16,164,300	\$16,765,436	\$17,078,949
Capital Outlay	\$27,805	\$11,050			
Total Expenditures	\$19,586,937	\$21,008,238	\$21,378,660	\$22,040,715	\$22,434,718

Budget Highlights:

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

Resources

Personnel

Position Name	2013 # of Positions	2014 # of Positions	2015 # of Positions
Program Coordinator	0.000	0.000	0.000
Mental Health Specialist	0.233	0.244	0.240
	0.233	0.244	0.240

Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$314,143	\$281,259	\$318,715	\$353,750	\$294,298
Other Revenue	\$3,330	\$2,664	\$2,499	\$3,727	
Total Revenues	\$317,473	\$283,923	\$321,214	\$357,477	\$294,298

Expenditures

Personnel Services	\$16,067	\$17,253	\$15,310	\$10,404	\$16,548
Supplies					
Other Services & Charges	\$300,435	\$297,009	\$284,445	\$275,287	\$349,875
Capital Outlay					
Total Expenditures	\$316,502	\$314,263	\$299,755	\$285,691	\$366,423

Resources

Personnel

Position Name	2013 # of Positions	2014 # of Positions	2015 # of Positions
Access Center Clerk	0.000	0.000	0.860
Clinical Office Manager	0.585	0.585	0.590
Clinical Nurse	0.900	0.900	0.000
Compliance Manager	0.212	0.212	0.210
Director of Quality Improvement	0.037	0.035	0.000
Medical Assistant	1.000	1.000	1.000
Compliance Assistant	0.642	0.642	0.640
Mental Health Clinician	21.000	21.000	20.000
Mental Health Nurse	5.000	5.000	5.000
Mental Health Specialist	12.170	12.170	11.000
Nursing Supervisor	0.800	0.000	0.000
Peer Support Specialist	5.000	5.000	6.000
Program Coordinator	0.610	8.000	7.860
Program Supervisor	1.043	1.000	1.000
Medical Director	0.612	0.556	0.000
Staff Psychiatrist	1.000	1.000	1.000
Mental Health Clerk	5.000	5.500	4.500
Records Processing Clerk II	0.500	0.000	0.000
Mental Health Prescriber	0.00	0.00	0.720
Team Supervisor	8.281	0.000	0.000
	64.392	62.600	60.380

Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$10,192,104	\$10,870,858	\$11,298,997	\$10,841,586	\$11,132,636
Charges for Services	\$40,069	\$16,207	\$14,120	\$44,215	\$16,526
Rents					
Other Revenue	\$15,919	\$228,615	\$119,393	\$103,334	\$116,950
Total Revenues	\$10,248,092	\$11,115,680	\$11,432,510	\$10,989,135	\$11,266,112

Expenditures

Personnel Services	\$3,890,025	\$4,618,181	\$4,992,189	\$5,038,837	\$5,204,016
Supplies	\$313,806	\$281,550	\$280,751	\$312,284	\$327,615
Other Services & Charges	\$5,101,283	\$5,684,205	\$5,512,471	\$5,052,347	\$4,866,441
Capital Outlay	\$7,528				
Total Expenditures	\$9,312,642	\$10,583,936	\$10,785,411	\$10,403,468	\$10,398,072

Resources**Personnel**

Position Name	2013 # of Positions	2014 # of Positions	2015 # of Positions
Mental Health Clinician	5.000	5.000	5.000
Mental Health Nurse	1.000	1.000	1.000
Mental Health Specialist	0.326	0.326	0.330
Peer Specialist	1.000	1.000	1.000
Program Coordinator	0.000	1.000	1.600
Program Supervisor	0.761	0.649	0.640
Medical Director	0.000	0.250	0.000
Mental Health Clerk	0.667	0.667	0.660
Staff Psychiatrist	0.00	0.000	0.000
Team Supervisor	1.000	0.000	0.000
	9.754	9.892	10.230

Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$1,510,387	\$1,670,529	\$1,954,927	\$2,075,722	\$2,114,451
Charges for Services	\$32,756	\$39,584	\$32,903	\$35,206	\$24,069
Rents					
Other Revenue			\$140		
Total Revenues	\$1,543,143	\$1,710,112	\$1,987,970	\$2,110,928	\$2,138,520
Expenditures					
Personnel Services	\$528,085	\$640,801	\$727,539	\$741,386	\$823,115
Supplies	\$12,116	\$9,280	\$9,660	\$13,619	\$7,494
Other Services & Charges	\$705,912	\$715,590	\$901,657	\$1,144,779	\$992,350
Capital Outlay					
Total Expenditures	\$1,246,113	\$1,365,671	\$1,638,856	\$1,899,784	\$1,822,959

Budget Highlights:

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

Resources

Personnel

Position Name	2013 # of Positions	2014 # of Positions	2015 # of Positions
Account Clerk	7.500	7.100	6.060
Accountant I	1.000	1.000	0.000
Accountant II	0.000	0.000	1.500
Accountant - M.H. Billing	1.000	0.000	0.000
Administrative Assistant	1.000	1.000	0.880
CMH Deputy Director	1.000	1.000	0.910
Community. Dev. & Relations Coordinator	1.000	1.000	0.000
Consumer Services Coordinator	0.000	0.000	0.940
Compliance Manager	0.670	0.670	0.590
Contract Manager	1.000	1.000	0.750
Cost Analyst	1.000	1.000	0.000
Director of QI & Planning	0.883	0.887	0.000
Assistant Human Resources Director	0.500	0.500	0.500
IT Program Coordinator	1.000	1.000	0.000
Business Analyst	0.000	0.000	0.880
Mental Health Director	1.000	1.000	1.000
Mental Health Specialist	0.768	0.756	0.760
Mental Health Finance Manager	1.000	1.000	0.900
Nursing Supervisor	0.200	0.000	0.000
Program Coordinator- County	1.706	0.654	0.660
Program Evaluator	1.000	1.000	0.970
Program Supervisor	0.000	0.000	0.000
Programmer/ Analyst	1.000	1.000	0.000
Quality Improvement/ Managed Care Asst	1.000	1.000	0.000
Quality Improvement Clerk	0.000	0.000	0.900
Recipient Rights Director	1.000	1.000	0.940
Recipient Rights & Info Officer	1.000	1.000	0.000
Peer Specialist	1.000	1.000	0.000
Medical Director	0.388	0.194	0.000
Staff Psychiatrist	0.000	0.000	0.000
Mental Health Clerk	1.000	1.000	0.000
	29.614	26.761	19.140

Resources

Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$654,513	\$199,112			
Charges for Services	\$4,027	\$3,388	\$2,929	\$3,400	\$3,186
Rents					
Interest	\$34,024	\$46,507	\$25,275		\$1,000
Other Revenue	\$13,062	\$135,912	\$609,243	\$460,317	\$64,255
Other Financing Sources	\$563,108	\$563,108	\$593,057	\$846,151	\$563,108
Total Revenues	\$1,268,734	\$948,026	\$1,230,504	\$1,309,868	\$631,549

Expenditures

Personnel Services	\$2,107,334	\$2,191,226	\$2,175,190	\$1,852,341	\$1,630,042
Supplies	\$71,366	\$42,759	\$25,762	\$49,053	\$43,749
Other Services & Charges	\$2,593,224	\$2,053,240	\$2,711,592	\$2,541,692	\$1,971,527
Capital Outlay	\$44,150	\$97,372	\$9,930	\$48,366	
Other Financing Uses					
Total Expenditures	\$4,816,074	\$4,384,598	\$4,922,474	\$4,491,452	\$3,645,318

Budget Highlights:

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

Fund: 2225 Substance Use Disorder

Function Statement

This Fund accounts for monies to provide substance abuse services within the County. Monies are provided by Federal, State, County (PA2), and charges for services.

Resources

Personnel

Position Name	# of Positions	# of Positions	# of Positions
CMH Deputy Director	0.000	0.000	0.090
Account Clerk	0.000	0.000	0.140
Administrative Assistant	0.000	0.000	0.120
Compliance Manager	0.000	0.000	0.080
Contract Manager	0.000	0.000	0.250
Mental Health Finance Manager	0.000	0.000	0.100
Program Coordinator - County	0.000	0.000	0.140
Program Evaluator	0.000	0.000	0.030
Quality Improvement Clerk	0.000	0.000	0.100
Recipient Rights Director	0.000	0.000	0.060
Accountant II	0.000	0.000	0.500
Business Analyst	0.000	0.000	0.120
Consumer Services Coordinator	0.000	0.000	0.060
Access Center Clerk	0.000	0.000	0.140
Mental Health Clinician	0.000	0.000	1.000
	0.000	0.000	2.930

Funding

Budget Summary	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$1,141,857
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interest	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$1,141,857
Expenditures					
Personnel Services	\$0	\$0	\$0	\$0	\$245,489
Supplies	\$0	\$0	\$0	\$0	\$2,218
Other Services & Charges	\$0	\$0	\$0	\$0	\$894,150
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0	\$1,141,857

Budget Highlights:

Activities for this fund were previously accounted for within the Mental Health Fund (2220) in earlier years, but different contracts and financial reporting requirements necessitated separation..

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

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Interest	\$30,602	\$37,156	(\$4,434)	\$36,895	\$6,128
Other Revenue	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$2,340,000	\$0	\$0	\$0
Total Revenues	\$30,602	\$2,377,156	(\$4,434)	\$36,895	\$6,128
Expenditures					
Other Services & Charges	\$0	\$0	\$0	\$0	\$0
Supplies	\$344,970	\$418,468	\$296,436	\$284,000	\$281,481
Capital Outlay	\$56,686	\$40,607	\$0	\$20,000	\$0
Operating Transfers	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$401,656	\$459,075	\$296,436	\$304,000	\$281,481

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.

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	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 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)	-	13,429	13,224	13,200	13,200
	# of recycling service memberships	-	748	676	700	700
	# of pounds of pesticides collected	-	22,059	25,200	25,500	25,000
	# of gallons of liquid hazardous waste collected	-	8,275	9,841	10,000	10,000
	# of pounds of solid hazardous waste collected	-	93,021	103,605	102,000	100,000
	# of cubic yards of recyclables collected	-	3,450	6,420	7,000	6,500
	# of calls regarding mercury spill responded to	-	6	2	2	2

EFFICIENCY	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 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	8,275	9,841	10,000	10,000
	# of pounds of solid household hazardous waste diverted from landfill	43,000	93,021	103,605	102,000	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)	-	\$21.25	\$27.00	\$31.37	\$31.37
	Cost of waste management per capita (total expenses ³)	-	\$1.06	\$1.31	\$1.52	\$1.52
	# of RRSC users per waste management FTEs ⁴	-	3,950	3,480	3,070	3,070
	# of waste management FTEs ⁴ per 100,000 residents	-	1.26	1.39	1.58	1.58

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	2013 # of Positions	2014 # of Positions	2015 # of Positions
Environmental Health Manager	0.100	0.100	0.100
Team Supervisor - Health	1.000	1.000	1.000
Sr Environmental Health Specialist	0.100	0.100	0.000
Technician	0.500	0.500	0.500
Sr Recycle Center Attendant	0.000	1.000	1.000
Recycle Center Attendant	1.500	1.000	1.000
Environmental Health Clerk	0.600	0.600	0.600
	3.800	4.300	4.200

Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$0	\$0	\$39,473	\$28,000	\$28,000
Charges for Services	\$367,653	\$340,902	\$316,499	\$340,000	\$320,000
Interest and Rents	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$31,996	\$33,197	\$34,967	\$31,650	\$30,350
Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$399,649	\$374,099	\$390,939	\$399,650	\$378,350
Expenditures					
Personnel Services	\$171,317	\$181,943	\$227,222	\$242,029	\$256,420
Supplies	\$10,634	\$8,703	\$12,829	\$16,628	\$15,295
Other Services & Charges	\$144,441	\$115,998	\$131,872	\$179,195	\$186,053
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$326,392	\$306,645	\$371,923	\$437,852	\$457,768

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

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$157,569	\$157,569	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$157,569	\$157,569	\$0	\$0	\$0
Expenditures					
Supplies	\$0	\$0	\$0	\$0	\$0
Other Services & Charges	\$157,569	\$157,569	\$0	\$0	\$0
Other Financing Uses	\$25,787	\$0	\$0	\$0	\$0
Total Expenditures	\$183,356	\$157,569	\$0	\$0	\$0

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

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Charges for Services	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures					
Supplies	\$0	\$0	\$396	\$403	\$200
Other Services & Charges	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$396	\$403	\$200

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

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Taxes	\$0	\$371	\$486	\$514	\$762
Intergovernmental Revenue	\$0	\$0	\$0	\$116,340	\$133,333
Charges for Services	\$1,500	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,500	\$371	\$486	\$116,854	\$134,095
Expenditures					
Supplies	\$0	\$0	\$0	\$490	\$500
Other Services & Charges	\$1,000	\$0	\$1,064	\$116,634	\$133,618
Total Expenditures	\$1,000	\$0	\$1,064	\$117,124	\$134,118

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

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interest	\$38,453	\$31,687	\$11,748	\$21,263	\$3,721
Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$38,453	\$31,687	\$11,748	\$21,263	\$3,721
Expenditures					
Other Services & Charges	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Operating Transfers	\$525,000	\$125,000	\$125,000	\$125,000	\$125,000
Total Expenditures	\$525,000	\$125,000	\$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	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interest	\$35,059	\$36,431	(\$3,745)	\$31,896	\$0
Rents	\$405,303	\$419,919	\$452,590	\$219,510	\$0
Other	\$0	\$0	\$4,600	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$440,362	\$456,350	\$453,444	\$251,406	\$0
Expenditures					
Supplies	\$165	\$64	\$9,190	\$14,287	\$0
Other Services & Charges	\$3,971	\$2,754	\$5,583	\$6,159	\$0
Capital Outlay	\$23,690	\$145,618	\$0	\$425,000	\$0
Operating Transfers	\$187,700	\$187,900	\$187,500	\$3,664,574	\$0
Total Expenditures	\$215,526	\$336,336	\$202,273	\$4,110,020	\$0

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). As of December 31, 2014 this fund will be closed out to fund 4020 Capital Projects.

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	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Taxes	\$9,743	\$11,049	\$7,948	\$10,000	\$2,000
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interest	\$793	\$604	(\$50)	\$59	(\$50)
Other Financing Sources	\$0	\$7,000	\$0	\$0	\$0
Total Revenues	\$10,536	\$18,653	\$7,899	\$10,059	\$1,950
Expenditures					
Supplies	\$400	\$400	\$400	\$400	\$100
Other Services & Charges	\$570	\$580	\$1,400	\$1,428	\$1,451
Capital Outlay	\$0	\$7,000	\$0	\$0	\$0
Debt Service	\$23,395	\$15,498	\$3,500	\$0	\$0
Operating Transfers	\$6,455	\$7,172	\$49,356	\$0	\$0
Total Expenditures	\$30,820	\$30,650	\$54,656	\$1,828	\$1,551

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	2013 # of Positions	2014 # of Positions	2015 # of Positions
Public Service Center Clerk	0.350	0.350	0.350

Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Charges for Services	\$233,176	\$273,783	\$279,755	\$300,000	\$250,000
Interest	\$4,638	\$5,091	(\$561)	\$4,412	\$745
Other Revenue	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$237,814	\$278,874	\$279,194	\$304,412	\$250,745
Expenditures					
Personnel Services	\$152	\$19,755	\$21,895	\$23,113	\$24,090
Supplies	\$8,230	\$14,161	\$19,127	\$35,300	\$7,880
Other Services & Charges	\$159,914	\$155,517	\$167,538	\$206,871	\$135,731
Capital Outlay	\$39,300	\$0	\$10,000	\$23,000	\$32,000
Debt Service	\$11,997	\$0	\$0	\$0	\$0
Total Expenditures	\$219,593	\$189,433	\$218,560	\$288,284	\$199,701

Budget Highlights:

Back indexing duties are being partially performed by internal staff starting in 2012 increasing Personnel Services. Software enhancements took place in 2013 and 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

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Other Financing Sources	\$0	\$886,165	\$0	\$0	\$0
Total Revenues	\$0	\$886,165	\$0	\$0	\$0
Expenditures					
Other Financing Uses	\$0	\$0	\$114,228	\$0	\$0
Other Services & Charges	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$114,228	\$0	\$0

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	2013 # of Positions	2014 # of Positions	2015 # of Positions
Victims Rights Coordinator	1.000	0.000	0.000
Victims Advocate	2.000	0.000	0.000
	3.000	0.000	0.000

Funding

Budget Summary	0 2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$140,400	\$140,400	\$0	\$0	\$0
Other	\$588	\$622	\$0	\$0	\$0
Other Financing Sources	\$62,627	\$62,720	\$0	\$0	\$0
Total Revenues	\$203,615	\$203,742	\$0	\$0	\$0
Expenditures					
Personnel Services	\$190,723	\$192,049	\$0	\$0	\$0
Supplies	\$8,980	\$8,412	\$0	\$0	\$0
Other Services & Charges	\$3,912	\$3,282	\$0	\$0	\$0
Other Financing Uses	\$25,089	\$0	\$0	\$0	\$0
Total Expenditures	\$228,704	\$203,742	\$0	\$0	\$0

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

No personnel has been allocated to this department.

Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$428,262	\$716,787	\$0	\$0	\$0
Interest	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$428,262	\$716,787	\$0	\$0	\$0
Expenditures					
Personnel Services	\$61,064	\$46,246	\$0	\$0	\$0
Supplies	\$39,107	\$132,901	\$0	\$0	\$0
Other Services & Charges	\$11,647	\$35,103	\$0	\$0	\$0
Capital Outlay	\$315,364	\$501,641	\$0	\$0	\$0
Operating Transfers		\$1,973	\$0		
Total Expenditures	\$427,182	\$717,864	\$0	\$0	\$0

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

No personnel has been allocated to this department.

Funding	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$4,160,513	\$5,474,448	\$0	\$0	\$0
Other	\$1,950	\$425	\$0	\$0	\$0
Other Financing Sources	\$210,168	\$306,287	\$0	\$0	\$0
Total Revenues	\$4,372,631	\$5,781,160	\$0	\$0	\$0
Expenditures					
Personnel Services	\$3,794,124	\$5,014,154	\$0	\$0	\$0
Supplies	\$78,477	\$136,724	\$0	\$0	\$0
Other Services & Charges	\$501,290	\$630,281	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$4,373,891	\$5,781,160	\$0	\$0	\$0

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	2013	2014	2015
Position Name	# of Positions	# of Positions	# of Positions
Sergeant	7.000	7.000	8.000
Road Patrol Deputy	53.000	54.000	62.000
	60.000	61.000	70.000

Funding	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$0	\$1,582,766	\$6,081,850	\$6,786,995	\$7,704,657
Other Financing Sources	\$0	\$84,762	\$457,727	\$555,221	\$559,154
Total Revenues	\$0	\$1,667,528	\$6,539,577	\$7,342,216	\$8,263,811
Expenditures					
Personnel Services	\$0	\$1,410,564	\$5,668,289	\$6,285,555	\$7,197,564
Supplies	\$0	\$77,421	\$170,616	\$196,325	\$173,759
Other Services & Charges	\$0	\$165,968	\$666,756	\$860,336	\$892,488
Capital Outlay	\$0	\$11,963	\$30,509		\$0
Total Expenditures	\$0	\$1,665,915	\$6,536,170	\$7,342,216	\$8,263,811

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 66 positions for 2015, 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.



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

No personnel has been allocated to this department.

Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$190,700	\$171,630	\$0	\$0	\$0
Other Financing Sources	\$124,007	\$121,656	\$0	\$0	\$0
Total Revenues	\$314,707	\$293,286	\$0	\$0	\$0
Expenditures					
Personnel Services	\$256,738	\$243,772	\$0	\$0	\$0
Supplies	\$1,868	\$8,168	\$0	\$0	\$0
Other Services & Charges	\$56,099	\$41,345	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$314,705	\$293,286	\$0	\$0	\$0

Budget Highlights:

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

Fund: 2690 Law Library

Function Statement

The Law Library fund is used to account for monies received from the Library Penal Fine Fund in accordance with Public Act 18 of 1982 and appropriations from the county for the purpose of maintaining the county's law library.

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Fines and Forfeits	\$8,500	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$8,500	\$0	\$0	\$0	\$0
Expenditures					
Supplies	\$28,177	\$0	\$0	\$0	\$0
Other Financing Uses	\$37,502	\$0	\$0	\$0	\$0
Total Expenditures	\$65,679	\$0	\$0	\$0	\$0

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: 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	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$501,471	\$349,241	\$0	\$0	\$0
Other Revenue	\$1,000	\$0	\$0	\$0	\$0
Total Revenues	\$502,471	\$349,241	\$0	\$0	\$0
Expenditures					
Personnel Services	\$330,866	\$219,091	\$0	\$0	\$0
Supplies	\$18,614	\$12,292	\$0	\$0	\$0
Other Services & Charges	\$152,992	\$117,858	\$0	\$0	\$0
Other Financing Uses	\$0	\$950	\$0	\$0	\$0
Total Expenditures	\$502,472	\$350,191	\$0	\$0	\$0

Fund: 2741 Workforce Investment Act - Youth

Resources

Funding	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$895,959	\$927,276	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$895,959	\$927,276	\$0	\$0	\$0
Expenditures					
Personnel Services	\$111,516	\$162,531	\$0	\$0	\$0
Supplies	\$5,564	\$4,199	\$0	\$0	\$0
Other Services & Charges	\$775,517	\$760,547	\$0	\$0	\$0
Total Expenditures	\$895,957	\$927,277	\$0	\$0	\$0

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	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$627,618	\$917,005	\$0	\$0	\$0
Total Revenues	\$627,618	\$917,005	\$0	\$0	\$0
Expenditures					
Personnel Services	\$63,998	\$113,344	\$0	\$0	\$0
Supplies	\$4,104	\$2,761	\$0	\$0	\$0
Other Services & Charges	\$556,159	\$800,901	\$0	\$0	\$0
Capital Outlay	\$3,360	\$0	\$0	\$0	\$0
Other Financing Uses		\$510			
Total Expenditures	\$627,621	\$917,515	\$0	\$0	\$0

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

Resources					
Funding	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$2,165,063	\$1,400,141	\$0	\$0	\$0
Total Revenues	\$2,165,063	\$1,400,141	\$0	\$0	\$0
Expenditures					
Personnel Services	\$219,743	\$138,601	\$0	\$0	\$0
Supplies	\$24,296	\$8,029	\$0	\$0	\$0
Other Services & Charges	\$1,928,327	\$1,252,630	\$0	\$0	\$0
Capital Outlay	\$3,360	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$64,731	\$0	\$0	\$0
Total Expenditures	\$2,175,726	\$1,463,990	\$0	\$0	\$0

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	2011	2012	2013	2014	2015
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$51,029	\$16,875	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$32,659	\$25	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$83,688	\$16,900	\$0	\$0	\$0
Expenditures					
Personnel Services	\$19,571	\$5,372	\$0	\$0	\$0
Supplies	\$179	\$65	\$0	\$0	\$0
Other Services & Charges	\$61,444	\$41,960	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$23,051	\$0	\$0	\$0
Total Expenditures	\$81,194	\$70,448	\$0	\$0	\$0

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

Resources					
Funding	2011	2012	2013	2014	2015
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$51,029	\$3,458,460	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$32,659	\$179,852	\$0	\$0	\$0
Other Financing Sources	\$0	\$18,331	\$0	\$0	\$0
Total Revenues	\$83,688	\$3,656,644	\$0	\$0	\$0
Expenditures					
Personnel Services	\$19,571	\$355,614	\$0	\$0	\$0
Supplies	\$179	\$56,842	\$0	\$0	\$0
Other Services & Charges	\$61,444	\$3,244,189	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
		\$13,232			
Total Expenditures	\$81,194	\$3,669,877	\$0	\$0	\$0

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: (2745/2746) Workforce Investment Act - Dislocated Worker

Function Statement

The Workforce Investment Act (WIA) - 6/30 Grant Programs fund provides employment training primarily to adult dislocated workers. This program has three main functions: 1) Core Services provide basic intake and registration tasks, 2) Intensive Services provide classroom training, work experience, and supportive services such as transportation and child care, and 3) Training Services provide occupational and on-the-job training. The Workforce Investment Act funds many of the same client groups as the Jobs Training Partnership Act funding which ended 6/30/00.

