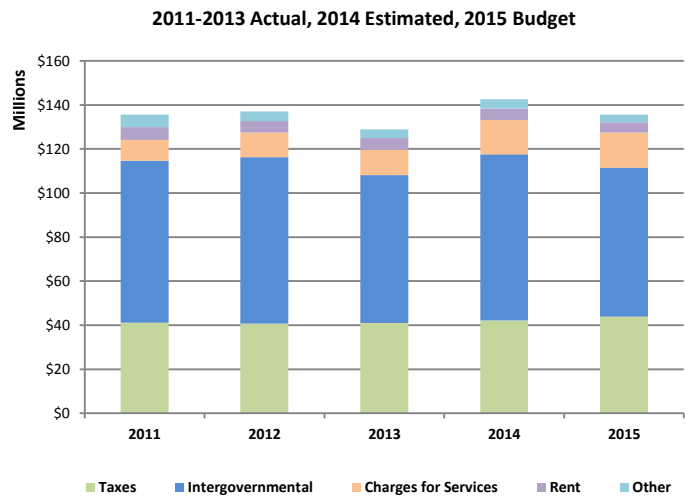
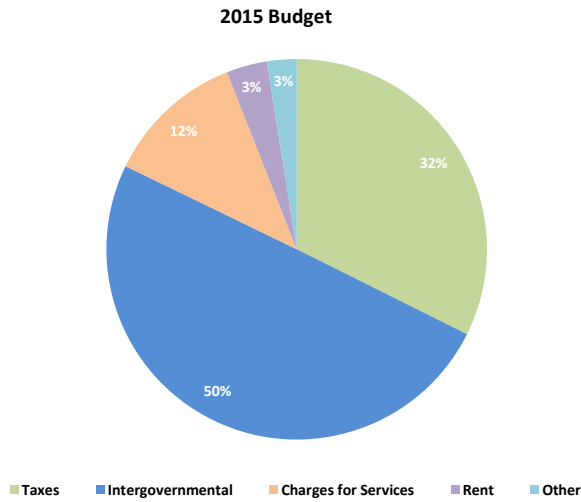


# Summary Information

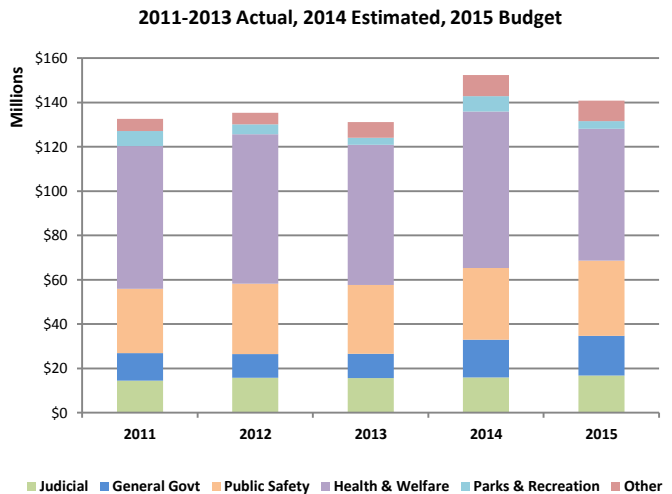
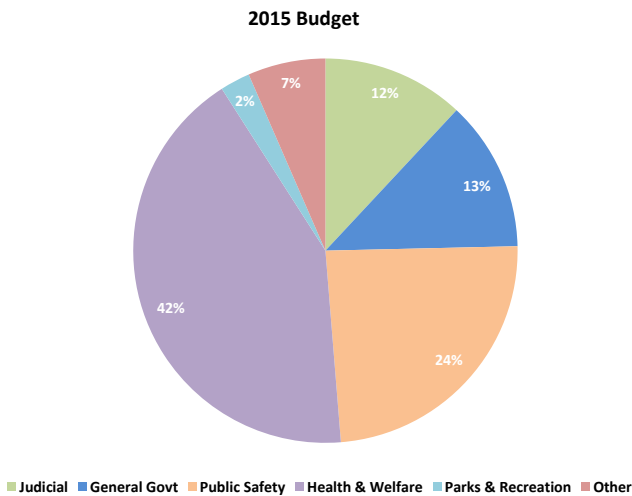


