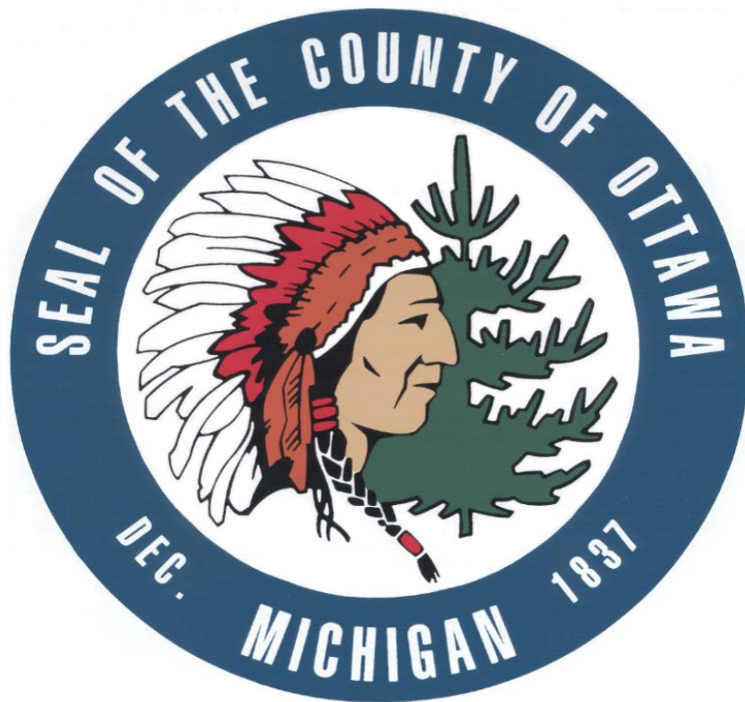


*County of Ottawa  
2015 Budget Summary*



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# County of Ottawa

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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.

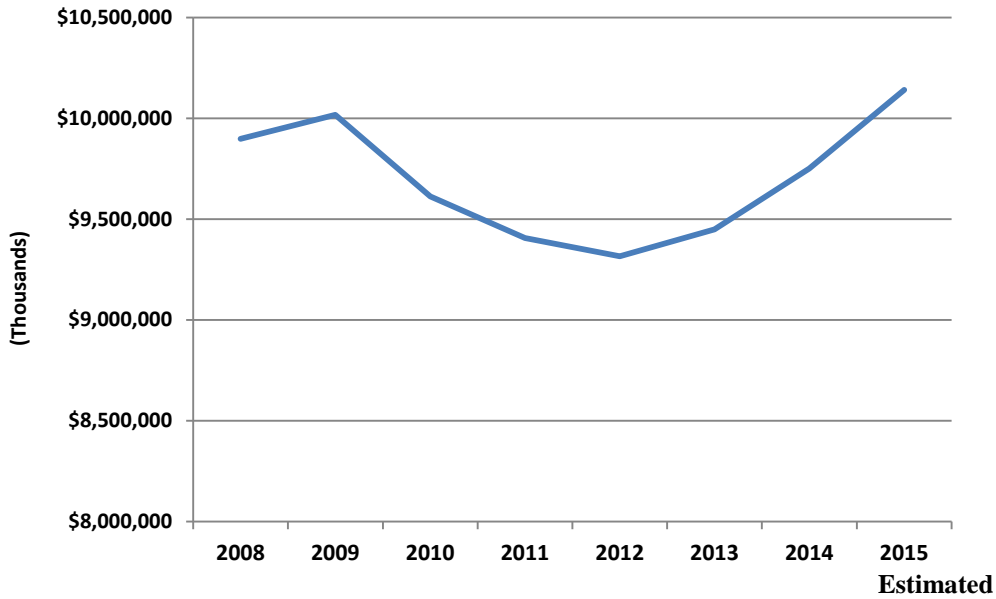
### **FINANCIAL ISSUES**

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.

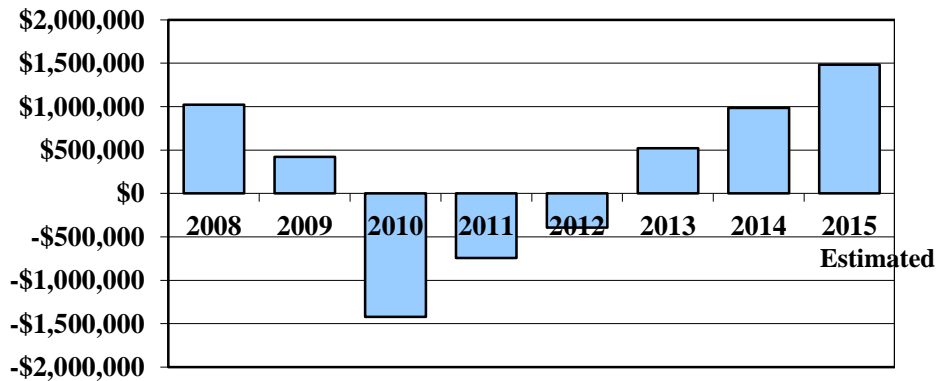
**Tax Base:** After three years of growth, fiscal year 2015 represents the first year that taxable values will exceed the pre-great recession values of 2009. With an estimated 4% increase in 2015, taxable value will exceed the 2009 values by 1.2%.

### Ottawa County Taxable Value



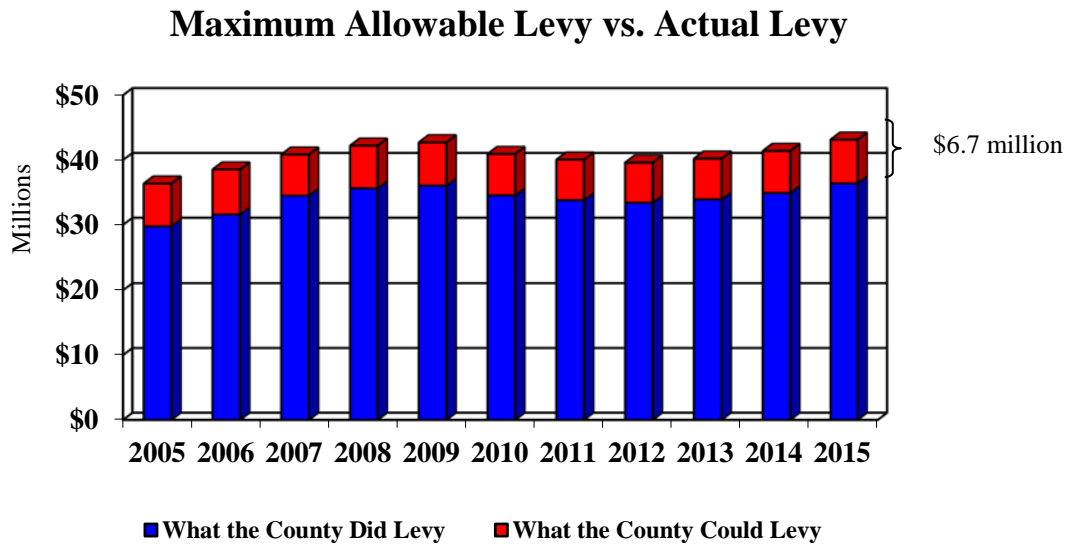
This is a significant mark of recovery for Ottawa County and a welcome indicator to support the demand for services. Tax revenue is projected to increase almost \$1.5 million in 2015.

### Ottawa County Change in Operating Tax Revenue



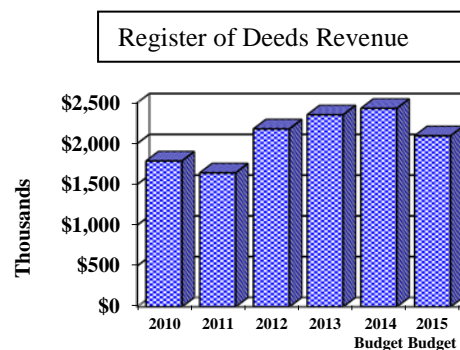
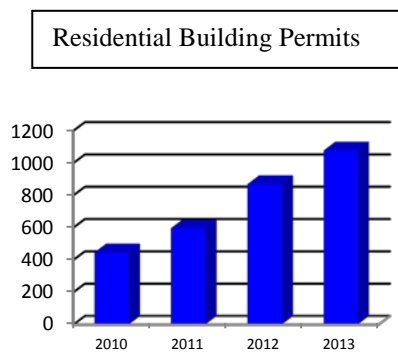
**Property Tax Revenue and the Citizen Tax Burden:** The County remains sensitive to taxpayer contributions. Ottawa County has a maximum tax limit of approximately 4.2650 mills for 2015 County operations. The Board of Commissioners has chosen to continue to levy the lower amount of 3.6 mills, well below 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:



**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.

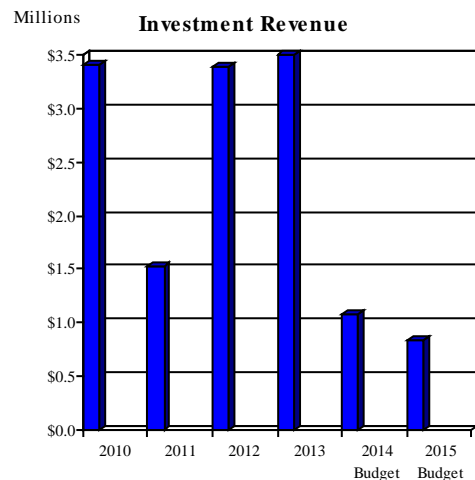


**State and Federal Funding:** Governor Rick Snyder’s budget includes State Revenue sharing payments equal to what they were when he first took office. This represents a \$939,713 increase from 2014 adopted budget. The County intends to comply with all State requirements established by the County Incentive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

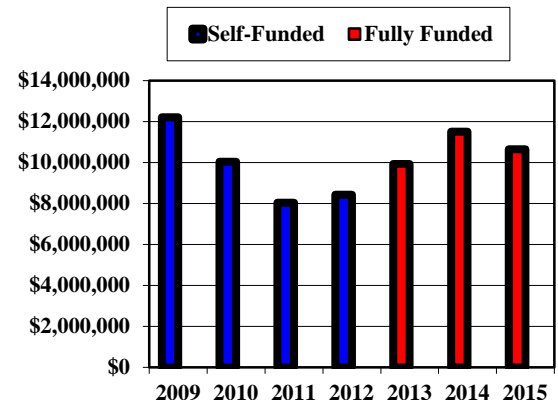
Beginning in 2010 a number of elected officials/departments agreed to temporarily leave an approved position vacant. All of the following General Fund positions will continue to be held vacant with the 2015 budget:

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
<b>Total Equity</b>	<b>\$ 111,894,936</b>	<b>\$ 114,727,352</b>	<b>\$ 123,626,933</b>	<b>\$ 114,393,928</b>	<b>\$ 108,628,780</b>



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%
<b>Total Revenues</b>	<b>\$ 161,961,012</b>	<b>100.4%</b>	<b>\$ 150,795,732</b>	<b>100.0%</b>	<b>-6.9%</b>

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	\$1,106,091
	<u><u>(\$7,868,881)</u></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%
<b>Total Expenditures</b>	<b>\$161,961,012</b>	<b>100.0%</b>	<b>\$150,795,732</b>	<b>100.0%</b>	<b>-6.9%</b>

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.

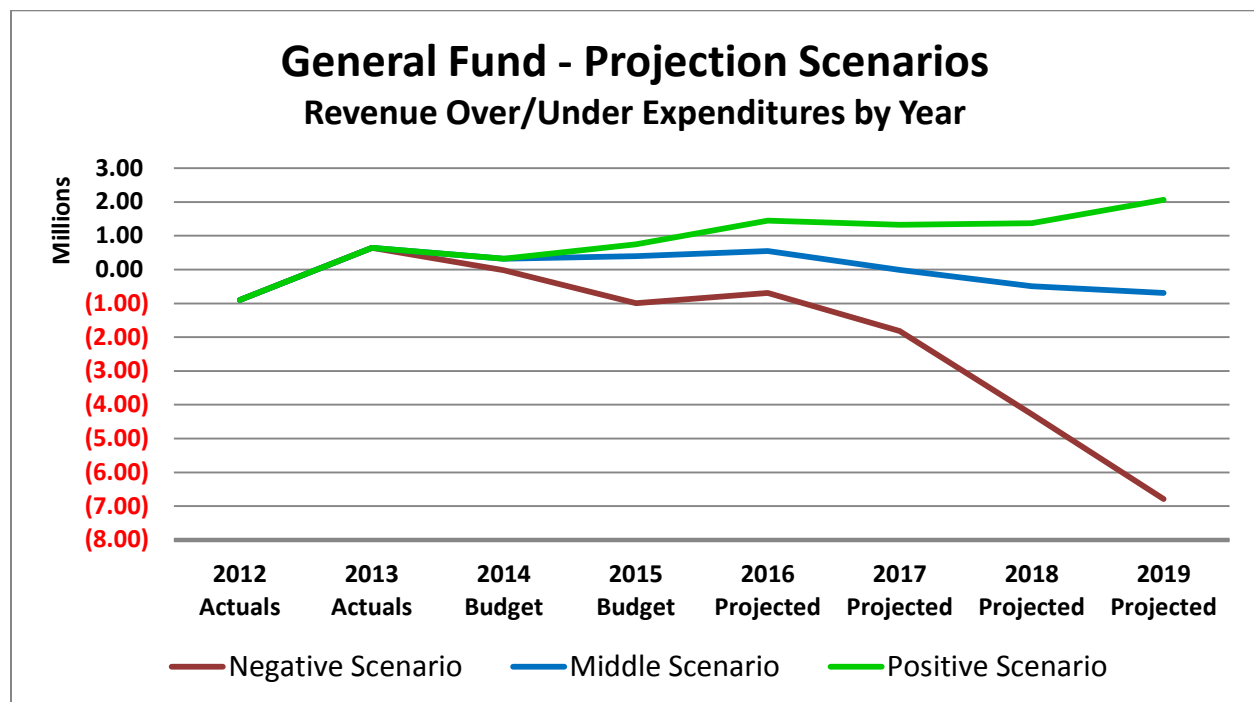
Culture and Recreation expenditures are recorded in the Parks and Recreation Fund (2081) and will vary depending on the land acquisition and capital improvement endeavors. The 2014 capital outlay estimate is \$4.246 million and includes \$1.510 million for the Macatawa Greenway project. In addition \$975,000 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.

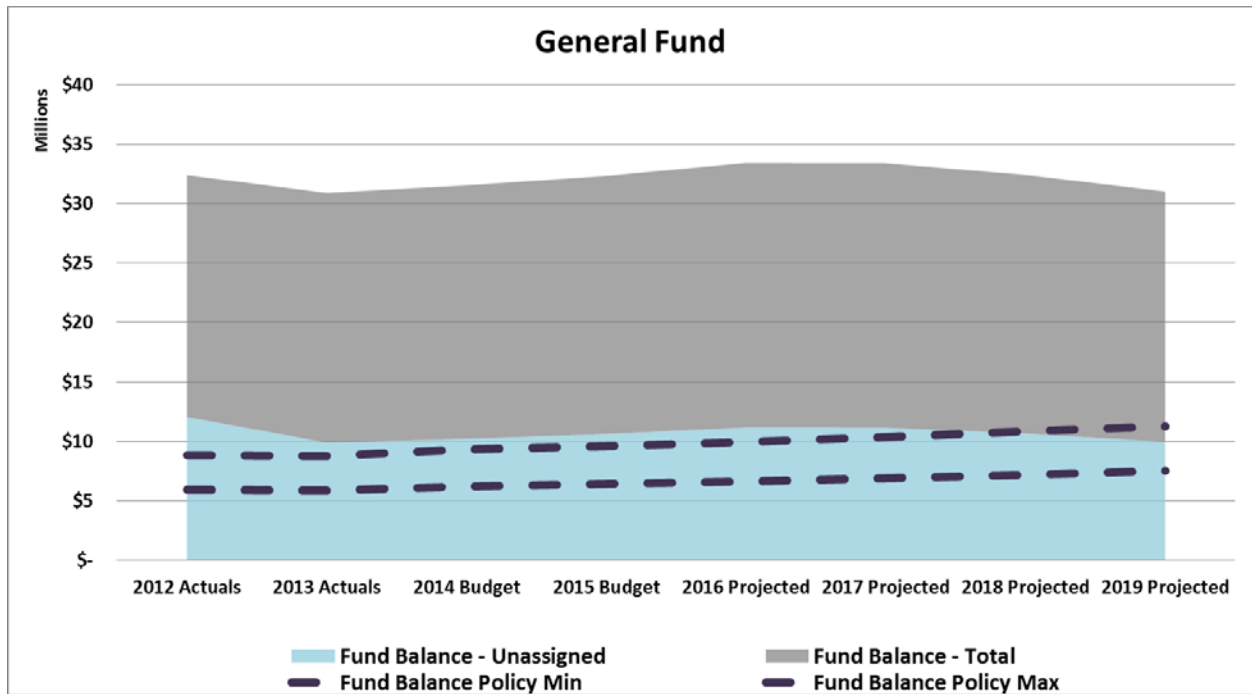
The purpose of developing the new forecasting model is threefold. The first advantage is that it creates a baseline for measuring the impact current budget decisions have during the projection period. For example, operating cost related to a capital improvement project can be added to the projection 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 any increases or decreases to these designations.



## CONCLUSION

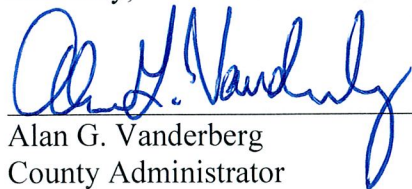
Ottawa County's vision is *to be the location of choice for living, working, and recreation*. The mission states that *the County is committed to excellence and the delivery of cost-effective public services*. To accomplish the vision and mission of the County, long-term strategies and financial planning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



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 –

ABSENT: Member –

The following preamble and resolution were offered by \_\_\_\_\_ and supported by \_\_\_\_\_:

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 -

NAYS: Members -

ABSTAIN: Members -

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 23<sup>rd</sup> day of September, A.D., 2014.