Mission Statement

Provide employment training to eligible youth, adults, dislocated workers and welfare recipients.

TARGET POPULATION	Adult Dislocated Workers					
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment					
	Agency Goal 1: To increase the employment, retention and earnings of dislocated workers					
	<i>Objective 1) To provide employment and training to eligible dislocated workers</i> <i>Objective 2) Track dislocated worker employment retention and earnings information</i> <i>Objective 3) Track credential rates of eligible dislocated workers</i>					
SERVICES & PROGRAMS	WIA Dislocated Worker Program (<i>Goal 1</i>)					
WORKLOAD & EFFICIENCY	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
	% of dislocated workers who receive training	72%	83%	85%	75%	75%
	Credential/skill attainment rate	84%	81%	77%	80%	80%
OUTCOMES	% of dislocated workers who obtain employment	94%	91%	77%	80%	80%
	% of dislocated workers who retain jobs	92%	95%	68%	70%	70%
	Replacement wages of eligible dislocated workers	\$12,800	\$16,064	\$12,800	\$12,800	\$12,800

Fund: (2745/2746) Workforce Investment Act - 9/30 Grant Programs

Function Statement

The Jobs, Employment, and Training (JET) grant from the State of Michigan provides counseling, job referral, and job placement services.

Mission Statement

Provide employment training to eligible youth, adults, dislocated workers and welfare recipients

TARGET POPULATION	Welfare Recipients					
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment					
	Agency Goal 1: To increase the employment, retention and earnings of welfare recipients					
	<i>Objective 1) To serve welfare recipients by providing employment and training</i>					
<i>Objective 2) Track welfare recipients' employment retention and earnings information</i>						
SERVICES & PROGRAMS	Jobs, Employment, and Training (JET) Program (<i>Goal 1</i>)					
WORKLOAD & EFFICIENCY	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
	# of welfare recipients who receive training	-	59	19	n/a	n/a
OUTCOMES	% of welfare recipients who obtain employment	>40%	51%	61%	50%	50%
	% of welfare recipients who retain jobs	>40%	20%	47%	40%	40%
	% of cases closed due to earnings	>40%	54%	23%	30%	30%

Fund: (2745) Workforce Investment Act-Adult

Function Statement

The Workforce Investment Act (WIA) - Adult Program provides employment training primarily to adults facing serious barriers to employment. This program has three main functions: 1) Core Services provide basic intake and registration task, 2) Intensive Services provide classroom training, work experience, and supportive services such as transportation and child care, and 3) Training Services provide occupational and on-the-job training.

Mission Statement

Provide employment training to eligible youth, adults, dislocated workers and welfare recipients.

TARGET POPULATION	Low Income Adults					
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment					
	Agency Goal 1: To increase the employment, retention and earnings of adults					
	<i>Objective 1) Provide employment training to eligible adults</i> <i>Objective 2) Track adult employment retention and earnings information</i> <i>Objective 3) Track credential rates of eligible adults</i>					
SERVICES & PROGRAMS	WIA Adult Program (<i>Goal 1</i>)					
WORKLOAD & EFFICIENCY	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
	% of adults receiving training	>50%	85%	81%	60%	60%
	Credential/ skill attainment rate	>70%	86%	78%	70%	70%
OUTCOMES	% of adults who obtain employment	>70%	92%	77%	70%	70%
	% of adults who retain jobs	>80%	91%	67%	80%	80%
	Replacement wages of eligible adults	n/a	\$12,187	\$12,471	\$12,000	\$12,000

Fund: (2745) Workforce Investment Act- Youth

Function Statement

The Workforce Investment Act (WIA) - Youth Program provides employment training to both in school and out of school youths, ages 14-21. This program provides study skills and tutoring, alternative secondary school, summer employment, paid and unpaid work experience, occupational skill training, guidance and counseling, supportive services and others. The Workforce Investment Act funding was new in July of 2000 and funds many of the same client groups as the Jobs Training Partnership Act which ended 6/30/00.

Mission Statement

Provide employment training to eligible youth, adults, dislocated workers and welfare recipients

TARGET POPULATION	Eligible Youth ages 14-21					
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment					
	Agency Goal 1: Increase the employment, retention and earnings of youth, and/or increase basic and work readiness skills					
	<i>Objective 1) Provide employment training to in-school and out -of-school youth</i>					
	<i>Objective 2) Track youth employment retention and earning information</i>					
SERVICES & PROGRAMS	<i>Objective 3) Increase basic and work readiness skills of youth</i>					
	WIA Youth Program (<i>Goal 1</i>)					
WORKLOAD	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
	# of older youth who receive training	53	46	11	20	20
	# of younger youth who receive training	100	255	82	80	80
EFFICIENCY	% of older youth attaining credentials/skills	80%	100%	100%	80%	80%
	% of younger youth attaining credentials/skills	96%	88%	88%	85%	85%
OUTCOMES	% of older youth who obtain employment	83%	83%	78%	80%	80%
	% of older youth who retain jobs	85%	95%	55%	85%	85%
	Average change in earnings for older youth	\$3,100	\$4,341	\$4,155	\$3,100	\$3,100

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	2013	2014	Estimated 2015
Position Name	# of Positions	# of Positions	# of Positions
Account Clerk	1.000	0.800	0.800
Accountant 1	1.000	1.000	1.000
Assessment & Eligibility Specialist	3.600	2.000	2.000
Business Services Representative	2.000	2.000	2.000
CAA/Housing Program Supervisor	1.000	1.000	1.000
FSS Case Manager	1.000	0.000	0.000
Marketing Specialist - MI Works	1.000	1.000	0.000
Medicaid/CAA Clerk	1.000	1.000	1.000
MI Works Service Coordinator	1.000	0.000	0.000
MI Works/CAA Director	1.000	1.000	1.000
Procurement Contract Coordinator	1.000	1.000	0.500
Program Supervisor - MI Works	2.000	2.000	1.000
Quality Assurance & Trng Coord	1.000	1.000	0.600
Senior Accountant	1.000	1.000	1.000
Senior Secretary	1.000	1.000	1.000
Team Supervisor-MI Works	1.000	2.000	2.000
Talent Development Associate	15.960	22.975	17.000
Talent Development Lead	3.000	5.000	2.500
Weatherization Inspector	1.000	1.000	1.000
Weatherization Program Coordinator	1.000	1.000	1.000
	<u>41.560</u>	<u>47.775</u>	<u>36.400</u>

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 2015 full time equivalents are based on current approved employees as of October, 2014.

Resources

Funding	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue		\$2,106,946	\$8,909,476	\$11,465,656	\$0
Other Revenue		\$9,682	\$103,288	\$140,213	\$0
Other Financing Sources		\$102,576	\$0	\$0	\$0
Total Revenues		\$2,219,205	\$9,012,764	\$11,605,869	\$0
Expenditures					
Personnel Services		\$725,125	\$3,202,560	\$4,059,264	\$0
Supplies		\$31,230	\$142,195	\$160,820	\$0
Other Services & Charges		\$1,367,179	\$5,668,009	\$7,385,785	\$0
Capital Outlay		\$0	\$0	\$0	\$0
Total Expenditures		\$2,123,534	\$9,012,764	\$11,605,869	\$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 which in turn can translate to the number of positions.

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.

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>					
SERVICES & PROGRAMS	Management Plan; Community Partnership Program; Application Processing (<i>Goal 1</i>)					
WORKLOAD & EFFICIENCY	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
	# of partnerships created/maintained	54	63	65	65	65
	# of applicants assisted	5,200	5,375	5,497	5,490	5,490

Fund: (2746) Emergency Feeding

The Emergency Feeding Program distributes surplus USDA food items four months out of the year to eligible applicants. The Commodities Supplemental Food Program (CSFP) distributes twelve months out of the year to eligible seniors and Mothers, Infants and Children program applicants.

Mission Statement

Reduce the effects of poverty within Ottawa County

TARGET POPULATION	Income eligible residents					
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment					
	Agency Goal 1: To strengthen needy families by providing food assistance					
	<i>Objective 1) To provide USDA supplemental foods to eligible households monthly (CSFP)</i> <i>Objective 2) To provide The Emergency Food Assistance Program (TEFAP) quarterly</i>					
SERVICES & PROGRAMS	Commodity Supplemental Food Program; Emergency Food Assistance Program (<i>Goal 1</i>)					
WORKLOAD & EFFICIENCY	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
	# of individuals obtaining food monthly	400	369	364	365	365
	# of individuals receiving food quarterly	2,000	2,907	3,300	3,300	3,300

Fund: (2746) Community Development Block Grant (CSDBG)

Function Statement

This fund records the Community Development Block Grant which provides home rehabilitation and emergency home repair assistance to eligible homeowners.

Mission Statement

Reduce the effects of poverty within Ottawa County

TARGET POPULATION	Income Eligible Homeowners					
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment					
	Agency Goal 1: To improve the living conditions of low-income families					
	<i>Objective 1) To provide home rehabilitation to homeowners</i> <i>Objective 2) To provide emergency repairs to homeowners</i>					
SERVICES & PROGRAMS	Home Rehabilitation Program; Emergency Home Repair Program (<i>Goal 1</i>)					
WORKLOAD & EFFICIENCY	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
	# of homes receiving rehabilitation	12	1	2	5	6
	# of homes receiving emergency repair	6	0	0	1	2

Fund: (2746) Weatherization

Function Statement

The Weatherization Program supplies funds for weatherizing homes of the disadvantaged, elderly, and impoverished persons. The Weatherization Program also provides energy education.

Mission Statement

Reduce the effects of poverty within Ottawa County

TARGET POPULATION	Income Eligible Ottawa County Residents					
PRIMARY GOALS & OBJECTIVES	County Goal: Contribute to a healthy physical, economic, and community environment					
	Agency Goal 1: To improve the conditions in which low-income persons live					
	<i>Objective 1) To provide energy education to customers</i> <i>Objective 2) To provide energy-savings measures to eligible participants</i>					
SERVICES & PROGRAMS	Energy Education Program; Energy Reduction Program (<i>Goal 1</i>)					
WORKLOAD & EFFICIENCY	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
	# of individuals receiving energy-saving education	250	102	41	29	27
	# of homes receiving energy-saving measures	250	234	52	38	35

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

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue		\$641,942	\$1,355,231	\$2,907,181	\$0
Other Revenue		\$46,381	\$45,101	\$104,229	\$0
Other Financing Sources		\$188,426	\$0	\$0	\$0
Total Revenues		\$876,749	\$1,400,332	\$3,011,410	\$0
Expenditures					
Personnel Services		\$199,438	\$401,411	\$1,027,468	\$0
Supplies		\$259,310	\$473,235	\$297,140	\$0
Other Services & Charges		\$259,332	\$521,698	\$1,686,802	\$0
Capital Outlay		\$0	\$0	\$0	\$0
Total Expenditures		\$718,080	\$1,396,344	\$3,011,410	\$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: 2748 Workforce Investment Act - 9/30 Grant Programs

Resources

Personnel

Personnel information is recorded in Fund 2740.

Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$3,593,548	\$4,526,723	\$3,458,460	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interest	\$71	\$26	\$0	\$0	\$0
Other Revenue	\$0	\$252,425	\$179,852	\$0	\$0
Other Financing Sources	\$0	\$44,895	\$18,331	\$0	\$0
Total Revenues	\$3,593,619	\$4,824,069	\$3,656,644	\$0	\$0
Expenditures					
Personnel Services	\$229,525	\$259,725	\$355,614	\$0	\$0
Supplies	\$77,955	\$30,950	\$56,842	\$0	\$0
Other Services & Charges	\$3,298,033	\$4,542,538	\$3,244,189	\$0	\$0
Total Expenditures	\$3,605,513	\$4,833,213	\$3,656,645	\$0	\$0

Budget Highlights:

This budget is now consolidated with Fund 2745.

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

Funding	2011	2012	2013	2014	2015
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$5,490	\$5,878	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$5,490	\$5,878	\$0	\$0	\$0
Expenditures					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$131	\$0	\$0	\$0
Other Services & Charges	\$5,490	\$5,747	\$0	\$0	\$0
Total Expenditures	\$5,490	\$5,878	\$0	\$0	\$0

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 include grants for juvenile services, public safety, energy efficiency and economic development.

Resources

Funding	2011	2012	2013	2014	2015
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$929,552	\$156,997	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$24,078	\$0	\$0	\$0	\$0
Total Revenues	\$953,630	\$156,997	\$0	\$0	\$0
Expenditures					
Personnel Services	\$67,270	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Other Services & Charges	\$453,372	\$32,726	\$0	\$0	\$0
Total Expenditures	\$953,630	\$156,997	\$0	\$0	\$0

Budget Highlights:

All grants expired in 2012.

Fund: 2800 Emergency Feeding

Resources					
-----------	--	--	--	--	--

Funding	2011	2012	2013	2014	2015
Budget Summary	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$366,731	\$315,406	\$0	\$0	\$0
Other Financing Sources	\$5,199	\$1,499	\$0	\$0	\$0
Total Revenues	\$371,930	\$316,905	\$0	\$0	\$0
Expenditures					
Personnel Services	\$27,074	\$27,607	\$0	\$0	\$0
Supplies	\$309,506	\$229,320	\$0	\$0	\$0
Other Services & Charges	\$42,464	\$32,337	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$379,044	\$289,265	\$0	\$0	\$0

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	2011	2012	2013	2014	2015
Budget Summary	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$2,500	\$0	\$2,805	\$0	\$0
Interest	\$20	\$0	\$0	\$0	\$0
Other Financing Sources	\$2,480	\$0	\$0	\$0	\$0
Total Revenues	\$5,000	\$0	\$2,805	\$0	\$0
Expenditures					
Other Services & Charges	\$5,000	\$0	\$2,805	\$0	\$0
Total Expenditures	\$5,000	\$0	\$2,805	\$0	\$0

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

No personnel has been allocated to this department.

Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$241,041	\$236,041	\$0	\$0	\$0
Charges for Services	\$187,156	\$170,122	\$0	\$0	\$0
Other Revenue	\$7,846	\$10,416	\$0	\$0	\$0
Other Financing Sources	\$465,509	\$393,306	\$0	\$0	\$0
Total Revenues	\$901,552	\$809,885	\$0	\$0	\$0
Expenditures					
Personnel Services	\$588,719	\$555,553	\$0	\$0	\$0
Supplies	\$11,365	\$23,417	\$0	\$0	\$0
Other Services & Charges	\$266,957	\$337,611	\$0	\$0	\$0
Other Financing Uses	\$135,374	\$0	\$0	\$0	\$0
Total Expenditures	\$1,002,415	\$916,581	\$0	\$0	\$0

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

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Taxes	\$0	\$0	\$0	\$0	\$0
Interest	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures					
Other Financing Uses	\$422,130	\$0	\$0	\$0	\$0
Total Expenditures	\$422,130	\$0	\$0	\$0	\$0

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	2011	2012	2013	2014	2015
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$519,781	\$406,937	\$0	\$0	\$0
Other Revenue	\$34,902	\$41,560	\$0	\$0	\$0
Other Financing Sources	\$29,000	\$26,750	\$0	\$0	\$0
Total Revenues	\$583,683	\$475,248	\$0	\$0	\$0
Expenditures					
Personnel Services	\$280,460	\$249,081	\$0	\$0	\$0
Supplies	\$76,779	\$11,408	\$0	\$0	\$0
Other Services & Charges	\$214,986	\$224,518	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$50,094	\$70,327	\$0	\$0	\$0
Total Expenditures	\$622,319	\$555,334	\$0	\$0	\$0

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	2011	2012	2013	2014	2015
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$1,684,566	\$1,388,928	\$0	\$0	\$0
Other Revenue	\$114,083	\$82,153	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,798,649	\$1,471,081	\$0	\$0	\$0
Expenditures					
Personnel Services	\$407,522	\$351,694	\$0	\$0	\$0
Supplies	\$1,201,349	\$945,794	\$0	\$0	\$0
Other Services & Charges	\$153,836	\$159,477	\$0	\$0	\$0
Capital Outlay	\$16,576	\$0	\$0	\$0	\$0
Total Expenditures	\$1,779,283	\$1,456,965	\$0	\$0	\$0

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

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$182,776	\$165,677	\$22,129		\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0
Rents	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$431	\$0	\$0	\$0	\$0
Other Financing Sources	\$73,750	\$73,670	\$73,670	\$44,547	\$44,547
Total Revenues	\$256,957	\$239,347	\$95,799	\$44,547	\$44,547
Expenditures					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$1,318	\$1,150	\$64	\$593	\$593
Other Services & Charges	\$254,402	\$236,042	\$60,388	\$43,954	\$43,954
Operating Transfers	\$250,000	\$0	\$0	\$0	\$0
Total Expenditures	\$505,720	\$237,192	\$60,452	\$44,547	\$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 and beyond 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
--------------------------	--

PRIMARY GOALS & OBJECTIVES	County Goal: Maintain and improve the strong financial position of the County
	CCF Goal 1: To ensure compliance with Child Care Fund audit requirements
	<i>Objective 1) Collect required data and review all expenditures for proper authorization, documentation, and eligibility</i>
	<i>Objective 2) Collect required data and review all program case files for proper authorization, documentation, and eligibility</i>

SERVICES & PROGRAMS	Management of the Child Care Fund In-Home Care Program, Detention Center and Residential Treatment Services <i>(Goal 1)</i>
--------------------------------	---

	ANNUAL MEASURES	TARGET	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 PROJECTED
WORKLOAD & EFFICIENCY	% 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	2012 ACTUAL	2013 ACTUAL	2014 ESTIMATED	2015 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%	100%	100%	100%	100%
	% of public customers indicating interaction with staff was courteous, respectful, and friendly	90%	100%	100%	100%	100%

Resources

Personnel Position Name	2013	2014	2015
	# of Positions	# of Positions	# of Positions
Detention Superintendent	1.000	1.000	1.000
Assistant Detention Superintendent	1.000	1.000	1.000
Director of Juvenile Services	0.850	0.860	0.850
Assistant Director of Juvenile Services	0.875	0.865	0.880
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	1.000
Treatment Specialist	5.000	5.000	4.000
Programs Supervisor	1.000	1.000	1.000
Treatment Services Manager	1.000	1.000	1.000
Caseworker	11.000	11.000	8.000
Assistant Juvenile Register	1.000	1.000	0.000
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	0.000
Juvenile Community Justice Spec	1.000	1.000	1.000
Lieutenant	0.300	0.000	0.000
Captain	0.000	0.300	0.300
Road Patrol Deputy	3.000	3.000	3.000
	64.015	64.015	57.020

Funding	2011	2012	2013	2014	2015
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$3,321,634	\$3,356,492	\$3,525,744	\$3,776,889	\$4,129,569
Other Revenue	\$719,227	\$826,143	\$794,849	\$829,200	\$621,000
Other Financing Sources	\$3,491,647	\$3,591,371	\$3,779,920	\$3,768,758	\$4,130,069
Total Revenues	\$7,532,508	\$7,774,006	\$8,100,513	\$8,374,847	\$8,880,638
Expenditures					
Personnel Services	\$4,143,298	\$4,008,834	\$4,101,414	\$4,588,221	\$4,445,964
Supplies	\$154,708	\$205,436	\$185,481	\$202,563	\$221,719
Other Services & Charges	\$3,234,504	\$3,559,735	\$3,821,240	\$3,784,067	\$4,212,955
Other Financing Uses	\$750,000	\$0	\$0	\$0	\$0
Total Expenditures	\$8,282,510	\$7,774,006	\$8,108,135	\$8,574,851	\$8,880,638

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 use 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	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$0	\$128	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$128	\$0	\$0	\$0
Total Revenues	\$0	\$256	\$0	\$0	\$0
Expenditures					
Other Services & Charges	\$0	\$256	\$0	\$0	\$0
Other Financing Uses	\$73,260	\$0	\$0	\$0	\$0
Total Expenditures	\$73,260	\$256	\$0	\$0	\$0

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: 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	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$53,048	\$71,725	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$53,048	\$71,725	\$0	\$0	\$0
Expenditures					
Other Services & Charges	\$53,048	\$71,725	\$0	\$0	\$0
Total Expenditures	\$53,048	\$71,725	\$0	\$0	\$0

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 system.

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Charges for Services	\$341,471	\$0	\$0	\$0	\$0
Interest	\$18,115	\$47,958	\$4,492	\$0	\$6,680
Other Revenue	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$4,271,524	\$0	\$0	\$0	\$0
Total Revenues	\$4,631,110	\$47,958	\$4,492	\$0	\$6,680
Expenditures					
Other Services & Charges	\$7,600	\$10,000	\$0	\$0	\$0
Total Expenditures	\$7,600	\$10,000	\$0	\$0	\$0

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

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Charges for Services	\$82,410	\$68,220	\$106,104	\$73,354	\$75,000
Interest	\$37,703	\$35,269	\$3,365	\$0	\$5,091
Total Revenues	\$120,113	\$103,489	\$109,469	\$73,354	\$80,091
Expenditures					
Personnel Services	\$26,140	\$102,613	\$33,711	\$27,163	\$27,163
Other Financing Uses	\$375,000	\$0	\$0	\$0	\$0
Total Expenditures	\$401,140	\$102,613	\$33,711	\$27,163	\$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 (3513-3517)**

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.