# County of Ottawa Summary Information

## County of Ottawa Governmental Funds – Revenue Primary Government



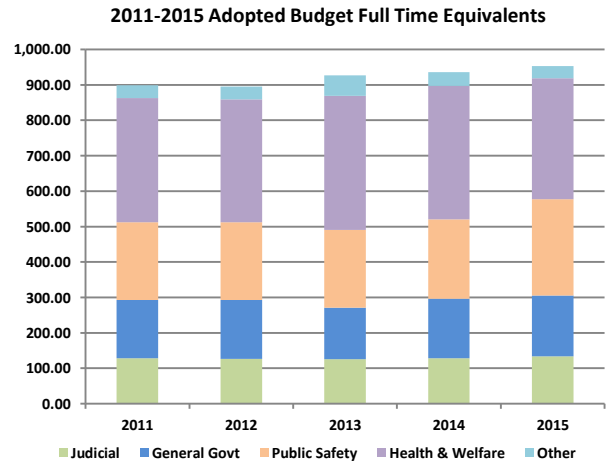
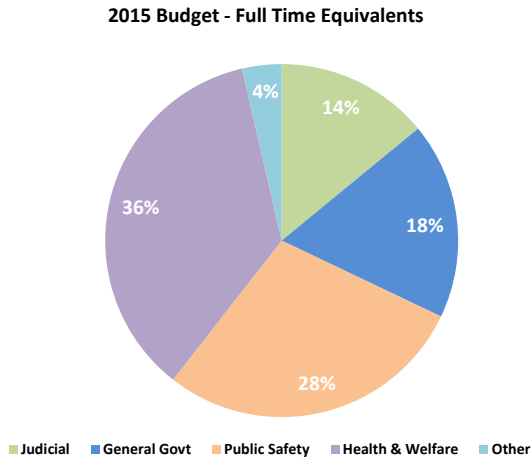
## County of Ottawa Governmental Funds – Expenditures Primary Government