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County Clerk/Register, Justin Roebuck

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**COUNTY OF OTTAWA  
2015 Appropriation Act**

	General Fund	Special Revenue Funds	Debt Service	Capital Projects	Permanent Fund	Total Primary Government	Office of Water Resources Commissioner
<b>Revenues:</b>							
Taxes	\$40,799,014	\$3,083,762				\$43,882,776	
Intergovernmental	\$9,321,533	\$57,720,368		\$515,613		\$67,557,514	
Charges for services	\$13,220,182	\$2,815,990				\$16,036,172	\$1,662,687
Fines and forfeits	\$79,400				\$79,400		
Interest on investments	\$48,360	\$64,165		\$10,262	\$23	\$122,810	\$13,750
Rental income	\$2,866,747	\$15,750	\$1,818,944			\$4,701,441	
Licenses and permits	\$383,400	\$751,023				\$1,134,423	
Other	\$691,271	\$1,375,779				\$2,067,050	
Transfers In from Other Funds	\$1,125,000	\$9,636,893	\$765,325			\$11,527,218	
<b>Total Estimated Revenues</b>	<b>\$68,534,907</b>	<b>\$75,463,730</b>	<b>\$2,584,269</b>	<b>\$525,875</b>	<b>\$23</b>	<b>\$147,108,804</b>	<b>\$1,676,437</b>
<b>Appropriations:</b>							
<b>Legislative (Commissioners)</b>							
<b>Judicial:</b>	\$464,823					\$464,823	
20th Circuit Court	\$2,977,428					\$2,977,428	
58th District Court	\$7,575,523					\$7,575,523	
Probate Court	\$830,518					\$830,518	
Juvenile Services Division	\$1,116,409					\$1,116,409	
Circuit Court Adult Probation	\$143,352					\$143,352	
All other judicial	\$21,097	\$4,166,160				\$4,187,257	
<b>General Government:</b>							
Administrator	\$804,073					\$804,073	
Fiscal Services	\$1,413,944					\$1,413,944	
County Clerk	\$2,029,043					\$2,029,043	
Prosecuting Attorney	\$3,958,492					\$3,958,492	
County Treasurer	\$824,837					\$824,837	
Equalization	\$1,182,024					\$1,182,024	
Geographic Information Systems	\$443,910					\$443,910	
MSU Extension	\$367,886					\$367,886	
Facilities Maintenance	\$4,017,848					\$4,017,848	
Corporate Counsel	\$249,760					\$249,760	
Register of Deeds	\$707,056					\$707,056	
Human Resources	\$751,984					\$751,984	
Water Resources Commissioner	\$754,008					\$754,008	
All other General Government	\$127,246	\$228,415			\$0	\$355,661	

**COUNTY OF OTTAWA  
2015 Appropriation Act**

	General Fund	Special Revenue Funds	Debt Service	Capital Projects	Permenant Fund	Total Primary Government	Office of Water Resources Commissioner
<b>Public Safety:</b>							
Sheriff	\$9,893,897					\$9,893,897	
Central Dispatch	\$4,280,105					\$4,280,105	
Jail	\$9,540,634					\$9,540,634	
All other Public Safety	\$1,942,153	\$8,263,811				\$10,205,964	
<b>Public Works (drain assessments)</b>	\$90,000					\$90,000	
All other Public Works		\$896,818				\$896,818	
<b>Health &amp; Welfare:</b>							
Substance Abuse	\$829,537					\$829,537	
All other Health & Welfare	\$407,540	\$58,231,330				\$58,638,870	
<b>Culture &amp; Recreation</b>							
All other Culture & Recreation		\$3,556,418				\$3,556,418	
<b>Community &amp; Economic Development</b>	\$906,589					\$906,589	
All other Community & Economic Development		\$134,318				\$134,318	
<b>Other Expenditures:</b>							
Insurance	\$111,512					\$111,512	
Contingency	\$607,493					\$607,493	
<b>Debt Service</b>	\$553,355		\$2,584,269			\$3,137,624	\$1,306,178
<b>Capital Projects</b>				\$2,857,899		\$2,857,899	\$4,105,000
<b>Transfers Out to Other Funds</b>	\$9,636,893	\$125,000		\$190,325		\$9,952,218	
<b>Total Appropriations</b>	<b>\$69,560,969</b>	<b>\$75,602,270</b>	<b>\$2,584,269</b>	<b>\$3,048,224</b>	<b>\$0</b>	<b>\$150,795,732</b>	<b>\$5,411,178</b>
<b>Fund Balance (Usage)/Contribution</b>	<b>-\$1,026,062</b>	<b>-\$138,540</b>	<b>\$0</b>	<b>-\$2,522,349</b>	<b>\$23</b>	<b>-\$3,686,928</b>	<b>-\$3,734,741</b>

COUNTY OF OTTAWA  
 2015 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY  
**SPECIAL REVENUE FUNDS**

<b>2015 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY</b>		General Fund 1010	Parks & Recreation 2081	Friend of the Court 2160	Other Governmental Grants 2180	Health 2210
Fund Balance		(\$1,026,062)	\$426,682			(\$200,000)
<b>SOURCES:</b>						
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

COUNTY OF OTTAWA  
 2015 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY  
**SPECIAL REVENUE FUNDS**

**2015 PROPOSED BUDGET  
 DETAIL BY FUND OF  
 SOURCE AND ACTIVITY**

**ACTIVITIES:**

Expenditures

Legislative	\$464,823			
Judicial	\$12,664,327			
General Government	\$17,632,111			
Public Safety	\$25,656,789			
Public Works	\$90,000			
Health & Welfare	\$1,237,077			
Culture & Recreation				
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			
Revenue Over (Under)				
Expenditures	(\$1,026,062)			

	Parks & Recreation 2081	Friend of the Court 2160	Other Governmental Grants 2180	Health 2210
		\$3,756,892	\$409,268	
			\$157,569	\$9,416,798
	\$3,556,418		\$80,000	
				\$646,837
	\$3,556,418	\$3,756,892	\$646,837	\$9,416,798
	\$426,682			(\$200,000)

COUNTY OF OTTAWA  
 2015 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY  
**SPECIAL REVENUE FUNDS**

<b>2015 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY</b>		Mental Health	Substance User Disorder	Solid Waste Clean - Up	Landfill Tipping Fees	Farmland Preservation	Brownfield Redevelopment Authority
		2220	2225	2271	2272	2340	2430
Fund Balance				(\$275,353)	(\$79,418)	(\$200)	(\$23)
<b>SOURCES:</b>							
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		\$38,667,490	\$1,141,857	\$6,128	\$378,350		\$134,095



COUNTY OF OTTAWA  
 2015 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY  
**SPECIAL REVENUE FUNDS**

<b>2015 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY</b>	Mental Health	Substance User Disorder	Solid Waste Clean - Up	Landfill Tipping Fees	Farmland Preservation	Brownfield Redevelopment Authority
	2220	2225	2271	2272	2340	2430
<b>ACTIVITIES:</b>						
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	\$38,667,490	\$1,141,857	\$281,481	\$457,768	\$200	\$134,118
Revenue Over (Under)			(\$275,353)	(\$79,418)	(\$200)	(\$23)
Expenditures						

COUNTY OF OTTAWA  
 2015 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY  
**SPECIAL REVENUE FUNDS**

<b>2015 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY</b>	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		
<b>SOURCES:</b>						
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						\$98,380
Other						\$559,154
Operating Transfers In						
Bond Proceeds						
Proceeds from Refunding Bonds						
Total Revenue	\$3,721		\$1,950	\$250,745		\$8,263,811

COUNTY OF OTTAWA  
 2015 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY  
**SPECIAL REVENUE FUNDS**

<b>2015 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY</b>	Infra- structure 2444	Public Improvement 2450	Homestead Property Tax 2550	Register of Deeds Automation Fund 2560	Stabil- ization 2570	Sheriff Grants & Contracts 2630
<b>ACTIVITIES:</b>						
<hr/>						
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		

COUNTY OF OTTAWA  
 2015 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY  
**SPECIAL REVENUE FUNDS**

2015 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Michigan		Community		Department		DB/DC		Compensated	
	Works	Agency	Action	Agency	of Human	Services	Child Care	Conversion	Absences	Absences
	2745	2746	2746	2901	2901	2920	2920	2970	2980	

Fund Balance								\$6,680		\$52,928
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**SOURCES:**

Revenue										
Taxes										
Intergovernmental Revenue						\$4,129,569				\$75,000
Charges for Services										
Fines & Forfeits										
Interest on Investments								\$6,680		\$5,091
Rental Income										
Licenses & Permits										
Other						\$621,000				
Operating Transfers In						\$44,547				
Bond Proceeds										
Proceeds from Refunding Bonds										
Total Revenue						\$8,880,638		\$6,680		\$80,091