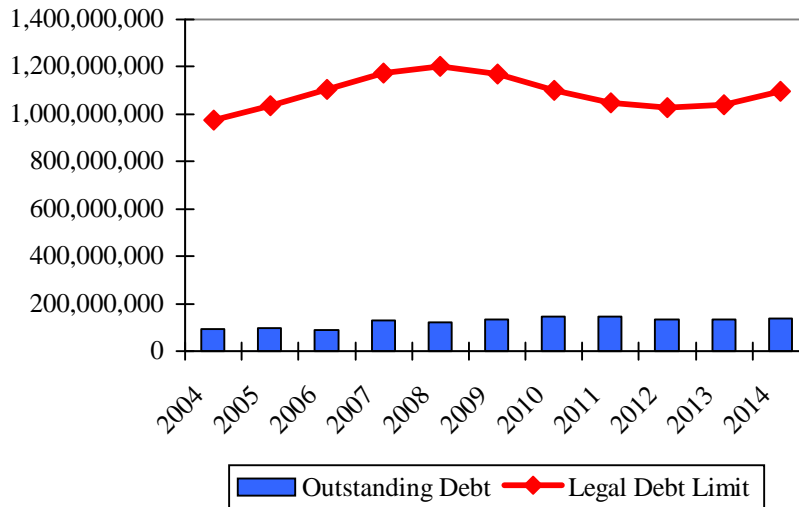
Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Charges for Services	\$0	\$0	\$0	\$0	\$0
Interest	\$0	\$0	\$0	\$0	\$0
Rents	\$2,382,030	\$1,822,460	\$1,815,584	\$1,821,910	\$1,818,944
Other Revenue	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$762,700	\$762,900	\$762,500	\$761,925	\$765,325
Total Revenues	\$3,144,730	\$2,585,360	\$2,578,084	\$2,583,835	\$2,584,269
Expenditures					
Debt Service	\$3,144,730	\$2,585,360	\$2,578,084	\$2,583,835	\$2,584,269
Other Financing Uses	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$3,144,730	\$2,585,360	\$2,578,084	\$2,583,835	\$2,584,269

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 2014 assessed value of \$10,952,303,505 is limited to no more than \$1,095,230,355 of debt. The County’s total debt at October 31, 2014 is \$135,993,360 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 is in the process of issuing pension bonds in the amount of \$29,300,000 to better manage our pension obligations. Michigan law allows qualifying municipalities to issue bonds for unfunded pension liabilities under Public Act 329. Ottawa County Public Utilities, a component unit, is expanding the Holland Area Wastewater Treatment Plant in doing so is estimating a 20 million dollar bond issue for their upcoming plant expansion. There are also refunding opportunities for the 2007 Wyoming Plant Expansion bonds, as well as a Coopersville Water project that are in the works, estimated at this time to be about 6 million. The Ottawa County Drain Commission, a component unit, issued \$1.755 million in bonds for the Park West drain in Park Township in 2014.

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:

<u>Project</u>	<u>2015 Debt</u>	
	<u>Service Payment</u>	<u>Funding Source</u>
Administrative Annex	1,221,250	Delinquent Tax Revolving Fund
Holland District Court Building	596,594	Delinquent Tax Revolving Fund
Grand Haven/Fillmore St	764,575	Revenues/Fund Equity of Select Funds
Qualified Energy Conservation Bonds	553,005	Utility Savings/ Federal grant Building Rent
	<u>\$3,135,424</u>	

The Delinquent Tax Revolving Fund (an Enterprise fund) had been allowed to build equity for several years. As of 12/31/13, the fund had equity of \$22.5 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
- Capital Projects - 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, \$112,285,960, 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 \$446,000 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, \$20,995,000 is estimated primary government debt outstanding at 12/31/14 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.

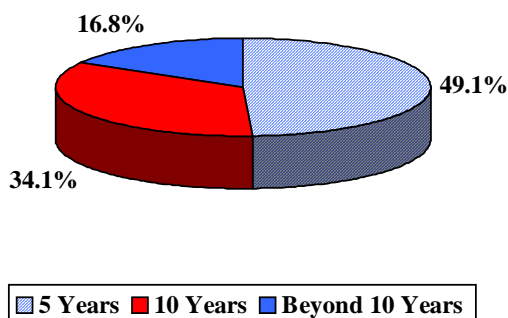
The County has pledged its full faith and credit for payment on the above obligations. Ottawa County has obtained a AAA rating from Fitch on General Obligation Limited Tax Bonds. Moody's Bond Rating is Aaa for General Obligation Unlimited and Limited Tax Bonds. Standard and Poor's Bond Rating is AA for 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 \$2,712,400.

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 83.2% of its debt within ten years, approximates established standards.

County of Ottawa
Schedule of Annual Debt Services Requirements

Budget Year	Amount Outstanding Beginning of Year	Ottawa County Building Authority 2005 Refunding Issue		Ottawa County Building Authority 2007 Bond Issue		Qualified Energy Conservation 2013 Bond Issue		Total Requirements
		Principal	Interest	Principal	Interest			
General Obligation Bonds (Non-major Funds)								
2014	\$ 17,640,000	\$ 1,360,000	\$ 460,844	\$ 415,000	\$ 346,175	\$ 365,000	\$ 211,155	\$ 3,158,174
2015	15,865,000	1,425,000	392,844	435,000	329,575	365,000	188,005	\$ 3,135,424
2016	14,005,000	1,495,000	321,594	455,000	307,825	365,000	174,135	\$ 3,118,554
2017	12,055,000	1,570,000	246,844	475,000	289,625	365,000	160,265	\$ 3,106,734
2018	10,010,000	425,000	168,344	495,000	269,500	365,000	146,395	\$ 1,869,239
2019	9,090,000	445,000	150,813	515,000	249,700	365,000	132,525	\$ 1,858,038
2020	8,130,000	465,000	132,456	535,000	226,525	365,000	118,655	\$ 1,842,636
2021	7,130,000	485,000	112,926	565,000	199,775	365,000	104,785	\$ 1,832,486
2022	6,080,000	505,000	92,556	590,000	175,763	365,000	90,915	\$ 1,819,234
2023	4,985,000	525,000	71,094	615,000	150,688	365,000	77,045	\$ 1,803,827
2024	3,845,000	545,000	48,781	640,000	123,935	365,000	63,175	\$ 1,785,891
2025	2,660,000	570,000	24,938	665,000	95,935	370,000	49,210	\$ 1,775,083
2026	1,425,000			695,000	66,675	370,000	35,150	\$ 1,166,825
2027	730,000			730,000	32,850	370,000	21,090	\$ 1,153,940
2028						370,000	7,030	\$ 377,030
		\$ 9,815,000	\$ 2,224,034	\$ 7,825,000	\$ 2,864,546	\$ 5,495,000	\$ 1,579,535	\$ 29,426,085

All figures are as of 09/30/2014

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

Issue Date	Issue Amount	Project	Funding Source	% of Funding Source
07/2005	16,755,000	Administrative Anex/Holland District Court Building (2005 bond issue)	Delinquent Tax Revolving Fund (fund 5160)	100%
10/2007	10,000,000	Grand Haven/Filmore St. (2007 bond issue)	Ottawa County, Michigan Insurance Authority (fund 6780) Telecommunications (fund 6550) Delinquent Tax Revolving Fund (fund 5160) Infrastructure (fund 2444) Public Improvement (fund 2450)	20%, up to \$150,000/yr 20%, up to \$150,000/yr 20%, up to \$150,000/yr 17%, up to \$125,000/yr 23%, remainder of payment

**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.). 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 Capital Improvement Fund - 4020. 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

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Interest	\$0	\$0	\$1,154	\$6,311	\$262
Other Revenue	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$5,495,000	\$0	\$0
Total Revenues	\$0	\$0	\$5,496,154	\$6,311	\$262
Expenditures					
Capital Outlay	\$0	\$0	\$2,293,633	\$2,661,328	\$498,716
Bond Issue Costs	\$0	\$0	\$39,655		\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$2,333,288	\$2,661,328	\$498,716

Budget Highlights:

In October of 2013, the County issued Qualified Energy Conservation bonds for various energy improvements to Ottawa County facilities. Bond proceeds not spent by 12/31/14 will be carried over to the 2015 budget year.

**COUNTY OF OTTAWA
CAPITAL PROJECTS FUND**

Capital Projects - Capital Improvement Fund (4020) - This fund was established to budget for projects defined as the acquisition, construction, alteration, repair, improvement, or to equip public improvement or a public building with a cost greater than \$50,000, which in turn agrees with the Capital Asset Policy.

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$515,613
Interest	\$0	\$0	\$0	\$0	\$10,000
Other Revenue	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$3,477,649	\$0
Total Revenues	\$0	\$0	\$0	\$3,477,649	\$525,613
Expenditures					
Capital Outlay	\$0	\$0	\$0	\$0	\$2,359,183
Bond Issue Costs	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$190,325
Total Expenditures	\$0	\$0	\$0	\$0	\$2,549,508

Budget Highlights:

The budget for 2015 includes grant funding (\$515,613) for the Spoonville Trail-Phase I, a 3.8 mile pathway in Crockery Township, which will connect the M-231 Grand River bridge to the North Bank Trail at an estimated cost of \$739,933 before the grant offset. The County is constructing a Sally port at the Hudsonville 58th Court building which will cost approximately \$400,000 and will benefit both the courts and sheriff's department. The roof of the Jail will be replaced at an estimated cost of \$312,250. There are also other projects including a court stream project (\$202,000), and the construction of a cell tower (\$200,000). For further information on the current projects see all projects included in the 'Capital Improvement Plan'.

2015 Capital Improvements

For the County, capital improvements fall into two categories, capital construction and capital equipment. Capital expenditures for both categories total \$4,628,926 and are summarized below:

Construction	\$1,529,250
Equipment	
Technology	\$656,500
Other Capital Outlay	\$2,443,176
	<u>\$4,628,926</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).

No major new construction projects (new buildings) are planned in the near future. 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 have the following major park improvement projects slated for 2015:

Grand Ravines Phase I: This \$430,000 project will continue park improvements to establish the new Grand Ravines County Park in Georgetown Township. A parking lot and other amenities were constructed at the park's southerly access point off of Fillmore Street in 2014.

Improvements planned for 2015 include a new access drive and parking lots to serve the north entrance to the park off of 42nd Avenue, river and ravine overlooks, renovation of an existing structure to create a park lodge, hiking trails, a paved trail linking both the north and south entrances, river access including a kayak launch, interpretive signs and other improvements.



Riverside Park Paving Reconstruction: Riverside Park is a popular 95 acre county park on the Grand River in Robinson Township. Park drives are in need of improvements to maintain the longevity of the asphalt. Estimated cost of the re-paving project is \$50,000.

Nature Education Center Displays: Plans are underway to upgrade selected indoor displays and outdoor viewing areas at the Ottawa County Parks Nature Education Center located in Port



Sheldon Township along the Pigeon River. The outdoor viewing area will include a water feature designed to attract wildlife. The project will create an attractive outdoor setting for visitors to the Nature Education Center to watch wildlife from the Center's Wildlife Den. Other display improvements will focus on upgrading existing displays within the Center.

Grand River Greenway Acquisition: Funds for acquisition of property along the Grand River will continue to focus on the purchase of key blocks of natural land with conservation, aesthetic, and recreational value. In addition, purchases and easements will be sought to link existing parks and open spaces with a view toward creating a route for future development of a paved multi - use trail along the south bank of the Grand River.



Effect on the Operating Budget

The operating costs for the above projects with the exception of the Grand Ravines Phase I will be routine maintenance with no significant increase. The Grand Ravines Phase I, once complete will function as a county park with annual operating costs in the range of \$15,000 to \$25,000.

20th Circuit Court Project

CourtStream Project: MICA is being developed to replace the current county Justice System by December 31, 2015. This will eliminate the gap areas that currently exist for automated file number assignment; victim and witness information, which are utilized to comply with Victim's Rights legislation; the issuance of subpoenas; a register of action, which is a required case management standard; the ability to assess and track court costs, fines, restitution, etc. as well as receipting and reporting; maintaining attorney of record information at the petition level; and mug shots taken at the detention center which are shared with the jail. The Clerk's office will now not have to straddle two different systems. Additionally, there must be consideration of three other enhancements to CourtStream, record retention and deletion; user viewing of specified clients; and signed court orders from OnBase. By providing enhanced development to CourtStream we will provide efficiencies for court staff by not having to log in to a separate system to get information.

Effects on Budget – will increase efficiencies.

District Court Projects

Courtroom Video Recording: The video arraignment systems allow each court location to conduct video hearings between all District Courtrooms and with the county and Holland city jail facilities. The current video arraignment technology in both the Hudsonville and Holland courthouses are nearly 10 years old. This current equipment has already had to be repaired in Holland a few times at a significant cost due to its age. The State Court Administrative Office (SCAO) equipped one District Courtroom with new video hearing equipment in 2013 (allows for connection with the state) and the other three judicial courtrooms are expected to receive similar new equipment in the summer of 2014 (at no expense to the County). However, this SCAO provide equipment must be integrated into the Court's court recording software. There is also aging video equipment in all the Magistrate Hearing Rooms in addition to the judicial courtrooms and the camera with the current video arraignment system in the Grand Haven Courtroom needs to be re-wired and moved to a location that is more conducive to conducting video arraignments.

Effects on Budget – will increase efficiencies.

OCCDA-LEIN-MICA Interface: District Court staff enters and removes all District Court issued warrants into the Law Enforcement Information Network (LEIN). Currently, court staff enters information in AS400 which then interfaces with TALON software to actually upload that information into LEIN. The purpose of the TALON software is to scrap the data already entered into the AS400 and then take that information to bulk upload into LEIN. Multiple warrants are uploaded at once which in turn reduces liability for inaccurate information in LEIN while also ensuring community safety through accurate and timely entry into LEIN. This project will also cover the costs of integrate between MICA and TALON since we are replacing the AS400. Another key component of this project is to integrate MICA with OCCDA's new system. This will give officers immediate notification of warrants through CAD. Currently law enforcement officers in the Ottawa County are not aware of District Court warrants until the officer has enough information to run LEIN on the individual, which often occurs after the law officer, is at the scene. However, this integration will allow all officers to be notified of warrants based on partial name, address, etc. since it will appear in CAD immediately which gives Dispatch and officers more information to dispatch appropriate services and increase officer safety.

Effects on Budget – will increase efficiencies.

Planning & Performance Improvement Project

Spoonville Trail – Phase I: The proposed Spoonville Trail is a north-south pathway that will connect the North Bank Trail in Crockery Township to the planned Grand River Greenway Trail south of the Grand River in Robinson Township. Phase I of the Spoonville Trail is planned to be constructed in 2015. The 3.8 mile Spoonville Trail will utilize a Multi-Use Lane that will be constructed by the Michigan Department of Transportation (MDOT) as part of its M-231 Grand River Bridge crossing. The State recognized that without the multi-use lane, existing and planned trails on either side of the river would be isolated from one another and users would be unable to fully benefit from the extensive pathway developed by local community leaders and outdoor enthusiasts.

Effects on Budget – none after completion Crockery Township will assume the long-term maintenance and operation of the pathway.

Tallmadge Township Cell Tower: The tower is being proposed as 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 proposed Tallmadge Township tower is situated in one of two remaining, large underserved areas in the County. The proposed Tallmadge Township tower is similar in design to the County's existing Fillmore Street and Robinson Township towers. Moreover, the new Tower will only be constructed if the private-sector does not construct a tower in this area and only if at least two national wireless carriers agree to co-locate their equipment on the tower if constructed.

Effects on Budget – Once built, the County anticipates a net positive effect on the operating budget because the County will sell space on the tower to two national wireless carriers. Once constructed, the County anticipates the return on investment to take approximately five years.

Sheriff

Sallyport and Additional Office Space: An addition/renovation to the Ottawa County Hudsonville Courthouse will provide a new secure vehicular sallyport with space for two full size vans 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 addition will provide additional holding cells with plumbing, an attorney interview room, and will include security hardware and cameras.

There are various other smaller projects that are routine and have more to do with maintaining the County buildings – see Capital Improvement Plan for detail.

Effect on the Operating Budget

The above projects will add minor routine maintenance costs.

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.

**County of Ottawa
Capital Improvement Plan
Fiscal Year 2015-2020**

Department	Estimated Cost	Current	2015	2016	2017	2018	2019	Budget 2020 &	Total
20th Circuit Court									
CourtStream Project	\$ 245,000	\$ -	\$ 202,000	\$ 43,000	\$ -	\$ -	\$ -	\$ -	\$ 245,000
JSC Bldg. Construction	100,000			100,000					100,000
OCJDC Construction Modification	95,000			95,000					95,000
Subtotal	\$ 440,000	\$ -	\$ 202,000	\$ 238,000	\$ -	\$ -	\$ -	\$ -	\$ 440,000
District Court									
Check-In Courthouse Kiosks	\$ 75,000	\$ -	\$ -	\$ 25,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 75,000
Courtroom Video/Recording	115,000		65,000	25,000	25,000				115,000
OCCDA-LEIN-MICA Interface	50,000		25,000	25,000					50,000
Subtotal	\$ 240,000	\$ -	\$ 90,000	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ -	\$ 240,000
Facilities									
Asphalt replacement-A bldg	\$ 51,000	\$ -	\$ -	\$ 51,000	\$ -	\$ -	\$ -	\$ -	\$ 51,000
Asphalt replacement-B bldg	37,000			37,000					37,000
Asphalt replacement-C bldg	123,000			123,000					123,000
Carpet Replacement-DHS	170,000		170,000						170,000
Door Control Replacement-Jail	360,000		90,000	90,000	90,000	90,000			360,000
Jail cell painting-Jail	100,000		50,000	50,000					100,000
Locker Room-Holland District Court	125,000			125,000					125,000
Clerk & Register of Deeds Office Consolidation	75,000	75,000							75,000
Rest Room Renovations	75,500			75,500					75,500
Roof Replacement-Jail	312,250		312,250						312,250
Storage Building-James St	150,000				150,000				150,000
Space Study	\$ 75,000	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Subtotal	\$ 1,653,750	\$ 75,000	\$ 697,250	\$ 551,500	\$ 240,000	\$ 90,000	\$ -	\$ -	\$ 1,653,750
Friend of the Court									
Friend of the Court Renovation	30,000		30,000						30,000
Subtotal	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Information Technology									
Justice System (MICA)	\$ 708,125	\$ -	\$ 566,500	\$ 141,625	\$ -	\$ -	\$ -	\$ -	\$ 708,125
Phone System	1,460,000							1,460,000	1,460,000
Phone System Software Upgrade	60,000			60,000					60,000
Video Arraignment Replacement	140,000			70,000				70,000	140,000
Subtotal	\$ 2,368,125	\$ -	\$ 566,500	\$ 271,625	\$ -	\$ -	\$ -	\$ 1,530,000	\$ 2,368,125

**County of Ottawa
Capital Improvement Plan
Fiscal Year 2015-2020**

Department	Estimated Cost	Current	2015	2016	2017	2018	2019	Budget 2020 &	Total
Parks & Recreation Commission									
General Land Acquisition	\$ 393,243	\$ 200,000	\$ 43,243	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 393,243
Grand River Greenway Trail Design	39,443	39,443							39,443
Grand River Open Space Expansion	204,000	204,000							204,000
Grand River Ravines Phase 1	1,405,000	975,000	430,000						1,405,000
Grose Beach Repair	32,004	32,004							32,004
Historic Ottawa Beach Pumphouse Museum	1,500,000	280,000			1,220,000				1,500,000
Lower Grand River Restoration	110,000	60,000	30,000	20,000					110,000
Macatawa Greenway Trail	1,812,836	1,812,836							1,812,836
North Beach Drive Bike Path	50,000	50,000							50,000
Ottawa Beach Waterfront Walkway	561,367	561,367							561,367
Pigeon Creek LED Trail Lights	25,000	25,000							25,000
Pine Bend Weaver Garden & Trellis	28,153	28,153							28,153
Upper Macatawa 84th Ave. Improvements	75,000	75,000							75,000
Grand River Greenway Acquisition	3,300,000		1,100,000	1,100,000	1,100,000				3,300,000
Hager Building Improvements	25,000			25,000					25,000
Hager Paving Reconstruction	40,000			40,000					40,000
Nature Education Center Exhibit Renovation	50,000		50,000						50,000
Riverside Paving Reconstruction	50,000		50,000						50,000
Grand River Greenway Trail - Phase 1	1,493,000			50,000	1,443,000				1,493,000
Kirk Paving Reconstruction	80,000				80,000				80,000
Tunnel Paving Reconstruction	50,000				50,000				50,000
Hager Park Age of Discovery Updates	50,000					50,000			50,000
Kirk Park Play Area Improvements	50,000					50,000			50,000
North Ottawa Dunes Stair Reconstruction	50,000					50,000			50,000
Hager Park Visitor Center Roof	25,000						25,000		25,000
Kirk Park Stairs/Deck Reconstruction	25,000						25,000		25,000
Macatawa Greenspace Bridge	80,000						80,000		80,000
Hager Park South Play Equipment	100,000							100,000	100,000
Subtotal	\$ 11,704,046	\$ 4,342,803	\$ 1,703,243	\$ 1,235,000	\$ 3,893,000	\$ 300,000	\$ 130,000	\$ 100,000	\$ 11,704,046
Planning & Performance Improvement									
Spoonville Trail -Phase I	\$ 739,933	\$ -	\$ 739,933	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 739,933
Spring Lake Cell Tower	200,000	200,000							200,000
Tallmadge Twp Cell Tower	200,000		200,000						200,000
Subtotal	\$ 1,139,933	\$ 200,000	\$ 939,933	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,139,933

**County of Ottawa
Capital Improvement Plan
Fiscal Year 2015-2020**

Department	Estimated Cost	Current	2015	2016	2017	2018	2019	Budget 2020 &	Total
Sheriff									
Sallyport	\$ 550,000	\$ 150,000	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 550,000
Adult Jail Addition/Alteration	910,000				910,000				910,000
Jail-Juvenile Expansion	250,000						250,000		250,000
Subtotal	\$ 1,710,000	\$ 150,000	\$ 400,000	\$ -	\$ 910,000	\$ -	\$ 250,000	\$ -	\$ 1,710,000
Grand Total	\$ 19,285,854	\$ 4,767,803	\$ 4,628,926	\$ 2,371,125	\$ 5,118,000	\$ 390,000	\$ 380,000	\$ 1,630,000	\$ 19,285,854

Summary of Fund Source:

MDOT Grant	\$ -	\$ 515,613	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 515,613
Parks Fund	4,342,803	1,703,243	1,235,000	3,893,000	300,000	130,000	100,000	\$ 11,704,046	
Innovation and Technology Fund		566,500	270,625					\$ 837,125	
Telecommunications Fund							1,460,000	\$ 1,460,000	
Public Improvement Fund	425,000							\$ 425,000	
Capital Project Fund	-	1,843,570	865,500	1,225,000	90,000	250,000	70,000	\$ 4,344,070	
Total Funding	\$ 4,767,803	\$ 4,628,926	\$ 2,371,125	\$ 5,118,000	\$ 390,000	\$ 380,000	\$ 1,630,000	\$ 19,285,854	

**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

	2011 Actual	2012 Actual	2013 Actual	2014 Current Year Estimated	2015 Adopted by Board
Revenues					
Interest	\$39	\$44	\$23	\$44	\$23
Total Revenues	\$39	\$44	\$23	\$44	\$23
Expenditures					
Other Services and Charges	\$687	\$0	\$0	\$0	\$0
Total Expenditures	\$687	\$0	\$0	\$0	\$0

Budget Highlights:

Accumulated interest earnings are expended to the appropriate cemeteries every five years.