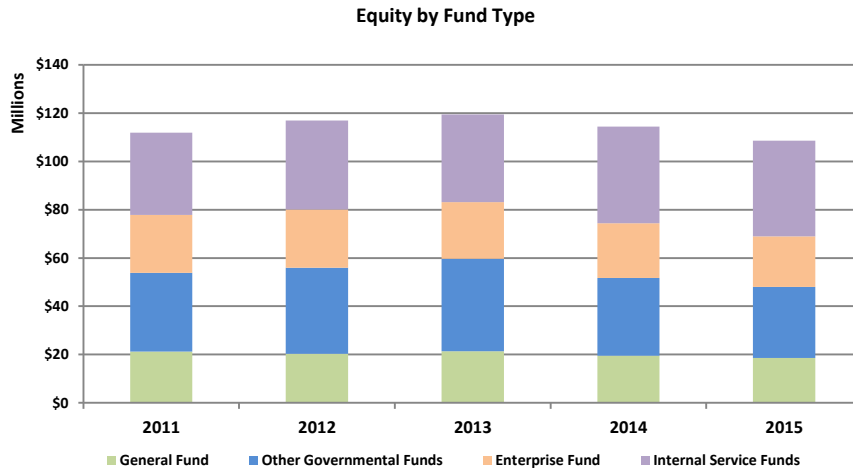
# Summary Information



## County of Ottawa Personnel by Function - All Funds Primary Government



## County of Ottawa Equity by Fund Type Primary Government



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

**COUNTY OF OTTAWA**  
**SUMMARY OF 2015 BUDGET AND ESTIMATED FUND BALANCE**  
**ALL BUDGETED FUNDS**

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

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

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

**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><u>Friend of the Court (2160)</u></b>	Actual	Estimated	Budget
	<u>9/30/2013</u>	<u>9/30/2014</u>	<u>2015</u>
<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	<u>2,331,111</u>	<u>2,691,492</u>	<u>2,871,801</u>
<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	<u>3,219,876</u>	<u>3,527,498</u>	<u>3,756,892</u>
Revenue Over (Under) Expenditures	(888,765)	(836,006)	(885,091)
Operating Transfers In (Out)	<u>888,765</u>	<u>836,006</u>	<u>885,091</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>                    </u>	<u>                    </u>	<u>                    </u>
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
<b>Projected Fund Balance, End of Year</b>		<b><u>None</u></b>	<b><u>None</u></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><u>\$18,258</u></u></b>	<b><u><u>\$18,258</u></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			
Total Revenues	(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			
Total Expenditures	296,436	304,000	281,481
Revenue Over (Under) Expenditures	(300,870)	(267,105)	(275,353)
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(\$300,870)		
Budgeted Net Revenues (Expenditures)			(275,353)
Current Estimated Revenues Over (Under) Expenditures		(267,105)	
Fund Balance, Beginning of Year		4,327,778	4,060,673
<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
	12/31/2013	12/31/2014	2015
<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	390,939	399,650	378,350
<b>Expenditures:</b>			
Judicial			
General Government			
Public Safety			
Public Works	371,914	437,852	457,768
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	371,914	437,852	457,768
Revenue Over (Under) Expenditures	19,025	(38,202)	(79,418)
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under) Expenditures & Other Uses	\$19,025		
Budgeted Net Revenues (Expenditures)			(79,418)
Current Estimated Revenues Over (Under) Expenditures		(38,202)	
Fund Balance, Beginning of Year		1,092,093	1,053,891
<b>Projected Fund Balance, End of Year</b>		<b>\$1,053,891</b>	<b>\$974,473</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
<b><u>Authority (2430)</u></b>	<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			
Total Revenues	7,898	10,059	1,950
<b>Expenditures:</b>			
Legislative			
Judicial			
General Government	5,299	1,828	1,551
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Capital Projects			
Total Expenditures	5,299	1,828	1,551
Revenue Over (Under) Expenditures	2,599	8,231	399
Operating Transfers In (Out)	(49,356)		
Proceeds from Capital Lease			
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(\$46,757)		
Budgeted Net Revenues (Expenditures)			399
Current Estimated Revenues Over (Under) Expenditures		8,231	
Fund Balance, Beginning of Year		2,599	10,830
<b>Projected Fund Balance, End of Year</b>		<b>\$10,830</b>	<b>\$11,229</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
	12/31/2013	12/31/2014	2015
<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>\$9,041,610</b>	<b>\$9,041,610</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 Actual 12/31/2013	Current Year Estimated 12/31/2014	Adopted Budget 2015
<b><u>Sheriff Grants &amp; Contracts (2630)</u></b>			
<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 Actual	Current Year Estimated	Recommended Budget
<b><u>Michigan Works (2745)</u></b>	<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>95,671</u></b>	<b><u>95,671</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

<b>Special Revenue</b>	Prior Year	Current Year	Recommended
<b><u>Community Action Agency (2746)</u></b>	Actual	Estimated	Budget
	12/31/2013	12/31/2014	2015
<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			
	<hr/>	<hr/>	<hr/>
Total Revenues	22,129		
<b>Expenditures:</b>			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	60,452	44,547	44,547
Culture & Recreation			
Other			
	<hr/>	<hr/>	<hr/>
Total Expenditures	60,452	44,547	44,547
Revenue Over (Under) Expenditures	(38,323)	(44,547)	(44,547)
Operating Transfers In (Out)	<hr/> 43,690	<hr/> 44,547	<hr/> 44,547
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<hr/> <u>\$5,367</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<hr/> 28,532	<hr/> 28,532
<b>Projected Fund Balance, End of Year</b>		<hr/> <b>\$28,532</b>	<hr/> <b>\$28,532</b>

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

<b>Special Revenue</b>	Prior Year Actual 9/30/2013	Current Year Estimated 9/30/2014	Recommended Budget 2015
<b><u>Child Care-Circuit Court (2920)</u></b>			
<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	1,154	6,311	262
<b>Expenditures:</b>			
Capital Projects	2,333,288	2,661,328	498,716
Total Expenditures	2,333,288	2,661,328	498,716
Revenue Over (Under) Expenditures	(2,332,134)	(2,655,017)	(498,454)
Premium on Bonds Issued			
Bond Proceeds	5,495,000		
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	\$3,162,866		
Budgeted Net Revenues (Expenditures)			(498,454)
Current Estimated Revenues Over (Under) Expenditures		(2,655,017)	
Fund Balance, Beginning of Year		3,162,866	507,849
<b>Projected Fund Balance, End of Year</b>		<b>\$507,849</b>	<b>\$9,395</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> <b><u>Capital Improvement (4020)</u></b>	Prior Year Actual 12/31/2013	Current Year Estimated 12/31/2014	Recommended Budget 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 BUDGET SUMMARY  
OTHER FUNDS

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

## COUNTY OF OTTAWA

### COMPONENT UNITS BUDGET SUMMARY

FOR THE YEAR ENDED DECEMBER 31, 2015

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