COUNTY OF OTTAWA  
 2015 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY  
**SPECIAL REVENUE FUNDS**

2015 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Community		Department	DB/DC	Compensated
	Michigan Works 2745	Action Agency 2746	of Human Services 2901	Conversion 2970	Absences 2980
<b>ACTIVITIES:</b>					
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
Revenue Over (Under)					\$27,163
Expenditures				\$6,680	\$52,928

COUNTY OF OTTAWA

2015 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

*DEBT SERVICE FUND CAPITAL PROJECTS FUND CAPITAL PROJECTS FUND PERMANENT FUND*

	Total Special Revenue	Total Debt Service	Total QEC Bonds	Total CIP Project	Total Permanent Fund	Primary Government Total All Funds
Fund Balance	(\$138,540)		(\$498,454)	(\$2,023,895)	\$23	(\$3,686,928)
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**

**SOURCES:**

Revenue
Taxes
Intergovernmental Revenue
Charges for Services
Fines & Forfeits
Interest on Investments
Rental Income
Licenses & Permits
Other
Operating Transfers In
Bond Proceeds
Proceeds from Refunding Bonds

Total Revenue

**COUNTY OF OTTAWA  
2015 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY**

**DEBT SERVICE FUND    CAPITAL PROJECTS FUND    CAPITAL PROJECTS FUND    PERMANENT FUND**

	<b>Total Special Revenue</b>	<b>Total Debt Service</b>	<b>Total QEC Bonds</b>	<b>Total CIP Project</b>	<b>Total Permanent Fund</b>	<b>Primary Government Total All Funds</b>
<b>ACTIVITIES:</b>						
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
Culture & Recreation	\$3,556,418					\$3,556,418
Community & Economic Development	\$134,318					\$1,040,907
Other Government Functions						\$719,005
Capital Projects				\$2,359,183		\$2,857,899
Debt Service		\$2,584,269	\$498,716			\$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)	\$23	(\$3,686,928)





**COUNTY OF OTTAWA**  
**General Fund Proposed Budget**  
**Fiscal Year 2015**

	Amended Budget 2014	Recommended Budget 2015	Increase/ (Decrease)	Percent
<b>Revenues:</b>				
Taxes	\$ 39,201,921	\$ 40,799,014	\$ 1,597,093	4.1%
Intergovernmental Revenue	8,055,220	9,321,533	1,266,313	15.7%
Charges for Services	12,603,769	13,220,182	616,413	4.9%
Fines and Forfeits	84,200	79,400	(4,800)	-5.7%
Interest on Investments	168,160	48,360	(119,800)	-71.2%
Rental	3,249,046	2,866,747	(382,299)	-11.8%
License and Permits	369,000	383,400	14,400	3.9%
Other Revenue	585,915	691,271	105,356	18.0%
Transfers In	1,125,000	1,125,000	-	0.0%
<b>Total Revenue</b>	<b>\$ 65,442,231</b>	<b>\$ 68,534,907</b>	<b>\$ 3,092,676</b>	

**Appropriations:**

Salaries and Wages	\$ 22,333,972	\$ 23,325,030	\$ 991,058	4.4%
Benefits	10,824,219	11,836,791	1,012,572	9.4%
Supplies	2,358,013	2,453,635	95,622	4.1%
Other Services & Charges	21,196,314	21,167,772	(28,542)	-0.1%
Debt Service	576,656	553,355	(23,301)	-4.0%
Contingency	226,317	587,493	361,176	159.6%
Other Financing Uses	9,341,376	9,636,893	295,517	3.2%
<b>Total Appropriations</b>	<b>\$ 66,856,867</b>	<b>\$ 69,560,969</b>	<b>\$ 2,704,102</b>	

**Revenues Over/(Under)**

	<b>\$ (1,414,636)</b>	<b>\$ (1,026,062)</b>		
Estimated Underspend	\$ 1,024,762	\$ 995,341		
Other Planned Projects	389,874	30,721		
Revenues Over/(Under)	<b>\$ 1,414,636</b>	<b>\$ 1,026,062</b>		

## **COUNTY OF OTTAWA**

### **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, intergovernmental revenues and charges for services.

**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		% CHANGE	
						2014 TO	2015	2014 TO	2015
10101310	Circuit Court	\$333,356	\$394,816	\$369,250	\$369,250	\$0	\$0	0.00%	0.00%
10101360	District Court	\$3,266,004	\$3,222,298	\$3,227,500	\$3,717,500	\$490,000	\$490,000	15.18%	15.18%
10101362	Dist Ct Community Corrections	\$64,540	\$459,731	\$431,110	\$429,870	-\$1,240	-\$1,240	-0.29%	-0.29%
10101370	Cir Ct-Legal SelfHelp	\$28,711	\$26,712	\$23,616	\$17,066	-\$6,550	-\$6,550	-27.74%	-27.74%
10101373	GF State Justice Instit	\$3,812	\$0	\$0	\$0	\$0	\$0	N/A	N/A
10101375	SJ Technical Assis	\$1,505	\$74,976	\$25,025	\$0	-\$25,025	-\$25,025	-100.00%	-100.00%
10101480	Probate Court	\$61,962	\$69,013	\$65,100	\$63,100	-\$2,000	-\$2,000	-3.07%	-3.07%
10101490	Circuit Ct-Juv Serv	\$197,493	\$209,271	\$193,260	\$193,260	\$0	\$0	0.00%	0.00%
10101492	GF Juvenile Acc Incent.	\$2,263	\$0	\$0	\$0	\$0	\$0	N/A	N/A
10101660	Family Counseling Ser	\$29,345	\$27,705	\$27,000	\$27,000	\$0	\$0	0.00%	0.00%
10101910	Fiscal Services	\$6,156,731	\$5,711,146	\$4,558,704	\$4,979,031	\$420,327	\$420,327	9.22%	9.22%
10101920	Canvassing Board	\$0	\$0	\$1,820	\$5,057	\$3,237	\$3,237	177.86%	177.86%
10102150	County Clerk	\$611,961	\$895,538	\$874,990	\$881,990	\$7,000	\$7,000	0.80%	0.80%
10102240	Economic Vitality Incentive	\$0	\$5,340	\$0	\$0	\$0	\$0	N/A	N/A
10102320	Crime Victims Right	\$46,501	\$145,925	\$146,600	\$164,000	\$17,400	\$17,400	11.87%	11.87%
10102450	Survey & Remonument	\$94,107	\$89,233	\$97,045	\$311,334	\$214,289	\$214,289	220.81%	220.81%
10102530	County Treasurer	\$39,162,285	\$38,754,174	\$40,583,658	\$42,900,436	\$2,316,778	\$2,316,778	5.71%	5.71%
10102570	Equalization	\$1,028	\$937	\$600	\$3,600	\$3,000	\$3,000	500.00%	500.00%
10102571	Grand Haven Assess	\$139,518	\$143,302	\$127,000	\$132,500	\$5,500	\$5,500	4.33%	4.33%
10102572	Crockery Twp Assess	\$0	\$0	\$21,280	\$38,980	\$17,700	\$17,700	83.18%	83.18%
10102590	Geographic Inform Sys	\$97,699	\$83,781	\$79,500	\$79,500	\$0	\$0	0.00%	0.00%
10102610	MSU Extension	\$27,677	\$23,489	\$22,916	\$5,000	-\$17,916	-\$17,916	-78.18%	-78.18%
10102620	Elections	\$28,013	\$36,098	\$131,770	\$198,460	\$66,690	\$66,690	50.61%	50.61%
10102651	Facilities Mtce - Hudsonville Hu	\$67,907	\$65,296	\$67,672	\$58,878	-\$8,794	-\$8,794	-13.00%	-13.00%
10102652	Facilities Mtce - Holland Human	\$207,045	\$216,060	\$233,114	\$230,587	-\$2,527	-\$2,527	-1.08%	-1.08%
10102653	Facilities Mtce - Fulton St	\$69,798	\$72,973	\$73,780	\$121,221	\$47,441	\$47,441	64.30%	64.30%
10102655	Facilities Mtce - 12251 James	\$187,522	\$198,394	\$196,092	\$214,233	\$18,141	\$18,141	9.25%	9.25%
10102658	Facilities Mtce - GH Hlth Fac.	\$139,584	\$139,908	\$0	\$0	\$0	\$0	N/A	N/A
10102659	Facilities Mtce - 12263 James	\$240,055	\$224,562	\$282,781	\$261,953	-\$20,828	-\$20,828	-7.37%	-7.37%
10102665	Facilities Mtce - Juv Serv Comp	\$1,485,744	\$1,494,427	\$1,537,976	\$1,095,720	-\$442,256	-\$442,256	-28.76%	-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		% CHANGE	
						2014 TO 2015	2014 BUDGET TO 2015	2014 TO 2015	2014 BUDGET TO 2015
10102667	Facilities Mtce - Admin Annex	\$339,327	\$339,655	\$584,531	\$602,981	\$18,450	\$18,450	3.16%	3.16%
10102668	Facilities Mtce - Dept of Human Serv	\$234,096	\$240,621	\$275,100	\$281,174	\$6,074	\$6,074	2.21%	2.21%
10102669	Facilities Mtce - City of Holland	\$8,004	\$5,392	\$15,190	\$15,190	\$0	\$0	0.00%	0.00%
10102670	Prosecuting Attorney	\$194,584	\$197,537	\$182,000	\$195,000	\$13,000	\$13,000	7.14%	7.14%
10102680	Register Of Deeds	\$2,181,038	\$2,354,110	\$2,398,000	\$2,096,000	-\$302,000	-\$302,000	-12.59%	-12.59%
10102700	Human Resources	\$0	\$0	\$0	\$3,000	\$3,000	\$3,000	N/A	N/A
10102750	Water Resources Com	\$54,597	\$98,359	\$81,595	\$107,000	\$25,405	\$25,405	31.14%	31.14%
10103020	Sheriff	\$275,253	\$310,969	\$259,400	\$264,500	\$5,100	\$5,100	1.97%	1.97%
10103100	WEMET Operations	\$1,916	\$8,029	\$4,000	\$4,000	\$0	\$0	0.00%	0.00%
10103200	Sheriff's Training	\$27,497	\$27,560	\$20,000	\$26,000	\$6,000	\$6,000	30.00%	30.00%
10103250	Central Dispatch	\$4,128,177	\$4,089,787	\$4,142,024	\$4,279,050	\$137,026	\$137,026	3.31%	3.31%
10103310	Marine Safety	\$133,310	\$154,535	\$147,244	\$97,100	-\$50,144	-\$50,144	-34.06%	-34.06%
10103510	Jail	\$637,145	\$618,967	\$674,649	\$639,700	-\$34,949	-\$34,949	-5.18%	-5.18%
10104260	Emergency Services	\$44,400	\$64,632	\$48,500	\$53,500	\$5,000	\$5,000	10.31%	10.31%
10104261	HLS Equipment Grant	\$416,351	\$404,485	\$0	\$0	\$0	\$0	N/A	N/A
10104262	Solution Area Planner	\$40,914	\$0	\$0	\$0	\$0	\$0	N/A	N/A
10104263	Haz-Mat Response Team	\$35,367	\$33,569	\$33,540	\$38,971	\$5,431	\$5,431	16.19%	16.19%
10104265	Homeland Sec Equip	\$40,441	\$275,990	\$119,477	\$82,179	-\$37,298	-\$37,298	-31.22%	-31.22%
10106300	Substance Abuse	\$1,583,334	\$1,730,383	\$1,539,253	\$1,816,691	\$277,438	\$277,438	18.02%	18.02%
10106480	Medical Examiners	\$37,424	\$37,470	\$37,600	\$39,035	\$1,435	\$1,435	3.82%	3.82%
10106890	Dept of Veteran's A	\$3,000	\$3,000	\$3,000	\$3,000	\$0	\$0	0.00%	0.00%
10107210	Planning & Transp	\$91,545	\$0	\$0	\$0	\$0	\$0	N/A	N/A
10107211	Planning/Performance	\$2,873	\$35,830	\$149,000	\$69,695	-\$79,305	-\$79,305	-53.22%	-53.22%
10109070	QECB Bonds-Debt Ser	\$0	\$0	\$203,969	\$196,615	-\$7,354	-\$7,354	-3.61%	-3.61%
10109300	Transfers In Control	\$7,172	\$163,584	\$1,125,000	\$1,125,000	\$0	\$0	0.00%	0.00%
<b>TOTAL REVENUE</b>		\$63,269,928	\$63,979,568	\$65,442,231	\$68,534,907	\$3,092,676	\$3,092,676	4.73%	4.73%