Appendix



The Ottawa County Board of Commissioners

Grand Haven, Michigan

RESOLUTION TO APPROVE 2015 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 September 23, 2014, at 1:30 p.m. local time.

PRESENT: Members – Visser, Baumann, Disselkoen, Dannenberg, Holtrop, Van Dam, Holtvluwer, DeJong, Bergman, Fenske. (10)

ABSENT: Member – Kuyers. (1)

The following preamble and resolution were offered by Disselkoen and supported by Bergman:

WHEREAS, this resolution is known as the FY 2015 General Appropriations Act;
and

WHEREAS, pursuant to State law, notice of a public hearing on the proposed budget was published in a newspaper on general circulation on September 1, 2014, and a public hearing on the proposed budget was held on September 9, 2014; and

WHEREAS, the Ottawa County voters authorized .3165 mills for Park development, expansion, and maintenance; and

WHEREAS, the Board of Commissioners will authorize, in May 2015, a general property tax levy on all real and personal property within the County upon the current tax roll for County general operations; and

WHEREAS, this County Board of Commissioners through its Finance and Administration Committee, has reviewed the recommended budget in detail; and

WHEREAS, estimated total revenues and appropriations for the various funds are recommended as follows:

Fund	Sources		Appropriations
	Revenue	Reserves	
Primary Government:			
General Fund	\$ 68,534,907	\$ 1,026,062	\$ 69,560,969
Special Revenue Funds	\$ 75,463,730	\$ 138,540	\$ 75,602,270
Debt Service Fund	\$ 2,584,269		\$ 2,584,269
Capital Project Funds	\$ 525,875	\$ 2,522,349	\$ 3,048,224
Permanent Fund	\$ 23	\$ (23)	
Total Primary Government	\$ 147,108,804	\$ 3,686,928	\$ 150,795,732
Water Resources Component Unit	\$ 1,676,437	\$ 3,734,741	\$ 5,411,178

NOW, THEREFORE, BE IT RESOLVED that the Ottawa County Board of Commissioners hereby adopts the FY2015 Appropriations Act as the official budget for FY2015; and

BE IT FURTHER RESOLVED, that the County officials responsible for the appropriations authorized in the act may expend County funds up to, but not to exceed, the total appropriation authorized for each department or activity; and

BE IT FURTHER RESOLVED, that the Ottawa County Board adopts the FY2015 budgets for the various governmental funds by department or activity per the attached schedule; and

BE IT FURTHER RESOLVED, pursuant to the Uniform Budget and Accounting Act, the County Administrator may approve and execute transfers between appropriations up to \$50,000 without prior approval of the Board.

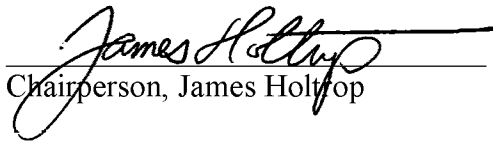
FURTHER BE IT RESOLVED THAT all resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution are hereby rescinded.

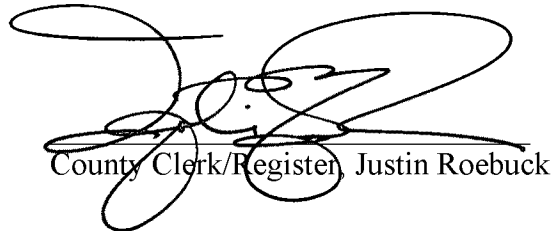
YEAS: Members – Disselkoen, Fenske, DeJong, Visser, Van Dam, Dannenberg, Bergman, Holtvluwer, Baumann, Holtrop. (1)

NAYS: Members – None

ABSTAIN: Members – None

RESOLUTION DECLARED ADOPTED.

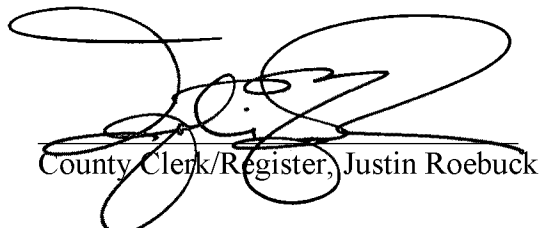

Chairperson, James Holtrop


County Clerk/Register, Justin Roebuck

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 September 23, 2014, the original of which is on file in my office. Public notice of said meeting was given pursuant to and in compliance with Act No. 267, Public Acts of Michigan, 1976, as amended.

IN WITNESS WHEREOF, I have hereto affixed my official signature this 23rd day of September, A.D., 2014.


County Clerk/Register, Justin Roebuck

2015 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	<i>SPECIAL REVENUE FUNDS</i>				
	General	Parks &	Friend of	Other	
	Fund 1010	Recreation 2081	the Court 2160	Governmental Grants 2180	Health 2210
Fund Balance	(\$1,026,062)	\$426,682			(\$200,000)
SOURCES:					
Revenue					
Taxes	\$40,799,014	\$3,081,000			
Intergovernmental Revenue	\$9,321,533	\$152,600	\$2,646,351	\$536,632	\$4,007,244
Charges for Services	\$13,220,182	\$468,500	\$225,450	\$50,000	\$889,510
Fines & Forfeits	\$79,400				
Interest on Investments	\$48,360	\$40,850			
Rental Income	\$2,866,747	\$15,750			
Licenses & Permits	\$383,400				\$751,023
Other	\$691,271	\$224,400			\$174,302
Operating Transfers In	\$1,125,000		\$885,091	\$60,205	\$3,394,719
Bond Proceeds					
Proceeds from Refunding Bonds					
Total Revenue	\$68,534,907	\$3,983,100	\$3,756,892	\$646,837	\$9,216,798

2015 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	<i>SPECIAL REVENUE FUNDS</i>				
	General	Parks &	Friend of	Other	
	Fund 1010	Recreation 2081	the Court 2160	Governmental Grants 2180	Health 2210
ACTIVITIES:					
Expenditures					
Legislative	\$464,823				
Judicial	\$12,664,327		\$3,756,892	\$409,268	
General Government	\$17,632,111				
Public Safety	\$25,656,789				
Public Works	\$90,000			\$157,569	
Health & Welfare	\$1,237,077			\$80,000	\$9,416,798
Culture & Recreation		\$3,556,418			
Community & Economic Development	\$906,589				
Other Government Functions	\$719,005				
Capital Projects					
Debt Service	\$553,355				
Operating Transfers Out	\$9,636,893				
Total Appropriations	\$69,560,969	\$3,556,418	\$3,756,892	\$646,837	\$9,416,798
Revenue Over (Under)					
Expenditures	(\$1,026,062)	\$426,682			(\$200,000)

SPECIAL REVENUE FUNDS

2015 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Mental Health 2220	Substance User Disorder 2225	Solid Waste Clean - Up 2271	Landfill Tipping Fees 2272	Farmland Preservation 2340	Brownfield Redevelopment Authority 2430
Fund Balance			(\$275,353)	(\$79,418)	(\$200)	(\$23)
SOURCES:						
Revenue						
Taxes						\$762
Intergovernmental Revenue	\$37,338,505	\$1,141,857		\$28,000		\$133,333
Charges for Services	\$537,530			\$320,000		
Fines & Forfeits						
Interest on Investments	\$1,000		\$6,128			
Rental Income						
Licenses & Permits						
Other	\$227,347			\$30,350		
Operating Transfers In	\$563,108					
Bond Proceeds						
Proceeds from Refunding Bonds						
Total Revenue	<u>\$38,667,490</u>	<u>\$1,141,857</u>	<u>\$6,128</u>	<u>\$378,350</u>		<u>\$134,095</u>

SPECIAL REVENUE FUNDS

2015 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Mental Health 2220	Substance User Disorder 2225	Solid Waste Clean - Up 2271	Landfill Tipping Fees 2272	Farmland Preservation 2340	Brownfield Redevelopment Authority 2430
ACTIVITIES:						
Expenditures						
Legislative						
Judicial						
General Government						
Public Safety						
Public Works			\$281,481	\$457,768		
Health & Welfare	\$38,667,490	\$1,141,857				
Culture & Recreation						
Community & Economic Development					\$200	\$134,118
Other Government Functions						
Capital Projects						
Debt Service						
Operating Transfers Out						
Total Appropriations	<u>\$38,667,490</u>	<u>\$1,141,857</u>	<u>\$281,481</u>	<u>\$457,768</u>	<u>\$200</u>	<u>\$134,118</u>
Revenue Over (Under)						
Expenditures			<u>(\$275,353)</u>	<u>(\$79,418)</u>	<u>(\$200)</u>	<u>(\$23)</u>

SPECIAL REVENUE FUNDS

2015 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Infra- structure 2444	Public Improvement 2450	Homestead Property Tax 2550	Register of Deeds Automation Fund 2560	Stabil- ization 2570	Sheriff Grants & Contracts 2630
Fund Balance	(\$121,279)		\$399	\$51,044		
SOURCES:						
Revenue						
Taxes			\$2,000			
Intergovernmental Revenue						\$7,606,277
Charges for Services				\$250,000		
Fines & Forfeits						
Interest on Investments	\$3,721		(\$50)	\$745		
Rental Income						
Licenses & Permits						
Other						\$98,380
Operating Transfers In						\$559,154
Bond Proceeds						
Proceeds from Refunding Bonds						
Total Revenue	\$3,721		\$1,950	\$250,745		\$8,263,811

SPECIAL REVENUE FUNDS

2015 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Infra- structure 2444	Public Improvement 2450	Homestead Property Tax 2550	Register of Deeds Automation Fund 2560	Stabil- ization 2570	Sheriff Grants & Contracts 2630
ACTIVITIES:						
Expenditures						
Legislative						
Judicial						
General Government			\$1,551	\$199,701		
Public Safety						\$8,263,811
Public Works						
Health & Welfare						
Culture & Recreation						
Community & Economic Development						
Other Government Functions						
Capital Projects						
Debt Service						
Operating Transfers Out	\$125,000					
Total Appropriations	\$125,000		\$1,551	\$199,701		\$8,263,811
Revenue Over (Under)						
Expenditures	(\$121,279)		\$399	\$51,044		

SPECIAL REVENUE FUNDS

2015 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Michigan Works 2745	Community Action Agency 2746	Department of Human Services 2901	Child Care Circuit Court 2920	DB/DC Conversion 2970	Compensated Absences 2980
Fund Balance					\$6,680	\$52,928
SOURCES:						
Revenue						
Taxes						
Intergovernmental Revenue				\$4,129,569		
Charges for Services						\$75,000
Fines & Forfeits						
Interest on Investments					\$6,680	\$5,091
Rental Income						
Licenses & Permits						
Other				\$621,000		
Operating Transfers In			\$44,547	\$4,130,069		
Bond Proceeds						
Proceeds from Refunding Bonds						
Total Revenue			\$44,547	\$8,880,638	\$6,680	\$80,091

SPECIAL REVENUE FUNDS

2015 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Michigan Works 2745	Community Action Agency 2746	Department of Human Services 2901	Child Care Circuit Court 2920	DB/DC Conversion 2970	Compensated Absences 2980
ACTIVITIES:						
Expenditures						
Legislative						
Judicial						
General Government						\$27,163
Public Safety						
Public Works						
Health & Welfare			\$44,547	\$8,880,638		
Culture & Recreation						
Community & Economic Development						
Other Government Functions						
Capital Projects						
Debt Service						
Operating Transfers Out						
Total Appropriations			\$44,547	\$8,880,638		\$27,163
Revenue Over (Under)						
Expenditures					\$6,680	\$52,928

2015 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	<i>DEBT SERVICE FUND</i>	<i>CAPITAL PROJECTS FUND</i>	<i>CAPITAL PROJECTS FUND</i>	<i>PERMANENT FUND</i>	Primary Government	
	Total Special Revenue	Total Debt Service	Total QEC Bonds	Total CIP Project	Total Permanent Fund	Total All Funds
Fund Balance	(\$138,540)		(\$498,454)	(\$2,023,895)	\$23	(\$3,686,928)
SOURCES:						
Revenue						
Taxes	\$3,083,762					\$43,882,776
Intergovernmental Revenue	\$57,720,368			\$515,613		\$67,557,514
Charges for Services	\$2,815,990					\$16,036,172
Fines & Forfeits						\$79,400
Interest on Investments	\$64,165		\$262	\$10,000	\$23	\$122,810
Rental Income	\$15,750	\$1,818,944				\$4,701,441
Licenses & Permits	\$751,023					\$1,134,423
Other	\$1,375,779					\$2,067,050
Operating Transfers In	\$9,636,893	\$765,325				\$11,527,218
Bond Proceeds						
Proceeds from Refunding Bonds						
Total Revenue	\$75,463,730	\$2,584,269	\$262	\$525,613	\$23	\$147,108,804

2015 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	<i>DEBT SERVICE FUND</i>	<i>CAPITAL PROJECTS FUND</i>	<i>CAPITAL PROJECTS FUND</i>	<i>PERMANENT FUND</i>	Primary Government
	Total Special Revenue	Total Debt Service	Total QEC Bonds	Total CIP Project	Total Permanent Fund
ACTIVITIES:					
Expenditures					
Legislative					\$464,823
Judicial	\$4,166,160				\$16,830,487
General Government	\$228,415				\$17,860,526
Public Safety	\$8,263,811				\$33,920,600
Public Works	\$896,818				\$986,818
Health & Welfare	\$58,231,330				\$59,468,407
	\$3,556,418				\$3,556,418
Community & Economic Development	\$134,318				\$1,040,907
Other Government Functions					\$719,005
Capital Projects			\$498,716	\$2,359,183	\$2,857,899
Debt Service		\$2,584,269			\$3,137,624
Operating Transfers Out	\$125,000			\$190,325	\$9,952,218
Total Appropriations	\$75,602,270	\$2,584,269	\$498,716	\$2,549,508	\$150,795,732
Revenue Over (Under)					
Expenditures	(\$138,540)		(\$498,454)	(\$2,023,895)	(\$3,686,928)

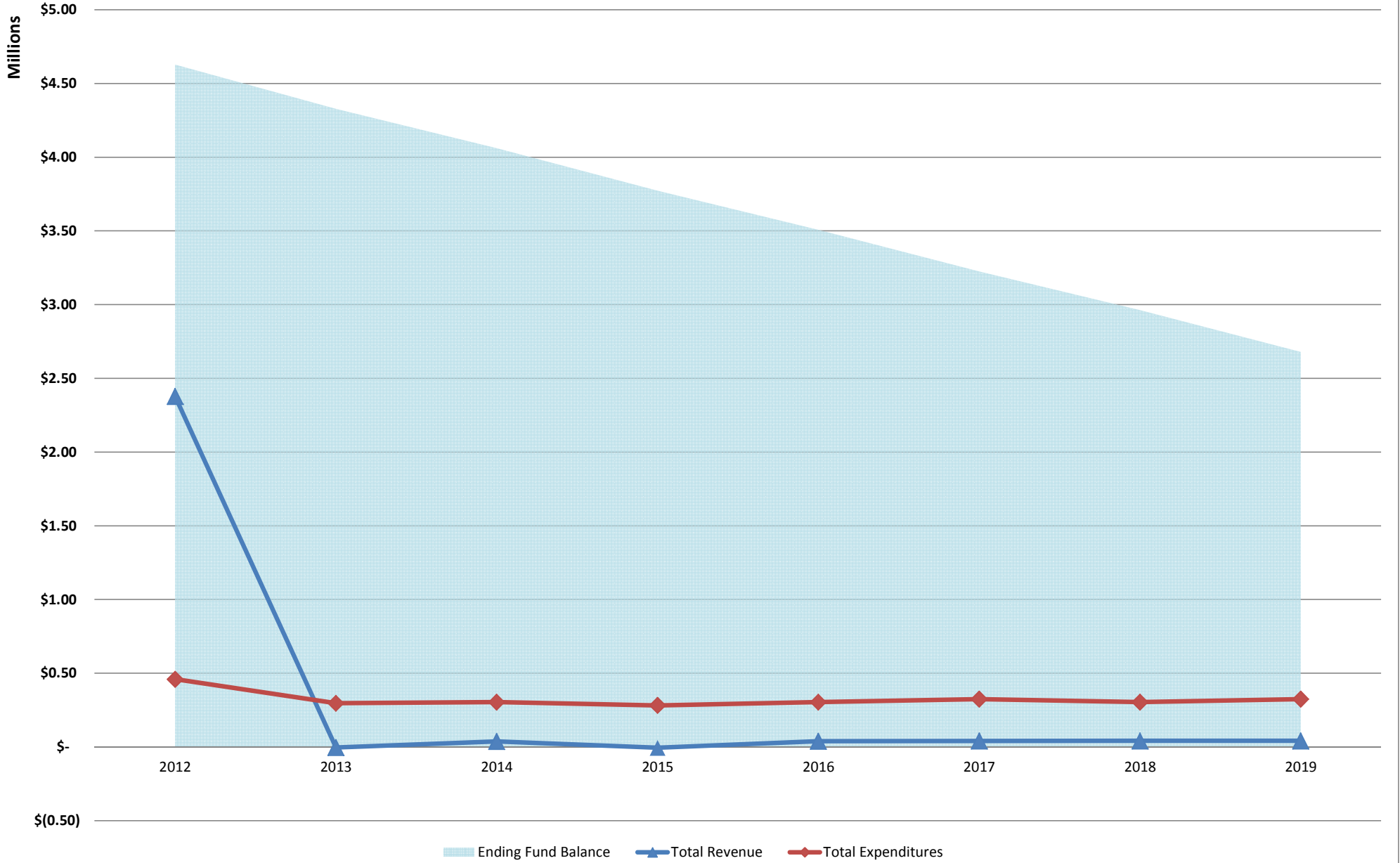
County of Ottawa
Financing Tools
2271 - Solid Waste Clean-up

Revenue Summary	2012	2013	2014	2015	2016	2017	2018	2019
	Actuals	Actuals	Budget	Budget	Projected	Projected	Projected	Projected
Interest on Investments	\$ 37,156.00	\$ (4,434.00)	\$ 36,895.00	\$ (6,128.00)	\$ 38,863.00	\$ 41,043.00	\$ 41,280.00	\$ 41,472.00
Other Revenue	\$ 2,340,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 2,377,156.00	\$ (4,434.00)	\$ 36,895.00	\$ (6,128.00)	\$ 38,863.00	\$ 41,043.00	\$ 41,280.00	\$ 41,472.00

Expenditure Summary	2012	2013	2014	2015	2016	2017	2018	2019
	Actuals	Actuals	Budget	Budget	Projected	Projected	Projected	Projected
Landfill Clean-up	\$ 418,468.00	\$ 296,436.00	\$ 284,000.00	\$ 281,481.00	\$ 304,000.00	\$ 324,000.00	\$ 304,000.00	\$ 324,000.00
Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Expenditures	\$ 40,607.00	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 459,075.00	\$ 296,436.00	\$ 304,000.00	\$ 281,481.00	\$ 304,000.00	\$ 324,000.00	\$ 304,000.00	\$ 324,000.00

Fund Balance Summary	2012	2013	2014	2015	2016	2017	2018	2019
	Actuals	Actuals	Budget	Budget	Projected	Projected	Projected	Projected
Beginning Fund Balance	\$ 2,710,567.00	\$ 4,628,648.00	\$ 4,327,778.00	\$ 4,060,673.00	\$ 3,773,064.00	\$ 3,507,927.00	\$ 3,224,970.00	\$ 2,962,250.00
Total Revenue	\$ 2,377,156.00	\$ (4,434.00)	\$ 36,895.00	\$ (6,128.00)	\$ 38,863.00	\$ 41,043.00	\$ 41,280.00	\$ 41,472.00
Total Expenditures	\$ 459,075.00	\$ 296,436.00	\$ 304,000.00	\$ 281,481.00	\$ 304,000.00	\$ 324,000.00	\$ 304,000.00	\$ 324,000.00
Revenue Over/Under	\$ 1,918,081.00	\$ (300,870.00)	\$ (267,105.00)	\$ (287,609.00)	\$ (265,137.00)	\$ (282,957.00)	\$ (262,720.00)	\$ (282,528.00)
Ending Fund Balance	\$ 4,628,648.00	\$ 4,327,778.00	\$ 4,060,673.00	\$ 3,773,064.00	\$ 3,507,927.00	\$ 3,224,970.00	\$ 2,962,250.00	\$ 2,679,722.00

2271 - Solid Waste Clean-up



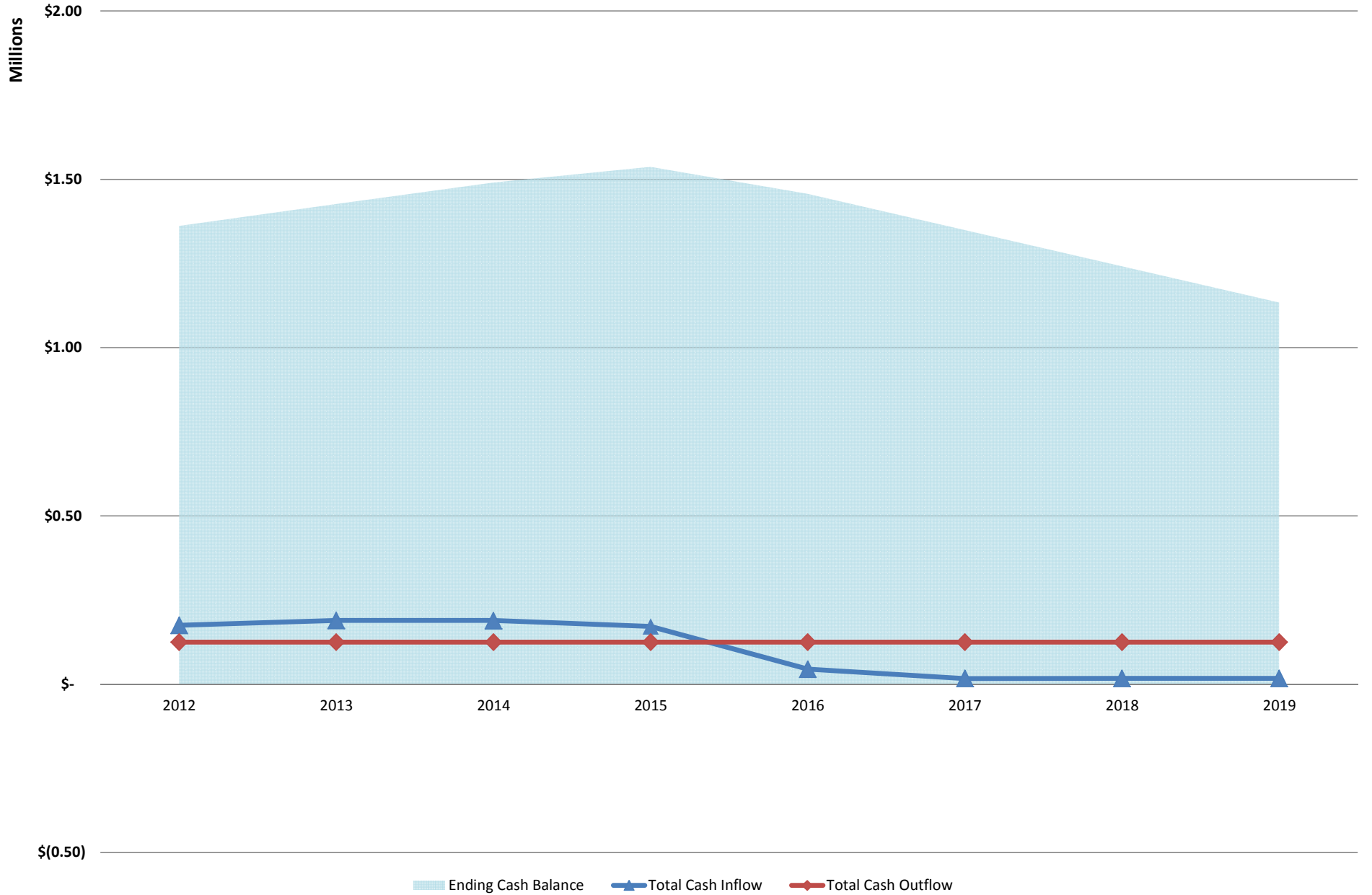
County of Ottawa
2444 - Infrastructure

Cash Inflow Summary	2012	2013	2014	2015	2016	2017	2018	2019
	Actuals	Actuals	Budget	Budget	Projected	Projected	Projected	Projected
Loan Repayments	\$ 158,842.00	\$ 177,189.00	\$ 168,016.00	\$ 168,016.00	\$ 28,968.00	\$ -	\$ -	\$ -
Interest on Investments	\$ 16,331.00	\$ 12,637.00	\$ 21,263.00	\$ 3,721.00	\$ 15,835.00	\$ 17,049.00	\$ 17,270.00	\$ 17,381.00
Transfer from the Project Portion								
Operating Transfers - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cash Inflow	\$ 175,173.00	\$ 189,826.00	\$ 189,279.00	\$ 171,737.00	\$ 44,803.00	\$ 17,049.00	\$ 17,270.00	\$ 17,381.00

Cash Outflow Summary	2012	2013	2014	2015	2016	2017	2018	2019
	Actuals	Actuals	Budget	Budget	Projected	Projected	Projected	Projected
Land & Land Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building & Improvement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other/Consultant								
Debt Service	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00
Total Cash Outflow	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00

Cash Balance Summary	2012	2013	2014	2015	2016	2017	2018	2019
	Actuals	Actuals	Budget	Budget	Projected	Projected	Projected	Projected
Beginning Cash Balance	\$ 1,311,353.00	\$ 1,361,526.00	\$ 1,426,352.00	\$ 1,490,631.00	\$ 1,537,368.00	\$ 1,457,171.00	\$ 1,349,220.00	\$ 1,241,490.00
Total Cash Inflow	\$ 175,173.00	\$ 189,826.00	\$ 189,279.00	\$ 171,737.00	\$ 44,803.00	\$ 17,049.00	\$ 17,270.00	\$ 17,381.00
Total Cash Outflow	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00
Inflow Over/Under	\$ 50,173.00	\$ 64,826.00	\$ 64,279.00	\$ 46,737.00	\$ (80,197.00)	\$ (107,951.00)	\$ (107,730.00)	\$ (107,619.00)
Ending Cash Balance	\$ 1,361,526.00	\$ 1,426,352.00	\$ 1,490,631.00	\$ 1,537,368.00	\$ 1,457,171.00	\$ 1,349,220.00	\$ 1,241,490.00	\$ 1,133,871.00

2444 - Infrastructure



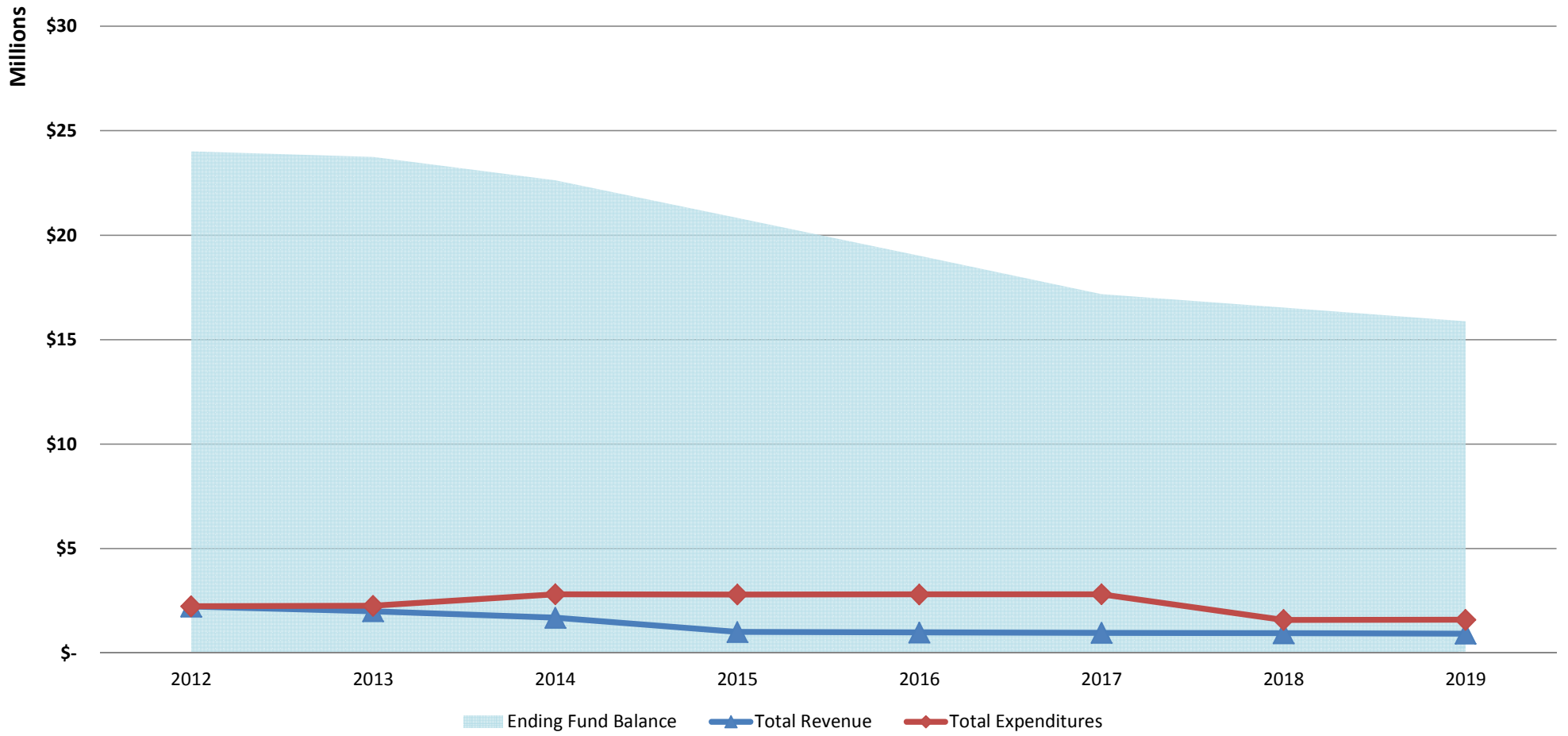
County of Ottawa
Financing Tools
5160 - Delinquent Tax Revolving Fund

Revenue Summary	2012	2013	2014	2015	2016	2017	2018	2019
	Actuals	Actuals	Estimate	Budget	Projected	Projected	Projected	Projected
Operating Revenue	\$ 1,788,556.00	\$ 1,169,824.25	\$ 1,190,634.00	\$ 843,639.00	\$ 826,766.00	\$ 810,231.00	\$ 794,025.00	\$ 778,145.00
Forfeiture Revenue	\$ 273,321.00	\$ 845,280.24	\$ 492,453.00	\$ 139,625.00	\$ 136,833.00	\$ 134,096.00	\$ 131,413.00	\$ 128,786.00
Non-operating Revenue	\$ 162,500.00	\$ (13,455.08)	\$ 6,023.00	\$ 25,500.00	\$ 24,990.00	\$ 24,490.00	\$ 24,000.00	\$ 23,521.00
Total Revenue	\$ 2,224,377.00	\$ 2,001,649.41	\$ 1,689,110.00	\$ 1,008,764.00	\$ 988,589.00	\$ 968,817.00	\$ 949,438.00	\$ 930,452.00

Expenditure Summary	2012	2013	2014	2015	2016	2017	2018	2019
	Actuals	Actuals	Estimate	Budget	Projected	Projected	Projected	Projected
Forfeiture Expenditures	\$ 187,636.00	\$ 216,300.67	\$ 213,930.00	\$ 211,558.00	\$ 213,622.00	\$ 215,727.00	\$ 217,874.00	\$ 220,065.00
Transfer to GF/Other Funds	\$ -	\$ -	\$ 625,000.00	\$ 625,000.00	\$ 625,000.00	\$ 625,000.00	\$ 625,000.00	\$ 625,000.00
Principle & Interest Payments	\$ 2,051,017.00	\$ 2,044,597.01	\$ 1,970,844.00	\$ 1,968,944.00	\$ 1,967,694.00	\$ 1,967,944.00	\$ 744,444.00	\$ 746,913.00
Total Expenditures	\$ 2,238,653.00	\$ 2,260,897.68	\$ 2,809,774.00	\$ 2,805,502.00	\$ 2,806,316.00	\$ 2,808,671.00	\$ 1,587,318.00	\$ 1,591,978.00

Fund Balance Summary	2012	2013	2014	2015	2016	2017	2018	2019
	Actuals	Actuals	Estimate	Budget	Projected	Projected	Projected	Projected
Beginning Fund Balance	\$ 24,023,477.00	\$ 24,009,201.00	\$ 23,749,952.73	\$ 22,629,288.73	\$ 20,832,550.73	\$ 19,014,823.73	\$ 17,174,969.73	\$ 16,537,089.73
Total Revenue	\$ 2,224,377.00	\$ 2,001,649.41	\$ 1,689,110.00	\$ 1,008,764.00	\$ 988,589.00	\$ 968,817.00	\$ 949,438.00	\$ 930,452.00
Total Expenditures	\$ 2,238,653.00	\$ 2,260,897.68	\$ 2,809,774.00	\$ 2,805,502.00	\$ 2,806,316.00	\$ 2,808,671.00	\$ 1,587,318.00	\$ 1,591,978.00
Revenue Over/Under	\$ (14,276.00)	\$ (259,248.27)	\$ (1,120,664.00)	\$ (1,796,738.00)	\$ (1,817,727.00)	\$ (1,839,854.00)	\$ (637,880.00)	\$ (661,526.00)
Ending Fund Balance	\$ 24,009,201.00	\$ 23,749,952.73	\$ 22,629,288.73	\$ 20,832,550.73	\$ 19,014,823.73	\$ 17,174,969.73	\$ 16,537,089.73	\$ 15,875,563.73

5160 - Delinquent Tax Revolving Fund



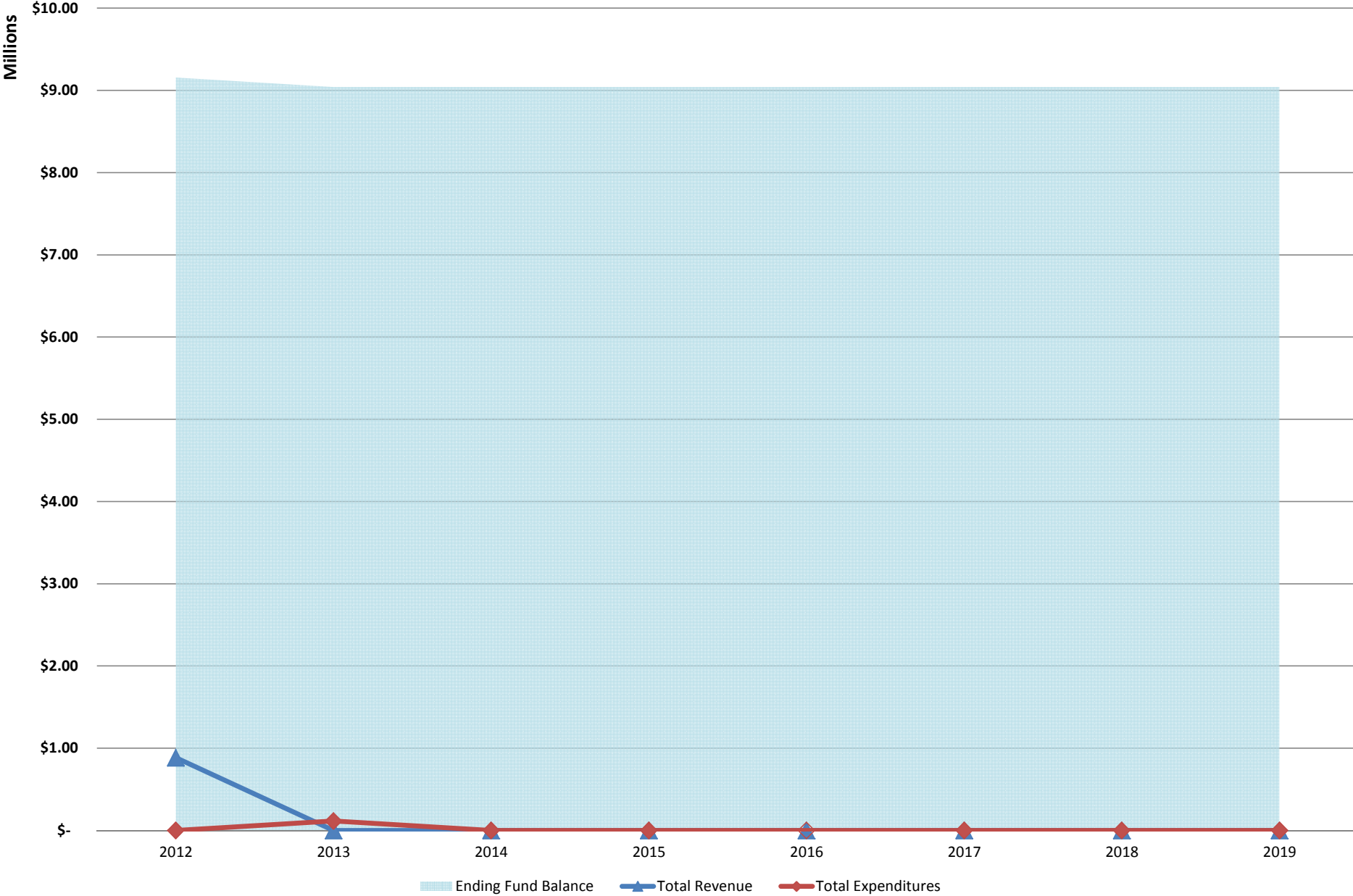
County of Ottawa
2570 - Stabilization

Revenue Summary	2012	2013	2014	2015	2016	2017	2018	2019
	Actuals	Actuals	Budget	Budget	Projected	Projected	Projected	Projected
Transfers from General Fund	\$ 886,165.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 886,165.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Expenditures Summary	2012	2013	2014	2015	2016	2017	2018	2019
	Actuals	Actuals	Budget	Budget	Projected	Projected	Projected	Projected
Transfers to General Fund	\$ -	\$ 114,228.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 114,228.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Fund Balance Summary	2012	2013	2014	2015	2016	2017	2018	2019
	Actuals	Actuals	Budget	Budget	Projected	Projected	Projected	Projected
Beginning Fund Balance	\$ 8,269,673.00	\$ 9,155,838.00	\$ 9,041,610.00	\$ 9,041,610.00	\$ 9,041,610.00	\$ 9,041,610.00	\$ 9,041,610.00	\$ 9,041,610.00
Total Revenue	\$ 886,165.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 114,228.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Over/Under	\$ 886,165.00	\$ (114,228.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 9,155,838.00	\$ 9,041,610.00	\$ 9,041,610.00	\$ 9,041,610.00	\$ 9,041,610.00	\$ 9,041,610.00	\$ 9,041,610.00	\$ 9,041,610.00

2570 - Stabilization



**County of Ottawa
History of Positions By Fund
For the Years 2012 - 2015**

Fund #	Sub-Dept #	Dept #	Department Name	2012 Full-Time Equivalents	2013 Full-Time Equivalents	2014 Full-Time Equivalents	2015 Full-Time Equivalents	Change in Full-Time Equivalents 2014 to 2015
GENERAL FUND								
1010	1010		Commissioners	11.00	11.00	11.00	11.00	
1010	1310		Circuit Court	15.75	15.75	15.65	15.65	
1010	1360		District Court	52.78	53.99	53.99	54.04	0.05 3
1010	1362		Community Corrections	0.00	5.25	5.24	5.68	0.44 3,4
1010	1370		Legal Self-Help Center	0.00	1.00	1.00	1.00	
1010	1480		Probate Court	6.00	6.00	6.00	6.00	
1010	1490		Family Court - Juvenile Services	5.81	5.81	5.81	7.80	1.99 3
1010	1720		Administrator	2.84	4.04	4.04	5.04	1.00 2
1010	1910		Fiscal Services	12.80	12.30	12.10	13.09	0.99 1
1010	2150		County Clerk	23.00	22.50	22.50	22.50	
1010	2320		Crime Victims Rights	0.00	0.00	3.00	3.00	
1010	2450		Survey & Remonumentation	0.05	0.10	0.10	0.10	
1010	2530		County Treasurer	7.55	7.55	7.55	7.55	
1010	2570		Equalization	13.50	11.75	11.80	11.49	-0.31 1,3
1010	2571		Grand Haven Assessing	0.00	1.75	1.70	1.73	0.03 1,3
1010	2572		Crockery Township Assessing	0.00	0.00	0.00	0.53	0.53 1,3
1010	2590		Geographic Information System	5.00	5.00	4.00	4.00	
1010	2610		Michigan State University Extension	1.75	1.75	1.75	1.75	
1010	2620		Elections	1.00	1.00	1.00	1.00	
1010	2651		Bldg. & Grnds - Hudsonville	1.18	1.18	1.06	1.17	0.11 3
1010	2652		Bldg. & Grnds - Holland Human Serv.	1.31	1.31	1.23	1.32	0.09 3
1010	2653		Bldg. & Grnds - Fulton Street	0.49	0.49	0.50	0.51	0.01 3
1010	2654		Bldg. & Grnds - Grand Haven	3.66	3.66	3.70	4.22	0.52 3
1010	2655		Bldg. & Grnds - Holland Health Facility	1.33	1.33	1.36	1.32	-0.04 3
1010	2656		Bldg. & Grnds - Holland District Court	1.44	1.24	1.27	1.26	-0.01 3
1010	2658		Bldg. & Grnds - Grand Haven Health	0.57	0.57	0.60	0.00	-0.60 3
1010	2659		Bldg. & Grnds - CMH Facility	1.59	1.59	1.63	1.58	-0.05 3
1010	2660		Corporate Counsel	1.70	1.70	1.70	1.70	
1010	2665		Bldg. & Grnds-Probate/Juvenile Complex	3.35	3.35	3.36	3.35	-0.01 3
1010	2667		Bldg. & Grnds-Administrative Annex	3.80	3.80	3.79	3.81	0.02 3
1010	2668		Bldg. & Grnds-FIA	1.88	1.88	1.90	1.86	-0.04 3
1010	2669		Bldg. & Grnds-City of Holland	0.00	0.20	0.20	0.20	
1010	2670		Prosecuting Attorney	26.10	26.10	26.60	26.60	
1010	2680		Register of Deeds	8.65	8.15	8.15	8.15	
1010	2700		Human Resources	4.33	4.41	5.41	6.39	0.98 2
1010	2750		Drain Commission	7.75	7.75	7.75	7.75	
1010	3020		Sheriff	70.95	70.95	76.95	76.95	
1010	3100		West Michigan Enforcement Team	6.00	6.00	6.00	6.00	
1010	3310		Marine Safety	0.75	0.75	0.75	0.75	
1010	3510		Jail	75.00	75.00	74.00	75.00	1.00 1
1010	4260		Emergency Services	2.10	2.10	2.10	2.10	
1010	4262		Solution Area Planner	0.00	1.00	0.00	0.00	
1010	4263		HAZMAT Response Team	0.40	0.40	0.40	0.40	
1010	4265		Homeland Security	1.00	0.00	1.00	1.00	
1010	4300		Animal Control	3.00	3.00	2.00	2.00	
1010	6480		Medical Examiner	0.20	0.20	0.20	0.20	
1010	7211		Planner/Grants	5.95	5.90	6.40	5.70	-0.70 1
TOTAL GENERAL FUND				393.30	400.54	408.23	414.24	6.01
PARKS & RECREATION								
2081	7510		Parks Department	15.75	17.25	17.25	17.75	0.50 2
FRIEND OF THE COURT								
2160	1410		Friend of the Court	35.13	35.13	36.73	36.73	
2160	1440		FOC Warrant Officer	1.00	1.00	2.00	2.00	
TOTAL FRIEND OF THE COURT				36.13	36.13	38.73	38.73	
OTHER GOVERNMENTAL GRANTS								
2180	1361		Dist. Ct. Sobriety Treatment	0.00	0.00	0.00	2.13	2.13 4
2180	1371		Dist. Ct. SCAO Drug Ct. Grant	1.00	1.15	1.15	1.96	0.81 4
2180	1372		Adult Priority Population	2.00	0.001	0.00	0.00	
2180	1493		SCAO Juvenile Drug Ct. Grant	1.00	1.00	1.00	1.00	
				4.00	2.15	2.15	5.09	2.94
HEALTH FUND								
2210	6010		Agency Support	6.90	6.90	6.90	6.90	
2210	6011		Public Health Preparedness	0.83	0.75	0.75	1.00	0.25 3