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

**EXPENDITURES**

ORG CODE	DEPARTMENT NAME	ACTUAL		ACTUAL 2013	AMENDED BUDGET 2014	2015 RECOMMENDED BUDGET	\$ Change		% Change	
		2012	2013				2014 TO 2015	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 Mtee - Hudsonville Human	\$185,982	\$179,061	\$182,319	\$195,646	\$13,327	7.31%			
10102652	Facilities Mtee - 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		% Change	
						2014 TO	2015	2014 BUDGET TO	2015
10102653	Facilities Mtee - Fulton St	\$62,032	\$68,764	\$65,440	\$68,886	\$3,446	\$3,446	5.27%	5.27%
10102654	Facilities Mtee - Grand Haven	\$536,459	\$585,375	\$668,010	\$689,862	\$21,852	\$21,852	3.27%	3.27%
10102655	Facilities Mtee - 12251 James	\$187,828	\$202,796	\$192,534	\$215,746	\$23,212	\$23,212	12.06%	12.06%
10102656	Facilities Mtee - Hol Dist Court	\$196,333	\$166,485	\$217,773	\$314,035	\$96,262	\$96,262	44.20%	44.20%
10102658	Facilities Mtee - GH Hlth Fac.	\$67,575	\$69,038	\$21,263	\$677	-\$20,586	-\$20,586	-96.82%	-96.82%
10102659	Facilities Mtee - 12263 James	\$272,734	\$169,517	\$229,016	\$202,425	-\$26,591	-\$26,591	-11.61%	-11.61%
10102660	Corporate Counsel	\$222,051	\$218,929	\$234,743	\$249,760	\$15,017	\$15,017	6.40%	6.40%
10102661	Facilities Mtee - Emergency Serv	\$15,900	\$42	\$0	\$0	\$0	\$0	N/A	N/A
10102665	Facilities Mtee - Juv Serv Comp	\$994,089	\$934,685	\$923,453	\$959,303	\$35,850	\$35,850	3.88%	3.88%
10102666	Facilities Mtee-Other Building & Grounds	\$0	\$3,893	\$3,907	\$0	-\$3,907	-\$3,907	-100.00%	-100.00%
10102667	Facilities Mtee - Admin Annex	\$655,091	\$681,967	\$756,760	\$824,631	\$67,871	\$67,871	8.97%	8.97%
10102668	Facilities Mtee - Dept of Human Serv	\$269,885	\$285,696	\$315,482	\$324,905	\$9,423	\$9,423	2.99%	2.99%
10102669	Facilities Mtee - City of Holland	\$7,852	\$8,414	\$13,833	\$17,397	\$3,564	\$3,564	25.76%	25.76%
10102670	Prosecuting Attorney	\$3,402,413	\$3,447,414	\$3,491,905	\$3,736,779	\$244,874	\$244,874	7.01%	7.01%
10102680	Register Of Deeds	\$578,672	\$584,720	\$634,062	\$707,056	\$72,994	\$72,994	11.51%	11.51%
10102700	Human Resources	\$560,504	\$515,558	\$619,558	\$751,984	\$132,426	\$132,426	21.37%	21.37%
10102750	Water Resources Commissioner	\$626,459	\$698,116	\$722,033	\$754,008	\$31,975	\$31,975	4.43%	4.43%
10102790	Bldg Authority-Admin.	\$134	\$134	\$0	\$250	\$250	\$250	N/A	N/A
10102800	Ott Soil/Water Conser	\$20,000	\$20,000	\$20,000	\$40,000	\$20,000	\$20,000	100.00%	100.00%
10103020	Sheriff	\$8,342,592	\$8,961,787	\$9,560,964	\$9,893,897	\$332,933	\$332,933	3.48%	3.48%
10103100	WEMET Operations	\$621,863	\$639,427	\$685,740	\$699,402	\$13,662	\$13,662	1.99%	1.99%
10103170	Blendon/Holl/Robsn/Ze	\$0	\$0	\$0	\$0	\$0	\$0	N/A	N/A
10103200	Sheriff's Training	\$27,497	\$27,560	\$20,000	\$26,000	\$6,000	\$6,000	30.00%	30.00%
10103250	Central Dispatch	\$4,135,375	\$4,068,889	\$4,142,175	\$4,280,105	\$137,930	\$137,930	3.33%	3.33%
10103310	Marine Safety	\$229,089	\$231,705	\$245,957	\$221,876	-\$24,081	-\$24,081	-9.79%	-9.79%
10103510	Jail	\$8,701,282	\$9,056,858	\$9,272,827	\$9,540,634	\$267,807	\$267,807	2.89%	2.89%
10104260	Emergency Services	\$310,169	\$336,769	\$369,409	\$357,219	-\$12,190	-\$12,190	-3.30%	-3.30%
10104261	HLS Equipment Grant	\$383,746	\$396,086	\$0	\$0	\$0	\$0	N/A	N/A
10104262	Solution Area Planner	\$38,762	\$0	\$0	\$0	\$0	\$0	N/A	N/A
10104263	Haz-Mat Response Team	\$63,243	\$67,139	\$66,359	\$77,941	\$11,582	\$11,582	17.45%	17.45%
10104265	Homeland Sec Equip Gt	\$40,441	\$278,285	\$119,477	\$82,179	-\$37,298	-\$37,298	-31.22%	-31.22%
10104300	Animal Control	\$301,169	\$390,127	\$491,366	\$477,536	-\$13,830	-\$13,830	-2.81%	-2.81%

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

**EXPENDITURES**

ORG CODE	DEPARTMENT NAME	ACTUAL		ACTUAL	AMENDED	2015 RECOMMENDED BUDGET	\$ Change		% Change	
		2012	2013	2013	2014 BUDGET		2014 TO 2015	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				

## 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		<u>\$28,189,923</u>	<u>\$75,463,730</u>	<u>\$75,602,270</u>	<u>\$28,051,383</u>

## **COUNTY OF OTTAWA**

### **DEBT SERVICE FUND**

Building Authority Fund (3515 - 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. Financing is provided by cash rental payments pursuant to lease agreements with the County of Ottawa.