**County of Ottawa
History of Positions By Fund
For the Years 2012 - 2015**

Fund #	Dept #	Sub-Dept #	Department Name	2012 Full-Time Equivalents	2013 Full-Time Equivalents	2014 Full-Time Equivalents	2015 Full-Time Equivalents	Change in Full-Time Equivalents 2014 to 2015
2210	6012		Accounting/MIS	4.00	4.00	4.00	4.00	
2210	6015		PHP Risk Communication	0.17	0.25	0.25	0.00	-0.25 3
2210	6020		Environmental - Field Services	7.00	7.60	7.60	8.20	0.60 3
2210	6021		Environmental - Food Services	7.50	8.10	8.10	7.60	-0.50 3
2210	6022		Environmental - Beach Grant	0.80	1.00	0.00	0.00	
2210	6031		Hearing/Vision	3.76	3.76	3.76	4.00	0.24 2
2210	6032		Safe Routes to School	0.00	0.07	0.00	0.00	
2210	6033		Building Healthy Communities	0.00	0.03	0.00	0.00	
2210	6034		Tobacco Reduction	0.00	0.20	0.00	0.00	
2210	6041		Clinic Clerical	10.75	10.75	10.75	10.45	-0.30 2
2210	6042		Family Planning	6.85	6.85	6.85	6.65	-0.20 2
2210	6044		Immunization Clinic	5.85	5.85	5.85	5.85	
2210	6045		Healthy Children's Contract	2.93	2.93	2.93	2.93	
2210	6048		Substance Abuse Prevention	0.37	0.80	0.75	0.85	0.10 3
2210	6049		Substance Abuse Prevention	0.50	0.00	0.00	0.00	
2210	6050		Children's Special Health Care Services	4.88	4.48	4.48	4.54	0.06 3
2210	6051		SNAP Education	0.00	0.00	0.25	0.40	0.15 3
2210	6053		Maternal/Infant Support Services	9.05	9.55	9.35	8.75	-0.60 3
2210	6054		Farmers Market Grant	0.00	0.15	0.00	0.00	
2210	6055		AIDS/Sexually Transmitted Diseases (STD)	3.05	3.15	3.15	3.15	
2210	6058		Prenatal Care - Enrollment & Coordination	0.00	0.00	0.00	0.00	
2210	6059		Communicable Disease	4.00	3.70	3.70	3.70	
2210	6310		Health Education	1.59	1.65	1.22	1.22	
2210	6311		Nutrition/Wellness	1.96	2.03	2.41	2.26	-0.15 3
TOTAL HEALTH FUND				82.75	84.55	83.05	82.45	-0.60
MENTAL HEALTH FUND								
2220	6491	1240	D.D. Clinical Support	11.06	14.52	13.07	1.43	-11.64 3
2220	6491	1242	D.D. Clinical Management	1.35	1.63	0.91	0.89	-0.02 1
2220	6491	1243	D.D. Lake Erie	0.00	0.00	0.00	6.67	6.67 3
2220	6491	1244	D.D. Lake Michigan	0.00	0.00	0.00	8.67	8.67 3
2220	6491	1246	D.D. Lake Ontario	0.00	0.00	0.00	8.67	8.67 3
2220	6491	1246	D.D. Lake Huron	0.00	0.00	0.00	6.27	6.27 3
2220	6491	1349	D.D. Supported Employment	18.52	18.58	18.51	14.48	-4.03 1,2,3
2220	6491	1357	D.D. Skill Building	24.52	24.41	23.51	18.69	-4.82 1,2,3
2220	6491	1440	D.D. Community Living Skills	0.00	0.75	0.84	0.85	0.01 3
2220	6491	1443	D.D. Community Living Skills	0.91	0.00	0.00	0.00	
2220	6491	5400	D.D. Training	0.45	0.43	0.43	0.42	-0.01 1
2220	6491	5401	D.D. Group Home Training	1.69	1.67	1.67	1.62	-0.05 1
2220	6491	5510	D.D. Client Services Management	17.10	17.21	18.45	0.00	-18.45 3
2220	6491	5522	D.D. Child Case Management	2.36	2.98	3.95	3.92	-0.03 3
2220	6492	5511	Other Pop. HUD Leasing Assistance Grant III	0.06	0.06	0.00	0.00	
2220	6492	5540	Other Pop. HUD Leasing Assistance Grant II	0.01	0.01	0.00	0.00	
2220	6492	5541	Other Pop. HUD Leasing Assistance Grant	0.15	0.15	0.00	0.00	
2220	6492	5610	Other Pop. HUD Grant Homeless	0.01	0.01	0.00	0.00	
2220	6492	5611	Hud Grants (Combined; leasing assistance & homeless)	0.00	0.00	0.24	0.24	
2220	6493	3240	M.I. Adult Emergency Services	6.14	6.64	6.64	6.66	0.02 3
2220	6493	3241	M.I. Adult Access Center	8.90	8.32	8.00	6.72	-1.28 3
2220	6493	3242	M.I. Adult Medication Clinic	3.53	2.89	1.47	1.44	-0.03 1
2220	6493	3244	M.I. MDT Grand Haven	9.14	8.64	8.64	8.64	
2220	6493	3247	M.I. Vocational Rehabilitation	0.67	0.67	0.67	0.00	-0.67 3
2220	6493	3249	M.I. Adult Assertive Community Treatment	7.14	7.51	7.51	7.14	-0.37 1
2220	6493	3253	M.I. MDT Holland 2	0.00	8.64	8.64	8.64	
2220	6493	3254	M.I. MDT Holland 1	14.74	7.84	7.79	7.59	-0.20 1,3
2220	6493	3256	M.I. MDT MI/DD	6.59	8.59	8.59	8.41	-0.18 1,3
2220	6493	3344	M.I. Adult Lakeshore Clubhouse	3.89	4.64	4.64	5.14	0.50 2,3
2220	6494	4244	M.I. Child Home Based Services	3.04	4.25	4.14	4.16	0.02 3
2220	6494	4245	M.I. Child Home Outpatient	6.00	5.78	5.92	5.66	-0.26 1
2220	6494	4451	M.I. Child Respite	0.29	0.36	0.41	0.41	
2220	6495	5020	Administration - Board	2.37	2.38	2.04	1.82	-0.22 1,3
2220	6495	5022	Administration Quality Improvement	2.20	2.71	2.69	1.92	-0.77 1
2220	6495	5023	Administration Recipient Rights	2.00	2.00	2.00	0.94	-1.06 2
2220	6495	5024	Administration Community Relations & Public Education	1.50	3.00	2.00	0.94	-1.06 2
2220	6495	5026	Administration Finance	7.58	7.61	6.68	5.70	-0.98 3
2220	6495	5029	Administration Managed Care Organization Administration	10.37	10.91	10.36	6.82	-3.54 1,3,5
2220	6495	5030	Administration Medical Records	0.00	0.00	0.00	0.00	
2220	6495	5031	IT	1.00	1.00	1.00	0.50	-0.50 5
2220	6495	5032	Regional Entity	0.00	0.00	0.00	0.50	0.50 3

**County of Ottawa
History of Positions By Fund
For the Years 2012 - 2015**

Fund #	Dept #	Sub-Dept #	Department Name	2012 Full-Time Equivalents	2013 Full-Time Equivalents	2014 Full-Time Equivalents	2015 Full-Time Equivalents	Change in Full-Time Equivalents 2014 to 2015
TOTAL MENTAL HEALTH				<u>175.30</u>	<u>186.80</u>	<u>181.40</u>	<u>162.57</u>	<u>-18.82</u>
SUBSTANCE USE DISORDER FUND								
2225	6495	5051	Administration Access Center	0.00	0.00	0.00	1.28	1.28 3
2225	6495	5052	Administration Quality Improvement - Compliance	0.00	0.00	0.00	0.33	0.33 3
2225	6495	5053	Administration Recipient Rights	0.00	0.00	0.00	0.06	0.06 3
2225	6495	5054	Administration Community Relations	0.00	0.00	0.00	0.06	0.06 3
2225	6495	5056	Administration Financial Services	0.00	0.00	0.00	0.74	0.74 3
2225	6495	5059	Administration Provider Network	0.00	0.00	0.00	0.32	0.32 3
2225	6495	5061	Administration IT	0.00	0.00	0.00	0.14	0.14 3
TOTAL SUBSTANCE USE DISORDER				<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2.93</u>	<u>2.93</u>
LANDFILL TIPPING FEES								
2272	5250		Laidlaw Surcharge	3.40	3.80	4.30	4.20	-0.10 1
REGISTER OF DEEDS								
2560	2360		Automation Fund	0.35	0.35	0.35	0.35	
PROSECUTING ATTORNEY GRANTS								
2601	2320		Crime Victim's Rights	3.00	3.00	0.00	0.00	
COPS UNIVERSAL								
2630	3114	C3113	COPS - Holland/West Ottawa	1.00	1.00	1.00	1.00	
2630	3114	C3114	Community Policing-Grand Haven Township	3.00	3.00	3.00	3.00	
2630	3114	C3115	Spring Lake Township	0.00	0.00	1.00	1.00	
2630	3114	C3119	City of Coopersville	5.00	5.00	5.00	5.00	
2630	3114	C3120	City of Hudsonville	6.00	6.00	6.00	6.00	
2630	3114	C3129	City of Ferrysburg/Spring Lake Village	0.00	0.00	0.00	8.00	8.00 1
2630	3114	C3131	Community Policing-Holland Township	4.00	4.00	4.00	4.00	
2630	3114	C3132	Community Policing-Park Township	1.00	1.00	1.00	1.00	
2630	3114	C3133	Community Policing- Zeeland Township	1.00	1.00	1.00	1.00	
2630	3114	C3134	Community Policing- Port Sheldon Twp/West Ottawa	1.00	1.00	1.00	1.00	
2630	3114	C3135	Community Policing- Allendale Twp/Allendale Schools	1.00	1.00	1.00	1.00	
2630	3114	C3136	Community Policing- Grand Haven Twp/Grand Haven Sch.	1.00	1.00	1.00	1.00	
2630	3114	C3137	Community Policing- Georgetown Twp/Jenison Schools	1.00	1.00	1.00	1.00	
2630	3114	C3138	Community Policing- Zeeland Twp/Zeeland Schools	1.00	1.00	1.00	1.00	
2630	3114	C3139	Community Policing- Holland Township/Park Township	10.00	10.00	10.00	10.00	
2630	3114	C3141	Community Policing- Holland/Park	1.00	1.00	1.00	1.00	
2630	3114	C3142	Community Policing- Spring Lake Twp/ Schools	1.00	1.00	1.00	1.00	
2630	3114	C3143	Community Policing- Jamestown Township	1.00	1.00	1.00	1.00	
2630	3114	C3144	Community Policing- Tallmadge/Chester/Wright/Polkton	1.00	1.00	1.00	1.00	
2630	3114	C3146	Community Policing- Georgetown Township	13.00	13.00	13.00	13.00	
2630	3114	C3147	Community Policing- Allendale Twp/MI Police Corp	1.00	1.00	0.00	0.00	
2630	3114	C3148	Community Policing- Allendale	1.00	1.00	2.00	2.00	
2630	3114	C3149	Community Policing-Communities that Care	1.00	1.00	1.00	1.00	
2630	3114	C3170	Blendon/Holland/Robinson/Zeeland	1.00	1.00	1.00	1.00	
TOTAL COPS UNIVERSAL				<u>57.00</u>	<u>57.00</u>	<u>58.00</u>	<u>66.00</u>	<u>8.00</u>
SHERIFF ROAD PATROL								
2630	3150	3000	Sheriff Road Patrol	3.00	3.00	3.00	3.00	
SHERIFF JUVENILE SERVICES								
2630	3150	3001	Juvenile Services/OAISD/Child Care/Sheriff	0.00	0.00	0.00	1.00	1.00 2
WORKFORCE INVESTMENT ACT FUNDS/MICHIGAN WORKS!/COMMUNITY ACTION AGENCY								
2740 - 2749, 2800, 2870 - 2890				22.60	41.56	47.78	36.40	-11.38 1,4
COMMUNITY CORRECTIONS PROGRAM								
2850	1520		Adult Probation	6.60	0.00	0.00	0.00	
CHILD CARE								
2920	6620		Family Court - Detention Services	30.70	30.70	30.70	30.70	
2920	6622		Juvenile Intensive Supervision	3.30	3.30	3.30	3.30	
2920	6623		Juvenile Treatment/Div Services	11.83	11.83	11.83	9.83	-2.00 1
2920	6624		Juvenile In-Home Services	18.19	18.19	18.19	13.19	-5.00 1,3
TOTAL CHILD CARE				<u>64.02</u>	<u>64.02</u>	<u>64.02</u>	<u>57.02</u>	<u>-7.00</u>

**County of Ottawa
History of Positions By Fund
For the Years 2012 - 2015**

Fund #	Dept #	Sub-Dept #	Department Name	2012 Full-Time Equivalents	2013 Full-Time Equivalents	2014 Full-Time Equivalents	2015 Full-Time Equivalents	Change in Full-Time Equivalents 2014 to 2015
DELINQUENT TAX REVOLVING FUND								
5160	8950		Taxes	1.40	1.40	1.40	1.40	
INNOVATION AND TECHNOLOGY								
6360	2580		Data Processing (I.T.)	18.90	18.90	20.90	21.90	1.00 2
DUPLICATING								
6450	2890		General Services Administration	0.13	0.13	0.13	0.13	
TELECOMMUNICATIONS								
6550	2890		Telephones	1.18	1.18	1.19	1.18	-0.01 3
EQUIPMENT POOL FUND								
6641	9010		Equipment Pool	0.40	0.40	0.40	0.40	
PROTECTED SELF-FUNDED PROGRAMS								
6770	8690		P.S.F. Liability Insurance	1.13	1.13	1.13	1.13	
6770	8710		P.S.F. Worker's Compensation Insurance	0.46	0.46	0.46	0.46	
6771	8520		P.S.F. Health Insurance	1.65	1.57	1.57	1.57	
6771	8540		P.S.F. Dental Insurance	0.22	0.22	0.22	0.22	0.01 3
6771	8550		P.S.F. Vision Insurance	0.22	0.22	0.22	0.22	0.01 3
6772	8700		P.S.F. Unemployment Insurance	0.28	0.28	0.28	0.28	
6775	8580		P.S.F. Long-Term Disability	0.09	0.09	0.09	0.09	
TOTAL PROTECTED SELF-FUNDED PROGRAMS				<u>4.04</u>	<u>3.96</u>	<u>3.96</u>	<u>3.97</u>	<u>0.01</u>
GRAND TOTAL OF ALL FUNDS				<u>893.23</u>	<u>926.10</u>	<u>936.22</u>	<u>920.71</u>	<u>-15.51</u>

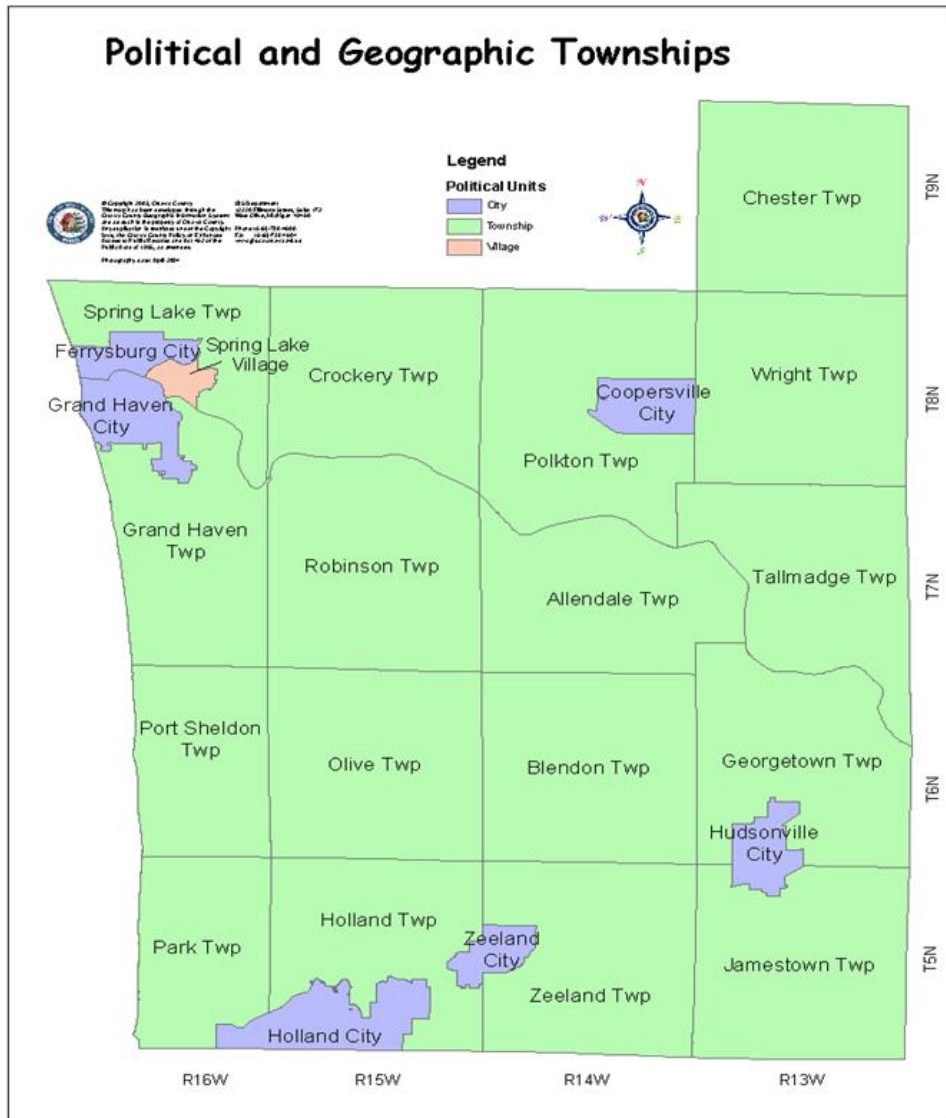
The total change in full time equivalents of 15.51 is comprised of the following:

- 1 Net positions approved/eliminated during 2014
- 2 Position eliminated/added with the 2015 budget
- 3 The net change is due to a change in the salary distribution (salary split) and does not reflect a change in staffing levels
- 4 Position added/eliminated due to grant funding
- 5 Change between permanent and temporary position(s)
- 6 Position held vacant for 2015 budget



County of Ottawa Community Profile

Ottawa County State Perspective



Ottawa County

Introduction

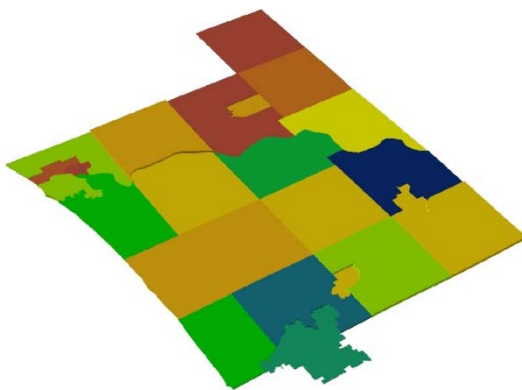
Named for the Ottawa Indians who hunted the area's forests and fished the waters, Ottawa County was established in 1837. The County is located in the southwest part of Michigan's Lower Peninsula, having over 30 miles of Lake Michigan shoreline. The County is bordered by the City of Muskegon on its northwesterly 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)

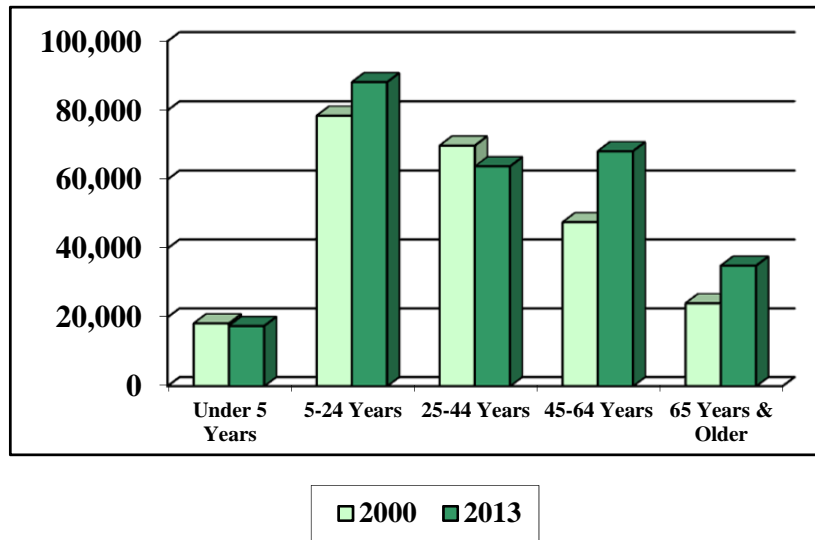
Less than 2,500	12,500 to 14,999
2,500 to 2,999	15,000 to 19,999
3,000 to 3,499	20,000 to 24,999
3,500 to 3,999	25,000 to 29,999
4,000 to 4,999	30,000 to 34,999
5,000 to 7,499	35,000 to 39,999
7,500 to 9,999	40,000 to 44,999
10,000 to 12,499	45,000 or greater

Source: U.S. Census Bureau (1980, 1990, 2000, & 2010 Census and 2012 Population Estimates)

2012 Population (Census Estimate)
(with % change 2010 to 2012)

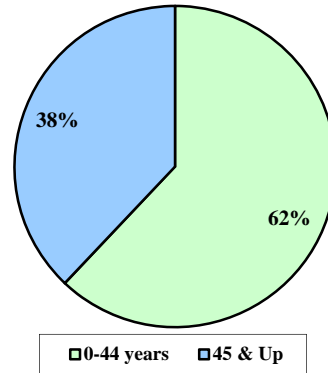
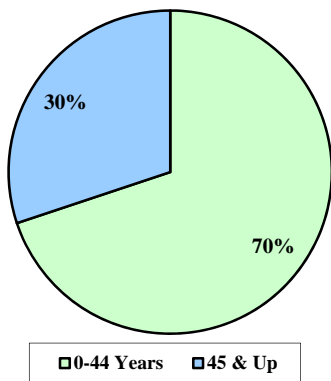
Characteristics – Age

County of Ottawa Population by Age Group – 2000 (census) & 2013 (estimates):



2000 Population Composition by Age

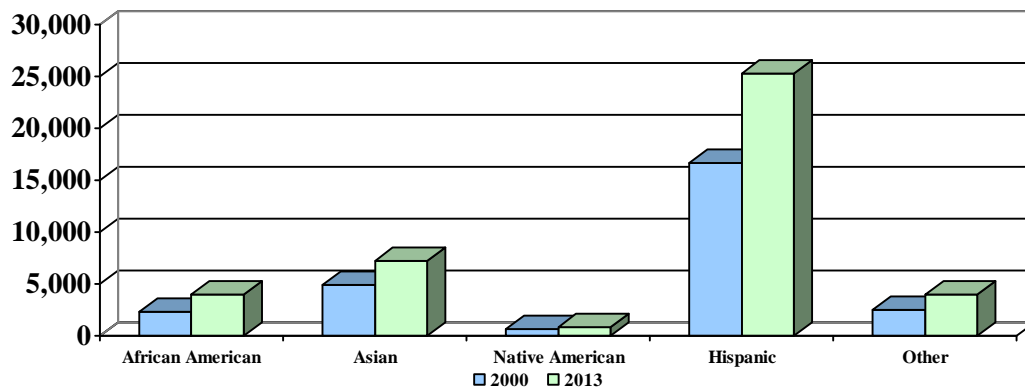
2013 Population Composition by Age



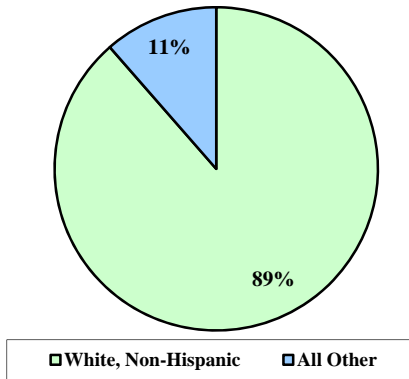
As with many communities in Michigan, the age of the population is rising.