### **CAPITAL PROJECTS FUND**

Qualified Energy Conservation Bonds (4010) - This Fund was to accounts for bond proceeds and capital expenditures for upgrades to several County facilities. These include: 1) Lighting, 2) Mechanical and control, 3) Water conservation, 4) Building envelope, 5) Mechanical insulation and 6) PC power management.

Capital Improvement (4020) – This Fund is used for earmarked revenues set aside for public improvements. Funding is provided from General Fund appropriations and building rentals. Public Improvement Fund (2450) was rolled into this fund as of January 1, 2014.

### **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 gravesites.

**COUNTY OF OTTAWA  
2015 BUDGET SUMMARY**

**DEBT SERVICE FUNDS**

FUND NUMBER	FUND NAME	2014 PROJECTED FUND BALANCE	2015 REVENUE/ OPERATING TRANSFERS	2015 EXPENDITURES/ OPERATING TRANSFERS	2015 PROJECTED FUND BALANCE
3515 - 3517	Ottawa County Building Authority	\$0	\$2,584,269	\$2,584,269	\$0

**CAPITAL PROJECTS FUNDS**

FUND NUMBER	FUND NAME	2014 PROJECTED FUND BALANCE	2015 REVENUE/ OPERATING TRANSFERS	2015 EXPENDITURES/ OPERATING TRANSFERS	2015 PROJECTED FUND BALANCE
4010	Qualified Energy Conservation Bonds	\$507,849	\$262	\$498,716	\$9,395
4020	Capital Improvement	\$3,477,649	\$525,613	\$2,549,508	\$1,453,754
	Total	\$3,985,498	\$525,875	\$3,048,224	\$1,463,149

**PERMANENT FUNDS**

FUND NUMBER	FUND NAME	2014 PROJECTED FUND BALANCE	2015 REVENUE/ OPERATING TRANSFERS	2015 EXPENDITURES/ OPERATING TRANSFERS	2015 PROJECTED FUND BALANCE
1500	Cemetery Trust	\$5,860	\$23	\$0	\$5,883

## COUNTY OF OTTAWA

### PROPRIETARY 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.

Delinquent Tax Revolving Fund (5160) This Fund is used to pay each local governmental unit, including the General Fund, the respective amount of taxes not collected as of March 1 of each year.

*Internal Service Funds* are established to account for the financing of goods or services provided by one department to other departments of the governmental unit on a cost-reimbursement basis.

Information Technology Fund (6360) - This Fund is used to account for revenues collected from user departments for service charges to cover the costs incurred in the operation of the department including computer processing time and programming time.

Duplicating Fund (6450) - This Fund is used to account for revenues received from user departments and expenses incurred in providing copier services.

Telecommunications Fund (6550) - This Fund is used to account for revenues received from user departments and expenses incurred in providing telephone service.

Equipment Pool Fund (6641) - This Fund is used to account for revenues collected from user departments for the equipment rental charges to cover the costs incurred to administer the equipment pool fund and depreciation of the equipment.

Protected Self-Funded Insurance Programs Fund (6770) - This Fund is used to account for the administrative costs associated with managing the self-insured portion of the vehicle protection program, the workers' compensation program, the liability protection program and the property and fire protection program.

Employee Benefits Fund (6771) - This Fund is used to account for revenues collected from user departments for the payment of costs incurred to administer the employee insurance programs, third party administrative expenses and actual premiums paid.

Protected Self-Funded Unemployment Fund (6772) - This Fund is used to account for revenues collected from user departments for the payment of costs incurred to administer the self-funded unemployment insurance program, third party administrative expenses and actual unemployment claims paid.

**COUNTY OF OTTAWA**

**PROPRIETARY FUNDS (CONTINUED)**

Long-Term Disability Insurance Fund (6775) - This Fund is used to account for revenues collected from user departments for the payment of costs incurred to administer the long-term disability insurance program and insurance premiums paid.

Ottawa County, Michigan Insurance Authority Fund (6780) - This Fund is used to account for insurance coverage and risk management related services to participating public entities pursuant to State of Michigan Act No. 36 of the Public Acts of 1988.

Protected Self-Funded Insurance - Mental Health Fund (6782) - This Fund is used to account for funds covering risk exposure under the Managed Care Specialty Services Program.

**COUNTY OF OTTAWA  
2015 BUDGET SUMMARY  
OTHER FUNDS**

<u>FUND NUMBER</u>	<u>FUND NAME</u>	<u>2014 PROJECTED NET POSITION</u>	<u>2015 REVENUE/ OPERATING TRANSFERS</u>	<u>2015 EXPENSES/ OPERATING TRANSFERS</u>	<u>2015 PROJECTED NET POSITION</u>
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
<b>TOTAL OTHER FUNDS</b>		<u><u>\$62,631,867</u></u>	<u><u>\$22,025,296</u></u>	<u><u>\$24,103,516</u></u>	<u><u>\$60,553,647</u></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>



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

<b>General Fund (1010)</b>	Prior Year Actual 12/31/2013	Current Year Estimated 12/31/2014	Recommended Budget 2015
<b>Revenues:</b>			
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
<b>Expenditures:</b>			
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) <sup>2</sup>
Current Estimated Revenues Over (Under) Expenditures		(1,414,636) <sup>1</sup>	
Fund Balance, Beginning of Year		20,995,416	19,580,780
<b>Projected Fund Balance, End of Year</b>		<b>\$19,580,780</b>	<b>\$18,554,718</b>

*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**

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b><u>Parks &amp; Recreation (2081)</u></b>	Actual	Estimated	Budget
	<u>12/31/2013</u>	<u>12/31/2014</u>	<u>2015</u>
<b>Revenues:</b>			
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>
<b>Expenditures:</b>			
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
<b>Projected Fund Balance, End of Year</b>		<b><u>\$2,076,702</u></b>	<b><u>\$2,503,384</u></b>

*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**

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b>Friend of the Court (2160)</b>	Actual	Estimated	Budget
	9/30/2013	9/30/2014	2015
<b>Revenues:</b>			
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	2,331,111	2,691,492	2,871,801
<b>Expenditures:</b>			
Judicial	3,219,876	3,527,498	3,756,892
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	3,219,876	3,527,498	3,756,892
Revenue Over (Under) Expenditures	(888,765)	(836,006)	(885,091)
Operating Transfers In (Out)	888,765	836,006	885,091
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(888,765)	(836,006)	(885,091)
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		None	None
<b>Projected Fund Balance, End of Year</b>		<b>None</b>	<b>None</b>

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

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b><u>Other Governmental Grants (2180)</u></b>	Actual	Estimated	Budget
	<u>12/31/2013</u>	<u>12/31/2014</u>	<u>2015</u>
<b>Revenues:</b>			
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>
<b>Expenditures:</b>			
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>
<b>Projected Fund Balance, End of Year</b>		<b><u>\$18,258</u></b>	<b><u>\$18,258</u></b>

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

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b><u>Health (2210)</u></b>	Actual	Estimated	Budget
	9/30/2013	9/30/2014	2015
<b>Revenues:</b>			
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
<b>Expenditures:</b>			
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
<b>Projected Fund Balance, End of Year</b>		<b>\$380,125</b>	<b>\$180,125</b>

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

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

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b><u>Mental Health (2220)</u></b>	Actual	Estimated	Budget
	9/30/2013	9/30/2014	2015
<b>Revenues:</b>			
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
<b>Expenditures:</b>			
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
<b>Projected Fund Balance, End of Year</b>		<b>\$74,468</b>	<b>\$74,468</b>



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

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b><u>Substance User Disorder (2225)</u></b>	Actual	Estimated	Budget
	9/30/2013	9/30/2014	2015
<b>Revenues:</b>			
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
<b>Expenditures:</b>			
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			
<b>Projected Fund Balance, End of Year</b>		<b>None</b>	<b>None</b>

*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**

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b><u>Solid Waste Clean - Up (2271)</u></b>	Actual	Estimated	Budget
<b>Revenues:</b>	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			
<b>Total Revenues</b>	(4,434)	36,895	6,128
<b>Expenditures:</b>			
Judicial			
General Government			
Public Safety			
Public Works	296,436	304,000	281,481
Health & Welfare			
Culture & Recreation			
Other			
<b>Total Expenditures</b>	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
<b>Projected Fund Balance, End of Year</b>		<b>\$4,060,673</b>	<b>\$3,785,320</b>

*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**

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b><u>Landfill Tipping Fees (2272)</u></b>	Actual	Estimated	Budget
	<u>12/31/2013</u>	<u>12/31/2014</u>	<u>2015</u>
<b>Revenues:</b>			
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	<u>390,939</u>	<u>399,650</u>	<u>378,350</u>
<b>Expenditures:</b>			
Judicial			
General Government			
Public Safety			
Public Works	371,914	437,852	457,768
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>371,914</u>	<u>437,852</u>	<u>457,768</u>
Revenue Over (Under) Expenditures	19,025	(38,202)	(79,418)
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>\$19,025</u>		
Budgeted Net Revenues (Expenditures)			(79,418)
Current Estimated Revenues Over (Under) Expenditures		(38,202)	
Fund Balance, Beginning of Year		<u>1,092,093</u>	<u>1,053,891</u>
<b>Projected Fund Balance, End of Year</b>		<b><u>\$1,053,891</u></b>	<b><u>\$974,473</u></b>

**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
<b>Special Revenue</b>			
<b><u>Farmland Preservation (2340)</u></b>			
<b>Revenues:</b>			
Taxes			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues			
<b>Expenditures:</b>			
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
<b>Projected Fund Balance, End of Year</b>		<b>\$380</b>	<b>\$180</b>

## County of Ottawa

### Budget Summary

#### Budget Year Ending December 31, 2015

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b>Brownfield Redevelopment</b>	Actual	Estimated	Budget
<u><b>Authority (2430)</b></u>	<u>12/31/2013</u>	<u>12/31/2014</u>	<u>2015</u>
<b>Revenues:</b>			
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			
<b>Total Revenues</b>	<u>486</u>	<u>116,854</u>	<u>134,095</u>
<b>Expenditures:</b>			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Community and Economic Development	1,064	117,124	134,118
Capital Projects			
<b>Total Expenditures</b>		<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>
<b>Projected Fund Balance, End of Year</b>		<u><b>\$23</b></u>	<u><b>None</b></u>

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

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b><u>Infrastructure (2444)</u></b>	Actual	Estimated	Budget
	12/31/2013	12/31/2014	2015
<b>Revenues:</b>			
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
<b>Expenditures:</b>			
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
<b>Projected Fund Balance, End of Year</b>		<b>\$1,675,415</b>	<b>\$1,554,136</b>

*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**

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b><u>Public Improvement (2450)</u></b>	Actual	Estimated	Budget
	12/31/2013	12/31/2014	2015
<b>Revenues:</b>			
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	
<b>Expenditures:</b>			
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
<b>Projected Fund Balance, End of Year</b>		<b>Closed</b>	<b>Closed</b>

*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**

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b><u>Homestead Property Tax (2550)</u></b>	Actual	Estimated	Budget
	12/31/2013	12/31/2014	2015
<b>Revenues:</b>			
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			
<b>Total Revenues</b>	<b>7,898</b>	<b>10,059</b>	<b>1,950</b>
<b>Expenditures:</b>			
Legislative			
Judicial			
General Government	5,299	1,828	1,551
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Capital Projects			
<b>Total Expenditures</b>	<b>5,299</b>	<b>1,828</b>	<b>1,551</b>
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	<u>(\$46,757)</u>		
Budgeted Net Revenues (Expenditures)			399
Current Estimated Revenues Over (Under) Expenditures		8,231	
Fund Balance, Beginning of Year		<u>2,599</u>	<u>10,830</u>
<b>Projected Fund Balance, End of Year</b>		<b><u>\$10,830</u></b>	<b><u>\$11,229</u></b>

*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**

<b>Special Revenue</b>	Prior Year	Current Year	Adopted
<b>Register of Deeds</b>	Actual	Estimated	Budget
<b><u>Automation Fund (2560)</u></b>	<u>12/31/2013</u>	<u>12/31/2014</u>	<u>2015</u>
<b>Revenues:</b>			
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>
<b>Expenditures:</b>			
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>
<b>Projected Fund Balance, End of Year</b>		<b><u>\$597,320</u></b>	<b><u>\$648,364</u></b>

*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**

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b><u>Stabilization (2570)</u></b>	Actual	Estimated	Budget
	<u>12/31/2013</u>	<u>12/31/2014</u>	<u>2015</u>
<b>Revenues:</b>			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues			
<b>Expenditures:</b>			
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
<b>Projected Fund Balance, End of Year</b>		<b><u>9,041,610</u></b>	<b><u>9,041,610</u></b>

*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**

<b>Special Revenue</b>	Prior Year	Current Year	Adopted
<b><u>Sheriff Grants &amp; Contracts (2630)</u></b>	Actual	Estimated	Budget
	12/31/2013	12/31/2014	2015
<b>Revenues:</b>			
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
<b>Expenditures:</b>			
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
<b>Projected Fund Balance, End of Year</b>		<b>\$5,020</b>	<b>\$5,020</b>

## County of Ottawa

### Budget Summary

#### Budget Year Ending December 31, 2015

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b><u>Michigan Works (2745)</u></b>	Actual	Estimated	Budget
	<u>12/31/2013</u>	<u>12/31/14</u>	<u>2015</u>
<b>Revenues:</b>			
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>	
<b>Expenditures:</b>			
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>
<b>Projected Fund Balance, End of Year</b>		<b><u><u>\$95,671</u></u></b>	<b><u><u>\$95,671</u></u></b>

*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

	Prior Year Actual 12/31/2013	Current Year Estimated 12/31/2014	Recommended Budget 2015
<b>Special Revenue</b>			
<b><u>Community Action Agency (2746)</u></b>			
<b>Revenues:</b>			
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	
<b>Expenditures:</b>			
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
<b>Projected Fund Balance, End of Year</b>		<b>\$101,272</b>	<b>\$101,272</b>

*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**

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b>Department of Human</b>	Actual	Estimated	Budget
<b><u>Services (2901)</u></b>	<u>9/30/2013</u>	<u>9/30/2014</u>	<u>2015</u>
<b>Revenues:</b>			
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>		
<b>Expenditures:</b>			
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>
<b>Projected Fund Balance, End of Year</b>		<b><u>\$28,532</u></b>	<b><u>\$28,532</u></b>

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

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b><u>Child Care-Circuit Court (2920)</u></b>	Actual	Estimated	Budget
	9/30/2013	9/30/2014	2015
<b>Revenues:</b>			
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
<b>Expenditures:</b>			
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
<b>Projected Fund Balance, End of Year</b>		<b>\$964,471</b>	<b>\$964,471</b>

*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**

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b><u>DB/DC Conversion (2970)</u></b>	Actual	Estimated	Budget
	<u>12/31/2013</u>	<u>12/31/2014</u>	<u>2015</u>
<b>Revenues:</b>			
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
<b>Expenditures:</b>			
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
<b>Projected Fund Balance, End of Year</b>		<b><u>4,656,974</u></b>	<b><u>4,663,654</u></b>

*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

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b><u>Compensated Absences (2980)</u></b>	Actual 12/31/2013	Estimated 12/31/2014	Budget 2015
<b>Revenues:</b>			
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	(109,468)	73,354	80,091
<b>Expenditures:</b>			
Legislative			
Judicial			
General Government	33,711	27,163	27,163
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	33,711	27,163	27,163
Revenue Over (Under) Expenditures	(143,179)	46,191	52,928
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(\$143,179)		
Budgeted Net Revenues (Expenditures)			52,928
Current Estimated Revenues Over (Under) Expenditures		46,191	
Fund Balance, Beginning of Year		3,302,097	3,348,288
<b>Projected Fund Balance, End of Year</b>		<b>\$3,348,288</b>	<b>\$3,401,216</b>

*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

<b>Debt Service Ottawa County Building Authority (3515 - 3517)</b>	Prior Year Actual 12/31/2013	Current Year Estimated 12/31/2014	Recommended Budget 2015
<b>Revenues:</b>			
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
<b>Expenditures:</b>			
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			
<b>Projected Fund Balance, End of Year</b>		<b>None</b>	<b>None</b>

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

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

*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**

<b>Capital Projects</b>	Prior Year	Current Year	Recommended
<b>Capital Improvement (4020)</b>	Actual	Estimated	Budget
	12/31/2013	12/31/2014	2015
<b>Revenues:</b>			
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
<b>Expenditures:</b>			
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
<b>Projected Fund Balance, End of Year</b>		<b>\$3,477,649</b>	<b>\$1,453,754</b>

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

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

<b>Permanent Fund</b>	Prior Year	Current Year	Recommended
<b><u>Cemetery Trust (1500)</u></b>	Actual	Estimated	Budget
	<u>12/31/2013</u>	<u>12/31/2014</u>	<u>2015</u>
<b>Revenues:</b>			
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
<b>Expenditures:</b>			
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
<b>Projected Fund Balance, End of Year</b>		<hr/> <b>\$5,860</b>	<hr/> <b>\$5,883</b>