Characteristics - Race

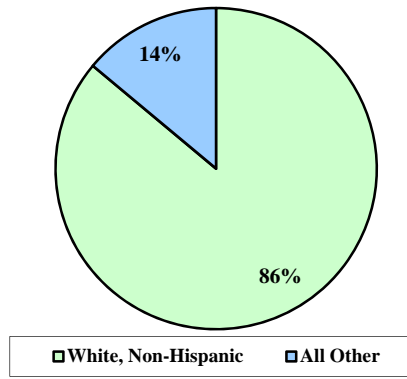
County of Ottawa Non-White Population – 2000 & 2013



2000 Population Composition by Race



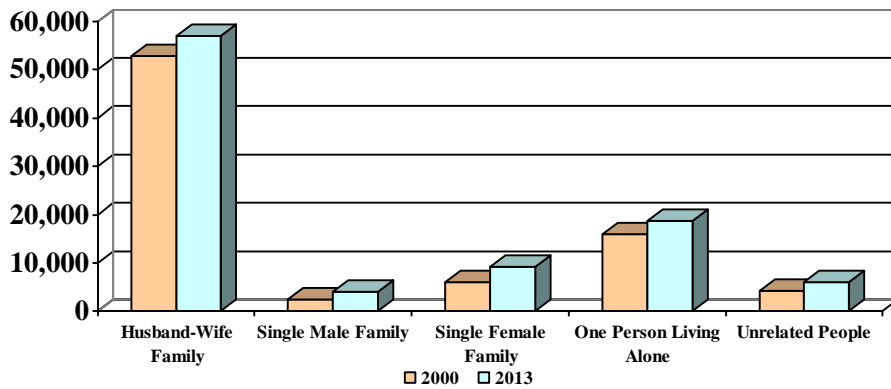
2013 Population Composition by Race



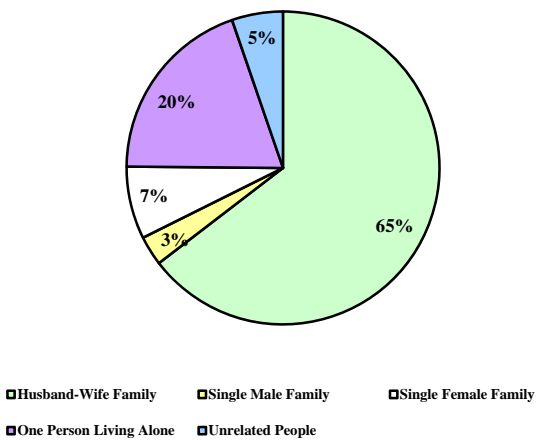
Both categories include Hispanic/Latino Origin. The federal government considers race and Hispanic/Latino origin to be two separate and distinct concepts. Hispanic/Latinos (origin) may be of any race.

Characteristics – Household Composition

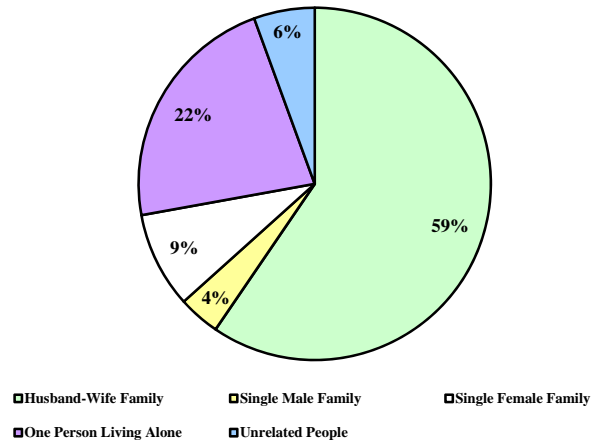
County of Ottawa Household Composition – 2000 & 2013



2000 Population Composition by Household

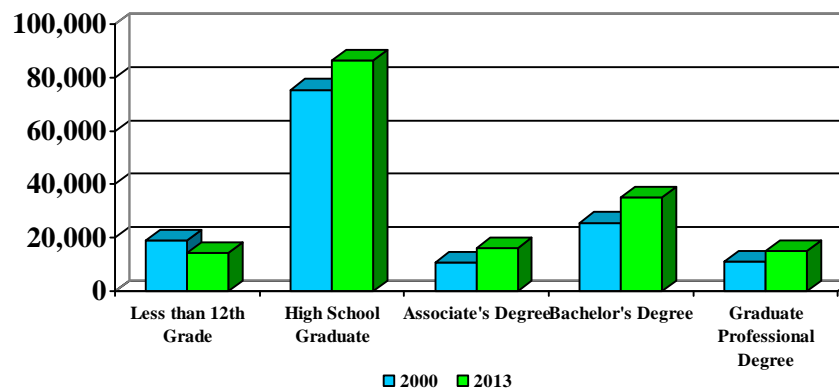


2013 Population Composition by Household

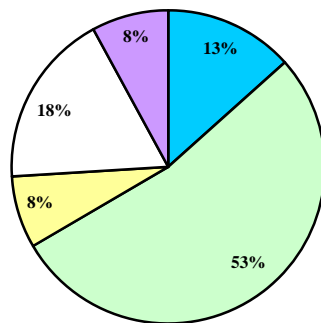


Characteristics – Education

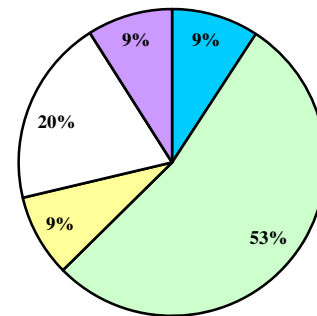
County of Ottawa Population Education Attainment – 2000 & 2013



2000 Population Composition by Educational Attainment



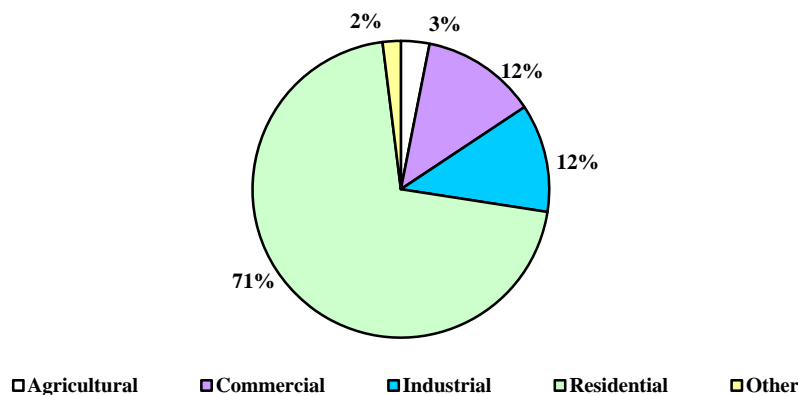
2013 Population Composition by Educational Attainment



Education levels have improved over the last thirteen 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

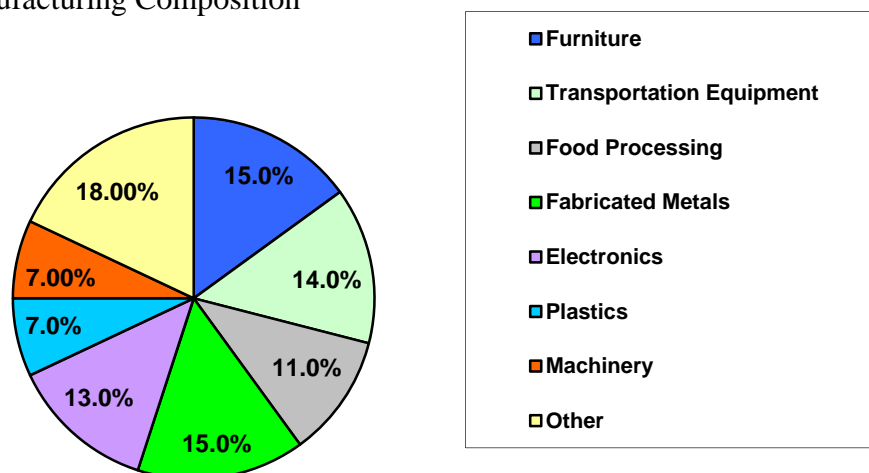
Ottawa County is considered a bedroom community of Kent County which encompasses the City of Grand Rapids. The graph below shows the make up of the County's tax base:



Industrial

Industrial property valuations account for \$1,149,128,168 or 11.8% of the County's 2014 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 and Delphi Automotive. 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 2013, 61 certificates were issued by the State Tax Commission to manufacturing firms who collectively proposed investments of approximately \$149 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:

<u>Year</u>	<u>Number of Exemptions Issued</u>	<u>Total Exemption Amount</u>	<u>Estimated Job Creation</u>
2009	38	\$178,710,366	656
2010	34	\$82,404,779	357
2011	63	\$227,530,970	1009
2012	72	\$251,486,768	1392
2013	55	\$138,562,525	957

*n/a - Data unavailable at time of completion of this section

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 Kinder parade



Grand Haven Coast Guard Festival

Agriculture



Agriculture is an important sector of Ottawa County's economy. It has a taxable value of \$303,535,280 and amounts to approximately 3.1% of the County's total taxable value in 2014. 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 34 inches with 75 inches of snowfall.

Residential

Residential valuations comprise \$6,882,942,709 or 70.6% of the 2014 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.

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 2014, Ottawa County was ranked first 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.

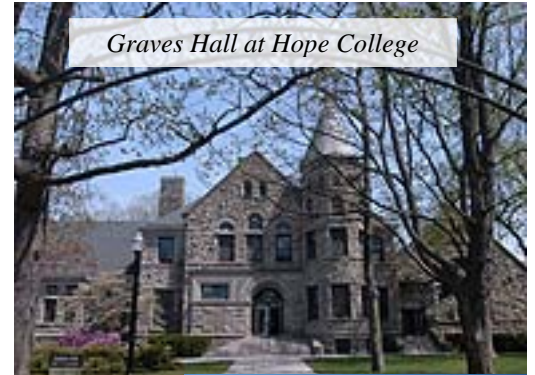
Financial Services

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.

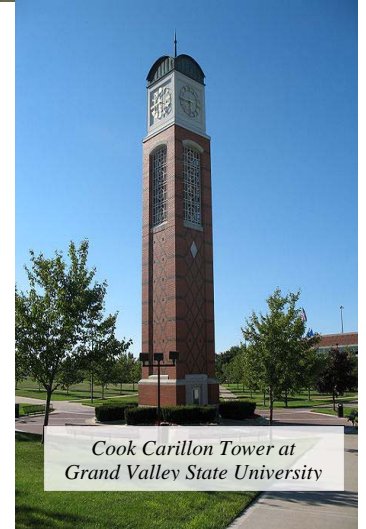
Institutions of higher education are also located in Ottawa County. Grand Valley State University (GVSU) has campuses in Allendale and Holland and has an undergraduate enrollment of 24,477. GVSU is the fourth largest employer in the County. Hope College, located in the City of Holland, is a four-year liberal arts college with an enrollment of 3,388 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.



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, M-6, and M-104. US-31, which parallels the Lake Michigan shoreline, is a heavily traveled route especially by tourist during the summer months.



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. Photos of the progress made through 2014 are on the following page.

M231 BYPASS PHOTO UPDATE



Grand River Bridge
March 18, 2014

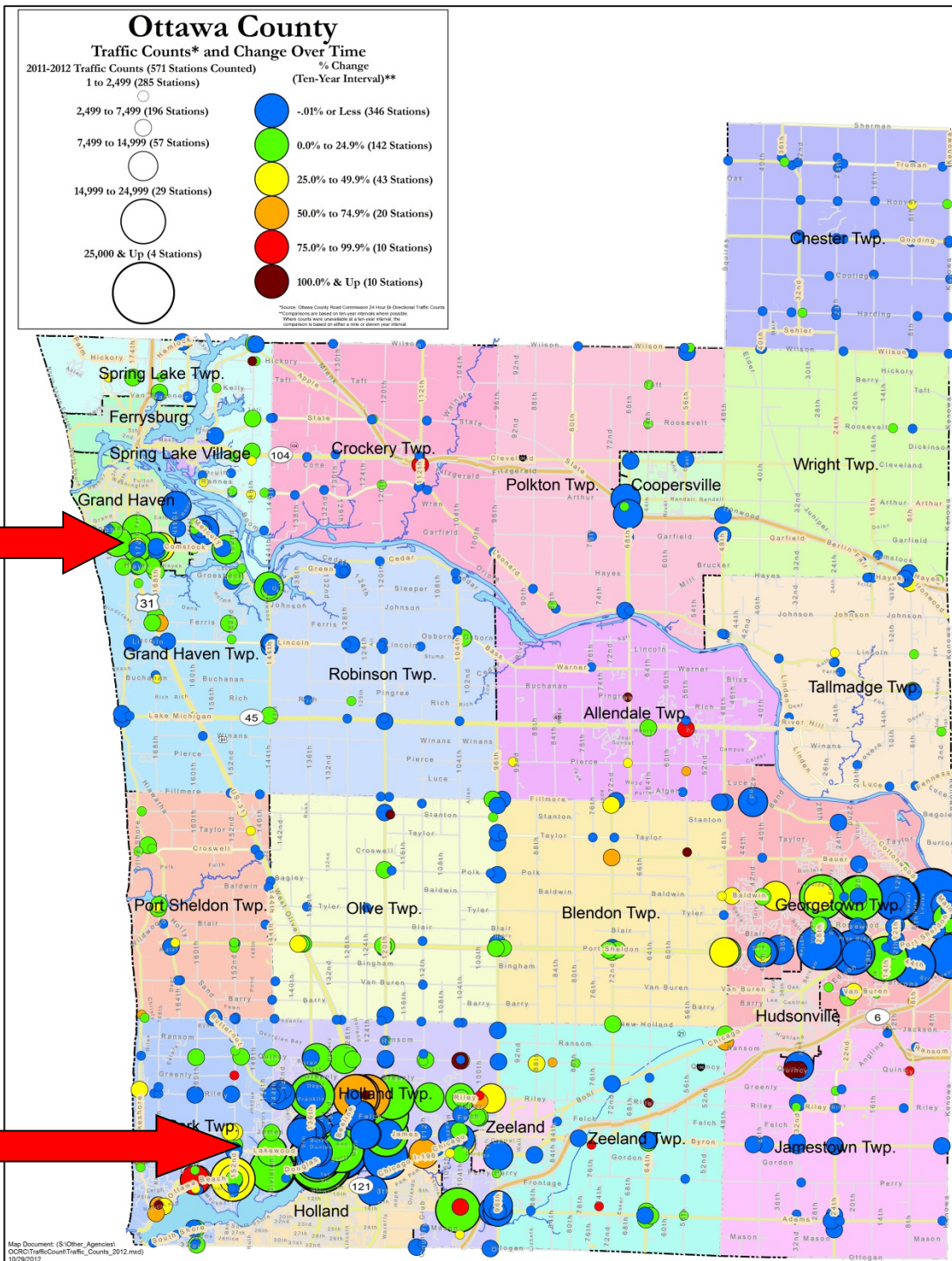


Rich St.
March 18, 2014



Grand River Bridge
March 18, 2014





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](http://www.elocallink.tv/clients3/mi/ottawacounty2013/tourplay.php?movie=ottami13_wel_iwd&spon=welcome)

**COUNTY OF OTTAWA
PRINCIPAL EMPLOYERS
December 31, 2013**

Employer	Type of Business	2013		Percentage of Total County Employment
		Employees (1)	Rank	
Gentex Corporation	Automotive Mirrors	3,981	1	3.2%
Herman Miller	Office Furniture	3,890	2	3.2%
Grand Valley State University	Higher Education	2,451	3	2.0%
Holland Hospital	Health Care	2,118	4	1.7%
Haworth, Inc. (2)	Office Furniture	1,948	5	1.6%
Shape Corporation	Metal Roll Forming	1,841	6	1.5%
Johnson Controls (2)	Automotive Mirrors	1,650	7	1.3%
Magna Mirrors (2)	Automotive Mirrors	1,614	8	1.3%
Meijer	Retailer	1,458	9	1.2%
County of Ottawa	Government	1,238	10	1.0%
Holland Public Schools	Education			
		22,189		18.0%

Source: Ottawa County Economic Development Office, Inc. and State of Michigan Total employment in 2013 was 123,377.

(1) Excludes temporary employment agencies

(2) Facilities located within Ottawa County and/or the City of Holland portion of Allegan County

(3) Non-student employees; also includes Grand Rapids & Muskegon

**County of Ottawa
Demographic and Economic Statistics
Last Ten Calendar Years**

Fiscal Year	Population (1)	Personal Income	Per Capita	Median	School	Unemployment
		(thousands of dollars) (1)	Income (1)	Age (2)	Enrollment (3)	Rate (4)
2004	253,048	\$7,569,044	\$29,911	33.1	55,696	5.5%
2005	255,261	7,962,613	31,194	33.5	55,575	5.1%
2006	258,003	8,411,071	32,601	33.8	55,412	5.3%
2007	260,037	8,568,204	32,950	34.1	55,032	5.6%
2008	261,906	8,839,900	33,752	34.2	54,662	6.9%
2009	262,879	8,505,525	32,355	34.6	55,068	12.1%
2010	263,801	8,777,502	33,273	34.5	55,233	11.2%
2011	266,122	9,537,798	35,840	34.9	55,595	8.3%
2012	269,329	9,865,865	36,663	35.4	55,283	6.8%
2013	272,701	n/a	n/a	n/a	n/a	6.7%

n/a: Information is unavailable.

Sources:

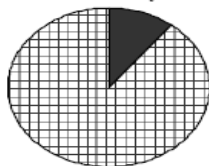
- (1) U.S. Department of Commerce, Bureau of Economic Analysis, updated with most recent census figures
- (2) U.S. Census Bureau, updated with most recent census figures
- (3) Audited Membership Count, Ottawa Area Intermediate School District
- (4) U.S. Department of Labor, Bureau of Labor Statistics, updated with most recent census figures

**COUNTY OF OTTAWA
PRINCIPAL TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO**

Taxpayer	Type of Business	2013			2004		
		Taxable Assessed Valuation (1)	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Valuation (1)	Rank	Percentage of Total County Taxable Assessed Value
Consumers Energy	Utility	\$636,242,179	1	6.73%	\$315,234,516	1	3.93%
Gentex Corporation	Automotive Components	138,559,106	2	1.47%	52,958,528	3	0.66%
Mead Johnson and Co.	Food Products	59,210,072	3	0.63%			
Fair Oaks Farm Brands	Food Products	38,105,400	4	0.40%			
Leprino Foods Inc.	Cheese Production	30,651,025	5	0.32%			
Herman Miller Inc.	Office Furniture	26,001,246	6	0.28%	74,263,268	2	0.93%
Request Foods	Food Products	21,928,500	7	0.23%			
DTE Gas Company	Utility	20,448,798	8	0.22%			
Michigan Electric Transmission	Utility	19,805,500	9	0.21%			
CS Facilities/Continental Dairy	Cheese Production	18,671,300	10	0.20%			
Pfizer	Pharmaceutical				51,857,228	4	0.65%
Johnson Controls Interiors	Automotive Components				39,229,301	5	0.49%
Magna Donnelly Corp.	Automotive Components				38,025,470	6	0.47%
Delphi Automotive	Automotive Components				34,478,512	7	0.43%
Shape Corp.	Metal Extrusion				32,880,589	8	0.41%
Sara Lee	Food Products				30,457,308	9	0.38%
Meijer	Retail Store				22,173,733	10	0.28%
Donnelly Corp.	Automotive Components				41,377,293	5	0.52%
		<u>\$1,009,623,126</u>		<u>10.69%</u>	<u>\$732,935,746</u>		<u>9.15%</u>

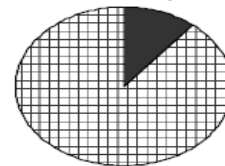
Source: Ottawa County Equalization Department. The 2013 and 2004 total Taxable Values were \$9,450,229,465 and \$8,017,866,823.

Concentration of Taxpayers in Ottawa County - 2013



■ Top Ten Taxpayers □ All Other Taxpayers

Concentration of Taxpayers in Ottawa County - 2003



■ Top Ten Taxpayers □ All Other Taxpayers

County of Ottawa Financial Policies

Accounting, Auditing, and Financial Reporting	385
Capital Asset	388
Debt Management	393
Financial Goals	396
General Fund Budget Surplus	398
Grants and Third-Party Contract Revenue	401
Infrastructure Program Fund	403
Operating Budget	407
Performance Verification	414
Revenue and Expenditure	417
Fund Balance	421
Investment Policy	424



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.



County of Ottawa

- c. The County will manage debt in a manner than ensures the long-term financial integrity of the County.
- d. The maximum maturity of the issue will not exceed the expected useful life of the project.
- e. Exclusive of the debt service payments for the Ottawa County Central Dispatch Authority (which has a separate funding source), direct debt will not be issued if it will cause the total annual debt service payments to exceed 10% of the revenue sources that cover them. These revenue sources include the general operating levy, the interest, penalties, and collection fees earned by the Delinquent Tax Revolving Fund, and other identified sources.
- f. Additional debt will not be issued or guaranteed if doing so may jeopardize the County's current bond rating.

C. Debt Issuance Process and Maintenance

- 1. The County will issue debt in the manner providing the best financial benefit and maintain its obligation to the purchasers in an efficient and responsible manner.
 - a. The County may sell bonds with a competitive bid process or as a negotiated sale. Certain issue specific conditions or market conditions may exist that necessitate a negotiated sale.
 - b. Credit enhancements (e.g., insurance) may be considered if the projected benefits equal or exceed the additional cost.
 - c. The County will comply with all disclosure requirements of the Securities Exchange Commission.
 - d. The County will comply with State of Michigan Public Act 470 of 2002, the Agency Reporting Act.
 - e. The County will make every effort to maintain or improve its bond rating.
 - f. Debt Service payments will be made for all issues on or before the due date.
 - g. Debt Service payments will be made via electronic funds transfer in order to enhance the security and timeliness of payments and to maximize the investment return on County funds.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

FINANCIAL GOALS POLICY

I. POLICY

The Ottawa County Board of Commissioners is the governing body and the primary policy and budgetary approval center for county government. It is the policy of the Board of Commissioners to plan for the future financial needs of the County by establishing prudent financial goals and procedures, so that the ongoing and emerging needs of the public are met, future needs are adequately planned for, and the fiscal integrity and reputation of Ottawa County government are preserved.

II. STATUTORY REFERENCES

The Board of Commissioners may establish such rules and regulations regarding the business concerns of the County as the Board considers necessary and proper. See: MCL 46.11(m); Act 156 of 1851, as amended.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Board of Commissioners Policy Adoption Date and Resolution Number: May 27, 2008; 08-123

Board of Commissioners Review Date and Resolution Number: May 13, 2008; 08-110

Name and Date of Last Committee Review: Planning and Policy Committee, May 8, 2008

Last Review by Internal Policy Review Team: April 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



County of Ottawa

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;



County of Ottawa

- e. Any proposal for funding must identify long-term benefits for the general public which would benefit in an identifiable way the “majority” of citizens’
- f. In making decisions about the use of such funds, the Board will consider whether the program or goal can be performed better by a person or entity other than the County.

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



County of Ottawa

IV. PROCEDURE

1. A minimum of locally generated revenue will be used to replace funding for activities, including grant-funded activities, which are or have been previously funded by the State and Federal governments, or by third-party contract revenue.
2. Grant applications to fund new services and programs with State or Federal funds shall be reviewed by the County 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



County of Ottawa

IV. PROCEDURE

A. Revolving Loans:

1. The purpose of this Infrastructure Program Fund component is to provide low-interest loans to local units of government within Ottawa County for municipal water or sanitary sewer system construction projects, or for authorized Act 246 projects.

B. Eligible Projects:

1. Water System Construction
2. Sanitary Sewer System Construction
3. Projects authorized for County funding by Act 246 of the Public Acts of 1931, as amended.

C. Eligible Applicants:

1. Townships
2. Cities
3. Villages

D. Eligibility Requirements:

1. Engineering and design plans and project budgets must be completed.
2. Projects must be consistent with the goals of the Ottawa County Development Plan.
3. A revolving loan application in a form developed by the Planning and Grants Department must be completed.
4. The total amount of funds that are loaned in any single calendar year shall not exceed \$1,000,000. Each loan and interest must be repaid in-full within ten (10) years.
5. If the total amount of eligible loan requests exceeds available funds in a single calendar year, the Ottawa County Board of Commissioners will select among the eligible projects.



County of Ottawa

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



County of Ottawa

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



County of Ottawa

IV. PROCEDURE

A. County Budget Philosophy

1. **Alignment with Strategic Plan:** The County Board regularly reviews and updates the County's strategic plan which serves as a guide for County operations. Since the budget is the main tool for implementation of the Strategic Plan, the budget, to the extent possible, will be consistent with the goals and objectives of the strategic plan.
2. **Prudence:** As stewards of taxpayer dollars and to promote stability, the budget will be prepared using conservative, but realistic estimates. The County will also avoid budgetary procedures such as accruing future years' revenues or rolling over short-term debt to balance the current budget at the expense of future budgets.

The County will include a contingency amount in the budget for unforeseen and emergency type expenditures. The amount will be based on the unassigned fund balance in the General Fund for the most recently completed audit. If the unassigned fund balance for the most recently completed audit (e.g., 2006 audit used for the 2008 budget) is at least 10% of audited expenditures, contingency will be budgeted at not less than .5% and not more than 2% of the General Fund's actual expenditures for the most recently completed audit. If the unassigned fund balance is less than 10% of expenditures, contingency will be budgeted at not less than 1% and not more than 2% of the General Fund's actual expenditures for the most recently completed audit (e.g., 2006 audit used for the 2008 budget). All appropriations from contingency must have Board approval.

3. **Balancing the Budget:** In accordance with Public Act 621, no fund will be budgeted with a deficit (expenditures exceeding revenues and fund balance). Prudence requires that the ongoing operating budget be matched with ongoing, stable revenue sources in order to avoid disruption of services. The County will make every effort to avoid the use of one-time dollars and fund balance to balance the budget. Instead, cash balances and one-time revenues should only be used for one-time expenditures such as capital improvements.

B. Budget Formulation

1. **Responsibility:** The Administrator will assume final responsibility for the preparation, presentation and control of the budget, and shall prepare an annual budget calendar and budget resolution packet for each fiscal year.
2. **Budget Basis:** The budget will be prepared on the same basis as the County's financial statements. The governmental funds will be based on modified accrual



County of Ottawa

and the proprietary funds (budgeted in total only) will be based on full accrual. The County's legal level of control is 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



County of Ottawa

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



County of Ottawa

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.



County of Ottawa

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



County of Ottawa

IV. PROCEDURE

- A. To facilitate the performance verification system, the Board of Commissioners supports the completion of the following items:
1. County Strategic Plan and Business Plan The Board will develop and maintain a Strategic Plan and an Annual Business Plan for the County which will provide strategic direction to departments/divisions as they develop their department performance plans and program evaluation plans.
 2. Development of department performance plans in order to assist the Board of Commissioners with their decision making during the annual budget allocation process, each department of County government (as defined in Board of Commissioner Rule IV, Section 4.6) are required to develop and maintain a Performance Plan that lists the goals, objectives, target population(s), programs, services, and performance measures of their respective office. The Board of Commissioners requests performance plans from the Circuit, District, and Probate Courts and related departments serving Ottawa County. Each of these Plans will be incorporated into the County's annual performance-based budgeting process.
 - a. All performance plans must be reviewed by the Planning and Performance Improvement (PPI) Department and Fiscal Services Department prior to final approval by the County Administrator.
 - b. Annual performance measurement data (e.g. workload, efficiency, outcomes, and customer service) will be incorporated into Performance Plan(s) by May 1 of each year.
 - c. The PPI Department will obtain benchmark data from other comparable counties, whenever feasible, to compare the performance and cost of departments of County government and courts.
 - d. The PPI Department will audit the annual performance measurement data to check for completeness, correctness, and consistency. The PPI Department will also calculate all cost data (e.g. department cost per capita, department cost per FTE) for inclusion in the performance plans. Further, the PPI Department will prepare a benchmark analysis report for each department of County government and the courts by utilizing comparable benchmark data.
 - e. The PPI Department will forward all completed performance plans and benchmark analysis reports to the Fiscal Services Department by June 15 of each year.



County of Ottawa

- f. The completed performance plans and benchmark analysis reports will be utilized by the County Board, County Administration, and the Fiscal Services Department to analyze personnel requests, staffing levels technology initiatives, funding requests, and other budgetary decisions.
3. Development of Program Evaluation Plans: All programs/services which the County Board and/or County Administrator designate for evaluation must have an evaluation plan completed by the PPI Department. Each plan will include a program outline that defines the goals, objectives, target population(s), and performance measures that will be used to evaluate the program/service, as well as any other materials deemed necessary (e.g. program and data flow analysis, organization and work flow analysis, and data collection tools) to conduct the evaluation.
 - a. All evaluation plans must be approved by the PPI Department and County Administrator.
 - b. Departments of County government and the courts will provide any and all data that is required for the PPI Department to complete the evaluation of their respective program/service.
 - c. Completed evaluations, and any recommendations contained therein, will be used by the County Board and County Administration in the resource allocation process for future funding (e.g. continuation, modification, consolidation, privatization, discontinuation, other).
4. Annual Reports: The Board will require annual reports from all departments of County government (as defined in Board of Commissioner Rule IV, Section 4.6) and request an annual report from the courts.-These annual reports will include the performance measurement data that are contained in the annual performance plans.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

REVENUE AND EXPENDITURE POLICY

I. POLICY

All entities face economic constraints. As a result, the County must pay attention both to inflows and outflows to provide consistent services to the public and promote stability. The intent of this policy is to define the County philosophy on revenue collection and expenditure recognition, allocation, and review.

II. STATUTORY REFERENCES

Constitutional Amendment of 1978 – Headlee Amendment
Constitutional Amendment of 1994 – Proposal A
Public Act 123 of 1999

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Board of Commissioners Policy Adoption Date and Resolution Number: May 27, 2008; 08-123

Board of Commissioners Review Date and Resolution Number: May 13, 2008; 08-110

Name and Date of Last Committee Review: Planning and Policy Committee, May 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.



County of Ottawa

3. The full cost of an employee's compensation is not limited to the cash outlays for salaries and fringe benefits. Most employees are also earning benefits that will not be actually paid for several years. Specifically, in addition to the wages and benefits paid and received during the year, most employees are also earning future compensation in the form of pension and retiree health care. Because these future cash outlays are actually being *earned* now, the County should contribute to them now. This allows us to identify the full cost of the services being provided and avoid passing on costs incurred now to future generations.
 - a. The County will strive to fully fund its long-term liabilities. Each year, the County receives actuary studies that calculate the annual required contribution (ARC) for the County's pension and other post employment benefits (primarily retiree health care). The County will make every effort to budget and pay the ARC each year. The County will also analyze ways to reduce these (and other) costs to benefit the taxpayer yet still provide adequate compensation for employees.
4. To provide proper stewardship of taxpayer dollars, the County has an obligation to review the services it provides for effectiveness and efficiency. In some instances, economies of scale and specialized knowledge allow private agencies to do tasks more efficiently and effectively. Consequently, the County will encourage the use of outside agencies and contractors when analysis shows they are able to provide equivalent or better services more cost effectively than County employees.
5. The County provides a variety of services to the public. As departments adjust programs to meet the perceived needs of their clients, a duplication of services can result, both with other County programs and with other government and private agencies. Regular program review can help identify duplications. Where identified, the County will eliminate services duplicated internally or externally in order to use resources more efficiently.
6. Technology can often provide efficiencies for County departments. Such efficiencies may result in improved service to customers, streamlined processes both within the department and with related agencies, and lower personnel demands. It is important for County departments to continually explore technology alternatives and the costs and benefits they may bring. Depending on funding availability and a project's compatibility with long-term planning, new technology initiatives will be considered when the estimated benefits exceed the estimated costs.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

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

TABLE OF CONTENTS

SECTION	PAGE
Introduction	3
I. Scope.	4
II. Investment Objectives	4
III. Prudence	5
IV. Authority	5
V. Ethics and Conflicts of Interest.	5
VI. Authorized Financial Dealers and Institutions	6
VII. Authorized and Suitable Investments	7
VIII. Maturities and Diversification	8
IX. Safekeeping of Investments	10
X. Cash Management	10
XI. Accounting	11
XII. Internal Controls.	12
XIII. Investment Performance and Reporting	12
IVX. Investment Policy Adoption	12

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> Maximum
	<u>Portfolio</u> <u>Min/Max</u>	<u>Issuer</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

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

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.

GLOSSARY OF BUDGET AND FINANCE TERMS

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 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.

GLOSSARY OF BUDGET AND FINANCE TERMS

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.

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 remains 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.

GLOSSARY OF BUDGET AND FINANCE TERMS

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.

Discharge of Mortgage: To record the payoff 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

GLOSSARY OF BUDGET AND FINANCE TERMS

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.

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.

GLOSSARY OF BUDGET AND FINANCE TERMS

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.

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 Principals (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.

GLOSSARY OF BUDGET AND FINANCE TERMS

Governmental Accounting: The composite activity of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of governments.

Governmental Accounting Standards Board (GASB): The authoritative accounting and financial reporting standard-setting body for government entities.

Governmental Fund Types: Funds used to account for the acquisition, use, and balances of expendable financial resources and the related current liabilities - except those accounted for in proprietary funds and fiduciary funds. In essence, these funds are accounting segregations of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position changes and changes in financial position (sources, uses, and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures, and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers, and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service, and capital projects.

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.

GLOSSARY OF BUDGET AND FINANCE TERMS

Internal Control Structure: Policies and procedures established to provide reasonable assurance that specific government objectives will be achieved.

Internal Service Fund: A fund used to account for the financing of goods or services provided by one department to other departments on a reimbursement basis.

Inventory: A detailed listing of property currently held by the government.

Investment: Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals, or base payments.

Invoice: A bill requesting payment for goods or services by a vendor or other governmental unit.

Legal Investment: Investments that governments are permitted to make by law.

Levy: To impose taxes, special assessments, or service charges for the support of County activities.

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.

GLOSSARY OF BUDGET AND FINANCE TERMS

Maturities: The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

Mill: One one-thousandth of a dollar of assessed value.

Millage: Rate used in calculating taxes based upon the value of property, expressed in mills per dollar of property, expressed in mills per dollar of property value.

Modified Accrual Basis: Used in governmental fund types. Revenues should be recognized in the accounting period in which they become available and measurable (similar to cash basis). Expenditures should be recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which should be recognized when due.

Non Violent Crimes: Non violent crimes are non-index crimes including Assault, Forgery, Fraud, Embezzlement, Stolen Property, Vandalism, Weapons (carry/possession), Sex Offenses, Drug/Narcotic Violations, Family Offenses, OUIL, Liquor Laws. Disorderly Conduct, Vagrancy, and Runaways (non inclusive).

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.

GLOSSARY OF BUDGET AND FINANCE TERMS

Permanent Fund: Funds used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs-that is, for the benefit of the government or its citizenry.

Performance Measures: Specific quantitative and qualitative measures of work performed as an objective of the department.

Personnel Services: Items of expenditures in the operating budget for salaries and wages paid for services performed by County employees, as well as the incidental fringe benefit costs associated with County employment.

Primary Government: Any state government or general-purpose local government (Municipality or County) which meets the following criteria: 1) has a separately elected governing body, 2) is legally separate, and 3) is fiscally independent of other state and local governments.

Proprietary Fund Types: Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities 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.

GLOSSARY OF BUDGET AND FINANCE TERMS

Resources: Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

Retained Earnings: An equity account reflecting the accumulated earnings of the County's Enterprise and Internal Service Funds.

Revenue: Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, and interest income.

Revenue Bonds: Bonds usually sold for construction of a project that will produce revenue for the government. The revenue is used to pay the principal and interest of the bond.

Revenue Estimate: A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.

Risk Management: An organized attempt to protect a government's assets against accidental loss in the most economical method.

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.

GLOSSARY OF BUDGET AND FINANCE TERMS

Strategic National Stockpile: Federal initiative to maintain an inventory of antibiotics, antivirals, chemical antidotes, antitoxins, life support pharmaceuticals, vaccines, and other medical supplies for use in the event of an incident anywhere in the United States using a weapon of mass destruction (chemical, biological, radiological or explosive) or a major natural or technological disaster.

Strategic Plan: Plan developed by the Board of Commissioners to establish County objectives, goals, and action plans.

Surplus: Revenue over expenditures for any given year. The cumulative revenue over expenditures is called fund balance.

Tax-Exempt Bonds: State and local government securities whose interest is exempt from taxation by the federal government or within the jurisdiction issued.

Tax Levy: The total amount to be raised by general property taxes for the purposes stated in the resolution approved by the County Board of Commissioners.

Tax Rate: The amount of taxes (mills) levied for each \$1,000 of assessed valuation.

Tax Rate Limit: The maximum legal property tax rate at which a County may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes. The County's 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.

GLOSSARY OF BUDGET AND FINANCE TERMS

Truth in Taxation (Act No. 5, PA of 1982): Any increase in the total value of existing taxable property in a local taxing unit must be offset by a corresponding decrease in the tax rate actually levied so that the yield does not increase from one year to the next. The rollback may be reversed by a special vote of the legislative body of the local unit provided that the action is preceded by a public advertisement and hearing.

Unfunded Actuarial Accrued Liability: The difference between the actuarial accrued liability and the actuarial value of assets accumulated to finance that obligation.

Unencumbered Balance: The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.

Uniform Budget and Accounting Act (P.A. 621): This act was passed by the Michigan Legislature in 1978 to provide for a system of uniform procedures for the preparation and execution of budgets in local government. The Act addresses responsible parties in the budget process, required information in the budget document, and policies regarding deficits and budget amendments.

Unqualified Opinion: An auditor's opinion stating that the financial statements present fairly the financial position, results of operations and (when applicable) changes in financial position in conformity with GAAP (which include adequate disclosure). This conclusion may be expressed only when the auditor has formed such an opinion on the basis of an examination made in accordance with GAAS or GAGAS.

User Charges (also known as User Fees): The payment of a fee for direct receipt of a public service by the party benefiting from the service.

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.

INDEX

<u>Description</u>	<u>Section</u>	<u>Page(s)</u>
Accounting (Fiscal Services department)	General Fund	147
Administrator	General Fund	144
Adult Probation	General Fund, Special Revenue Fund	129,132,140
Amending the Budget	User's Reference Guide	32
Animal Control	General Fund	217
Auditing (Fiscal Services department)	General Fund	147
Board of Commissioners	General Fund	122
Brownfield Redevelopment Authority	Special Revenue Funds	290
Budget (Fiscal Services department)	General Fund	147
Budget Adjustments	User's Reference Guide	32
Budget Basis	User's Reference Guide	28
Budget Issues/Priorities	Introductory Section	(See Transmittal Letter)
Budget Policies (operating)	User's Reference Guide, Appendix	34,384-423
Budget Process	User's Reference Guide	32
Budget Projections (future years)	User's Reference Guide	40
Building and Grounds	General Fund	177
Building Authority - Administration	General Fund	195
Building Authority - Debt	Debt Service, Capital Projects, and Permanent Funds	329
Canvassing Board	General Fund	150
Capital Construction Projects	Debt Service, Capital Projects, and Permanent Funds	336
Capital Equipment Approvals	Debt Service, Capital Projects, and Permanent Funds	341
Capital Projects Fund (description)	Debt Service, Capital Projects, and Permanent Funds	334
Cemetery Trust	Debt Service, Capital Projects, and Permanent Funds	345
Central Dispatch	General Fund	205
Water Resource	Summary Information	113
Child Care – Circuit Court	Special Revenue Funds	321
Child Care - Social Services	Special Revenue Funds	321,324
Circuit Court	General Fund	126
Circuit Court Probation	General Fund	140
Community Action Agency	Special Revenue Funds	311
Community Corrections	General Fund	132
Community Policing Service Contracts	Special Revenue Funds	299
Compensated Absences	Special Revenue Funds	327
Component Units	Summary Information	113
Contingency	General Fund, Appendix	234,407
Co-operative Extension	General Fund	175
Corporate Counsel	General Fund	180
County Clerk	General Fund	151
Crime Victims Rights	Special Revenue Funds	183
DB/DC Conversion	Special Revenue Funds	326
Debt Information	Debt Service, Capital Projects, and Permanent Funds	300
Debt Management Policy	Appendix	393
Debt Service Funds (descriptions)	Debt Service, Capital Projects, and Permanent Funds	329

Debt Service Payments	Debt Service, Capital Projects, and Permanent Funds	333
Delinquent Taxes/Delinquent Tax Revolving Fund	Summary Information, Appendix	112,363
Demographic Information	Appendix	473
Department of Human Services	Special Revenue Funds	104
Department of Veteran's Affairs	General Fund	225,251
District Court	General Fund	129
Dog Catcher	General Fund	217
Drug Court	Special Revenue Funds	251
Drug Enforcement	General Fund	201
E-911	Summary Information	205
Elections	General Fund	176
Emergency Feeding	Special Revenue Funds	316
Emergency Management Services	General Fund	316
Equalization	General Fund	166
Equipment Pool	Summary Information, General Fund, Appendix	54,112,236
Equipment Requests – Approved	Debt Service, Capital Projects, and Permanent Funds	341
Facilities Maintenance	General Fund	177
Family Counseling Services	General Fund	140
Farmland Preservation	Special Revenue Funds	94
Federal Emergency Management Agency	Special Revenue Funds	316
Financial Policies	Appendix	384
Financing Tools	User's Reference Guide, Appendix	34,399
Fiscal Services	General Fund	147
Friend of the Court	Special Revenue Funds	87
Fund Types	User's Reference Guide	28
General Fund Description	General Fund	67
General Fund Summary	General Fund	117
General Government	General Fund	143
Geographic Information System	General Fund	171
Hazardous Materials	General Fund	216
Health	Special Revenue Funds	252
Administration Division	Special Revenue Funds	255
Clinic Services	Special Revenue Funds	269
Community Services	Special Revenue Funds	265
Environmental Health Division	Special Revenue Funds	259
Health Promotion Division	Special Revenue Funds	270
Public Health Preparedness	Special Revenue Funds	256
Homestead Property Tax	Special Revenue Funds	293
Household Hazardous Waste	Special Revenue Funds	285
Human Resources	General Fund	191
Information Technology	Summary Information	112
Infrastructure	Special Revenue Funds, Appendix	291,362

Insurance	Summary Information, General Fund	112,235
Insurance Authority	Summary Information	112
Internal Service Funds	Summary Information	112
Jail	General Fund	209
Jury Board	General Fund	142
Juvenile Court	General Fund	138
Juvenile Detention	Special Revenue Funds	321
Land bank Authority	Revenue Sources	78
Landfill	Special Revenue Funds	284
Landfill Tipping Fees	Special Revenue Funds	285
Legal Level of Control	User's Reference Guide	27,408
Marine Safety	General Fund	206
Medical Examiners	General Fund	224
Mental Health	Special Revenue Funds	274
Administration Division	Special Revenue Funds	281
Developmentally Disabled Division	Special Revenue Funds	277
Mentally Ill Adult Division	Special Revenue Funds	279
Mentally Ill Child Division	Special Revenue Funds	280
Other Populations	Special Revenue Funds	278
Michigan State University Extension	General Fund	172
Millage Levy	User's Reference Guide	36
Operating Transfers Out - Internal	General Fund	238
Organizational Chart	Introductory Section	35
Ottawa Soil & Water Conservation District	General Fund	194
Parks and Recreation	Special Revenue Funds	245
Pension	Transmittal Letter, Special Revenue Funds	12,326
Permanent Funds	Debt Service, Capital Projects, and Permanent Funds	345
Personnel Summary	User's Reference Guide, Appendix	39,367
Planning and Performance Improvement	General Fund	229
Plat Board	General Fund	159
Probate Court	General Fund	136
Property Description & Mapping	General Fund	164,169
Property Tax	User's Reference Guide, Revenue Sources	36,67
Property Tax Base	Revenue Sources, Appendix	67,376
Prosecuting Attorney	General Fund	181
Prosecuting Attorney Grants	General Fund	156
Public Improvement Fund	Special Revenue Funds, Appendix Debt Service, Capital Projects, and Permanent Funds	292
Rainy Day Fund	Special Revenue Funds, Appendix	295,365
Reapportionment	General Fund	124
Recycling	Special Revenue Funds	285

Register of Deeds	General Fund	184
Register of Deeds Automation Fund	Special Revenue Funds	294
Resolutions - Operating Budget	Appendix	347
Retirement	Transmittal Letter, Special Revenue Funds	12,326
Revenue Sharing Reserve Fund	Special Revenue Funds	318
Road Salt Management	General Fund	233
Sheriff	General Fund	197
Sheriff Contracts	Special Revenue Funds	299
Sheriff Grant Programs	Special Revenue Funds	299
Sheriff Road Patrol (416 Grant)	Special Revenue Funds	299
Sheriff's Training	General Fund	203
Special Revenue Fund Descriptions	Special Revenue Funds	241
Soldiers & Sailors Relief	General Fund	225
Solid Waste Clean-Up	Special Revenue Funds, Appendix	51,284,359
Stabilization	Special Revenue Funds, Appendix	295,365
Strategic Planning	User's Reference Guide	43
Substance Abuse	General Fund	223
Survey & Remonumentation	General Fund	159
Transfers In Control	General Fund	237
Transfers Out	General Fund	238
Transportation System	Special Revenue Funds	251
Treasurer	Summary Information, General Fund	112,160,293
Veterans Burial	General Fund	251,258
Veterans Trust	General Fund, Special Revenue Funds	251,325
Water Resources Commissioner	General Fund	192
Weatherization	Special Revenue Funds	305,319
WEMET (County program)	General Fund	202
Workforce Investment Act - 3/31 Grant Programs	Special Revenue Funds	305,319,
Workforce Investment Act - 9/30 Grant Programs	Special Revenue Funds	304,305
Workforce Investment Act - 12/31 Grant Programs	Special Revenue Funds	304
Workforce Investment Act - Administration	Special Revenue Funds	302,305
Workforce Investment Act - Adult	Special Revenue Funds	303,305
Workforce Investment Act - Youth	Special Revenue Funds	302,305