# COUNTY OF OTTAWA

## 2015 Personnel Requests (Recommended)

<u>Department</u>	<u>Org</u>	<u>Description</u>	<u>FTE Increase</u>	<u>Personnel Cost Increase</u>	<u>Equipment Cost Increase</u>
<b><u>Permanent (Benefited) Positions</u></b>					
Administrator	10101720	Secretary	0.500	\$25,917	\$0
Administrator	10101720	Communications Specialist	0.500	\$47,787	\$0
Human Resources	10102700	Human Resources Specialist	1.000	\$60,141	\$0
	<b>Subtotal General Fund</b>		<b>2.000</b>	<b>\$133,845</b>	<b>\$0</b>
Parks & Recreation	20817510	Communications Specialist	0.500	\$37,759	\$3,700
Sheriff Contracts	31503001	Road Patrol Deputy (Juvenile Issues)	1.000	\$94,435	\$6,400
Innovation & Technology	63602280	Applications Specialist II	1.000	\$78,837	\$3,500
	<b>Subtotal Other Funds</b>		<b>2.500</b>	<b>\$211,031</b>	<b>\$13,600</b>
	<b>Total Permanent Positions Recommended</b>		<b>4.500</b>	<b>\$344,876</b>	<b>\$13,600</b>
<b><u>Temporary (Unbenefited) Positions</u></b>					
County Clerk	10102150	RPC II Holland (no incr hours)		\$811	\$0
County Clerk	10102150	RPC II Summer Help (no incr hours)		\$384	\$0
GIS	10102590	GIS Technicians/Interns	0.096	\$1,850	\$0
Planning & Performance	10107211	Economic Specialist	0.488	\$15,091	\$0
	<b>Subtotal General Fund</b>		<b>0.584</b>	<b>\$18,136</b>	<b>\$0</b>
Parks & Recreation	20817510	Naturalist Guide	0.118	\$2,420	\$0
Parks & Recreation	20817510	Reservation Specialists (3)	0.240	\$5,000	\$0
Parks & Recreation	20817510	Park Attendants	0.766	\$13,200	\$0
Parks & Recreation	20817510	Gatekeeper	0.086	\$1,485	\$0
Parks & Recreation	20817510	Lakeshore Seasonal Supervisor	0.096	\$2,814	\$0
Parks & Recreation	20817510	Minimum Wage & Hourly Rate Incr		\$20,021	\$0
	<b>Subtotal Parks &amp; Recreation Fund</b>		<b>1.306</b>	<b>\$44,940</b>	<b>\$0</b>
	<b>Total Temporary Positions Recommended</b>		<b>1.890</b>	<b>\$63,076</b>	<b>\$0</b>
<b>Recommended</b>		<b>Subtotal General Fund - Permanent &amp; Temporary</b>	<b>2.584</b>	<b>\$151,981</b>	<b>\$0</b>
<b>Recommended</b>		<b>Subtotal Other Funds - Permanent &amp; Temporary</b>	<b>3.806</b>	<b>\$255,971</b>	<b>\$13,600</b>
<b>Recommended</b>		<b>Total All Funds - Permanent &amp; Temporary</b>	<b>6.390</b>	<b>\$407,952</b>	<b>\$13,600</b>

Note: Permanent Positions Cost Include Related Fringe Benefits. Temporary Positions are reflected at wage cost only.

**County of Ottawa**  
**2015 Personnel Requests (Not Recommended)**

<u>Department</u>	<u>Org</u>	<u>Description</u>	<u>FTE</u> <u>Increase</u>	<u>Personnel</u> <u>Cost</u> <u>Increase</u>	<u>Equipment</u> <u>Cost</u> <u>Increase</u>
<b><u>Permanent (Benefited) Positions</u></b>					
Circuit Court	10101310	Circuit Court Clerk	1.000	\$63,065	\$480
Circuit Court	10101310	Chief Court Clerk	1.000	\$70,203	\$1,902
Circuit Court	10101310	Adult Drug Treatment Case Coordinator	1.000	\$77,148	\$0
Circuit Court	10101310	Adult Drug Treatment Court Case Mgr	1.000	\$58,836	\$0
District Court	10101360	District Court Clerk I	1.000	\$53,142	\$0
District Court	10101360	District Court Collections Clerk	1.000	\$58,420	\$2,250
Family Court - Juv Services	10101490	Asst Juvenile Register	1.000	\$74,362	\$0
Facilities - Grand Haven	10102654	Housekeeper	3.000	\$125,115	\$885
Facilities - Admin Annex	10102667	Housekeeper	3.000	\$125,115	\$885
Facilities - DHS	10102668	Housekeeper	2.000	\$83,410	\$590
Facilities - Hudsony Hum Svc	10102651	Housekeeper	1.000	\$41,705	\$295
Facilities - Holland Hum Svc	10102652	Housekeeper	1.000	\$41,705	\$295
Facilities - 12251 James	10102655	Housekeeper	1.000	\$41,705	\$295
Facilities - Holland DC	10102656	Housekeeper	1.000	\$41,705	\$295
Facilities - Holland DC	10102656	Reclassification - Maintenance Tech		\$9,020	\$300
Facilities - Juv Serv Complex	10102665	Reclassification - Maintenance Tech		\$9,020	\$300
Planning & Performance	10107211	Land Use Planning Specialist	1.000	\$69,082	\$0
		<b>Subtotal General Fund</b>	<b>20.000</b>	<b>\$1,042,758</b>	<b>\$8,772</b>
Friend of the Court	21601410	FOC Account Clerk	1.000	\$54,220	\$0
Friend of the Court	21601410	FOC Clerk II	1.000	\$54,220	\$0
Friend of the Court	21601410	FOC Senior Clerk I	1.000	\$54,220	\$0
Friend of the Court	21601410	Legal Self-Help Center Clerk	1.000	\$50,083	\$0
Child Care Fund-Juv Comm	29206624	Asst. Juv Services Director-Field Svc	1.000	\$109,276	\$0
		<b>Subtotal Other Funds</b>	<b>5.000</b>	<b>\$322,019</b>	<b>\$0</b>
		<b>Total Permanent Positions Not Recommended</b>	<b>25.000</b>	<b>\$1,364,777</b>	<b>\$8,772</b>
<b><u>Temporary (Unbenefited) Positions</u></b>					
Circuit Court	10101310	Court Clerk	0.766	\$20,000	\$0
District Court	10101360	Deputy Clerk I	0.486	\$15,000	\$0
District Court	10101360	Various		\$5,062	\$0
Prosecuting Attorney	10102670	Child Support Investigator		\$26,844	\$0
		<b>Subtotal General Fund</b>	<b>1.252</b>	<b>\$66,906</b>	<b>\$0</b>
Friend of the Court	21601410	Account Clerk		\$54,220	\$1,500
Child Care Fd-Juv Treatment	29206623	Administrative Aide		\$5,000	\$0
		<b>Total Temporary Positions Not Recommended</b>	<b>1.252</b>	<b>\$126,126</b>	<b>\$1,500</b>
		<b>Total All Funds - Permanent &amp; Temporary</b>	<b>26.252</b>	<b>\$1,490,903</b>	<b>\$10,272</b>
<b>Not Recommended</b>					



**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
OCIDC Construction Modification	95,000			95,000					95,000
Subtotal	\$ 440,000	\$ -	\$ 202,000	\$ 238,000	\$ -	\$ -	\$ -	\$ -	\$ 440,000
<b>District Court</b>									
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
<b>Facilities</b>									
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				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
<b>Friend of the Court</b>									
Friend of the Court Renovation	30,000		30,000						30,000
Subtotal	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
<b>Information Technology</b>									
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 Arraignement 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**

<b>Department</b>	<b>Estimated Cost</b>	<b>Current</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>Budget 2020 &amp;</b>	<b>Total</b>
<b>Parks &amp; Recreation Commission</b>									
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		20,000	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	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
<b>Subtotal</b>	<b>\$ 11,704,046</b>	<b>\$ 4,342,803</b>	<b>\$ 1,703,243</b>	<b>\$ 1,235,000</b>	<b>\$ 3,893,000</b>	<b>\$ 300,000</b>	<b>\$ 130,000</b>	<b>\$ 100,000</b>	<b>\$ 11,704,046</b>
<b>Planning &amp; Performance Improvement</b>									
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
<b>Subtotal</b>	<b>\$ 1,139,933</b>	<b>\$ 200,000</b>	<b>\$ 939,933</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,139,933</b>

**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
<b>Grand Total</b>	<b>\$ 19,285,854</b>	<b>\$ 4,767,803</b>	<b>\$ 4,628,926</b>	<b>\$ 2,371,125</b>	<b>\$ 5,118,000</b>	<b>\$ 390,000</b>	<b>\$ 380,000</b>	<b>\$ 1,630,000</b>	<b>\$ 19,285,854</b>

<b>Summary of Fund Source:</b>									
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	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
<b>Total Funding</b>	<b>\$ 4,767,803</b>	<b>\$ 4,628,926</b>	<b>\$ 2,371,125</b>	<b>\$ 5,118,000</b>	<b>\$ 390,000</b>	<b>\$ 380,000</b>	<b>\$ 1,630,000</b>	<b>\$ 19,285,854</b>	